

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : Panchayat Samiti,General

Audit Report No : 147372/AR/2015-2016-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Delanga P.S
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI AJAYA KUMAR PARIDA,OASI
	Name of the Local Authority at the time of Audit :	SRI AJAYA KUMAR PARIDA,OASI
4	Duration of Audit :	14-12-2015 To 29-01-2016 (Mandays Consumed :- 30.5)
5	Name of the Auditors :	SUKANTA KUMAR MURUDI - Lead Auditor(14-12-2015 to 29-01-2016) ANNAPURNA BOIPAI - Auditor(14-12-2015 to 29-01-2016)
6	Name of the Reviewing Officer :	PRIYA RANJAN MOHAPATRA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	16-04-2016
8	Entry Conference Date :	17-12-2015
9	Exit Conference Date :	26-04-2016
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	16-05-2016

PARA: 2 PHYSICAL VERIFICATION

Sln0	Name	Value	Remarks
1	Measurement Books	14.12.15	NIL
2	Miscellaneous Receipt Books	14.12.15	nil
3	ServicePostage Stamps	14.12.15	NIL
4	Cash in hand	14.12.15	NIL

Comments

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

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

B : List of Records/Registers not Produced to Audit

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

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Cheque Books
2	Permanent Advance Cash Book
3	Guard file for supply
4	Muster Roll

Comments

Besides the above the following records were not maintained as per PSAP rules-2002

- i) Property register in Form no XVIII(rule-49)
- ii) Dead stock register/Permanent stock register (Rule-66)
- iii) Asset Register as per Letter no 11261(60) /PR,BBSR, dated 14.11.1996
- v) Register of grants received and drawn in Form no-1 (Rule-5(4))
- vi) Advance ledger and out standing advance ledger

The aforesaid important records and registers have not been maintained in this PS during the under audit . As a result the

audit could not be able to know the accurate present position of information and figure like advance position, Grant Position , other allotted funds etc to incorporate in e-Audit Report.

The local authority is suggested to maintain the prescribed records and register as per Govt. guide line and compliance reported to audit.

The MISC CASH BOOK, OLM cash book and BKSS cash book have not been maintained in PRIASOFT cash book. The Local authority is suggested to maintained the 3 cash book S in PRIASOFT system for 15-16

PARA: 4 FINANCIAL POSITION

Delanga 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	P.S.account	01-04-2014	1799193 15.24	15844700 4.17	33836631 9.41	15357954 6.00	31-03-2015	1847867 73.41	31-03-2015	1839522 13.41	834560.00	O.B 179772903.24 +146412=179 919315.24 BKSS not taken 13-14
2	Govt.A/C	01-04-2014	2789819 8.17	70974808. 00	98873006. 17	78743434. 00	31-03-2015	2012957 2.17	31-03-2015	2015510 0.17	-25528.00	
	GRAND TOTAL		2078175 13.41	22942181 2.17	43723932 5.58	23232298 0.00		2049163 45.58		2041073 13.58	809032.00	

Comments

4.1 Reconciliation of C.B. as per audit and cash book as on 31.3.15 is given below.

Closing Balance as on 31.3.15 as per cash book	204107313.58
SDP PL receipt not taken in cash book 14-15	800000
Hon TA/DA of P.S. Member Receipt not taken in cash book 14-15	34560
Less O.B. difference in staff salary cash book as on 01.4.14	(-) 25528
Closing balance on 31.3.15 as per audit	204916345.58

4.2 DETAILS OF C.B. AS PER CASH BOOK

C.B as per cash book as on 31.3.15						
S/no	name of the Cash book	Cash	Bank	Treasury	total	
1	Calamity relief		0	4768793	4768793	
2	CC Road		0	13843507.5	13843507.5	
3	Election		0.7	337655	337655.7	
4	GGY		0	20713331	20713331	
5	Hon.TA/DA			229860	229860	
6	IAY		0	65345646.8	65345646.8	
7	MPLAD		0	2246743	2246743	
8	MGNREGS			1259568.37	1259568.37	
9	MLALAD		0	11172252	3500000	14672252
10	Mo-Kudia		0	7734492	7734492	

11	RGPSA			163848		163848
12	SFC	0		6580800		6580800
13	SJSY	0		1362357		1362357
14	TFC	641		22380281		22380922
15	Untied Fund	0		286743		286743
16	Misc cash book (manual)	0		19257029.48	2085618.56	21342648.04
17	OLM(Manual)			530817		530817
18	BKSS (manual)	0		152229		152229
	TOTAL P.S. A/c	641.7		178365953.15	5585618.6	183952213.41
1	MDM	800		4284027		4284827
2	NFBS	0		1328050		1328050
3	NOAP/SOAP	0		11467990		11467990
4	PMS	0		2607760		2607760
5	Staff salary	46.17		433053		433099.17
6	Teachers salary	0		33374		33374
7	SSA	0	0	0	0	
	TOTAL GOVT. A/c	846.17		20154254	0	20155100.17
	G.Total	1487.87		198520207.15	5585618.6	204107313.58

4.3 RECONCILIATION OF P.L. ACCOUNT/TREASURY PASS BOOK AS ON 31.3.15

DETAILS OF P/L ACCOUNT AS ON 31.3.15	
C.B AS PER PRIASOFT CASH BOOK AS ON 31.3.15	3500000
C.B AS PER MISC CASH BOOK (MANUAL) AS ON 31.3.15	2085618.56
TOTAL AS PER CASH BOOK	5585618.56
C.B AS PER P/L ACCOUNT PASS BOOK	3043688.56
DIFFERENCE	2541930

CLOSING BALANCE OF P/L A/C FIGURE AS PER CASH BOOK Rs 5585618.56

i) Add receipt in P.L on 31.3.15 but not taken to cash book (+)834560.00

Hon,TA/DA Rs 34560.00

SDP Rs 800000.00

ii) Add 5.4.14, Rs 123510.00 P.L. drawal shown in cash book towards Hon/TA/DA but actually not drawn from P.L pass book

(+) Rs

123510.00

iii) Deduct 3.9.14 Rs 3500000.00 has been drawn from PL vide Cheque no 704052 for SDP but not shown in cash book.

(-) 3500000.00

CLOSING BALANCE OF P/L A/C CASH BOOK ON 31.3.15 RS 3043688.56

PARA NO-4-4 Non-maintenance receipt & expenditure ledger

As required under rules of Odisha PSAP Rules-2002 the ledger of receipt and expenditure of different cash books has not been maintained in this PS during the year under audit. The receipt & expenditure statements both in PS A/C & Govt A/C have been prepared by audit basing on the last audit report and cash books. The BDO is advised to ensure maintenance of receipt & expr ledger hence forth and compliance reported.

PARA NO-4-5. Merger of old defunct schemes

As required vide Letter No-17112 dt 22.08.11 of PR Deptt, Govt of Odisha funds are lying unutilised in the old/defunct/discontinued

schemes / Programmes are to be merged in the connected ongoing schemes by way of transferring the fund from old / defunct schemes.. The old schemes may be merged in the connected ongoing schemes / programmes and compliance reported.

PARA 4.6 Persistent irregularities

(I) During the year under audit, it was seen that neither the register of receipts and expenditure nor the analysis of closing balance was done/maintained by the local authority which is contravention of Rule-36(1) of OPSAP Rules 2002. Local authority is advised to maintain the said register of receipt and expenditure and analysis of CB & compliance reported to audit.

(II) In contravention of Rule-36(2) of PSAP Rules, 2002 not a single entry of the receipt & expenditure of the Cash Book was attested by the BDO/ABDO/Accounts Officer during the year.

(iii) No physical verification of cash in hand was done by the BDO/ABDO at the end of the each month which violates the Rule 36(2)(e) of PSAP Rules, 2002. The local authorities is suggested to ensure the above

iv) The voucher no was not written in the duplicate bill form of the works case record, this may be ensured.

v) Budget file couldn't be produced to audit for verification. The local authority is suggested to produce the same to next audit.

vi) The Receipt and expenditure figure in PRIASOFT cash book has not been posted in proper head of account (Major head, minor head, sub head) as a result the figure in same head was shown double/twice in Trial balance. This may be watched properly forthwith

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

Delanga 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	40	01-04-2014	213921167.83	31-03-2015	198520207.15	15400960.68	DETAILS GIVEN BELOW
	GRAND TOTAL			213921167.83		198520207.15	15400960.68	

Reconciliation

Detail position of Bank account is furnished below.

Sl. No.	Name of the Bank	Account No.	Balance as on 31.03.2015 as per pass book	Balance as on 31.03.2015 as per cash book	Difference	Name of the Scheme	Remarks
1	AXIS BANK	1221	283833	283150	683	PMS	
2	SBI, DELANGA	2165	152229	152229	0	BKASS	
3	HDFC	2829	11079887.64	11080000	-112.36	OAP/ODP	
4	ANDHRA BANK, DELANGA	3229	20828937.5	20713331	115606.5	GGY	
5	SBI, DELANGA	4682	5542213	6483138	-940925	3 rd SFC	
6	ANDHRA BANK, DELANGA	4760	13163037.5	13794166.5	-631129	CC ROAD	
7	UCO BANK, DELANGA	5123	3785713	4743854	-958141	CRF	
8	SBI, DELANGA	5518	543462	530817	12645	OLM	
9	SBI, PIPILI	6151	931592.87	1259568.37	-327975.5	MGNREG	
10	UCO BANK, DELANGA	7709	6000	1555922	-1549922	IAY	
11	UCO BANK, DELANGA	7710	7821432	7734492	86940	MOKUDIA	
12	UCO BANK, DELANGA	7796	165931	163848	2083	RGPSA	
13	UCO BANK, DELANGA	8194	9603006	11142216	-1539210	MLALAD	
14	UCO BANK, DELANGA	8195	3161390	2246743	914647	MPLAD	
15	UCO BANK, DELANGA	8196	1382664	200867	1181797	ELECTION	
16	UCO BANK, DELANGA	8328	10379679	10121633	258046	MISC	
17	UCO BANK, DELA	9907	1267547	2324610	-1057063	PMS	as on 3.3.15

	NGA						
18	UCO BANK, DELA NGA	9908	1273295	1328050	-54755	NFBS	
19	UCO BANK, DELA NGA	10432	1400697	1362357	38340	SGSY	
20	SBI, DELANGA	30657	949790	378390	571400	OAP/ODP	as on 21.3.15
21	SBI, DELANGA	90407	4217473	4284027	-66554	MDM	
22	SBI, PIPILI	2063	20803279.27	22289469	-1486189.73	13TH FCA	
	SBI, PIPILI	2063		408304	-408304	Staff SALARY	
23	UCO BANK, DELA NGA	3660	103693	92101	11592	UNTIED FUND	
24	SBI, DELANGA	2773	64118588.8	63789724.8	328864	IAY	
	SBI, DELANGA	2773		194642	-194642	UNTIED FUND	
25	UCO BANK, DELA NGA	2856	21226824	90812	21136012	13th FCA	
	UCO BANK, DELA NGA	2856		49341	-49341	CC ROAD	
	UCO BANK, DELA NGA	2856		24939	-24939	CRF	
	UCO BANK, DELA NGA	2856		9112396.48	-9112396.48	MISC	
	UCO BANK, DELA NGA	2856		30036	-30036	MLALAD	
26	SBI ,PIPILI	9016	5066270	23000	5043270	MISC	
	SBI ,PIPILI	9016		136788	-136788	ELECTION	
	SBI ,PIPILI	9016		229860	-229860	HON.TA/DA	
	SBI ,PIPILI	9016		9600	-9600	OAP/ODP	
	SBI ,PIPILI	9016		97662	-97662	SFC	
	SBI ,PIPILI	9016		24749	-24749	Staff	
	SBI ,PIPILI	9016		33374	-33374	Teacher salary	
	Total		209258464.58	198520207.15	10738257.43		
27	UCO BANK, DELA NGA	10785	8515	0	8515	G.S	
28	UCO BANK, DELA NGA	4208	1872	0	1872		
29	PNB, PURI	36136	16849	0	16849	13th FCA	
30	UCO BANK, DELA NGA	13659	15946	0	15946	KL GRANT	
31	UCO BANK, DELA NGA	7017		0		MOKUDIA	
32	UCO BANK, DELA NGA	10300	1816280	0	1816280		

33	SBI, BHARATIPUR	31687	2583.25	0	2583.25	IAY
34	IDBI, PURI	10946	40837	0	40837	
35	AXIX BANK, PURI	8575	5133	0	5133	IAY
36	UCO BANK, DELA NGA	8018	0	0	0	SSA
37	AXIX BANK, PURI	2103	3586	0	3586	TRS
38	AXIX BANK, PURI	2364		0		FDR
39	AXIX BANK, PURI	1846	5570	0	5570	FDR
40	UCO BANK, DELA NGA	6700	38408	0	38408	
41	UCO BANK, DELA NGA	4658	91881	0	91881	ZP TRS
42	SBI, PIPILI	60430		0		
43	NGB, BENAMANJA RI	6031	189148	0	189148	
44	NGB, GHORADIA	ID-8/5066	1285079	0	1285079	
45	NGB, INDIPUR	ID-64/10064	62485	0	62485	
46	NGB, KANTI	7050	214018	0	214018	
47	NGB, KALYANPUR	2841		0		
48	NGB, PATTANA AIKI A	ID-134/5134	836323	0	836323	
49	NGB, KALYANPUR	2704		0		
50	NGB, INDIPUR	10162	27722	0	27722	
51	AXIX BANK, PURI	5091	468	0	468	
52	ICICI, PURI	446		0	0	
	TOTAL		4662703.25	0	4662703.25	
	G.Total		213921167.83	198520207.15	15400960.68	

Para No.5.2 Reconciliation of Bank Position.

It is noticed from the above bank position that there is a huge difference of Rs. 15400960.68 between the closing balance of bank pass books and that mentioned in the cash books which has not been reconciled by the local authority despite issue of objection memos. Due to non production of reconciliation statement by the local authority and non reconciliation given in the previous Audit Report . So it is not possible on the part of the audit to reconcile the difference.

AS per GO No 5302/F /23.4.99, G.O. no-4140/F /03.4.2004 ,GO No.690/Finance Deptt. Dt 21.01.2009 ,GO no 13000/F/25.7.12of the Principal Secretary to Finance Deptt. it has been specified that the local authority of the PS must have to prepare a reconciliation statement at the end of the each year, but the same has not been followed which is highly irregular. However the BDO/ABDO/Accounts Officer is suggested to ensure the reconciliation of the difference between the cash book and bank balance and compliance reported to audit. Till then the difference amount of Rs. 15400960.68 is held under objection.

