

**LOCAL FUND AUDIT, BARAGARH, ODISHA**

CATEGORY : Panchayat Samiti,General

Audit Report No : 234342/AR/2016-2017-BARAGARH

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Bheden PS</b>
2	Year of Accounts under Audit :	<b>2015-2016</b>
3	Name of the Local Authority during the year of A/Cs :	1.SRI PRAVASH CHANDRA DANDASENA,OAS I JB FROM 01.04.2015 TO 09.09.2015, 2.SRI KRUSHNA CHANDRA SAHU,ABDO INCHARGE FROM 10.09.2015 TO 31.03.2016,
	Name of the Local Authority at the time of Audit :	SMT. ARATI BHOI,OAS I JB
4	Duration of Audit :	08-10-2016 To 08-12-2016 (Mandays Consumed :- 35.5)
5	Name of the Auditors :	ACHYUTA NANDA BARIK - Lead Auditor(08-10-2016 to 08-12-2016) SANATAN BHOI - Auditor(08-10-2016 to 08-12-2016)
6	Name of the Reviewing Officer :	BIJAY KUMAR PATTANAIAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	24-01-2017
8	Entry Conference Date :	16-09-2016
9	Exit Conference Date :	04-02-2017
10	Name of the District Audit Officer :	MINATI PATI
11	Date of approval of report by District Audit Officer :	28-02-2017

**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	Miscellaneous Receipt Books	13.10.2016 FN before transaction	14 Nos	14 Nos.	SR Page-55	No discrepancy
2	Measurement Books	13.10.2016 FN before transaction	4 Nos.	4 Nos	SR Page-55	No discrepancy
3	Cash in hand	13.10.2016 FN before transaction	Rs.9452.00	Rs.9452.00	Consolidated cash book	No discrepancy
4	ServicePostage Stamps	13.10.2016 FN before transaction	Rs.1473.00	Rs.1473.00	SR Page-55	No discrepancy
5	Others					
6						

**Comments**

Physical verification of cash was conducted on 13.10.2016 F.N. before transaction and found liquid cash of Rs.9452.00 in the Samiti chest which agreed with the book balance of the day. The other items viz. postage stamps, unused MBs, Unused MRs, were verified physically on the day of commencement of audit which agreed with the book balance of the day as stated above.

However, as per the PSAP Rule-2002 (Rule 37-2), the Panchayat Samiti needs to observe the cash limit up to a maximum of Rs. 20,000 in the Samiti chest at a place where no Treasury or Sub-treasury exists and Rs. 10,000 where Treasury or Sub-treasury exists, to meet the essential expenditure during emergency. So the local authority is advised to maintain such minimum balance as practicable.

Besides that, As per Rule 36 - 3(e) of PSAP Rule 2003, 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 regarding physical verification of Cash. Physical verification of Cash is an important act to check probable misappropriation / mishandling of liquid cash and it should be done periodically as per the above prescribed rule and the result should be recorded in the Consolidated Cash Book of the Samiti. The BDO, Bheden has not conducted the same during the entire financial year which might result in financial irregularities including Misappropriation and defalcation in future as huge amount of cash are laying in Social Security Scheme like Madhubabu Pension Yajona etc. most of the times .

**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register	Rules	Form No
1	T.A. Bill for members of the Samiti	Rule 88(b)	Form No.-XXXIX
2	Stock Register of MBs	Rule 80(2)	
3	Muster Roll	Rule 85(1)	Form No.-XXXVII & XXXVIII
4	Completion Certificate	Rule 80(1)	Form No.-XXXV
5	Measurement Books	Rule 80(1)	Form No.-XXXIV
6	Execution of agreements with the other agencies other than Contractors.	Rule 74(3)(e)	Form No.-XXXI
7	Execution of agreements with the Contractors	Rule 74(3)(d)	Form No.-XXX
8	Issue of Tender orders	Rule 74(3)(d)	Form No.-XXIX
9	Forms to be used by the Contractors for submission of Tenders	Rule 74(1)	Form No.-XXVI to XVIII
10	Stock Book	Rule 71	Form No.-XXV-A
11	Register of lapsed Deposits	Rule 64	Form No.-XXIV
12	Register of Cheques and Drafts received	Rule 63	Form No.-XXIII
13	Log Book	Rule 60	Form No.-XXII
14	Stationery Account	Rule 56	Form No.-XXI
15	Stamp Account	Rule 56	Form No.-XX
16	Register of Advances	Rule 42(1)	Form No.-XI
17	Cash Book	Rule 32	Form No.-X
18	Indemnity bond executed	Rule 31(3)	Form No.-IX
19	Cheque Books	Rule 22	
20	Permanent Advance Cash Book	Rule 21	Form No.-VIII
21	Guard file for paid vouchers	Rule 20	
22	Guard file for supply	Rule 18(4)	
23	Order Book	Rule 18(3)	Form No.-VI or VII
24	Bill Register	Rule 18(1)	Form No.-V
25	Allotment Register	Rule 11	Form No.-IV
26	Pass Books	Rule 7	
27	Receipts for taxes	Rule 6(3)	Form No.-III
28	Misc. Receipts	Rule 6(2)	Form No.-II
29	Grant-in-Aid Register	Rule 5(4)	Form No.-I
30	P.L. Account	Rule 5(2)	

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

Sino	List Records/Register	Rules	Form No
1	Register of Estimates	Rule 76(4)	Form No.-XXXII
2	Register of Administrative Approval	Rule 76(4)	Form No.-XXXIII
3	Revenue Register	Rule 51	Form No.-XIX
4	Register of Immovable Properties	Rule 49	Form No.-XVIII
5	Appropriation of Loan Register	Rule 47(1)	Form No.-XVII
6	Loan Register	Rule 46	Form No.-XVI
7	Register of Outstanding Advances	Rule 43	Form No.-XII
8	Deposit Ledger	Rule 44	Form No.-XIII, XIV
9	Register of Securities	Rule 45(1)	Form No.-XV

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

Sino	List Records/Register	Rules	Form No

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

Sino	List Records/Register	Rules	Form No

**Comments**

Some of the following records and registers as required under rules of the Orissa Panchayat Samiti Accounting Procedure Rules 2002 and the GO No.4140/PR dt. 03/04/2004 of Panchayat Raj Department are not maintained and some are not found up to date in course of checking by audit.

1. Advance ledger- Maintained but not found up to date.
2. Outstanding Advance ledger-Not maintained
3. Grant Register- Maintained but not not found up to date.
4. Utilization Certificate Register- Not maintained
5. Pending Utilization Certificate Register- Not maintained
6. Sanction Orders of Grants and allotment- Not maintained
7. Register of Monthly Receipts and Expenditure (Form-6)- Not maintained
8. Monthly Reconciliation statement of Pass Books (Form-7- Not maintained)
9. Investment Register- Not maintained
10. Loan Register- Not maintained
11. Dead Stock Register- Not maintained
12. Audit Compliance Register- Not maintained
13. Revenue Collection Register- Not maintained
14. Asset Register-Not maintained.
15. Annual Budget--Not maintained.

In response to objection memo p-4-5, in this regard, the Local Authority replied that the aforesaid records and registers will be maintained henceforth. These Register have significant role in maintenance of the Accounting procedure. Hence, the Local Authority is required to take immediate steps to maintain these Records and Registers. Due to non maintenance of these prescribed records and registers following lapses are found in the financial discipline of the PS.

1. Investment Register is not maintained at all, as a result of which detail particulars of year old Investments is missing as well as the Panchayat Samiti is debarred from any gain on the Investments due to absence of records.
2. Loan Register is seems to be not maintained as it was not produced in the current Audit and as well as in the previous years Audit.
3. Contingent Stock Register has not been maintained in the Samiti level, as it is one of the important tool to watch the parameter of expenditure on contingency within a particular financial year.
4. Advance Ledger is not maintained since introduction of Computerized generated Cash Book though a parallel maintenance of the same is advisable to counter the shortcomings on a Computerized generated Cash Book in case of wrong inputs.
5. Outstanding Advance Ledger is not maintained though cent percent accuracy in ascertaining individual outstanding
6. Audit Compliance Register is not maintained by the Panchayat Samiti though It is an important register to regulate the Audit compliance procedure.
7. Dead Stock Register is not maintained and produced to Audit. It should be maintained in O.G.F.R. Form No. 6.
8. Revenue Collection Register has not been maintained in the PS. As per rule 51 of the OPSAP Rules, 2002, Separate register (Revenue Register), in Form No. XIX, shall be maintained to show the details of each source from which periodical Samiti revenue is derived for which there is a fixed monthly quarterly, half yearly or annually demand. But no such record was maintained by this Block. Hence the BDO is suggested to maintain the same.

**PARA: 4 FINANCIAL POSITION**

Bheden PS - 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	PS ACCOUNT	01-04-2015	201739529.80	201395483.00	403135012.80	189535486.00	31-03-2016	213599526.80	31-03-2016	224318810.22	-10719283.42	The details of difference is described below.
2	GOVT ACCOUNT	01-04-2015	41119620.61	73463087.00	114582707.61	58982379.00	31-03-2016	55600328.61	31-03-2016	50937998.00	4662330.61	The details of difference is described below.
	<b>GRAND TOTAL</b>		<b>242859150.41</b>	<b>274858570.00</b>	<b>517717720.41</b>	<b>248517865.00</b>		<b>269199855.41</b>		<b>275256808.22</b>	<b>-6056952.81</b>	

**Comments**
**Para 4.A. P.S. Account Cash Book**

(a) Opening Balance as 1.4.2015 Rs. 20,17,39,529.80

(as per audit)

(i) Cash 12,387.00

(ii) SB A/C 19,62,36,658.59

(iii) PL A/c 54,90,484.21

TOTAL Rs. 20,17,39,529.80

(b) Receipts during the year Rs. 20,13,95,483.00

(c) Total Rs. 40,31,35,012.80

(d) Expenditure during year Rs. 18,95,35,486.00

(e) Closing Balance as on 31.03.2016 Rs. 21,35,99,526.80

(as per audit)

(i) Cash 1865.00

(ii) SB A/C 21,34,02,042.59

(iii) PL A/c 1,95,619.21

(f) C.B. as a 31.03.16 Rs. 22,43,18,810.22

(as per cash book)

(i) Cash 1865.00

(ii) SB A/C 22,41,21,326.01

(iii) PL A/c 1,95,619.21

Total Rs. 22,43,18,810.22

Difference if any Rs. 1,07,19,283.42

**Details of Difference-**

1.As per previous audit report difference (-) Rs. 11,26,812.58

(less taken in cash book)

2.Difference in present audit (+) Rs. 1,184,6,096.00

(details furnished below)

**Total (+),Rs.1,07,19,283.42**

**Details of Difference-**

On checking TFC cash books, it was noticed that excess receipts to a tune of Rs.11846096.00 was taken in cash book which needs reconciliation through reduction of closing balance.

1	TFC Cash book- Vr No.4/13.08.15 Received from PDDRDA,Bargarh to avoid negative balance in cash book although there was no actual receipts .The same amount should be debited subsequently which has not been done.	8479903.00
2	TFC Cash book- Vr No.9/30.03.16.Transferred an amount of 3366193.00 from Current A/C 6611 to TFC a/c 10188 as the said a/c was closed. This should be a contra voucher but taken as receipts wrongly which should be reconciled in cash book by showing expenditure in the cash book.	3366193.00
	Total. Excess receipts shown in cash book	1,18,46,096.00

**Para 4.B. Govt. Account Cash Book**

(a)Opening Balance as 1.4.2015 Rs. 4,11,19,620.61

(as per audit)

(i) Cash 7587.00

(ii) SB A/C 4,11,12,033.61

(iii) PL A/c 0.00

TOTAL Rs. 4,11,19,620.61

(b)Receipts during the year Rs.7,34,63,087.00

(c)Total Rs.11,45,82,707.61

(d)Expenditure during year Rs.5,89,82,379.00

(e)Closing Balance as on 31.03.2016 Rs. 5,56,00,328.61

(as per audit)

(i) Cash 7587.00

(ii)SB A/C 5,55,92,741.61

(iii)PL A/c 0.00

(f) C.B. as a 31.03.16 Rs. 5,09,37,998.00

(as per cash book)

(i) Cash 7587.00

(ii)SB A/C 5,09,30,411.00

(iii)PL A/c 0.00

Total Rs. 5,09,37,998.00

Difference if any (-)Rs. 46,62,330.61

Details of Difference-

1.As per previous audit report difference (-) Rs. 46,62,330.61

(excess taken in cash book)

**1.Closing Balance of PS cash book as on 31.03.16 -**

SL NO	CASH BOOK	CASH	BANK	TREASURY	TOTAL
1	AWC	0.00	20278527.00	0.00	20278527.00
2	BRGF	0.00	2919942.00	0.00	2919942.00
3	CC ROAD	0.00	10022986.00	0.00	10022986.00
4	ELECTION	0.00	777713.00	0.00	777713.00
5	GGY	0.00	21529385.00	0.00	21529385.00
6	HON, TA, DA	0.00	982360.00	0.50	982360.50
7	IAY	0.00	25991411.21	0.00	25991411.21
8	KL GRANT	0.00	812598.00	0.00	812598.00
10	MP LAD	0.00	10752211.00	0.00	10752211.00
11	MGNREGA	0.00	1595747.68	0.00	1595747.68
13	MLA LAD	0.00	11218466.15	0.00	11218466.15
14	MO KUDIA	0.00	17740834.00	0.00	17740834.00
17	NRLM	0.00	1069575.00	0.00	1069575.00
18	OWN RESOURCE	1865.00	38860459.23	195618.71	39057942.94
20	RGPSA	0.00	4456.00	0.00	4456.00
22	SPF	0.00	3759919.00	0.00	3759919.00
24	ST SC DEV.	0.00	3921285.00	0.00	3921285.00
25	SFC	0.00	13637071.00	0.00	13637071.00
26	TSC	0.00	4051911.74	0.00	4051911.74
28	TFC	0.00	16207915.00	0.00	16207915.00
29	WODC	0.00	17986553.00	0.00	17986553.00
	<b>TOTAL</b>	<b>1865.00</b>	<b>224121326.01</b>	<b>195619.21</b>	<b>224318810.22</b>

**2.Closing Balance of Govt. cash book as on 31.03.16 -**

SL NO	CASH BOOK	CASH	BANK	TREASURY	TOTAL
1	MBPY	5887.00	13441712.00	0.00	13447599.00
2	MDM	0.00	1219423.00	0.00	1219423.00
3	NFBS	0.00	2563419.00	0.00	2563419.00
4	NOAP	1400.00	28609738.00	0.00	28611138.00
5	PMS	300.00	954850.00	0.00	955150.00
6	STAFF SALARY	0.00	1296286.00	0.00	1296286.00
7	TEACHER SALARY	0.00	1706845.00	0.00	1706845.00

8	SSA	0.00	1043464.00	0.00	1043464.00
9	PDS(Manual)	0.00	26000.00	0.00	26000.00
10	TLC(Manual)	0.00	68174.00	0.00	68174.00
11	PA Cash Book(Manual)	0.00	500.00	0.00	500.00
	<b>TOTAL</b>	<b>7587.00</b>	<b>50835737.00</b>	<b>0.00</b>	<b>50937998.00</b>

**STATEMENT-B (VIDE PARA 4 OF THE e-AR)**

**STATEMENT SHOWING THE DETAILS OF RECEIPT AND EXPENDITURE OF PS A/Cs OF BHEDEN PS FOR THE FINANCIAL YEAR 2015-16**

SL NO	HEAD OF ACCOUNTS	OB AS ON DT.01.04.15		RECEIPT DURING 2015-16	TOTAL (Rs)	EXPENDITURE DURING 2015-16	CB AS ON DT.31.03.16	
		IN CASH	IN PL A/C				IN CASH	IN PL A/C
<b>A</b>	<b>GRANTS-IN -AID</b>							
<b>I</b>	<b>PR DEPTT. (SCHEMATIC)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL (Rs)</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>
<b>II</b>	<b>PR DEPTT. (NON-SCHEMATIC)</b>							
1	P.S./ G.P. Road	-1414838.07	813694.00	0.00	-601144.07	0.00	-601144.07	
2	Hon/ TA to Non official	-1038504.00	1322740.50	886140.00	1170376.50	1226520.00	-56144.00	0.50
3	Repairing of Govt. Qtrs	-65472.00	207006.00	0.00	141534.00	363500.00	-221966.00	
4	Maintanance & Repairing NRB	4073079.00	719425.00	0.00	4792504.00	1166516.00	3625988.00	
5	Maintainance of Road & bridge	-1366911.00	1500000.00	488384.00	621473.00	0.00	621473.00	
6	Statistical Building	-465484.00	732000.00		266516.00	0.00	266516.00	
7	AWC Building	6837473.00	0.00	27026937.00	33864410.00	14659377.00	19205033.00	
	<b>TOTAL (Rs)</b>	<b>6559342.93</b>	<b>5294865.50</b>	<b>28401461.00</b>	<b>40255669.43</b>	<b>17415913.00</b>	<b>22839755.93</b>	<b>0.50</b>
<b>III</b>	<b>GRANTS FROM DRDA</b>							
1	BRGF	4239744.00	0.00	0.00	4239744.00	2736951.00	1502793.00	
2	IAY (N & FRA)	43482407.00	0.00	29536562.00	73018969.00	65403759.00	7615210.00	
3	Mo-Kudia	15401847.00	0.00	27149941.00	42551788.00	25211282.00	17340506.00	
4	CC Road	13973516.00	0.00	7875000.00	21848516.00	13091623.00	8756893.00	
5	SPPF	1449153.00	0.00	4700000.00	6149153.00	2597348.00	3551805.00	
6	MPLAD	8270253.00	0.00	5225000.00	13495253.00	4551818.00	8943435.00	
7	MLALAD	17613241.00	0.00	5000000.00	22613241.00	11898701.00	10714540.00	
8	THFC	8040252.00	0.00	8091700.00	16131952.00	12644420.00	3487532.00	
9	3rd SFC	4758155.00	0.00	10902388.00	15660543.00	4884389.00	10776154.00	
10	PMGY	886334.00	0.00	0.00	886334.00	0.00	886334.00	
11	WODC	11861155.00	0.00	10639200.00	22500355.00	18439356.00	4060999.00	
12	MGNREGA	12090897.68	0.00	1639848.00	13730745.68	1648172.00	12082573.68	
13	GGY	-7015967.00	0.00	21056361.00	14040394.00	0.00	14040394.00	
14	TSC/IHL	6293112.74	0.00	39963.00	6333075.74	3366193.00	2966882.74	
15	RGPSA	13500.00	0.00	0.00	13500.00	9300.00	4200.00	
16	NRLM/ SGSY	4764628.00	0.00	75944.00	4840572.00	120845.00	4719727.00	
17	PDS Grant	75000.00	0.00	0.00	75000.00	0.00	75000.00	

