

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : Panchayat Samiti,General

Audit Report No : 123480/AR/2015-2016-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Khurda P.S
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI SANTANU KUMAR MOHANTY , O.A.S.1 JB 01.04-2014 TO 31-03-2015
	Name of the Local Authority at the time of Audit :	SRI SANTANU KUMAR MOHANTY , O.A.S.1JB
4	Duration of Audit :	19-08-2015 To 13-10-2015 (Mandays Consumed :- 30.5)
5	Name of the Auditors :	BASANT KUMAR MOHANTY - Lead Auditor(19-08-2015 to 13-10-2015) SAMITA MALLI - Auditor(19-08-2015 to 13-10-2015) BIDYUT PRAVA RAJ - Auditor(07-10-2015 to 13-10-2015)
6	Name of the Reviewing Officer :	KALI CHARAN PATTANAIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	16-11-2015
8	Entry Conference Date :	15-05-2015
9	Exit Conference Date :	02-12-2015
10	Name of the District Audit Officer :	SRI PRAMOD CHANDRA TRIPATHY
11	Date of approval of report by District Audit Officer :	11-03-2016

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Unused M.B.s	19-08-2015	NIL
2	POSTAGE sTAMP	19-08-2015	NIL
3	Cash in hand	19-08-2015	The Cash book was not d as on 19-08-2015. The physical verification of cash was conducted on 19-08-2015 & found Rs 3037.50
4	Misc Receipt Books	19-08-2015	NIL

Comments

Non updating of Cash book:- (O.S.P. 1,54 & 138)

The physical verification of cash, stock & store has been conducted on the date of commencement of audit i.e. on 19-08-2015 as required under rule 20 of Odisha Local Fund Audit Rule 1951. The physical verification of hand cash in samiti chest was conducted & found Rs 3073.50. The Cash Book was not maintained till the closure of audit. So the physical balance of cash could not be compared with the cash balance as per cash book.

During the Exit Conference on Dt 02-12-2015 the B.D.O. produced the cash book for date 19-08-2015. It was seen from the cash book that the cash in hand on Dt 19-08-2015 was Rs 31023.62. So a sum of Rs 27950.12 (31023.62-3073.50)=Rs 27950.12) was less shown on Dt 19-08-2015. It is clear that Rs 27950.12 was kept outside the samiti chest, which leads to temporary misappropriation of Govt. money.

On issue of objection memo the B.D.O. replied that "as on 02-12-2015 the amount of Rs 18422.00 was cash in hand w.r.t. 6 nos of cash books. The said amount has been deposited in the respective accounts and balance of hard cash is Nil on the date of Exit Conference.

The B.D.O. is suggested to take proper action against the officials responsible for temporary misappropriation of cash & compliance reported to audit.

It is revealed that the PRIASOFT cash book is not maintained till date. The daily transaction were made by the local authority without generation of cash book which is highly irregular & contravention of Rule 32 of PSAP Rule 2002. It is seen that as per physical verification of cash there is a sum of Rs 31023.620 which is more than the prescribed limit of Rs 10000.00(Ref Rule 37(2) of PSAP Rule 2002. It is seen that as per Rule 36(e) of OPSP Rules, 2002 no physical verification was made by the BDO at the end of each month. It should be ensured henceforth.

Suggestion:-

B.D.O. is advised to review the progress of maintenance of cash books daily with the assistance of Accounts officer & A.B.D.O. to avoid mis utilisation of Govt fund & compliance reported to audit.

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

Sino	List Records/Register
1	Measurement Books
2	Completion Certificate
3	Stock Register of MBs
4	Log Book
5	Register of Cheques and Drafts received
6	Stationery Account
7	Stamp Account
8	Cash Book
9	Cheque Books
10	Guard file for paid vouchers
11	Bill Register
12	Pass Books
13	Misc. Receipts
14	Receipts for taxes
15	P.L. Account
16	T.A. Bill for members of the Samiti

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Muster Roll
2	Register of Administrative Approval
3	Register of Estimates
4	Execution of agreements with the other agencies other than Contractors.
5	Execution of agreements with the Contractors
6	Issue of Tender orders
7	Forms to be used by the Contractors for submission of Tenders
8	Stock Book
9	Register of lapsed Deposits
10	Revenue Register
11	Register of Immovable Properties
12	Appropriation of Loan Register
13	Loan Register
14	Register of Securities
15	Deposit Ledger
16	Register of Advances
17	Register of Outstanding Advances
18	Indemnity bond executed
19	Allotment Register
20	Grant-in-Aid Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Permanent Advance Cash Book
2	Guard file for supply
3	Order Book

Comments

As many as 18 nos of important records which is mandatory as required under P.S.A.P. Rule 2002 has not been maintained by this P.S. .The details are given below.

- 1) Grant in aid Register (As per Rule -5(4) of P.S.A.P. Rule 2002)
- 2) Allotment Register (As per Rule -11 of P.S.A.P. Rule 2002)
- 3) Order Book (As per Rule -18(3) of P.S.A.P. Rule 2002)
- 4) Guard File for Supply (As per Rule -18(4) of P.S.A.P. Rule 2002)

- 5) Permanent Advance Cash Book (As per Rule -20 of P.S.A.P. Rule 2002)
- 6) Register of outstanding Advances (As per Rule -43 of P.S.A.P. Rule 2002)
- 7) Deposit Ledger (As per Rule -44 of P.S.A.P. Rule 2002)
- 8) Register of Securities (As per Rule -45(1) of P.S.A.P. Rule 2002)
- 9) Loan Register (As per Rule -46 of P.S.A.P. Rule 2002)
- 10) Appropriation of Loan Register (As per Rule -47(1) of P.S.A.P. Rule 2002)
- 11) Register of Immovable Properties (As per Rule -49 of P.S.A.P. Rule 2002)
- 12) Revenue Register (As per Rule -51 of P.S.A.P. Rule 2002)
- 13) Register of lapsed Deposits (As per Rule -64 of P.S.A.P. Rule 2002)
- 14) Forms to be used by the Contractors for submission of Tenders (As per Rule -74(1) of P.S.A.P. Rule 2002)
- 15) Issue of Tender Orders Tenders (As per Rule -73(d) of P.S.A.P. Rule 2002)
- 16) Register of Estimates (As per Rule -76(4) of P.S.A.P. Rule 2002)
- 17) Register of Administrative Approval (As per Rule -76(4) of P.S.A.P. Rule 2002)

Due to non maintenance of the above records, the audit faced difficulty to arrive the actual position of Grants, Advance outstanding, Utilization Certificate outstanding for submission etc as required by Govt. Again due to non production of records to audit & non maintenance of important statutory records one of the possible consequence may be lack of Transparency in maintenance of accounts & lack of proper monitoring of the financial transactions & hinder proper reporting which may provide scope for defalcation

- 18) Non Maintenance of Asset Register & its consequence

As per Rule 171 (5)(i) of O.G.F.R. Vol-1 F.D.O.M. No-Code-5580-55088-F –dated 30-10-1980 as well as vide Letter No 20414 dt 06-12-2014 of P.R. Deptt of Govt of Odisha as well as Scheme Guideline the assets created out of Govt of India Grants , Govt of Odisha Grants shall be duly entered in the asset Register in form No O.G.F.R. 304 by showing the details of sources of expenditure ,date of commencement & completion of Work & handing over the assets etc. The asset Register should have been reviewed by the B.D.O. besides the District Authority.

It is seen that the P.S. neither maintained the Asset Register nor reviewed it once in a year .Due to non maintenance of it the true & fair picture of the Asset created under various Centrally & State sponsored schemes could not be measured in the periodical reporting.

On issue of objection memo the local authority stated that the above records would be maintained very soon & will be produced to next audit.

Suggestion:-

The Local authority is suggested to ensure the maintenance of the above important & mandatory records & registers by giving suitable instruction to Head Clerk & A.B.D.O. , Accounts Officer for up keeping the transparency in accounts & review its progress in monthly review meeting of Staff.

PARA: 4 FINANCIAL POSITION

Khurda P.S - 2014-2015

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 Cash Book	01-04-2014	1776108 20.61	21455220 4.54	39216302 5.15	17900971 6.00	31-03-2015	2131533 09.15	31-03-2015	1898264 49.15	23326860. 00	
2	Govt Account Cash Book	01-04-2014	2981188 5.61	69433344. 00	99245229. 61	70713826. 00	31-03-2015	2853140 3.61	31-03-2015	2605203 5.61	2479368.0 0	
	GRAND TOTAL		2074227 06.22	28398554 8.54	49140825 4.76	24972354 2.00		2416847 12.76		2158784 84.76	25806228. 00	

Comments

Financial Position: 2014-15

The OLM Cash book was not taken into account since introduction of the OLM Scheme. Now the OLM account was incorporated. So the cash book opening balance was taken into account. Hence the O.B. was modified as follows.

O.B. as on 01-04-2014 as per last A.R.	176931700.61
O.B. of OLM Cash Book as on 01-04-2014	679120.00
Modified O .B. as on 01-04-2014	177610820.61

A/C-1 (P.S. Cash Book) 2014-15	
Opening Balance as on 01.04.2014	177610820.61
Receipt during the Year under Audit 2014-15	214552204.54
Total	392163025.15
Expenditure during the Year under Audit 2014-15	179009716.00
Closing Balance as per Audit as on 31.03.2015	213153309.15
Closing Balance as per Cash Book as on 31.03.2015	189826449.15
Difference	23326860.00

Details of Closing Balance(P.S. A/C) & Comments if any:

DETAILS OF CLOSING BALANCE OF CASH BOOKS AS ON 31-03-2015				PS ACCOUNT	
SI No	Name of the Cash Book	In Cash	In Bank	In Treasury	Total
1	Election	2486.37	740408	0	742894.37
2	Mokudia	0	12644701.58	0	12644701.58
3	SC /ST Dev	12600	260746	0	273346
4	MGNREGS	579	1489.8	0	2068.8
5	TFC	1	35971754	0	35971755
6	GGY	0	24600029	0	24600029
7	SFC	0	359265	0	359265
8	MLALAD	0	18599098	0	18599098
9	MPLAD	0	2653703	0	2653703
10	IAY	25000	35062427.3	0	35087427.3
11	FDR(CRF)	0	7539243.5		7539243.5
12	Misc/Own Resources	0	28332967.55	0	28332967.55

13	Hon	2960	848043	0	851003
14	RGPSA	0	1004954	0	1004954
15	SDP	0	1953216	0	1953216
16	CC Road (Old SFC)	0	17505934	0	17505934
17	Matsyajibi Basagraha Yojana	0	600000	0	600000
18	Nirmal Bharat Abhiyan (TSC)	0	0	0	0
19	OLM Cash Book	0	594851	0	594851
20	PL Account	0	0	509992.05	509992.05
	Total	43626.37	189272830.73	509992.05	189826449.15

Reasons of difference between Cash Book C.B. and Audit C.B. in respect of P.S. A/C Cash Book:

SI No	Reason	Amount
1	The reason for difference of Rs 14666032.00 is discussed vide Para No 4.1 of A.R. No 24604/AR/2013-14-KHURDA.of Khurda P.S.	14666032.00
2	Add less shown in TFC Cash book in receipt for Rs 6750000.00 vide Vr No R9 Dt 27-12-14 . Actual Receipt Rs 7500000.00 Receipt Shown <u>Rs 750000.00</u> Less shown Rs 6750000.00	6750000.00
3	Add Rs 1910828.00 drawn from PL Cash book vide PL Cheque No 18347 dt 11-03-2015 towards maintenance of roads & bridges & deposited in A/C No 32876464684. But the amount was not taken to any cash Book .	1910828.00
Total		23326860.00

A/C-2 (Gaovt. A/C Cash Book)		
Opening Balance as on 01.04.2014		29811885.61
Receipt during the Year under Audit 2014-15		69433344.00
Total		99245229.61
Expenditure during the Year under Audit 2014-15		70713826.00
Closing Balance as per Audit as on 31.03.2015		28531403.61
Closing Balance as per Cash Book as on 31.03.2015		26052035.61
Difference		2479368.00

Details of Closing Balance (Govt A/C) as per Cash Book :

DETAILS OF CLOSING BALANCE OF CASH BOOKS AS ON 31-03-2015				GOVT. ACCOUNT	
SI No	Name of the Cash Book	In Cash	In Bank	In Treasury	Total
1	Staff Salary Cash Book	0	7667.34	0	7667.34
2	Teachers Salary Cash Book	0	7112273	0	7112273
3	MDM Cash Book	1465	1374364	0	1375829
4	NOAP Cash Book	6782.25	16989054.02	0	16995836.27
5	PMS Cash Book	4150	556280	0	560430

TOTAL	12397.25	26039638.36	0	26052035.61
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Reasons of difference between Cash Book C.B. and Audit C.B. in respect of GOVT. A/C Cash Book:

SI No	Reason	Amount
1	The reason for difference of Rs 2419368.00 is discussed vide Para No 4.1 of A.R. No 24604/AR/2013-14–KHURDA.of Khurdha P.S.	2419368.00
2	Add wrong expenditure booked instead of contra entry vide Staff salary cash book voucher no 155 Dt 26-02-2015 for Rs 60000.00	60000.00
Total		2479368.00

COMMENTS:

It was seen that the O.L.M. Cash book & PL Account Cash Book are maintained manually. As per Letter No 8182/PR dt. 24-05-2014 the PRIASOFT Cash book is mandatory w.e.f. 01-04-2014. But by violating the same the O.L.M. Cash book is maintained manually, which need be entered in PRIASOFT Cash book. On issue of P.O.M. the objection memo it was not returned by B.D.O. .

However the B.D.O. is advised to maintain the O.L.M. Cash book in PRIASOFT henceforth.

It was seen from the above figure that the difference of Rs **25806228.00**. in between Cash Book figure and Audit figure (GOVT. A/C for Rs 2479368.00 & P.S. A/C for Rs.23326860.00) for the year 2014-15 as shown above is only due to improper verification of Cash Book by the Cashier, Head Clerk, A.B.D.O. Accounts Officer and B.D.O. Hence necessary steps may be taken in this regard henceforth to reconcile the above difference .

It was seen from the Cash Books and Bank Pass Books that, one Pass Book has been transacted for different Cash Books and vise-versa. No Bank Account Ledger has been maintained by this P.S. Bank wise Closing Balance has not also been maintained in the Closing Balance of the Cash Book. Despite issue of objection memo Page No 39 the Local Authority is also failed to produce the Pass Book wise closing balance of different Cash Books. Hence basing on the PRIASOFT Report bank balance of both P.S. A/C, Govt. A/C & O.L.M. has been furnished in Para-5 of the A.R.

IRREGULARITIES IN MAINTENANCE OF CASH BOOK

The Cash Books of this P.S. have been maintained halfhazardly in the following manner deviating the Govt. instructions and P.S.A.P. Rule 2002 which need be rectified and steps may be taken to relinquish the practice henceforth.

1. Head wise details of receipt and expenditure are not mentioned in the Cash Book for which it is not possible to ascertain the actual amount of grant receipt and incurred. Due this reason it is not also possible to work out the encroachment of Govt. grants.
2. Detail description is not mentioned against each payment.
3. Reference in support of the payment is not mentioned.
4. Voucher . Nos. are not serially maintained in the Cash Book which may lead to excess and irregular exhibition of expenditure.
5. In the case of Staff Salary Cash Book, Pay, GPF, F.A. T.A. etc., drawn through bills have taken to the Cash book without mentioning any head of account

and so also the expenditure there of have not categorically mentioned in the Cash Book which creates much hindrances in checking of Cash Books and pointing out of excess payment against the drawal amount.

6. The entries in respect of receipt and expenditure in some instances are overlooked.
7. Bank reconciliations are not regularly done between Cash Book and Pass Book which makes the accounts clumsy & in explicit.
8. Bank A/C. Nos. has not been mentioned in the Closing Balance of the Cash book.
9. In many cases all the officials are not signed in the cash books.
10. During the year under audit it is seen that neither the Register of Receipt & Expenditure nor the analysis of closing balance on the basis of supporting documents & registers is maintained i.e. annual account of receipt & expenditure by the local authority which is contravention of Rule 36(1) of P.S.A.P. Rule 2002.
11. Besides not a single entry in the receipt side & payment side after being satisfied about the correctness of the entry w.r.t. supporting documents & registers were attested by the B.D.O. This is contravention of the Rule 36(2) of P.S.A.P. Rule 2002.
12. The B.D.O. , A.B.D.O as well as Accounts Officer of the P.S. has not adhered the Rule 36(3) , Sub Rule (a) to (d) of P.S.A.P. Rule 2002 for proper maintenance of Accounts. In absence of which the series of irregularities are noticed in the maintenance of Cash book by way of erroneous entry of vouchers of each & every day during 2014-15.
13. As required under Rule 36 Sub Para 3(e) of P.S.A.P. Rule 2002 at the end of each month the Physical verification of Cash has not been done by the B.D.O.
14. The Annual Accounts of Receipt & Expenditure was not maintained by the P.S.
15. The Financial Statement was not furnished by the Local Authority.
16. In many cases the acknowledgement receipts from the banks in support of deposits & account transfer to other accounts have not been annexed with the voucher guard file.
17. After the payments have been made against a claim, the paid vouchers should be stamped "Paid & Cancelled" in order to save the same from using the voucher subsequently as per the provision of the Rule-20 of the PSAP Rules-2002. But the same has not been followed in this P.S.

NON PREPARATION OF BUDGET ESTIMATE DURING THE YEAR 2014-15 (Memo No -3 Dt 25-09-2015 OSP 40)

Section 24 of Odisha Panchayat Samiti Act 1959 provides that accounting authority of the P.S. shall in each year prepare & place before the Panchayat Samiti ,the financial statement or budget estimate for the following year showing the probable receipt & expenditure for its approval .Supplimentary or revised budget estimate as required to be prepared in case the requirement exceeds sanction or any new schemes introduced during the year for which provision was not made.

For which the budget estimate, revised estimate under different state plan ,centrally sponsored plan, central plan & non plan schemes for the year 2014-15 has been sought by the audit from the local authority in the following proforma.

Name of the Scheme	Provision in Budget Estimate		Actual		Reason for deviation
	Receipt	Expenditure	Receipt	Expenditure	
01	02	03	04	05	06

On issue of audit objection statement the local authority stated that the budget estimate would be produced next time.

From the reply of the local authority it is ascertained that the budget has not been prepared in the P.S. which clearly violates the statutory provisions.

The P.S. Officials are advised to prepare Budget/Revised Budget/ Supplementary Budget each year in time as per OPSP Rule & place the same in the P.S. meeting for its approval.

For this non preparation of Budget Estimate & for the above irregularities the following officials are found responsible.

1. Sri Santanu Kumar Mohanty. B.D.O.
2. Sri Haraprasad Pati A.B.D.O.
- 4.Sri Bijaya Kumar Sahoo Accounts Officer
5. Sri Dubaraj Majhi H.C.
- 6.Sri Aparti Mallick G.P.E.O.

PARA: 4.1

Operation of Flexi Account

As per letter no. 354251F, dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorised 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 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 in this case no Flexi account was made to accrue more interest .

On issue of objection memo vide Page No 21 the local authority returned the objection memo without giving any reply.

However the local authority is suggested to operate the Flexi accounts on unutilised Funds where there is no scope for immediate expenditure as per Finance Deptt Letter No 35425 Dt 12-10-2012 to accrue more interest. & Scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme.

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

Khurda P.S - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL		01-04-2014	228497723.46	31-03-2015	215312469.09	13185254.37	Details are given below.
	GRAND TOTAL			228497723.46		215312469.09	13185254.37	

Reconciliation

Details of Closing Balance as per Bank Pass Books & Cash Book						
Bank Balance Figure 2014-15						
SI No	Name of the Bank	Account No	Scheme	Closing Balance in pass Book on 31.03.15	Closing Balance in Bank as mentioned in Cash Book as on 31-03-2015	Difference
1	SBI Khordha	30372958466	CRF	2556363.00	7539243.50	-4982880.50
2	SBI Khordha	32509977639	SFC	11839196.00		11839196.00
3	OGB Khordha	5401000001039	Election	1995037.00	740408.00	1254629.00
4	Allahabad Bank Khordha	21218699120	GGY	29125096.00	24600029.00	4525067.00
5	Andhra Bank Khordha	3567	IAY	23799.00		23799.00
6	CBI Khordha	1936404492	IAY	162844.00		162844.00
7	ICICI Khordha	46401000768	IAY	2800000.00	2335000.00	465000.00
8	IOB Kaipadar	3248	IAY	37274.50		37274.50
9	OGB Khordha	5401000006068	IAY	35141.00		35141.00
10	OGB Khordha Sanapalla	12501000002001	IAY	6500.00		6500.00
11	OGB Jankia	1980	IAY	67238.00		67238.00
12	SBI Khordha	34593946946	Outside PRIASOFT	534920.00	594851.00	-59931.00
13	OGB Haladia	4009	IAY			0.00
14	OGB Pubusahi	3015	IAY	43761.00		43761.00
15	OGB Bajapur	3062	IAY	46886.00		46886.00
16	OGB Naranagarh	2056	IAY	23478.00		23478.00
17	SBI Khordha	11276464773	IAY	28510199.51	28230762.30	279437.21
18	Uco Khordha	7578	IAY			0.00
19	Uco Khordha	25578	IAY			0.00
20	Uco Paik Tigiria	5398	IAY	19001.00		19001.00
21	Union Bank Khordha	537902010006152	IAY			0.00
22	UBI Khordha	452010108935	IAY			0.00
23	UBI Khordha	537902010011922	Mastyajibi	0.00	600000.00	-600000.00

			Basagrahu Yojana			
24	CBI Khordha	3328309506	MPLAD	61328.00	824363.00	-763035.00
25	OGB Khordha	5434001000758	MPLAD	0.00	1000000.00	-1000000.00
26	Uco Khordha	18620110022436	MPLAD	17070737.00	829340.00	16241397.00
27	OGB Khordha Sanapalla	12501000002009	MGNREGS			0.00
28	SBI Khordha	30308990642	MGNREGS	197941.80	1489.80	196452.00
29	Axis Bank Khordha	912010036372057	MDM	4633187.00	1374364.00	3258823.00
30	OGB Khordha	10038	MDM			0.00
31	OGB Khordha	6024	MLALAD			0.00
32	SBI Khordha	32880867799	MLALAD	7018459.00	18599098.00	-11580639.00
33	Syndicate Bank Khordha	80192	MOKUDIA			0.00
34	Syndicate Bank Khordha	8019221000288	MOKUDIA	15629905.21	12644701.58	2985203.63
35	Axis Bank Khordha	913010015393650	NOAP	40746691.00	16989054.02	23757636.98
36	Uco Paik Tigiria	15660110036471	Nirmal Bharat	1413389.00	1352935.00	60454.00
37	BOB Khordha	4393010000340	Own Resources	2684885.00	5209885.00	-2525000.00
38	BOB Khordha	43930100000900	Own Resources	8005453.00	5206351.00	2799102.00
39	OGB Khordha	4501000006028	Own Resources	3784333.79	10056129.79	-6271796.00
40	SBI Khordha	11276464569	Own Resources	11720254.76	30456267.10	-18736012.34
41	SBI Khordha	32876464684	Own Resources	2194603.00	86000.00	2108603.00
42	SBI Khordha (EVENING)	33654912929	RGPSA	1023554.00	1004954.00	18600.00
43	CBI Khordha	3330080149	SPF	1953165.00	1953216.00	-51.00
44	OGB Khordha	5401000006283	Trs Salary		7112273.00	-7112273.00
45	BOI Khordha	55691010003199	TFC	15079674.89	7048661.00	8031013.89
46	SBI Khordha	30491651801	TFC	12789486.00	28923093.00	-16133607.00
47	Uco Khordha	4484	TFC			0.00
48	Uco Khordha	5398	TFC			0.00
49	KCCB Khordha	14142	Outside PRIASOFT	222946.00		222946.00
50	IOB Khordha	999	Outside PRIASOFT	4302995.00		4302995.00
52	Uco Paik Tigiria	4552	Outside PRIASOFT			0.00
53	Canara Bank Khordha	577	Outside PRIASOFT	7717.00		7717.00
54	Andhra Bank Khordha	48025	Outside PRIASOFT			0.00
55	UBI Khordha	11515	Outside PRIASOFT			0.00
56	CBI Khordha	193603748	MOKUDIA	59084.00		59084.00
57	Uco Paik Tigiria	4884	Outside PRIASOFT	71200.00		71200.00
59	TOTAL			228497723.46	215312469.09	13185254.37

Para 5.1 Reconciliation (Memo No 3 Dt 25-09-2015 O.S.P. 44 to 48 Memo No 9 Dt 05-10-15 p 102 to 137)

SL No	Particulars	Amount
PL ACCOUNT POSITION :-		
1	P.L./A/C C.B. as per Cash book as on 31-03-2015	509992.05
2	P.L./A/C C.B. as per Try Pass book as on 31-03-2015	509992.05
	Difference	NIL

SL No	Particulars	Amount
1	TOTAL C.B. AS PER CASH BOOK IN BANK A/Cs P.S. ACCOUNTS = 189272830.73 GOVT. A/C = <u>26039638.36</u> TOTAL = <u>215312469.09</u>	215312469.09
2	Deduct journal entry booked instead of Expenditure for Rs 20569.00	-20569.00
3	Add excess expenditure booked for Rs 5000.00 vide T.F.C cash Book CHQ no 00047 dt 27.12.14 of BOI khordha A/C no-3199. (468530.00-463530.00=5000.00)	5000.00
4	Add wrongly diversion shown in staff salary cash book to Misc Cash Book for Rs 9300.00	9300.00
5	Add wrongly shown as expenditure in Vr No P-155 instead of contra entry it was booked as expenditure for Rs 60000.00	60000.00
6	Add amount drawn from P.L. Account vide PL Cash Book Vr No 10 Dt 31-03-2015 vide Chq No 18347 dt 11-03-2015 & deposited in Account NO 32876464684 for Rs 1910828.00 but not shown as receipt in any cash book .	1910828.00
7	Add amount shown credit in Pass book but not taken as Receipt in Cash book .	3534856.00
8	Deduct amount as receipt in cash book but not shown as credit in Pass book	-14717876.00
9(a)	Deduct amount shown Debit in Pass book but not shown as Expenditure in Cash book (Vouchers not produced to audit)	-287191.00
9(b)	Deduct amount shown Debit in Pass book but not shown as Expenditure in Cash book (Vouchers produced to audit during Exit Conference)	-548445.00
10	Deduct amount shown Debit i.e Bank commission etc in Pass book but not shown as Expenditure in Cash book	-86527.11
11	Add amount shown as Expenditure in cash book but not shown as Debit in Pass book	1038893.00
12	Add amount shown as Expenditure in cash book but not debited from pass book by 31-03-2015.	4581108.00
13	Add Amount to be reconciled	17705877.48
14	C.B. as per Pass Book as on 31.03.2015	228497723.46

The details of irregularities in between cash book & pass book are given below.