During Exit Conference the Local Authority has replied that "to be reconciled". Hence para stands

However during present audit the following reconciliation has been done.

i. Bank position as per Cash book as on 31.03.15 Rs.198520207.15

Bank position as per Pass book as on 31.03.15 Rs.213921167.83

Difference: Rs.15400960.68

A. Bank position of as per Cash book as on 31.03.15 Rs.198520207.15

i. ADD Cheques issued but not encash during 2014-15/

Encashed after 31.03.15 (+) Rs.5675088.00

1. Ch issue but not encash during 2014-15							
Ch. No.	Date	Name of Bank	A/c No.	Amount	Date of encash	Scheme	Remarks
000005/12.3.15		HDFC	2829	3740000		NOAP	
403365/30.3.15		SBI	4682	37547	28.4.15	SFC	labour cess
257355/30.3.15		UCO	8195	133633		MPLAD	Royalty
257356/30.3.15		UCO	8195	24182		MPLAD	labour cess
265243/30.3.15		UCO	8194	246881	2.4.15	MLALAD	Tahasildar
265244/30.3.15		UCO	8194	75929	29.4.15	MLALAD	labour cess
357472/30.3.15		SBI	2063	56428	24.4.15	THFC	
357471/30.3.15		SBI	2063	46598	28.4.15	THFC	
357461/16.3.15		SBI	2063	9200	15.5.15	THFC	
268569/30.3.15		UCO	2856	130948	29.4.15	MISC	
662992/		SBI	5518	12645	6.4.15	NRLM	
266428/30.3.15		UCO	25123	7591	29.4.15	CRF	
266427/30.3.15		UCO	25123	131333	2.4.15	CRF	
260791/30.3.15		UCO	7710	270000	2.4.15	MOKUDIA	
271783/30.3.15		UCO	7796	7575	2.4.15	RGPSA	Tahasildar
271784/30.3.15		UCO	7796	1500	29.4.15	RGPSA	OB & OC W.W.B.B
486864/30.3.15		UCO	7709	495000	23.4.15	IAY	
277779/27.2.15				248098		SFC	Cess, Sairat I.Tax for 2014-15
				5675088			

II. Deduct Amount drawn/deducted from bank but not reflected in cash book.

(-) Rs.2103862.86

Cheque no.	Date of drawal from bank	Amount	Particulars	Scheme name	Remarks	
	14.10.14	160.20	cheque issue char	MLALAD	UCO-8194	
	14.10.14	19.80	service tax	MLALAD	UCO-8194	
265223	12.1.15	35912.00	neft basudev	MLALAD	UCO-8194	
	10.1.15	106.80	cheque issue char	RGPSA	uco 7796	
	10.1.15	13.20	service tax	RGPSA	uco 7796	
	5.5.14	6.00	TXN charges	MISC	UCO-2856	
268515	13.9.14	92780.00		MISC	UCO-2856	Recovered vide MR.NO.2696/02.03.16
	13.2.15	6.00	TXN charges	MISC	UCO-2856	
	13.5.14	53.40	cheque issue char	mokudia	uco-7710	
	13.5.14	6.60	service tax	mokudia	uco-7710	
817686	16.7.14	10000.00	Kuntala Das	NFBS	uco-9908	
	6.1.15	16.20	cheque issue char	awc	uco-8328	
	6.1.15	19.80	service tax	awc	uco-8328	
	10.1.15	106.80	cheque issue char	RGPSA	UCO-7796	
	10.1.15	13.20	service tax	RGPSA	UCO-7796	
264881	19.12.14	20000.00	NEFT RAJKISHORE	mokudia	uco-7710	
	31.7.14	240.00	MCC ISSUE	IAY	SBI-2773	
	31.7.14	300.00	MCC ISSUE	IAY	SBI-2773	
	31.12.14	200.00	EXCESS DR INSB	IAY	SBI-2773	
	31.10.14	100.00	Cheque deposit returncharges	OAP	HDFC-2829	
	13.11.14	12.36	ST and cess on service charges	OAP	HDFC-2829	
239290	30.3.15	4879.00	TRF(VAT)	MDM	90407	
239292	31.3.15	24236.00	CAS CHQ (ROYALTY)	MDM	90407	
873646	9.4.14	79005.00	TRF E.O, SUJANPUR G.P	NREGA	SBI-6151	873646/31.3.14
638572	9.4.14	181896.00	NEFT SUSANTA KU. PRASAD	TFC	SBI-2063	638572/31.3.14
	5.5.14	1000.00	MCC ISSUE	TFC	SBI-2063	
	3.6.14	30.00	EXCESS DR INSB	TFC	SBI-2063	
	31.12.14	60.00	EXCESS DR INSB	TFC	SBI-2063	

1916704.6.14	1586926.00	RTGS, A/c closed amount trf to A/c No.2856	TFC	PNB-36136	
13.5.14	28.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
14.5.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
29.5.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
31.5.14	84.00	DUPLICATE STATEMENT	GGY	ANDHRA-3229	
20.6.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
5.7.14	34.00	Charges RTGS Cust	GGY	ANDHRA-3229	
14.7.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
16.7.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
18.7.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
21.7.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
22.7.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
24.7.14	28.00	Charges RTGS Cust	GGY	ANDHRA-3229	
1.8.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
13.8.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
16.8.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
21.8.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
4.9.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
9.9.14	34.00	Charges RTGS Cust	GGY	ANDHRA-3229	
11.9.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	

	12.9.14	112.00	ch.book issue charge	GGY	ANDHRA-3229	
	15.9.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	19.9.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	22.9.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	25.9.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	1.10.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	1.10.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	10.10.14	34.00	Charges RTGS Cust	GGY	ANDHRA-3229	
	22.10.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	24.10.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	30.10.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	31.10.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	8.11.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	8.11.14	28.00	Charges RTGS Cust	GGY	ANDHRA-3229	
	11.11.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	14.11.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	20.11.14	28.00	Charges RTGS Cust	GGY	ANDHRA-3229	
	24.11.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	26.11.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
605935	3.12.14	64537.00	EGB Payment 21/14-15, Sauria	GGY	ANDHRA-3229	
	3.12.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	

	8.12.14	2.50	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	11.12.14	6.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	17.12.14	17.00	NEFT CUST PVMNT	GGY	ANDHRA-3229	
	17.1.15	2.50	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	19.1.15	112.00	ch.book issue charge	GGY	ANDHRA-3229	
	5.3.15	6.00	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	5.3.15	6.00	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	9.3.15	28.00	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	13.3.15	17.00	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	26.3.15	6.00	Charges NEFT Cust Pvmnt	GGY	ANDHRA-3229	
	13.5.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	31.5.14	28.00	DUPLICATE STATEMENT	C.C.ROAD	ANDHRA-4760	
	1.7.14	6.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	1.7.14	2.50	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	2.7.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	31.7.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	19.9.14	34.00	Charges RTGS Cust	C.C.ROAD	ANDHRA-4760	
	24.9.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	13.10.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	17.10.14	6.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	22.10.14	6.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	

	31.10.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	24.11.14	2.50	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	24.11.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	24.11.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	26.11.14	34.00	Charges RTGS Cust	C.C.ROAD	ANDHRA-4760	
	2.12.14	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	3.12.14	6.00	CHARGES	C.C.ROAD	ANDHRA-4760	
	9.3.15	34.00	Charges RTGS Cust	C.C.ROAD	ANDHRA-4760	
	9.3.15	28.00	Charges RTGS Cust	C.C.ROAD	ANDHRA-4760	
	13.3.15	2.50	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	13.3.15	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	13.3.15	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
	25.3.15	17.00	Charges NEFT Cust Pvmnt	C.C.ROAD	ANDHRA-4760	
		2103862.86				

iii.ADD Interest accrued in pass book but not taken In cash book.

(+) Rs. 368570.00

Interest accrued but not taken to cash book			
Date	Amount	Scheme name	Account No.
29.5.14	214045	SSA	UCO-8018
5.7.14	10364	SSA	UCO-10785
12.1.15	2203	RGPSA	UCO-7796
31.3.15	683	PMS	AXIS-12221
21.12.14	21504	MGNREGA	SBI-6151
12.1.15	38340	SGSY	UCO-10432

25.12.14	59093	MDM	SBI-90407
4.9.14	16521	TFC	PNB-36136
30.6.14	2904	BKSS	SBI-2165
25.12.14	2913	BKSS	SBI-2165
	368570		

iv) ADD. Amount received/deposited in bank a/c But not taken to cash book.

(+) Rs. 65834.00

Amount received in bank but not taken to cash book			
Date	Amount	Scheme	Remarks
19.3.15	59134	CRF	Collectorate, Puri
30.3.15	6700	CRF	Collectorate, Puri
	65834		

v) DEDUCT Excess amount drawn from bank than the Expenditure booked in cash book.

(-) Rs. 30068.00

Excess amount drawn from bank than the expenditure booked in cash book					
Ch.No/Date	Scheme	Amount drawn from bank	Amount booked in cash book	Excess	
260769/25.8.14	Mokudia	70000	40000	30000	
257259/6.8.14	MLALAD	182398	182381	17	
257329/15.7.14	MPLAD	281559	281525	34	
264117/18.7.14	MISC	144486	144503	17	
				30068	

vi. Total Rs.198520207.15(+)-ii(+)-iii(+)-iv(-)-v= Rs.202495768.29

vii. Bank position as per Pass book Rs. 213921167.83

viii. Non-reconciled/Yet to be reconciled amount of Rs. 11425399.54

PARA 5.3. PASS BOOK PARKING OUT SIDE THE CASH BOOK

The following bank pass books were operated previously as per previous audit report but not taken to cash book during the year 14-15.

The said bank accounts were not produced to audit for verification. This is suggested to close the defunct bank account or taken to pri-a-soft cash book and compliance reported to audit .

Sl. No.	Name of the Bank	Account No.	Balance as on 31.03.2015 as per pass book	Balance as on 31.03.2015 as per cash book	Difference	Name of the Scheme	Remarks
1	UCO BANK, DELA NGA	10785	8515	0	8515	G.S	
2	UCO BANK, DELA NGA	4208	1872	0	1872		
3	PNB, PURI	36136	16849	0	16849	13th FCA	
4	UCO BANK, DELA NGA	13659	15946	0	15946	KL GRANT	

5	UCO BANK, DELA NGA	7017		0		MOKUDIA
6	UCO BANK, DELA NGA	10300	1816280	0	1816280	
7	SBI, BHARATIPUR	31687	2583.25	0	2583.25	IAY
8	IDBI, PURI	10946	40837	0	40837	
9	AXIX BANK, PURI	8575	5133	0	5133	IAY
10	UCO BANK, DELA NGA	8018	0	0	0	OSSA
11	AXIX BANK, PURI	2103	3586	0	3586	TRS
12	AXIX BANK, PURI	2364		0		FDR
13	AXIX BANK, PURI	1846	5570	0	5570	FDR
14	UCO BANK, DELA NGA	6700	38408	0	38408	
15	UCO BANK, DELA NGA	4658	91881	0	91881	ZP TRS
16	SBI, PIPILI	60430		0		
17	NGB, BENAMANJA RI	6031	189148	0	189148	
18	NGB, GHORADIA	ID-8/5066	1285079	0	1285079	
19	NGB, INDIPUR	ID-64/10064	62485	0	62485	
20	NGB, KANTI	7050	214018	0	214018	
21	NGB, KALYANPUR	2841		0		
22	NGB, PATTANA AIKI A	ID-134/5134	836323	0	836323	
23	NGB, KALYANPUR	2704		0		
24	NGB, INDIPUR	10162	27722	0	27722	
25	AXIX BANK, PURI	5091	468	0	468	
26	CICI, PURI	446		0	0	
	TOTAL		4662703.25	0	4662703.25	

PARA: 6 STOCK POSITION

Delanga P.S - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	MDM Rice	44.50	0	0	44.50	44.50	SRP-9
2	flood relief rice	00	5967.57.500	5967.57.500	0.00		
3	Chuda	00	293.30.000	293.30.000	0.00		
4	Guda	00	29.33.500	29.33.500	0.00		

Comments

Regarding Physical verification of stock & stores -

Half yearly physical verification of stock & stores has not been conducted by the then BDOs & ABDOs as required under Rule-III of OGFR-1959 and Rule-69 of Odisha PSAP Rules 2002. The same may be done at an early date and compliance reported.

STOCK POSITION OF RWSS PARTS AS ON 31.3.15

IM II SPARE PARTS AS ON 31.03.15			
BLOCK -DELANG			
Sl. No.	Deion of the Item	SPAREPARTS AS ON 31.03.15	PAGE NO
1	Hexagonal Bolt M12 x 1.75 x 40 mm long	1187	1
2	Hexagonal Nut M12 x 1.75 mm	3106	3
3	High Tensile Bolt M10 x 1.5 x 40 mm long	274	5
4	Nyluc Nut M10 x 1.5 mm	274	6
5	Handle Axle (Stainless Steel)	313	47
6	Washer (4mm thick) for handle axle	239	
7	Bearing (6204z) Single side sealed (SKF make)	1021	9
8	Space for bearing (Handle)	214	31
9	Chain with coupling	149	28
10	Bolt for front cover M12 x 1.75 x 20mm long	276	10
11	Pump Bucket (Nitrile Rubber)	734	51
12	Sealing Ring (Nitrile Rubber)	718	53
13	Rubber Seating (Big)	221	54
14	Rubber Seating (Small)	322	55
15	Plunger Yoke Body	113	15
16	Follower	114	17

17	G.M. Spacer for cylinder (modified)	68	19
18	Upper Valve	108	21
19	Check Valve Guide	102	25
20	Check Valve Seat	94	27
21	G.M. Rubber Seat Retainer	97	75
22	C.I. Reducer Cap (32mm)	106	84
23	12 mm B.S. Connecting Rod - 3mts. Long	515	42
24	Hexagonal Coupling B.S. M12 x 50	176	12
25	32mm NB - G.I. Riser Pipe (3mts. Long	55	56
26	32mm dia PVC Socket	246	67
27	40mm dia PVC Pipe (3mtr. Long)	415	60
28	40mm dia PVC Socket	229	65
29	32mm dia PVC Pipe (3 mtr. Long)	294	66
30	Cylinder Body	66	13
31	Stainless Steel Plunger Rod	284	48
32	Head	18	34
33	Front Cover	105	32
34	Water Tank	94	38
35	Handle	86	36
36	Pedestal	19	40
37	3rd. Plate	28	33
38	40mm x 32mm dia G.I. R/S	41	63
39	40 mm CI Reducer Cap	9	70
40	32 x 150mm long G.I. Nipple	129	61
41	40MM CI R/S CAP	9	70
TARA SPARE PARTS AS ON 31.03.15			
Sl. No.	Deion of the Item	SPAREPARTS AS ON 31.03.15	PAGE NO
1	Pump Head	18	31
2	Intermediate Flange	8	25
3	Stand for Tara Pump	7	27

4	Top Pump Rod	19	7
5	Piston Rod	18	94
6	Tara Handle	17	33
7	Top Guided Bush	17	29
8	Handle Retainer	46	5
9	Cup Seal	45	11
10	Flap Valve	12	13
11	O' Ring	20	15
12	Rubber Grommet	20	17
13	Centraliser	20	19
14	Foot Valve Assembly	16	21
15	Pump Rod (3mtr. Long)	8	23
16	Cylinder Pipe (3mtr. Long)	19	89
17	2" Rising Pipe (3mtr.long)	8	90
18	Follower Plate	45	91
19	Piston Plate	45	95
20	Top Cushion for handle	17	92
21	Bottom Cushion for handle	17	93
22	50M O RING	8	37
23	PISTON ROD ASSEMBLY	17	9
	TOTAL		

PARA: 7 INVESTMENT

Delanga 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 :

no comments

PARA: 8 ADVANCE

Delanga 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	P.S.CASH BOOK	11337783.92	177237.00	11515020.92	7869100.00	31-03-2015	3645920.92	31-03-2015	3645920.92	0.00	
2	01-04-2014	GOVT A/C	2635755.03	15000.00	2650755.03	192000.00	31-03-2015	2458755.03	31-03-2015	2448755.03	10000.00	
	GRAND TOTAL		13973538.95	192237.00	14165775.95	8061100.00		6104675.95		6094675.95	10000.00	

Comments :

PARA 8.1 Details of C.B of Advance position as on 31.3.15 cash book wise

P.S A/C

Sl.No.	Name of the cash book	Amount
1.	IAY	333000.00
2.	GGY	261240.00
3.	MPLAD	11000.00
4.	MGNREGA	685530.00
5.	MLALAD	17000.00
7.	ELECTION	150435.00
8.	MISC	1153242.92
9.	CRF	1034473.00
	TOTAL	3645920.92

GOVT. A/C

SL.NO.	Name of the cash book	Amount
1.	STAFF SALARY	67317.03
2.	TEACHERS SALARY	21835.00
3.	OAP/ODP	1676300.00
4.	MDM	399503.00
5.	SSA	9000.00
6.	PMS	274800.00
	TOTAL	2448755.03

PARA- 8.2 Reconciliation:

i) Details of difference of outstanding advance in between the audit figure and cash book in respect of P.S A/C as on 31.3.15.

Nil

ii) Details of difference of outstanding advance in between the audit figure and cash book in respect of GOVT. A/C as on 31.3.15.

As per last A.R No.66682/AR/2014-15 there was difference of Rs. 150000 is to be enhanced in OAP/ODP cash book as pointed out in last audit i.e for 2008-09 and 12-13. But the details are not available. During 2014-15 Rs.140000 is reconciled and rest of Rs.10000 is to be enhanced in OAP/ODP cash book.