18	Maint. Of GP. Staff	-751888.99	0.00	0.00	-751888.99	0.00	-751888.99		
19	Tahasil Grant	0.00	0.00	0.00	0.00	0.00	0.00		
20	Repr/Renov of PHC	291976.00	0.00	0.00	291976.00	0.00	291976.00		
21	Unitedf Fund	838192.15	176460.22	0.00	1014652.37	0.00	838192.15	176460.22	
22	12 th FCA	3915062.77	0.00	0.00	3915062.77	0.00	3915062.77		
23	Unclassified Grants	0.00	0.00	10347858.00	10347858.00	0.00	10347858.00		
	<b>TOTAL (Rs)</b>	<b>150490570.35</b>	<b>176460.22</b>	<b>142279765.00</b>	<b>292946795.57</b>	<b>166604157.00</b>	<b>126166178.35</b>	<b>176460.22</b>	
<b>IV</b>	<b>PR/GP Deptt.</b>								
1	Election	680310.70	0.00	610000.00	1290310.70	0.00	1290310.70		
2	Other GP Grants	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>TOTAL (Rs)</b>	<b>680310.70</b>	<b>0.00</b>	<b>610000.00</b>	<b>1290310.70</b>	<b>0.00</b>	<b>1290310.70</b>		
<b>V</b>	<b>Edn Deptt.</b>						0.00		
1	UGC Grant	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>TOTAL (Rs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00		
<b>VI</b>	<b>TRW Deptt.</b>						0.00		
1	ST/SC Deptt.	207481.00	0.00	1500000.00	1707481.00	198272.00	1509209.00		
2	CRF/FDR	-33317.30	0.00		-33317.30	0.00	-33317.30		
	<b>TOTAL (Rs)</b>	<b>174163.70</b>	<b>0.00</b>	<b>1500000.00</b>	<b>1674163.70</b>	<b>198272.00</b>	<b>1475891.70</b>		
<b>VII</b>	<b>DEPTT. OF SPORTS</b>						0.00		
1	PYKKA	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>TOTAL (Rs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00		
	<b>GRAND TOTAL OF GRANTS</b>	<b>157904387.68</b>	<b>5471325.72</b>	<b>172791226.00</b>	<b>336166939.40</b>	<b>184218342.00</b>	<b>151772136.68</b>	<b>176460.72</b>	<b>151948597.40</b>
<b>B</b>	<b>OTHER THAN GRANTS</b>								
<b>VIII</b>	<b>OTHER GRANTS</b>								
1	KL Grants	986277.28	0.00	63000.00	1049277.28	65530.00	983747.28		
2	Cess Grants	224700.67	0.00	0.00	224700.67	0.00	224700.67		
	NSAP funds from DSWO	0.00	0.00	60000.00	60000.00	0.00	60000.00		
	Medical camps funds from DPC SSA	0.00	0.00	6500.00	6500.00	0.00	6500.00		
	Hon to verifying officer NFSA from CSO	0.00	0.00	129000.00	129000.00	126000.00	3000.00		
	Distribution of new ration card NFSA 2013	0.00	0.00	73260.00	73260.00	0.00	73260.00		
	CMRF Funds from Collector	0.00	0.00	100000.00	100000.00	0.00	100000.00		
	Revolution funds under SFC from EO,ZP	0.00	0.00	1053864.00	1053864.00	0.00	1053864.00		
3	Bonded Labour	1407.81	1511.00	0.00	2918.81	0.00	1407.81	1511.00	
4	Balwadi Centre	944.00	6200.29	0.00	7144.29	0.00	944.00	6200.29	
5	Sairat	115229.00	0.00	0.00	115229.00	0.00	115229.00	0.00	
6	Cost of Rice GP Loan	47223.00	4720.00	0.00	51943.00	0.00	47223.00	4720.00	
7	Repayment of GP Loan	0.00	2980.00	0.00	2980.00	0.00	0.00	2980.00	
8	Assistance to Mahila Samiti	400.00	2500.00	0.00	2900.00	0.00	400.00	2500.00	
9	ERPP	45172.51	1248.00	0.00	46420.51	0.00	45172.51	1248.00	

10	IRDP	14759.00	0.00	0.00	14759.00	0.00	14759.00		
11	OBB	20457.00	0.00	0.00	20457.00	0.00	20457.00		
12	MPCC Building	7000.00	0.00	0.00	7000.00	0.00	7000.00		
13	SHG Bhawan	91420.00	0.00	0.00	91420.00	0.00	91420.00		
14	Repair of Rural PHC	61534.71	0.00	0.00	61534.71	0.00	61534.71		
15	Consumer Welfare Programme	62100.00	0.00	0.00	62100.00	10000.00	52100.00		
16	National Voters Day	12200.00	0.00	0.00	12200.00	12200.00	0.00		
17	Block level Counselling Camp	28160.00	0.00	0.00	28160.00	0.00	28160.00		
18	Observation of PR Divas	9006.00	0.00	0.00	9006.00	0.00	9006.00		
	<b>TOTAL (Rs)</b>	<b>1727990.98</b>	<b>19159.29</b>	<b>1485624.00</b>	<b>3232774.27</b>	<b>213730.00</b>	<b>2999884.98</b>	<b>19159.29</b>	
<b>IX</b>	<b>DEPOSITS</b>						0.00		
1	SD/EMD	2539657.54	0.00	222541.00	2762198.54	0.00	2762198.54		
	<b>TOTAL (Rs)</b>	<b>2539657.54</b>	<b>0.00</b>	<b>222541.00</b>	<b>2762198.54</b>	<b>0.00</b>	<b>2762198.54</b>		
<b>X</b>	<b>Govt A/C Passed Through PS A/C</b>						0.00		
1	Royalty	576309.99	0.00	1782451.00	2358760.99	1561089.00	797671.99		
2	VAT	250836.00	0.00	395843.00	646679.00	364185.00	282494.00		
3	Lab Cess	260938.00	0.00	712043.00	972981.00	592475.00	380506.00		
4	Income Tax	21964.00	0.00	0.00	21964.00	0.00	21964.00		
	<b>TOTAL (Rs)</b>	<b>1110047.99</b>	<b>0.00</b>	<b>2890337.00</b>	<b>4000384.99</b>	<b>2517749.00</b>	<b>1482635.99</b>		
<b>XI</b>	<b>MISCELLANEOUS</b>								
<b>I</b>	<b>Income from internal sources</b>								
1	Laxmipriya Market Complex	339389.00	0.00	26100.00	365489.00	0.00	365489.00		
2	Sell of Tender Paper	22880.00	0.00	0.00	22880.00	0.00	22880.00		
3	Godown Charges	84020.00	0.00	0.00	84020.00	0.00	84020.00		
<b>II</b>	<b>Others</b>								
1	Audit Recovery	216333.75	0.00	0.00	216333.75	0.00	216333.75		
2	Cost of ECB	978842.00	0.00	201379.00	1180221.00	0.00	1180221.00		
3	Withheld Amount	1538615.00	0.00	998245.00	2536860.00	0	2536860.00		
4	Sale of Voters List	1050.00	0.00	0.00	1050.00	0.00	1050.00		
5	Work Contingency/ DLR	-212182.00	0.00	363812.00	151630.00	0.00	151630.00		
6	Sell of Voter list	1050.00	0.00	0.00	1050.00	0.00	1050.00		
7	Hon. To Computer Operator	52265.00	0.00	0.00	52265.00	0.00	52265.00		
8	Bank Interest	28711733.12	0.00	12367190.00	41078923.12	0.00	41078923.12		
9	GPF of RWSS Staff	0.00	0.00	72000.00	72000.00	72000.00	0.00		
10	FA of RWSS Staff	0.00	0.00	40500.00	40500.00	40500.00	0.00		
11	PT of RWSS Staff	0.00	0.00	4750.00	4750.00	4750.00	0.00		
12	HRA of RWSS Staff	0.00	0.00	2460.00	2460.00	0.00	2460.00		
13	Donation and Contribution	6825.00	0.00	0.00	6825.00	0.00	6825.00		
14	Contingency	-525636.28	0.20	0.00	-525636.08	0.00	-525636.28	0.20	
15	House rent of Govt.	77125.00	0.00	0.00	77125.00	0.00	77125.00		

Qtrs									
16	Cost of Photograph	12900.00	0.00	23600.00	36500.00	0.00	36500.00		
17	Cost of Chullah	194589.00	0.00	0.00	194589.00	0.00	194589.00		
18	Cost of Cement	-991392.07	0.00	0.00	-991392.07	0.00	-991392.07		
19	Cost of M.S. Rod	-13316.90	0.00	0.00	-13316.90	0.00	-13316.90		
20	Cost of Hume pipe	-673200.56	0.00	0.00	-673200.56	0.00	-673200.56		
21	Cost of Door & window	-213478.00	0.00	0.00	-213478.00	0.00	-213478.00		
22	Cost of AC sheets	70309.53	0.00	0.00	70309.53	0.00	70309.53		
23	Cost of Bitumen	-28096.00	0.00	0.00	-28096.00	0.00	-28096.00		
24	Others Receipt for adjustment of OB GGY	2972716.00	0.00	0.00	2972716.00	0.00	2972716.00		
25	Reconciliation of AWC Grants excess shown	0.00	0.00	2000000.00	2000000.00	2000000.00	0.00		
26	Miscellaneous	343619.81	0.00	7905719.00	8249338.81	468415.00	7780923.81		
	<b>TOTAL (Rs)</b>	<b>32966960.40</b>	<b>0.20</b>	<b>24005755.00</b>	<b>56972715.60</b>	<b>2585665.00</b>	<b>54387050.40</b>	<b>0.20</b>	
	<b>GRAND TOTAL (Rs)</b>	<b>196249044.59</b>	<b>5490485.21</b>	<b>201395483.00</b>	<b>403135012.80</b>	<b>189535486.00</b>	<b>213403906.59</b>	<b>195620.21</b>	<b>213599526.80</b>
<b>A.</b>	<b>GRANT IN AID</b>								
I	PR DEPTT. (SCHEMATIC)	0.00	0.00	0.00	0.00	0.00	0.00		
II	PR DEPTT. (NON-SCHEMATIC)	6559342.93	5294865.50	28401461.00	40255669.43	17415913.00	22839755.93	0.50	
III	GRANTS FROM DRDA	150490570.35	176460.22	142279765.00	292946795.57	166604157.00	126166178.35	176460.22	
IV	PR/GP Deptt.	680310.70	0.00	610000.00	1290310.70	0.00	1290310.70		
V	Edn Deptt.	0.00	0.00	0.00	0.00	0.00	0.00		
VI	TRW Deptt.	174163.70	0.00	1500000.00	1674163.70	198272.00	1475891.70		
VII	DEPTT. OF SPORTS	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>GRAND TOTAL OF GRANTS</b>	<b>157904387.68</b>	<b>5471325.72</b>	<b>172791226.00</b>	<b>336166939.40</b>	<b>184218342.00</b>	<b>151772136.68</b>	<b>176460.72</b>	<b>151948597.40</b>
<b>B.</b>	<b>OTHER THAN GRANTS</b>								
VIII	OTHER GRANTS	1727990.98	19159.29	1485624.00	3232774.27	213730.00	2999884.98	19159.29	
IX	DEPOSITS	2539657.54	0.00	222541.00	2762198.54	0.00	2762198.54		
X	GOVT. ACCOUNT PASSED THROUGH PS A/C	1110047.99	0.00	2890337.00	4000384.99	2517749.00	1482635.99		
XI	MISCELLANEOUS	32966960.40	0.20	24005755.00	56972715.60	2585665.00	54387050.40	0.20	
	<b>TOTAL (Rs)</b>	<b>38344656.91</b>	<b>19159.49</b>	<b>28604257.00</b>	<b>66968073.40</b>	<b>5317144.00</b>	<b>61631769.91</b>	<b>19159.49</b>	
	<b>GRAND TOTAL (Rs)</b>	<b>196249044.59</b>	<b>5490485.21</b>	<b>201395483.00</b>	<b>403135012.80</b>	<b>189535486.00</b>	<b>213403906.59</b>	<b>195620.21</b>	<b>213599526.80</b>

**STATEMENT-C (VIDE PARA 4 OF THE e-AR)**

**SHOWING THE DETAILS OF RECEIPT AND EXPENDITURE OF GOVT. A/Cs OF BHEDEN P.S. FOR THE FINANCIAL YEAR 2015-2016**

Sl. No.	Head of Account	O.B as on 1.04.2015	Received during 2015-16	TOTAL (Rs)	Expenditure During 2015-16	C.B. as on 31.03.16
1	Salary of Staff	0.00	7392622.00	7392622.00	7392622.00	0.00

2	GPF of Staff	0.00	750000.00	750000.00	750000.00	0.00
3	TA/FTA of Staff	7260.00	9288.00	16548.00	9288.00	7260.00
4	GIS of Staff	23500.00	0.00	23500.00	0.00	23500.00
5	Prov. Pension of Staff	0.00	249728.00	249728.00	249728.00	0.00
6	Gratuity of Staff	0.00	335000.00	335000.00	335000.00	0.00
7	FA of Staff	0.00	150000.00	150000.00	150000.00	0.00
8	RCM of Staff	0.00	0.00	0.00	0.00	0.00
9	Salary and RCM of Teachers	592225.00	0.00	592225.00	0.00	592225.00
10	Rem of Computer Programmer	0.00	0.00	0.00	0.00	0.00
11	Obseque money	-5000.00	0.00	-5000.00	0.00	-5000.00
12	MBPY	16117519.00	27523700.00	43641219.00	24564840.00	19076379.00
13	IGNOAP	15360608.00	36419510.00	51780118.00	23476400.00	28303718.00
14	NFBS	4025000.00	356581.00	4381581.00	1836581.00	2545000.00
15	PMS	1656590.00	0.00	1656590.00	0.00	1656590.00
16	Banishree Scholarship	39300.00	172000.00	211300.00	98000.00	113300.00
17	MDM	550926.00	2536.00	553462.00	0.00	553462.00
18	SD of MDM	342983.00	0.00	342983.00	0.00	342983.00
19	Office contingency	-73849.00	0.00	-73849.00	0.00	-73849.00
20	Electricity charges	-102302.19	29716.00	-72586.19	64028.00	-136614.19
21	Water charges	700.00		700.00	0.00	700.00
22	Telephone charges	-40239.00	2064.00	-38175.00	361.00	-38536.00
23	M.V. contingency	-100980.20	25000.00	-75980.20	53681.00	-129661.20
24	House Rent allowance	3610.00	0.00	3610.00	0.00	3610.00
25	TLC(RCP)	585.00	0.00	585.00	0.00	585.00
26	license fees	0.00	700.00	700.00	0.00	700.00
27	Hon. to SSA	0.00	6497.00	6497.00	0.00	6497.00
28	Bank interest	2357633.00	38145.00	2395778.00	0.00	2395778.00
29	Audit Recovery	40083.00	0.00	40083.00	0.00	40083.00
30	EGB	12107.00	0.00	12107.00	0.00	12107.00
31	Bhima bhoi samarthy sibir	26500.00	0.00	26500.00	0.00	26500.00
32	NSAP	40000.00	0.00	40000.00	0.00	40000.00
33	Transporting of PDS goods	26000.00	0.00	26000.00	0.00	26000.00
34	postage stamps	0.00	0.00	0.00	1850.00	-1850.00
35	Total Literacy Campaign	68174.00	0.00	68174.00	0.00	68174.00
36	Permanent Advances	500.00	0.00	500.00	0.00	500.00
37	Other Receipt	150188.00	0.00	150188.00	0.00	150188.00
	<b>Grand Total</b>	<b>41119620.61</b>	<b>73463087.00</b>	<b>114582707.61</b>	<b>58982379.00</b>	<b>55600328.61</b>

**2.Sub-Non-working of Cash analysis of the Closing Balance:-**

In terms of Government of Odisha, Finance department circular No.9482/F, dated 6th march, 2000, analysis of closing balance shall be done at the end of each month showing bill wise/date wise/head wise. But, analysis of closing balance has not been done in contravention of the circular . Due to non-analysis of closing balance of cash there is every possibility of irregular expenditure and diversion of fund from the exact position of different fund cannot be ascertained. The local authority is advised to work out the cash analysis as on 31.03.16 and shown to audit.

**3.Sub-Non-preparation of Annual Budget:-**

As per Section-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 containing such particulars as may be prescribed and the Samiti shall sanction the budget with such modifications, if any, as it thinks fit.

Due to non-preparation of annual budget, the budgetary receipt and expenditure of the Samiti cannot be included in the state budget which will result in unrealistic budget of the state. Hence, the local authority is requested to produce the annual budget/revised budget/ supplementary budget prepared for 2015-16 if any, as per the provisions contained in the Section-24 of the Odisha Panchayat Samiti Act, 1959. But the same was not produced to audit. The local authority is advised to prepare the annual budget/revised budget/ supplementary budget as per the Govt. norms.

**4.Sub-Non-maintenance of Annual Account of Receipt & Expenditure:-**

The Samiti must maintain the Annual Account of Receipt & Expenditure showing the head-wise abstract of receipt and expenditure as required under OPSAP Rules, 2002. Due to non-maintenance of Annual Account of Receipt & Expenditure for the financial year 2015-16 by the local authority, the transparency of financial position of the PS cannot be traced out. But the same has not been done in the PS. The local authority is advised to work out the same and shown to audit.

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

Bheden PS - 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	CONSOLIDATED		01-04-2015	281597563.19	31-03-2016	274957063.01	6640500.18	The details of difference between pass books and cash books are described below.
	<b>GRAND TOTAL</b>			<b>281597563.19</b>		<b>274957063.01</b>	<b>6640500.18</b>	

**Reconciliation**

**Reconciliation –**

The details of difference between the pass books and cash books for the year 2015-16 are furnished below.

SI No	Name of the Scheme	Date	Name of the Bank	A/c No	Amount in Pass Book	As per cash book	Difference
1	WODC	31.03.16	SBI , Bheden	30726086458	20287023.00	11299144.00	8987879.00
		31.03.16	UGB, Bheden	12023065464	14923616.00	6092842.00	8830774.00
2	BRGF	31.03.16	SBI , Bheden	32975520842	2919698.00	2919942.00	-244.00
3	MLA LAD	31.03.16	SBI , Bheden	11710526637	12246604.00	12465247.15	-218643.15
4	AWC	31.03.16	SBI , Bheden	32539966429	17971216.00	15378527.00	2592689.00
5	NFBS	31.03.16	SBI , Bheden	11710523681	1405179.00	243419.00	1161760.00
6	TFC	31.03.16	SBI , Bheden	32988010188	5108568.00	16207915.00	-11099347.00
7	IAY(FRA)	31.03.16	SBI , Bheden	32539974871	82124.00	60342.00	21782.00
8	SSA	31.03.16	SBI , Bheden	31818165023	121263.00	950527.00	-829264.00
9	GS	31.03.16	SBI , Bheden	30642388216	46041.00	92937.00	-46896.00
10	MDM	31.03.16	SBI , Bheden	30379742007	65297.00	1219423.00	-1154126.00
11	TSC	31.03.16	SBI , Bheden	30353438926	517392.74	385890.74	131502.00
12	RGPSA	31.03.16	SBI , Bheden	34308044255	4006.00	4456.00	-450.00
13	3rd SFC	31.03.16	SBI , Bheden	32987994525	12683729.00	13134912.00	-451183.00
14	MGNREGA	31.03.16	SBI , Bheden	11710527154	170494.36	317227.68	-146733.32
15	CC ROAD	31.03.16	SBI , Bheden	34173116787	2047746.00	2147986.00	-100240.00
16	SC/ST DEV	31.03.16	SBI , Bheden	30379743656	2418470.00	3921285.00	-1502815.00
17	MP LAD	31.03.16	SBI , Bheden	35499609901	200000.00	200000.00	0.00
		31.03.16	UGB, Bheden	12023084501	12765820.00	10641388.00	2124432.00
18	6th Economics census	31.03.16	SBI , Bheden	33175631410	17561.00	17801.00	-240.00
19	NRLM	31.03.16	SBI , Bheden	35332274919	32100.00	45500.00	-13400.00
20	OLM	31.03.16	SBI , Bheden	33493841265	1079910.00	105003.00	974907.00
21	BKSS	31.03.16	UGB, Bheden	84010562699	10863.00	827.00	10036.00
23	OAP/ODP	31.03.16	SBI , Bheden	30379741194	3437574.00	4510128.00	-1072554.00
24	MBPY	31.03.16	AXIS, BANK BARGARH	915010060328265	7410953.00	7410953.00	0.00
25	IGNOAP	31.03.16	AXIS, BANK	915010060187310	9262110.00	11351110.00	-2089000.00

			BARGARH				
26	GGY	31.03.16	SBI , Bheden	11710527063	21576447.18	22529385.00	-952937.82
27	BPGY	31.03.16	UGB, Bheden	120230083880	2286506.00	17740834.00	-15454328.00
28	IAY(NORMAL)	31.03.16	UGB, Bheden	12023083937	12696981.00	10882659.00	1814322.00
29	CURRENT A/C	31.03.16	SBI , Bheden	11710523171	55687642.00	31111907.00	24575735.00
30	OWN SOURCE	31.03.16	SBI , Bheden	11710523636	62114628.91	70410866.44	-8296237.53
31	PYYKKA	31.03.16	SBI , Bheden	37731798330	0.00	283329.00	-283329.00
32	PMS	31.03.16	SBI , Bheden	2959	0.00	873350.00	-873350.00
		31.03.16	<b>GRAND TOTAL</b>		<b>281597563.19</b>	<b>274957063.01</b>	<b>6640500.18</b>

**Para 5.1. Reconciliation-**

**Non reconciliation of Bank Accounts with Cash Books –**

As per Rule 33 of OPSAP Rules, 2002, the accountant of the PS should verify the pass book/statement received from the bank/treasury with respect to the Cash Book to ensure that all remittances are brought to account. Further as per Circular No.14261,dt 20.05.2013 of PR Department, the D.D.O. shall make reconciliation of scheme wise cash book vis-avis scheme wise bank pass book and cheque register in the 1st week of every month without fail and record it in the cash book with counter signature of Head of Office. As per letter No-15847/F dt 27.04.2013 of Finance Department the DDO shall maintain a register for reconciliation of receipts and disbursements of Scheme funds. Apart from this as per the provision laid down under Circular No-13000/PR Department dt 25.07.2012 in SI No.VIII it has been clearly mentioned that Reconciliation of office Cash Book with Bank Pass Book and Cheque register for receipts/withdrawals shall be made in the first week of every month. It shall be done by the ABDO and a certificate to that effect should be recorded in cash books.It shall be countersigned by the DDOs every month. Discrepancy if any should be brought to the notice of the next higher authority and corrective measures should be taken promptly. If any misappropriation /fraud is detected it should be brought to the notice of the Government immediately. The Cash Book of the Panchayat Samiti should be reconciled in accordance with prescribed Rules under OPSAP Rules 2002 & Letter No. 690-XIV–Audit-1/2003/F/ dt.21.09.10 of Principal Secretary to Government Finance Department, Government of Odisha. But no Cash Book was reconciled with the Bank Accounts at the Panchayat Samiti Level during the year 2014-15. The local authority failed to produce the Bank reconciliation statement to audit on demand.