1) Irregular Booked in Cash Book

On checking of the GGY cash Book it was seen that a sum of **Rs 20569.00** given below was released . The said amount was in journal entry made instead of expenditure why it was booked on journal entry .

Voucher	Name of the cash book	Dt	Amount
Journal	GGY	08.11.14	1424.00
-do-	-do-	-do-	5517.00
-do-	-do-	-do-	467.00
-do-	-do-	-do-	2955.00
-do-	-do-	-do-	3810.00
-do-	-do-	-do-	4964.00
-do-	-do-	-do-	1432.00
TOTAL			20569.00

2) On cheking of the T.F.C cash Book it was seen that a sum of Rs 468430/-is shown as expenditure in cash book vide CHQ no 00047 dt 27.12.14 of BOI khordha A/C no-3199 but from pass Book on dt 23.12.14 a sum of RS 463430 /- was debited against the same cheque. . Thus RS 5000/- shown as excess expenditure in the cash book than that of the actual expenditure as per pass book & as per voucher. .This may be reconciled.

3) On cheking of the staff salary cash Book a sum of Rs 9300/- on dt 26.09.14 vide vr no 166 is shown diverted from Misc cash book. But no such diverson was shown in misc cash book.The same may be clarified to audit.

4) On cheking of the staff salary cash Book a sum of Rs 60000/- on dt 26.02.15 vide vr no-p-155 shown expenditure towards deposit of electricity bill in current A/c no 684 vide bill no 134/14-15. instead of contra entry .This may be clarified to audit.

2) Irregularities between Cash book & Pass Book

On checking of the deposit & withdrawl of Cash book w.r.t. Pass book the following irregularities were noticed .The same may be clarified to audit.

1) Amount shown credit in Pass book but not taken as Receipt in Cash book

Name of the cash book	Name of the Bank	Account Number	Particulars & Date of credit	Amount
M SC	SBI	11276464569	09.06.14	71600.00
-	-	-	-	400.00
			20.06.14	7422.00
			30.06.14 Int	212049.00
			30.07.14	1000.00
			-	1850.00
			01.08.14	1850.00
			-	2000.00
			26.09.14	31600.00
			22.10.14 by DSWO	400000
			11.11.14	4800.00
			10.12.14	23000.00
			28.02.15	200000.00
			-	600000.00
			03.03.15	183116.00
			17.03.15	50000.00
TFC	SBI	30491651801	19.04.14	165000.00
SFC	SBI	32509977639	31.05.14 DPO khordha	46695.00
SDP	CBI	3330080149	02.09.14	104952.00
FDR	SBI	30372958466	19.02.15	1000000.00
MGNREGA	SBI	30308990642	05.07.14	37500.00

-	-	-	57000.00
-	-	08.08.14	27900.00
-	-	-	26100.00
-	-	-	46500.00
-	-	01.05.14	232522.00
TOTAL			3534856.00

2) Amount as receipt in cash book but not shown as credit in Pass book

Name of the cash book	Voucher No /Dt	Particulars of receipt with cheque No	Amount
MLALAD	R/2 21.11.14	Grant	300000.00
-	R/3,31.12.14	Int	438258.00
GGY	R/3,31.03.15	Int	686174.00
SFC	R/3, 31.12.14	Int	173312.00
TFC	R/12 , 31.12.14	Int	421831.00
	R/13, 30.03.15	Grants	483384.00
	R/19 30.03.15	Int	502701.00
	R/20, 30.03.15	Grants	6750000.00
SDP	R/1 31.12.14	Int	24623.00
FDR	R/2,17.06.14	Grants	603350.00
	R/3 31.12.14	Int	140961.00
RGPSA	R/2,31.12.14	Int	22310.00
	R/6 31.03.15	Retn of wrong a/c	18600.00
MISC	R/16 27.11.14	This was not shown in 13-14 ,now in 14-15	1000000.00
	R/29 31.03.15	Telephone chg	2000.00
Mo kudia	R/4,27.04.14	Wrong entry	3150372.00
TOTAL			14717876.00

3 (a) (i) Amount shown Debit in Pass book but not shown as Expenditure in Cash book (Vouchers not produced to audit during exit conference)

Name of the cash book	Name of the Bank	Account Number	Particulars & Dt of Debit	Amount
MLA LAD	SB	32880867799	17.01.15 By transfer	900.00
TFC	SB	30491651801 Chq No 239448	14.11.14	9600.00
M SC	OGB	6028 Chq No 027583 TEFT IOBAN	14.02.15 Paid to A.K.Ray	96191.00
AY	SB	11276464773	29.05.14	46000.00
AY	SB	11276464773	07.06.14	10000.00
AY	SB	11276464773	07.06.14	22000.00
AY	SB	11276464773	07.06.14	30000.00
AY	SB	11276464773	07.06.14	20000.00
AY	SB	11276464773	07.06.14	15000.00
AY	SB	11276464773	21.06.14	10000.00
M SC	SB	11276464569	07.06.14	9300.00
M SC	SB	11276464569	28.08.14	6700.00
M SC	SB	11276464569	20.11.14	1700.00
OAP	AXIS BANK	913010015393650	19.03.15	6700.00
OAP	AXIS BANK	913010015393650	15.10.14	3100.00
TOTAL				287191.00

3 (a) (ii) Amount shown Debit in Pass book but not shown as Expenditure in Cash book (Vouchers produced to audit during exit conference)

Name of the cash book	Name of the Bank	Account Number	Particulars & Dt of Debit	Amount
M SC	SB	11276464569	23.08.14	72000.00

OAP	AXIS BANK	913010015393650	24.11.14	600.00
OAP	AXIS BANK	913010015393650	24.11.14	600.00
OAP	AXIS BANK	913010015393650	25.11.14	20000.00
OAP	AXIS BANK	913010015393650	26.11.14	20000.00
OAP	AXIS BANK	913010015393650	26.11.14	300.00
OAP	AXIS BANK	913010015393650	27.11.14	600.00
OAP	AXIS BANK	913010015393650	29.11.14	600.00
OAP	AXIS BANK	913010015393650	02.12.14	600.00
OAP	AXIS BANK	913010015393650	05.12.14	600.00
OAP	AXIS BANK	913010015393650	08.12.14	20000.00
OAP	AXIS BANK	913010015393650	15.10.14	900.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00
OAP	AXIS BANK	913010015393650	01.11.14	300.00
OAP	AXIS BANK	913010015393650	01.11.14	600.00

OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	10.11.14	300.00
OAP	AXIS BANK	913010015393650	15.11.14	10000.00
OAP	AXIS BANK	913010015393650	15.11.14	10000.00
OAP	AXIS BANK	913010015393650	15.11.14	20000.00
OAP	AXIS BANK	913010015393650	15.11.14	10000.00
OAP	AXIS BANK	913010015393650	15.11.14	10000.00
OAP	AXIS BANK	913010015393650	17.11.14	10000.00
OAP	AXIS BANK	913010015393650	17.11.14	10000.00
OAP	AXIS BANK	913010015393650	17.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	10000.00
OAP	AXIS BANK	913010015393650	18.11.14	10000.00
OAP	AXIS BANK	913010015393650	18.11.14	20000.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	18.11.14	600.00
OAP	AXIS BANK	913010015393650	19.11.14	20000.00
OAP	AXIS BANK	913010015393650	19.11.14	10000.00
OAP	AXIS BANK	913010015393650	19.11.14	20000.00
OAP	AXIS BANK	913010015393650	19.11.14	300.00

OAP	AXIS BANK	913010015393650	19.11.14	600.00
OAP	AXIS BANK	913010015393650	20.11.14	10000.00
OAP	AXIS BANK	913010015393650	20.11.14	300.00
TOTAL				548445.00

3(b)Amount shown Debit i.e Bank commission etc in Pass book but not shown as Expenditure in Cash book

Name of the cash book	Name of the Bank	Account Number	Particulars & Dt of Debit	Amount
MLALAD	SBI	32880867799	29.05.14	100.00
-	-	-	30.05.14	40.00
-	-	-	30.06.14	20.00
-	-	-	17.09.14	200.00
-	-	-	17.09.14	40.00
-	-	-	31.12.14	130.00
-	-	-	27.03.15	200.00
GGY	ALLAHABAD BANK	21218699120	15.01.15	280.00
MDM	AXIS BANK	912010036372057	17.04.14	27856.00
			26.04.14	55027.00
MPLAD	CBI	3328309506	19.12.14	28.00
-	-	-	24.09.14	17.00
TFC	SBI	30491651801	30.06.14	125.00
5-	-	-	31.12.14	195.00
-	-	-	14.03.15	200.00
-	BOI	556910110003199	12.08.14	15.00
-	-	-	30.09.14	15.00
-	-	-	30.10.14	15.00
-	-	-	18.12.14	25.00
-	-	-	23.12.14	30.00
-	-	-	01.01.15	15.00
-	-	-	08.01.15	15.00
-	-	-	08.01.15	25.00
-	-	-	04.02.15	26.00
-	-	-	04.02.15	26.00
-	-	-	06.02.15	25.00
-	-	-	14.02.15	25.00
-	-	-	24.02.15	35.00
-	-	-	05.03.15	22.47
-	-	-	09.03.15	33.70
-	-	-	13.03.15	22.47
-	-	-	17.03.15	22.47
FDR	SBI	30372958466	30.06.14	80.00
MISC	BOB	43930100000900	13.03.15	29.00
			21.05.14	84.00
			07.06.14	17.00
			17.07.14	17.00
			17.07.14	17.00
			15.10.14	17.00
			20.10.14	17.00
			21.11.14	84.00
			15.01.15	17.00
			20.10.14	33.00
			28.11.14	17.00
	OGB	6028	28.01.15	17.00
	UCO	15660110036	15.04.14	29.00
			-	17.00
			-	17.00

			-	17.00
			-	17.00
			-	29.00
			-	34.00
			24.05.14	51.00
			19.02.15	170.00
IA Y	SBI	11276464773	30.06.14	75.00
			30.09.14	204.00
			19.12.14	400.00
			31.12..14	170.00
TOTAL				86527.11

4) Amount shown as Expenditure in cash book but not shown as Debit in Pass book

Name of the cash book	Voucher No /Dt	Particulars of Expenditure with cheque No	Amount
IA Y	P/85 18.08.14	030697	15000.00
-	P/88 18.08.14	030696	38000.00
-	P/43 13.06.14	030605	4646.00
MLALAD	P/65 31.07.14	482147 SBI	47052.00
-	P/136 14.11.14	121129 SBI	38039.00
-	P/200 31.03.15	482147 SBI	900.00
TFC	P/108 22.11.14	239451 SBI salary	23000.00
	p/118 12.12.14	239464 SBI O.E	3250.00
RGPSA	P/7 25.03.15	001089 salary	18600.00
MISC	P/200 22.01.15	000012	381627.00
	P/203 29.01.15	482427	2999.00
	P/212 03.02.15	000087	115153.00
	P/213 03.02.15	000086	99672.00
	P/275 31.03.15	000085	69008.00
	P/278 31.03.15	027596	17801.00
	P/281 31.03.15	000009	164146.00
TOTAL			1038893.00

5) Amount shown as Expenditure in cash book but not debited from pass book by 31-03-2015.

Name of the cash book	Voucher No /Dt	Particulars of Expenditure & Chq No	Amount	Name of Bank & Date of encashment in Bank
MLALAD	P/96 27.03.15	121194	46589 .00	SBI 06.04.15
-	P/197 27.03.15	121196	44662.00	SBI 02.04.15
-	P/198 31.03.15	121198	45246.00	SBI 08.04.15
GGY	P/105 31.03.15	466042	296654.00	Allahabad,02.04.15
	P/104 31.03.15	466044	188865	- 04.04.15
	P/111 31.03.15	466045	88175	- 11.04.15
	P/106 31.03.15	466043	160837	- 20.04.15
	P/113 31.03.15	466046	227716	- 13.04.15
	p/115 31.03.15	466047	92659.00	- 13.04.15
	P/114 31.03.15	466048	30119.00	- 16.04.15
	P/116 31.03.15	466049	4500.00	- 17.04.15
	P/117 31.03.15	466037	185760.00	- 17.04.15
	P/118 31.03.15	466050	194505.00	- 20.04.15
SFC	p/24 31.03.15	239000	464008.00	SBI 15.04.15
MDM	P/25 27.03.15	026368	90160.00	AXIS Bank 02.04.15
TFC	p/202 31.03.15		223166.00	BOI 02.04.15
	p/198 31.03.15	649505	177672.00	BOI 02.04.15
	p/197 31.03.15	649501	274326.00	BOI 02.04.15
	p/196 31.03.15	649508	181323.00	- 08.04.15

	p/204 31.03.15	649506	90800.00	- 09.04.15
	p/205 31.03.15	649509	76646.00	- 10.04.15
	p/203 31.03.15	649507	25000.00	- 11.04.15
	p/209 31.03.15	649511	180188.00	- 16.04.15
	p/211 31.03.15	649510	112216.00	- 21.04.15
	p/210 31.03.15	649512	71944.00	- 25.04.15
	p/212 31.03.15	905903	326357.00	SBI 13.04.15
FDR	P/33 31.03.15	123781	89939.00	SBI 07.04.15
	P/32 31.03.15	123780	46235.00	SBI 15.04.15
RGPSA	P/8 31.03.15	001091	18600.00	SBI 08.04.15
MISC	P/260 31.03.15	000103	65252.00	BOB 06.04.15
	P/261 31.03.15	000104	112568.00	BOB 06.04.15
	P/267 31.03.15	000105	95360.00	BOB 06.04.15
	P/262 31.03.15	000106	142559.00	BOB 06.04.15
	P/263 31.03.15	000107	83192.00	- 15.04.15
	P/276 31.03.15	000109	28738.00	- 25.04.15
	P/277 31.03.15	000108	45161.00	- 25.04.15
Total			4581108.00	-

Again It is revealed from the above position that there is a huge difference to the tune of **Rs. 17705877.48** between Closing Balance shown in the Bank Pass Book and C.B. of Bank Accounts shown in the Cash Book as on 31.03.15. The above difference could not be reconciled due to half hazard maintenance of pass books and transaction of several cash books in one pass book and vice-versa puts hindrances in reconciling the differences between Cash Book C.B. and the Pass Book C.B. Further it is observed that huge no. of Pass Books are maintained in this P.S. against which the deposit and drawals ledger, cheque issue register has not maintained properly. The bank wise closing balance has not been mentioned in the closing balance of cash book. Interests of pass books have not taken to the Cash Books. Bank reconciliation has not been conducted regularly by the Cashier. Cheque No. in some instances has wrongly exhibited/not exhibited in the Cash Book and it is not also serially entered in the Cash Book. Most of the Pass Books are also produced to audit at the fag end of completion. Some of the pass books are not produced to audit till the close of audit.

In obedience to G.O. No.690/FIN, Dt.21.01.2009 of Principal Secretary to Govt., Finance Deptt., it has been categorically specified that the Local Authority of the Panchayat Samiti must have to prepare reconciliation statement between Cash Book figure and Pass Book figure at the end of each month. But in this case, the Local Authority has failed to reconcile the Cash Book balances with that of Pass Book balances at the end of the year 2014-15. As per Rule 33 of OPSP Rules, 2002, the accountant of the P.S. 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. But no such initiative was taken by the accountant. Further as per Circular No 14261 dtd 20-05-2013 of P.R. Deptt ,the D.D.O. shall make reconciliation of scheme wise cash book vis-a-vis scheme wise bank pass book & cheque register on the 1st week of every month without fail & record it in the cash book with counter signature of head of office . As per letter No 15847/F ,dtd 27-04-2013 of FinanceDeptt ,the DDO shall maintain a Register for reconciliation of receipt & disbursement of Scheme funds. But no such initiative was taken by the local authority.

In view of the above Govt. order, non reconciliation of Bank account figure with Cash Book figure is treated as highly irregular. In spite of issue of objection memo vide page No 44 to 48 & 102 to 137 the Local Authority failed to produce the reconciliation statement.

As per Rule 58 of P.S.A.P. Rules ,the P.S. shall send to Govt a review of expenditure of various schemes for which G.I.A. has been received during the financial year 2014-15 . Govt in i P.R. Deptt Circular No 13000 Dt 21-10-2014 & Letter No 17241 dated 25-07—2012, Letter No 15690 Dated 22-06-2013 & Govt in Finance Deptt vide their Letter No 908/XIV –AUD-1/F Dated 21-01-2009 categorically instructed to lacial authority to work out Bank Reconciliation at the end of every month & to produce before audit for verification but the same has not been adhered to. For which misutilisation as well as embezzlement of Govt fund cannot be avoided.

Further it is mandatory provision in PRIASOFT to maintain one pass book for one scheme but the same has not been followed by the P.S. Therefore it is very difficult to differentiate single pass book wise closing balance with the closing balance with that of Cash book wise closing balance.

Inspite of series of objections raised in last & previous audit ,the local authority fails to workout Bank Reconciliation of difference Rs **17705877.48** between pass book figure & cash book figure at the end of the financial year 2014-15 & produced before audit for verification .

Therefore attention of Collector Khordha & P.R. Deptt is invited here to issue instruction to lacial authority for working out Bank Reconciliation. Hence it is advised to take necessary steps for reconciliation between the Cash Book figure and the Pass Book figure henceforth and compliance reported to audit. Till then the above difference between Cash Book figure and Pass Book figure amounting to **Rs. 17705877.48** is held under objection.

For non Reconciliation the following officials are found responsible as the officials are not adhering the Circular No 13000 dt 25-07-2012 issued from Govt in P.R. Deptt & Letter No 908/XIV-AUD-1/F Dated 21-01-2009 of Finance Deptt regarding Bank Reconciliation & operating of one pass book one Scheme.

- | | |
|-----------------------------|------------------|
| 1 Sri Santanu Kumar Mohanty | B.D.O. |
| 2. Sri Haraprasad Pati | A.B.D.O. |
| 3. Sri Bijay Kumar Sahoo | Accounts Officer |
| 4.Sri Dubaraj Majhi | Head Clerk |
| 5. Sri Nihar Ranjan Mohanty | Cashier |

Suggestion:-

The B.D.O. is advised to review the progress of Bank Reconciliation at every month with the help of Accounts Officer whose Job chart speaks about it.

As per the item No 3(a) (i) above it was seen that a sum of Rs287191.00 Shown as Debit in Pass book but not shown as Expenditure in Cash book . Moreover to justify the genuineness of the said expenditure the Vouchers were not produced to audit at the close of exit conference. In absence of valid voucher the expenditure is not genuine & the debit amount of Rs 287191.00 from pass book is suggested for recovery. For this the following officials are considered to be responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Nihar Ranjan Mohanty	Cashier	C/O- B.D.O. Khordha At/P.O-Khordha Dist- Khordha	57438.00
2	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	57438.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	57438.00
4	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	57439.00
5	Sri Hara prasad Pati	ABDO	BDO Khordha Dt -Khordha	57438.00

PARA: 6 STOCK POSITION

Khurda P.S - 2014-2015

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

Comments

Stock Position

(Memo No 3 Dt 25-09-2015 O.S.P. 48)

As per the previous audit report the closing balance of the position as on 31-03-2014 was nil & during the year 2014-15 no stock was purchased.Hence the stock position as on 31-03-2015 may be treated as NIL.

As per Rule 69 of OPSP 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 & in token of his having done so ,he shall record a certificate & make note of any other fact regarding excess/shortage /unusual depreciation of stores etc. But in this P.S. no such Physical verification of Stock & Stores was made.

On issue of objection memo the B.D.O. the stock positions of major items i.e. Computer, Printer, Scanner, Xerox Machine, Vehicles, Building materials, Steel Almirah & other costly materials along with the stock register & verified by B.D.O. was produced to audit for checking.The details are given below.

Sl No	Name of the item	Quantity
1	Air Conditioner	10 Nos
2	Fan Ceiling	33 Nos
3	Fan Standing	2 Nos
4	Wall Fan	9 Nos
5	C.P.U.	10 Nos
6	U.P.S.	8 Nos
7	Printer	5 Nos
8	Scanner	3 Nos
9	Wooden Bench	3 Nos
10	Steel Rack	21 Nos
11	Chair (Executive)	41 Nos
12	Chair (Moving)	33 Nos
13	Chair (Plastic)	120 Nos
14	Table(Executive)	30 Nos
15	Table(Wooden)	7 Nos
16	Table(Computer)	23 Nos
17	Chair (Wooden)	24 Nos
18	Steel Almirah Big	42 Nos
19	Wooden Almirah	7 Nos
20	Xerox Machine	1 No
21	Jeep	1 No
22	Invertor	2 Nos
23	Stabilizer	2Nos
24	Sound System in Meeting Hall	1 Set
25	Mobile Phone	1 No
26	Generator Set	1Nos
27	Laptop	1 Nos

The physical verification of stores may be ensured & certificate may be given on the body of the Stock register & compliance reported.

PARA: 7 INVESTMENT

Khurda P.S - 2014-2015

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	01-04-2014	0.00	0.00	0.00	0.00	31-03-2015	0.00	31-03-2015	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Comments

As per the previous audit report the investment position as on 31-03-2014 was NIL. Neither previous outstanding investment nor fresh investment done during the year 2014-15.Hence the investment position as on 31-03-2015 may be treated as NIL.

No Investment register was maintained as per Rule 45(1) of the OPSAP Rules ,2002 in Form No XV.