PARA 8.3- Year wise break up of outstanding advance of P.S A/C & GOVT.A/C.as on 31.3.15:

Break-up of	P.S A/C	GOVT. A/C	TOTAL

Advances			
Upto2009-10	1743153.92	798155.03	2541308.95
2010-11	230000.00	611200.00	841200.00
2011-12	779630.00	1034400.00	1814030.00
2012-13	202900.00	0	202900.00
2013-14	523500.00	0	523500.00
2014-15	166737.00	15000.00	181737.00
TOTAL	3645920.92	2458755.03	6104675.95

PARA 8.4- (i)Details of Advance for the year 2014-15 as on 31.3.15:

P.S A/c				
SCEHEME	VR.NO/DATE	NAME OF ADVANCE HOLDER AND DESIGNATION	PARTICULAR	AMOUNT
MISC	26.9.14	Swapneswar Pradhan, Driver	Repair of Office Jeep OR13 H 3848	500
	15.12.14	Purna Ch. Sethi, GPEO	Sanitization camp for implementation of model village	10000
	1.1.15	Bibhu Ranjan Sethy, Jr. Asst	Purchase of diary and calender for 2015	1500
	21.1.15	Purna Ch. Sethi, GPEO	Skill upgradation	10000
	21.1.15	Ganeswar Sahoo, P.A	Conduct of Gramasabha for SECC preparation of EC activities	15000
				37000
CRF	P-4/17.6.14	Purna Ch. Sethi, GPEO	Mokdrill on 19.6.14	13600
	P-9/6.8.14	Purna Ch. Sethi, GPEO	Payment of Boat driver during flood 2014	20000
	P-16/10.8.14	Bharat Baliarsingh, E.O	Free kitchen in flood affected people at Sauria	5000
	P-17/12.8.14	Minaketan Rath, J.E	Transportation of SRC boat from Pipili Block and Kanas Block to destination point during 2014	10000
				48600
GGY	P-33/8.9.14	Susanta Ku. Pattanaik, Peon	Shifting of OSWAN room to main office	5000
	P-35/15.9.14	Purna Ch. Sethi, GPEO	By Election of Rengal G.P	3740

				8740
MGNREGS	P-10/27.12.14	Saroj Ku. Nanda, NREGA Asst	For public hearing	5000
				5000
ELECTION	P-1/15.4.14	Purna Ch. Sethi, GPEO	Sun shelter and supply of drinking water for 11 nos of polling booths during the General Election-14	64350
	P-4/1.1.15	Purna Ch. Sethi, GPEO	Payment of remuneration and copying charges to the ERO engaged in PRI Election	13547
				77897
		TOTAL OF P.S A/C.		177237

GOVT. A/C.

OAP	P-18/12.3.15	Tapan Chandra Das, SEO	Conduct of Bhirnakhayama Samarthya	15000
		Total of Govt. A/c.		15000
		Grand Total:		192237

Para 8.4 (ii) Details of outstanding advance of P.S A/c for the year 2012-13 as on 31.3.15:

Vr.NO/Date	Amount	To whom paid	Particulars	Remarks
74/18.9.12	150000.00	Sanjay Ku. Parida, GPTA	BNRGSK Building at Sujapur GP	MGNREGS
81/08.10.12	900.00	Suryanaryan Das, WEO	Training Programme for GSSK-2012	MGNREGS
125/28.08.12	2000.00	Amulya Ratna Behera, Boat Driver	Testing of Boat for flood-2012	CRF
80/13.12.12	50000.00	Ajay Ku. Pradhan, JE	Renovation & repair of staff qtr. At Delanga	MISC:
TOTAL:	202900.00			

Para 8.4 (ii) Details of outstanding advance of Govt. A/c for the year 2012-13 as on 31.3.15:

--NIL--

Para 8.5 (i) Advance outstanding for more than one year i.e for the year 2013-14 as on 31.3.15 (P.S A/C& Govt. A/c):

It would be cleared from the year wise break up of outstanding advance of PS account as on 31.3.15 a total sum of Rs.523500.00(P.S A/C RS.523500.00+ Govt.A/c Rs.0.00) is outstanding for more than one year i.e for the year 2013-14. As per Finance Deptt. G.O No.2221 dt. 08.03.2002 any advance amount remaining unadjusted without any valid reason for more than one year should be treated as a loss to the Auditee Institution and also to Govt of Odisha. Further as per Letter No. 15179 dt.28.09.13 of DLFA, Odisha the details of entire unadjusted advance statement. But the said information could not be made available to audit by the Local Authority till the close of audit. However basing on the advance position worked out by the last and present audit the entire unadjusted advance amount relating the year 2013-14 amounting to Rs.523500.00 is suggested for recovery from the advance sanctioning authority and the payees/advance holders as both are the solely responsible for such irregularities.

During Exit Conference the Local Authority has replied that steps will be taken for recovery. Hence para stands.

The details of such outstanding advance for 13-14 are furnished below.

Voucher No./Date	Amount	To whom paid	Purpose
63/21.10.13	244800.00	Amerendra Nayak, JE	Phailin-2013, CRF
86/22.10.13	271200.00	Amerendra Nayak, JE	Phailin-2013 (CRF)
48/23.08.13	5000.00	Tapan Kumar Das, SEO	RPS (Misc)
15/06.05.13	2500.00	Bibhuranjan Sethy, Jr.Clerk	Stationary(Misc)
Total:	523500.00		

Para 8.6 Details of previous out standing advance adjusted in respect of P.S A/c and Govt.A/c during 2014-15:

P.S A/C

Sl.No.	Name and designation of the advance holder	Reference to the Vr.No and date of payment of advance	Reference to the Vr.No and date of adjustment of advance	Amount of Advance adjusted	Name of Scheme
1	Swapneswar Pradhan, Driver	26.9.14	23.2.15	500	Misc
2	Biswomohan Pattanaik, J.E	28/23.06.12	25.11.14	200000	Misc
3	Purna Ch. Sethi, GPEO	15.12.14	21.1.15	10000	Misc
4	Ganeswar Sahoo, P.A	2013	J-1/1.9.14	438900	CRF
5	Ashok Ku. Gajendra, E.O	2013	J-2/1.9.14	416100	CRF
6	Ramchandra Hembram, E.O	2013	J-3/1.9.14	774600	CRF
7	Judhistir Parida, SI	2013	J-4/1.9.14	322800	CRF
8	Surya Narayan Das,WEO	2013	J-5/1.9.14	318600	CRF
9	Anirudha Swain, VLW	2013	J-6/1.9.14	392700	CRF
10	Anirudha Swain, VLW	2013	J-8/1.9.14	365100	CRF
11	Subash Ch. Jena, VLW	2013	J-7/1.9.14	694200	CRF
12	Rabinarayan Mohapatra,	2013	J-9/1.9.14	147900	CRF

S.I					
13	Tapan Chandra Das, SEO	2013	J-10/1.9.14	489900	CRF
14	Minaketan Rath, J.E	2013	J-11/1.9.14	306300	CRF
15	Ajay Ku. Pradhan, J.E	2013	J-12/1.9.14	441000	CRF
16	Bhagaban Rath, VLW	2013	J-13/1.9.14	657900	CRF
17	Rabindra Ku. Mohapatra, VLW	2013	J-14/1.9.14	369900	CRF
18	Prafulla Ku. Kar, VLW	2013	J-15/1.9.14	368700	CRF
19	Jayakrushna Mudra, VLW	2013	J-16/1.9.14	435300	CRF
20	Gopal Krushna Dalai, GPTA	2013	J-17/1.9.14	382500	CRF
21	Balabhadra Mahapatra, VLW	2013	J-18/1.9.14	316200	CRF
22	M/S Achyuta filling station, Beroboi	Dec-13	J-1/30.3.15	20000	TFC
				7869100	

Govt. A/c:

1	Laxmidhar Pradhan, Ex- VLW	121/14.7.10	M.R No.2648/14.4.14	5000	OAP/ODP(Cash refund)
2	Ram Chandra Hembram, VLW	14/6.5.09	From salary/13.11.14	9600	OAP/ODP
3	Ram Chandra Hembram, VLW	14/6.5.09	J-2/19.11.14	88400	OAP/ODP
4	A.K Rath, Ex-VLW	4/13.4.10	J-1/13.11.14	55000	OAP/ODP
5	Prasant Ku. Jena, SEO	265/18.8.11	J-1/24.2.15	34000	MDM
				192000	

Para 8.7- Non-maintenance of Advance Ledger and register of outstanding advance:

In spite of several instructions and objections issued by the last and previous audit, the advance ledger and register of outstanding advance as required under rule-42 and 43 of the Odisha Panchayat Samiti Accounting Procedure Rules-2002 have not been maintained in Form No-IX & XII in this panchayat samiti during the year under audit, which need be ensured forthwith in absence of such prescribed important registers, audit could not be able to work out the advance position in a short period. However the advance position has been worked out by the audit basing on the last audit report and present cash books relating to the year 2014-15

During Exit Conference the Local Authority has replied that "will be maintained". Hence para stands.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Dutta	Ex-In -charge BDO,Delang	Present at Kanas P.S.	260500.00
2	Sri Bibhu Ranjan Sethi	Jr.Clerk,Delanga P.S.	Delang P.S.	1250.00
3	Sri Sridhara Kumar Biswal	Ex-B.D.O., Delanga P.S.	Present at-Pipli P.S.	1250.00
4	Sri Tapan Das	SEO,Delang P.S.	Delang P.S.	2500.00
5	Sri Amarendra Nayak,Je	J.E, Delang	Delang P.S.	258000.00

PARA: 9 GRANTS

Delanga 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	154605021.64	129480029.17	284085050.81	134446337.00	31-03-2015	149638713.81	
	GRAND TOTAL	154605021.64	129480029.17	284085050.81	134446337.00		149638713.81	

Comments :

DETAILS OF GRANTS POSITION DURING 14-15 IS FURNISHED BELOW.

SL NO	Head of Account	OB as on 01.04.14 In Cash/Bank	In PL A/C	Receipts during the year 2014-15	Total	Expr during the year 2014-15	CB as on 31.03.15 In Cash/Bank	In PL A/C
1	2	3	4	5	6	7	8	9
I	Govt Grants							
1	Hon,TA,DA of Non-officials	116718	123510	367560.00	607788.00	333000.00	116718.00	158070.00
2	GP/PS Road(3rd SFC)	4685926	1113694	3500000.00	9299620.00	2825150.00	5360776.00	1113694.00
3	Rep of PS Bldg & Staff qtr	38053	499999		538052.00	188058.00	-150005.00	499999.00
4	Const. Of LAC Building	1216380	0		1216380.00		1216380.00	
5	Const. Of PHC/CHC Building	-274945	0		-274945.00		-274945.00	
6	Const of AWC Building	-439559	19975000		19535441.00	9815615.00	9719826.00	
7	MIP	1301875	0		1301875.00		1301875.00	
8	Spl Problem Fund	1428236	0		1428236.00	819147.00	609089.00	
9	IAY	56779003	0	46254000.00	103033003.00	45484950.00	57548053.00	
10	lay refund from G.P			41264.80	41264.80		41264.80	
11	MGNREGS	117954.5	0	219675.37	337629.87	465701.00	-128071.13	
12	MP LAD	2854928	0	575000.00	3429928.00	2743873.00	686055.00	
13	MLA LAD	9592153	3500000	1400000.00	14492153.00	6443006.00	8049147.00	
14	MOKUDIA	3738000	0	12220000.00	15958000.00	9127180.00	6830820.00	
15	GGY	16797191	0	17277412.00	34074603.00	12021355.00	22053248.00	
16	Relief work			3701180.00	3701180.00	82800.00	3618380.00	
17	CRF/FDR	-985117	0	0.00	-985117.00	2883422.00	-3868539.00	
18	13th FCA	13303250	0	10286422.00	23589672.00	8891406.00	14698266.00	
19	TFC G.P. GRANTS			11266328.00	11266328.00	11266328.00	0.00	

20	SGSY	1999270	0		1999270.00	2004282.00	-5012.00	
21	NRLM	3147360	0		3147360.00	10000.00	3137360.00	
22	OLM	282988	0	645765.00	928753.00	426279.00	502474.00	
23	Kitchen-cum-Store room	606766	0		606766.00		606766.00	
24	C C Road	4931104	0	14400000.00	19331104.00	7647269.00	11683835.00	
25	KL Grant	643828	0		643828.00		643828.00	
26	Cess Grants	300905	0		300905.00		300905.00	
27	PYKKA	540000	0		540000.00		540000.00	
28	Non-residential Building	101266	0		101266.00		101266.00	
29	IHHL	1012000	0		1012000.00	975200.00	36800.00	
30	Maint of Road & Bridges	1910828	0		1910828.00		1910828.00	
31	SDP	3200000	500000	800000.00	4500000.00	2413075.00	1286925.00	800000.00
32	Const of Statistical Building	812000	0		812000.00	797647.00	14353.00	
33	Hon,TA,DA of Non-officials(GP)	0	0	642880.00	642880.00	674658.00	-31778.00	
34	Devolution to G.P	0	0	5142542.00	5142542.00	5142542.00	0.00	
35	RGPSA GRANTS	0		300000.00	300000.00	150000.00	150000.00	
36	UNTIED FUND	0			0.00	374394.00	-374394.00	
37	Harischandra Yojana	0		440000.00	440000.00	440000.00	0.00	
38	Unclassified	-1337468.42	471925.56		-865542.86		-1337468.42	471925.56
	TOTAL	128420893.1	26184128.56	129480029.17	284085050.81	134446337.00	146595025.25	3043688.56
	G.total of grants	154605021.64						149638713.81

No Grants Register was maintained properly. Details of grants position could not be produced by the local authority to audit for verification. No correct grants position was furnished in the previous Audit Report as the cash book position was taken as grants position in the previous year 2013-14. However from the available records , cash books & previous Audit Report the grant statement is prepared in the present audit .

It would be noticed from the above grants statement that a huge amount of Govt. grants to the tune of Rs195754360.84 is lying unspent without proper utilisation of the same since long which defeats the very purpose of the grants for which those are sanctioned. The reason of non-utilisation of huge Govt. Grants was asked through Audit objection statement, the local authority has furnished no reply in this regard. Steps may be taken to utilise the same with approval of the sanctioning authority & compliance reported to audit.

PARA 9.2 DIVERSION OF FUNDS

Sl.no	SCHEME DIVERTED FROM	SCHEME DIVERTED TO	AMOUNT INVOLVED	remarks
1	CRF(Calamity Relief Fund)	IAY	8483000.00	
2	Other Grants	IAY	100000.00	
3	OAP/ODP/NOAP/MPY	IAY	4151252.00	
4	FC GRANTS	IAY	805358.00	
5	OAP/ODP/NOAP/MPY	Other Grants	2476000.00	
5	FC GRANTS	Other Grants	31020.00	

		total	16046630	
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MGNREGS TO MISC

MISC TO PHILINE relief

MISC. TO HON./TA/DA

GP BUILDING

TOTAL

It would be seen from the above statement that grants have been diverted from the available funds Misc Cash Book to the OTHER A/C to the

tune of 16046630..... in violation of the Rule 10 of the PSAP Rules,2002 which is highly irregular and the BDO is suggested to take immediate steps for early recoupment of the above amount from the proper quarters & compliance reported to audit. Till the recoupment of the above diverted amount a sum of Rs .16046630..... Is held under objection.

“Due to some unavoidable circumstances like Pallisabha, Gramasabha, Technical Sanction of Higher Authority and receipt of funds at the last month the amount shown unspent. However steps have been taken to spend the amount.

During Exit Conference the Local Authority has replied that will be recouped. Hence para stands.