As per OPSAP Rules 2002, and sl No. (i) of G.O.No.13000/PR dated 25.07.12,a single account should be opened for a specific scheme, whereas multiple accounts were opened under a single head of account for a specific scheme which rather makes it difficult to reconcile cash books and pass books. Therefore, under these circumstances, it was not quite possible to reconcile Bank Accounts with Cash Books. The negative bank figure between the pass book and cash book have been rolling from the previous year which may be reconciled. Further, the local authority is required to adhere to OPSAP Rules and abide by the prescribed financial norms and to produce the bank reconciliation statements against the difference of Rs.66,40,500.18.

In response to POM page no.48 to 51 in this regard,the local authority replied that the reconciliation will be done in the FY 2016-17.Till reconciliation of the differential amount, Rs.66,40,500.18is kept under objection.

From the content of the para 5,it is concluded that the following bank accounts carry less amounts in pass books as compared to the balance in cash books i.e. minus balance in difference between the pass books and cash books. However,asked through POM Page 51-54 regarding the causes of negative balance,the local authority rejoined that the reconciliation will be done in the FY 2016-17.For the lapses,the local authority will be held responsible if some misappropriation /defalcation occurs in future. However,the audit noticed that due to parking of funds of one scheme in another account,some of the bank accounts are surplus and some are rationally found less in comparison to the cash books amount .In SBI pass book account no.11710523171, an amount of Rs.2,45,75,735.00 is found excess as compared to the cash book amount..Further,the receipts of grants are taken in excess in cash books to the tune of Rs.1,18,46,096.00 in FY 2015-16 as shown in para 4 in detail.Further,it was revealed that the cheques amount of Rs.28,10,076.00 were shown as expenditures in respective cash books in FY 2015-16,but not encashed from pass books till 31.03.2016.However,the Local authority is further suggested to take a special measure to reconcile the bank pass books and cash books and shown to next audit.

The details of bank accounts carry less amounts in pass books as compared to the balance in cash books are described below.

1	BRGF	31.03.16	SBI , Bheden	32975520842	2919698.00	2919942.00	-244.00
2	MLA LAD	31.03.16	SBI , Bheden	11710526637	12246604.00	12465247.15	-218643.15
3	TFC	31.03.16	SBI , Bheden	32988010188	5108568.00	16207915.00	-11099347.00
4	SSA	31.03.16	SBI , Bheden	31818165023	121263.00	950527.00	-829264.00
5	GS	31.03.16	SBI , Bheden	30642388216	46041.00	92937.00	-46896.00
6	MDM	31.03.16	SBI , Bheden	30379742007	65297.00	1219423.00	-1154126.00
7	RGPSA	31.03.16	SBI , Bheden	34308044255	4006.00	4456.00	-450.00
8	3rd SFC	31.03.16	SBI , Bheden	32987994525	12683729.00	13134912.00	-451183.00
9	MGNREGA	31.03.16	SBI , Bheden	11710527154	170494.36	317227.68	-146733.32
10	CC ROAD	31.03.16	SBI , Bheden	34173116787	2047746.00	2147986.00	-100240.00

11	SC/ST DEV	31.03.16	SBI , Bheden	30379743656	2418470.00	3921285.00	-1502815.00
12	6th Economics census	31.03.16	SBI , Bheden	33175631410	17561.00	17801.00	-240.00
13	NRLM	31.03.16	SBI , Bheden	35332274919	32100.00	45500.00	-13400.00
14	OAP/ODP	31.03.16	SBI , Bheden	30379741194	3437574.00	4510128.00	-1072554.00
15	IGNOAP	31.03.16	AXIS, BANK BARGARH	915010060187310	9262110.00	11351110.00	-2089000.00
16	GGY	31.03.16	SBI , Bheden	11710527063	21576447.18	22529385.00	-952937.82
17	BPGY	31.03.16	UGB, Bheden	120230083880	2286506.00	17740834.00	-15454328.00
18	OWN SOURCE	31.03.16	SBI , Bheden	11710523636	62114628.91	70410866.44	-8296237.53
19		31.03.16	SBI , Bheden	37731798330	0.00	283329.00	-283329.00
20		31.03.16	SBI , Bheden	2959	0.00	873350.00	-873350.00
	<b>GRAND TOTAL</b>				<b>136558843.45</b>	<b>181144161.27</b>	<b>-44585317.82</b>

**BANK RECONCILIATION**

1	BRGF- A/ no. SBI Bheden – 32975520842			
		As per Cash book	As per pass book	Difference
		2919942.00	2919698.00	244.00
	Excess OB in cash book as per pass book	-244		
	Total	2919698	2919698	
2	RGPSA- A/c no. , SBI Bheden - 34308044255			
		As per Cash book	As per pass book	Difference
		4456	4006	450
	OB difference -	-568		
	Interest not taken	(+)118		
	total	4006	4006	
3	6th Economics Census- SBI A/c no.-33175631410			
		As per Cash book	As per pass book	Difference
		17801	17561	240
	Details of difference -			
	Less OB in cash book		-240	
		17801	17801	
4	BKSS- UGB Bheden A/c no.-84010562699			
		As per Cash book	As per pass book	Difference
		827	10863	10036
	Less OB in cash book		(-)10036.00	
		827	827	
5	MDM- SBI Bheden A/c no.-30379742007			
		As per Cash book	As per pass book	Difference
		1219423	65297	1154126

	Difference in OB	-1154126		
		65297	65297	
6	ST/SC Dev.- SBI A/c no-30379743656			
		As per Cash book	As per pass book	Difference
		3921285	2418470	1502815
	Less OB	-2815		
	Reconciliation of 2014-15	-1500000		
		2418470	2418470	
7	13th FC/ CFC- SBI A/c No.- 32988010188			
		As per Cash book	As per pass book	Difference
		16207915	5108568	11099347
	Difference in OB	191698		
	Reconciliation of 14-15 made	-11867230		
	Chq. No. 772541/31.3.16 not encashed		-397096	
	Chq. No. 772542/31.3.16 not encashed		-179089	
		4532383	4532383	
8	CC Road- SBI a/c No-34173116787			
		As per Cash book	As per pass book	Difference
		2147986	2047746	100240
	Difference in OB between pass book/cash book	-240		
	Excess Chq. Payment, Chq no-582/20.4.15	-100000		
		2047746	2047746	
	Total			13867498

**Cheques shown as expenditure in cash books during 2015-16 but not encashed in pass books till 31.03.2016 -**

During checking of cash books and pass books for the year 2015-16, it was revealed that the following cheques of amount Rs.28,10,076.00 were shown as expenditures in respective cash books but not encashed from pass books till 31.03.2016. Whether the cheques were cancelled in later date may be ascertained by the local authority. The cash books and pass books may be reconciled accordingly and compliance be reported to audit.

**LIST OF THE CHQ. WHICH ARE DEBITED IN 2015-16 IN CASH BOOK BUT NOT ENCASHED IN THE FY 2015-16.**

Sl. No.	Scheme	Chq. No/Date	A/c no.	Bank	Amount.
1	MLA LAD	632996/31.3.16	11710526637	SBI, Bheden	83154
2	13th FC	772541/31.3.16	32988010188	SBI, Bheden	397096
3	13th FC	772542/31.3.16	32988010188	SBI, Bheden	179089
4	AWC	55301/31.3.16	32539966429	SBI, Bheden	125665
5	WODC	948903/31.3.16	30726086458	SBI, Bheden	25600
6	IAY(N)	204253/31.3.16	12023083937	UGB, Bheden	1109000
7	MP LAD	204131/16.3.16	12023084501	UGB, Bheden	38056
8	BPGY	204165/31.3.16	12023083880	UGB, Bheden	105000
9	BPGY	204152/21.12.16	12023083880	UGB, Bheden	127416
10	NFBS	880450/31.3.16	11710523681	SBI, Bheden	310000
11	NFBS	880451/31.3.16	11710523681	SBI, Bheden	140000
12	NFBS	880452/31.3.16	11710523681	SBI, Bheden	20000
13	NFBS	880453/31.3.16	11710523681	SBI, Bheden	20000
14	NFBS	880454/31.3.16	11710523681	SBI, Bheden	50000

15NFBS	880455/31.3.16	11710523681	SBI,Bheden	80000
				28,10,076

**Para No. 5.2:- Parking of Samiti fund in ineligible banks:-**

As mentioned in letter No. 23301/F, dt.11.07.2013, 17 numbers of Public Sector bank, 4 private sector bank, 2 RRBs and the Odisha State Co-operative Bank are eligible to handle the business and the deposits of State Public Sector Undertakings and State Level Autonomous Societies. Present Audit of the Samiti revealed that all the banks where the transactions were made and fund was parked are within the list of eligible banks as per the above letter. However, the local authority is suggested to follow the instruction contained in the above letter.

**Para No.5.3- Maintenance of Flexi Account instead of saving bank account for parking of centrally sponsored schemes:-**

As per letter No.35425/F, dtd.12.10.2012, all departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher rate of interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. But, on verification of the cash books, it was revealed that, funds of central schemes like NOAP, MGNREGS, 13th FCA etc. and state schemes like BRGF, GGY, CC Road etc. have been kept in saving bank accounts. Had the said funds kept in flexi accounts, the Panchayat Samiti would have accrued higher interest in comparison to saving bank account. Due to non-keeping of scheme funds in flexi accounts, the Samiti has been deprived of getting higher interest. In response to POM page no.12 in this regard, the local authority replied that the suggestion was noted for future guidance. So, the local authority is suggested to keep funds of central scheme, state scheme, and centrally sponsored scheme in flexi accounts in consultation with the bankers so as to earn higher interest.

**Para No.5.4.Sub-Non-closure of defunct/in-operative scheme account:-**

Government of Odisha in Panchayat raj Department vide their letter No.17112/PR, dated. 22.08.2011 and letter No. 17241/PR, dated 21.10.2014 has instructed the B.D.Os to close the defunct/in-operative schemes account since last 3 years without fail. It is observed that a sum of Rs.1,95,620.00 is lying in PL account in different head which are in-operative since long. In response to POM page no.12 to 13 in this regard, the local authority was agree to carry out the suggestion of audit in the FY 2016-17. The same may be closed and deposited in govt treasury under proper head under compliance to audit. The details of defunct/in-operative scheme account are described below.

SI No	Head of Account	Amount
1	Untied funds	176460.00
2	Balbadi and social welfare	6200.00
3	Bonded labour	1511.00
4	Mahila Samiti	2500.00
5	Replacement of GP loan	2980.00
6	RELP	1248.00
7	Dept Contingency	0.20
8	GO loan	4720.80
	Total	195620.00

**Para No.5.5- Operation of more than one bank account for single scheme/cash book and Irregular maintenance of accounts :-** Government of Odisha in Panchayat raj Department vide their G.O. No.13000/dtd.25.07.2012 has prohibited operation of multiple numbers of bank pass books for single scheme. The present audit revealed that the principle of one bank account in one scheme has not been followed by this Panchayat Samiti. During the financial year 2015-16, it was found that multiple bank accounts are being operated in following schemes as detailed below. The local authority is advised to operate one bank account for one scheme, henceforth. The details of operation of more than one bank account for a single scheme/cash book are described below.

**A. Multiple bank a/c in one scheme.**

1. MGNREGA-

SBI A/C NO.-11710527154

11710523636

11710527063

2. CC ROAD-

SBI A/C NO.- 11710523636

34173116787

3. SFC-

SBI A/C NO- 11710523636

32987994525

4. SPF-

SBI A/C NO- 11710526637

11710523636

5. NOAP-

AXIS BANK A/C NO- 915010060187310

SBI A/C NO- 30379741194

11710523171

6. PMS-

SBI A/C NO- 30379742959

11710523171

7. KL GRANT-

SBI A/C NO.- 32987994525

11710523636

8. SSA-

SBI A/C NO.-30642388216

31818165023

9. IAY(N)-

SBI A/C NO.- 11710523636

32539974871

UGB A/C NO- 12023083937

10. AWC-

SBI A/C NO- 11710523636

32539966429

11. NRLM-

SBI A/C NO- 11710523636

35332274919

33493841265

12.MBPY

AXIS BANK A/C NO- 915010060328265

SBI A/C NO- 11710523171

30379741194

13.NFBS-

SBI A/C NO.- 11710523171

11710523681

14.WODC-

SBI A/C NO- 30726086458

UGB A/C NO- 12023065464

15.TSC-

SBI A/C NO- 11710523636

6611

30353438926

16.MP LAD-

SBI A/C NO.- 35499609901

UGB A/C NO-12023084501

**B. Multiple schemes in one bank a/c-**

1. SBI, Bheden a/c no. 11710523636

MGNREGA, CC ROAD, SFC, ELECTION, SPF, KL GRANT, HONORARIUM, IAY(N), AWC,NRLM, TSC, OWN SOURCE CASH BOOK.

2. Current SBI a/c no- 11710523171

NOAP,PMS, STAFF SALARY, TEACHER SALARY, MBPY, NFBS, OWN SOURCE.

3. SBI Bheden a/c- 11710527063

MGNREGA, GGY

4. SBI Bheden a/c- 11710526637

SPF, MLA LAD

In response to POM page no.44 to 47 in this regard,the local authority replied that proper accounting procedure will be maintained .However,the local authority is advised to operate one bank account for one scheme, henceforth.

**C. Maintenance of manual cash books-**

As per the Govt. instruction, all cash books should be operated in PRIASOFT w.e.f.01.04.2014.Manual cash books have been stopped w.e.f.01.04.14.But on verification, it was noticed that 3 Nos. of manual cash books namely TLC, TPDS, Permanent advance cash books are being operated in the PS in spite of repeated objection raised in previous audit. In response to POM page no.47 in this regard,the local authority replied that the audit suggestion will be carried out.The BDO is advised to stop all these manual cash books and take the closing balance to the own resource cash book early under compliance to audit.

**PARA: 6 STOCK POSITION**

Bheden PS - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Hume Pipe 350MM in Nos	5	0	0	5.00	5	1 nos as per SR Page No. 11 of Vol-II and 4 nos as per SR page- 6 of Vol-I
2	MS Window in Nos	25	0	0	25.00	25	SR page no. 17
3	MS Doors in nos	11	0	0	11.00	7	Reasons of difference is mentioned in Para No. 7.3 of AR No. 08,2006-07 for the year 2005-06. 7 nos as per SR Page-29.
4	MS Door IAY in nos	64	0	0	64.00	46	Reasons of difference is mentioned in Para No. 7.3 of AR No. 08,2006-07 for the year 2005-06. 46nos as per SR Page-7.
5	MDM Rice in KG	5359.40	0	0	5359.40	0	MDM Stock Register was not produced to audit for verification.

**Comments**

As per Rule 69 of OPSAP Rules, 2002, a physical verification of stores shall be carried out at least once in each six months by the Block Development Officer/Additional Block Development Officer and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess shortage,unusual depreciation of stores, etc

As per OPSAP Rule 71 and Rule 106 of OGFR a stock book shall be maintained. A separate page shall be allotted to each article and entries made as and when articles are received and issued balances struck out.

As per Rule 71 of PSAP Rules, 2002, a stock book shall be maintained in Form No. XXV. A separate page shall be allotted to each article and entries made as and when articles are received or issued and balances struck out. The local authority was requested to produce the stock register of building materials vide objection memo No.12, dt. 15.11.2016 (page No.38). But, till the closure of audit the Old stock register Vol-II of building materials was not produced before the audit for verification. Due to non-production of stock register, the audit could not verify the closing balance of stock recorded in stock register and the closing balance as per audit of Hume Pipe 350 mm, MS Window, Cement, Window (IAY), Door, Door (IAY), and MDM Rice etc. Possibility of mis-utilization, shortage, wastage, defalcation, damage etc. of stores cannot be ruled out.

**Periodical verification of Stock and stores:-**

As per Rule 69 of PSAP Rules, 2002, a physical verification of stores shall be carried out at least once in each six months by the Block Development Officer/Additional Block development Officer and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess,shortage, unusual depreciation of stores, etc. But contravening to the aforesaid rule the local authority was not conducted the physical verification of stock and store throughout the financial year 2014-15. Due to non-conduct of physical verification of store, the actual balance and position of stores cannot be ascertained. It may also lead to mis utilization, shortage, wastage, damage, defalcation and loss of stores. If any discrepancy arises in future between the balance of stores as recorded in the stock register and the actual balance of stores, the Store-in-Charge and the Block development Officer will be held responsible.