PARA: 8 **ADVANCE**

Khurda P.S - 2014-2015

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	01-04-2014	PS Cash Book	3585470.84	5101544.00	8687014.84	4855108.00	31-03-2015	3831906.84	31-03-2015	3551157.00	280749.84	The reason for Difference are given below.
2	01-04-2014	Govt Cash Book	6085188.71	57714100.00	63799288.71	57264300.00	31-03-2015	6534988.71	31-03-2015	6535088.71	-100.00	The reason for Difference are given below.
GRAND TOTAL			9670659.55	62815644.00	72486303.55	62119408.00		10366895.55		10086245.71	280649.84	

Comments :

(Memo No 03 OSP 28 to 38 ,Memo No 05 OSP 61)

P.S. ACCOUNT :-

Advance outstanding as on 01.04.2014	3585470.84
Advance Paid during the Year under Audit 2014-15	5101544.00
Total	8687014.84
Advance adjusted during the year under audit.2014-15	4855108.00
Advance outstanding as per audit as on 31.03.2015	3831906.84
Advance outstanding as per Cash Book as on 31.03.2015	3551157.00
Difference	280749.84

8.1.1 : Details of cash bookwise Outstanding Advance of Panchayat Samiti Account as on 31-03-15

The details of outstanding advance of different cash books of panchayat Samiti account for the year 2014-15 is given below.

Name of the Cash Book	O.B. as on 01-04-2014 as per audit	Advance paid during the Year 2014-15	Total	Advance adjusted during the Year 2014-15	Advance outstanding as on 31-03-15 as per Audit	Advance outstanding as on 31-03-15 as per cash book	Difference
MGNREGS	346620.00	10000.00	356620.00	310000.00	46620.00	46620.00	0.00
Thirteenth Finance Commission	94465.00	402344.00	496809.00	347344.00	149465.00	119465.00	30000.00
IA Y	2660.00	0.00	2660.00	0.00	2660.00	2660.00	0.00
Election	497991.00	0.00	497991.00	76297.00	421694.00	334385.00	87309.00
FDR	126500.00	50000.00	176500.00	100000.00	76500.00	76500.00	0.00
Own Resources	2326794.84	3855000.00	6181794.84	3471467.00	2710327.84	2735327.00	-24999.16
GGY	2000.00	0.00	2000.00	0.00	2000.00	2000.00	0.00
SC/ST Dev	-75000.00	100000.00	25000.00	100000.00	-75000.00	0.00	-75000.00
CC Road	0.00	300000.00	300000.00	300000.00	0.00	0.00	0.00
MPLAD	0.00	100000.00	100000.00	0.00	100000.00	100000.00	0.00
RGPSA	0.00	250000.00	250000.00	150000.00	100000.00	100000.00	0.00
Total	3322030.84	5067344	8389374.84	4855108	3534266.84	3516957	17309.84
OLM	0.00	34200.00	34200.00	0.00	34200.00	34200.00	0.00
Difference as per last AR	263440.00	0	263440.00	0	263440.00	0	263440.00
G.Total	3585470.84	5101544	8687014.84	4855108	3831906.84	3551157	280749.84

Reasons of Difference:-

SI No	Particulars	Amount
1	Add advance Paid to Debasis Mohapatra JE RWS&S vide TFC Vr No 192 Dt 18-03-2015 for Rs 30000.00 ,as the advance position not enhanced .	(+) 30000.00
2	Add advance shown adjusted without any reference of date & purpose of payment vide Election cash book Vr No J2 Dt 31.03-15 for Rs 87795.00	(+) 87795.00
3	Deduct refund of advance amount for Rs 486.00 by Sri Apariti Mallick CEO vide MR No 96 Dt 31-03-15 towards adjustment of advance but advance position not reduced	(-) 486.00
4	Deduct excess O.B. taken in Misc Cash Book on 01-04-2014 than that as on 31-03-2014 for Rs 74999.16 Advance C.B. as on 31-03-2015 = 2326794.84 Advance O.B. as on 01-04-2015 = <u>2401794.00</u> Excess O.B. taken Rs 74999.16	(-) 74999.16
5	Add advance not shown in Misc cash book vide Vr No 92 Dt 26-09-14 for Rs 50000.00	(+) 50000.00
6	Deduct excess O.B. taken on in SC/ST Dev Cash Book 01-04-2014 than that as on 31-03-2014 for Rs (-) 75000.00 Advance C.B. as on 31-03-2015 = Rs (-) 75000.00 = Rs <u>0.00</u> Advance O.B. as on 01-04-2015 Excess O.B. taken Rs (-) 75000.00	(-) 75000.00
9	Add difference of Rs 263440.00 as per AR No 24604/AR 2013-14 for the year 2012-13	(+) 263440.00
TOTAL DIFFERENCE		Rs 280749.84

N.B.: In other cash books relating to P.S. account, no advances remained outstanding & no advances were paid and adjusted during the year 2014-15.

8.1.2: Details of Advance paid but not adjusted till 31-03-2015

DETAILS OF ADVANCE OUTSTANDING

SI No	Name & Designation of the advance holder	Reference to Voucher No & Date of payment of advance	Amount of advance outstanding			Purpose of Advance	Name & Designation of Officer responsible for payment of the advance
			For more than one year i.e. for the year 2013-14	For less than one year i.e. for the year 2014-15	Total		
01	02	03	04	05	06	07	08
2013-14 Year							
1	Debasis Mohapatra JE RWS&S	TFC 1/11-07-2013	6500.00		6500.00	Mock Drill	Santanu Kumar Mohanty B.D.O.
2	Apariti Mallick C.E.O.	Election 8/21-05-13	2000.00		2000.00	Misc Expenditure	-do-
3	-do-	Election 28/08-11-13	2000.00		2000.00	Summary Revision of Electoral Roll	-do-
4	-do-	Election 29/15-01-14	8500.00		8500.00	Electoral Roll	-do-
5	Suwendu Pradhan J.E.	MGNREGS 37/13-08-13	70000.00		70000.00	AWC at Dhaulimuha	-do-
6	Nilima Mohanty 7GPTA	MGNREGS 50/17-12-13	10000.00		10000.00	Public Hearing	-do-
7	Sonia Rani Sahu GPTA	MGNREGS 55/24-12-13	100000.00		100000.00	AWC at Durgapur	-do-
8	-do-	MGNREGS 56/24-12-13	100000.00		100000.00	-do-	-do-
9	Suwendu Pradhan J.E.	Misc 59/13-06-13	19500.00		19500.00	Purchase of Stationary	-do-
10	N.C. Gochhayat JE	Misc 72/09-07-13	50000.00		50000.00	AWC at Bajapur	-do-
11	Debasis Mohapatra JE RWS&S	Misc 184/30-01-14	23000.00		23000.00	Employment Counseling at Khordha	-do-
12	Sonia Rani Sahu GPTA	Misc 189/07-02-14	100000.00		100000.00	AWC at Kadalibadi	-do-

Total		491500.00	491500.00	2014-15 Year			
1	Dhiraj Kumar Bhuyan MI	CRF 14/08-08-14		20000.00	20000.00	Flood	Santanu Kumar Mohanty B.D.O.
2	-do-	CRF 16/11-08-14		30000.00	30000.00	Flood	-do-
3	Manas Kumar Jena PA	OLM 5/20-08-14		14200.00	14200.00	SHG Training	-do-
4	Suwendu Pradhan J.E.	Misc 132/27-10-14		200000.00	200000.00	Renovataion of ZP Building	-do-
5	Suwendu Pradhan J.E.	Misc 153/21-11-14		200000.00	200000.00	CR No 47/14-15	-do-
6	Signdha Rani Jena GPTA	Misc 157/25-11-14		10000.00	10000.00	Public Hearing	-do-
7	Sanjay Ketan Nayak AE	Misc 210/02-02-15		50000.00	50000.00	AWC at Dihakhala	-do-
8	Manas Kumar Jena PA	OLM 9/06-02-15		10000.00	10000.00	Samanwaya Mela	-do-
9	Suwendu Pradhan J.E.	MPLAD 33/12-02-15		100000.00	100000.00	CR No 241/14-15	-do-
10	Debasis Mohapatra JE RWS&S	Misc 169/23-02-15		25000.00	25000.00	Maintenance of PWS	-do-
11	Manas Kumar Jena PA	OLM 12/06-03-15		10000.00	10000.00	Mela	-do-
12	Sanjay Ketan Nayak AE	Misc 235/09-03-15		100000.00	100000.00	AWC at Gunthuni	-do-
13	Suwendu Pradhan J.E.	RGPSA06/10-03-15		100000.00	100000.00	CR No 37/13-14	-do-
14	-do-	Misc 238/31-03-15		100000.00	100000.00	AWC at Barasahi	-do-
15	Debasis Mohapatra JE RWS&S	TFC 192/18-03-15		30000.00	30000.00	Maintenance of PWS	-do-
Total				999200.00	999200.00		

8.1.3 : Yearwise break up of Outstanding advances

The year wise break up of outstanding advance in respect of Panchayat Samirti account is given below. It is to be noted that in the previous A.R. advance outstanding for the year 2012-13 was shown as Rs 150081.00 in the year wise break up. But in the said A.R. the details of Advance outstanding is Rs 583602.00. Moreover the P.S. officials were also did not produce the details of the advance outstanding figure. So basing of the available data the year wise break up of outstanding advance was modified & given below.

Year	Amount of Advance
Prior to 1999	707586.84
2009-10	147480.00
2010-11	394832.00
2011-12	537506.00
2012-13	553802.00
2013-14	491500.00
2014-15	999200.00
TOTAL	3831906.84

8.1.4 Adjustment of advance relating to previous year of PS Account

The details of adjustment of advance relating to previous year of PS Account is given below.

SI No	Name & Designation of the advance holder	Reference to Voucher No & Date/Year of payment of advance	Reference to Voucher No & Date of adjustment of advance	Amount of advance adjusted	Remark
01	02	03	04	05	
1	Suwendu Pradhan JE	FDR 2/12-08-13	FDR J1/31-03-15	100000.00	
2	Apart Mallick CEO	Election 11/21-05-13	Election J4/31-03-15	46270.00	
3	Apart Mallick CEO	Election 12/01-06-13	Election J1/31-03-15	18172.00	
4	Apart Mallick CEO	Election 35/21-02-14	Election J3/31-03-15	11850.00	
5	Nilima Mohanty GPTA	MGNREGS 57/24-12-14	MGNREGS J2/07-03-15	100000.00	
6	Nilima Mohanty GPTA	MGNREGS 58/24-12-14	MGNREGS J3/07-03-15	100000.00	
7	Alok Kumar Ray JE	Vr No not mentioned in	MGNREGS J1/07-03-15	100000.00	

		previous AR .AWC Bldg at Lahangadi			
8	Suwendu Pradhan JE	Misc 5/10-04-13	Misc J46/31-03-15	80000.00	
	-do-	Misc 127/19-11-13	Misc J26/31-03-15	100000.00	
	Nilima Mohanty GPTA	Misc 71/09-07-13	Misc J44/31-03-15	50000.00	
	N.C.Gochayat JE	Misc 72/09-07-13	Misc J43/31-03-15	12132.00	out of Rs 50000.00
	Sonia rani Sahu GPTA	Misc 189/07-02-14	Misc J45/31-03-15	24335.00	out of Rs 100000.00
	Satyabana Srichandan	Misc 253/03-11-10	Misc J41/31-03-15	10000.00	
	TOTAL			752764.00	

8.1.5 In pursuance of G.O. no. 2221/F , Dt. 08-03-2002 read with letter no. 15179/DLFA , 28-09-13 of Director , Local Fund audit, Odisha , G.O. No.16837/P.R., dtd.20.12.2002 , Finance Department in Circular No.114/F, dtd.05.01.2004 , advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances (as given above for the year 2013-14) are to be suggested for recovery through surcharge proceedings as per the said G.O.by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly.

From the above table, it would be seen that an advance of Rs. **333500.00** has not been adjusted till 31-03-15 and so remaining outstanding for more than one year and is suggested for recovery from the following persons.

SI No	Name of the Employee	Amount
1	Sri Santanu Kumar Mohanty B.D.O.	245750.00
2	Sri Debasis Mohapatra JE RWS&S	14750.00
3	Sri Apari Mallick CEO	6250.00
4	Suwendu Kumar Pradhan JE	44750.00
5	Nilima Mohanty GPTA	5000.00
6	Sonia Rani Sahu GPTA	150000.00
7	N.C.Gochayat AE	25000.00
Total		491500.00

8.2 :Government Account

Advance outstanding as on 01.04.2014	6085188.71
Advance Paid during the Year under Audit 2014-15	57714100.00
Total	63799288.71
Advance adjusted during the year under audit.2014-15	57264300.00
Advance outstanding as per audit as on 31.03.2015	6534988.71
Advance outstanding as per Cash Book as on 31.03.2015	6535088.71
Difference	100.00

8.2.1: Reasons of difference

The reasons of above difference of Rs.100.00 in between the audit figure and the cash book figure has been narrated in para no. 8 of the previous audit report i.e., A.R. no.24604/AR/2013-14-Khurda for the year 12-13.

No administrative steps have been taken by the local authority to reconcile the above difference despite repeated audit objection raised in last audit reports. The B.D.O. is once again advised to take appropriate action reconcile the same and compliance reported to audit.

8.2.2: Details of cash book wise Outstanding Advance of Government Account as on 31-03-15

The details of outstanding advance of different cash books of **Government Account** as on 31-03-2015 is given below.

Name of the Cash Book	O.B. as on 01-04-2014 as per audit	Advance paid during the Year 2014-15	Total	Advance adjusted during the Year 2014-15	Advance outstanding as on 31-03-15 as per Audit	Advance outstanding as on 31-03-15 as per cash book	Difference
Teachers Salary	41194.00	0.00	41194.00	0.00	41194.00	41194.00	0.00
Staff Salary	2573.71	0.00	2573.71	0.00	2573.71	2573.71	0.00
MDM	11600.00	200000.00	211600.00	50000.00	161600.00	161600.00	0.00
NOAP	6029821.00	57514100.00	63543921.00	57214300.00	6329621.00	6329721.00	100.00
PMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	6085188.71	57714100.00	63799288.71	57264300.00	6534988.71	6535088.71	100.00

N.B.: In other cash books relating to Govt. account, no advances remained outstanding & no advances were paid and adjusted during the year 2014-15.

8.2.3: Details of Advance paid but not adjusted till 31-03-2015

SI No	Name & Designation of the advance holder	Reference to Voucher No & Date of payment of advance	Amount of advance outstanding			Purpose of Advance	Name & Designation of Officer responsible for payment of the advance
			For more than one year i.e. for the year 2013-14	For less than one year i.e. for the year 2014-15	Total		
01	02	03	04	05	06	07	08
2013-14 Year							
1	Dillip Ku.Mohanty V.L.W.	OAP 280/14-03-13	24700.00		24700.00	Disbursement of OAP for the month 2/2014 of Bajapur G.P.	Santanu Kumar Mohanty B.D.O.
2	R. N. Baliarsingh V.L.W.	OAP 281/14-03-13	17000.00		17000.00	Disbursement of OAP for the month 2/2014 of Bangida G.P.	-do-
3	D.K. Bhuyan V.L.W.	OAP 282/14-03-13	11300.00		11300.00	Disbursement of OAP for the month 2/2014 of Brajamohanapur G.P.	-do-
4	P.Ch. Mohapatra V.L.W.	OAP 283/14-03-13	17700.00		17700.00	Disbursement of OAP for the month 2/2014 of Dhaulimuhan G.P.	-do-
5	Sanatan Senapati V.L.W.	OAP 284/14-03-13	11200.00		11200.00	Disbursement of OAP for the month 2/2014 of Golabai sasan G.P.	-do-
6	Jayadev Subudhi V.L.W.	OAP 285/14-03-13	14200.00		14200.00	Disbursement of OAP for the month 2/2014 of Godipada G.P.	-do-
7	S.Behera V.L.W	OAP 286/14-03-13	14800.00		14800.00	Disbursement of OAP for the month 2/2014 of G.Haladia G.P.	-do-
8	Jharana Ratha V.L.W	OAP 287/14-03-13	11100.00		11100.00	Disbursement of OAP for the month 2/2014 of Jankia G.P.	-do-
9	Alok Ranjan Baral V.L.W	OAP 288/14-03-13	24600.00		24600.00	Disbursement of OAP for the month 2/2014 of Kaipadar G.P.	-do-
10	Pabitra Swain V.L.W	OAP 289/14-03-13	28500.00		28500.00	Disbursement of OAP for the month 2/2014 of Kerang G.P.	-do-
11	Manas Jena V.L.W	OAP 290/14-03-13	9600.00		9600.00	Disbursement of OAP for the month 2/2014 of Kanpur G.P.	-do-
12	N.Mansingh V.L.W	OAP 291/14-03-13	10900.00		10900.00	Disbursement of OAP for the month 2/2014 of G.P.	-do-
13	A.K. Prusty V.L.W	OAP 292/14-03-13	15000.00		15000.00	Disbursement of OAP for the month 2/2014 of Kuradhamala G.P.	-do-
14	P.Behera V.L.W	OAP 293/14-03-13	12200.00		12200.00	Disbursement of OAP for the month 2/2014 of N.Arjunapur G.P.	-do-
15	Tusarkanta Das Khalasi	OAP 294/14-03-13	19700.00		19700.00	Disbursement of OAP for the month 2/2014 of Naranagarh G.P.	-do-
16	Baradakanta Sahu V.L.W	OAP 295/14-03-13	15900.00		15900.00	Disbursement of OAP for the month 2/2014 of Malipur G.P.	-do-
17	Saraswati Sethy V.L.W	OAP 296/14-03-13	16000.00		16000.00	Disbursement of OAP for the month 2/2014 of Pubusahi G.P.	-do-
18	D.K.Panda V.L.W	OAP 297/14-03-13	23000.00		23000.00	Disbursement of OAP for the month 2/2014 of Pallatotapada G.P.	-do-
19	B.K.Samantaray V.L.W	OAP 298/14-03-13	14600.00		14600.00	Disbursement of OAP for the month 2/2014 of Orabosasingh G.P.	-do-
20	Samir Sahoo V.L.W	OAP	21500.00		21500.00	Disbursement of OAP for	-do-

		299/14-03-13				the month 2/2014 of Tangiapada G.P.	
Total			333500.00		333500.00		
2014-15 Year							
1	Suvendu Ku Pradhan J.E.	MDM 09/27-06-14		150000.00	150000.00	Constn of CDPO office Bldg	Santanu Kumar MohantyB.D.O.
2	S.Biswal GPEO	OAP 279/14-03-15		115100.00	115100.00	Disbursement of OAP for the month 2/2015 of Jankia G.P.	-do-
3	Dillip Ku Mohanty VLW	OAP 309/14-03-15		335800.00	335800.00	Disbursement of OAP for the month 3/2015 of Bajapur G.P.	-do-
4	R.N. Baliarsingh VLW	OAP 310/14-03-15		150600.00	150600.00	Disbursement of OAP for the month 3/2015 of Bangida G.P.	-do-
5	M.R.Jena P.A.	OAP 311/14-03-15		136500.00	136500.00	Disbursement of OAP for the month 3/2015 of Brajamohanpur G.P.	-do-
6	Samir Ku Sahu VLW	OAP 312/14-03-15		193400.00	193400.00	Disbursement of OAP for the month 3/2015 of Dhaulimuhan G.P.	-do-
7	Sanatan Senapati VLW	OAP 313/14-03-15		227000.00	227000.00	Disbursement of OAP for the month 3/2015 of Golabai Sasan G.P.	-do-
8	Jharana Ratha VLW	OAP 315/14-03-15		145400.00	145400.00	Disbursement of OAP for the month 3/2015 of Godipada G.P.	-do-
9	S.Behera VLW	OAP 316/14-03-15		298800.00	298800.00	Disbursement of OAP for the month 3/2015 of G.Haladia G.P.	-do-
10	Benudhara Moharana VLW	OAP 317/14-03-15		115100.00	115100.00	Disbursement of OAP for the month 3/2015 of Jankia G.P.	-do-
11	A.R.Baral VLW	OAP 318/14-03-15		273900.00	273900.00	Disbursement of OAP for the month 3/2015 of Kaipadar G.P.	-do-
12	Pabitra Swain VLW	OAP 319/14-03-15		304900.00	304900.00	Disbursement of OAP for the month 3/2015 of Keranga G.P.	-do-
13	P.Ch. Mohapatra VLW	OAP 320/14-03-15		206600.00	206600.00	Disbursement of OAP for the month 3/2015 of Kanapur G.P.	-do-
14	Jayashree Dhal WEO	OAP 321/14-03-15		137900.00	137900.00	Disbursement of OAP for the month 3/2015 of Kuradhamala G.P.	-do-
15	Barada Kanta Sahu VLW	OAP 322/14-03-15		227800.00	227800.00	Disbursement of OAP for the month 3/2015 of N.G.Tapangaa G.P.	-do-
16	N.Mansingh VLW	OAP 323/14-03-15		231900.00	231900.00	Disbursement of OAP for the month 3/2015 of N.Arjunapur G.P.	-do-
17	D.K.Panda VLW	OAP 324/14-03-15		269900.00	269900.00	Disbursement of OAP for the month 3/2015 of Naranagarh G.P.	-do-
18	G.B.Sukla VLW	OAP 325/14-03-15		315500.00	315500.00	Disbursement of OAP for the month 3/2015 of Mallipur G.P.	-do-
19	S.Sethy VLW	OAP 326/14-03-15		117700.00	117700.00	Disbursement of OAP for the month 3/2015 of Pubusahi G.P.	-do-
20	J.Subudhi VLW	OAP 327/14-03-15		220600.00	220600.00	Disbursement of OAP for the month 3/2015 of Palla Totapada G.P.	-do-
21	B.K. Samantaray VLW	OAP 328/14-03-15		138900.00	138900.00	Disbursement of OAP for the month 3/2015 of Orabarasingh G.P.	-do-
Total				4313300.00	4313300.00		

8.2.4.: Year wise break up of Outstanding advances

The year wise break up of outstanding advance in respect of **Government Account** account is given below.

Year	Amount of Advance
01-04-99 to 31-03-2009	146767.71
2009-10	319900.00
2010-11	829500.00
2011-12	448100.00
2012-13	403521.00
2013-14	333500.00
2014-15	4313300.00
Total (as per cash book)	6794588.71
Total (as per Audit)	6534988.71
Difference	259600.00

The above difference of Rs 259600.00 has been dealt in the year wise break up in Audit Report No 24604/AR /2013-14 Khordha

8.2.5: -Adjustment of advance relating to previous year of GOVT Account

The details of adjustment of advance relating to previous year of **Govt Account** are given below.

SI No	Name & Designation of the advance holder	Reference to Voucher No & Date/Year of payment of advance	Reference to Voucher No & Date of adjustment of advance	Amount of advance adjusted
01	02	03	04	05
1	Dillip Ku.Mohanty V.L.W.	OAP 280/14-03-13	OAP J263/14-03-2015	275400.00
2	R. N. Baliarsingh V.L.W.	OAP 281/14-03-13	-do-	136100.00
3	D.K. Bhuyan V.L.W.	OAP 282/14-03-13	-do-	137000.00
4	P.Ch. MohapatraV.L.W.	OAP 283/14-03-13	-do-	185900.00
5	Sanatan Senapati V.L.W.	OAP 284/14-03-13	-do-	193900.00
6	Jayadev Subudhi V.L.W.	OAP 285/14-03-13	-do-	124100.00
7	S.Behera V.L.W	OAP 286/14-03-13	-do-	282000.00
8	Jharana Ratha V.L.W	OAP 287/14-03-13	-do-	98100.00
9	Alok Ranjan Baral V.L.W	OAP 288/14-03-13	-do-	248200.00
10	Pabitra Swain V.L.W	OAP 289/14-03-13	-do-	268900.00
11	Manas Jena V.L.W	OAP 290/14-03-13	-do-	185200.00
12	N.Mansingh V.L.W	OAP 291/14-03-13	-do-	117000.00
13	A.K. Prusty V.L.W	OAP 292/14-03-13	-do-	220200.00
14	P.Behera V.L.W	OAP 293/14-03-13	-do-	212000.00
15	Tusarkanta Das Khalasi	OAP 294/14-03-13	-do-	240100.00
16	Baradakanta Sahu V.L.W	OAP 295/14-03-13	-do-	282100.00
17	Saraswati Sethy V.L.W	OAP 296/14-03-13	-do-	97600.00
18	D.K.Panda V.L.W	OAP 297/14-03-13	-do-	188000.00
19	B.K.Samantaray V.L.W	OAP 298/14-03-13	-do-	121100.00
20	Samir Sahoo V.L.W	OAP 299/14-03-13	-do-	250600.00
Total				3863500.00

8.1.5 In pursuance of G.O. no. 2221/F , Dt. 08-03-2002 read with letter no. 15179/DLFA , 28-09-13 of Director , Local Fund audit, Odisha , G.O. No.16837/P.R., dtd.20.12.2002 , Finance Department in Circular No.114/F, dtd.05.01.2004 , advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances (as given above for the year 2013-14) are to be suggested for recovery through surcharge proceedings as per the said G.O.by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly.