PARA: 10 UTILISATION CERTIFICATE

Delanga 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	137832128.00	134446337.00	272278465.00	164680847.00	31-03-2015	107597618.00	O.B. of U.C 292437149.6 -Unspent Grants 154605021.6
	GRAND TOTAL	137832128.00	134446337.00	272278465.00	164680847.00		107597618.00	

Comments :

U.C SUBMITTED DURING 2014-15 OF DELANGA P.S			
SCHEME	L.NO/DATE	YEAR OF U.C	U.C AMOUNT
IAY	2152/17.11.14	2010-11	435000
IAY		2011-12	30000
IAY		2012-13	654000
IAY		2013-14	1106000
IAY	2414/15.12.14	2013-14	8226000
IAY		2014-15	4221000
IAY	1914/8.12.14	2013-14	13926602
IAY		2013-14	135000
IAY		2014-15	5393500
IAY		2014-15	6000
IAY	199/19.1.15	2010-11	1010000
IAY		2011-12	30000
IAY		2012-13	1487000
IAY		2013-14	1811000
IAY		2014-15	616000
IAY	528/27.2.15	2010-11	540000
IAY		2012-13	400000
IAY		2013-14	20000
IAY		2014-15	535000
IAY	1743/29.9.14	2010-11	420000
IAY		2011-12	523000
IAY		2012-13	917000
IAY		2013-14	1132000
SPL. C.C ROAD	533/22.4.14	2010-11	888533
SPL. C.C ROAD		2011-12	2900000
SPL. C.C ROAD		2012-13	500000

SPL. C.C ROAD		2013-14	2100000
SPL. C.C ROAD	951/10.7.14	2012-13	546178
SPL. C.C ROAD		2013-14	903754
SPL. C.C ROAD	1813/10.10.14	2012-13	438624
SPL. C.C ROAD		2013-14	500000
SPL. C.C ROAD	2153/17.11.14	2013-14	269347
SPL. C.C ROAD	196/19.1.15	2013-14	1390425
SPL. C.C ROAD	526/27.2.15	2012-13	300000
SPL. C.C ROAD		2013-14	276851
SPL. C.C ROAD		2014-15	1400000
13TH FCA	531/27.2.15	2011-12	1592000
		2012-13	1687898
		2013-14	1910828
		2013-14	1800000
GGY	534/22.4.14	2008-09	286512
		2009-10	2315000
		2010-11	535000
		2011-12	1207823
		2012-13	1454958
		2013-14	2356948
	933/8.7.14	2012-13	607378
		2013-14	1007867
	1741/29.9.14	2012-13	195042
		2013-14	1231644
	1813/10.10.14	2013-14	251549
	2154/17.11.14	2012-13	473974
		2013-14	519729
	197/19.1.15	2012-13	250000
		2013-14	2218880
	527/27.2.15	2012-13	40000
		2013-14	10000
		2014-15	1786872
3rd SFC	535/22.4.14	2013-14	1046830
	534/22.4.14	2013-14	730286
	1081/25.7.14	2012-13	3457324
Spl. Problem Fund	2194/17.11.14	2010-11	1000000
		2011-12	1500000
		2012-13	100000
		2013-14	150000
	534/27.2.15	2012-13	100000
		2013-14	300000
Spl. Dev Programme	533/27.2.15	2013-14	200000

	2148/17.11.14	2012-13	3000000
MPLAD	2150/17.11.14	2010-11	500000
		2011-12	3550000
		2012-13	1500000
		2013-14	1450000
	532/27.2.15	2012-13	400000
		2013-14	350000
MLALAD	2147/17.11.14	2010-11	2000000
		2011-12	800000
		2012-13	3400000
		2013-14	4150000
	535/27.2.15	2010-11	350000
		2013-14	450000
MOKUDIA	536/22.4.14	2010-11	300000
		2011-12	225000
		2012-13	982000
		2013-14	2100000
	930/9.7.14	2011-12	45000
		2012-13	82000
		2013-14	60000
	1742/29.9.14	2011-12	20000
		2012-13	71000
		2013-14	730000
	2151/17.11.14	2013-14	170000
	524/27.2.15	2011-12	29000
		2012-13	400000
		2013-14	1920000
AWC	532/22.4.14	2012-13	973230
	932/8.7.14	2012-13	148265
	198/19.1.15	2012-13	1431004
		2013-14	4356161
	525/27.2.15	2012-13	196321
		2013-14	1504423
FDR	853/21.6.14	2013-14	118000
	852/21.6.14	2013-14	26570700
RGSY	2424/17.12.14	2012-13	490800
RGPSA	2423/17.12.14	2012-13	150000
Block Stastical Office Building	1744/29.9.14	2013-14	380247
	195/19.1.15	2013-14	43173
Devolution Fund SFC Z.P Share	2267/28.11.14	2013-14	1500000
	1080/25.7.14	2012-13	909000

		2011-12	909000
		2013-14	231000
Devolution Fund P.S Share	2475/23.12.14	2012-13	1000000
		2013-14	1215099
SGSY Infrastructure	952/10.7.14	2009-10	1246000
		2010-11	577305
IHHL under NBA	2375/10.12.14	2013-14	257600
MGNREGS	535/22.4.14	2013-14	527363
FDR	1079/25.7.14	2003-04	800000
		2006-07	1800000
			164680847

ABSTRACT OF UC SENT		
	2009-10	6447512
	2010-11	8555838
	2011-12	13360823
	2012-13	28742996
	2013-14	93615306
	2014-15	13958372
	TOTAL	164680847

YEAR WISE BREAK-UP OF OUTSTANDING UC

Year wise break-up UC could not be given due to non availability of UC registers and as well as figure not in previous audit report the actual position of UC couldn't be done.

However, basing on the available record and register the Year wise break-up of U.C. Position is furnished below.

	2009-10	3427512
	2010-11	4054338
	2011-12	9860823
	2012-13	28742996
	2013-14	29450606
	2014-15	32061343
	TOTAL	107597618

107597618

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - loss of fund due to drawal from bank without any execution of work
<p>During course of audit ,it was seen that an amount of Rs 92780.00 has been drawn by one Sri Debendra Swain from Uco bank A/C no 2856 on dated 13.9.14 vide cheque no 268515/12.9.14 but not booked in the cash book. On quarry no amount could be found in Cheque issue register and no such executant was available in Works register of Block.</p> <p>On verification by the local authority in bank , they were confirmed regarding drawal of cash in cheque against any project. So Rs 92780.00 has been has been treated as loss of fund .</p> <p>However The local authority has recovered the said amount Rs 92780.00 from the Ex-Cashier Sri Purna Ch. Biswal vide MR no 2696/02.3.16</p>

PARA: 12 LOSS OF STOCK & STORE

12.1 - Non Realisation of cost of cement																																						
<p>As per para 14.2 of previous Audit report no 66682/14-15 for the year 2007-08 and 2013-14 ,it was seen that during 2007-08 a sum of Rs 1150840.00 has been spent towards purchase of 5560 nos of bags of cement .But the stock register/issue register, concerned purchase file ,concerned works case records in which the cement issued couldn't be produced to previous audit for verification .</p> <p>The above said records also couldn't be produced to present audit for the year 2014-15 for verification</p> <p>On verification of the Manual cash books for the year 2007-08, trial balance of the PAMIS cash book FY 2007-08 to 13-14 and financial statement of the previous audit reports it was ascertained that only Rs 276870.00 (07-08) +Rs 92250.00 (08-09) = Rs 369120.00 has been realised towards cost of cement during the year 07-08 and 08-09. Balance cost Rs 1149146-369120=Rs 780026.00 has not been realised towards cost of cement. In absence of stock register, issue register and list of works case records in which cements were issued, purchase file and basing on the realisation of cost of cement as per cash book and previous audit report Rs 780026.00 has not been realised towards cost of cement which is treated as loss of funds / loss of stock and store. For such loss of Rs 780026.00 Sri Srikanta Dash Ex- BDO is solely responsible and needs recovery.</p> <p>Details of Purchase as per previous report</p> <table border="1"> <thead> <tr> <th>cash book</th> <th>vr no/Date</th> <th>Amount</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>SGRY</td> <td>35 to 40 /27.04.07</td> <td>500588</td> <td>Paid to Ultratech Cement Company Ltd for Supply of GGY cement</td> </tr> <tr> <td>MP LAD</td> <td>04/27.04.07</td> <td>75050</td> <td>-do- for supply of 18 MT cement</td> </tr> <tr> <td>SGRY</td> <td>152/15.11.07</td> <td>81754</td> <td>-do- for supply of 400 bags of cement</td> </tr> <tr> <td>GGY</td> <td>29/01.11.07</td> <td>81754</td> <td>-do- for supply of 400 bags of cement</td> </tr> <tr> <td>GGY</td> <td>49/29.01.08</td> <td>410000</td> <td>-do- for supply of 400 bags of cement</td> </tr> <tr> <td>Total</td> <td></td> <td>1149146</td> <td></td> </tr> </tbody> </table> <p>DETAILS OF REALISATION OF COST OF CEMENT IS FURNISHED BELOW.</p> <table border="1"> <thead> <tr> <th>Realisation voucher no/Date</th> <th>Cement qty</th> <th>Cost realisation</th> <th>CR No</th> <th>Executant</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	cash book	vr no/Date	Amount	Particulars	SGRY	35 to 40 /27.04.07	500588	Paid to Ultratech Cement Company Ltd for Supply of GGY cement	MP LAD	04/27.04.07	75050	-do- for supply of 18 MT cement	SGRY	152/15.11.07	81754	-do- for supply of 400 bags of cement	GGY	29/01.11.07	81754	-do- for supply of 400 bags of cement	GGY	49/29.01.08	410000	-do- for supply of 400 bags of cement	Total		1149146		Realisation voucher no/Date	Cement qty	Cost realisation	CR No	Executant					
cash book	vr no/Date	Amount	Particulars																																			
SGRY	35 to 40 /27.04.07	500588	Paid to Ultratech Cement Company Ltd for Supply of GGY cement																																			
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Total		1149146																																				
Realisation voucher no/Date	Cement qty	Cost realisation	CR No	Executant																																		

GGY 71/31.3.08	400	82000	689/07-08	Trinatha Pattanaik,
GGY 62/20.3.08	400	82000	687/07-08	Arjuna Pradhan
GGY 65/27.3.08	180	36900	709/07-08	Kapila Samntaray
GGY 64/27.3.08	340	69700	567/07-08	Debadasa Panda
SGRY 222/5.2.08	30	6270		
TOTAL		276870		
GGY 3/23.4.08	260	53300		Sankara Samantaray
GGY 12/29.4.08	190	38950	717/07-08	Purna Ch Pradhan
TOTAL		92250		
G. TOTAL		369120		

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikanta Dash, Ex-BDO	Ex-BDO, Dalanga P.S., Retd	present at- Labanya Vihara, Near Xavier school, Behind Gundicha mandir, Puri-2	780026.00

PARA: 13 AUDIT OF RECEIPTS

13.2 - Book of drawal amount of Rs. 21332.00 But not taken to cash book osp-13

While checking the book of drawal, bill register with reference to cash book (staff salary)

For the year 2014-15, it is found that a sum of Rs. 21332/- has been drawn and credited to their

Personal account but not taken to cash book.

Bill no/date	Particular	Amount
119/14-15/26.8.14	RACP Arrear of Sri. S. Mishra, Sr. clerk	19999
67/14-15/22.8.14	Incremental Arrear of P.C. Kar and B. Rath for 1.7.14 to 31.7.14	1333
	Total	21332

The reason of non-taken to cash book may be clarified to audit.

In response to audit objection statement the local authority has replied that "Will be entered in the cash book of the year 2015-16".

Till then the amount of Rs. 21332/- is held under objection.

During Exit Conference the Local Authority has replied that "will be taken to Cash Book in 20015-16" . Hence para stands .

13.3 - Excess amount taken to receipt side of the cash book. osp-34

i)Wrongly taken as receipt in MLALAD cash book

on 24.5.14 Rs 289027.00

on 21.4.14 Rs 340551.00

ii) IAY cash book

on 28.8.14 Rs 4151757.00 (Diversion from OAP ,taken in cash book double on 28.8.14 and on 31.3.15)

iii) Misc Cash book

Rs 23000.00 has been taken in receipt side of misc cash book ,bill no 158/14-15 2nd time in MISC (Previously taken in Staff salary cash book)

These above amount may be rectified and produced to audit for verification.

In response to audit objection statement the local authority replied that "Rectification will be made during the year 2015-16".

PARA: 14 AUDIT OF EXPENDITURE

14.1 - STAFF POSITION

P

STAFF POSITION of Delang P.S.	Category	Sanctioned strength	Staff in position	Vacancy
1	BDO	1	1	0
2	ABDO	1	1	0
3	Head Clerk	1	1	0
4	Progress Assistant	1	1	0
5	GPEO	1	1	0
6	SEO	1	1	0
7	AFO	1	1	0
8	CEO	1	0	1
9	WEO	1	1	0
10	Asst. Engineer	1	0	1
11	Jr. Engineer	2	1	1
12	VLW	18	15	3
13	Sr Clerk	3	2	1
14	Jr. Clerk	1	1	0

15	Addl. Programme Officer(NREGA)	1	0	1
16	Computer Programmer	1	1	0
17	Addl.Computer Programmer	1	1	0
18	Jr.Engineer (RWSS)	1	1	0
19	MGNREGA ASSISTANT	2	1	1
20	DEO(WEO SECTION)	1	1	0
21	Grama Panchayat Technical assistant	2	1	1
22	Grama Rozagara sevak	18	13	5
23	Driver	3	1	2
24	Peon	2	1	1
25	Night Watchman	1	1	0
26	RWSS khalasi/helper	5	5	0
	TOTAL	72	54	18

14.2 - Payment of Electricity dues towards PWS point. OSP-60

From the available records and statement of JE RWSS (Block) , it is known that the following of PWS point was running for supply of drinking water to P.S. area .

As per Letter Lr no 14608/9.9.14 of PR Deptt. The PWS points should be supplied water in 4 hours per day(2hours morning,2 hours in afternoon). So log book of details consumption of electricity of boring point may be produced to audit for verification .

The details of payment in bill and admissible is given here under .

Name of the PWS point	Vr No/date	Bill no/date	Period of billing and no.of days	wattage of the pumping machinery in kilowatt	No of units billed for the period	No of units admissible as per Lr no 14608/9.9.14	excess units billed (6-7)	Rate per unit	Excess energy charges paid (8x9)	month
1	2	3	4	5	6	7	8	9	10	
Sauria	8/16.4.14	FED-00014 51853	31.00	6	2367.8	744	1623.82	5.4	8768.6496	14-Mar

Ramchandrapur	25/16.7.14	FED-00020 50444	30.00	9.6	3294	1152	2142	5.4	11566.8	14-Jun	2 type
Sripurusotam		FED-00020 50474	30.00	5	689	600	89	5.4	480.6	14-Jun	
Abhayamukhi		FED-00020 50475	30.00	9.5	2499	1140	1359	5.4	7338.6	14-Jun	
Dhankera-II	85/17.8.14	FED-00022 85429	31.00	5	4446	620	3826	5.4	20660.4	14-Jul	
Ramchandrapur	105/20.9.14	FED-00025 06814	31.00	9.6	1961	1190	770.6	5.4	4161.24	14-Aug	
TOTAL									52976.29		

During Exit Conference the Local Authority has replied that Dues paid as per bill submitted by J.E, CESU if audit feels excess payment may be recovered from CESU. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Miss Swagatika Pradhan	JE,RWSS	Delanga P.S	17659.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	17658.00
3	Sri Kartik Sethi,HC	Ex-H.C,Delang	At Tahasil, Delanga	17659.00

14.3 - IRREGULAR ADJUSTMENT OF MDM ADAVANCE osp-58

Adjustment Voucher no -J-1/24.2.15 against advance paid to Sri Prasant Ku. Jena, Ex-SEO vide Vr.No 265/18.8.11 of MDM cash book of Rs. 34000/-.

Ref- MDM Correspondence File No-XIX-13/2013.

Details of vouchers adjusted shown

Sub.Vr.No	Amount	Particulars	Date of commencement
1	3200	Hire charges of car , Debendra Pradhan,Driver car No.OIX-7444 for Singhberhampur,Rengal, Harirajpur GPs	3.1.08, 4.1.08 & 4.2.08
2	3800	Do- , for Dhankera, Abhyamukhi, Jenapur GP	6.7.08,7.7.08, & 2.12.08
3	5000	Do- , for Beraboi, Arisal, Muninda, Gualipada,kothabada.	26.3.11,5.4.11,1.7.11,18.7.11,23.7.11 & 21.8.11
4	11500	Paid to Pramod Ku Rath Jayadurga Tent house.Delang 1500- hire charges of Dari, Mike for workshop

		10000- 200 meals @50.00 for workshop	
5	500	Paid to Sasi printers Flex print
6	10000	Paid to Niladri printers ,Puri towards ,cost of cover file, pen, writing pad ,guardfile
total	34000		

It was seen that sub vouchers were not passed for adjustment by the BDO except his one date less signature on the abstract of the sub vouchers.

Amount spent during 2008 were adjusted against advance paid on 18.8.11 in respect of sub voucher 1 & 2 . Vide sub voucher no 3 only journey shown performed on 21.8.11 was relating after payment of advance , which is highly irregular as there was no bar to make it encashed if journeys were made actually. But it is also a fact that no tour diary was submitted by Sri P.K.Jena Ex-SEO to establish his journey. Again Sri Jena by his designation is not competent enough to make journey by car as he is entitled to perform journey by public conveyance or by his own motor cycle with prior approval of the authority.

All such expenditure was shown made for MDM Programme (monitoring and mobilization) but no evidence of such programme could be made available to audit due to date in any sub voucher no 4 to 6 , place and performance also neither recorded elsewhere or supported by any photography/video graphy as the case may be of the workshop if done at all.