**The stock position of Computer Section & 20 Seated LAN Room is furnished below:-**

COMPUTER STOCK POSITION OF BHEDEN BLOCK FOR THE YEAR 2015-2016.								
20 Seated LAN								
Sl. No.	Name of the item	OB	Receipt	Issue	CB as per Audit	CB as per SR	SR Page No.	REMARKS
1	INTEL CORE 2 SUE 1 GB RAM CPU (DELL)	6	0	0	6	6	2	
2	DELL MONITOR	5	0	0	5	5	2	
3	DELL TOUCH SCREEN MONITOR	1	0	0	1	1	2	
4	KEY BOARD (DELL)	6	0	0	6	6	2	
5	MOUSE (DELL)	6	0	0	6	6	2	
6	IBM MONITOR	3	0	0	3	3	2	3 nos not functioning

7	IBM CPU	3	0	0	3	3	2	3 nos not functioning
8	KEY BOARD & MOUSE (IBM)	3	0	0	3	3	2	3 nos set not functioning
9	SPEAKER	1	0	0	1	1	2	
10	CANON 4400 PRINTER	1	0	0	1	1	2	
11	HP 1606dn PRINTER	1	0	0	1	1	2	
12	HP SCANJET PROFISSIONAL 3000	1	0	0	1	1	2	
13	PROJECTOR	1	0	0	1	1	3	
14	D-LINK MODEM	1	0	0	1	1	3	
15	D-LINK SWITCH	1	0	0	1	1	3	
16	LAPTOP	2	0	0	2	2	3	
17	TELEVISION	1	0	0	1	1	3	
18	AIR CONDITION	3	0	0	3	3	3	1 nos not functioning
19	STABILIZER	4	0	0	4	4	3	
20	DOT MATIX PRINTER	1	0	0	1	1	3	1 nos not functioning
21	ALMIRAH	3	0	0	3	3	3	
22	TABLE	4	0	0	4	4	3	
23	UNLINE UPS	1	0	0	1	1	3	1 nos not functioning
24	GENERATOR (HONDA) 1500	1	0	0	1	1	3	
25	CHAIR	26	0	0	26	26	3	8 nos not functioning

**OLM Section**

1	LAPTOP HCL ME i3	1	0	0	1	1	1	
2	HCL INTEL COREi5 2GB RAM	1	0	0	1	1	1	
3	MONITER 18.5"	1	0	0	1	1	1	
4	MOUSE	1	0	0	1	1	1	
5	KEYBOARD	1	0	0	1	1	1	
6	HP SCANJET G2410	1	0	0	1	1	1	
7	HP LASER PRINTER 1606n	1	0	0	1	1	1	
8	UPS	1	0	0	1	1	1	
9	Camera (Kodek 4MP)	1	0	0	1	1	1	
10	Plastic Chair	20	0	0	20	20	2	
11	Table	2	0	0	2	2	2	
12	Computer Table	1	0	0	1	1	2	
13	Rak	1	0	0	1	1	2	
14	Moving Chair	1	0	0	1	1	2	
15	Chair	4	0	0	4	4	2	
16	Almira	1	0	0	1	1	2	

**Labour Office**

1	ACER CORE i3 4 GB RAM	1	0	0	1	1	5	
2	MONITOR 18.5"	1	0	0	1	1	5	
3	MOUSE	1	0	0	1	1	5	

4	KEYBOARD	1	0	0	1	1	5	
5	HP SCANJECT 200	1	0	0	1	1	5	
6	RICHO PRINTER	1	0	0	1	1	5	
7	UPS LUMINOUS	1	0	0	1	1	5	
<b>WEO Section</b>								
1	INTEL i3 Core 2 DUE 2 GB RAM	1	0	0	1	1	6	
2	MONITOR 18.5"	1	0	0	1	1	6	
3	MOUSE	1	0	0	1	1	6	
4	KEYBOARD	1	0	0	1	1	6	
5	HP SCANJECT G2410`	1	0	0	1	1	6	
6	CANON P1606n PRINTER	1	0	0	1	1	6	
7	UPS	1	0	0	1	1	6	1 nos not functioning
<b>Item not Functioning (Dead Stock)</b>								
1	IBM CPU	3	0	0	3	3	7	Not functioning
2	IBM MONITOR	3	0	0	3	3	7	Not functioning
3	MOUSE	3	0	0	3	3	7	Not functioning
4	KEYBOARD		0	0			7	Not functioning
5	HP	1	0	0	1	1	7	Not functioning
6	CANON P1606n PRINTER	1	0	0	1	1	7	Not functioning
7	UPS	8	0	0	8	8	7	Not functioning
8	HP LASER JET PRINTER 1022	1	0	0	1	1	7	Not functioning
9	HP LASER JET P1007	1	0	0	1	1	7	Not functioning
10	DESKJET F370COLOUR PRINTER	1	0	0	1	1	7	Not functioning
11	HCL INTEL P4 CPU	1	0	0	1	1	7	Not functioning

**PARA: 7 INVESTMENT**

Bheden PS - 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	30000.00	0.00	30000.00	0.00	31-03-2016	30000.00	31-03-2016	30000.00	0.00	The old investment was not dealt in any cash book.
	<b>GRAND TOTAL</b>	<b>30000.00</b>	<b>0.00</b>	<b>30000.00</b>	<b>0.00</b>		<b>30000.00</b>		<b>30000.00</b>	<b>0.00</b>	

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

It could be ascertained from last and previous audit reports that a sum of Rs.30,000.00 was invested since long in Sugar Society, Bargarh , Co-Operative Society, Bheden and Oil Mill/ Rice Mill. No share certificate in context the Investment/ dividend has been received so far and produced before audit. During the year covered under Audit, no returns have been registered against the Investments. As no Investment Register or any other documents in respect of the Investments was made available to audit, the nature of Investment and its terms and conditions could not be verified. The Panchayat Samiti must have invested on those Share /Dividend with a view of future gain, but now going to sustain a loss of the principal amount. The details are given below.

SI No	Name of company	Date of investment	Amount(Rs)
1	Oil Mill/Rice Mill	12.12.1964	12000
2	Cooperative society, Bheden	23.03.1965	8000
3	Cooperative suger mill, Bargarh	05.02.1971	10000
	Grand Total		30000

As per Rule 45(1): of the OPSAP Rules, 2002, a register of Government and other securities held by Samiti as its property shall be maintained in Form No. XV. This will show all investments belonging to the Samiti, the purpose for which each is held and orders of Government, if any, being quoted against each. No investment shall be written off this register unless disposed of absolutely by sale or otherwise.

Rule 45(3): The above register will also show the interest due and the realizations on account of it from time to time. Care shall be taken to ensure that the amounts due are realized on due dates and that there are no outstanding interests. Investments exempted from income-tax shall be indicated in the remarks column of the register together with the authority therefore.

Rule 45(4): None of these investments, other than those made out of the general balance shall be disposed of except for the specific purpose for which they are made. If any investments are made under the orders of Government they shall not be disposed of without the sanction of Government. No portion of the general balance of the Samiti can be invested without the special sanction of the Government who will decide as to the necessity for investment in each instance with reference to the general principle that such investments are permissible in few cases only:

On issue of audit objection statement, the local authority replied that no new investment has been made during 2014-15 and steps will be taken to obtain Share Certificate of old investment from the concerned Companies. In spite of similar objections raised in last and previous Audits, no step has been taken to obtain share certificates and dividend from the concerned companies.

However, the Local Authority is once again suggested to establish communication with the Firms and Companies regarding fresh documentation on the above issue, and if required the matter should be handled judicially to get back the returns against the investments.

**PARA: 8 ADVANCE**

Bheden PS - 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	P.S. Account	3850600.18	0.00	3850600.18	0.00	31-03-2016	3850600.18	31-03-2016	15000.00	3835600.18	The details of difference is narrated in AR No.165257/2015-16
2	01-04-2015	Govt. Account	2355089.71	0.00	2355089.71	0.00	31-03-2016	2355089.71	31-03-2016	1548731.00	806358.71	The details of difference is narrated in AR No.165257/2015-16
<b>GRAND TOTAL</b>			<b>6205689.89</b>	<b>0.00</b>	<b>6205689.89</b>	<b>0.00</b>		<b>6205689.89</b>		<b>1563731.00</b>	<b>4641958.89</b>	

**Comments :**

**Para.8.1.The Abstract Position of Advance of PS Accounts and Govt. Accounts as on 31.03.2016 are furnished below.**

Particulars	PS Account	Govt. Account	Total
Advance outstanding as on 01.04.2015	3850600.18	2355089.71	6205689.89
Advance paid during the year	0.00	0.00	0.00
<b>Total</b>	<b>3850600.18</b>	<b>2355089.71</b>	<b>6205689.89</b>
Advance adjusted during the year	0.00	0.00	0.00
Advance outstanding as on 31.03.2016(As per Audit)	3850600.18	2355089.71	6205689.89
Advance outstanding as on 31.03.2016 (As per Cash Book)	15000.00	1548731.00	1563731.00
Difference, if any	3835600.18	806358.71	4641958.89

**Details of Difference -**

1.As per previous audit (AR No.165257/2015-16)- Rs.4641958.89

**Para.8.2 Details of Cash Book wise Advance Position:-**

The details of Cash Book wise advance paid and adjusted during the financial year 2015-16 in respect of PS Accounts and Govt. Accounts are furnished below.It is not out of place to mention here that neither any advance is given during the year audit to any contractor nor any advance is adjusted during the year under audit.

CASH BOOK WISE ADVANCE POSITION								
Sl No	Cash Book	Advance outstanding as on 01.04.15	Advannce paid	Total	Adv adjusted	Adv Outstanding as on 31.03.16	Adv as per Cash Book	Difference
1	PS Misc Manual	3633740.18	0.00	3633740.18	0.00	3633740.18	15000.00	3618740.18
2	NRLM/SGSY	7500.00	0.00	7500.00	0.00	7500.00		7500.00
3	HON/TADA	28800.00	0.00	28800.00	0.00	28800.00		28800.00
4	MGNREGA	180560.00	0.00	180560.00	0.00	180560.00		180560.00
	<b>TOTAL PS A/C</b>	<b>3850600.18</b>	<b>0.00</b>	<b>3850600.18</b>	<b>0.00</b>	<b>3850600.18</b>	<b>15000.00</b>	<b>3835600.18</b>
	<b>GOVT ACCOUNT</b>							<b>0.00</b>

1	NOAP	1082800.00	0.00	1082800.00	0.00	1082800.00	1082800.00	0.00
2	MBPY	1300.00	0.00	1300.00	0.00	1300.00	1300.00	0.00
3	Staff Salary	806358.71	0.00	806358.71	0.00	806358.71	0.00	806358.71
4	TLC	23575.00	0.00	23575.00	0.00	23575.00	23575.00	0.00
5	TPDS	431056.00	0.00	431056.00	0.00	431056.00	431056.00	0.00
6	PDS	10000.00	0.00	10000.00	0.00	10000.00	10000.00	0.00
	TOTAL GOVT. A/C	2355089.71	0.00	2355089.71	0.00	2355089.71	1548731.00	806358.71
								0.00
	GRAND TOTAL(PS + GOVT)	6205689.89	0.00	6205689.89	0.00	6205689.89	1563731.00	4641958.89

PARA NO.8.3.1:- Surchargeable Advance(PS Account)-Advance paid in the year 2014-15,but not adjusted by 31.03.2016 - NIL

PARA NO.8.3.2:- Surchargeable Advance (Govt. Account)- Advance paid in the year 2014-15,but not adjusted by 31.03.2016 - NIL

PARA NO.8.4.1:- (PS Account)-Advance paid in the year 2015-16,but not adjusted by 31.03.2016 - NIL

PARA NO.8.4.2:- (Govt. Account)- Advance paid in the year 2015-16,but not adjusted by 31.03.2016 - NIL

**PARA NO.8.5 :- YEAR WISE BREAK UP OF OUTSTANDING ADVANCES:-**

The year wise break up of outstanding advance of PS Account and Govt. Account as on 31.03.2016 was furnished below.

Year wise break up of Advance as on 31.03.16			
Year	PS Account	Govt. Account	Total
Prior to 2010-11	3850600.18	2353789.71	6204389.89
2011-12			0.00
2012-13		1300.00	1300.00
2013-14			0.00
2014-15			0.00
2015-16			0.00
TOTAL	3850600.18	2355089.71	6205689.89

PARA: 9 GRANTS

Bheden PS - 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	163375713.40	172791226.00	336166939.40	184218342.00	31-03-2016	151948597.40	
	<b>GRAND TOTAL</b>	<b>163375713.40</b>	<b>172791226.00</b>	<b>336166939.40</b>	<b>184218342.00</b>		<b>151948597.40</b>	

Comments :

Grants Position of Bheden PS for the year 2015-16							
SI No	Head of Account	OB	Receipts	Total	Expenditure	CB as on 31.03.16	% of expenditure
<b>A</b>	<b>GRANTS-IN -AID</b>						
<b>I</b>	<b>PR DEPTT. (SCHEMATIC)</b>	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>TOTAL (Rs)</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>II</b>	<b>PR DEPTT. (NON-SCHEMATIC)</b>						
1	P.S./ G.P. Road	-601144.07	0.00	-601144.07	0.00	-601144.07	0.00%
2	Hon/ TA to Non official	284236.50	886140.00	1170376.50	1226520.00	-56143.50	104.80%
3	Repairing of Govt. Qtrs	141534.00	0.00	141534.00	363500.00	-221966.00	256.83%
4	Maintanance & Repairing NRB	4792504.00	0.00	4792504.00	1166516.00	3625988.00	24.34%
5	Maintainance of Road & bridge	133089.00	488384.00	621473.00	0.00	621473.00	0.00%
6	Statistical Building	266516.00		266516.00	0.00	266516.00	0.00%
7	AWC Building	6837473.00	27026937.00	33864410.00	14659377.00	19205033.00	43.29%
	<b>TOTAL (Rs)</b>	<b>11854208.43</b>	<b>28401461.00</b>	<b>40255669.43</b>	<b>17415913.00</b>	<b>22839756.43</b>	<b>43.26%</b>
<b>III</b>	<b>GRANTS FROM DRDA</b>						
1	BRGF	4239744.00	0.00	4239744.00	2736951.00	1502793.00	64.55%
2	IAY (N & FRA)	43482407.00	29536562.00	73018969.00	65403759.00	7615210.00	89.57%
3	Mo-Kudia	15401847.00	27149941.00	42551788.00	25211282.00	17340506.00	59.25%
4	CC Road	13973516.00	7875000.00	21848516.00	13091623.00	8756893.00	59.92%
5	SPPF	1449153.00	4700000.00	6149153.00	2597348.00	3551805.00	42.24%
6	MPLAD	8270253.00	5225000.00	13495253.00	4551818.00	8943435.00	33.73%
7	MLALAD	17613241.00	5000000.00	22613241.00	11898701.00	10714540.00	52.62%
8	THFC	8040252.00	8091700.00	24172204.00	12644420.00	11527784.00	52.31%
9	3rd SFC	4758155.00	10902388.00	15660543.00	4884389.00	10776154.00	31.19%
10	PMGY	886334.00	0.00	886334.00	0.00	886334.00	0.00%
11	WODC	11861155.00	10639200.00	22500355.00	18439356.00	4060999.00	81.95%
12	MGNREGA	12090897.68	1639848.00	13730745.68	1648172.00	12082573.68	12.00%

13	GGY	-7015967.00	21056361.00	14040394.00	0.00	14040394.00	0.00%
14	TSC/IHL	6293112.74	39963.00	6333075.74	3366193.00	2966882.74	53.15%
15	RGPSA	13500.00	0.00	13500.00	9300.00	4200.00	68.89%
16	NRLM/ SGSY	4764628.00	75944.00	4840572.00	120845.00	4719727.00	2.50%
17	PDS Grant	75000.00	0.00	75000.00	0.00	75000.00	0.00%
18	Maint. Of GP. Staff	-751888.99	0.00	-751888.99	0.00	-751888.99	0.00%
20	Repr/Renov of PHC	291976.00	0.00	291976.00	0.00	291976.00	0.00%
21	Unitedf Fund	1014652.37	0.00	1014652.37	0.00	1014652.37	0.00%
22	12 th FCA	3915062.77	0.00	3915062.77	0.00	3915062.77	0.00%
23	Unclassified Grants	0.00	10347858.00	10347858.00	0.00	10347858.00	0.00%
	<b>TOTAL (Rs)</b>	<b>150667030.57</b>	<b>142279765.00</b>	<b>300987047.57</b>	<b>166604157.00</b>	<b>134382890.57</b>	<b>55.35%</b>
<b>IV</b>	<b>PR/GP Deptt.</b>						
1	Election	680310.70	610000.00	1290310.70	0.00	1290310.70	0.00%
2	Other GP Grants	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>TOTAL (Rs)</b>	<b>680310.70</b>	<b>610000.00</b>	<b>1290310.70</b>	<b>0.00</b>	<b>1290310.70</b>	<b>0.00%</b>
<b>V</b>	<b>Edn Deptt.</b>						
1	UGC Grant	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>TOTAL (Rs)</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>VI</b>	<b>TRW Deptt.</b>						
1	ST/SC Deptt.	207481.00	1500000.00	1707481.00	198272.00	1509209.00	11.61%
2	CRF/FDR	-33317.30		-33317.30	0.00	-33317.30	0.00%
	<b>TOTAL (Rs)</b>	<b>174163.70</b>	<b>1500000.00</b>	<b>1674163.70</b>	<b>198272.00</b>	<b>1475891.70</b>	<b>11.84%</b>
<b>VII</b>	<b>DEPTT. OF SPORTS</b>						
1	PYKKA	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>TOTAL (Rs)</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>GRAND TOTAL OF GRANTS</b>	<b>163375713.40</b>	<b>172791226.00</b>	<b>336166939.40</b>	<b>184218342.00</b>	<b>151948597.40</b>	<b>54.80%</b>

The local authority is suggested to take effective steps to utilize the unspent grant early under compliance to audit. From the above it was concluded that the % of expenditures was not found satisfactory. In the year 2015-2016, the % of expenditures was 54.80 %.

**1.Sub-Diversion of Grants-** No diversion of funds has been made during the year 2015-16.

**2.Sub-Poor utilization of grants/Low spending of Grants:-**

As per Rule 171 of the Odisha General Financial Rules (OGFR) (Volume I) and instructions contained in the sanction orders, scheme funds were to be utilized in the year of receipt. Un-utilized fund, if any, may either be refunded to the Government or utilized in subsequent year with prior approval of the Government. But it was revealed that huge amount of grants Rs.15,19,48,597.40 are laying unutilized in the FY 2015-16. The reason of poor utilization of grants may be stated to audit.

In response to objection memo p-34, the local authority replied that poor utilization of grant was due to the receipts of grants in the fag end of the year. As no grants register is maintained in the PS, the year wise break up of unspent grant could not be ascertained by the present audit. As a result of which the requirement of govt. sanction before expenditures could not be assessed.

It was observed that the less utilization of grant was due to the receipts of grants in the fag end of the year and also due to non maintenance of grants register. The utilization of grants should be watched periodically through up-to-date maintenance of grants register. Moreover, the local authority is suggested to take effective steps in this regard and expedite the utilization of grant.

**PARA: 10 UTILISATION CERTIFICATE**

Bheden PS - 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	182934501.89	184218342.00	367152843.89	63265807.00	31-03-2016	303887036.89	
	<b>GRAND TOTAL</b>	<b>182934501.89</b>	<b>184218342.00</b>	<b>367152843.89</b>	<b>63265807.00</b>		<b>303887036.89</b>	

**Comments :**

**The Details of Utilization Certificate submitted during the financial year 2015-216 is furnished below-**

UC POSITION OF BHEDEN PS FOR THE YEAR 2015-16				
SI No	NAME OF THE SCHEME	LETER NO/DATE	AMOUNT	YEAR OF GRANT
1	AWC	154/6.12.2016	3178020.00	2014-15
		154/6.12.2016	1650997.00	2015-16
		1779/12.11.2015	3000000.00	2013-14
		1779/12.11.2015	2331568.00	2014-15
		Total	<b>10160585.00</b>	
2	MPLAD	873/30.07.15	150000.00	2009-10
		873/30.07.15	205200.00	2010-11
		873/30.07.15	1750000.00	2011-12
		873/30.07.15	8587500.00	2012-13
		873/30.07.15	375000.00	2013-14
		873/30.07.15	2600000.00	2014-15
		Total	<b>13667700.00</b>	
3	NRHM	1606/18.12.15	3345000.00	2008-09
		1819/24.11.15	296979.00	2007-08
		Total	<b>3641979.00</b>	
4	BPGY	493/6.5.15	<b>14626568.00</b>	2014-15
5	CC ROAD	624/6.6.15	<b>12600000.00</b>	2014-15
6	3RD SFC	450/24.4.15	5568975.00	2011-12
		450/24.4.15	3000000.00	2013-14
		Total	<b>8568975.00</b>	
		Grand Total	<b>63265807.00</b>	

**1.Sub-Non submission of Pending UC -**

The position of utilization certificate pending for submission at the end of the financial year 2015-16 (i.e. as on 31.03.2016) is alarming which may affect the receipts of grants in future. The pending UC as on 31.03.2016 was found to be Rs.30,38,87,036.89. The BDO is suggested to pay special attention to submit the pending UC to proper quarter of govt. The reason of non submission of Pending UC may be stated to audit.