From the above table, it would be seen that an advance of Rs. **491500.00** has not been adjusted till 31-03-15 and so remaining outstanding for more than one year and is suggested for recovery from the following persons.

SI No	Name of the Employee	Amount
1	Santanu Kumar Mohanty B.D.O.	166750.00
2	Dillip Ku.Mohanty V.L.W.	12350.00
3	R. N. Baliarsingh V.L.W.	8500.00
4	D.K. Bhuyan V.L.W.	5650.00
5	P.Ch. MohapatraV.L.W.	8850.00
6	Sanatan Senapati V.L.W.	5600.00
7	Jayadev Subudhi V.L.W.	7100.00

8	S.Behera V.L.W	7400.00
9	Jharana Ratha V.L.W	5550.00
10	Alok Ranjan Baral V.L.W	12300.00
11	Pabitra Swain V.L.W	14250.00
12	Manas Jena V.L.W	4800.00
13	N.Mansingh V.L.W	5450.00
14	A.K. Prusty V.L.W	7500.00
15	P.Behera V.L.W	6100.00
16	Tusarkanta Das Khalasi	9850.00
17	Baradakanta Sahu V.L.W	7950.00
18	Saraswati Sethy V.L.W	8000.00
19	D.K.Panda V.L.W	11500.00
20	B.K.Samantaray V.L.W	7300.00
21	Samir Sahoo V.L.W	10750.00
	Total	333500.00

Details of Advance Surchargeble

PS Account	491500.00
Govt Account	333500.00
Total	825000.00

Comments

As per provision of SR 509 of OTC Vol -1 & Rule 40 & 41 of PSAP Rule 2002 advance given should be adjusted within one month. No second advance should be given till the recoupment of the first advance & requires watch & review of outstanding advances by DDO .Further Rule 14 of OGFR provided that every officer whose duties to render accounts on return in respect of public money is responsible for completeness & strict accuracy. Due to non adjustment of advance then & there the very purpose of advance is defeated & can be said to be mis utilisation of Govt fund. It is a matter of great regret that the concerned B.D.Os have side tracked and over looked the provision of P.R. Deptt. Circular No.4565/P.R., dtd.18.03.92 and G.O. No.17088/P.R., dtd. 28.11.1997 , G.O. No.1376/P.R. dtd.18.07.1998 and P.R. Deptt Letter No 14261 dt 20-05-2013 relating to restriction imposed on sanction of advances and its adjustments.

No prompt action appears to have been taken by the local authority for adjustment of old outstanding advances which are remaining since very long period. The B.D.O. is once again advised to take prompt and sincere steps& look into the matter personally for adjustment of above long outstanding advances either by adjusting the vouchers or by making recovery of cash and compliance reported.

Non-maintenance of register of advance (Form no.-XI) and register of outstanding advance (Form no.-XII)

It was seen that in this P.S., Register of advance in Form no.-XI and Register of Outstanding advance in Form no.-XII has not been maintained as required under **Rule- 42 & 43 of P.S.A.P. Rules-2002**. In absence of the same the position of advance was worked out basing on the records & registers made available to audit. It is not understood as to how the local authority has neglected in maintenance of said records in spite of Codal Provisions as well as repeated audit objections raised in previous audit reports .The failure of local authority in this regard may result loss of Govt fund. However as per provision in Rule-43 of **P.S.A.P. Rules-2002** , B.D.O. shall check the register of advance annually and put his signature with date. But this has not been done in this P.S. during the year under audit. The same may be ensured henceforth.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	412500.00
2	Sri Debasis Mohapatra	J.E. R.W.S.S.	C/O- B.D.O. Khordha ,Dist -Khordha	14750.00
3	Sri Aparti Mallick	CEO	C/O- B.D.O. Khordha ,Dist -Khordha	6250.00
4	Sri Suvendu Kumar Pradhan	J.E.	C/O- B.D.O. Khordha ,Dist -Khordha	44750.00
5	Smt Nilima Mohanty	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	5000.00
6	Smt Sonia Rani Sahu	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	150000.00
7	Sri Nakula Chandra Gochhayat	Asst Engineer	C/O- B.D.O. Khordha ,Dist -Khordha	25000.00
8	Dillip Kumar Mohanty	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	12350.00

9	R.N. Baliarsingh	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	8500.00
10	D.K.Bhuyan	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	5650.00
11	P.Ch. Mohapatra	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	8850.00
12	Sanatan Senapati	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	5600.00
13	Jayadev Subudhi	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	7100.00
14	Sri S.Behera	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	7400.00
15	Jharana Behera	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	5550.00
16	Alok Ranjan Baral	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	12300.00
17	Pabitra Swain	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	14250.00
18	Manas Jena	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	4800.00
19	N.Mansingh	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	5450.00
20	A.K.Prusty	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	7500.00
21	P.Behera	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	6100.00
22	Tusarkanta Das	Khalasi	C/O- B.D.O. Khordha ,Dist -Khordha	9850.00
23	Baradakanta Sahu	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	7950.00
24	Saraswati Sethy	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	8000.00
25	D.K.Panda	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	11500.00
26	B.K.Samantaray	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	7300.00
27	Samir Sahoo	VLW	C/O- B.D.O. Khordha ,Dist -Khordha	10750.00

PARA: 9 **GRANTS**

Khurda P.S - 2014-2015

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	01-04-2014	123796320.00	167000290.00	290796610.00	160783894.00	31-03-2015	130012716.00	
	GRAND TOTAL	123796320.00	167000290.00	290796610.00	160783894.00		130012716.00	

Comments :
GRANTS
(Memo No 4 Dt 26-09-2015 O.S.P. 51 to 54)

Grants outstanding as on 01.04.2014	123796320
Grants Received during the Year under Audit i.e.14-15	167000290
Total	290796610
Grants Spent during the Year under Audit i.e.14-15	160783894
Grants unspent as on 31.03.2015	130012716

GRANTS POSITION

GRANTS POSITION OF KHORDHA P.S. FOR THE YEAR 2014-15							
SL No	Name of the Scheme	O.B. as on 01-04-2014	Grants Received during the year 14-15	Total (available fund)	Expenditure during the year 14-15	C.B. as on 31-03-2015	Percentage of Spending to that of available Fund
1	G.G.Y.	6673354	21479000	28152354	12120509	16031845	43.0532701
2	MLALAD	20607764	418379	21026143	9389015	11637128	44.6540053
3	MPLAD	879311	6956220	7835531	7474289	361242	95.3896934
4	IAY	46142373	34938878	81081251	50442535	30638716	62.2123295
5	MGNREGS	1023040	6995475	8018515	7426838	591677	92.621115
6	Mo Kudia	8959000	12670372	21629372	11260000	10369372	52.0588392
7	Hon TA DA OF Non Officials	362392		362392		362392	0
8	PRI Election	-822534	20486	-802048	0	-802048	0
9	TFC	8398276	42931211	51329487	25676888	25652599	50.0236599
10	Maint. Of GP/PS Road /CC Road	6668346	21787927	28456273	5461606	22994667	19.1929772
11	Repair of Block Quarter & office Building	63563		63563		63563	0
12	Construction of Angawadi Center	2891405		2891405		2891405	0
13	Minor Irrigation Project	4114446		4114446		4114446	0
14	Hon to Sarapanch & Naib Sarapanch	-1631974	407400	685390		685390	0
15	Maintenance of Play Ground	947162		947162		947162	0
16	Constn of VD & LAC Building	-70086		-70086		-70086	0

17	Calamity Relief Fund	2198592		2198592		2198592	0
18	SGSY Infrastructure	555054		555054		555054	0
19	Special Problem Fund	1169029		1169029		1169029	0
20	Non Residential Building	119426		119426		119426	0
21	Samarthya Sibira	32000		32000		32000	0
22	DDB Management System	220000		220000		220000	0
23	Misc Grant	4317959	12873865	17191824	25155878	-7964054	146.32466
24	Repair of OSCSC	537325		537325		537325	0
25	Constn of Barbed /fencing boundary wall	999883		999883		999883	0
26	Constn of heritage Building	-1434022		-1434022		-1434022	0
27	Artist Federation	200000		200000		200000	0
28	Entertainment Tax	11092		11092		11092	0
29	SOAP/NOAP	1935679		1935679		1935679	0
30	NFBS	230000		230000		230000	0
31	SC/ST Dev	2115319	512600	2627919	1791971	835948	68.1897349
32	Constn of Building(ZP,DRDA Etc)	-1685439		-1685439		-1685439	0
33	Maint of GP Accounts	180000		180000		180000	0
34	RGSY	523100		523100		523100	0
35	Payment of GIA under diff unit	1215037		1215037		1215037	0
36	RGSY	1000000		1000000		1000000	0
37	TADA of Enumerator & Supervisor	731652		731652		731652	0
38	OLM	662385	436762	1099147	550802	548345	50.1117685
39	Devolution of Fund ZP Grant	600000		600000		600000	0
40	SECC 2012	-13065		-13065		-13065	0
41	IEC Activities	19476		19476		19476	0
42	Special Development Programme	1100000	1850000	2950000	1056292	1893708	35.8065085
43	Rajibgandhi Panchayat Sasaktikaran Abhiyan	1050000	1152300	2202300	1266421	935879	57.5044726
44	SFC	0	359265	359265	0	359265	0
45	CRF	0	610150	610150	1710850	-1100700	280.398263
46	Mastyajibi Basagraha Yojana	0	600000	600000	0	600000	0
	TOTAL	123796320	167000290	290796610	160783894	130012716	55.2908419

Year wise Break up of Unspent Grants

The year wise break up of unspent Grants could not be ascertained due to non maintenance of Grants Register & no break up of last & previous audit reports. On issue of Objection memo regarding year wise break up of Unspent Grants the B.D.O. furnished the year wise break up of the unspent grant as given below.

Year	Amount
Up to 2012-13	117756990.00
2013-14	3400000.00
2014-15	8855726.00
Total	130012716.00

Diversion of Grants :- (Memo No 3 Dt 25-09-2015 O.S.P. 44)

During the year 2014-15 a sum of Rs 1500000.00 diverted from MGNREGS Cash book to IAY Cash book which is not recouped yet. The same may be recouped immediately.

Sl No	Scheme from which diverted	Scheme to which diverted	Amount of Diversion
1	MGNREGS	IAY	1500000.00

On issue of objection memo the B.D.O. replied that "Previous taken from IAY." To justify this the voucher no & date of diversion was not produced to audit for verification. The B.D.O. is advised to work out the voucher no & date of diversion from IAY Cash book., otherwise the diversion amount of Rs 1500000.00 should be recouped to MGNREGS Scheme & compliance reported.

Comments if any:

No Grants Register was maintained by the P.S. It should be maintained henceforth. The Grants are placed to the P.S. by different quarters by way of B.D., Cheque or by Transfer of funds to the P.S. The sanction order was not available in the P.S. Most of the grants are received towards the end of the financial year.

The Govt. grants to the tune of Rs **130012716.00** have remained un- utilized at the end of the year 2014-15, which is alarming. On issue of Objection memo regarding the reason for low utilization of Grants no reply was given by the B.D.O..

The Grants are placed by Govt for up liftment of rural poor by creating durable assets & providing cent percent man days to the rural poor to curtail migration of laborers to the other states. Non utilization of the Grants for the specific purpose for which the same were sanctioned may result in deprivation of the benefit to common people. Moreover non utilization of funds in time may require more funds for execution & completion of specific projects due to price escalation (by increase in the rate of labor & material etc). Hence necessary steps may be taken for early utilization of the same by obtaining fresh sanction from the competent authority or refunded the same (as per Rule 171 of O.G.F.R.) to proper quarter if not necessary in near future.

Therefore present B.D.O is advised to accelerate the process to incur expenditure by creating durable assets & sustainable employment to rural people through proper planning adhering Scheme Guidelines for which the objectives of Govt Plan, Policy & aim would be fulfilled & compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Khurda P.S - 2014-2015

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	01-04-2014	193149812.00	160783894.00	353933706.00	84812620.00	31-03-2015	269121086.00	
	GRAND TOTAL	193149812.00	160783894.00	353933706.00	84812620.00		269121086.00	

Comments :
(Memo No 4 Dt 26-09-2015 O.S.P. 55 & 56)

The U.C. Outstanding as on 31-03-.2014 as per last A.R. was 316946132.00 .The U.C. pending as per last audit report was as per the grants received. But as per the Lwtr No 4244 Dt 18-05-2015 of Directorate of Local Fund Audit , Odisha the 'grants received does not become due for submission of U.C. unless it is expended .Hence U.C. becomes due for submission for only that portion of grant which is actually spent.So the new U.C. Outstanding as on 01.04.2014 is modified as follows.

U.C. Outstanding as on 31-03-.2014 as per last A.R.	316946132.00
Grants Outstanding as on 31-03-.2014 as per last A.R.	-123796320.00
Modified U.C. Outstanding as on 31-03-.2014	193149812.00

U.C. Outstanding as on 01.04.2014	193149812.00
U.C. due for submission during the period under Audit 2014-15 (Exp of 14-15 Grant)	160783894.00
Total	353933706.00
U.C. Submitted during the period under Audit 2014-15	84812620.00
U.C. needs to be submitted (outstanding) as on 31.03.2015	269121086.00

Details of U.C. submitted during the year 2014-15 :-

Name of the Grant	Year of Grant	Amount of UC Submitted	Letter No/Date	To Whom Sent
GGY	2008-09	723118.00	1805/22-09-14	PD DRDA ,Khordha
-do-	2009-10	1200000.00	-do-	-do-
-do-	2011-12	1721760.00	-do-	-do-
-do-	2012-13	450000.00	-do-	-do-
CC Road	2010-11	718533.00	1327/14-07-14	-do-

-do-	2011-12	544712.00	-do-	-do-
-do-	2012-13	1300000.00	1334/22-07-14	-do-
-do-	-do-	2742036.00	1331/21-07-14	-do-
-do-	2013-14	1400000.00	1332/21-07-14	-do-
13 th FCA	2012-13	985264.00	952/21-03-15	-do-
-do-	2013-14	3302678.00	1851/30-09-14	-do-
3 rd SFC	2011-12	4209681.00	1821/25-09-14	-do-
-do-	2012-13	2857324.00	-do-	-do-
-do-	2013-14	3500000.00	-do-	-do-
SC & ST Dev	2012-13	1950000.00	83/12-01-15	D.P.M.U.(Khordha)
OLM	-do-	1950000.00	951/21-03-15	PD DRDA ,Khordha
ZP Share	-do-	600000.00	985/24-03-15	-do-
Election	2011-12	1641200.00	1780/18-09-14	-do-
MLALAD	2009-10	126303.00	3431/22-12-14	D.P.M.U.(Khordha)
-do-	2010-11	5554648.00	-do-	-do-
-do-	2011-12	78690.00	-do-	-do-
-do-	2012-13	879274.00	-do-	-do-
-do-	2013-14	500000.00	3429/22-12-14	-do-
-do-	2009-10	370000.00	1517/13-08-14	-do-
-do-	2010-11	600000.00	1734/08-09-14	-do-
-do-	2011-12	1635000.00	1316/19-07-14	-do-
-do-	2012-13	1980000.00	1480/08-08-14	-do-
-do-	2013-14	2440000.00	1481/08-08-14	-do-
-do-	2013-14	5440000.00	1482/08-08-14	-do-
MPLAD	2010-11	375000.00	1304/18-07-14	-do-
-do-	2012-13	348435.00	3079/25-11-14	-do-
SPF	-do-	100000.00	3426/22-12-14	-do-
-do-	2011-12	1900000.00	3427/22-12-14	-do-
-do-	2010-11	700000.00	3428/22-12-14	-do-
MPLAD	2012-13	375000.00	1960/16-10-14	-do-
-do-	-do-	600000.00	1959/16-10-14	-do-
-do-	-do-	300000.00	1225/03-07-14	-do-
-do-	2011-12	300000.00	1115/13-06-14	-do-
-do-	2013-14	75000.00	1191/26-06-14	-do-
AWC	2011-12	6000000.00	3027/18-11-14	-do-
-do-	2012-13	5400000.00	-do-	-do-
-do-	2012-13	500000.00	-do-	-do-
-do-	2013-14	2750000.00	-do-	-do-
-do-	2013-14	8730000.00	-do-	-do-
IAY	2008-09	35000.00	1159/21-06-14	PD DRDA ,Khordha
-do-	-do-	85000.00	127/13-01-15	-do-
-do-	-do-	545000.00	982/24-03-15	-do-
-do-	2009-10	200000.00	1340/23-07-14	-do-
-do-	-do-	285000.00	85/12-01-15	-do-
-do-	-do-	740000.00	941/24-03-15	-do-
-do-	2010-11	353000.00	1341/23-07-14	-do-
-do-	-do-	913000.00	3227/8-12-14	-do-
-do-	-do-	390000.00	86/12-01-15	-do-
-do-	-do-	8510000.00	988/24-03-15	-do-
-do-	2011-12	430000.00	1336/22-07-14	-do-
-do-	-do-	303000.00	3226/8-12-14	-do-
-do-	-do-	8997400.00	989/24-03-15	-do-
-do-	2012-13	1711000.00	1156/21-06-14	-do-
-do-	-do-	1037600.00	1751/11-09-14	-do-
-do-	-do-	958000.00	3225/8-12-14	-do-
-do-	-do-	847000.00	88/12-01-15	-do-
-do-	-do-	8713500.00	990/24-03-15	-do-
-do-	2013-14	1530000.00	1155/21-06-14	-do-
-do-	-do-	1480000.00	1708/02-09-14	-do-
-do-	-do-	957000.00	3224/08-12-14	-do-
-do-	-do-	730000.00	49/07-01-15	-do-
-do-	-do-	5500000.00	1303/04-03-15	-do-
-do-	2014-15	1590000.00	354/16-01-15	-do-
-do-	-do-	4335000.00	701/19-02-15	-do-
MOKUDIA	2008-09	1000000.00	757/28-02-15	-do-

-do-	-do-	1360000.00	953/21-03-15	-do-
-do-	-do-	500000.00	995/24-03-15	-do-
-do-	2009-10	1895000.00	3122/01-12-14	-do-
-do-	-do-	120000.00	995/24-03-15	-do-
-do-	2010-11	30000.00	3121/01-12-14	-do-
-do-	-do-	98000.00	959/21-03-15	-do-
-do-	-do-	173000.00	993/24-03-15	-do-
-do-	2011-12	1000000.00	1110/10-06-14	-do-
-do-	-do-	60000.00	1152/21-06-14	-do-
-do-	-do-	50000.00	3120/01-12-14	-do-
-do-	-do-	1110000.00	957/21-03-15	-do-
-do-	-do-	1340000.00	986/24-03-15	-do-
-do-	2012-13	127000.00	1154/22-06-14	-do-
-do-	-do-	1183000.00	3119/01-12-14	-do-
-do-	-do-	2676000.00	987/24-03-15	-do-
-do-	2013-14	1350000.00	1153/21-06-14	-do-
-do-	-do-	1266000.00	1735/06-09-14	-do-
-do-	-do-	490000.00	3118/01-12-14	-do-
TOTAL		84812620.00		

Yearwise Break up of Outstanding U.C.Position

The year wise break up of Outstanding U.C.Position could not be ascertained due to non maintenance of Grants Register. On issue of Objection memo regarding year wise break up of Outstanding U.C .the B.D.O. produced the out standing U.C. position as per the statement submitted by DRDA Khordha & DPMU Khordha .From this it revealed that a sum of Rs 81046739.00 U.C. is pending for submission as on 31-03-2015.The details of year wise break up of the outstanding UCs are given below .

Year	Amount
2006-07	252000.00
2008-09	827000.00
2010-11	10891000.00
2011-12	12777011.00
2012-13	9228650.00
2013-14	21382014.00
2014-15	25689064.00
Total	81046739.00

Comments:

As per Rule 170,171,& 173 of O.G.F.R. Vol-1 grants received should be utilized within the Financial Year in which it was received & U.C.s should be submitted by the 30th June of the subsequent year to the funding agency as well as the Principal Accountant General (A&E) Odisha.The F.D.Letter No 029539 Dated 20-10-2014 ,21241/F 17-07-20141 as wall as P.R.Deptt Letter No 20414 Dated 06-12-2014 gives emphasis upon submission of U.C.s to proper quarter by 30th June in the succeeding year .As timely submission of UCs is a relative to receipt of subsequent grants the GOI & cut imposed on the Grant amount accordingly in it's non submission /delay in submission . Hence timely non submission & huge presidency of submission of utilization certificate is a detrimental factor & non submission of UCs to a tune of Rs 81046739.00 as on 31-03-2015(Based on the reply of the B.D.O.) defects the very purpose of Govt policy & planning & speaks about the improper management of manpower in Block level during the year 2014-15 & lack of supervision of Local authority.

It is seen that a tune of Rs 81046739.00 (Based on the reply of the B.D.O.) out of expenditure made up to the year 2014-15 is pending for submission of U.C. i.e as on 31-03-2015, which is very alarming. Hence effective steps may be taken for submission of U.Cs. to the proper quarter and compliance reported. Further it was seen that no **U.C. Register & GIA Register has maintained since inception**. Hence necessary steps may be taken to maintain the up to date **U.C. Register & GIA** register hence forth and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Less amount taken to Cash Book-

(Memo No 8 Dt 05-10-2015 OSP- 95)

On checking of the M.R. Book with cash book it was seen that the following amount was less taken to cash Book.

MR Book No	MR No/Dt	Amount as per M.R .	ReceiptVr No /Dt of MLALAD	Amount as per Cash Book	Less
199	9/22-08-14	2356.00	77/22-08-14	1856.00	500.00
Total		2356.00		1856.00	500.00

In this case the Gross amount is Rs 49500.00 .The deduction amounts are

Royalty –	Rs 500.00
Vat -	Rs 225.00
Cess –	Rs 500.00
SD -	Rs 1000.00
E.G.B. –	Rs 126.00
Total Deduction	Rs 2356.00

Net Payable Rs 49500.00-2356.00 =Rs 47144.00. But in this case Rs 47644.00 was paid vide Cheque No 482182 Dt 22-08-14. So Rs 47644-47144= Rs **500.00** was excess paid (also less taken to Cash Book) , is suggested for recovery

On issue of objection memo the B.D.O. replied that "The realization as per bill amount has been reflected in the cash book on 22-08-2014. However the SD amount shown on the cash book Rs 500/- instead of Rs 1000/- due to computer error which may be read as Rs 1000/-".

The reply is not to the objection raised in audit regarding excess payment of Rs 500.00.So the objection stands in its own merit.

.For this Less credit the following officials are responsible .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	250.00
2	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	250.00

11.2 - M.R. amount not taken to Cash Book

(Memo No 8 Dt 05-10-2015 OSP-94)

On checkinhg of the M.R. w.r.t. different cash books it was seen that the following money receipts collected are not taken to cash book which leads to misappropriation of Rs 25266.00.