No attendance of participants , acknowledgement against distribution of pen, writing pad cover file also could be made available in file or supplied on query through objection statement. Adjustment of advance after lapses of 3.5 years of payment and presentation of expenditure prior to payment of advance is also highly irregular and strictly objectionable. Again though Rs 10000.00 shown spent towards 200 meals also can not be considered genuine in absence of any attendance register or certificate by competent authority. No any report on said workshop on monitoring MDM programme was furnished to sanctioning authority showing proper appropriation of funds.

Under the facts and observation given above , it has been concluded that Rs 34000.00 has not been actually utilized for the purpose for which it was sanctioned rather availing the sanction of the amount it was misutilised/ spent otherwise as the case may be on submission of fabricated vouchers and in other hand very purpose of the grant was availed on official capacity by misleading the system.

In this context though matter was queried through objection statement the local authority failed to supply/produce the relevant papers/ documents to establish the expenditure on bonafied manner. As it is a loss to the Govt. money ,the same need be recovered from Sri P.K. Jena Ex-SEO .

The following officials are held responsible.

1. Sri Sridhar Biswal, Ex-B.D.O Who sanctioned the advance and passed the voucher
2. Sri Prasant Kumar Jena, Ex-SEO who submit the fabricated /false voucher for adjustment of advance
3. Sri Sri Kartika Sethi, H.C who passed the voucher for as accountant

During Exit Conference the Local Authority has furnished no comments. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sridhara Kumar Biswal	Ex-B.D.O., Delanga P.S.	Present at-Pipli P.S.	11333.00
2	Sri Kartik Sethi,HC	Ex-H.C,Delang	At Tahasil, Delanga	11333.00
3	Sri Prasanta Kumar Jena,SEO	Ex-SEO,Delanga P.S.	Now,Deputy Collector-cum-Land Acquisition Officer,Puri	11334.00

14.4 - Excess amount drawn from bank than the amount booked in cash book osp-13-14,16

While tracing the deposit / drawal of Mokudia / MLALAD/ MPLAD with reference to cash book and pass book it was found that a sum of Rs. 30051/- has been excess drawn from the bank than the amount booked in cash book.

Vr.No./Date	Ch.No./Date	Scheme	Particulars	Amount drawn in pass book	Amount booked in cash book	Excess
p-25/25.8.14	260769/25.8.14	Mokudia UCO- 7710	Maheswar Pradhan Rs.30000	70000	40000	30000

			Prasanna Ku Barala Rs. 10000 towards const. Of mokudia			
p-36/6.8.14	257259/6.8.14	MLALAD UCO-8194	Ramesh Ch. Tripathy towards renovation of Panchayat Tank at Abhyamukhi	182398	182381	17
p-3/15.7.14	257329/15.7.14	MPLAD UCO-8195	Minaketan Rath towards const. Of C.C road	281559	281525	34
Vr.No11/18.7.14	264117/18.7.14	UCO-2856	Bhagaban Rath, Const. Of AWC building	144503	144486	17
						30068

The excess amount drawn from bank may be clarified to audit

In response to audit objection statement the local authority replied that 1. "Although Rs.30000/- has been paid to Kanhu Charan Das vide Mokudia C.R No.11/13-14 it has been wrongly omitted in the cash book. It will be entered in the year 2015-16 and Rs 68.00 Will be recovered from the executants".

Till then the amount of Rs.30051/- is held under objection including recovery of Rs 68.00

During Exit Conference the Local Authority has furnished no comments. Hence para stands

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kartik Sethi,HC	Ex-H.C,Delang	At Tahasil, Delanga	34.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	34.00

14.5 - Excess amount paid to the beneficiaries than the sanction amount NFBS OSP-15

While checking the sanction order of NFBS w.r.t vouchers for the year 2014-15, it is found that Rs. 20000/- Has been paid excess to the beneficiaries than the sanction amount.

Name of beneficiary	Sanction order No.	Sanction amount	Vr.No/Date	Amount paid	Excess	A/c No. Of beneficiary
Jamuna Dei W/o- Ananta Sethi Vill- Panchupalla	1759/29.9.14	10000	p-9/28.10.14	20000	10000	076610100018291
Uttam Dei, W/-Rabindra Sahu, Vill- Panchupalla	1759/29.9.14	10000	p-9/28.10.14	20000	10000	076610100035748
					20000	

Excess payment of Rs. 20000/- may be clarified to audit.

In response to audit objection statement the local authority replied that "Action will be taken after proper verification". Hence the amount of Rs. 20000/- is suggested for recovery.

During Exit Conference the Local Authority has replied that Realised vide M.R.No.13 / 270 Dt.25.04.16. But the cash book for the month of 4/16 was not shown at the time of exit conference . Hence para dropped.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	5000.00
2	Sri Pradeep Kumar Nayak	ABDO ,DDO,Delang	Delanga	5000.00
3	Sri Kartik Sethi,HC	Ex-H.C,Delang	At Tahasil, Delanga	5000.00
4	Sri Tapan Das	SEO,Delang P.S.	Delang P.S.	5000.00

14.6 - Non Production of OAP acquittance rollosp-15

On checking of OAP cash book, it was seen that Rs 55000.00 has been shown adjustment of advance towards OAP of payment of Sujunpur G.P. for the month 4/10(13.4.10) vide JV 1/13.11.14 but the said disbursement/acqittance roll of OAP has not been produced to audit for verification.

In response to audit objection the local authority replied that "Produced", but actually the said acquittanace of Sri A.K Rath, Ex-VLW was not produced to audit.

Hence the same may be produced to next audit. Till then Rs 55000.00 is kept under objection.

During Exit Conference the Local Authority has replied that The Aquittance has submitted to the Vigilance and after receiving the acquittance will be produced to next Audit. Hence para stands.

14.7 - Excess Distribution relief Rice and cash for Dal during Philine-2013 osp-32,33

On checking of adjustment vouchers/acquittance of Cash for dal and Rice during philine2013, it was seen that A sum of Rs 900.00 towards cost of dal and Q 9.25 of rice have been shown distributed in excess due to calculation mistake during Philine-2013.

Hence excess payment of Rs 900.00 and cost of rice of 9.25Q @2500.00/qtl=23125.00 needs recovery.

The details are given below.

VR NO	Date	Amount Adjusted	Rice distributed in Quintal	Name	G.P.	No of beneficiaries shown paid	Rice Actual Distributed @25KG /Family	Cash for Dal Actual disburshed @300/per family	Excess rice shown in Quintal	excess cash
J/7	01.9.14	694200	580	Subash Ch Jena,VLW	Arisal	2314	578.5	694200	1.5	
J/3	01.9.14	417600	348.25	Ram ch Hembram,VLW	Chainpur	1392	348	417600	0.25	
J/1	01.9.14	438900	366	Ganeswar Sahoo,VLW	G.Matiapada	1463	365.75	438900	0.25	
J/2	01.9.14	416100	347.5	Ashok kumara Gajendra	G.Motari	1387	346.75	416100	0.75	
J/9	01.9.14	147900	124	Rabinarayan Mohapatra,VLW	Gualipada	493	123.25	147900	0.75	
J/15	01.9.14	368700	308.5	Prafulla ch Kara,VLW	Harirajpur	1229	307.25	368700	1.25	

J/16	01.9.14	435300	363	Jayakrushna Mudra,VLW	Jenapur	1451	362.75	435300	0.25	
J/6	01.9.14	392700	328	Anirudha Swain,VLW	Kalyanpur	1309	327.25	392700	0.75	
J/3	01.9.14	357000	298.25	Ram ch Hembram,V LW	Muninda	1190	297.5	357000	0.75	
J/18	01.9.14	316200	264	Balabhadra Mohapatra, VLW	Rengala	1054	263.5	316200	0.5	
J/5	01.9.14	318600	265.75	Suryanarayan Das,WEO	Singha berhampur	1062	265.5	318600	0.25	
J/4	01.9.14	322800	270	Yudhisthir Parida,SI	Sri Purusottampur	1076	269	322800	1	
J/14	01.9.14	369900	308.5	Rabindra Ku Mohapatara, VLW	Sujunpur	1233	308.25	369900	0.25	
J/11	01.9.14	306300	256	Minaketan Ratha,JE	Sauria	1021	255.25	306300	0.75	
J/10	01.9.14	489900	408	Tapana ch Das,SEO	Sauria	1632	408	489600	0	300
J/12	01.9.14	441000	367	Ajaya Kumara Pradhan,JE	D.Kothabada	1468	367	440400	0	600
TOTAL		5378400	5202.75			17928	5193.5	5378400	9.25	900

Total cost of Rice of 9.25 qtl @ 2500/Qtl market price = 23125.00 + Dal Rs 900.00=24025.00 needs recovery.

In response to audit objection statement the local authority replied that "Intimated to concerned E.O and J.E". Hence the objection stands and Rs 24025.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that Notice to be issued to the persons of other establishment and will be recovered from salary of this Establishment. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	600.00
2	Sri Tapan Das	SEO,Delang P.S.	Delang P.S.	600.00
3	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1875.00
4	Sri Rabindra Ku Mohapatra	VLW,Delang	Delanga PS	2500.00
5	Sri Yudhisthir Parida SI	SIS	Delang P.S	2500.00
6	Sri Surya Narayan Das,WEO	WEO,Delang	Delanga P.S	625.00
7	Sri Balabhadra Mohapatra	Ex-VLW,Delanga	Delanga P.S	1250.00
8	Sri Ramachandra Hembram	VLW,Delang	Delanga PS	2200.00
9	Sri Anirudha Swain,VLW	VLW,Delang	Delanga PS	1875.00
10	Sri Jayakrushna Mudra	VLW,Delang	Delanga P.S	625.00
11	Sri Prafulla ch Kar	VLW,Delang	Delanga PS	3125.00
12	Sri Ashoka Kumar Gajendra	VLW,Delang	Delanga PS	1875.00
13	Sri Ganeswar Sahoo,PA	PA,Delang PS	Delanga PS	625.00
14	Sri Subash Ch Jena,	VLW,Delang	Delang	3750.00

14.8 - Non-Production of vouchers of TFC cash book

After several verbal request and issue of objection statement the local authority could not be produced the following vouchers to audit for verification.

The same may be produced to next audit for verification. Till then Rs 887348.00 is kept under objection.

vr no	Date	Amount	CR no	Name	Particulars
7	29.5.14	25669		Cesu, march/14	
12	12.6.14	14750		bikash patasani	Repair of AC and etc
13	04.7.14	66904		Cesu,pump house	
14	04.7.14	36932		CESU, Hariraj pur Pump house	
16	15.7.14	750		repair of AC	
19	18.7.14	3100		Refilling of catrige	
29	06.8.14	55902		FEDCO,PUMP HOUSE	
37	26.8.14	49626		Cesu,pump house	
40	17.9.14	349500		hire charges, water supply 8 nos	
41	17.9.14	167250		hire charges, water supply 4 nos	
56	25.1.14	35323		CESU,Pumphouse aug/14	
57	25.10.14	27803		CESU,FEDCO,Pump house,aug/14	
21	25.11.14	27370		CESu	Sep-14
22	25.11.14	26469		FEDCO,PUMP HOUSE	Sep-14
		887348			

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During Exit Conference the Local Authority has replied that will be complied. Hence para stands.

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14.9 - IRREGULAR DEDUCTION OF WORK CONTINGENCY FROM THE WORK BILLS OF DEVELOPMENT FUNDS POM PAGE NO 8

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In course of checking paid vouchers of different subsidiary cash books under PS A/C for the year 14-15 , it was seen that a total sum of RS 533536.00 was found to have been deducted from the works bills of different development funds towards work contingency by way of adding the same in the work bill. But there is no such provision in any schematic guidelines or OPWD code. As a result less work was executed to that extent in the concerned schemes which is highly irregular and objectionable. Clarification in this regard was sought for through audit objection statement.

In response to audit objection statement issued on the score the BDO replied that " Due to insufficient staff in the office, two DLR staff have been engaged in the office and due to insufficient fund received from Govt. Towards contingency it have been deducted to maintained the above expenditure as per P.S.approval" According to the reply of local authority no PS resolution was produced to audit for verification. Hence the reply of local authority is not sufficient to waive the objection.

Hence the total amount of RS 533536.00 is held under objection till the compliance reported to audit.

During Exit Conference the Local Authority has replied that "To meet the emergent need of Office Expenses Govt. has not been provided sufficient allotment to meet the Emergency requirement. The Samiti has approved deduction of W.C. from the work bill. Besides that emergent public works are done out of W.C with prior- approval of Samiti. Hence Para stands.

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PARA: 15 AUDIT ON WORKS

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15.1 - IRREGULARITIES ON WORKS

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<p>i) Some cases sanction order of the project could not be attached to the works case record. This should be ensured.</p> <p>ii) No photography/ video graph of the project before execution, during execution and after completion with display board could be available at all in any works case record. This was highly irregular. The Photograph attached to the case record only shows the transparency board without project. The photo graph of the project should contain the transparency board with project (road/Building) and the scenery of the sides. This should be ensured positively.</p> <p>iii) No follow up action has been taken to complete the project within the time limit provided by the local authority. For which extra cost of cement/materials/extra cost of labour were paid which was a loss of fund.</p> <p>iv) No J.E has filled up the "Index" portion of the M.Bs indicating the name of work, estimated amount, date of commencing and completion of the work.</p> <p>v) J.Es were used with more than 2 M.Bs, after full use of M.B, further M.B may be issued.</p> <p>vi) The materials purchase bills were not kept with some case records in respect of the works executed departmentally.</p> <p>vii) Works check registers have not been maintained scheme wise during the year under audit.</p> <p>viii) No record has been maintained for complete transparency of the utilisation of the funds.</p> <p>ix) In some cases No land records could be available in the case records of MLALAD and MPLAD, spl.problem fund, which should be ensured before issue of work order</p> <p>x) Completion certificate was not attached in the case record, which should be ensured.</p> <p>xi) In case departmental work order, the reason of non issue of VLL was not written in the note sheet, which may be ensured.</p> <p>xii) The Voucher No. and date was not written in the duplicate copy of vouchers which was kept in works case records, this should be ensured forth with.</p> <p>xiii) Undertaking from the executants was not obtained for repairing of cc road in case of any deterioration /damage within 5 years as the longevity of cc road is 30 years, this should be ensured forth with.</p> <p>xiv) As per Govt.Order 4074/PR Dt 7.2.13 regarding cc roads, Width of road shall be 3mtr to 3.5 mtr with expansion joint of each 5 mtr interval, used of plate vibrator, used of 8-10 tons roller for sub base for >10 mtr road, provision of 7 days curing minimum. This should be observed for better achievement.</p> <p>xv) In some cases of CC road sand sub base was done without centering/shuttering also cutoff wall was not done. This should be ensured for better achievement.</p> <p>xvi) Signature of the Executants was not done in the M.B. towards agree with measurement.. This should be ensured</p> <p>xvii) No latrine was constructed or insisted to construct in IAY house as per the guide line of IAY, this should be ensured.</p> <p>xviii) No muster roll has been maintained in support of labour payment except NREGS This should be ensured</p>

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15.2 - Excess payment on works osp 42

1.Name of the work: AWC Bldg at Bidurpur, Sripurusottampur

C.R. No 393/13-14 , E. Cost: 500000.00 ,Scheme:AWC

Executants: /Name of the J.E. :Sri B.M.Pattanaik ,JE

1/R , Vr No. 88.../ Date 01.12.14 ,Rs 224645.00 ,M.B. No- 8/14-15, page 139-154

On checking of the above case record with reference to estimate and connected M.B., it was seen that the pedestal of column was constructed in pyramidal shape and is called a frustum of a pyramid and the formula of volume of a frustum of pyramid is $(A+B+ab)/3 \times h$, where a=Side of Lower part ,b= side of Upper part, A=Area of Lower part, B=Area of Upper Part ,h=height . But the measurement has been done by adoption of erroneous formula for volume of pedestal of a column $(A+B)/2 \times h$ instead of actual formula $(A+B+ab)/3 \times h$. So a sum of Rs 1296.00 has been paid in excess towards construction of a pedestal of a column as calculated below needs recovery.