In response to objection memo, the local authority replied that the pending uc will be submitted to the proper quarter soon. The BDO is suggested to pay special attention to submit the pending UC to proper quarter of govt. and compliance be reported.

YEAR-WISE BREAK-UP OF PENDING UCs :

Year-wise break-up of pending UCs could not be furnished due to non-maintenance of UC register. The local authority is advised to take effective steps for maintenance of UC register. However the year wise break up of UC for 2015-16 is furnished below.

SL NO	YEAR	UC DUE	UC SUBMITTED	UC OUTSTANDING AS ON 31.03.16
1	Prior to 2012-13	15308841.21	11316154.00	3992687.21
2	2012-13	13625592.00	8587500.00	5038092.00
3	2013-14	62516987.68	6375000.00	56141987.68
4	2014-15	91483081.00	35336156.00	56146925.00
5	2015-16	184218342.00	1650997.00	182567345.00
	GRAND TOTAL	367152843.89	63265807.00	303887036.89

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No misappropriation of cash was detected by audit during the year 2015-16.

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

<b>12.1 -</b>
There was no loss of stock and store detected by audit during the year 2015-16.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Non Realization of House Rent From Market Complex-</b>																								
<p>From the previous Audit Report,it was revealed that a total sum of Rs. 21,000.00 was outstanding against the LaxmiPriya Market Complex cabin holder as on Jan-2016. Due to non collection of complex rent and other rent the internal source of Panchayat Samiti is decreasing day by day. It is due to improper exercise of administrative power of B.D.O, resulting in decreasing the income from the internal source of Panchayat Samiti.Hence the B.D.O should take effective steps to collect the arrears rent of the LaxmiPriya Market Complex to increase the internal income of the PS. Further,it was noticed that the rent@ Rs.300/per Cabin per month has been fixed which is quite less as compared to the current market price. In view of the growing economy,the rent may be increased with conducting PS resolution or fresh tender if necessary. The present position of the DCB of the rent of market complex along with the concerned DCB register of Govt revenue may be produced for verification.</p> <p>In response to objection memo issued vide page no.22,the local authority produced the Market Complex allotment file.No DCB was maintained in the PS.The allotment order was not available in the file. On checking of the records,it was revealed that the rent against the Cabin no.2 &amp; 3 has not been collected in the year 2015-16 and other cabin holders have cleared their dues up to 31.03.16.The details of outstanding dues for the year 2015-16 is described below.</p> <table border="1"> <thead> <tr> <th>SI No</th> <th>Name of Cabin Holders</th> <th>Cabin No</th> <th>Period</th> <th>Rate</th> <th>Amount(Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sri Manoj Harichandan</td> <td>2</td> <td>4/15 to 3/16</td> <td>300/</td> <td>3600</td> </tr> <tr> <td>2</td> <td>Pankaj Barik</td> <td>3</td> <td>4/15 to 3/16</td> <td>300/</td> <td>3600</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7200</td> </tr> </tbody> </table> <p>Till collection of the outstanding dues,Rs.7200.00 is suggested for recovery for the lapses as follows.</p> <ol style="list-style-type: none"> <li>Sri Krushna Chandra Sahu,ABDO I/C BDO -3600.00</li> <li>Sri Munu Bhoi,Cashier - 3600.00</li> </ol>	SI No	Name of Cabin Holders	Cabin No	Period	Rate	Amount(Rs)	1	Sri Manoj Harichandan	2	4/15 to 3/16	300/	3600	2	Pankaj Barik	3	4/15 to 3/16	300/	3600						7200
SI No	Name of Cabin Holders	Cabin No	Period	Rate	Amount(Rs)																			
1	Sri Manoj Harichandan	2	4/15 to 3/16	300/	3600																			
2	Pankaj Barik	3	4/15 to 3/16	300/	3600																			
					7200																			

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Purchase on Tube well Spare parts-**

Vr No/Dt	Amount	To whom paid	Particulars
23/25.05.15	11,49,163	Bhagirathi metal Industries Pvt. Ltd,BBSR	Cost of Spare parts of tube well

On verification of the above paid vouchers of 13<sup>th</sup> Finance cash book it was revealed that a sum of Rs. 11, 49,163.00 was incurred expenditures towards purchase of tube well spare parts during the year 2015-2016. The Income Tax @2 % should be deducted through TDS from the supplier. The IT paid if any against the supply may be shown to audit. Further, on checking of the stock register of tube well spare parts, it was observed that the stocks of tube well spare parts have been issued to SEMs of the PS, but the stocks remain unused at the site should be returned to the Block stock. But no such stock account has been maintained. The replacement spare parts should be entered in to the dead stocks and sale proceeds thereof should be put to auction as internal income which has not been done during the year 201516 resulting a direct loss to the institution. The details of purchase made during 2015-16 are furnished below.

Income Tax 2 % of Rs.11,49,163.00 =Rs.22,983.00

The IT deduction of the supplier may be shown to audit failing which Rs.22,983.00 will be suggested for recovery towards the loss of Govt. revenue against the persons held responsible for the lapses.

In response to audit objection memo p-11 and 76, the local authority replied that the Income Tax return from the supplier will be obtained and produced to audit.

Till then, Rs.22,983.00 is suggested for recovery towards the loss of Govt. revenue against the persons held responsible for the lapses.

1. Sri Pravash Chandra Dandasena, BDO -Rs.11492.00,
2. Smt. Rajeebabala Dash, JE RWSS - Rs.11491.00

**14.2 - Payment of Chartered Accountant fees for auditing of GPs without fulfilment of criteria fixed by Govt.-**

Vr No/Dt	Amount	Particulars
94/09.11.15(TFC)	189000	PAID TO SANTOSH GOURAHARI DASH AND ASSOCIATES SAMBALPUR TOWARDS CHARTED ACCOUNTANT AUDIT MONEY OF GRAM PANCHAYAT IN BHEDEN BLOCK FOR THE YEAR 2011-12.
95/09.11.15(TFC)	378000	PAID TO B.N. MISHRA AND CO. S.29MATRI VIHAR PHASE -II INFRONT OF SATYAM DEVELOPMENT OF CENTRE BHUBANESWAR 751023 TO WARTDS CHRTED ACCOUNTANT AUDIT MONEY OF GRAM PANCHAYAT ON BHEDEN BLOCK FOR THE YEAR 2012-13.
Total	567000	

As per PR department letter no. 22895/PR dt.06.08.10, 1977/PR dt.25.01.11, 4309/PR dt.11.02.13 and subsequent letters of PD, DRDA( 2522

dt.17.04.13, 3550 dt.26.06.13), CA firms have been engaged for maintenance & rationalisation of GP accounts and they have to be paid out of 13FCA fund by fulfilling the following criteria.

- 1) The CA firm members shall visit the GP at least once in a month to verify all the transactions with detail reconciliation and to prepare the report on monthly basis along with web hoisting in model accounting format-8( 16 format) by 10th of each month.
- 2) The report submitted by the CA firms should be checked by the officials of the PS with assistance of Panchayat Executive Officer( PEO) and Grama rojagar sevak ( GRS) of the GP.
- 3) The payment should be made by the following mode:- 25% after completion of vouching, 25% after analysing of all the datas along with reconciliation and rest 50% after web hoisting in prescribed format.
- 4) Before final payment work completion certificate by the Nodal officer ( collector of the District or any other officer authorised on his behalf).

On scrutiny of the paid vouchers of TFC cash book w.r.t available records, it was noticed that an amount of Rs.5,67,000.00 has been paid to C/A firms towards payment for audit of accounts of G.P.s. Hence the concerned files showing the details of payment observing the criteria fixed by the Govt. may be produced for verification to check the genuineness of payment.

In response to audit objection memo p-10,the local authority replied that the requisite certificates will be obtained from the competent authorities and shown to audit. But the same could not be produced to audit till completion of audit. The local authority is advised to obtain the records from the CA firm as fixed by Govt under compliance to audit. Till then, the amount of Rs.567000.00 is kept under objection.

**14.3 - Irregular Expenditure towards Festival Advance-**

On scrutiny of the TFC Cash Book with reference to the above paid voucher for the year 2015-16, it was noticed that a total sum of Rs.37,500.00 has been deposited through Treasury Challan towards Festival Advance of RWSS Staff for the year 2015-16. Though the Festival Advance is given to the RWSS Staff from TFC Scheme and there after deduction of the same from Salary of the respective Staff it will be adjusted in TFC Scheme. Hence there is no need of deposit the deduction money in to Treasury. As such it is a loss to the PS fund and needs recovery from the person concerned. The Details are as follows-

SI No	Vr No/Date	Amount	T.C.No./Date	Particulars
1	5/15.04.15	13500	5/1.6.15	FA to RWSS Staff
2	15/11.5.15	4500	7/5.6.15	FA to RWSS Staff
3	29/29.5.15	6000	2/19.7.15	FA to RWSS Staff
4	56/27.7.15	6000	8/28.7.15	FA to RWSS Staff
5	67/25.8.15	7500	20/25.8.15	FA to RWSS Staff
	<b>Total</b>	<b>37500</b>		

In response to audit objection memo p-9,the local authority replied that step is being taken to regularize the matter.The reply is not satisfactory.The local authority is advised to make necessary correspondence with the treasury officials to get the money refunded which has been deposited earlier without a valid reason.Till refund of the same,the amount of Rs.37500.00 is kept under objection.

**14.4 - Hire charges of vehicle used in RWSS section-**

SI No	Vr No/Date	Scheme	Amount	Particulars
	1100/21.11.15	TFC	156927	PAID TO GOBARDHAN KARMI AMLIPALI OWNER OF TRAKKER VEHICLE NO. OR 02 D 3848 TOWARDS HIRE CHARGES P.OIL DIESEL COST FOR THE PERIOD FROM

			01.07.2014 TO 30.09.2015 TOTAL 233 DAYS @ RS. 425 PER DAY FOR ENGAGED IN RWSS FOR TUBEWELL REPAIRING WORKS.
2113/2.3.16	TFC	31572	PAID TO GOBARDHAN KARMI, OWNER OF TRAKER NO. OR 02 D 3848 TOWARDS HIRE CHARGES AND P.OIL COST FOR THE PERIOD FROM 02.11.2015 TO 19.01.2016 TOTAL 44 DAYS @ 425 P.DAY FOR ENGAGED IN RWSS FOR TUBE WELL REPAIRING WORKS.
		188499	

On scrutiny of the above paid vouchers of TFC cash book it was revealed that a sum of Rs. 1,88,499.00 was incurred expr. during the year. 2015-16 towards hire charges and fuel charges of private vehicle used for maintenance of tube well. The corresponding files showing the details of engagement of private vehicle, tender invited if any during engagement, Tax clearance certificate of the owner, log book of vehicle, Service Tax paid if any may be shown to audit for verification.

In response to audit objection memo p-56,the local authority replied that the records as required by audit will be produced to audit later on.Till then, the amount of Rs.Rs. 188499.00is kept under objection.

**14.5 - Payment of advt. charges**

Vr No/Date	Amount	Particulars
Vr No.05/24.06.15 (MGNREGA)	12357/	Paid to Eastern Media,Ltd Sakhipada,Sambalpur towards advt. cost
12/11.12.15	10019/	Paid to Dharitri Daily towards advt. cost
(MGNREGA)		
Total	22376/	

On checking of the above paid vouchers w.r.t. MGNREGA Cash Book, it was revealed that a sum of Rs. 22376.00 was paid to Eastern Media, Ltd and Dharitri Daily towards advt. cost of the Block. As per Govt instruction, all advertisement should be processed through the Dist. Information and Public Relation Officer and payment to be made as per the recommendation of DIPRO observing the advertisement rate of Govt. of Odisha. Hence, the recommendation of DIPRO regarding the payment may be shown to audit for verification.The corresponding file showing the allocation of funds and govt. guide lines for making such expr. may be produced to audit for verification.

In response to audit objection memo p-43,the local authority replied that the procedure will be maintained henceforth..Till the recommendation of DIPRO is obtained, the amount of Rs.Rs. 22376.00is kept under objection.

**14.6 - Production of records on IAY vehicle-**

143/6.11.15	IAY/2015-16/P/143	Indira Awas Yojana	15050	PAID TO SEBAKA DEEP SON OF SHRIPATI OF VILL- MANAPADA TOWARDS HIRE CHARGES OF VEHICLE NO. OD 15 C 6369 UNDER RURAL HOUSING PROGRAMME FOR THE MONTH OF AUGUST 2015.
2157/8.12.15	IAY/2015-16/P/157	Indira Awas Yojana	15050	PAID TO SEBAKA DEEP SON OF SHRIPATI OF VILL- MANAPADA TOWARDS HIRE CHARGES OF VEHICLE NO. OD 15C 6369 UNDER RURAL HOUSING PROGRAMME FOR THE MONTH OF SEPT 2015.

3	199/4.3.16	IAY/2015-16/P/199	Indira Awas Yojana	32000	PAID TO JAYANTA KKUMAR BHOI, OWNER BOLERO PLUS OD 17 5730 TOWARDS HIRE CHARGES FROM 17.12.2015 TO 17.02.2016 UNDER RURAL HOISING SCHEME.
4	200/4.3.16	IAY/2015-16/P/200	Indira Awas Yojana	16000	PAID TO JAYANTA KUMAR BHOI, OWNER BOLWRO PLUS OD 17 5730 TOWARDS HIRE CHARGES FOR THE PERIOD FROM 17.11.2015 TO 16.12.2015 UNDER RURAL HOUSING SCHEME.
5	136/9.1.16	IAY/2015-16/P/136	Indira Awas Yojana	15050	PAID TO SEBKA DEEP SON OF SHRIPATI OF VILL- MANAPARA TOWARDS HIRE CHARGES OF VEHICLE NO. OD 15 C 6369 OF RURAL HOUSING PROGRAMME.
				93150	

On scrutiny of the above paid vouchers of IAY cash book it was revealed that a sum of Rs. 93,150.00 was incurred expr. during the year. 2015-16 towards hire charges and fuel charges of private vehicle used for supervision of Rural housing programme. The corresponding files showing the details of engagement of private vehicle, tender invited if any during engagement, Tax clearance certificate of the owner, log book of vehicle, Service Tax paid if any may be shown to audit for verification.

In response to audit objection memo p-14, the local authority replied that the records as required by audit will be produced to audit later on. Till then, the amount of Rs. Rs. 93150.00 is kept under objection.

**14.7 - Production of records of RWSS section on repair and maintenance of tube wells -**

The following records of RWSS section showing the concerned file towards repair and maintenance of tube well, tender invited if any, application of public, signature of local people after repairing, stock entry of replacement of old spare parts and auction made if any, etc. may be produced for verification.

1	6/5/2015	THFC/2015-16/P/12	Thirteenth Finance Commission	66160	PAID TO SHIV SHANKAR ELECTRIC WORKS, BARGARH TOWARDS REPAIRING CHARGES WATER SUPPLY SYSTEM AND LABOUR CHARGES.
2	25/05/2015	THFC/2015-16/P/22	Thirteenth Finance Commission	47758	PAID TO SHIV SHANKAR ELECTRIC WORKS BARGARH TOWARDS REPAIRING SPARE PARTS AND LABOUR CHARGES OF WATER SUPPLY SYSTEM RESHAM AND BHEDEN.
3	5/6/2015	THFC/2015-16/P/35	Thirteenth Finance Commission	23836	PAID TO KMALESH HARDWARE AND ELECTRICAL STORE JHARAPALI TOWARDS PURCHASE OF REPAIRING SARE PARTS.
4	5/6/2015	THFC/2015-16/P/36	Thirteenth Finance Commission	9650	PAID TO RANJITABALA DASH, JE RWSS TOWARDS REPAIRING CHARGES AND LABOUR CHARGES.
5	16/07/2015	THFC/2015-16/P/44	Thirteenth Finance Commission	27655	PAID TO SHIV SHANKAR ELECTRIC WORKS BARGARH TOWARDS SUPPLY OF REPAIRING SPARE PARTS AND LABUR CHARGES OF WATER SUPPLY

					SYSTEM.
6	16/07/2015	THFC/2015-16/P/45	Thirteenth Finance Commission	52369	PAID TO NEERA ENTERPRISES BARGARH TOWARDS PURCHASE OF 10 HP HORIZONTAL SUBMERSIBLE PUMP MOTOR.
7	27/07/2015	THFC/2015-16/P/58	Thirteenth Finance Commission	181104	PAID TO RANJITABALA DASH JE RWSS TOWARDS SUPPLY OF DRINKING WATER TO VILLAGE BADI, MAHULAKATA AND HATGAON.
8	11/8/2015	THFC/2015-16/P/59	Thirteenth Finance Commission	12524	PAID TO KAMLESH HARDWARE AND ELECTRICAL STORE, JHARAPALI TOWARDS REPAIRING SPARE PARTS.
9	11/8/2015	THFC/2015-16/P/60	Thirteenth Finance Commission	10892	PAID TO KAMLESH HARDWARE AND ELECTRICAL STORE JHARAPALI TOWARDS REPAIRING SPARE PARTS.
10	11/8/2015	THFC/2015-16/P/61	Thirteenth Finance Commission	3480	PAID TO RANJITABALA DASH, JE TOWARDS LABOUR CHARGES OF WATER SUPPLY SYSTEM.
11	6/10/2015	THFC/2015-16/P/86	Thirteenth Finance Commission	111800	PAID TO SHIV SHANKAR ELECTRIC WORKS BARGARH TOWARDS SUPPLY OF REPAIRING SPARE PARTS AND LABOUR CHARGES.
12	6/10/2015	THFC/2015-16/P/87	Thirteenth Finance Commission	46200	PAID TO SHIV SHANKAR ELECTRIC WORKS, BARGARH TOWARDS SUPPLY OF REPAIRING SPARE PARTS.
13	19/01/2016	THFC/2015-16/P/109	Thirteenth Finance Commission	190680	PAID TO SHIV SHANKAR ELECTRIC WORKS, BARGARH TOWARDS REPAIRING CHARGES AND LABOUR CHARGES OF 13 OS VOUCHERS.
14	19/01/2016	THFC/2015-16/P/110	Thirteenth Finance Commission	12422	PAID TO KAMLESH HARDWARE AND ELECTRICAL STORE, JHARAPALI TOWARDS PURCHASE OF REPAIRING SPARE PARTS.
15	31/03/2016	THFC/2015-16/P/120	Thirteenth Finance Commission	179089	PAID TO SHIV SHANKAR ELECTRIC WORKS BARGARH TOWARDS REPAIRING CHARGES.
				975619	

In response to audit objection memo p-18, the local authority replied that the records as required by audit will be produced to audit later on. Till then, the amount of Rs. Rs. 975619.00 is kept under objection.

**14.8 - Acknowledgement wanting towards disbursement of Banishree scholarship -**

On checking of the PMS cash book and voucher guard file, it was revealed that an amount of Rs.98,000.00 was shown as expenditures towards

disbursement of Banishree scholarship of the eligible students for the year 2015-16. The amounts were deposited in bank with an order to transfer the money to the pass book accounts of the eligible students. But the payment could not be ascertained due to want of acknowledgement receipts of the students. Whether all the money was transferred to the concerned accounts of the students or left undisbursed could not be confirmed by audit which does not fulfil the very purpose of the scheme. The acknowledgement receipts of the students may be produced to audit for verification. The details are furnished below.