M.R. Book No	M.R. No/Date	Amount	Particulars	Remark
198	86/20-08-14	2955.00	Received from Sashi Kanta Nanda in CR No	Audit Recovery amount not

			126/12-13 towards Audit Recovery amount	taken to Cash Book
198	87/20-08-14	4697.00	Received from Subhendu Ku Pradhan in CR No 61/11-12 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	88/20-08-14	467.00	Received from Mahmad Kasim in CR No 59/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	89/20-08-14	3810.00	Received from Srikanta Nayak in CR No 67/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	90/20-08-14	4964.00	Received from Suresh Senapati in CR No 6/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	91/20-08-14	1424.00	Received from Sanjay Nayak in CR No 01/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	92/20-08-14	1432.00	Received from Ramesh Baliarsingh in CR No 70/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
198	93/20-08-14	5517.00	Received from Govinda Ch Prusty in CR No 24/13-14 towards Audit Recovery amount	Audit Recovery amount not taken to Cash Book
Total		25266.00		

On issue of objection memo the B.D.O. replied that "Submitted to audit".

The reply of the B.D.O. is not to the point raised in audit. For this misappropriation the following officials are responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	5054.00
2	Sri Hara prasad Pati	ABDO	BDO Khordha Dt -Khordha	5053.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	5053.00
4	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	5053.00
5	Sri Nihar Ranjan Mohanty	Cashier	C/O- B.D.O. Khordha At/P.O-Khordha Dist- Khordha	5053.00

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock & Store

1) The periodical Physical verification of stock & store has not been conducted under Rule 69 of P.S.A.P. Rule 2002. By the local authority. For which the loss of stock & store couldnot be avoided in future.

2) The old replaced materials of Tube well spares under RWS&S section has not been taken into stock & it was not reviewed & verified by the authority for which the proper utilisation of the materials purchased remained doubtful.

Therefore the local authority is advised to maintain the stock register of oldreplaced materials to authenticate the use of new materials & to increase the Govt revenue by auction of old materials.

PARA: 13 AUDIT OF RECEIPTS

13.1 - M.R. amount not taken to Cash Book

(Memo No 8 Dt 05-10-2015 OSP-94)

On checking of the M.R. w.r.t. different cash books it was seen that the following money receipts collected are not taken to cash book .

M.R. Book No	M.R. No/Date	Amount	Particulars	Remark
198	98/20-08-14	12169.00	Received from Suvendu Ku Pradhan JE in CR No 06/14-15 towards Deduction amount	
200	32/07-11-14	6152.00	Received from Basudev Behera in CR No 40/11-12 of SC ST DEV towards Deduction amount	
200	57/26-11-14	10612.00	Received from Subhendu Ku Pradhan in CR No 601/13-14 of TFC towards Deduction amount	
201	34/22-01-15	6867.00	Received Subhendu Ku Pradhan JE from in CR No 11/14-15 of SPF towards Deduction amount	
201	57/03-02-15	5544.00	Received from Nakula Ch Gochhayat AE in CR No 50/13-14 of AWC towards Deduction amount	
202	17/09-03-15	567.00	Received from Sarat Ku Tripathy in CR No 160/09-14 of GGY towards Deduction amount	
202	45/18-03-15	7073.00	Received from Sanjaya Ku Nayak in CR No 54/13-14 of AWC towards Deduction amount	
Total		48984.00		

On issue of objection memo the B.D.O. replied that "Submitted to audit ".

It is seen that the above amount of Rs 48984.00 is the deduction amount . In this case the net amount was paid to the executants. The deduction amount is not the cash amount .It is only the book adjustment amount .

Hence the B.D.O. is suggested to take above amounts to cash book & compliance reported to audit .

13.2 - B.D. amount not taken to Cash Book –

(Memo No 8 Dt 05-10-2015 OSP- 94)

On checking of the B.D. Register Page No 19 SI No 13 it was seen that a sum of Rs 2000.00 shown realised from Indian Red Cross Society District Branch Khordha vide CHQ No 831100 Dt 08-01-2015. But the said amount not taken to Cash Book & Pass Book .

On issue of objection memo the B.D.O. replied " The A/C Payee chq No 831100 Dt 08-01-2015 received from Indian Red Cross Society Khordha without the letter showing the purpose .Hence the said cheque could not be deposited in time for necessary clearance. However it has been intimated to the appropriate authority for sending the purpose of expenditure along with a fresh cheque".

However the B.D.O. is advised to take above amounts to cash book , re validate the cheque by the Indian Red Cross Society District Branch Khordha & deposit the same to proper bank account & compliance reported to audit .Till then a sum of Rs **2000.00** is held under objection .

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non Production of cash book, Works Case Records, information of cess ,vat of MGNREGS payment by F.T.O.

(Memo no 5 Dt 28-09-2015 OSP 61)

On checking of the MGNREGS Cash book & abstract of F.T.O. payment it is seen that a sum of Rs **5927230.00** was paid by way of FTO towards payment of MGNREGS Fund during the year 2014-15. The said amount was not reflected in the MGNREGS Cash Book. So the case records were also not ascertained & verified by audit. Moreover the details of **Cess, VAT** collected & deposited out of MGNREGS Scheme by F.T.O. payment also not produced to audit for verification.

On issue of objection memo the B.D.O.. could not produce the above records & information.

However the B.D.O. is advised to take the F.T.O. payments to cash book ,work out the details of **Cess, VAT** collected & deposited out of MGNREGS Scheme by F.T.O & compliance reported till then the expenditure of Rs **5927230.00** is held under objection.

14.2 - Detail voucher Wanting –
(Memo No 8 Dt 05-10-2015 OSP 95)

On checking of the following cash book it was seen that the following vouchers were not made available to audit . The same may be produced to audit for checking.

Name of the Cash Book	Voucher No /Date	Amount	Particulars
TFC	36/27-06-2014	4500.00	PT of RWS&S Staff
TFC	37/27-06-2014	19896.00	LIC of RWS&S Staff
TFC	38/27-06-2014	24000.00	GPF of RWS&S Staff
TFC	100/27-10-2014	20316.00	LIC of RWS&S Staff
TFC	101/27-10-2014	14000.00	GPF of RWS&S Staff
TFC	102/27-10-2014	6000.00	PT of RWS&S Staff
TFC	165/25-02-2015	1748.00	2 Vouchers of Refilling charges
Total		90460.00	

On issue of objection memo the B.D.O.. replied "Produced to audit",but no record was produced to audit.

However the B.D.O. is advised to produce the above vouchers during next audit & compliance reported .Till then the expenditure of Rs **90460.00** is held under objection.

14.3 - Stock & Utilisation Wanting-
(Memo No 8 Dt 05-10-2015 OSP 96 to 97)

The following materials were purchased. To ascertain the genuineness of such payment the stock register & its utilisation were not produced to audit for checking.

Name of the Cash Book	Vr No/Date	Amount	Particulars
Misc	9/05-05-2014	1600.00	Cartige refilling-3,Tonner-1
Misc	34/15-07-2014	2370.00	Law Books
Misc	68(3)/26-08-2014	465.00	Godrej 2 Nos
Misc	69/26-08-2014	14025.00	Contingency articles
Misc	78(1) /26-08-2014	600.00	Issue Register 2 Nos

Misc	141(15)/11-11-14	1616.00	A4 paper -1 Case
Misc	184(10)/26-12-14	1247.00	Stationary
Misc	184(9)/26-12-14	80.00	1- Cash Book
Misc	184(6)/26-12-14	150.00	A4 paper -1 Pkt
Misc	208/30-01-2015	1500.00	Postage Stamp
Misc	231/27-02-2015	40000.00	One Computer
TOTAL		63653.00	

On issue of objection memo the BDO replied " Produced" but actually not produced.

However the B.D.O. is advised to produce the above stock & its utilisation during next audit & compliance reported .Till then the expenditure of Rs **63653.00**is held under objection.

14.4 - Advertisement copy wanting

(Memo No 8 Dt 05-10-2015 OSP 98)

On scrutiny of the following paid vouchers it was seen that a sum of Rs **5000.00** was paid to **Dharitree** towards advertisement charges. As per advertisement policy of 1998 (Odisha Gazette No 1708 Dt 23-12-1998) vide item no -6 it is clearly mentioned that all commercial classified & display advertisements by state govt agencies ,undertakings ,corporations,Boards etc will be routed through the I& PR Deptt to illegible newspapers /periodicals in the approved list . But by violating the above guidelines the advertisement was made & payment was allowed which is irregular.

Again the advertisement materials were not produced to audit for checking. Again the rate fixed by DAVP for the respective print media was also not produced to audit for verification of such payment.

Name of the cash book	Vr No/Date	Amount	Name of the Newspaper
Misc	215/25-02-2015	5000.00	Dharitree
TOTAL		5000.00	

During Exit conference the advertisement copy was produced to audit.

However the local authority is also advised to follow the advertisement policy of 1998 of Govt of Odisha hence forth.

14.5 - Quotation Wanting –

(Memo No 8 Dt 05-10-2015 OSP 99)

On checking of the following Cash book it was seen that a sum of Rs 131500.00 was paid towards Purchase of different articles.Details of same mentioned below.

As per Appendix-6 of OGFR Vol-II & Finance Department memorandum No-4939/F dated 13.02.12 the Local Authority can make purchase of goods costing up to Rs 15,000.00 without inviting quotation but purchase of goods above Rs 15000.00 and up to Rs 1,00,000.00 is done by

inviting quotations and amount of purchase for more than Rs 1,00,000..00 is required for Tenders .In this case the Local Authority has not followed the purchase procedure and bought the goods from the local market which is highly irregular. So objection memo was issued for production of purchase file,quotations, IT,OST/CST,VAT Clearance Certificate etc before audit for checking.

Name of the cash book	Vr No/Date	Amount	Particulars
Misc	49/31-07-14	60000.00	Paid to Real sound Bhubaneswar towards purchase of Sound system for meeting hall
Misc	60/18-08-14	31500.00	Paid to Swarna Electronics Bhubaneswar towards purchase of 7 Nos of Powar guard Stabilizer.
Misc	231/27-02-15	40000.00	Paid to Ashirbad Computer towards purchase of one computer.
TOTAL		131500.00	

During the Exit conference the quotations of Stabilizer & Computer was produced to audit. The Quotations of Sound system was not produced to audit for verification.

However the local authority is suggested to adhere above mentioned Government instructions and OGFR Rules for purchase of articles henceforth. The B.D.O. is suggested to produce the Quotations of purchase of Sound System during next audit & compliance reported . Till then the expenditure of Rs **60000.00s** held under objection.

14.6 - Excess Paid

(Memo No 8 Dt 05-10-2015 OSP 100)

On checking of the Misc Vr No 218 Dt 12-04-2014 it was seen that a sum of Rs 100.00 was shown paid to CESU KED towards deposit of challan for processing fees for Rs 25.00 .But in cash book a sum of Rs 100.00 was shown as expenditure . So Rs 75.00 was excess paid, is suggested for recovery.

On issue of objection memo the BDO admitted to recover the excess amount of Rs 75.00 . So Rs **75.00** is suggested for recovery from Sri Nihar Ranjan Mohanty, Cashier who is considered to be responsible for this excess payment

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Nihar Ranjan Mohanty	Cashier	C/O- B.D.O. Khordha At/P.O-Khordha Dist- Khordha	75.00

14.7 - Details Wanting

(Memo No 8 Dt 05-10-2015 OSP 100)

On checking of the Misc Vr No 259 Dt 30-03-2015 it was seen that a sum of Rs 8789.00 was shown paid to SMA Exports Pvt Ltd towards filling . The details were not produced to audit for checking.

On issue of objection memo no reply was given by the B.D.O.

However the local authority is advised to produce the details of the filing during next audit & compliance reported . Till then the expenditure of Rs **8789.00** is held under objection.

14.8 - Voucher wanting

(Memo No 8 Dt 05-10-2015 OSP 100 to 101)

On checking of the following cash books the following vouchers were not made available to audit .The same may be produced to audit for checking.

Name of the Cash Book	Vr No /Date	Amount	Particulars
Misc	82/16-09-14	16385.00	Fuel
Misc	292/30-09-14	10000.00	S.K. Pradhan towards EC amount in CR No 22/13-14
Misc	231/27-02-15	40000.00	1-Computer
Misc	268/31-03-15	149216.00	Constn of AWC at Taratua CR No 51/12-13
Total		215601.00	

On issue of objection memo the B.D.O. could not produce the above vouchers for verification.

However the B.D.O. is advised to produce the above vouchers during next audit & compliance reported .Till then the expenditure of Rs **175601.00** is held under objection as Voucher No 231 Dt 27-02-15 of Misc cash book for Rs 40000.00 already shown as held under objection vide Para No 14.3 of this report.

14.9 - Irregular Booked in Cash Book

(Memo No 9 Dt 05-10-2015 OSP 102 to 103)

On checking of the GGY cash Book it was seen that a sum of **Rs 20569.00** given below was released towards Security Deposit . The said amount was in journal entry made instead of expenditure why it was booked on journal entry was sought by audit .

Voucher	Name of the cash book	Dt	Amount
Journal	GGY	08.11.14	1424.00
-do-	-do-	-do-	5517.00
-do-	-do-	-do-	467.00
-do-	-do-	-do-	2955.00
-do-	-do-	-do-	3810.00
-do-	-do-	-do-	4964.00
-do-	-do-	-do-	1432.00
TOTAL			20569.00

2) On checking of the T.F.C cash Book it was seen that a sum of Rs 468430/-is shown as expenditure vide CHQ no 00047 dt 27.12.14 of BOI

Khordha A/C no-3199. But from pass Book on dt 23.12.14 a sum of RS 463430 /- was debited . Thus RS 5000/- shown as excess expenditure .

3) On checking of the staff salary cash Book a sum of Rs 9300/- on dt 26.09.14 vide vr no 166 is shown diverted from Misc cash book. But no such diversion was shown in misc cash book.

4) On checking of the staff salary cash Book a sum of Rs 60000/- on dt 26.02.15 vide vr no-p-155 shown expenditure towards deposit of electricity bill in current A/c no 684 vide bill no 134/14-15. Instead of contra entry it was booked as expenditure .

On issue of objection memo the B.D.O . replied that it will be shown to next audit.

However the B.D.O. is advised to correct the cash book immediately & compliance reported .Till then the incorrect booking of expenditure of Rs **94869.00** (20569+5000+9300+60000=Rs 94869.00) is held under objection.

14.10 - Excess SEM in the P.S. than that of the permissible limit

The information regarding number of SEM employed in tube wells of the P.S. are given below.

Sl No	Name of the G.P.	Number of Tube wells	Number of Sems Employed	Number of Tube wells per SEM
1	Bajapur	84	5	16.8
2	Bangida	38	3	12.67
3	Brajamohanapur	19	1	19
4	Dhaulimuhan	46	2	23
5	Gadahaladia	100	5	20
6	Godopada	36	2	18
7	Golabaisasan	54	3	18
8	Jankia	39	2	19.5
9	Kaipadar	68	2	34
10	Kanapur	54	2	27
11	Keranga	98	6	49
12	Kuradhamalla	48	2	24
13	Mallipur	83	3	27.67
14	Nalipada Arjunapur	80	4	20
15	Naranagarh	70	3	23.33
16	Nijigada Tapanga	61	4	15.25
17	Orabarsingh	29	2	14.5
18	Palla Totapada	81	3	27
19	Pubusahi	46	4	18.25
20	Tangiapada	71	7	10.14
Total		1205	65	18.53

It is seen that as per Letter No 11017 /PR Dt 12-04-2013 one SEM should be entrusted to take care of 30 to 35 tube wells in a G.P. or 2-3 adjacent GPs . So in this case the maximum number of SEM should be $1205/30=40.16$ or say 41. But the SEM in this P.S. is 65. So there are 24 (65-41=24) excess number of SEM appointed in this P.S. The local authority is advised to take necessary steps to adhere the permissible limit i.e. one SEM should be entrusted to take care of 30 to 35 tube wells in G.P. or 2-3 adjacent GPs in future & compliance reported to audit.

It is seen that a sum of Rs 581231.00 was paid to the excess 24 number of beneficiaries as detailed below..So the excess payment amount is suggested for recovery. For this the following official is responsible.

Sl No	Number of SEM engaged	Amount paid during the year 2014-15	Number of employees admissible	Amount admissible for payment	Excess paid
1	65	1574166.00	41	992935.00	581231.00
	Total	1574166.00	41	992935.00	581231.00

Responsible Person for this paragraph				
S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. KHORDHA Dist-Khordha,ODISHA	193744.00
2	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	193744.00
3	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	193743.00

14.11 - Staff Strength of the P.S.

The Details of Staff Position of Khordha P.S. are given below.

Sl No	Name of the Post	Sanction Strength	Men in Position	Vacancy
1	B.D.O.	1	1	NIL
2	A.B.D.O.	1	1	NIL
3	Accounts Officer	1	1	NIL
4	Assistant Engineer	1	1	NIL
5	Junior Engineer	6	4	2
6	G.P.T.A.	3	3	NIL
7	Head Clerk	1	1	NIL
8	Sr Clerk	3	1	2
9	Jr Clerk	1	1	NIL
10	S.E.O.	1	0	1
11	G.P.E.O.	1	0	1
12	P.A.	1	1	NIL
13	A.F.O.	1	1	NIL
14	M.I.	1	1	NIL
15	J.F.T.O.	1	1	NIL
16	C.E.O.	1	1	NIL
17	W.E.O.	1	1	NIL
18	J.E.R.W.S.&S	1	1	NIL
19	V.L.W.	20	17	3
20	Driver	1	1	NIL
21	Peon	5	2	3
22	Choukidar	1	1	NIL
23	Computer Programmer	1	1	NIL
24	A.P.O.	1	1	NIL
25	Khalasi	10	10	NIL
26	Pump.Driver	1	1	NIL

14.12 - Excess Electricity paid of PWS Points

The payment of energy charges for operation of piped water supply scheme in Gram Panchayats is regulated by PR Deptt Letter No 14608 /PR dtd 09-09-2014. It is seen that during the period 2014-15 no electricity due was paid by the P.S. after 09-09-2014. It is being paid by the Executive Engineer RWSS ,Khordha.

PARA: 15 AUDIT ON WORKS

15.1 - Common Irregularities on Works-

1. Muster Roll in support of payment of labourer's couldnot available in the case record other than MGNREGS. This should be ensured forthwith.
2. Three number of photograph i.e. before commencement, . During execution & after completion of the project were not available in the case record. This should be ensured forthwith.
3. The detail name of the project was not maintained in the indent page of M.B. & as well as check measurement.
4. Completion certificate was not attached in some of the case record which should be ensured.
5. In case of Departmental work order the reason of non engagement of VLL was not mentioned in the note sheet which should be ensured.
7. In some of the cases the administrative approval of the B.D.O. was not obtained in the estimate but work order issued & payment made to the executants, which should be ensured before issue of work order .
8. The voucher No & date was not written in the duplicate copy of the vouchers which was kept in works case records, which should be ensured forthwith.
9. Undertakings from the executants was not obtained for repairing of CC Road, in case any detoriation /damage within 5 years as the longevity of CC Road is 30 years .This should be ensured forthwith.
10. No latrine was constructed or insists to construct in IAY house as per the guide line of IAY. This should be ensured forthwith.
11. The previous record is not attached in the completion of incomplete work & no pre- measurement of previous work is done. This should be ensured forthwith.
12. Regarding Seven days of curing of C.C. Road nothing is mentioned in the case record.
14. Expansion Joint was not made in many CC Roads.
15. Salitex board is not used in many expansion joints of CC Roads.

15.2 - Excess Payment made by allowing higher Cement Rate-

(Memo No7 Dt 01-10-2015 OSP 65 to 76)

On checking of the following case records it was seen that in the work order the direction was given to complete the work within one month. But by violating the above direction the work was completed at a much later stage. Meanwhile as per the Letter No 6533 Dt 24-11-2014 of E.E. (R&B) Khordha has fixed the cement rate to Rs 666.60per qntl i.e 333.30 per bag. So when the cement rate was reduced the same rate should be admissible to the works undergoing during that period. But by violating this a sum of **Rs 39134.00** was excess paid.

SSI No	Particulars of Work	No of cement bags used	Cement Rate allowed	Cement Rate admissible	Difference	Total	Remark
1	Name of the Work Completion of Community Hall at Totapada Baurisahi ,Palla Totapada G.P. ,Khordha , C.R. No- 114/2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No 31 Date06-06-2014 Amount Rs 35295.00 , M.B.No 488 Page 02 to 05 Vr No 165 Date 14-01-2015 Amount Rs	11	344.83	333.3	11.53	127	Recovered during Exit Conference

	14705.00 , M.B.No 502 Page 12 to 16 Executant- Jogendra Behera , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi						
2	Name of the Work-Complitation of Community Hall near Trahi Achyuta Ashrama at Panabaraja i ,Palla Totapada G.P. ,Khordha , C.R. No- 133/2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 100000.00 Vr No164 Date14-01-2015 Amount Rs 100000.00, M.B.No 502 Page 01 to 04 Executant-Bijaya Kumar Harichandan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi	45	344.83	333.3	11.53	519	Recovered during Exit Conference
3	Name of the Work-Complitation of Community Hall near Budhi Jagulei Temple Kalyanpur ,Palla Totapada G.P. ,Khordha , C.R. No- 111/2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 60000.00 Vr No155 Date26-12-2014 Amount Rs 59874.00 M.B.No 473 Page 194to 199 Executant-Madhusudan Rautray , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi	34	342	333.3	8.7	296	Recovered during Exit Conference
4	Name of the Work-Complitation of Community Hall at Jariput Jamusahi ,Palla Totapada G.P. ,Khordha , C.R. No- 115/2013-14, Scheme	13	344.83	333.3	11.53	150	Recovered during Exit Conference

	<p>-MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No109 Date30-09-2014 Amount Rs 31487.00 M.B.No 480 Page 84 to 86</p> <p>Vr No179 Date07-02-2015 Amount Rs 18513.00 M.B.No 503 Page 44 to 48</p> <p>Executant-Uchhab Harichandan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>						
5	<p>Name of the Work-Complitation of Community Hall at Tangi sahi ,Paik Tigiria G.P. ,Khordha , C.R. No- 96/2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No173 Date 22-01-215 Amount Rs 50000.00 M.B.No 502 Page 06 to 10</p> <p>Executant-Kartika Nayak , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>	19	344.83	333.3	11.53	219	Recovered during Exit Conference
6	<p>Name of the Work-Constn of AWC at Paik Tigiria II . ,Khordha , C.R. No- 37/2013-14, Scheme -CSP 2013-14, Estimated Cost-Rs 50000.00 Vr No98 Date 27-09-2014 Amount Rs 228886.00 M.B.No 473 Page 127 to 135</p> <p>Vr No169 Date 05-12-2014 Amount Rs 153238.00 M.B.No 473 Page 171 to 176</p> <p>Vr No261 Date 31-03-2015 Amount Rs 117876.00 M.B.No 516 Page 01 to 11</p> <p>Executant- Alok Kumar Ray(Deptt) , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer-</p>	83	344.83	333.30	11.53	957	

	Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi						
7	<p>Name of the Work-Constrn of AWC building at Ramachandi , Khordha , C.R. No- 49/2013-14, Scheme –CSP 2013-14, Estimated Cost-Rs 50000.00 Vr No 166 Date 03-12-2014 Amount Rs 203551.00 M.B.No 473 Page 156 to 162</p> <p>Vr No 190 Date 08-01-2015 Amount Rs 227738.00 M.B.No 503 Page 25 to 32</p> <p>Vr No 260 Date 31-03-2015 Amount Rs 68711.00 M.B.No 516 Page 13 to 16</p> <p>Executant- Alok Kumar Ray(Deptt) , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>	173	344.83	333.30	11.53	1195	Recovered during Exit Conference
8	<p>Name of the Work-Repair of AWC building at Panabaraja 1 Khordha , C.R. No- 105 /2014-15, Scheme –AWC 2014-15, Estimated Cost-Rs 50000.00</p> <p>Vr No 266 Date 31-03-2015 Amount Rs 50000.00 M.B.No 502 Page 70 to 75</p> <p>Executant- Alok Kumar Ray(Deptt) , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>	26	344.83	333.30	11.53	300	Recovered during Exit Conference
9	<p>Name of the Work-Construction of Rising Star Cricket Club Kumarabasta Khordha , C.R. No- 95 /2014-15, Scheme –MLALAD 2013-14, Estimated Cost-Rs 125000.00</p> <p>Vr No 191 Date 16-03-2015 Amount Rs 125000.00 M.B.No 503 Page 76 to 80</p> <p>Executant- Samir Kumar Baliarsingh , B.D.O.- Santanu Kumar Mohanty, Asst</p>	70	344.83	333.30	11.53	807	Recovered during Exit Conference

	Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi						
10	<p>Name of the Work-Complitation of Kothaghar at Malarsahi Baniatangi Khordha , C.R. No- 128 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 160 Date 08-01-2015 Amount Rs 50000.00 M.B.No 501 Page 06 to 09</p> <p>Executant- Krushna Chandra Sahoo , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>	25	344.83	333.30	11.53	288	Rs 208.00 Recovered during Exit Conference leaving a balance of Rs 80.00 which is suggested for recovery
11	<p>Name of the Work-Complitation of Bhagabataghar atKanjigada Adivasisahi C.R. No- 146 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 20000.00</p> <p>Vr No 161 Date 08-01-2015 Amount Rs 20000.00 M.B.No 501 Page 17 to 19</p> <p>Executant- Dukhishyam Mansingh , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	12	344.83	333.30	11.53	138	Recovered during Exit Conference
12	<p>Name of the Work-Complitation of Community hall at Harijana Sahi Nandapur C.R. No- 132 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 187 Date 04-03-2015 Amount Rs 50000.00 M.B.No 479 Page 57 to 63</p> <p>Executant- Sukanta Martha , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar</p>	37	344.83	333.30	11.53	427	Recovered during Exit Conference

	Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi						
13	<p>Name of the Work-Complitation of Community hall at Bajapur Tenduka Sahi C.R. No-121 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 186 Date 04-03-2015 Amount Rs 50000.00 M.B.No 479 Page 65 to 67</p> <p>Executant- Umakanta Pradhan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	19	344.83	333.30	11.53	219	Recovered during Exit Conference
14	<p>Name of the Work-Complitation of Community Center near Ramamandir at Bajapur Rangoni Sahi C.R. No-118 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 100000.00</p> <p>Vr No 148 Date 05-12-2014 Amount Rs 100000.00 M.B.No 478 Page 66 to 67</p> <p>Executant- Srinibash Behera B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	55	344.83	333.30	11.53	634	Recovered during Exit Conference
15	<p>Name of the Work-Complitation of Community hall at Dihapur, Bajapur C.R. No- 143 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 149 Date 05-12-2014 Amount Rs 50000.00 M.B.No 498 Page 136 to 139</p> <p>Executant- Umakanta Pahadsingh , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer-</p>	16	344.83	333.30	11.53	184	Recovered during Exit Conference

	Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi						
16	Name of the Work-Construction of Library Room near Saleswar High School, At-Basanta , P.O-Anda C.R. No- 154 /2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No 150 Date 09-12-2014 Amount Rs 50000.00 M.B.No 498 Page 100 to 104 Executant- Sanjaya Kumar Baral , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi	80	344.83	333.30	11.53	922	Recovered during Exit Conference
17	Name of the Work-Construction of Mandap near Chaupadhi Tapang , C.R. No- 65 /2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 1 50000.00 Vr No 159 Date 27-12-2014 Amount Rs 150000.00 M.B.No 498 Page 39 to 45 Executant- Bipin Srichandan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi	105	344.83	333.30	11.53	1211	Recovered during Exit Conference
18	Name of the Work-Construction of Uppar Sahi Community Hall at Jhinkijhari Nijigarh Tapang , C.R. No- 67 /2013-14, Scheme -MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No 196 Date 27-03-2015 Amount Rs 50000.00 M.B.No 479 Page 105 to 110 Executant- Prasanta Behera , B.D.O.- Santanu Kumar Mohanty, Asst Executive	23	344.83	333.30	11.53	265	Recovered during Exit Conference

	Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi						
19	<p>Name of the Work-Construction of Harijan Sahi Community Hall near Mangala Mandira at Jhinkijhari Nijigarh Tapang , C.R. No- 64 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 30000.00</p> <p>Vr No 169 Date 16-01-2015 Amount Rs 30000.00 M.B.No 501 Page 21 to 24</p> <p>Executant- Narayan Nayak , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	18	344.83	333.30	11.53	208	Recovered during Exit Conference
20	<p>Name of the Work-Construction of CC Road from Harijan Sahi to Masani ,Kankadahada Bangida G.P C.R. No- 10/2013-14, Scheme –GGY 2013-14, Estimated Cost-Rs 250000.00</p> <p>Vr No 45 Date 17-11-2014 Amount Rs 37293.00 M.B.No 493 Page 48 to 53</p> <p>Vr No 59 Date 06-01-2015 Amount Rs 212707.00 M.B.No 496 Page 49 to 53</p> <p>Executant- Srinibas Sahu , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J..E.- Signdha Rani Jena ,Accounts Officer- Bijay Kumar Sahoo, Head Cler5k- Dubaraj Majhi (W)</p>	284	344.83	333.30	11.53	3275	Recovered during Exit Conference
21	<p>Name of the Work-Construction of CC Road from PMGSY to RD Road Bangida G.P C.R. No-275/14-15 Scheme –GGY 2014-15, Estimated Cost-Rs 377110.00</p> <p>Vr No 105 Date 31-03-2015 Amount Rs 377110.00 M.B.No 493 Page 154 to 161</p>	470	336.65	333.30	3.35	1575	Recovered during Exit Conference

	Executant- Sanjay Pradhan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Signdha Rani Jena ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi						
22	<p>Name of the Work-Construction of Radhakantapur Nuasahi incomplete CC Road Bangida G.P C.R. No-277/14-15 Scheme –GGY 2014-15, Estimated Cost-Rs 244440.00</p> <p>Vr No 107 Date 31-03-2015 Amount Rs 244440.00 M.B.No 496 Page 133 to 138</p> <p>Executant- Bhaskar Parida , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Signdha Rani Jena ,Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	274	336.65	333.30	3.35	918	Recovered during Exit Conference
23	<p>Name of the Work-Construction of Community Hall Near Lal Mohn Club Bajapur C.R. No-63/2013-14 Scheme –SPF 2013-14, Estimated Cost-Rs 200000.00</p> <p>Vr No 43 Date 22-07-2014 Amount Rs 66476.00 M.B.No 427 Page 182 to 187</p> <p>Vr No 233 Date 04-03-2015 Amount Rs 133524.00 M.B.No 501 Page 129 to 140</p> <p>Executant- Nakul Chandra Gochhayat, B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	69	344.83	333.30	11.53	796	Recovered during Exit Conference
24	<p>Name of the Work-Construction of CC Road from Dhaneswar Pradhan House to Trinath Mandap C.R. No-98/2013-14 Scheme –CC Road 2013-14, Estimated Cost-Rs 500000.00</p>	691	333.60	333.30	0.30	207	

	<p>Vr No 43 Date 22-07-2014 Amount Rs 66476.00 M.B.No 427 Page 182 to 187</p> <p>Vr No 136 Date 27-12-2014 Amount Rs 4950000.00 M.B.No 501 Page 194 to 200</p> <p>Executant- Gouranga Swain , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>						
25	<p>Name of the Work-Construction of CC Road from RD Road to Sri Jagannath College Kaipadar C.R. No-144/2014-15 Scheme –ZP Share 2014-15, Estimated Cost-Rs 350000.00</p> <p>Vr No 21 Date 19-02-2015 Amount Rs 346500.00 M.B.No 501 Page 111 to 117</p> <p>Executant- Nakul Chandra Gochhayat, B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	433	336.65	333.30	3.35	1451	Recovered during Exit Conference
26	<p>Name of the Work-Construction of Communituy Hall near Somanathapur Club ,Somanathapur C.R. No-101/2013-14 Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 183 Date 25-02-2015 Amount Rs 40994.00 M.B.No 501 Page 90 to 93</p> <p>Executant- Saroj Kumar Pattanaik , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	27	344.83	333.30	11.53	311	Recovered during Exit Conference
27	<p>Name of the Work-Construction of Communituy Hall near Baghei</p>	22	344.83	333.30	11.53	254	Recovered during Exit Conference

	<p>Cricket Association Saanta C.R. No-102/2013-14 Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 184 Date 25-02-2015 Amount Rs 50000.00 M.B.No 501 Page26 to 30</p> <p>Executant- Saroj Kumar Mangaraj , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>						
28	<p>Name of the Work-Construction of Road from Murali Chotaray house to R D Road C.R. No-05/2013-14 Scheme –GP/PS Road 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 32 Date 31-03-2015 Amount Rs 50000.00 M.B.No 479 Page178 to 181</p> <p>Executant- Nakul Chandra Gochhayat, B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	70	344.83	333.30	11.53	807	
29	<p>Name of the Work-Construction of Class room at Banguru Sikshya Sadan Malipada C.R. No-06/2013-14 Scheme –MPLAD 2013-14, Estimated Cost-Rs 500000.00</p> <p>Vr No 13 Date 15-07-14 Amount Rs 185409.00 M.B.No 466 Page141 to 165</p> <p>Vr No 22 Date 22-09-14 Amount Rs 189591.00 M.B.No 466 Page172 to 175</p> <p>Vr No31 Date 08-01-15 Amount Rs 125000.00.B.No 503 Page16 to 23</p> <p>Executant- Alok Kumar Ray , B.D.O.- Santanu Kumar</p>	85	344.83	333.30	11.53	980	Recovered during Exit Conference

	Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Alok Kumar Ray, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi						
30	<p>Name of the Work-Construction of Abhimanyu bari to NH 22 CC Road C.R. No-49/2014-15 Scheme –GGY 2014-15, Estimated Cost-Rs 377074.00</p> <p>Vr No 81 Date 09-03-15 Amount Rs 377074.00</p> <p>Executant- Nilima Mohanty , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Nilima Mohanty , Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	399	348.33	333.30	15.03	5997	Recovered during Exit Conference
31	<p>Name of the Work-Construction of CC Road from Agadhu Mohapatra House to Subudhi Pokari C.R. No-36/2013-14 Scheme –GGY 2013-14, Estimated Cost-Rs 400000.00</p> <p>Vr No 53 Date 03-12-14 Amount Rs 400000.00</p> <p>Executant- Rabi Narayan Paikray , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Nilima Mohanty , Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	332	348.33	333.30	15.03	4990	Recovered during Exit Conference
32	<p>Name of the Work-Construction of CC Road from Subala Swain Bari to Akhusala Padia C.R. No-07/2014-15 Scheme –GGY 2014-15, Estimated Cost-Rs 349200.00</p> <p>Vr No 176 Date 26-02-15 Amount Rs 349200.00</p> <p>Executant- Pradeep Pradhan , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Nilima Mohanty , Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	491	348.33	333.30	15.03	7380	Recovered during Exit Conference

33	Name of the Work-Construction of Mandap near Paschimeswar Temple at Panichatra C.R.No-156/2013-14 Scheme -MLALAD 2013-14, Estimated Cost-Rs 50000.00 Vr No 189 Date 11-03-15 Amount Rs 50000.00 Executant- Ananta Moharana , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Alok Kumar Ray , Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi	40	348.33	333.30	15.03	601	Recovered during Exit Conference
34	Name of the Work-Construction of Mandap near Siva Mandir Sialia C.R.No-93/2013-14 Scheme -MLALAD -2013-14 , Estimated Cost-Rs 50000.00 Vr No 198 Date 31-03-15 Amount Rs 50000.00 Executant- Niranjana Behera , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,J..E.- Sonia Rani Jena , Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi	35	348.33	333.30	15.03	526	Recovered during Exit Conference
Total						39134	

On issue of objection memo the BDO admitted to recover the excess amount from the SD of the executant.

During exit conference a sum of **Rs 37083.00** as detailed below was recovered from the executants.. But till the close of exit conference the cash book was not maintained till date ,so it could not be verified w.r.t. the cash book .The B.D.O. is advised to produce the cash book during next audit & compliance reported .Till then the entire amount is suggested for recovery from following persons..

Case Record No	Scheme	MR No	Date	From whom recovered	Amount in Rupees	Remark
114/13-14	MLALAD	205/93	29-10-15	Jogendra Behera	127.00	
133/13-14	MLALAD	205/92	29-10-15	Bijaya Kumar Harichandan	519.00	
111/13-14	MLALAD	205/91	29-10-15	Madhusudan Routray	296.00	
115/13-14	MLALAD	205/90	29-10-15	Udhab Harichandan	150.00	
96/13-14	MLALAD	206/25	27-11-15	Kartika Nayak	219.00	
49/13-14	MLALAD	206/27	27-11-15	Alok Kumar Ray	1195.00	
105/14-15	AWC	206/26	27-11-15	Alok Kumar Ray	300.00	
95/14-15	MLALAD	206/24	27-11-15	Samir Ku Baliarsingh	807.00	
120/13-14	MLALAD	205/75	29-10-15	Krushna Ch Sahoo	208.00	Out of Rs 288.00
146/13-14	MLALAD	205/76	29-10-15	Dukhishyam Mansingh	138.00	
132/13-14	MLALAD	205/77	29-10-15	Sukanta Mishra	427.00	
121/13-14	MLALAD	205/78	29-10-15	Umakanta Pradhan	219.00	
118/13-14	MLALAD	205/79	29-10-15	Srinibas Behera	634.00	
143/13-14	MLALAD	205/80	29-10-15	Umakanta Pahadsingh	184.00	
154/13-14	MLALAD	205/81	29-10-15	Sanjay Ku Baral	922.00	

65/13-14	MLALAD	205/82	29-10-15	Bipin Srichandan	1211.00	
67/13-14	MLALAD	205/83	29-10-15	Prasanta Behera	265.00	
64/13-14	MLALAD	205/84	29-10-15	Narayan Nayak	208.00	
10/13-14	GGY	205/71	26-10-15	Srinibas Sahu	3275.00	
275/14-15	GGY	205/72	26-10-15	Sanjay Pradhan	1575.00	
277/14-15	GGY	205/73	26-10-15	Bhaskar Parida	918.00	
63/13-14	SPF	206/10	09-11-15	Nakul Ch Gochhayat	796.00	
144/14-15	SPF	206/09	09-11-15	Nakul Ch Gochhayat	1451.00	
101/13-14	MLALAD	205/86	29-10-15	Saroj Ku Pattanaik	311.00	
102/13-14	MLALAD	205/87	29-10-15	Saroj Ku Mangaraj	254.00	
06/13-14	MPLAD	206/04	09-11-15	Alok Ku Ray	980.00	
149/14-15	GGY	205/69	26-10-15	Nilima Mohanty	5997.00	
36/13-14	GGY	205/68	26-10-15	Rabi narayan Paikray	4990.00	
7/14-15	GGY	206/08	09-11-15	Pradeep Pradhan	7380.00	
156/13-14	MLALAD	205/88	29-10-15	Ananta Moharana	601.00	
93/13-14	MLALAD	205/89	29-10-15	Niranjan Behera	526.00	
Total					37083.00	

Details of balance amount of Rs 2051.00 is still pending for recovery out of Rs 39134.00.

SSI No	Particulars of Work	No of cement bags used	Cement Rate allowed	Cement Rate admissible	Difference	Total	Amount Recovered during exit conference	Balance amount to be recovered
1	Name of the Work-Constrn of AWC at Paik Tigiria II . ,Khordha , C.R. No- 37/2013-14, Scheme –CSP 2013-14, Estimated Cost-Rs 50000.00 Vr No98 Date 27-09-2014 Amount Rs 228886.00 M.B.No 473 Page 127 to 135 Vr No169 Date 05-12-2014 Amount Rs 153238.00 M.B.No 473 Page 171 to 176 Vr No261 Date 31-03-2015 Amount Rs 117876.00 M.B.No 516 Page 01 to 11 Executant- Alok Kumar Ray(Deptt) , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi	83	344.83	333.30	11.53	957	0	957
	Name of the Work-Complitation of Kothaghar at Malarsahi Baniatangi Khordha , C.R. No- 128 /2013-14, Scheme –MLALAD 2013-14, Estimated Cost-Rs 50000.00	25	344.83	333.30	11.53	288	208	80

<p>Vr No 160 Date 08-01-2015 Amount Rs 50000.00 M.B.No 501 Page 06 to 09</p> <p>Executant- Krushna Chandra Sahoo , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, A.E.- Nakul Chandra Gochhayat ,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi</p>							
<p>Name of the Work-Construction of CC Road from Dhaneswar Pradhan House to Trinath Mandap C.R. No-98/2013-14 Scheme -CC Road 2013-14, Estimated Cost-Rs 500000.00</p> <p>Vr No 43 Date 22-07-2014 Amount Rs 66476.00 M.B.No 427 Page 182 to 187</p> <p>Vr No 136 Date 27-12-2014 Amount Rs 4950000.00 M.B.No 501 Page 194 to 200</p> <p>Executant- Gouranga Swain , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak,A..E.-Nakul Chandra Gochhayat, Accounts Officer- Bijay Kumar Sahoo, Head Clerk- Dubaraj Majhi</p>	<p>691</p>	<p>333.60</p>	<p>333.30</p>	<p>0.30</p>	<p>207</p>	<p>0</p>	<p>207</p>
<p>Name of the Work-Construction of Road from Murali Chotaray house to R D Road C.R. No-05/2013-14 Scheme -GP/PS Road 2013-14, Estimated Cost-Rs 50000.00</p> <p>Vr No 32 Date 31-03-2015 Amount Rs 50000.00 M.B.No 479 Page178 to 181</p> <p>Executant- Nakul Chandra Gochhayat, B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar</p>	<p>70</p>	<p>344.83</p>	<p>333.30</p>	<p>11.53</p>	<p>807</p>	<p>0</p>	<p>807</p>

Nayak,A..E.-Nakul
Chandra Gochhayat,
Accounts Officer- Bijay
Kumar Sahoo, Head
Clerk- Dubaraj Majhi

Total **2051.00**

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 39134.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	7832.00
2	Smt Sonia Rani Sahu	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	105.00
3	Smt Nilima Mohanty	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	3673.00
4	Smt Signdha rani Jena	G.P.T.A.	BDO Khordha	1153.00
5	Sri Nakula Chandra Gochhayat	Asst Engineer	C/O- B.D.O. Khordha ,Dist -Khordha	1659.00
6	Sri Alok Ku Ray	Junior Engineer	BDO Khordha	1227.00
7	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	7822.00
8	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	7823.00
9	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. KHORDHA Dist-Khordha,ODISHA	7840.00

15.3 - Excess Payment in work bills by allowing excess earth /Morrum for filling in violation of Govt Guidelines -

(Memo No7 Dt 01-10-2015 OSP 76 to 78)

On scrutiny of the following works case records with connected MBS it was noticed that by allowing excess earth/morrur for berm filling than the admissible limit (i.e. 2x Length of road x0.25 mtr x 0.30 mtr) the following amounts have been unnecessarily paid to the executants in violation of the Govt Guidelines & considered wastage of Govt money ,which in turn results excess payment as per details given below.

Sl No	Particulars of Work	Length of the road against which berm has been provided in mtr .	Quantity of earth Morrur admissible for filling in cum 2x Length of Roadx0.25mtrx0.30 mtr	Quantity of earth /Morrur allowed	Excess Quantity of Earth work allowed in Cum	Unit cost excluding Royalty	Total
1	2	3	4	5	6	7	8
1	Name of the Work-Construction of Road from House of Lochia Pradhan to Nuasahi , C.R. No-16/2014-15, Scheme -CC Road 2014-15, Estimated Cost-Rs 349200.00 Vr No 197 Date31-03-2015 Amount Rs	84	12.60	15.45	2.85	349.34	996

	349200.00 , M.B.No 499 Page 46 to 53 .Executant- Dasa Majhi , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E-Amita Prusty , Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi						
2	Name of the Work-CC Road from Duryadhan Mangaraj House to Dukhishyam Ransingh house , C.R. No- 16/2013-14, Scheme -GGY 2013-14, Estimated Cost-Rs 200000.00 Vr No 40 Date18-10-2014 Amount Rs 200000.00 , M.B.No 473 Page 144 to 148 .Executant- Dukhishyam Ransingh , B.D.O.- Santanu Kumar Mohanty, Asst Executive Engineer- Upendra Kumar Nayak, J.E.- Alok Kumar Ray,Accounts Officer- Bijay Kumar Sahoo,Head Clerk- Dubaraj Majhi	72	10.80	13.35	2.55	234.1	597
Total							1593.00

On issue of objection memo a sum of Rs 1593.00 was recovered from the respective executants as per details given below.

CR No 16/14-15 MR No 206/07 Dt 09-11-2015 Rs 996.00

CR No 16/13-14 MR No 205/70 Dt 26-10-2015 Rs 597.00

The cash book was not d till the end of exit conference .. So the cash book was not verified till the close of Exit conference..

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 1593.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	318.00
2	Sri Alok Ku Ray	Junior Engineer	BDO Khordha	119.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	318.00
4	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	319.00
5	Sri Santanu Kumar	B.D.O.	B.D.O. kHORDHA	320.00

	Mohanty		Dist-Khordha,ODISHA	
6	Smt Amita Prusty	g.p.t.a.	B.D.O. Khordha	199.00

15.4 - Excess Payment made by allowing higher Cement Rate-

(Memo No7 Dt 01-10-2015 OSP 79 to 80)

Name of the Work	Construction of CC Road from Sardar Patel Road to Mahavir Temple with Sub Base
C.R. No	236/2014-15 MPLAD 2014-15
Estimated Cost	1000000.00
Vr No Date	35/09-03-15 Rs 748023.00 42/31-03-2015 <u>Rs 251977.00</u> Total Rs 1000000.00
M.B.No Page	502 P 49 to 54, 503 P 104 to 109
Executant	Dayanidhi Routray
Junior Engineer	Alok Kumar Ray.
B.D.O	Sri Santanu Kumar Mohanty
Asst Exe. Engineer	Sri Upendra Kumar Nayak.
Head Clerk	Sri Dubaraj Majhi
Accounts Officer	Sri Bijay Kumar Sahoo

On checking of the above case records it was seen that in the work order the direction was given to complete the work within around one month & twenty days. The work was completed within the schedule time. Meanwhile as per the Letter No 6533 Dt 24-11-2014 of E.E. (R&B) Khordha has fixed the cement rate to Rs 666.60per qtl i.e 333.30 per bag. So when the cement rate was reduced the same rate should be admissible to the works undergoing during that period. But by violating this following amount was excess paid.

No of cement bags used	Cement Rate allowed	Cement Rate admissible	Difference	Excess paid	Rounded to
1164	344.83	333.30	11.53	13420.92	13421.00

On issue of objection memo a sum of Rs 13421.00 was recovered from the executant vide MR No 206/03 Dt 09-11-2015 . But the cash book was not d till the close of Exit conference.

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 13421.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	2684.00
2	Sri Alok Ku Ray	Junior Engineer	BDO Khordha	2684.00
3	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	2684.00
4	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	2684.00
5	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	2685.00

15.5 - Excess payment made by allowing excess labour cess in the bill

(Memo No7 Dt 01-10-2015 OSP 82)

Name of the Work	Construction of Kitchen shed cum store room in Madhupur P.S. Dhaulimuha		
C.R. No	20/2013-14 MDM – 2013-14		
Estimated Cost	600000.00		
Vr No Date	-/10-03-14	Rs	49794.00
	6/13-06-14	Rs	10187.00
	Total	Rs	59981.00
M.B.No Page	473 P 40 to 45, & P 94 to 96		
Executant	Basanti Jena		
Junior Engineer	Alok Kumar Ray.		
B.D.O	Sri Santanu Kumar Mohanty		
Asst Exe. Engineer	Sri Upendra Kumar Nayak.		
Head Clerk	Sri Dubaraj Majhi		
Accounts Officer	Sri Bijay Kumar Sahoo		

On scrutiny of the case record it was seen that a sum of Rs 76.00 was excess paid as detailed below which is suggested for recovery.