At MB page-147 , RCC M-20

For Column footing $9 \times (4' \times 4' + 1' \times 1')/2 \times 9'' = 57.37 \text{ cft} = 1.624 \text{ cum}$

Actual admissible for

Column footing $9 \times (4' \times 4' + 1' \times 1' + 4' \times 1')/3 \times 9'' = 47.25 \text{ cft} = 1.337 \text{ cum}$

Excess shown $1.624 - 1.337 = 0.287 \text{ cum}$

Excess paid for $0.287 \text{ cum} @ 4516.20/\text{cum} = \text{Rs } 1296.00$ needs recovery .

In response to audit objection statement the local authority replied that " Will be recovered from S.D" .Hence the local authority agreed to recovered amount and the objection stands and Rs 1296.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	648.00
2	Sri Biswa Mohan Pattanaik,JE	J.E ,Delang P.S.	Delang P.S.	648.00

15.3 - Excess payment on works osp 42,43

Name of the work:AWC Bldg at Ankoi

C.R. No36/12-13 , E. Cost:500000.00 ,Scheme: AWC

Executants: /Name of the J.E. :Sri G.K.Dalai,GPTA

1/R ,Vr No. .135/... Date12.3.15 ,Rs173978.00 ,M.B. No- 1/14-15,175-191,MB10/14-15,page54-58

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that 6 no of rod has been shown used in column and measured accordingly but from the photograph it was known that 4 nos of rod has been utilised in column of the building. As such Rs 5055.00 has been paid in excess as calculated below needs recovery.

MB no-10/14-15 page 54-55

12 mm rod for column

$9 \times 6 \times 19' = 1026 \text{ rft} = 312.80 \text{ mtr} @ 0.89\text{kg/mtr} = 278.39 \text{ kg}$

As admissible

$9 \times 4 \times 19' = 684 \text{ rft} = 208.48 \text{ mtr} @ 0.89\text{kg/mtr} = 185.55 \text{ kg}$

Excess cost paid for $92.84 \text{ KG} @ 5444.83/\text{Qtl} = \text{Rs } 5055.00$ needs recovery.

In response to audit objection statement the local authority replied that " Will be recovered from S.D" .Hence the local authority agreed to recovered amount and the objection stands and Rs 5055.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	2527.00
2	Sri Gopal Krushna	GPTA, Delang P.S.	Delang P.S.	2528.00

Dalai,GPTA

15.4 - Excess payment on works osp 43

Name of the work: Sanamuninda AWC Bldg

C.R. No382/13-14 , E. Cost:5.00 lakh ,Scheme: AWC

Executants: /Name of the J.E. :Sri G.K.Dalai,GPTA

1/R ,Vr No. .75... Date 8.10.14 ,Rs 155226.00 ,M.B. No- 3/14-15/page105-111

1/R ,Vr No. .82... Date25.11.14 ,Rs 198402.00 ,M.B. No- 1/14-15/page77-83

1/R ,Vr No. .103.. Date21.1.15 ,Rs146372 ,M.B. No-1/14-15/page 134-145

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that the column was shown executed for a excess height of 1foot than the admissible up to plinth level. The details are given below. As such Rs 883.00 has been paid in excess due to allowing excess height in column .

Execution in excavation/foundation	Column height	Wall height
Particulars	Column height	Wall height
E/W excavation	4'	3'
Filling sand	6"	4"
CC(1:4:8)	6"	6"
RCC M-20	5'10"	0
L.S. Masonry	0	4'
total construction in excavation	6'10"	4'10"
Structure above ground level	2'10"	1'10"

Since for plinth band the column level and wall level should be same so the height of column has been shown executed in excess for a height of 1'

As per MB page 109,RCC M-20,Column

9 X10" X10" X4'8"=29.89 cft

Admissible

9 X10" X10" X3'8"=22.91 cft

Excess 6.98 cft=0.197 cum @4481.65/cum=Rs 883.00 NEEDS RECOVERY.

B. Further Rigid smooth centring/shuttering for roof slab has been paid without deduction of wall and beam portion. As such Rs 2816.00 has been paid in excess as calculated below.

At MB 1/14-15 page 82

Centring shuttering for roof slab 27' X21'8"=584.82 sft=54.33 sqm

Admissible

27' X 21'8"=584.82 sft

Deduction wall 118'.8" X 10"=98.75 cft

Deduction Beam 13'10" X 10"=12 cft

Deduction column 9nos X 10" X 10"=6.25

Total 467.82 Sft =43.46Sqm

Excess 10.87 Sqm

Excess cost paid for 10.87 sqm @259.08/sqm=2816.00 needs recovery.

In response to audit objection statement the local authority replied that " Will be recovered from S.D" .Hence the local authority agreed to recovered amount and the objection stands and Rs 2816.00 +883=3699.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	1849.00
2	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	1850.00

15.5 - Excess payment on works osp 45

Name of the work: Bagilipari to Kanalpada CC road

C.R. No329/13-14 , E. Cost: 323974.00 ,Scheme: GGY/13-14

Executants: /Name of the J.E. :Sri G.K.Dalai, GPTA

Vr No. .58/... Date 18.7.14 ,Rs 323974.00 ,M.B. No-12/12-13,page 183-190

I)On checking of the above case record with reference to estimate and connected M.B., it was seen 3 nos of photograph were attached to the case record and one shows in support of execution L.S. Masonry work for a breadth of 1' and thickness 8" and without sand filling on road but measured in breadth of 8" X height 1' with sand filling on road. The road was constructed with 2 sides cut-off wall in L.S. Masonry for a length of 290' and from the measurement ,the breadth of sand filling shown=Breadth of CC(1:3:6) =Breadth of CC(1:2:4).

Further sand filing shown for 2 times in road as given below.

1X290' X (8'2"+7'3"+7'6"+8'6"+7'10")/5 X(8"+1'+6"+7")/4=1415.98 cft

1X50'X11'3" X4"=184.88 cft

1X50'X11'2" X4"=183.56 cft

1X50'X10'10" X4"=178.69 cft

1X50'X10'10" X4"=178.69 cft

1X50'X11'2" X4"=183.56 cft

1X40'X11'2" X4"=147.90 cft

Total 1078.28 cft

Abutment 2X14'X2'6" X4"=23.10 cft

Pipe bed 1X14'X3' X4"=21.00 cft

G.total 2517.36 cft=71.24 cum @223.35/cum=Rs 15911.00

Inadmissible sand filling on road in 2nd time as above 1078.28 cft=30.51 cum @223.35/cum= 6814.00 needs recovery

In response to audit objection statement the local authority have furnished no reply . Hence the objection stands and Rs 6814.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	3407.00
2	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	3407.00

15.6 - Excess payment on works osp 46

Name of the work: Biramakundapur Nuagaon village CC road

C.R. No 129/13-14 , E. Cost:300000.00 ,Scheme: GGY/12-13

Executants: /Name of the J.E. :, Sri A.K. Nayak, and Sri M.K. Ratha

1/R ,Vr No. Date 21.2.14 ,Rs 267083.00 ,M.B. No-12/12-13,page 79-83

2/F ,Vr No. Date 7.3.15 ,Rs 32917.00 ,M.B. No-17/13-14,page 103-107

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that in 1/R CC road has been constructed and in 2/R bill soling stone and moorum has been spreading on road. The details of 2/R bill is given below.

i) Collection of S.Stone 23cum @ 594.66/cum=13677.00

ii) Collection of Moorum 22 cum @453.70/cum=9981.00

iii) Spreading S.Stone on Road

137'X12'X0.6"=822 cft=23.27 cum ~23 cum@270.32/cum = 6217.00

iv) Spreading of Moorum 1X140' X12' X4"=559 cft= 15.84 cum~16 cum @ 162.19/cum=2595.00

From the above measurement it is known that 22-16=6 cum of moorum was utilised for filling interstices of S.stone during spreading.

So for spreading of S.Stone for 23 cum on road , the S.stone required for 17 cum and moorum for 6 cum as per measurement.

Hence The soling stone was shown utilised for 17 cum as against collection shown /paid for 23 cum and 6 cum of S.Stone has not been utilised.

Excess 6 cum of soling stone @ 594.66/cum= Rs 3567.00 needs recovery.

In response to audit objection statement the local authority replied that " Will be recovered from S.D" .Hence the local authority agreed to recovered amount and the objection stands and Rs 3567.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1784.00
2	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	1783.00

15.7 - Excess payment on works osp 63-66

Name of the work: Tikarapada Harizan sahi to Chandichhaka cc road (Dhankera)

C.R. No 85/13-14 , E. Cost: 200000.00 ,Scheme: CC road

Executants: Subash ch Malick ,Name of the J.E. : Sri M.K..Ratha

,Vr No. 09/.... Date 24.6.14 ,Rs 200000.00 ,M.B. No-16/13-14 page 44-50

Date of Work order 28.5.13, Time period 1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 4916.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

Dhanakera								
PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		filling sand		mortar sand	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	56(Tapanga)	56(Tapanga)	56(Tapanga)	56(Tapanga)	5	5	31	31
Basic cost	495	495	1001	910	41	38	46	42
Carriage cost								
1st 5 km	136	124	136	124	136	124	136	124
up to 50km	360	328.5	360	328.5			208	189.8
above 50km	34.2	31.2	34.2	31.2	0	0	0	0
total carriage cost	530.2	483.7	530.2	483.7	136	124	344	313.8
Royalty	98.78	98.78	98.78	98.78	27.44	27.44	27.44	27.44
total cost+carriage+royalty/cum	1123.98	1077.48	1629.98	1492.48	204.44	189.44	417.44	383.24
excess/cum	46.5		137.5		15		34.2	

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Analysis of rate	rate As per record	rate As admissible
i) Filling sand on road		
labour	18.54	18.54
2% T &p	0.3708	0.3708
sand cost including all	204.44	189.44
total / cum	223.3508	208.3508

iii)CC(1:2:4) using 12

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
mm chips crusher broken					
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1629.98	1466.982	1492.48	1343.232
Sand	0.45	417.44	187.848	383.24	172.458
cement	3.23	715+10.95	2346.92	715+10.95	2346.92
total cost /cum			4820.95		4681.81

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
iv)L.S. masonry C.M(1:6)					
LABOUR/mason			1091.175		1091.175
l.stone	1	1097.2	1097.2	1011.3	1011.3
Sand	0.24	417.44	100.1856	383.24	91.9776
cement	0.572	715+10.95	415.62	715+10.95	415.62
total cost /cum			2646.38		2610.073

ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1123.98	1079.0208	1123.98	1079.021
Sand	0.48	417.44	200.3712	383.24	183.9552
cement	2.29	715+10.95	1663.914	715+14.70	1663.914
total cost /cum			3562.506		3546.09

As per MB/record

item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess paid
i) Filling sand on road	28.45	223.4	6356	208.35	5927.55	428.44
ii)L.S. masonry C.M(1:6)	7.28	2704.2	19687	2610.07	19001.3	685.69
iii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum	16.59	3562.5	59102	3546.09	58829.6	272.36
iv)CC(1:2:4) using 12 mm chips crusher broken	18.7	4820.2	90159	4681.81	87549.8	2609.15
v) moorum	22	503.44	11075	461.54	10153.8	921.12

Total excess paid						4916.77
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In response to audit objection statement the local authority replied that " The amount excess paid may be adjusted from S.D".Hence the objection stands and Rs 4916.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	1639.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	1638.00
3	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1639.00

15.8 - Excess payment on works osp 67-69

Name of the work: Ankula mangala mandir to Delanga Kanas Road

C.R. No 31/13-14 , E. Cost:300000 ,Scheme: CC Road

Executants: Prasad Kumar Pradhan ,Name of the J.E. :Sri M.K. Ratha

Vr No. .16... /18.9.14 ,Rs 300000.00 ,M.B. No-16/13-14, page 52-59

Date of Work order 13.5.13, time limit -1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 8952.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

Delanga Kothabada												
PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		filling sand		mortar sand		LATERITE STONE		moorum	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	40	40	40	40	5	5	15	15	26	26	26	26
Basic cost	544	495	1001	910	41	38	46	42	528	480	44	40
Carriage cost												
1st 5 km	136	124	136	124	136	124	136	124	136	124	136	124
up to 50km	280	255.5	280	255.5			80	73	168	153.3	168	153.3
above 50km					0	0	0	0	0	0		
total carriage cost	416	379.5	416	379.5	136	124	216	197	304	277.3	304	277.3
Royalty	98.78	98.78	98.78	98.78	27.44	27.44	27.44	27.44	137.2	137.2	27.44	27.44
total cost+carriage+royalt	1058.78	973.28	1515.78	1388.28	204.44	189.44	289.44	266.44	969.2	894.5	375.44	344.74

y/cum								
excess/cum	85.5	127.5	15	23	74.7			

Analysis of rate		
i) Filling sand on road	rate As per record	rate As admissible
labour	18.54	18.54
2% T & p	0.3708	0.3708
sand cost including all	204.44	189.44
total / cum	223.3508	208.3508

iii) CC(1:2:4) using 12 mm chips crusher broken					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1515.78	1364.202	1388.28	1249.452
Sand	0.45	289.44	130.248	266.44	119.898
cement	3.23	730.35	2359.035	730.35	2359.031
total cost /cum			4672.68		4547.58
iv) L.S. masonry C.M(1:6)					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			1091.175		1091.175
L.stone	1	969.2	969.2	894.5	894.5
Sand	0.24	289.44	69.46	266.44	63.94
cement	0.572	730.35	417.76	730.35	417.76
total cost /cum			2547.60		2467.38

ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1058.78	1016.4288	973.28	934.34
Sand	0.48	289.44	138.9312	266.44	127.89
cement	2.29	715+14.70	1672.5715+14.70		1672.5
total cost /cum			3447.06		3353.94

Details of excess payment

Item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess paid
i) Filling sand on road	50.71	223.4	11328.614	208.35	10565.43	763.1855
L.S. masonry C.M(1:6)	14.85	2547.6	37831.86	2467.38	36640.59	1191.267
ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum	29.7	3447.06	102377.682	3353.94	99612.02	2765.664
iii) CC(1:2:4) using 12 mm chips crusher broken	27.69	4672.7	129387.063	4547.58	125922.5	3464.573
iv) moorum	25	375.44	9386	344.74	8618.5	767.5
total						8952.189

In response to audit objection statement the local authority replied that "After adjustment of excess bill amount i.e Rs.4791/- balance amount of Rs.4161/- may be recovered from S.D" .Hence the objection stands and Rs 4161.00 suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	1387.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	1387.00
3	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1387.00

15.9 - Excess payment on works osp 70

Name of the work: Arisal to Nuasahi village road

C.R. No 23/13-14 , E. Cost:400000.00 ,Scheme: CC Road

Executants: Sri Bichitra Behera ,Name of the J.E. :i)Sri A.K.Pradhan(ii) M.K.Rath

1/R ,Vr No.44 Date 27.12.13 ,Rs 385342.00 ,M.B. No- 6/13-14,93-97

2/F ,Vr No...40.. Date 7.3.15 ,Rs 14658.00 ,M.B. No- 17/13-14,98-101

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that 2 photographs of 1st bill (1 before execution and after completion) were attached in works case record. No photographs in support of 2/F bill. There was no provision of Earth filling and spreading of moorum in the estimate and No revised estimate could be found in the record. In 2/F bill moorum spreading 6" were shown executed over Earth filling of 0.6".So payment in the 2/F bill is not admissible and needs recovery.

Details of measurement of 2/F bill is furnished below.

i)E/W in berm filling by 5KM mechanical Lead

2X500'X2' X0.6"=100 cft = 28.31 cum @156.72/cum=4437.00

ii) Spreading of Moorum

$2 \times 500' \times 2' \times 0.6'' = 100 \text{ cft} = 28 \text{ cum} @ (402.60 + 162.19) / \text{cum} = 15814.00$

Total paid 20251.00 Limited to 14658.00 .

Rs 14658 - Deduction of Royalty Rs 2552 = Rs 12106.00 needs recovery.

In response to audit objection statement the local authority replied that " The amount excess paid may be adjusted from S.D" .. Hence the local authority agreed to to recover the amount and objection stands and Rs 12106.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida, BDO	BDO, Delang	Delang P.S.	3026.00
2	Sri Ajaya Kumar Pradhan, Asst. Engr.	Asst. Engr, Delanga P.S.	Delang P.S.	3027.00
3	Sri Minaketan Ratha, JE	J.E , Delang P.S.	Delang P.S.	3027.00
4	Sri Kartik Sethi, HC	Ex-H.C, Delang	At Tahasil, Delanga	3026.00

15.10 - Excess payment on works osp 71-72

Name of the work: Sunamuhin Mallick sahi road

C.R. No 44/14-15 , E. Cost: 400000.00 , Scheme: CC road

Executants: Manasa Pradhan , /Name of the J.E. : Sri M.K.Ratha

Vr No. .43... Date 7.3.15 , Rs 400000.00 , M.B. No- 16/13-14 page 181-187

I) On checking of the above case record with reference to estimate and connected M.B., it was seen that the cut off wall was constructed in L.S. Masonry in both side of the road for a height of 0.225 mtr and 0.10 mtr thickness of CC(1:4:8) on road .