Sl No	Vr No/Date	Head of Account	Amount	Particulars
	11/30.5.15	Pre Matric Schorarship And S.C ST Stipend	7500	PAID TO 3 NOS OF STUDENT TOWARDS DISTRIBUTION OF BANISHREE SCHOLARSHIP FOR DISTRIBUTION OF BANISHREE SCHOLARSHIP FOR THE YEAR 2013-14.
	22/4.6.15	Pre Matric Schorarship And S.C ST Stipend	75500	PAID TO 36 NOS OF STUDENT TOWARDS DISTRIBUTION OF BANISHREE SCHOLARSHIP.
	33/4.6.15	Pre Matric Schorarship And S.C ST Stipend	10500	PAID TO 5 NOS OF STUDENTS TOWARDS DISTRIBUTION OF BANISHREE SCHOLARSHIP.
	44/4.6.15	Pre Matric Schorarship And S.C ST Stipend	4500	PAID TO 2 NOS OF STUDENTS TOWARDS DISTRIBUTION OF BANISHREE SCHOLARSHIP.
			98000	

In response to audit objection memo p-57, the local authority replied that the acknowledgement receipts will be obtained from the students and produced to audit. Till then, the amount of Rs. Rs. 98000.00 is kept under objection.

**14.9 - Purchase file/Quotation wanting-**

Vr No/Date	Amount	Particulars
55/08.09.15 (CESS)	Rs.49100/	PAID TO PRATIMA STEEL FUNITURE, BHEDEN TOWARDS SUPPLY OF STEEL ALMIRA.

On checking of the above paid vouchers w.r.t. concerned Cash Books, it was revealed that a sum of Rs. 49100.00 was paid to Prateema Steel Furnitures, Bheden towards supply of steel almirahs. The stock register, purchase file showing the allocation of funds, quotations/tender invited if any may be produced to audit for verification.

In response to audit objection memo p-11, the local authority replied that purchase file, quotations/tender will be produced to audit later on. Till then, the amount of Rs. Rs. 49100.00 is kept under objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Excess payment on development works -**

Sl No	Name of project	C/R No	Gross payment	Deduction	Net Payable due	Net paid	Excess Paid
1	CC road at Negipali Harijanpada	71/14-15	200000	14048	185952/		
2	CC road at Kutpali(Kandapada)	127/14-15	200000	13550	186450/		
3	CC road at Kutpali village	128/14-15	200000	13979	186021/	Cheque No.000582/ 18.4.15	
			600000	41577	558423/	658423/	100000/

On verification of the above case record w.r.t. CC road cash book, paid voucher (Vr No. 17, 18, 19/18.04.15), pass book SBI A/C no. 34173116787 and cheque issue register, it was revealed that a sum of Rs. 6,58,423.00 was paid to Sri Srinivas Pattanaik, JE towards payment of the above three projects vide cheque no. 000582/18.4.15 which was encashed on 20.4.15 from pass book. But on further checking, it was noticed that the net payable amount (due) comes to Rs. 5,58,423.00 as mentioned above against which Rs. 6,58,423.00 was paid resulting excess payment of

Rs.1,00,000.00 . As such, Rs.1,00,000.00 was paid in excess to Sri Srinivas Pattanaik, JE which cannot be admitted by audit and needs immediate recovery under compliance to audit.

In response to audit objection memo p-60, the amount of Rs.100000.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.82/06.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.2 - Excess payment on development works -**

Name of work-Construction of cc road from Ainlakata to Rangatikra (WODC),

Vr No.76/06.10.15 Rs.1,88,886.00 Paid to Sri Jagannath Prasad Barik,GPTA.

On verification of the above case record with reference to MB and other connected records it was revealed that an amount of Rs.1,88,886.00 was paid to Sri Jagannath Prasad Barik,GPTA towards construction of cc road from Ainlakata to Rangatikra out of WODC scheme.On further verification ,it was noticed after deduction of Rs.12700 .00 towards realisation of govt. revenue viz. royalty, vat,lab cess ,EGB,Work contg. etc and Rs,176186.00 should be paid to the executants. Instead of net amount, gross amount was paid resulting excess payment of Rs.12700.00 which needs recovery.

In response to audit objection memo p-24, the amount of Rs.12700.00 was recovered from Sri Jagannath Prasad Barik,GPTA vide MR No.80/18.11.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.3 - Excess payment on works as allowing excess rate than the estimated provision-**

Bill- 1/F, Vr. No.15/15.04.15,

Name of the Work- CC road from Kusanpuri main road to Bishi tkira

Estimated Cost.- Rs.2 lakhs /,Scheme-CC Road

Name of the Executant/JE –Srinivas Pattanaik, JE,

AE-Sri Girija Sahu, Name of the BDO – Sri Pravash Ch Dandasena,

C/R No.88/14-15,MB No.36/ p- 23 to 29,

On verification of the above case record with reference to MB and other connected records it was revealed that excess rate was allowed and paid to the executants beyond the rate provided in the estimate to a tune of Rs.3240.00 /- as calculated below which cannot be admitted by audit and needs recovery.

Item	Rate paid	Rate as per estimate	Qty executed	Excess Amount
Cc(1:3:6) using 4 cm CB metal	3320.72	3220.72	32.40	3240.00
Total				3240.00

As such, Rs.3240.00 needs recovery.

In response to audit objection memo p-63, the amount of Rs.3240.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.4 - Excess payment on works due to differential cost of cement -**

Bill- 1/R,2/R Bill,Vr. No.10/11.08.15,23/07.11.15,  
 Name of the Work- Construction of Kalyan Mandap at Dhatukpali  
 Estimated Cost.- Rs.3 lakhs /,Scheme-MPLAD  
 Name of the Executant/JE –Jayant Kumar Jena, GPTA,  
 AE-Sri Girija Sahu,Name of the BDO – Sri Pravash Chandra Dandasena,  
 C/R No.34/13-14,MB No.38/ p- 188 to 194,47/117-118,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @625.34/Qtl i.e. 312.67/bag was provided in the approved estimate and accordingly the bill was paid. But as per the rate of DRDA purchase committee vide Letter No.3349/dt 09.10.13, the actual rate of cement at the time of execution was 301/bag.Also on scrutiny of the purchase vouchers (Ref- Maa Traders,Barpali vide Bill No.892/dtd.06. 07.15,it was noticed that cement was purchased @ 301/ bag. Thus excess amount of Rs.11.67/bag was paid to the executant unnecessarily beyond the rate actually purchased which cannot be admitted by audit. The differential cost of cement should have been deducted from the bill amount which was not done and paid as per the provision in the estimate.

Total consumption of Cement in the Bill

1/R Bill -173 bags,

Thus  $173 \times 11.67 = 2019.00$  was paid in excess which needs recovery from the person concerned.

In response to audit objection memo p-29, the amount of Rs.2019.00 was recovered from Sri Jayanta Kumar Jena,GPTA vide MR No.90/23.12.2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.5 - Excess payment on works -**

1/R,2/R,3/F Bill,Vr. No. 87/23.07.15,101/21.08.15, 123/09.11.15  
 Name of the Work- CC road from Dhatukpali Harijanpada to School road  
 Estimated Cost.- Rs.2 lakhs /,Scheme-CC Road,  
 Name of the Executant/JE –Sri J.K.Jena,GPTA,  
 AE-Sri Girija Sahu,  
 Name of the BDO – Sri Pravash Chandra Dandasena,  
 C/R No.120/14-15,MB No.38/P-146 to150,78/ p- 146-148,47/112-114,

On verification of the above case record with reference to MB and other connected records it was revealed that the above cc road was

executed and completed with an estimated cost of Rs.2 lakhs. But as per the guidelines issued by Govt. use of vibrator is mandatory during execution of cc road. Also, there was provision for use of vibrator in the project. But violating the Govt instruction and provision made in the approved estimate, vibrator was not used in the work and entire payment was made for Rs.2 lakhs as seen from the case record. Without being use of vibrator, the durability of the asset was reduced and quality of execution was greatly affected. Actually, the amount of non execution of work should have been deducted from the estimated cost of Rs.2 lakhs.

It was noticed that, quantity of cc road was executed to a tune of 49.74 cum( i.e.cc(1:3:6)-29.71 cum + cc(1:2:4)-10.49 + 6.74 +2.80 =20.03 cum)

As such,vibrator to be used for 49.74/2.5 hrs =19.89 hrs. Hence amount should have been deducted to a tune of Rs. 19.89 x 106 =2108.00 from the estimated value of Rs.2 lakhs.

As such Rs.2108.00 was paid in excess to the executants which needs recovery.

In response to audit objection memo p-68, the amount of Rs.2108.00 was recovered from Sri Jayanta Kumar Jena,GPTA vide MR No.90/23.12.2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.6 - Excess payment on works -**

Bill- 1/R,2/R Bill,Vr. No.20/10.07.15, Vr. No.63/08.12.15,

Name of the Work- Renovation of Bandha and construction of Bathing step at Thikipali Bandha

Estimated Cost.- Rs.3 lakhs /,Scheme-MLALAD

Name of the Executant/JE –Srinivas Pattanaik,JE,

AE-Sri Girija Sahu,Name of the BDO – Sri Pravash Chandra Dandasena,

C/R No.02/14-15,MB No.37/ p- 158 to 167,48/43 to 47

On checking of the works bill it was disclosed that as per the estimated provision, KB bricks masonry (1:6) was executed in the project and paid @ 3323.23/cum but no voucher was made available regarding purchase of KB bricks in the project towards the specification. Also as per the approved estimate, there was the provision of CB Bricks masonry @2698.83/cum. Further, no special project report was made available in the case record towards the deviation. As such payment of cost of KB bricks cannot be admitted in audit and rate of CB bricks can be allowed.

Rate of KB Bricks masonry in CM (1:6)- 3323.23/cum

Rate of CB Bricks masonry in CM (1:6)- 2698.83/cum

Quantity executed -5.23 cum.

As such,5.23 x (3323.23-2698.83) =3266.00

cannot be admitted in audit and needs recovery .

In response to audit objection memo p-27, the amount of Rs.3266.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.7 - Excess payment on development works -**

1/F Bill, Vr. No. 48/18.05.15,

Name of the Work- CC road at Dangpali Harijanpada Basti,

Estimated Cost.- Rs.2 lakhs /,Scheme-CC road

Name of the Executant/JE –Srinivas Pattanaik,JE,

AE-Sri Girija Sahu,

Name of the BDO – Sri Pravash Chandra Dandasena,

C/R No.130/14-15,MB No.36/ p- 177 to 183,

On verification of the above case record with reference to MB and other connected records it was revealed that as per the approved estimate, cc(1:3:6) with HGHB metal 40mm size metal was provided @3220.72/cum but as per bill cc(1:3:6) with HGCB metal 40mm size was paid and extra cost of crusher metal was paid for 25.92 cum @146/=3784.00.

On scrutiny of the paid voucher, no proper purchase voucher towards the specification of crusher broken metal was made available in the case record. Further,no special report was endorsed in the case record for deviation of the estimate towards use of crusher broken metals.In absence of the above records ,use of HGCB metals in the project could not be confirmed by audit. Hence, only the rate of HGHB metals can be allowed and extra cost of crusher broken metals as provided in the bill amounting Rs.3784.00 cannot be admitted by audit and suggested for recovery.

In response to audit objection memo p-70, the amount of Rs.3784.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.8 -**

Bill- 1/R, Vr. No.103/27.07.15,

Name of the Work- AWC Building,Resham-2

Estimated Cost.- Rs.2 lakhs /,Scheme-AWC Building

Name of the Executant/JE –Jagannath Prasad Barik, GPTA,

AE-Sri Girija Sahu,

Name of the BDO – Sri Pravash Ch Dandasena,

C/R No-26/13-14,MB No.41/ p- 77 to 84,

On verification of the above case record with reference to MB and other connected records it was revealed that excess payment of amount Rs.2196.00 was made showing excess quantity in execution of works in MB(MB No.41/page-80)and work bill due to arithmetical error as compared to the actual as detailed below.

Items	Quantity executed in cum as per actual in MB	Quantity shown in MB and Work Bill in cum	Excess Quantity allowed in cum	Basic rate per cum	Excess paid in Rs
Brick works in super structure	12.76	13.47	0.71	3093.64	2196.00

As such Rs.2196.00 needs recovery.

In response to audit objection memo p-73, the amount of Rs.2196.00 was recovered from Sri Jagannath Prasad Barik,GPTA vide MR No.91/23.12.2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.9 - Excess payment on development works -**

Name of the Work- Construction of drain at Harijan pada,Amlipali

Estimated Cost.- Rs.2 lakhs /,Scheme-MLALAD

Bill- 1/R, Vr. No.55/18.11.15,

Name of the Executant/JE –Srinivas Pattanaik,JE, AE-Sri Girija Sahu,

Name of BDO – Sri Krushna Chandra Sahoo,ABDO i/c,

C/R No.01/15-16,MB No.44/ p- 142 to 145,

On verification of the above case record with reference to MBs and other connected records it was revealed that cess @ 1% has been added in the analysis of each item in the estimate, But it was noticed that cess @ 1% amounting Rs.1000.00 was added again in the bill there by twice addition of cess in the bill and deducted once from the bill of the executants resulting excess payment of Rs.1000.00 which needs recovery.

In response to audit objection memo p-65, the amount of Rs.1000.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.10 - Excess payment on development works -**

3/F Bill,Vr. No. 22/08.09.15,

Name of the Work- CC road from Malipada station pada chhak to Thana chhak,Bheden,

Estimated Cost.- Rs.5 lakhs /,Scheme-BRGF

Name of the Executant/JE –Srinivas Pattanaik,JE,

AE-Sri Girija Sahu,

Name of the BDO – Sri Pravash Chandra Dandasena,

C/R No.65/13-14,MB No.20/ p- 191 to 194,

On verification of the above case record with reference to MB and other connected records it was revealed that excess rate was allowed in the lead of procurement of cement to a tune of Rs.3758.00/- as calculated below which cannot be admitted by audit and needs recovery.

Actual lead of cement (as the work site is located in the Block Head Quarter, Bheden) -5 kms

Lead allowed in the estimate 20 kms

Extra lead allowed @ 11.25 /qtl in the estimate.

Consumption of cement –668 bags as follows -

Item	1/R Bill	2/R Bill	3/R Bill	Total	Amount of extra lead
------	----------	----------	----------	-------	----------------------

Cement	255 bags	270 bags	143 bags	668 bags	3758.00
--------	----------	----------	----------	----------	---------

As such Rs.3758.00 was paid in excess to the executant which cannot be admitted by audit and needs recovery.

In response to audit objection memo p-66, the amount of Rs.3758.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.11 - Excess payment on work bill due to arithmetical error in MB –**

Bill- 1/R, Vr. No.15/16.05.15,

Name of the Work- Construction of Gandhiji Pathagar Singenpali Resham

Estimated Cost.- Rs.2 lakhs /,Scheme-WODC

Name of the Executant/JE –Jagannath Prasad Barik, GPTA,

AE-Sri Girija Sahu,

Name of the BDO – Sri Pravash Ch Dandasena,

C/R No-1/14-15,MB No.9/ p- 151 to 153,

On verification of the above case record with reference to MB and other connected records it was revealed that excess payment of amount Rs.1289.00 was made showing excess quantity in execution of works in MB(MB No.9/page-152)and work bill due to arithmetical error as compared to the actual as detailed below.

Items	Quantity executed in cum as per actual in MB	Quantity shown in MB and Work Bill in cum	Excess Quantity allowed in cum	Basic rate per cum	Excess paid in Rs
RCC M20-Slab	1 x 9 x5.1 x0.125=5.73	5.93	0.20	6445.51	1289.00

As such Rs.1289.00 needs recovery.

In response to audit objection memo p-39, the amount of Rs.1289.00 was recovered from Sri Jagannath Prasad Barik,GPTA vide MR No.91/23.12.2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.12 - Excess payment on work bill due to allowing excess rate of VAT –**

Bill- 1/R, Vr. No.35/14.05.15,

Name of the Work- Construction of CC road from Kumbhari Saharapada to Harijan pada road,

Estimated Cost.- Rs.2 lakhs /,Scheme-CC Road

Name of the Executant/JE –Nirakar Kandara, GPTA,

AE-Sri Girija Sahu, Name of the BDO – Sri Pravash Ch Dandasena,

C/R No.73/14-15,MB No.35/ p- 154 to 160,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @ 301.00/bag was provided in the approved estimate and accordingly the bill was paid. On scrutiny of the purchase vouchers (Ref- Swastik Steel, Bargarh on dtd. 25.03.15, it was noticed that cement was purchased at the basic price of 260.36/bag and VAT 13.5 % should be charged extra. But VAT was charged excess than the scheduled rate. As per actual,

the cost of cement should be  $260.36 + \text{VAT } 13.5\% = 295.50/\text{bag}$

But cement @301/bag has been paid. Thus excess paid for Cement @  $301.00 - 295.50 = 5.50/\text{bag}$ ,

Consumption of Cement in the project-252 bag Thus, excess paid for cement =  $5.50 \times 252 = 1386.00$

As such, Rs 1386.00 has been paid in excess to the executants which needs recovery .

In response to audit objection memo p-36, the amount of Rs. 1386.00 was recovered from Sri Niarakar Kandara, GPTA vide MR No. 89/23.12.2016, MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.13 - Excess payment on work bill due to arithmetical error in MB –**

Bill- 1/R, Vr. No.98/27.04.15,

Name of Work- Construction of AWC Building, Salhepali-III,

Estimated Cost.- Rs.2.5 lakhs /, Scheme-AWC Building,

Name of the Executant/JE – Jagannath Prasad Barik, GPTA,

AE-Sri Girija Sahu, Name of the BDO – Sri Krushna Chandra Sahoo,

C/R No-3/14-15, MB No.25/ p- 161 to 167,

On verification of the above case record with reference to MB and other connected records it was revealed that excess payment of amount Rs. 1533.00 was made showing excess quantity in execution of works in MB (MB No.25/page-163) and work bill due to arithmetical error as compared to the actual as detailed below.

Items	Quantity executed in cum as per actual in MB	Quantity shown in MB and Work Bill in cum	Excess Quantity allowed in cum	Basic rate per cum	Excess paid in Rs
Brick works in KB Bricks	13.93	14.54	0.61	2513.05	1533.00

As such Rs. 1533.00 needs recovery.

In response to audit objection memo p-40, the amount of Rs. 1533.00 was recovered from Sri Jagannath Prasad Barik, GPTA vide MR No. 91/23.12.2016, MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.14 - Excess payment on work bill due to allowing excess rate of VAT –**

Bill- 1/R, Vr. No.60/23.02.16,

Name of the Work- Construction of AWC Building Udayapur

Estimated Cost.- Rs.5 lakhs /,Scheme-AWC

Name of the Executant/JE –Nirakar Kandara, GPTA,

AE-Sri Girija Sahu, Name of the BDO – Sri Krushna Chandra Sahoo,

C/R No.23/15-16,MB No.45/ p- 109 to 117,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @ 301.00/bag and MS Rod @4500/qtl was provided in the approved estimate and accordingly the bill was paid.On scrutiny of the purchase vouchers (Ref- Swastik Steel,Bargarh on dtd.05. 01.16,it was noticed that cement was purchased at the basic price of 260.36/bag and VAT 13.5 %should be charged extra and for MS rod basic price of Rs.3979/qtl of Rod VAT 5 %should be charged extra.But VAT was charged excess than the scheduled rate. As per actual,

the cost of cement should be  $260.36 + \text{VAT } 13.5 \% = 295.50/\text{bag}$

MS Rod= $3979.00 + \text{VAT } 5 \% = 4177.95/\text{qtl}$ ,

But cement @301/bag and MS Rod @4500/qtl has been paid.Thus excess paid for

Cement @ $301.00 - 295.50 = 5.50/\text{bag}$ ,

MS Rod@ $4500.00 - 4177.95 = 322.05/\text{qtl}$

Consumption of Cement in the project-126 bag and Rod 6.20 qtl.

Thus,excess paid for cement= $5.50 \times 126 = 693.00$

And for MS Rod= $322.05 \times 6.20 = 1997.00$

As such,Rs 693.00 + 1997.00 =2690.00 has been paid in excess to the executants which needs recovery .