In the analysis of MS Rod reinforcement including cutting bending etc the labour cess is included. Again in the bill a lump sum of labour cess for Rs 500.00 is added & Rs 500.00 also deducted from the work bill. But the labour cess added in the analysis of MS Rod reinforcement including cutting bending etc was not deducted. So a sum of Rs 76.00 was not deducted. The details are given below.

$1.39 \times 54.63 = 75.93$ or say Rs 76.00

On issue of objection memo a sum of Rs 76.00 was recovered from the executant vide MR No 206/23 Dt 27-11-2015. But till the close of Exit conference the cash book was not available to audit for checking.

As the P.S. officials failed to produce the cash book, the detail position of the recoveries was not verified by audit. Hence the para stands as it is. So a sum of Rs 76.00 is suggested for recovery equally from Sri A.K.Ray, JE & Sri U.K.Nayak, AE.

15.6 - MPLAD Works not Completed in time

(Memo No7 Dt 01-10-2015 OSP 83)

On checking of the following **MPLAD** works case records it was seen that the following works are not completed after expiry of one year. As per Para 3.22 of the MPLAD guideline which states that the time limit for completion of the work should generally not exceed one year. The reason for non completion of the work after expiry of one year may be clarified to audit.

Sl No	Name of the work	Estimated Cost	Sanction Order /Date	Letter No/ Date of work order	Date of last Bill paid	Amount of work Done	Balance work to be Done	Name of the Executant	Name of the J.E.
1	Community Hall at Bhatapada	200000	373/12-02-14	381/13-02-14	12-05-14	144911	55089	Prakash Chualsingh	Alok Ku Ray
2	Excavation of Baniatangi Pokhari	600000	887/19-05-12 & 477/22-02-13	14/26-05-12	27-06-14	383335	216665	Krishna Ch Sahoo	N.C.Gochhayat
3	Excavation of Nalindra Pokhari with bathing step at Malipada Khordha	800000	738/01-03-14	Not mentioned. Ordered to complete by 31-03-14	08-09-14	748273	51727	Sanatan Pradhan	Alok Ku Ray
4	Construction of Road from Adivasi Sahi to Kabarasthan of Totapada	500000	2327/17-01-13	612/23-09-13	11-02-14	415768	84232	Gafar Khana	T.K.Sahoo
TOTAL		2100000				1692287	407713.00		

On issue of objection memo the BDO replied that " These works are in ongoing stages & will be complited during this financial year". Non completion of the MPLAD projects within the stipulated time deviates the Para 3.22 of the MPLAD guideline . So the B.D.O. is advised to complete the MPLAD projects in time & compliance reported .

15.7 - Excess Paid

(Memo No7 Dt 01-10-2015 OSP 84 to 86)

Name of the Work	Construction of Chandapur Village Road ,Pubusahi
C.R. No	01/2013-14 MPLAD – 2013-14
Estimated Cost	1000000.00
Vr No Date	-/31-07-13 Rs 401565.00
	36/09-03-15 Rs 598485.00
	Total Rs 1000000.00
M.B.No Page	447 P 81 to101 , & MB No 511 P 49 to 53
Executant	Rahas Bihari Narendra
Junior Engineer	Nilima Mohanty
B.D.O	Sri Santanu Kumar Mohanty
Asst Exe. Engineer	Sri Upendra Kumar Nayak.
Head Clerk	Sri Dubaraj Majhi
Accounts Officer	Sri Bijay Kumar Sahoo

On scrutiny of the case record it was seen that in the a sum of Rs 2944.00 was excess paid as detailed below which is suggested for recovery.

a) Excess Payment made by allowing higher Cement Rate:-

On checking of the following case records it was seen that in the work order the direction was given to complete the work within around one month & twenty days. The work was completed within the schedule time. Meanwhile as per the Letter No 6533 Dt 24-11-2014 of E.E. (R&B) Khordha has fixed the cement rate to Rs 666.60per qtl i.e 333.30 per bag. So when the cement rate was reduced the same rate should be admissible to the works undergoing during that period. But by violating this following amount was excess paid.

No of cement bags used	Cement Rate allowed	Cement Rate admissible	Difference	Excess paid	Rounded to
818	333.60	333.30	0.30	245.40	245.00

b) Excess Payment in work bills by allowing excess earth /Morrum for filling in violation of Govt Guidelines :-

On scrutiny of the following works case records with connected MBS it was noticed that by allowing excess earth/morrur for berm filling than the admissible limit (i.e. 2x Length of road x0.25 mtr x 0.30 mtr) the following amounts have been unnecessarily paid to the executants in violation of the Govt Guidelines & considered wastage of Govt money ,which in turn results excess payment as per details given below.

Sl No	Length of the road against which berm has been provided in mtr as per esst .	Quantity of earth Morrur admissible for filling in cum 2x Length of Roadx0.25mtrx0.30 mtr	Quantity of earth /Morrur allowed	Excess Quantity of Earth work allowed in Cum	Unit cost excluding Royalty	Total
1	3	4	5	6	7	8
1	310	46.50	49.11	2.61	394.83	1031.00

c) Excess paid due to non deduction of Expansion Joints. :-

On Checking of the of the work bill it was seen that C C (1:2:4) for 310 mtr has been executed.

The expansion gap has not been deducted due to which as detailed below has paid in excess which needs recovery.

Length of the Road 310 mtr

Average Width of the Road 3 mtr

Average Height C C (1:2:4) = 0.1 mtr

So number of expansion gaps= 52 Nos

So Excess paid

52x3x0.1x0.025=0.39 cum @ 4275.84 per cum=1668.00

So in total 245+1031+1668= Rs **2944.00** was excess paid is suggested for recovery.

On issue of objection memo a sum of Rs 2944.00 was recovered from the executant vide MR No 206/02 Dt 09-11-2015. But till the close of Exit conference the cash book was not produced to audit for verification .

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 2944.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	589.00
2	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	589.00
3	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	589.00
4	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. KHORDHA Dist-Khordha,ODISHA	589.00
5	Smt Nilima Mohanty	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	588.00

15.8 - Non deduction of VAT Amount

(Memo No7 Dt 01-10-2015 OSP 87)

Name of the Work	Construction of one number of Staff Quarter at Tangiapada Ashram School		
C.R. No	01/2013-14 SC/ST Dev – 2013-14		
Estimated Cost	1087500.00		
Vr No Date	-/09-10-13	Rs286233.00	
	-/20-01-14	Rs 418489.00	
	5/17-06-14	<u>Rs 235522.00</u>	
	Total	Rs 940244.00	
M.B.No Page	456 P111 to119 , & MB No 472 P 17 to 25, MB No 491 P 1 to 4		
Executant	Upendra Nayak		
Junior Engineer	Suvendu Kumar Pradhan		
B.D.O	Sri Santanu Kumar Mohanty		
Asst Exe. Engineer	Sri Upendra Kumar Nayak.		
Head Clerk	Sri Dubaraj Majhi		
Accounts Officer	Sri Bijay Kumar Sahoo		

As per O.V.A.T. Rule in work contract (i.e. Tender work) VAT @ 4% is to be deducted . But in the above case in the 1st & 2nd running bills no VAT amount towards TDS was deducted. So a sum of Rs **28188.00** as detailed below towards TDS was not deducted.

Sl No	Running Bill No	Billed amount	VAT amount @ 4% of the billed amount
1	1 st	286233.00	11449.00
2	2 nd	418489.00	16739.00
Total			28188.00

On issue of objection memo a sum of Rs 21831.00 was recovered from the executant vide MR No 206/11 Dt 9-11-2015 & Rs 6357.00 was

deducted from the executant from the next bill and verified by audit. .However till the close of exit conference the cash book was not produced to audit & the case record was not produced for verification .However the B.D.O. is advised to produce the cash book & case record during next audit & compliance reported.

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 21831.00 is suggested for recovery from the following officials .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	4367.00
2	Sri Hara prasad Pati	ABDO	BDO Khordha Dt -Khordha	4366.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	4366.00
4	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	4366.00
5	Sri Nihar Ranjan Mohanty	Cashier	C/O- B.D.O. Khordha At/P.O-Khordha Dist- Khordha	4366.00

15.9 - Excess Payment made by allowing higher MS Rod Rate than the voucher -

(Memo No7 Dt 01-10-2015 OSP 88)

Name of the Work	Construction of Community Hall near Trinath Dev Temple Totasahi in village Winkinson Nagar .
C.R. No	106/2013-14 MLALAD – 2013-14
Estimated Cost	750000.00
Vr No Date	176/31-01-2015 Rs 24380.00
M.B.No Page	502 P 31 to 33
Executant	Laxmikanta Sahani
Junior Engineer	Alok Kumar Ray.
B.D.O	Sri Santanu Kumar Mohanty
Asst Exe. Engineer	Sri Upendra Kumar Nayak.
Head Clerk	Sri Dubaraj Majhi
Accounts Officer	Sri Bijay Kumar Sahoo

On checking of the above case records it was seen that in the work bill the MS Rod rate allowed is Rs 4950.00 per quintal . But the voucher attached in the case record the MS Rod rate is Rs 4200.00 per quintal. In the work bill 0.71 quintal of rod is used . So $0.71 \times (4950-4200) = \text{Rs } 532.50$ or say Rs 533.00 was excess paid ,which is suggested for recovery.

On issue of objection memo a sum of Rs533.00 was recovered from the executant vide MR No 205/94 Dt 29-10-2015. But till the close of Exit conference the cash book was not d. So the cash book was was not verified .

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 533..00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt-	106.00

			Khordha	
2	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	107.00
3	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	107.00
4	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	107.00
5	Sri Alok Ku Ray	Junior Engineer	BDO Khordha	106.00

15.10 - Excess Payment made by allowing higher Cement Rate-

(Memo No7 Dt 01-10-2015 OSP 89 to 90)

Name of the Work	Construction of CC Road from Tutu Pradhan House to Kedara Martha Baritala Road
C.R. No	14/2014-15 CC Road – 2014-15
Estimated Cost	349200.00
Vr No Date	188 Dt 12-03-2015 Rs 233968.00 204 Dt 31-03-2015 Rs 115232.00
M.B.No Page	428 P 112 to 118 & 129 to 134
Executant	Aditya Kumar Sundarray.
Junior Engineer	Sonia Rani Sahoo
B.D.O	Sri Santanu Kumar Mohanty
Asst Exe. Engineer	Sri Upendra Kumar Nayak.
Head Clerk	Sri Dubaraj Majhi
Accounts Officer	Sri Bijay Kumar Sahoo

On checking of the above case records it was seen that in the work order the direction was given to complete the work within one month. But by violating the above direction the work was completed at a much later stage. Meanwhile as per the Letter No 6533 Dt 24-11-2014 of E.E. (R&B) Khordha has fixed the cement rate to Rs 666.60 per qtl i.e. 333.30 per bag. So when the cement rate was reduced the same rate should be admissible to the works undergoing during that period. But by violating this following amount was excess paid.

Running Bill No	No of cement bags used	Cement Rate allowed	Cement Rate admissible	Difference	Excess paid
1 st	296	336.65	333.30	3.35	991.60
2 nd	153	336.65	333.30	3.35	512.55
Total					1504.15 or Say 1504.00

On issue of objection memo a sum of Rs 1504.00 was recovered from the executant vide MR No 206/05 Dt 09-11-2015. But till the close of exit conference the cash book was not d So the cash book was not verified.

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit. Hence the para stands as it is. So a sum of Rs 1504.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	301.00
2	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	301.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	301.00

4	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	301.00
5	Smt Sonia Rani Sahu	GPTA	C/O- B.D.O. Khordha ,Dist -Khordha	300.00

15.11 - Excess Paid -

(Memo No7 Dt 01-10-2015 OSP 91 to 92)

Name of the Work	Construction of CC Road Munda Amba Talasahi Road with drain & Culvert.
C.R. No	80/2014-15 CC Road – 2014-15
Estimated Cost	931200.00
Vr No Date	156 Dt 03-02-2015 Rs 477249.00
	182 Dt 09-03-2015 Rs <u>453951.00</u>
M.B.No Page	Total Rs 931200.00
Executant	Sarat Chandra Khyatriabar Ray
Junior Engineer	Signdha Rani Jena
B.D.O	Sri Santanu Kumar Mohanty
Asst Exe. Engineer	Sri Upendra Kumar Nayak.
Head Clerk	Sri Dubaraj Majhi
Accounts Officer	Sri Bijay Kumar Sahoo

On checking of the above case records it was seen that in the work bill the following amounts were added towards Labour Cess & Work Contingency .But the said amount was not deducted from the work bill, which resulted into excess payment of Rs 7208.00. The details are given below.

R.Bill No	Amount Added			Amount Deducted			Balance Amount to be Deducted		
	Cess	Work Contingency	Total	Cess	Work Contingency	Total	Cess	Work Contingency	Total
1 st	4188	4188	8376	4772	4772	9544	-584	-584	-1168
2 nd	8000	8000	16000	3812	3812	7624	4188	4188	8376
Total	12188	12188	24376	8584	8584	17168	3604	3604	7208

Again the work is done for 267 mtr i.e. more than 100.mtr . As per Letter No 4074 Dt 07-02-2013 of P.R.Deptt regarding construction of CC Road which states that “ If the length of the road is more than 100 mtr then 8 to 10 ton roller shall be used for compacting the sub base .” But as revealed from the photograph no such roller is used for compacting the sub base. Moreover in the bill no hire & running charge was added in the bill .So without use of the 8 to 10 ton roller how the road was constructed may be clarified to audit .

On issue of objection memo the BDO admitted to recover the excess amount from the executant. So Rs **7208.00** is suggested for recovery from the executants failing which it will be recovered from the following officials who are considered to be responsible for this excess payment. Moreover the B.D.O .is advised to observe the instruction given by the P.R. Deptt for construction of CC Roads in future & compliance reported.

During Exit conference a sum of Rs 7208.00 was recovered from the executant vide MR No 206/06 Dt 09-11-2015. But till the close of exit conference the cash book was not d . So the cash book was not verified.

As the P.S. officials failed to produce the cash book so the detail position of the recoveries was not verified by audit . Hence the para stands as it is. So a sum of Rs 7208.00 is suggested for recovery from the following persons concerned.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Mohanty	B.D.O.	B.D.O. kHORDHA Dist-Khordha,ODISHA	1442.00
2	Si Upendra Kumar Nayak	Asst Executive Engineer	BDO Khordha	1442.00
3	Sri Bijay Kumar Sahu	Accounts Officer	B.D.O. Khordha Dt. -Khordha	1442.00
4	Sri Dubaraj Majhi	Head Clerk	B.D.O. Khordha Dt- Khordha	1441.00

5	Smt Signdha rani Jena	G.P.T.A.	BDO Khordha	1441.00
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PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
NIL

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Audit on Schemes/Programmes

The details of schemes as furnished by the local authority is furnished below.

Financial Achievement						
Name of the Scheme	O.B.	Funds Received during the year 14-15	Total Funds available	Expenditure made during the year 14-15	Unspent balance at the end of the year	Percentage of Expenditure to that of available funds
01	02	03	04	05	06	07
GGY	6673354	21479000	28152354	12120509	16031845	43.05
MLALAD & SDP	20607764	418379	21026143	9389015	11637128	44.65
MPLAD	879311	6956220	7835531	7474289	361242	95.38
IAY	46142373	34938878	81081251	50442535	30638716	62.21
MGNREGS	1023040	6995475	8018515	7426838	591677	92.62
MOKUDIA	8959000	12670372	21629372	11260000	10369372	52.05
TFC	8398276	42931211	51329487	25676888	25652599	50.02
GP/PS Road	6668346	21787927	28456273	5461606	22994667	19.19

Physical Achievement						
Name of the Scheme	No of Spill over projects from previous years	No of Projects is planned for the current year as per the annual action plan	Total	No of Projects is completed during the year 20014-15	No of Spill over Projects to the next year	Percentage of achievement
01	08	09	10	11	12	13
GGY	18	65	93	47	46	50.53
MLALAD & SDP	51	6	57	19	38	33.33
MPLAD	13	7	20	12	8	60.00
IAY	175	394	569	210	359	36.90
MGNREGS	256	465	721	246	475	34.12
MOKUDIA	90	136	226	130	96	57.52
TFC	2	5	7	5	2	71.43
GP/PS Road	1	6	7	5	2	71.43

17.2 - GOPABANDHU GRAMIN YOJANA, MPLAD & OTHER SCHEMES/PROGRAMMES

a) GOPABANDHU GRAMIN YOJANA:

The Gopabandhu Gramin Yojana was launched during the year 2006-07 with a view to providing Addl. Development Asst. with targeted 11 Districts which are not covered under BRGF Scheme. The Scheme is to provide infrastructure consisting primarily of Bijli, Sadaka, and Pani to every revenue village in the identified 11 districts. In this P.S. during the year under audit only C.C.Road works (Sadaka) & Electrification works are executed out of the fund sanctioned leaving Water supply(Pani) Sector. However the implementation of the scheme cannot be said to be satisfactory and the Local Authority is unable to utilise the funds in due time.

In course of audit the following omissions and commissions were noticed in execution of different project under the scheme.

1. In spite of provision in the guide line of the scheme, no projects under the category Water supply(Pani) have been implemented.
2. It is also found that in some cases, works are executed departmentally in contravention of guidelines issued vide Letter No.21699/PR, dtd.16.11.2006 & Para No 6.3 of GGY guideline.
3. No record has been maintained for complete transparency of the utilisation of the funds.
4. No Road Map indicating the position of execution is prepared in the P.S.
5. As per Para-8 of Resolution relating to guideline for implementation of GGY issued vide Letter No.13597/P, dtd.28.09.2006 of Govt. in Planning and Co-ordination Department, the Social Audit and vigilance shall be encouraged at grass root level. But any records relating to conduct of Social Audit as well as Field visit by Supervisory level functionary are not available in the P.S. Besides the above no steps is also found to have been taken for monitoring and evaluation mechanism with a view to assessing the effectiveness of the implementation of the Jojana.

In view of the above lapses the Local Authority is hereby advised to implement the Schemes as per the Guide line and to maintain the records for better transparency.

a) The Road Maps of the villages of the P.S. should be prepared with a mark of completion of road works from the different scheme with a view to maintain better transparency and the same should be displayed in the Website.

b) The detail position of the project should be displayed at P.S. & G.P. level in the respective office premises.

c) There is no evidence to conduct social audit as per Para -8 relating to guideline issued vide Letter No 13597/PR ,dt 28-09-2005. The Social Audit should be taken up as per the guide line of the Scheme.

6. Muster Roll has not attached in the case records.
7. Roads were constructed without any drainage facility.
8. Photographic proof of Palli Sabha & three stage photo are not available in the Case record.
9. No Black topped road was constructed.
10. No water supply sector was executed.
- 11 In CC Roads the Road width is not maintained within 3.0 to 3.5 meters as per Para No 7.2 of GGY guideline. In some cases instead of casting CC (1:3:6) CC (1:4:8) is executed. In some cases plate vibrator is not used during casting concrete.No efforts were made for 3% of cambering of the road.Nothing is mentioned in the case record regarding seven days curing for the concrete road. Where the length of the road is more than 100 mtr ,there no 8 to 10 tons roller is used (vide Para No 7.2 of GGY guidelines)
- 12 No asset register was maintained.
- 15 The target achievement in case of GGY is given below.

Sector	Physical			Financial		
	No of projects planned for the year	No of projects completed during the year	Percentage of completion	Grants available (in Rs)	Grants utilised during the year (in Rs)	Percentage of utilisation

Road	65	38	58	28152354	12120509	43.05
Water Supply						
Electrification						

b) MPLAD

The Member of Parliament Local Area Development Scheme was introduced in December, 1993. Under the scheme, each MP has the choice to suggest to the District Collector for taking up works to the tune of Rs 5 Crores per annum in his/her constituency. The Rajya Sabha Member of Parliament can recommend works in one or more districts in the state from where he/she has been elected. The nominated members of Lok Sabha & Rajya Sabha may from any state in the country for implimination of their choice of work under the scheme.

In course of audit the following omissions and commissions were noticed in execution of different project under the scheme.

- No separate account is opened foe each M.P.
- Funds are kept in Saving account .For earning of more interest it should be deposited in Servifix accounts. Moreover the auto sweep facility should be availed from fixed deposits to savings & vice versa for earning of more interest.
- The interest accrued on the funds released under the scheme are not refunded regularly within 30 days of the completion of the work.
- No completion report is & utilisation certificate is submitted to the District authority within 30 days of completion.Transfer of assets to the user agency are not made.
- No asset register was maintained.
- No creation of awareness for public use of asset created was made.
- The list of all complited and ongoing projects under MPLAD are not displayed at Block,Gram Panchayat Offices etc ,for information of the general public. It should be done henceforth.
- The target achievement in case of MPLAD is given below.

Sector	Physical			Financial		
	No of projects planned for the year	No of projects completed during the year	Percentage of complition	Grants available (in Rs)	Grants utilised during the year (in Rs)	Percentage of utilisation
MPLAD	7	5	71.43	7835531	7474289	95.38

9. MPLAD Works not Completed in time

The following works of MPLAD are not completed after expiry of one year which deviates the per Para 3.22 of the MPLAD guideline which states that the time limit for completion of the work should generally not exceed one year.

Sl No	Name of the work	Estimated Cost	Sanction Order /Date	Letter No/ Date of work order	Date of last Bill paid	Amount of work Done	Balance work to be Done	Name of the Executant	Name of the J.E.
1	Community Hall at Bhatapada	200000	373/12-02-14	381/13-02-14	12-05-14	144911	55089	Prakash Chualsingh	Alok Ku Ray
2	Excavation of Baniatangi Pokhari	600000	887/19-05-12 & 477/22-02-13	14/26-05-12	27-06-14	383335	216665	Krishna Ch Sahoo	N.C.Gochhayat
3	Excavation of Nalindra Pokhari with bathing step at Malipada Khordha	800000	738/01-03-14	Not mentioned.Ordered to complite by 31-03-14	08-09-14	748273	51727	Sanatan Pradhan	Alok Ku Ray
4	Construction of Road from Adivasi Sahi to Kabarasthan of	500000	2327/17-01-13	612/23-09-13	11-02-14	415768	84232	Gafar Khana	T.K.Sahoo

Totapada							
TOTAL	2100000			1692287	407713.00		

The B.D.O. is advised to complete the MPLAD projects in time & compliance reported

c) OTHER SCHEMES/PROGRAMMES:

The actual position was supplied by the Local Authority as above. However the position observed by audit that the Local Authority failed to achieve the target in different schemes and programmes within the stipulated period and as such the performance is not satisfactory. In course of audit the irregularities noticed in implementation of different schemes and programmes are furnished below in a nutshell.

- 1 MGNREGS Cash book was not produced to audit for verification.
- 2 Job Card register has not produced.
3. The case records are silent regarding conduct of **Social Audit**.
4. U.C. not produced by the G.Ps to the P.S.
5. In the some estimates analysis of rate were not kept.
6. No premeasurement of tanks were made.
7. No level measurement was taken for the tanks.
8. Purchases in case records are made without any quotations which are not in schedule of rates.
9. In purchase of door, window & grill no TIN/SRIN vouchers were kept.

PARA: 18 MISCELLANEOUS

18.1 - Records Relating to previous year audit.				
During the course of audit it was seen that no records relating to the previous year audit were produced for checking. (OSP-23) . The B.D.O. is advised to produce the previous year records during next audit & compliance reported.				
18.2 - Audit paragraphs pending for settlement osp-23				
The following Audit paragraphs of Khordha P.S. are pending for settlement . It is seen that no sincere steps was taken by the local authority for settlement of 203 number of Paras pending since long..				
SI No	Audit Report No with year of Account	Paragraph pending for settlement relating to misappropriation of cash &	Paragraph pending for settlement other than misappropriation & defalcation	Total

		loss of stock & store		No of Parag apha	Amount	No of Parag raphs	Amount
		No of Paragr apha	Amount				
1	45/2000-01 for the year 1999-2000	11	725600.00	47	11935717.00	58	12661317.00
2	27/2010-11 for the year 2009-10	0	0.00	31	80057390.00	31	80057390.00
3	23/2011-12 for the year 2010-11	1	2481.00	49	182134727.00	50	182137208.00
4	2143/2012-13 for the year 2011-12	0	0.00	25	4739601.00	25	4739601.00
5	24604/2013-14 for the year 2012-13	0	0.00	31	101178276.00	31	101178276.00
6	44649/2014-15 for the year 2013-14	0	0.00	8	60438857.87	8	60438857.87
	TOTAL	12	728081	191	440484568.87	203	441212649.87

However on issue of objection memo the Local Authority returned the memo without any reply. The B.D.O. is advised to take immediate steps for settlement pending Paras & compliance reported to audit.