As per M.B , width of sand filling = width of CC(1:4:8)

As per M.B , Width of CC(1:2:4) = width of CC(1:4:8) + 2x width of side wall

So Thickness of sand filling admissible = Height of L.S masonry cut-off wall - thickness of CC(1:4:8) = 0.225 - 0.10 mtr = 0.125 mtr.

As per estimate, provision for sand filling for a thickness of 0.10 mtr but the measurement has been done for a thickness of 0.10 mtr to .30 mtr as detail below.

L.S. masonry work

$2 \times 115 \text{m} \times 0.30 \text{m} \times 0.225 \text{m} = 15.526 \text{ Cum}$

ii) Sand filling on road

$15 \times (6.75 + 3.40) / 2 \times 0.10 = 7.61 \text{ cum}$

$15 \times (3.40 + 3.20) / 2 \times 0.15 = 7.42 \text{ cum}$

$15 \times (3.20 + 3.70) / 2 \times 0.20 = 10.35 \text{ cum}$

$15 \times (3.70 + 3.75) / 2 \times 0.20 = 11.17 \text{ cum}$

$15 \times (3.75 + 3.70) / 2 \times 0.25 = 13.96 \text{ cum}$

$15 \times (3.7 + 3.70) / 2 \times 0.30 = 16.65 \text{ cum}$

10X 3.7x 0.20 = 7.40 cum

88.43 cum @246.80/cum=21825.00

Sand admissible thickness maximum 0.125 mtr

15 X 0.125X(6.75+3.40+3.40+3.20+3.70+3.70+3.75+3.75+3.70+3.7+3.70)/2

=15 X 0.125 X45.95/2=43.10 cum

Cost admissible for 43.10 cum @ 246.80 cum = 10637.00

Paid Rs 21825.00

Excess/ inadmissible of Rs 21825-10637=11128.00 needs recovery.

In response to audit objection statement the local authority replied that " The excess amount may be adjusted from S.D" . Hence the local authority is agreed to effect the recovery So objection stands and Rs 11128.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	5564.00
2	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	5564.00

15.11 - Excess payment on works osp 73-75

Name of the work: Majhipada Smanan CC road

C.R. No34/13-14 , E. Cost: 200000.00 ,Scheme: CC road

Executants: Parakhita pradhan ,Name of the J.E. :M.K. Ratha

Vr no ...41... Date 2.3.15 ,Rs200000.00 ,M.B. No- 17/13-14 page 109-113

Date of work order 13.5.13 ,time limit 1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 6103.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.Dhankera

PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		mortar sand	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	56(Tapanga)	56(Tapanga)	56(Tapanga)	56(Tapanga)	31	31
Basic cost	593	495	1151	910	49	42
Carriage cost						
1st 5 km	156.4	124	156.4	124	156.4	124
up to 50km	414	328.5	414	328.5	239.2	189.8
above 50km	39	31.2	39	31.2	0	0

total carriage cost	609.4	483.7	609.4	483.7	395.6	313.8
Royalty	98.78	98.78	98.78	98.78	27.44	27.44
total cost+carriage+royalty/cum	1301.18	1077.48	1859.18	1492.48	472.04	383.24
excess/cum	223.7		366.7		88.8	

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particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1859.18	1673.262	1492.48	1343.232
Sand	0.45	472.04	212.418	383.24	172.458
cement	3.23	715.65+22.92	2385.58	715+10.95	2346.92
total cost /cum			5090.46		4681.81

p

ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1301.18	1249.1328	1123.98	1079.021
Sand	0.48	472.04	226.5792	383.24	183.9552
cement	2.29	738.57	1691.3253	715+14.70	1663.914
total cost /cum			3786.2373		3546.09

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item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess paid
i) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum	20.28	3786.2	76784.14	3546.09	71914.71	4869.431
ii)CC(1:2:4) using 12 mm chips crusher broken	21.78	5090.5	110871.1	4681.81	101969.8	8901.268
total						13770.7

Total 13771- Excess bill amount 7668.00=Rs 6103.00 needs recovery

In response to audit objection statement the local authority replied that " The excess amount may be adjusted from S.D . Hence the local authority is agreed to effect the recovery So objection stands and Rs 6103.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	2034.00
2	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	2034.00
3	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	2035.00

15.12 - Excess payment on works osp 76-78

Name of the work: Abhayamukhi Harijan sahi to LI centre cc road

C.R. No 55/13-14 , E. Cost: 200000.00 ,Scheme: CC Road

Executants: Krutibash Ratha ,Name of the J.E. :, M.K. Ratha

,Vr No. .34... Date 05.2.15 ,Rs 200000.00 ,M.B. No- 17/13-14, page89-95

Date of work order 17.5.13 ,time limit 1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 5923.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

Lead statement of Abhayamukhi G.P.										
PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		filling sand		mortar sand		LATERITE STONE	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	49(Tapanga)	49(Tapanga)	49(Tapanga)	49(Tapanga)	5	5	24	24	35	35
Basic cost	593	495	1151	910	44	38	49	42	572	480
Carriage cost										
1st 5 km	156.4	124	156.4	124	156.4	124	156.4	124	156.4	124
up to 50km	404.8	321.2	404.8	321.2			174.8	138.7	276	219
above 50km					0	0	0	0	0	0
total carriage cost	561.2	445.2	561.2	445.2	156.4	124	331.2	262.7	432.4	343

Royalty	98.78	98.78	98.78	98.78	27.44	27.44	27.44	27.44	137.2	137.2
total cost+carriage+royalty/cum	1252.98	1038.98	1810.98	1453.98	227.84	189.44	407.64	332.14	1141.6	960.2
excess/cum	214		357		38.4		75.5		181.4	

P

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1810.98	1629.882	1453.98	1308.582
Sand	0.45	407.64	183.438	332.14	149.463
cement	3.23	735.4	2375.342	735.4	2375.34
total cost /cum			5007.862		4652.585

P

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			1091.175		1091.175
l.stone	1	1141.6	1141.6	1011.3	1011.3
Sand	0.24	407.64	97.8336	383.24	91.9776
cement	0.572	735.4	420.6488	735.4	420.65
total cost /cum			2751.257		2610.073

ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1252.98	1202.861	1123.98	1079.021
Sand	0.48	407.64	195.6672	383.24	183.9552
cement	2.29	735.4	1684.066	735.4	1684.066
total cost /cum			3701.794		3566.09

P

item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess paid
i)L.S. masonry C.M(1:6)	9.79	2751.3	26935.23	2610.07	25552.59	1382.642
ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum	16.89	3701.8	62523.4	3566.09	60233	2290

iii)CC(1:2:4) using 12 mm chips crusher broken	18.45	5007.9	92395.76	4652.60	85846.01	6549.755
total						10222.4

Total 10222-Excess bill amount Rs 4299.00= Rs 5923.00 needs recovery

In response to audit objection statement the local authority replied that " The excess amount may be adjusted from S.D . Hence the local authority is agreed to effect the recovery So objection stands and Rs 5923.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	1974.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	1974.00
3	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1975.00

15.13 - Excess payment on works osp 79-80

Name of the work: Taila Sahi to Maligaon cc road

C.R. No 122/13-14 , E. Cost:300000.00 ,Scheme: 3rd SFC

Executants: Name of the J.E. :Sri M.K. Ratha,(Depttly)

Vr No. ...06. Date 18.8.14 ,Rs 300000.00 ,M.B. No- 5/13-14,178-184

On checking of the above case record with reference to estimate and connected M.B., it was seen that one photograph of after completion was attached to the case record (required 3 types of photograph i.e, Before execution, during execution and after completion).The details measurement is given below.

i)E/W excavation for Cut-off wall

2X364'X1'X8"=487.76 cft=13.81 cum @78.90=1090.00

ii)Sand Filling in p&F and road

Cut-off , 2X364'X1'X4"=242.42 cft

Road 364' X 8'.1"(avg) x4" =973.86 cft

1216.22 cft=34.64 cum @ 223.40/cum=Rs 7694.00

iii)CC(1:3:6) using 4 cm metal

Cut-off , 2X364'X1'X4"=242.42 cft

Road 364' X 8'.1"(avg) x4" =973.86 cft

1216.22 cft=34.64 cum @ 3434.60/cum=Rs

iv)CC (1:2:4) using 12 mm chips

Road 364' X 8'.1"(avg) $x(4''+3'')/2 = 30.16$ [cum@4705.10](#) = 141906.00

v) Rigid smooth centering Shuttering

2X364'X1'4"=970.42 sft=90.18 [sqm@71.9/Sqm=6484.00](#)

From the above measurement it was seen that the breadth of Sand filling= Breadth of CC(1:3:6) = Breadth of CC (1:2:4) and the cut-off wall was executed up to ground level. So the sand filling sown spreading on the road without cut off wall. The filling sand without cut-off wall not sustained and inadmissible. As such cost paid for sand filling on road for 973.86 cft=27.56 cum @ (223.40-27.44)/cum=Rs 5400.00 needs recovery.

Further Rigid Smooth Centring was shown executed for a height of 1'4" as against admissible height of 8". As such Rs 3245.00 has been inadmissible payment as calculated below which is suggested for recovery.

As per MB. Rigid smooth centring Shuttering

2X364'X1'4"=970.42 sft=90.18 [sqm@71.9/Sqm=6484.00](#)

As admissible 2X364'X8"=484.85 sft=45.05 [sqm@71.9/Sqm=3239.00](#)

Excess Rs 3245.00 needs recovery.

In total 5400+3245=8645 needs recovery.

In response to audit objection statement the local authority replied that " The excess amount may be adjusted from S.D . Hence the local authority is agreed to effect the recovery So objection stands and Rs 8645.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	4322.00
2	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	4323.00

15.14 - Excess payment on works osp 81

Name of the work: Khelar sanapada harijansahi to Baghamara Road

C.R. No 240/13-14 , E. Cost:250000.00 ,Scheme: FDR/2013

Executants: /Name of the J.E. :, Sri M.K.Ratha

1/R ,Vr No 22 Date 14.11.14 ,Rs 220947.00 ,M.B. No-17/13-14,page 20 to 25

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that a sum of Rs 3377.00 has been paid in excess due to non deduction of voids towards earth filling on road by 5 Km lead mechanical lead. The details are given below.

E/W in H.S. by 5 Km Lead compacted with HRR

As per measurement For 8441.00 cft= 239 [cum@168.73/cum=40326.00](#)

Deduction voids 10% of 239 cum = 23.90 cum

Cost of 23.90 cum @ (168.73-27.40)/Cum=3377.00

In response to audit objection statement the local authority replied that " The excess amount may be adjusted from S.D . Hence the local authority is agreed to effect the recovery So objection stands and Rs 3377.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	1688.00
2	Sri Minaketan Ratha,JE	J.E ,Delang P.S.	Delang P.S.	1689.00

15.15 - Excess payment on works osp-82-84

Name of the work: Nadakhanda Majhisahi village CC road

C.R. No 120/13-14 , E. Cost:200000.00 ,Scheme: 3rd SFC

Executants: /Name of the J.E. :Sri G.K.Dalai,GPTA

,Vr No. 01.... Date19.6.14 ,Rs200000.00 ,M.B. No- 19/13-14,37-42

On checking of the above case record with reference to estimate and connected M.B., it was seen that one photograph of after completion was attached to the case record (required 3 types of photograph i.e, Before execution, during execution and after completion).The details measurement is given below.

i)E/W excavation for Cut-off wall

$2 \times 97' \times 1'6'' \times 1' = 485 \text{ cft} = 13.72 \text{ cum @ } 78.90 = 1083.00$

ii)Sand Filling in p&F and road

Cut-off , $2 \times 97' \times 1'6'' \times 3'' = 72.75 \text{ cft}$

Road $1 \times 43' \times (12'7'' + 12'2'') / 2 \times (6'' + 10'') / 2 = 351.06 \text{ cft}$

$1 \times 50' \times (10'2'' + 10'10'') / 2 \times 10'' = 1006.04 \text{ cft}$

$1 \times 47' \times (10'10'' + 12'8'') / 2 \times 10'' = 1053.19 \text{ cft}$

$2483.04 \text{ cft} = 70.27 \text{ cum @ } 223.75/\text{cum} = \text{Rs } 15695.00$

iii)L.S. Masonry

$2 \times 97' \times 1' \times 2'10'' = 519.04 \text{ cft} = 15.33 \text{ cum @ } 2707.43/\text{cum} = \text{Rs } 42046.00$

iv)CC(1:3:6) using 4 cm metal

$1 \times 43' \times (12'7'' + 12'2'') / 2 \times 4'' = 175.53 \text{ cft}$

$1 \times 50' \times (10'2'' + 10'10'') / 2 \times 4'' = 131.41 \text{ cft}$

$1 \times 47' \times (10'10'' + 12'8'') / 2 \times 4'' = 189.91 \text{ cft}$

$546.91 \text{ cft} = 15.47 \text{ cum @ } 3580.89/\text{cum} = \text{Rs } 55396.00$

iv)CC (1:2:4) using 12 mm chips

$1 \times 43' \times (12'7'' + 12'2'') / 2 \times 4'' = 175.53 \text{ cft}$

$1 \times 50' \times (10'2'' + 10'10'') / 2 \times 4'' = 131.41 \text{ cft}$

$1 \times 47' \times (10'10'' + 12'8'') / 2 \times 4'' = 189.91 \text{ cft}$

$546.91 \text{ cft} = 15.47 \text{ cum @ } 3580.89/\text{cum} = \text{Rs } 55396.00$

v) Rigid smooth centring Shuttering

2X43'X8"=56.75 sft

2X97'X4"=128.07 sft

184.50sft=17.16 [sqm@71.96/Sqm=1235.00](#)

From the above measurement it was seen that the breadth of Sand filling= Breadth of CC(1:3:6) = Breadth of CC (1:2:4)

from the measurement and the photograph it was seen that the cut-off wall was constructed for a length of 97' and up to upper level of the road.

So the height of the L.S. Masonry Cut-off wall=Excavation 1'- sand filling in cut-off 3"+sand filling 10"+CC(1:3:6) for 4"+ CC (1:2:4) for 4"=27"=2'3"

But shown constructed for 2'10"

So Excess height of 2'10"-2'3"=7"

Cost admissible for L.S. Masonry

2X97'X1'X2'3"=436.50 cft=12.36 cum@ 2707.43/cum=Rs 33464.00

Cost paid 42046.00

Excess paid 42046-33464.00=8582.00 needs recovery.

B.Payment towards Rigid smooth cantering/shuttering

2X97'X4"=128.07 sft=11.89 [sqm@71.96=Rs](#) 852.00 needs recovery.

C. Sand filling

Since Rigid smooth centring/shuttering shown for a height of 8"

So sand filling was not done Without cut-off wall cannot be sustained.

1X43'X(12'7"+12'2")/2X(6"+10")/2=351.06 cft=9.93 [cum@223.75-27.40](#) =1950.00 needs recovery.

In total 8582+852+1950=11384.00 needs recovery.

In response to audit objection statement the local authority replied that " The side cut-off wall was constructed below the existing road level. So excess 0'.7" to 0'.8" height is required to construction of the road" .The reply of the local authority is not acceptable as the photographs shown that no below level road .Hence the objection stands and Rs 11384.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	5692.00
2	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	5692.00

15.16 - Excess payment on works osp-85

Name of the work: Gandapada Sankha Muhan Tharu Main road CC road via Matha

C.R. No 303/13-14 , E. Cost:150000.000 ,Scheme: GGY

Executants: /Name of the J.E.: G.K. Dalai GPTA

Vr No. .64... Date 5.12.14 ,Rs 150000.00 ,M.B. No- 3/14-15,page 145-149

I) On checking of the above case record with reference to estimate and connected M.B., it was seen 3 nos of photograph were attached to the case record and one shows in support of execution L.S. Masonry work for a breadth of 1' and thickness 8" and without sand filling on road. but measured in breadth of 8" X height 1' with sand filling on road.