In response to audit objection memo p-31, the amount of Rs.2690.00 was recovered from Sri Niarakar Kandara,GPTA vide MR No.89/23.12 .2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.15 - Excess payment on works through allowing excess lead -**

1/F Bill,Vr. No. 32/02.05.15,

Name of the Work- CC road from Bheden Kumbharpada to Primary school,

Estimated Cost.- Rs.2 lakhs /,Scheme-CC road,

Name of the Executant/JE –Srinivas Pattanaik,JE,

AE-Sri Girija Sahu,

Name of the BDO – Sri Pravash Chandra Dandasena,

C/R No.126/14-15,MB No.36/ p- 31 to 39,

On verification of the above case record with reference to MB and other connected records it was revealed that excess rate was allowed in the

lead of procurement of cement to a tune of Rs.1690.00/- as calculated below which cannot be admitted by audit and needs recovery.

Actual lead of cement (as the work site is located in the Block Head Quarter,Bheden) -5 kms

Lead allowed in the estimate 20 kms

Extra lead allowed @ 12.90 /qtl i.e. 6.45/bag in the estimate.

Consumption of cement in the project-262 bags

Amount of extra lead paid = 262 x 6.45 =1690.00

As such Rs.1690.00 was paid in excess to the executant which cannot be admitted by audit and needs recovery.

In response to audit objection memo p-71, the amount of Rs.1690.00 was recovered from Sri Srinivas Pattanaik,JE vide MR No.92/23.12.2016,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.16 - Excess payment on works due to differential cost of cement -**

Bill- 1/R,Vr. No.35/04.06.15,

Name of the Work- Construction of Kalyan Mandap at Barihapali

Estimated Cost.- Rs.3 lakhs /,Scheme-MPLAD

Name of the Executant/JE –Jayant Kumar Jena, GPTA,

AE-Sri Girija Sahu,Name of the BDO – Sri Pravash Chandra Dandasena,

C/R No.13/13-14,MB No.38/ p- 77 to 83,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @625.34/Qtl i.e. 312.67/bag was provided in the approved estimate and accordingly the bill was paid. But as per the rate of DRDA purchase committee vide Letter No.3349/dt 09.10.13, the actual rate of cement at the time of execution was 301/bag.Also on scrutiny of the purchase vouchers (Ref- Shree Shyam Steel,Rengali camp,Attapura vide Bill No.401/dtd.03. 05.15,it was noticed that cement was purchased @ 301/ bag. Thus excess amount of Rs.11.67/bag was paid to the executant unnecessarily beyond the rate actually purchased which cannot be admitted by audit. The differential cost of cement should have been deducted from the bill amount which was not done and paid as per the provision in the estimate.

Total consumption of Cement in the Bill

1/R Bill -157 bags,

Thus 157 x 11.67 = 1832.00 was paid in excess which needs recovery from the person concerned.

In response to audit objection memo p-26, the amount of Rs.1832.00 was recovered from Sri Jayanta Kumar Jena,GPTA vide MR No.90/23.12.2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.17 - Excess payment on work bill due to allowing excess rate of VAT –**

Bill- 1/R, Vr. No.26/28.04.15,

Name of the Work- Construction of CC road from desh bhatli bus stand to end of village,

Estimated Cost.- Rs.2 lakhs /,Scheme-CC Road

Name of the Executant/JE –Nirakar Kandara, GPTA,

AE-Sri Girija Sahu, Name of the BDO – Sri Pravash Ch Dandasena,

C/R No.75/14-15,MB No.32/ p- 98 to 102,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @ 301.00/bag was provided in the approved estimate and accordingly the bill was paid.On scrutiny of the purchase vouchers (Ref- Nishania Traders,Bargarh on dtd.05. 03.15,it was noticed that cement was purchased at the basic price of 260.36/bag and VAT 13.5 %should be charged extra .But VAT was charged excess than the scheduled rate. As per actual,

the cost of cement should be  $260.36 + \text{VAT } 13.5 \% = 295.50/\text{bag}$

But cement @301/bag has been paid.Thus excess paid for Cement @ $301.00 - 295.50 = 5.50/\text{bag}$ ,

Consumption of Cement in the project-260 bag Thus,excess paid for cement= $5.50 \times 260 = 1427.00$

As such,Rs1427.00 has been paid in excess to the executants which needs recovery .

In response to audit objection memo p-35, the amount of Rs.1427.00 was recovered from Sri Niarakar Kandara,GPTA vide MR No.89/23.12 .2016 ,MR Book No.73.

The recovery was duly verified and the para was dropped.

**15.18 - Excess payment on work bill due to allowing excess rate of VAT –**

Bill- 1/R, Vr. No.08/15.04.15,

Name of the Work- Construction of CC road from Harijanpada road to school of Deshpatharla village,

Estimated Cost.- Rs.2 lakhs /,Scheme-CC Road

Name of the Executant/JE –Nirakar Kandara, GPTA,

AE-Sri Girija Sahu, Name of the BDO – Sri Pravash Ch Dandasena,

C/R No.72/14-15,MB No.23/ p- 126 to 130,

On verification of the above case record with reference to MB and other connected records it was revealed that the cost of Cement @ 301.00/bag was provided in the approved estimate and accordingly the bill was paid.On scrutiny of the purchase vouchers (Ref- Swastik Steel,Bargarh on dtd.03. 03.15,it was noticed that cement was purchased at the basic price of 260.36/bag and VAT 13.5 %should be charged extra .But VAT was charged excess than the scheduled rate. As per actual,

the cost of cement should be  $260.36 + \text{VAT } 13.5 \% = 295.50/\text{bag}$

But cement @301/bag has been paid.Thus excess paid for

Cement @ $301.00 - 295.50 = 5.50/\text{bag}$ ,

Consumption of Cement in the project-250 bag Thus,excess paid for cement= $5.50 \times 250 = 1375.00$

As such,Rs1375.00 has been paid in excess to the executants which needs recovery .

In response to audit objection memo p-33, the amount of Rs.1375.00 was recovered from Sri Niarakar Kandara,GPTA vide MR No.89/23.12

.2016 ,MR Book No.73.  
The recovery was duly verified and the para was dropped.

**15.19 - Common irregularities noticed in works case records and payment of work bills –**

Following common irregularities are noticed during checking the work case records as procedural defects. The Local authority is suggested to take sincere efforts to minimize these lapses by way of strengthening checking mechanism.

- 1.Introduction of check list in the case record in this context is an alternative solution to check the increasing phenomenon of irregularities.
2. Irregular deduction and retention of Withheld / S.D. money in huge quantity from work bills should be discouraged.
3. Sanction order of every project which are essential are not attached to case records.
4. Approved G.P. wise lead statement along with approved quarry chart is not attached to case records. Vouchers are available in plain papers in case of collection of building materials instead of that from approved quarry.
5. Work register is not maintained, which is quite essential to watch proper utilization of fund.
6. Most of the works are not completed in stipulated time.
7. Completion certificate is not furnished to each case record.
8. Asset Register are not maintained.
9. Sketch Map of land and proper identification of beneficiary are not attached to IAY case records.
10. Details of land schedule is not furnished in case records.
11. Photographs of site before execution of work are not attached to each case records in most of the cases. Approved Work done estimate has not been furnished in case of deviation.
12. Palli Sabha, Grama Sabha, Vigilance Committee and Monitoring committee proceedings are not attached to every case record.
13. Preliminary investigation reports are not available along with plan and estimate.
14. Project initiation meeting should be done before starting of project and proceeding copy & photograph should be attached to case records.

**15.20 - Development work case records verified during 2015-16 -**

All the case records were produced and verified during the current audit.The details of case records verified by the current audit is furnished below.

No of case records verified	Money values of case records verified	Money values of case records not verified
1460 Nos.	184218342/	0

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

**16.1 -**

There is no separate unit/department in the accounts of Panchayat Samiti.

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

<b>17.1 - GGY SCHEME -</b>

A new initiative called Gopabandhu Gramin Yojana (GGY) was launched by the Government of Odisha during 2006-07 with a view to provide additional developmental assistance to the targeted 11 (Eleven) districts of the State not covered under the Backward Regions Grant Fund (BRGF). Due to inclusion of Bargarh district under BRGF Scheme during 2012-13, the number of districts has been reduced to 10. With this Scheme, Rural Connectivity and quality of rural life has undergone tremendous change. Most of rural roads in the targeted districts have been covered. In order to further strengthen rural connectivity, both inter village and intra village, in the targeted districts during the 12th Plan Period with due importance to electrification and water supply, these revised comprehensive guideline & are hereby issued. The GGY scheme is being implemented in the following 10 number of districts. They are Angul, Balasore, Bhadrak, Cuttack, Jajapur, Jagatsinghpur, Kendrapara, Khurda, Nayagarh and Puri. The principal objective of the scheme is to provide additional development funds to the targeted districts to provide infrastructure consisting of Bijili, Sadak and Pani (i.e. electrification, roads and water supply) to every revenue village in the identified districts on need based manner.

**Fund Allocation:-**

Each district will be provided with funds of Rs.15.00 Crores per annum which can be changed from time to time on need basis. During 2013-14 additional funds amounting to Rs.75.00 Crores will be distributed basing on numbers of Gram Panchayats in the district. All funds will be placed with the Collector who will be distributing the same among blocks on need based manner. The PD, DRDA will be the DDO for the purpose and release funds as per requirement of a particular block on approval of projects by the District Level Committee (DLC) on GGY. The FFY aims at providing infrastructure consisting of Bijli, Sadak and Pani to every revenue village in the identified ten districts on need based manner. The list of projects for the next financial year should be routed through Palli Sabha and Grama Sabha. The Palli Sabha/Grama Sabha should list out the projects by the end of October each year and submit it to the Panchayat Samiti for prioritization. The Panchayat Samiti should finalise the prioritized list by the end of November and send the same to the Collector by the end of December each year. The Collector shall get it approved by the end of January in the District Level Committee on GGY. The approved list should be communicated to the Block office by the end of February.

**Internal control and check mechanism:-**

The Block Development Officer shall execute the work at block level. He shall also supervise the work executed at GP and block level. The PD, DRDA, Collector and the District Level Committee on GGY shall monitor the scheme achievement.

<b>Name of the Scheme- G.G.Y. for the year 2015-16</b>	
The Project Director, DRDA Bargarh has sanctioned an Amount of Rs.2,10,56,361/- (Rupees Two Crore Ten Lakhs Fifty-six Thousand Three hundred Sixty-one ) Only under Gopabandhu Gramin Yojana Grant for the Financial Year 2015-16. The Amount has been received in this Office vide L.No.230/DRDA/dt.20.1.2016 for Rs.7288741/- & Memo No.480/dt.17.2.16 for Rs.13767620/- in a total amount of Rs.2,10,56,361/- . The following projects under GGY has been sanctioned and approved by the Project Director DRDA Bargarh, communicated vide L.No.299/DRDA/ dt.02.02. 2016.The details of projects sanctioned are described below.	

<b>Details of projects sanctioned under G.G.Y. for the year 2015-16</b>				
Sl. No.	Name of G.P.	Village	Name of the Project	Estd. Cost.
1	Ainlapali	Dhubenpali	CC road from Saharapada to Dhubenpali	200000
2	Ainlapali	Gurupali	Gurupali football field to Luhakhandi Nalla	200000
3	Ainlapali	Talgaon	CC Road from Canal to Andhrapada	300000
4	Ainlapali	Katapali	Const.of Guard wall at Katapali bandha	200000
5	Ainlapali	Ainlapali	CC road from PMGSY road to Diptikra	250000
6	Areigudi	Salhepali	Const. of road with Guardwall from salepali to aashram school	200000

7	Areigudi	Guduramunda	CC road from Guduramunda to Nagtikra	200000
8	Areigudi	Areigudi	CC road from Areigudi to Nuabandha	200000
9	Areigudi	Baseikela	CC road from Baseikela to Mahadev Temple	200000
10	Arjunda	kadilipali	kadilipali harijanpada to RD CC Road Road	300000
11	Arjunda	Pandakipali	Impvt.of Pandakipali Junhabandh	300000
12	Arjunda	Arjunda	Baghiapali to Diptikra CC Road	200000
13	Bakti	Bakti	RD Road to Bakti CC Road	300000
14	Bakti	Kusampuri	Kusampuri to Bakti CC Road	300000
15	Bakti	Apamara	Apamara Adabarpali CC Road	300000
16	Bakti	Burda	Burda to Talmenda CC Road	300000
17	Bheden	Jandol	Jandol Busstand to Kali Mandir CC Road	350000
18	Bheden	Kutpali	kutpali Harijanpada CC Road	350000
19	Bheden	Bheden	Bheden Kumbharpada to Malipada CC Road	350000
20	Bheden	Amilipali	Amilipali Mahadeb Mandir to new talibandh Road	350000
21	Chichinda	Banjipali	CC road from Canal road to Sisumandir	350000
22	Chichinda	Chichinda	CC road from main canal road to karlabahali road	400000
23	Dalab	Dalab	Dalab Pathae Mandir to Nadi Ghat	256361
24	Dalab	Banipali	SH 54 to Banipali Harijanpada CC Road	200000
25	Dalab	Balikulunda	Podha tikra Jhareiken CC Road	200000
26	Dalab	Limchhod	Limchhod village CC Road	200000
27	Deshbhatli	Deshbhatli	Const.of CC road Deshbhatli to Bisipali	200000
28	Deshbhatli	Udepur	Saharapada club to Nitei Podh house CC Road	200000
29	Deshbhatli	Deshpatharla	Const.of CC road Deshpatharla harijanpada	200000
30	Deshbhatli	Salna	SH 54 to Mahadev Pada CC Road	200000
31	Kubedega	Chhalukulunda	CC Road from Chhalukulunda to Dantanadi CC Road	250000
32	Kubedega	kubedega	CC road at infront of Post Office Kubedega Basti	200000
33	Kubedega	khagsipali	CC road from Khagsipali to Talmenda Road	200000
34	Luhakhandi	Barpadar	CC road from Barpadar Biseswar muduli house to sandhadhar road	200000
35	Luhakhandi	Hiomunda	CC of Hiomunda shyam harijanpada CC Road	250000
36	Luhakhandi	Jampali	Const.of CC road Jampali to Pudapali	200000
37	Luhakhandi	Achandapali	CC road from Achandapali khajuriadera to Kalasighat road	200000
38	Lupursingha	Lupursingha	C.C Road at Lupursingha Meghet Tikra	200000
39	Lupursingha	Lupursingha	C.C Road at LI Center to Kati Bandh	200000
40	Lupursingha	Nidhenpali	Nidhenpali village Water supply project	300000
41	Lupursingha	Khaupali	Khaupali to Lupursingha CC Road & Culvert	200000
42	Mahulpali	Keshripali	SH to Harijanpada CC Road	200000
43	Mahulpali	Mehena	Mehena Harijanpada CC Road	200000
44	Mahulpali	Mehena	Mehena Uppar Harijanpada CC Road	200000
45	Mahulpali	Mahulpali	Mahulpali PWD road to Sishumandir CC Road	250000
46	Mahulpali	Mahulpali	Mahulpali Kandhapada CC Road	200000
47	Mahulpali	Bhankud	Impvt.of Deul bandha Bhankud	200000
48	Manpur	Ichhapur	CC road from Ichhapur Ghasiapada to Dumabandha road	200000
49	Manpur	Garvana	CC road from Ainlapali Saharapada to Rugudikata road	200000
50	Manpur	Manpur	CC road from Manpur Harijanpada basti Nuapada road	250000

51	Manpur	Kamgaon	CC road from Kamgaon kata to Tikrapada road	200000
52	Manpur	Mahule	CC road from Mahule harijanpada to Teteltal	300000
53	Papanga	Papanga	Papanga Karlabahali to RD CC Road	250000
54	Papanga	Badpipilipali	Badpipilipali Naik tikra RD CC Road	250000
55	Papanga	Rijheipali	Rijheipali to Kadilipali CC Road	200000
56	Papanga	Ganthiapali	Ganthiapali Harijanpada CC Road	200000
57	Remunda	Dunguripali	Dunguripali to Remunda CC Road	400000
58	Remunda	Bhoipali	Bhoipali road to Jamtikra CC Road	350000
59	Remunda	Thuapali	Rajputpada Main CC Road Road	350000
60	Remunda	Remunda	Remunda Main Road to Satpathy Gali	300000
61	Remunda	Remunda	Remunda Main Road to Bhimadevi Temple CC Road	300000
62	Resham	Ichhapadar	Nandinipur School to Basekela CC Road	200000
63	Resham	PadhanPali	Padhanpali Mandira to Bandha CC Road	200000
64	Resham	Resham	Resham Jagannath Mandir to UP school	200000
65	Resham	Resham	Resham to Rampur CC Road	200000
66	Resham	Singhenpali	Const.of Gandhinagar CC road	200000
67	Rusuda	Dhatukpali	Harijanpada UP School CC Road	200000
68	Rusuda	Ghichapali	Ghichapali to Gariatikra CC Road	200000
69	Rusuda	Hatgaon	Hatgaon to rusuda PMGSY CC Road	200000
70	Rusuda	Rusuda	Health Center to khetrpal Mandir CC Road Drain	200000
71	Sankrida	Sankrida	CC road from Sankrida to Loisira kata road with wall	200000
72	Sankrida	Tangarpali	CC road from Tangarpali to Bindhyabasini temple with Culvert	200000
73	Sankrida	Loisira	CC road from Loisira to Sankrida kata road with wall	200000
74	Sankrida	JharaPali	CC road from Jharapali to Mirgin ticra	250000
75	Sankrida	Sarspali	CC road from saharapada to Bagpada of Saraspali village	250000
76	Sialkhandhatha	Sialkhandhatha	Haripali Village CC Road	200000
77	Sialkhandhatha	Jugipali	Jugipali Gountiapada to Santoshi Mandir Harijanpada CC Road	200000
78	Sialkhandhatha	Jugipali	Padhanpali to Saptahika Bazar CC Road	200000
79	Sialkhandhatha	Bhalupali	Const of Bhaliupali NREGA bridge side wall & CC Road	300000
80	Sunalarambha	Sunalarambha	Sunalarambha Substation Chawk to Sebasharam School	300000
81	Sunalarambha	Kudopali	Kudopali to Guniapali CC Road	300000
82	Sunalarambha	Kudopali	Kudopali Harjanpada CC Road	300000
83	Talmenda	Talmenda	Talmenda Village CC Road	300000
84	Talmenda	Dekulba	Sargital to Main road CC Road	300000
85	Talmenda	Dekulba	Tikelala Deheripali Village CC Road	300000
86	Talmenda	Sanpipilipali	Sanpipilipali Basti CC Road	300000
<b>Total:-</b>				<b>21056361</b>

The Physical and Financial achievement of GGY Scheme of Bheden Block for the Year-2015-16 as follows.

Sl No	Name of the scheme	O.B.	Funds received during the	Total	Expenditures	Unspent balance at the end of the year	% of exp	No. of spill over projects	No of projects planned during the year	Total	No of projects completed	No of spill over projects to the next year	% of achievement
-------	--------------------	------	---------------------------	-------	--------------	--	----------	----------------------------	--	-------	--------------------------	--	------------------

		year											
1	GGY	-7015 967.0 0	21056361.00	140403 94.00	0.00	14040394.00	0.00 %	0	86	86	0	86	0.00%

**Conclusion:**

During the year 2015-16, it would be seen from the above table that Rs.2,10,56,361.00 was received towards grants under GGY .Summing the opening balance, the total amount of grants due for utilization was Rs.1,40,40,394.00 out of which no grant was spent under GGY during the FY 2015-16. The percentage of utilization of funds is 0.00%.New 86 projects as mentioned above were approved. But no project was even started during the FY 2015-16.Due to the receipts of grant in the fag end of the year,it could not be utilized.However.the local authority is suggested to complete the 86 projects during the financial year 2016-17. The overall progress of GGY Scheme in this P.S. is not satisfactory. The local authority is suggested to utilize the balance funds under GGY and submit utilization certificate to proper quarters.

### 17.2 - Member of Parliament Local Area Development MP LAD Scheme-

The scheme was announced by the Prime Minister in the parliament on 23rd December, 1993. It is a scheme fully funded by the Government of India.