18.3 - Non Operative funds more than three Years in P.L.Account

(Memo No 3 Dt 25-09-2015 OSP 41 to 42)

It is seen that the following funds are not operated since three years .The reason for non operative for more than three years may be clarified to audit.

Sl No	Particulars	Amount
1	Destitute Stiprnd	45500.55
2	Housing of SC /ST	115.00
3	Incentive to Mahila Samiti	1840.00
4	IHS	0.05
5	Cess	0.27
6	Repair of School Building	0.30
7	Arrear pay of Teachers	522.00
8	Bio Gas	0.50
9	JRY Spl	0.40
10	TF/FDR	148109.25
	TFC	64000.00
	Non Work	41949.73
Total		302038.05

Apart from that a sum of Rs 207954.00 as detailed below are still pending for utilization.

Sl No	Particulars	Amount
1	Honorarium of Chairman etc	82650.00
2	DA & SA of Chairman etc	91560.00
3	Planning Deptt	33744.00
Total		207954.00

The reason for such pending was asked through audit objection memo.

In response to the objection memo the B.D.O. replied that “ Steps have been taken to refund the unspent amount i.e. Rs 302038.05 to the Govt after instruction received from Govt in PR Deptt."

However the B.D.O. is advised to refund the funds which are not spent since more than three years & has no scope of expenditure in near future. Again the Honorarium, DA & SA of Chairman etc should be disbursed immediately. The unspent balance of Planning Deptt are the Deduction amount of Block Stastical Building i.e. Royalty,Vat,Cess etc .It should be drawn & deposited in proper quarter & compliance reported to audit.

18.4 - Non production of Pass books

(Memo No 3 Dt 25-09-2015 OSP 42 to 43)

The following Pass books were not produced to audit till today. The same may be produced to audit for checking.

SI No	Name of the Bank	Account No	Scheme
1	OGB Haladia	4009	IAY
2	Uco Khordha	7578	IAY
3	Uco Khordha	25578	IAY
4	Union Bank Khordha	537902010006152	IAY
5	UBI Khordha	452010108935	IAY
6	OGB Khordha Sanapalla	12501000002009	MGNREGS
7	Syndicate Bank Khordha	80192	MOKUDIA
8	Uco Khordha	4484	TFC
8	Uco Khordha	5398	TFC
9	OGB Khordha	10038	MDM

10	OGB Khordha	6024	MLALAD	
11	Uco Paik Tigiria	4552	Outside PRIASOFT	
12	Andhra Bank Khordha	48025	Outside PRIASOFT	
13	UBI Khordha	11515	Outside PRIASOFT	
14	OGB Khordha	5401000006283	Trs Salary	

On issue of objection memo no reply was given by the B.D.O.

However the B.D.O. is advised to produce the above pass books during next audit & compliance reported.

18.5 - Non Maintenance of Zero Balance of MGNREGS Cash Book-

(Memo No 4 Dt 26-09-2015 OSP 54)

It is seen that in the MGNREGS Cash Book there is a closing balance of Rs 2068.80 as on 31-03-2015. As per Letter No 107 Dt 03-01-2014 of PR Deptt the Zero balance of the MGNREGS Cash book by the P.S. should be done by Dt 10-01-2014. But by violating the above circular the P.S. is still operating without zero balances in the MGNREGS Cash Book since more than one year .The reason for non maintenance of zero balance may be clarified to audit .Again what necessary steps was taken by the local authority for operation of Zero balance in cash book was asked through objection memo .

In response to the objection memo the B.D.O. replied that "Steps are being taken to make Zero balance of MGNREGS Account shortly.

However the B.D.O. is advised to make the MGNREGS Cash book Zero closing balance immediately as per Letter No 107 Dt 03-01-2014 of PR Deptt & compliance reported to audit .

18.6 - Irregular Carry forward of Opening Balance

(Memo No 5 Dt 28-09-2015 OSP 57)

On checking of the closing balance as on 31-03-2014 w.r.t. the opening balance as on 01-04..2014 the following irregularities were noticed .The reason for such irregular carry forward of C.B. may be clarified to audit.

Name of the Cash Book	Type	Closing balance as on 31-03-2014	opening balance as on 01-04..2014	Difference
TFC	Cash	1.00	1.00	0.00
	Bank	17156734.00	17224234.00	67500.00
	Advance	94465.00	94465.00	0.00
	Total	17251200.00	17318700.00	67500.00
Misc	Cash	0.09	0.00	0.09
	Bank	23190539.92	42063048.55	18872508.63
	Advance	2326794.84	2401794.00	74999.16
	Total	25517334.85	44464842.55	18947507.70
SC/ST Dev	Cash	0.00	0.00	0.00
	Bank	1483500.00	1408500.00	75000.00
	Advance	-75000.00	0.00	-75000.00
	Total	1408500.00	1408500.00	0.00
Mastyajibi Basagraha Yojana	Cash	000	0.00	0.00
	Bank	0.00	300000.00	300000.00
	Advance	0.00	0.00	0.00
	Total	0.00	300000.00	300000.00

On issue of objection memo objection memo the B.D.O.replied that "The discrepancy will be sorted out & produced to next audit";

However the B.D.O. is advised to sort out the carry forward amount & compliance reported to audit .Till then the irregular Carry forward of Opening Balance amount of **Rs 19315007.70** is held under objection.

18.7 - Irregularities found in Cash Book

(Memo No 5 Dt 28-09-2015 OSP 58)

Less cash taken as O.B. in Misc Cash Book -

On checking of the closing balance as on 31-03-2014 w.r.t. the opening balance as on 01-04..2014 of the Misc Cash book it is seen that the cash position of Misc cash book is reduced by Rs 0.09. The same may be recovered & compliance reported to audit.

Less taken as receipt -

On checking of the TFC Cash book it was seen that a sum ofRs 6750000.00 was less shown in TFC Cash book in receipt for vide Vr No R9 Dt 27-12-14 . This may be clarified to audit.

Actual Receipt Rs 7500000.00
 Receipt Shown Rs 750000.00
 Less shown **Rs 6750000.00**

Amount not taken to Cash Book

On checking of the PL A/C Cash book it was seen that a sum of Rs Rs 1910828.00 was drawn from PL Cash book vide PL Cheque No 18347 dt 11-03-2015 towards maintenance of roads & bridges & deposited in A/C No 32876464684.But the amount was not taken to any cash Book .

This may be clarified to audit.

Expenditure booked instead of Contra Entry

On checking of the Staff Salary Cash Book it was seen that a sum of Rs 60000.00 was wrongly expenditure booked instead of contra entry vide Staff salary cash book voucher no 155 Dt 26-02-2015 for Rs 60000.00 as the amount deposited in Current account No ...684.

On issue of objection memo the B.D.O. admitted to reconcile the above irregularities.

However the B.D.O. is advised to sort out the above irregularities & compliance reported to audit .Till then theabove irregular amount of **Rs 8720828.00** is held under objection & the B.D.O. is advised to take Rs .09 as receipt in the Cash column of Misc Cash book & compliance reported to audit.

18.8 - Funds kept outside PRIASOFT Cash Book

(Memo No 6 Dt 30-09-2015 OSP 63 to 64)

On checking of the PRIASOFT Scheme wise list of Accounts ,previous audit reports along with pass books it was seen that the following pass books were outside the PRIASOFT Cash book .As a result of which a sum of Rs **5068578.00** as submitted to audit for verification was outside the Cash book .Five number of pass books were not produced to audit for verification.

Name of the Bank	A/C No.	Closing Balance in pass Book on 31.03.15	Remark
SBI Khordha	34593946946	534920.00	
KCCB Khordha	14142	222946.00	
IOB Khordha	999	4302995.00	
Uco Paik Tigiria	4884		Pass book not produced to audit yet
Uco Paik Tigiria	4552		Pass book not produced to audit yet
Canara Bank Khordha	577	7717.00	

Andhra Bank Khordha	48025		Pass book not produced to audit yet
UBI Khordha	11515		Pass book not produced to audit yet
SBI Khordha	65801		Pass book not produced to audit yet
Total		5068578.00	

On issue of objection memo the B.D.O. replied that " For closure of in operative bank accounts kept outside PRIA Soft & number of letter No 2404 Dt 17-08-2015 & No 3627 Dt 09-12-2015 have been send to the respective bank . After closure of the account raised by audit will be produced to next audit. ". However the BDO is advised to produce the pass books not produced to audit & take the above pass books into PRIASOFT & compliance reported .Till then a sum of Rs **5068578.00is** held under objection.

18.9 - Irregularities Noticed During Audit

(Memo No 3 OSP 48 to 50, Memo No 5 OSP 59 to 61)

During the audit the following irregularities were noticed

1) Maintenance of Cash Book

The cash book is not maintained daily & checked regularly.Physical verification of cash was not made at the end of each month & the certificate to this effected is not recorded in the cash book. Bank reconciliation was not made with the concerned Cash books. (Ref- Rule 36(e) of OPSAP Rules 2002 SR -37 Note-(6) OTC vol -1/PR Deptt circular No 13000/25-07—2012 & 17241/PR -Dt 21-10-2014).

2) Non -closure of defunct /in operative scheme account.

As per Letter No -17112/PR Dt 22-08-2011 & L.No -17241/PR dt 21-10-2014 the defunct /in operative scheme account should be closed immediately & the funds there in should be merged with the corresponding operative schemes . But the same was not followed.

3) Operation of OLM Cash book outside PAMIS

The OLM Cash book & PL Account Cash Book are operated outside PRIA Soft Consolidated cash book ,which is highly irregular .The said cash book should be taken to PRIA Soft cash book immediately.Without uploading of OLM & PL Account Cash book in PRIA soft it cannot be said as the authenticated Cash book of the P.S.

4) Non Analysis of Closing Balance.

The details Analysis of closing balance was not made .This may be worked out & shown to next audit for checking.

5) Non maintenance of Grant in aid Register

The Grant in aid register & UC Register was not maintained .The same may be maintained & produced to audit for checking.

6) Non maintenance of records :-

As per letter No.3995/F, dtd.02.05.12 of Finance Deptt. Govt. of Odisha, the following information was not available to audit for checking.

- a) Head wise details of Receipt and Expenditure & Financial Statement in respect of P.S. A/C and Govt. A/C Cash Books.
- b) The Bank reconciliation Statement to reconcile the difference between Cash Book C.B. and Pass Book C.B. as on 31.03.15
- c) The position of Advance i.e. Advance paid, adjusted and balance outstanding person-wise with date of advance. (Both P.S. and Govt. A/C)
- d) Position of Grant i.e. Grant receipt, and utilised (Head wise).
- e) Scheme wise target and achievement in respect of Development works.
- f) Position of Royalty, VAT, I. T. etc. i.e. collection during the year and deposit during the year 14-15
- g) The detail position of target and achievement of different schemes and programmes operated in this P.S during the year 2014-15 .

7) Signature of the officials wanting

All the Cash book are not signed by the concerned officials i.e. BDO,ABDO,Accounts Officer ,HC,Cashier in different dates.

8) Non conduct of Physical verification of store by local authority on biannually basis

It is seen that as per Rule 69 of **OPSAP Rules** 2002 a physical verification of stores shall be carried out at least once in six months by the Block Development officer/ Additional Block Development officer & in token of his having done so, he shall record a certificate & make note any other fact regarding excess shortage ,unusual depreciation of stores etc.. But the same procedure was not followed. This same may be followed henceforth.

9. Preparation of Annual Budget:-

As per Section -24 of the Odisha Panchayat Samiti Act ,1959 the executive authority of the Samiti shall each year prepare & place before the Samiti a budget for the following year containing Such particulars as may be prescribed & shall sanction the budget with such modifications ,if any ,as it thinks fit. But the details of budget were not made available to audit for checking. This same may be worked out henceforth.

11 Irregular Maintenance of Cash book

It was seen from the Cash Books and Bank Pass Books that, one Pass Book has been transacted for different Cash Books and vice-versa. No Bank Account Ledger has been maintained by this P.S. Bank wise Closing Balance has not also been maintained in the Closing Balance of the Cash Book.

12) Non maintenance of Property Register:-

As per letter No 2470 dt 08-12-2012 of P.R. Deptt Property register is mandatory for P.S. but no such register was not maintained. The same may be maintained henceforth.

13) Irregularities found in cash book

On checking of the cash book it was seen that the following irregularities were found .This may be rectified.

- 1.Vr. Nos. are not serially maintained in the Cash Book which may lead to excess and irregular exhibition of expenditure.
- 2.Head wise details of receipt and expenditure are not mentioned in the Cash Book for which it is not possible to ascertain the actual amount of grant receipt and incurred. Due this reason it is not also possible to work out the encroachment of Govt. grants.
- 3.Detail deion is not mentioned against each payment.
- 4.Reference in support of the payment is not mentioned.
- 6.The entries in respect of receipt and expenditure in some instances are overlooked.
- 7..Bank reconciliations are not regularly done between Cash Book and Pass Book which makes the accounts clumsy & in explicit.
- 8.Bank A/C. Nos. have not been mentioned in the Closing Balance of the Cash book.
- 9 In some cases the deducion amounts are clubbed together instead of writing them separately , which it is not possible to ascertain the actual amount of cess,royalty,vat,income tax receipt which leads to incorrect receipt of govt revenue in different heads.
- 10 In most cases the original Money receipt are not given to the beneficiary & as a token of receipt no acknowledgement are taken in the

- duplicate Money receipt.
- 11 No page certificate is given on the body of the Money receipt Book.
- 12 The Money receipts are not taken to the cash book on the same date .It is taken arbitrarily ,which is irregular.
- 13 The cheque register is not account wise .
- 14 The Money receipt book should be an original with duplicate having carbon copy one. But in this case the M.R. has no carbon copy .
- 15 In the receipt side of the cash book the MR No & date are not written .
- 16 No separate pass book is not maintained in case of different MPLAD & MLALAD grants by different honourable MPS,MLAs respectively to ascertain their fund position & the interest accrued.
- 17 PRIASOFT Voucher is not signed by all officials.
- 18 Cash books are not signed by all officials.
- 19 Credit amount of pass book are not taken to the cash book on the same date & on the same year.In some cases the deposit of 13-14 year is taken as receipt in the cash book in 14-15 year .
- 20- Debits i.e. bank commission etc are not shown expenditure in cash book at all.
- 21 Vouchers are not cancelled after payment is made .
- 22 Date of accrual of interest are not mentioned in the cash book.
- 23 Advances paid & adjusted in some cases are not reflected in the cash book.
- 24 It is a matter of regret that the cash books are not checked by any officials after the print out from PRIASOFT .
- 25 The signature of cashier,Head clerk,Accounts officer ,ABDO ,Accounts officer & B.D.O. are not made in most of cash books.
- 26 OLM& PL Account cash book is outside the PRIASOFT.
- 27 The MGNREGA FTO payments are not taken to the cash book at all.
- 28 The Cess, VAT, IN MGNREGS works are not taken to cash book.

18.10 - Maintenance of OLM Cash book outside PRIASOFT

(Memo No 3 Dt 25-09-2015 OSP 39)

On checking of the cash book it was seen that the O.L.M.C ash book is being maintained outside the PRIASOFT Cash book . As per Letter No 8182/PR dt. 24-05-2014 the PRIASOFT Cash book is mandatory w.e.f. 01-04-2014. But by violating the same the O.L.M. Cash book is maintained manually. The O.L.M. Cash book is maintained manually since introduction of O.L.M. The keeping of O.L.M. Cash book outside PRIASOFT is irregular.

In response to the objection memo the B.D.O. replied that “ The cash book of OLM are being maintained through PRIA SOFT since 2014-15. But as per the instruction of DRDA it was maintained manually up to 2014-15 " The reply of the BDO is not justified because as per Letter No 8182/PR dt. 24-05-2014 the PRIASOFT Cash book is mandatory w.e.f. 01-04-2014

However the B.D.O. is advised to maintain the OLM Cash book in PRIASOFT henceforth.

18.11 - IRREGULAR UTILISATION OF WORK CONTIGENCY.

On verification of different cash Books and the data from the Financial Statement it is found that a sum of Rs 8,37,212.00 has been collected from the work bills towards work contingency and Rs 37,24,018.00 has been booked as expenditure in that Head. It is to mention here that the work contingency amount deducted from work bills other than MPLLAD & MLALLAD work bills. To ascertain the details of receipt and expenditure of work contingency no register is maintained. So, the position of work contingency was not available. To meet the expenditure in work contingency no resolution and budgetary provision was made by the Panchayat Samiti. Hence the BDO is suggested to maintain work contingency register and any expenditure in this head should be made by the approval of Samiti henceforth. The details of work contingency position as follows.

WORK CONTINGENCY FIGURE

- a) O.B as on 01.04.15 Rs 8,61,418.00
 b) Receipt during 2014-15 Rs 8,37,212.00
 c) TOTAL--- Rs 16,98,630.00
 d) Expenditure during 2014-15 Rs 37,24,018.00
 e) C.B as on 31.03.15 Rs (-) 20,25,383.00

From the above figure it is found that a sum of Rs 20,25,383.00 has been excess spent towards work contingency which is irregular. The same amount is kept under objection till it's recoupment.

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Audit of Loan/Deposits/CPF including Positions

The position of deposits has been furnished basing on the figures produced by the Local Authority. Due to improper maintenance of records and registers the same position could not be verified by audit.

Para-19-1

ROYALTY, CESS, VAT & I.T.:

As per the figure furnished by the Local Authority the Receipt and Deposits of Royalty, Vat, and Cess . have been made during the year 2014-15 as detailed below. But proper Register in support of this has not been produced to audit to verify its correctness.

Particulars	Govt Dues				
	Royalty	VAT	Labour Cess	IT	Total
Dues outstanding for deposit at the beginning of the Year	1679801.00	460571.00	2386404.00	29729.00	4556505.00
Amount collected during the year 2014-15	2119426.00	625619.00	1029199.00	93672.00	3867916.00
TOTAL	3799227	1086190.00	3415603	123401.00	8424421.00
Amount Remitted during the year 2014-15	1813025.00	289354.00	0.00	43780.00	2146159.00
Balance to be remitted at the end of the year 2014-15	1986202	799186.00	3415603	79621.00	6280612.00

It is seen that the Cess is not deposited at all .The same may be deposited immediately & compliance reported.

19.2 - Position of Deposits.
During the year 2014-15 a sum of Rs 800895.00 was collected towards Security deposits & a sum of Rs 207646.00 was paid to the executants.

PARA: 20 RESULT OF AUDIT

20.1 - Result of Audit
As a result of this audit a total sum of Rs. 6,07,78,591.70 is held under objection out of which Rs 18,07,507.00 is suggested for recovery.. During audit & exit conference a sum of Rs 78994.00 was recovered..

20.2 -

20.3 - Remarks by Auditor
The general maintenance of accounts records of this P.S. cannot be said to be satisfactory in view of the remarks, observation and comments in the foregoing paras. The B.D.O. is advised to ensure for better maintenance of the accounts henceforth.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	2.1	0.00	0.00	0.00	0.00	0.00	
2	3.1	0.00	0.00	0.00	0.00	0.00	
3	5.1	287191.00	17705877.00	287191.00	0.00	0.00	
4	6.1	0.00	0.00	0.00	0.00	0.00	
5	8.1	825000.00	825000.00	825000.00	0.00	0.00	
6	11.1	500.00	500.00	500.00	0.00	0.00	
7	11.2	25266.00	25266.00	25266.00	0.00	0.00	
8	13.2	0.00	2000.00	0.00	0.00	0.00	
9	14.1	0.00	5927230.00	0.00	0.00	0.00	
10	14.2	0.00	90460.00	0.00	0.00	0.00	
11	14.3	0.00	63653.00	0.00	0.00	0.00	
12	14.5	0.00	60000.00	0.00	0.00	0.00	
13	14.6	75.00	75.00	75.00	0.00	0.00	
14	14.7	0.00	8789.00	0.00	0.00	0.00	
15	14.8	0.00	175601.00	0.00	0.00	0.00	
16	14.9	0.00	94869.00	0.00	0.00	0.00	
17	14.10	581231.00	581231.00	581231.00	0.00	0.00	
18	15.2	39134.00	39134.00	39134.00	0.00	0.00	
19	15.3	1593.00	1593.00	1593.00	0.00	0.00	

20	15.4	13421.00	13421.00	13421.00	0.00	0.00
21	15.5	76.00	76.00	0.00	0.00	0.00
22	15.7	2944.00	2944.00	2944.00	0.00	0.00
23	15.8	21831.00	21831.00	21831.00	0.00	0.00
24	15.9	533.00	533.00	533.00	0.00	0.00
25	15.10	1504.00	1504.00	1504.00	0.00	0.00
26	15.11	7208.00	7208.00	7208.00	0.00	0.00
27	17.1	0.00	0.00	0.00	0.00	0.00
28	17.2	0.00	0.00	0.00	0.00	0.00
29	18.6	0.00	19315007.70	0.00	0.00	0.00
30	18.7	0.00	8720828.00	0.00	0.00	0.00
31	18.8	0.00	5068578.00	0.00	0.00	0.00
32	18.11	0.00	2025383.00	0.00	0.00	0.00
Total		1807507.00	60778591.70	1807431.00	0.00	0.00

Audit Certificate

Cetrified that the accounts of Khurda P.S for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	90	5	2015-11-09	1504	Aditya Ku Sundarary
2	88	94	2015-10-29	533	Laxmikanta Sahani
3	87	11	2015-11-09	21831	Upendra Naik
4	86	2	2015-11-09	2944	Rahas bihari Narendra
5	77	70	2015-10-26	597	Dukhishyam Ransingh
6	82	23	2015-11-27	76	Basanti Jena
7	79	3	2015-11-09	13421	Dayanidhi Routray
8	77	7	2015-11-09	996	Dasa Majhi
9	76	89	2015-10-29	526	Niranjan Behera
10	76	88	2015-10-29	601	Ananta Moharana
11	75	8	2015-11-09	7380	Pradeep Pradhan
12	75	68	2015-10-26	4999	Rabi narayan Paikray
13	75	69	2015-10-26	5997	Nilima Mohanty
14	74	4	2015-11-09	980	Alok Ku Ray
15	74	87	2015-10-29	254	Saroj Kumar Mangaraj
16	73	86	2015-10-29	311	Saroj Kumar Pattanaik
17	73	9	2015-10-09	1451	Nakul Ch Gochhayat
18	72	10	2015-11-09	796	Nakul Ch Gochhayat
19	72	73	2015-10-26	918	Bhaskar Parida
20	72	72	2015-10-26	1575	Sanjay Pradhan
21	71	71	2015-10-26	3275	Srinibas Sahu
22	71	84	2015-10-29	208	Narayan Nayak
23	71	83	2015-10-29	265	Prasanta Behera
24	70	82	2015-10-29	1211	Bipin Srichandan
25	70	81	2015-10-29	922	Sanjay Ku Baral
26	70	80	2015-10-29	184	Umakanta Pahadsingh
27	69	79	2015-10-29	634	Srinibas Behera
28	69	78	2015-10-29	219	Umakanta Pradhan
29	69	77	2015-10-29	427	Sukanta Mishra
30	69	76	2015-10-29	138	Dukhishyam Mansingh
31	68	75	2015-10-29	208	Krushna Ch Sahu
32	68	24	2015-11-27	807	Sameer Ku Baliarsingh
33	68	26	2015-11-27	300	Alok Ku Ray
34	67	27	2015-11-27	1195	Alok Ku Ray
35	66	92	2015-10-29	519	Bijay Kumar Harichandan
36	67	25	2015-11-27	219	Kartika Nayak
37	66	90	2015-10-29	150	Udhab Harichandan
38	66	91	2015-10-29	296	Madhusudan Routray
39	65	93	2015-10-29	127	Jogendra Behera
				Total	78994