The objective of the scheme is to enable MPs to recommend works of developmental nature with emphasis on the creation of durable community assets based on the locally felt needs to be taken up in their Constituencies. Right from inception of the Scheme, durable assets of national priorities viz. drinking water, primary education, public health, sanitation and roads, etc. are being created. In 1993-94, when the Scheme was launched, an amount of Rs. 5 lakh per Member of Parliament was allotted which became Rupees one crore per annum per MP constituency from 1994-95. This was stepped up to Rs. 2 crore from 1998-99 and now it has been increased to Rs.5 crore from the financial year 2011-12.

All works to meet locally felt infrastructure and development needs, with an emphasis on creation of durable assets in the constituency are permissible under MP LADS except those prohibited in Annex-II. Expenditure on specified items of non durable nature is also permitted as per list in the Annexure-IIA. MPs are to recommend every year, works costing at least 15 per cent of the MP LADS entitlement for the year for areas inhabited by Scheduled Caste population and 7.5 per cent for areas inhabited by S.T. population. Each MP will recommend works up to the annual entitlement during the financial year in the format at Annex-III to the concerned District Authority. The District Authority will get the eligible sanctioned works executed as per the established procedure of the State Government”.

Each MP shall recommend eligible work on the MPs letter head dully signed by the MP. Recommendations by third parties and representatives of M.Ps are not admissible and cannot be acted upon. The work and the site for the work execution by the MP shall not be changed, except with the concurrence of the MP concerned, but change will not be allowed once the work has commenced and expenditure liability incurred. The work, once recommended by the MP and sanctioned by the District Authority may be canceled if so desired by the MP, only if the execution of the work has not commenced and the cancellation does not lead to any contractual financial liability/ cost on the Government.

Funds from Member of Parliament Local Area Development Scheme (MP LADS) can be converged with MGNREGA with the objective of creating more durable assets.“The minimum amount sanctioned under the MP LAD Scheme for any project or work should normally not be less than Rs. 1 lakh. If, however, the District Authority is of the considered view that the work of lesser amount will be beneficial to the public at large, he/she may sanction the same, even if the cost of the work is less than Rs. 1 lakh” The annual entitlement of Rs 5 crore shall be released, in two equal installments of Rs 2.5 crore each, by Government of India directly to the District Authority of the Nodal District of the Member of Parliament concerned.

The District Authority and Implementing Agencies will properly maintain MP LADS accounts. District Authority will furnish Utilization Certificate every year in the form prescribed in the Guidelines (Annex- VIII) to the State Government and the Ministry of Statistics and Programme Implementation. It will be the responsibility of the officers of the Implementing Agencies to regularly visit the works spots to ensure that the works are progressing satisfactorily as per the prescribed procedure and specifications and the time schedule.

The Implementing Agencies shall furnish physical and financial progress of each work to the District Authority every month with a copy to the concerned State Department. The Implementing (22) Agencies should provide the report also in the soft format. A work register should also be maintained by the implementing agencies showing details of the physical and financial progress of projects being undertaken by them. This register should also contain the details of spot visit made by the implementing agencies. Implementing Agency must inspect 100% of the works. The Implementing Agencies shall furnish completion report/certificates and utilization certificates to the District Authority within one month of completion of the works.

The Physical and Financial achievement of MPLAD Scheme of Bheden Block for the Year-2015-16 as follows.

Sl No of the scheme	Name of the scheme	O.B.	Funds received during the year	Total	Expenditure	Unspent balance at the end of the year	% of expenditure	No. of spill over projects	No of projects planned during the year	To	No of projects completed	No of spill over projects to the next year	% of achievement
---------------------	--------------------	------	--------------------------------	-------	-------------	--	------------------	----------------------------	--	----	--------------------------	--	------------------

1	MPLAD	8270253.00	5225000.00	13495253.00	4551818.00	8943435.00	33.73%	34	0	34	12	22	35.29%
---	-------	------------	------------	-------------	------------	------------	--------	----	---	----	----	----	--------

**Conclusion:**

During the year 2015-16, no new project was sanctioned under MPLAD. It would be seen from the above table that Rs.52,25,000.00 was received towards grants under MPLAD. Summing up the opening balance of Rs.82,70,253.00, the total amount of grants due for utilization was Rs.1,34,95,253.00 out of which Rs.45,51,818.00 was spent under MPLAD as on 31.03.2016 leaving a balance of Rs.89,43,435.00. The percentage of utilization of funds is 33.73%. Out of the 34 projects (spill over), 12 projects were completed leaving 22 projects incomplete. The local authority is suggested to complete the 22 spill over projects during the financial year 2016-17. The overall progress of BRGF Scheme in this P.S. is not satisfactory. The local authority is suggested to utilize the balance funds under BRGF and submit utilization certificate to proper quarter.

**17.3 - Backward Region Grant Fund Scheme -**

Backward Regions Grant Fund (BRGF) is a Central Scheme launched in 20 (Twenty) Districts viz: Balangir, Bargarh (included in 2012-13), Boudh, Deogarh, Dhenkanal, Gajapati, Ganjam, Jharsuguda, Kalahandi, Kandhamal, Keonjhar, Koraput, Malkangiri, Mayurbhanj, Nabarangpur, Nuapada, Rayagada, Sambalpur, Subarnapur & Sundargarh of the State. 3921 Gram Panchayats (GPs), 217 Panchayat Samitis (PSs), 1 Municipal Corporation, 22 Municipalities and 50 NACs are covered under this scheme.

The scheme is aimed to redress the regional imbalances in development, bridge critical gaps in local infrastructure and other developmental requirements, strengthen Panchayat and Municipality level governance with more appropriate capacity building, provide professional support to local bodies for planning and improve the performance of Panchayats. Under this scheme, Annual Plan is prepared by Panchayats through Gram Sabhas and ULBs through Ward Sabhas and District Planning Committee (DPC) consolidate these plans into District Plan in keeping with the "Vision" of the District set out in the Planning Commission's guidelines. Special care is taken for SCs/ STs by preparing a separate Sub-plan within the Plan of each Panchayat and ULB showing the scheme-wise allocations for SCs/ STs. Panchayati Raj Institutions (PRIs) and ULBs use BRGF funds of any purpose within the items that are devolved to them respectively as listed in the 11th & 12th Schedule of the Constitution respectively. 100% fund is provided by the Ministry of Panchayati Raj, Govt. of India as Central Grant. Provision of Rs.305.67 Cr. have been made till 2010-11, Rs.320.96 Cr. during 2011-12 and Rs.340.03 Cr. (including Rs.19.07 Cr. Of Bargarh district) during 2012-13 towards developmental work. Rs.9.00 Cr. was earmarked annually for Capacity Building for 19 districts till 2011-12 and from 2012-13 it has been raised to Rs.20.00 Crore including Rs.1.00 Cr. for Bargarh. During 2013-14, Govt. of India has again raised the annual entitlement of 20 BRGF Districts to Rs.417.01 Cr. under BRGF Development Grant. As per orders of State Govt., instructions have been issued to earmark funds in the following manner: The amount of fund for Urban Areas will be – "Percentage of urban population in the District + 15% extra or 40% of the total fund for the District, whichever is lower". The balance amount of fund shall be earmarked for Rural Areas and distributed amongst the PRIs as indicated below: a) GP - 50%; b) PS(Block) - 30% ; c) ZP - 20%. All BRGF works in Rural Areas worth up to Rs.5.00 Lakh only shall be taken up through Village Labour Leader (VLL) system. However, works worth of more than Rs.5.00 Lakh, which demand technical competency, shall be executed through open tender process. In case, where BRGF fund is dovetailed with NREGS fund, the mode of execution shall be as per the NREGS guideline. Projects not less than Rs.4.00 lakh at District level and not less than Rs.2.00 lakh at Panchayat Samiti (Block) and Gram Panchayat (GP) levels shall be taken up. In the Urban Local Bodies (ULB) areas, projects not less than Rs. 2.00 lakh shall be executed and the mode of execution will be through open tender process.

The Physical and Financial achievement of BRGF Scheme of Bheden Block for the Year-2015-16 as follows.

Sl No	Name of the scheme	O.B	Funds received during the year	Total	Expenditures	Unspent balance at the end of the year	% of exp	No. of spill over projects	No of projects planned during the year	Total	No of projects completed	No of spill over projects to the next year	% of achievement
1	BRGF	4239744.00	0.000	4239744.00	2736951.00	1502793.00	64.55%	22	0	22	10	12	45.45%

**Conclusion-**

BRGF scheme has been closed during the year 2014-15. It would be seen from the above table that no BRGF grant was received during the year 2015-16. The total amount of grants due for utilization for the FY 2015-16 was Rs.42,39,744.00, out of which Rs.27,36,951.00 was spent under BRGF as on 31.03.2016 leaving a balance of Rs.15,02,793.00. The percentage of utilization of funds is 64.55%. No new projects were taken up in the year 2015-16. Out of the 22 projects (including the spillover), 10 projects were completed leaving 12 projects incomplete. The local authority is suggested to complete the 12 spill over projects during the financial year 2016-17 as the scheme has already been closed since last 2 years. The overall progress of BRGF Scheme in this P.S. is not satisfactory. The local authority is suggested to utilize the balance funds under BRGF and submit utilization certificate to proper quarter.

PARA: 18 MISCELLANEOUS

**18.1 - Important irregularities noticed in maintenance of Accounts-**

- i) One Saving Bank account should be maintained for one scheme in any of the nationalized / scheduled bank situated at the head quarter which has not been followed.
- ii) Reconciliation of cash book with bank pass book & other connected records to be done in the 1st week of every month by the ABDO of the Block & certificate to be recorded in the cash book by the DDO.
- iii) The principle of one bank one scheme has not been followed by this Panchayat Samiti. During the financial year 2015-16, it was found that multiple accounts of a particular scheme are still in operation which need be regularized by means of closing the excess no. of accounts.
- iv) In many a cases, the receipts of grants have not been reflected in the concerned schemes/cash books although huge amount of grants are received through on-line in the bank pass book in miscellaneous account.
- v) Physical verification of stock and stores of different sections have not been conducted at all during the year under audit.
- vi) In several cash books, false receipts have been taken to avoid negative balance and expenditures made subsequently which may be avoided.

**18.2 - Staff Position -**

The Staff Position of Bheden PS for 2015-16 is furnished below.

**Staff Position Of Bheden PS for 2015-16**

Sl No	Name of the post (Grade wise)	Total Sanctioned strength	Men in position	Vacancy
1	2	3	4	5
2	BDO	1	0	1
3	AEE	1	0	1
4	AE (Upgraded)	2	1	1
5	JE	3	1	2
6	HC	1	1	0
7	SC	3	3	0
8	JC	1	1	0
9	PEON	5	1	4
10	DRIVER	1	0	1
11	CHOUKIDAR	1	0	1
12	GPEO	1	1	0
13	GP PEON	1	1	0
14	ABDO	1	1	0
15	PA	1	1	0
16	VLW	21	17	4
17	AO	1	1	0
18	WEO	1	0	1
19	SEO	1	0	1

20	GPTA	4	4	0
21	JE RWS&S	1	1	0
22	Fitter Mistry	2	2	0
23	Pump Driver	28	28	0
24	Khalisi	2	2	0
25	SEM	30	30	0
	Total	114	97	17

The B.D.O. is advised to take necessary step for filling up the vacant post.

**18.3 - Non compliance to previous outstanding audit paras-**

In spite of objection memo issued ,the local authority did not take any steps to submit compliances to previous outstanding audit paras instead replied that compliances to previous outstanding audit paras will be submitted soon. It was revealed that so many audit paras are still remained unsettled .No audit compliance register is maintained in this PS to watch the compliances to previous outstanding audit paras. Hence the local authority is once again suggested to take special drive in this regard. The details of outstanding audit paras are furnished below.

SI No	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
		No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amount
1	2	3	4	5	6	7	8
1	165257/2015-16	0	0.00	9	40988099.60	9	40988099.60

**18.4 - NON-REALISATION OF SECURITYDEPOSIT-**

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 till yet despite the objection in previous audit reports. The same may be ensured henceforth.

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

**19.1 - Deposit of Govt. Revenue-**

The deposit ledger has not been maintained by the PS for which the position of deposit of Govt. revenue could not be ascertained. However, basing on the last audit report, the position of collection & deposit of Royalty,VAT,Labour cess,Income Tax etc. as on 31.03.2016 was worked out by audit and furnished below.

SI No	Head	OB	Receipts	Total	Expenditure	CB as on 31.03.2016
1	Royalty	576309.99	1782451.00	2358760.99	1561089.00	797671.99
2	VAT	250836.00	395843.00	646679.00	364185.00	282494.00

3	Lab Cess	260938.00	712043.00	972981.00	592475.00	380506.00
4	Income Tax	21964.00	0.00	21964.00	0.00	21964.00
	Grant Total	1110047.99	2890337.00	4000384.99	2517749.00	1482635.99

From the above table it is observed that a total sum of Rs. 14,82,635.99 to be deposited on various Govt. Dues as on 31.03.16. So early steps may be initiated to deposit the balance amount of Royalty, Labour Cess, IT and VAT to the proper quarters to avoid imposition of Penalty.

Till then, Rs.14,82,635.99 is kept under objection.

**19.2 - POSITION OF SD/EMD-**

As the SD ledger along with the cash analysis for the year 2015-2016 could not be produced to audit in spite of issue of half margin memo, the position of SD/EMD could not be furnished. However, on verification of cash books and case records, it was revealed that Security Deposit money was deducted from each bill and laying in the Accounts unnecessarily raising the liabilities of the PS. More ever these S.D./EMD money are accumulating year by year resulting to unworthy detention of money. The BDO is suggested to follow Government instruction in this regard and to reduce the liability position of the PS.

**19.3 - POSITION OF SD/EMD-**

As the SD ledger along with the cash analysis for the year 2015-2016 could not be produced to audit in spite of issue of half margin memo, the position of SD/EMD could not be furnished. However, on verification of cash books and case records, it was revealed that Security Deposit money was deducted from each bill and laying in the Accounts unnecessarily raising the liabilities of the PS. More ever these S.D./EMD money are accumulating year by year resulting to unworthy detention of money. The BDO is suggested to follow Government instruction in this regard and to reduce the liability position of the PS.

**19.4 - POSITION OF LOAN-**

It was seen from the the previous audit report that a total sum of Rs.113022.47 (principal-Rs.113020.60 and Interest-Rs.1.87) was outstanding as on 31.03.2015 as revealed from the last e- Audit Report No. 165257/AR/2015-16. The details of position of loan as on 31.03.2016 could not be ascertained as no loan register was made available to audit. The Local Authority is suggested to maintain Loan Register and produced to Audit.

Sl No	Purpose of Loan	Total outstanding as on 31.03.15		Loan disbursed in 15-16	Total	Loan recovered in 15-16		Total outstanding as on 31.03.16	
		Principal	Interest			Principal	Interest	Principal	Interest
1	Irregation Loan		1.87	0	1.87	0	0		1.87
2	Land Reclamation	3361		0	3361	0	0	3361	
3	Rural Housing	1785.65		0	1785.65	0	0	1785.65	
4	VHP loan	107873.95		0	107873.95	0	0	107874	
	Total	113020.6	1.87	0	113022.47	0	0	113020.6	1.87

In response to obj memo issued, the local authority unable to produce the loan ledger. The Local Authority is suggested to maintain Loan Register and produced to next Audit.

<b>20.1 - GENERAL REMARKS -</b>
The accounts of Bheden Panchayat Samiti for the financial year 2015-16 is far from satisfaction. It needs improvement. The Block Development Officer is suggested to pay special attention towards utilization of Grants, submission of Utilization Certificates, Adjustment of outstanding Advances, reconciliation of Bank Pass Book with Cash Books, maintenance of prescribed Records and Registers etc. for better financial management. It is not out of place to mention here that all the Cash Books have not been signed by the Local Authority i.e. BDO,ABDO,A.O.,Head Clerk and Cashier which is their mandatory duty. So the Local Authority is advised to record their signature on body of the Cash Books. Internal check & control system must be improved.
<b>20.2 - Result of audit -</b>
As a result of this audit ,a total amount of Rs. <b>1,01,84,563.17</b> is kept under objection which includes an amount of Rs. <b>30,183.00</b> suggested for recovery.Besides this, <b>Rs.1,47,293.00</b> was recovered on the spot during the period of audit.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	6640500.18	0.00	0.00	0.00	
2	13.1	7200.00	7200.00	0.00	0.00	0.00	
3	14.1	22983.00	22983.00	0.00	0.00	0.00	
4	14.2	0.00	567000.00	0.00	0.00	0.00	
5	14.3	0.00	37500.00	0.00	0.00	0.00	
6	14.4	0.00	188499.00	0.00	0.00	0.00	
7	14.5	0.00	22376.00	0.00	0.00	0.00	
8	14.6	0.00	93150.00	0.00	0.00	0.00	
9	14.7	0.00	975619.00	0.00	0.00	0.00	
10	14.8	0.00	98000.00	0.00	0.00	0.00	
11	14.9	0.00	49100.00	0.00	0.00	0.00	
12	15.1	0.00	0.00	0.00	0.00	0.00	
13	15.2	0.00	0.00	0.00	0.00	0.00	
14	19.1	0.00	1482635.99	0.00	0.00	0.00	
<b>Total</b>		<b>30183.00</b>	<b>10184563.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

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

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para No.15.17/OM Page-35	89/23.12.16,MR Book-73	2016-12-23	1427	Sri Nirakar Kandara,GPTA
2	Para No.15.16/OM Page-26	90/23.12.16,MR Book-73	2016-12-23	1832	Sri Jayant Kumar Jena,GPTA
3	Para No.15.15/OM Page-71	92/23.12.16,MR Book-73	2016-12-23	1690	Sri Srinivas Pattanaik,JE
4	Para No.15.14/OM Page-31	89/23.12.16,MR Book-73	2016-12-23	2690	Sri Nirakar Kandara,GPTA
5	Para No.15.13/OM Page-40	91/23.12.16,MR Book-73	2016-12-23	1533	Sri Jagannath Prasad Barik,GPTA
6	Para No.15.12/OM Page-36	89/23.12.16,MR Book-73	2016-12-23	1386	Sri Nirakar Kandara,GPTA
7	Para No.15.11/OM Page-39	91/23.12.16,MR Book-73	2016-12-23	1289	Sri Jagannath Prasad Barik,GPTA

8	Para No.15.10/OM Page-66	92/23.12.16,MR Book-73	2016-12-23	3758	Sri Srinivas Pattanaik,JE
9	Para No.15.4/OM Page-29	90/23.12.16,MR Book-73	2016-12-23	2019	Sri Jayant Kumar Jena,GPTA
10	Para No.15.2/OM Page-24	80/18.11.16,MR Book-73	2016-11-18	12700	Sri Jagannath Prasad Barik,GPTA
11	Para No.15.9/OM Page-65	92/23.12.16,MR Book-73	2016-12-23	1000	Sri Srinivas Pattanaik,JE
12	Para No.15.8/OM Page-73	91/23.12.16,MR Book-73	2016-12-23	2196	Sri Jagannath Prasad Barik,GPTA
13	Para No.15.7/OM Page-70	92/23.12.16,MR Book-73	2016-12-23	3784	Sri Srinivas Pattanaik,JE
14	Para No.15.6/OM Page-27	92/23.12.16,MR Book-73	2016-12-23	3266	Sri Srinivas Pattanaik,JE
15	Para No.15.5/OM Page-68	90/23.12.16,MR Book-73	2016-12-23	2108	Sri Jayant Kumar Jena,GPTA
16	Para No.15.3/OM Page-63	92/23.12.16,MR Book-73	2016-12-23	3240	Sri Srinivas Pattanaik,JE
17	Para No.15.1/OM Page-60	82/06.12.16,MR Book-73	2016-12-06	100000	Sri Srinivas Pattanaik,JE
18	Para No.15.18/OM Page-33	89/23.12.16,MR Book-73	2016-12-23	1375	Sri Nirakar Kandara,GPTA
<b>Total</b>				<b>147293</b>	