The road was constructed with 2 sides cut-off wall in L.S. Masonry for a length of 194'.7" and the breadth of sand filling shown=Breadth of CC(1:3:6) =Breadth of CC(1:2:4)

Since the height of L.S. Masonry (shown from the photograph)=8" and thickness of CC(1:3:6) 4"+ CC(1:2:4) for 3"=7" and the Laterite stones were placed in foundation excavation of 2".So the sand filling was not done on the road and also it was confirmed from the photograph but the cost paid towards sand filling on road.

So cost paid towards sand filling for 21.66 cum @223.35/cum =4838.00 needs recovery.

In response to audit objection statement the local authority replied that Will be recovered, after considering the excess bill amount Rs.3244/- from S.D . Hence the objection stands and Rs 1594.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	797.00
2	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	797.00

15.17 - Excess payment on works osp-86
Name of the work: Chainpur Patharadiha village CC road

C.R. No24/14-15 , E. Cost:100000.00 ,Scheme: GGY

Executants: Pabitra Das /Name of the J.E. :G.K.Dalai,GPTA

Vr No. .63... Date 5.12.14 ,Rs 100000.00 ,M.B. No- 3/14-15,page 140-143

I) On checking of the above case record with reference to estimate and connected M.B., The following omissions are noticed during the audit.

i) Date of Work order 22.11.14 with time limit 1 month

ii) Date of measurement and date Check measurement 27.11.14

iii) One cement voucher from M/S Pradipta Ku Jena,Cuttack road BBSR with no name of cement company on dated 21.11.14 has been placed in the record which was prior to date of work order.

iv) no muster roll in support of Labour and mason who were executed the CC road.

v) No Completion Certificate could be available in the record.

vi) One photograph of old CC road was attached to the case record instead of required 3 types of photograph i.e, Before execution, during execution and after completion .

vii) One display board has been constructed on the wall of L.S. Masonry written with "Panchayata Samiti Delanga,GGY/12-13,E.Cost-100000.00,Executant Pabitra Das". As the project has been sanctioned out of GGY/13-14

From the above discussion the project was seems to be measured and paid for an old CC road which is inadmissible.

In response to audit objection statement the local authority replied that "After sanctioning of the project the villagers have constructed the CC road as extremely desire by the villagers. After maintaining the all formalities i.e Pallisabha, work order, estimate. The work measurement is delay". "Hence the objection stands and Rs100000.00 is kept under objection till investigation by the higher authority.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

15.18 - Excess payment on works osp-87

Name of the work: Sadangoi Paschimabada Nanda Gohiri to UP School CC road.

C.R. No192/13-14 , E. Cost: 200000.00 ,Scheme: GGY

Executants: Ramesh ch mohapatra , /Name of the J.E. :G.K.Dalai,GPTA

1/R ,Vr No. .29... Date14.8.14 ,Rs 91015.00 ,M.B. No-1/14-15,page31-34

2/R ,Vr No. 44.... Date20.10.14 ,Rs53330.00 ,M.B. No-1/14-15,page69-72

3/F ,Vr No. .65... Date8.12.14 ,Rs 55655.00 ,M.B. No-1/14-15, page-98-101

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that in 2/R bill one drain(Nala) was constructed by using hum pipe (of size 300mm dia and 2.5 mtr length) for a length of 100' with 2 chamber. The detail of measurement is furnished below.

i) E/W for nala

1X100' x 3' X3' =900 cft

2 X4' X4' x3' =96.00 cft

996 cft=8.18 cum

ii)L.S. Masonry work

2 X4' X2' x2'6" =40.00 cft=1.13 cum @2531.80/cum=2861.00

iii)Filling sand in Foundation

1X100' x 3' X6" =150 cft

2 X4' X4' x4" =10.56 cft

160.56 cft=4.54 cum @223.35/cum = 1014.00

iv)CC (1:3:6) using 4 cm metal

1X100' x 3' X1' =300 cft

2 X4' X4' x0.6" =16 cft

Deduction pipe 1X100' X1/2X22/7 X1'3"X1'3"/4= (-)61.33 cft

254.67 cft=7.20 cum @3485.35/cum = 25094.00

From the photograph ,it was seen that the Hume pipes are placed over a sub base of CC(1:3:6) .But the measurement was done for entire excavated foundation for a height of 1' which is not admissible . Since the diameter of the Hume pipe is 300 mm so the height of hume pipe should be 1'.3".So thickness of Sub base is admissible for 0.4" instead of measured for 1' height.

So Admissible CC(1:3:6) for sub base in drain(nala)

1X100' x 3' X0.4" =100 cft

2 X4' X4' x0.4" =11 cft

111 cft=3.142 cum @3485.35/cum = Rs 10951.00

Cost paid Rs 25094.00

Inadmissible and excess paid Rs 14143.00 needs recovery.

In response to audit objection statement the local authority replied that " As per estimate provision for 8". But actual measurement has been done as per actual execution of 1' one feet" . Hence the objection stands and Rs 14143.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	7071.00
2	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	7072.00

15.19 - Excess payment on works osp-89

Name of the work: Gandapada Harijan sahi chhaka to S.B. Pur cc road with Culvert.

C.R. No 347/14-15 , E. Cost:500000.00 ,Scheme: CC Road

Executants: /Name of the J.E. :Sri G.K.Dalai,GPTA

1/R ,Vr No.01 Date 8.5.14 ,Rs 294482.00 ,M.B. No- 12/12-13, 136-142

2/R ,Vr No. 50.... Date 23.3.15 ,Rs 123899.00 ,M.B. No- 2/14-15, 114-125

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that One photo was attached to the case record instead of 3 types of photographs (before commencement ,during execution and after completion) . No display board was constructed in this project. MB-2/14-15 couldn't be produced to audit for verification.

The details of deviation statement are given below.

Sl. No	Name of item	Qty as per Estimate	Qty as per revised/work done estimate	Actual execution as per record/MB			deviation to original estimate	% of deviation
				1/R bill	2/R bill	total		
	E/W in foundation ,Cutoff wall	0	29.37	29.37	39.37	68.74	68.74	100
	sand filling on road and cut-off wall	51.85	81.58	81.58	31.58	113.16	61.31	118
	L.S. Masonry work for cut-off wall	25.5	47.81	47.81	47.81	95.62	70.12	275.0
	CC(1:3:6) on Road	51.85	42.01	42.01	42.01	84.02	32.17	62.04
	CC(1:2:4) on Road	51.85	46.22	0	28.01	28.01	-23.84	-45.98
	Centring/shutte ring	68	31.82	0	19.28	19.28	-48.72	-71.65

From the above deviation Statement it was seen that the % of deviation was more than 10% than the estimate .So this needs be approval of the competent authority or may be investigated by the higher technical authority.

ii) Further in 1/R bill the road was shown constructed for a length of 519' with sand filling on road for 4',L.S. Masonry cut-off wall, CC (1:3:6) for thickness of 4" and without execution of CC(1:2:4) .Hence execution of CC road without Chips concrete in CC(1:2:4) is worth less. The entire amount paid in this purpose in 1/r bill is suggested for recovery.

In response to audit objection statement the local authority replied that " Entire road has been constructed by c.c(1:2:4). No road was lying vacant without cc(1:2:4). The M.B 2/14-15 will be submitted, after search. The measurement was taken in the M.B no-2/14-15. The 1st R/A bill is not in order due to law and order/disturbance in the village " .Hence the objection stands and Rs 418381.00 is kept under objection till production

of the MB no-2/14-15

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

15.20 - Excess payment on works osp-90

Name of the work: Renovation of Panchayata tank at Abhayamukhi

C.R. No 408/13-14 , E. Cost:300000.00 ,Scheme: MLALAD/12-13

Executants: Sri Ramachandra Tripathy ,Name of the J.E. :Sri G.K. Dalai, GPTA

1/R ,Vr No. .36... Date 6.8.14 ,Rs 196066.00 ,M.B. No-3/14-15 page 3-10

Date of Measurement 16.6.14 ,Sanction order 1142/3.6.13 of DPMU, Puri

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that One affidavit was attached to the case record in respect of land status which was done by Mahanta Radhacharan Dash in the Sri Cahitanya Patra, Notary berhampur, Ganjam and written as "Now the said landed property khata no-98,plot no 1065, area Ac0.024 Dec out of 0.029 dec, kizam - sarada Dophasali of Mouza Abhayamkhi will be converted to a pond for the benefit of public and temple by the BDO, Delang through the fund of MLA for an amount Rs 300000.00 for which I have no objection for the same".

From the above discussion it was known that the Pond/tank was not the property of Gramapanchayata of Abhayamukhi and the income/nilam/tender cost from the tank is not the own source of income of G.Ps.

This may be complied that why the renovation of tank was done in private/matha property as against sanctioned project for panchayata tank and the amount will not be treated as inadmissible payment due to non execution of renovation of Panchayata Tank for which sanctioned.

In response to audit objection statement the local authority replied that" Steps will be taken to handover the pond to Gramapanchayat" . Hence the objection stands and Rs 196066.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	65355.00
2	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	65355.00
3	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	65356.00

15.21 - Excess payment on works osp-91

Name of the work: AWC Bldg at Sripurusottampur

C.R. No402/13-14 , E. Cost: 500000.00 ,Scheme:AWC

Executants: /Name of the J.E. :Sri B.M.Pattanaik,JE

1/R ,Vr No.89 Date 01.12.14 ,Rs 251088.00 ,M.B. No- 8/14-15,page 122-137

On checking of the above case record with reference to estimate and connected M.B., it was seen that the pedestal of column was constructed in pyramidal shape and is called a frustum of a pyramid and the formula of volume of a frustum of pyramid is $(A+B+ab)/3 \times h$, where a=Side of Lower part ,b= side of Upper part, A=Area of Lower part, B=Area of Upper Part ,h=height . But the measurement has been done by adoption of erroneous formula for volume of pedestal of a column $(A+B)/2 \times h$ instead of actual formula $(A+B+ab)/3 \times h$. So a sum of Rs 1296.00 has been paid in excess towards construction of a pedestal of a column as calculated below needs recovery.

At MB page-130 , RCC M-20

For Column footing 9 X (4' x4' +1' x1')/2 X 9''=57.37 cft=1.624 cum

Actual admissible for

Column footing 9 X (4' x4' +1' x1'+4'X1')/3 X 9''=47.25 cft=1.337 cum

Excess shown 1.624-1.337=0.287 cum

Excess paid for 0.287 cum @4516.20/cum = Rs 1296.00 needs recovery .

In response to audit objection statement the local authority replied that Will be adjusted in the final bill" .Hence the objection stands and Rs 1296.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	648.00
2	Sri Biswa Mohan Pattanaik,JE	J.E ,Delang P.S.	Delang P.S.	648.00

15.22 - Excess payment on works osp-92

Name of the work: Jamuna harijansahi to pokhari CC Road

C.R. No 46/14-15 , E. Cost: 200000.00 ,Scheme: CC Road

Executants: Sri Susanta Kumar Mohanty, Name of the J.E. :Sri B.M.Pattanaik

Vr No. 36 /Date 11.2.15 , Rs 200000.00, M.B. No 12/14-15,page 37-44

On checking of the above case record with reference to estimate and connected M.B., it was seen that the sand filling on road was shown executed without construction of Cut-off/Toe wall. Without Cut-off wall the Sand for a height of 6" on road was not sustained and protect the seepage of the road.

So the cost paid towards sand filling for a height of 6" for 33.80 cum @ 246.75/cum comes to Rs 8340.00 is treated as loss and this is only to give extra benefit to the executants and suggested for recovery.

In response to audit objection statement the local authority replied that "The road was constructed in the village area with two sides house out of 235' in length, 85'00" out side of the village, measured for 452.63 cft = 12.80 cum sand spreading out side the village. The measurement was done as per actual on consideration. The pare may be dropped .Hence the objection stands and cost of 12.80cum @246.75/cum=Rs 3158.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	1579.00
2	Sri Biswa Mohan Pattanaik,JE	J.E ,Delang P.S.	Delang P.S.	1579.00

15.23 - Excess payment on works osp-93
Name of the work: CC Road at Martha harijan sahi ,chainpur

C.R. No 04/13-14 , E. Cost: 500000.00 ,Scheme: CC Road

Executants: Sri Madhaba mohapatra ,/Name of the J.E. :i)Sri A.K.Pradhan, ii)Sri G.K. dalai

1/R ,Vr No. 16.... Date 24.7.13 ,Rs 202910.00 ,M.B. No-24/12-13,page 81-84

2/R ,Vr No. 19.... Date 14.10.14 ,Rs 69347.00 ,M.B. No-4/14-15,page 77-78

3/R ,Vr No..49... Date 23.3.15 ,Rs 168041,M.B. No-2/14-15,page 126-130

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that 2 nos of photographs were attached to the case record (before commencement and after completion) .

A.Excess Sand filling on road

in 2/r bill only sand filling was measured and paid. The pond wall was constructed for a length of 233'6" in 1/R bill but the sand filling shown in 2/R bill for a length of 274'+72'=346' .Further In the estimate the sand filling on road and side of the pond and road was provided for a height of (3'9"+ 10")/2 but measured for (3'9"+2'2"+1'8")/3The details of measurement given below.

$$\text{Road } 274' \times (17'+15'2''+11'8''+16'2''+14')/5 \times (3'9''+2'2''+1'8'')/3 = 10216.34 \text{ cft}$$

$$72 \times (10'+10'3''+9'8'')/3 \times (3'9''+1'3'')/2 = 1758.70 \text{ cft}$$

$$11975.04 \text{ cft} = 338.89 \text{ cum} @200.50/\text{cum} = \text{Rs } 67947.00$$
B. Sand filling shown in 3/R bill

3rd/R bill was prepared in Mb 2/14-15 but not produced to audit for verification. The same may be produce to audit for verification.

On checking of 3/R bill it was seen that a sum of Rs 6227.00 has been paid towards sand filling again on road . since the sand filling was shown in the 2/R bill for a length of 233'4" for entire road of breadth of 14'10"(Avg) so payment of sand filling again in 2/R bill is not admissible and Rs 6227.00 needs recovery.

In response to audit objection statement the local authority replied that "will be recovered from S.D" .Hence the objection stands and Rs 6227.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	3113.00
2	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	3114.00

15.24 - Excess payment on works osp-94-95
Name of the work: Construction of Work shed for market up gradation at Ankoi, G.P- Gara Motari

C.R. No 23/12-13 , E. Cost: 1500000.00 ,Scheme: SGSY Infrastructure

Executants: Sri Anirudha Swain,VLW (Depttly) ,/Name of the J.E. :Sri Nirmala Behura ,JE and Sri G.K.Dalai,GPTA

1/R ,Vr No. Date 24.1.13 ,Rs 392090.00 ,M.B. No- 12/12-13 page 23,Sri N.K. Behura

2/R ,Vr No. 2.... Date 27.5.14 ,Rs 854539.00 ,M.B. No- 8/13-14 page 168-179,Sri G.K.Dalai

3/R ,Vr No. .4... Date 25.7.14 ,Rs 174999.00 (1421628.00) ,M.B. No- 2/14-15 page 9-27, Sri G.K.Dalai

Date of Work order 28.12.12 , Sanction order 3559/12.9.12

On checking of the above case record with reference to estimate and other connected documents the following irregularities were noticed.

i)The estimate of the project was not sanctioned administratively by the competent authority though it was technically sanctioned on 06.9.12 by Adl. PD(Tech).

ii) One Xerox copy of Donated Deed (Sale deed) was kept in the record which was shown done between Sri Padma Charan Palatasingha,At-Ankoi and the B.D.O,Delanga on 28.11.11.

iii) As per Donated Deed the donor has been donated the land of thana-32, mouza-Gadamotari,Khata no-392,Plot no 1010,kisam - Baje phasal-2,Area A0.04 Decimal (4 decimal) out of A1.14Dec. in the corner of south –east and with detail of position of side of the land were doner-north and west direction, Sri Abhimanyu Samantaray –in east and Sri Krushna Mohan Samantaray at South direction.

From the above it was known that there was no connected road to the Said building. No demarcation or mutation or no conversion of land to ghara-bari was done by the local authority before execution of the building.

iv)Work order has been issued 1st time departmentally in the name of Sri A.K.Pradhan J.E on 28.12.12.and then in the name of Sri Nirmal Behura J.E without date (Only correction) of note sheet, then 3rd time in the name of Sri Anirudha Swain, VLW without date of issue of work order.

v)On dated 24.1.13 Sri N.Behera has prepared 1/R bill for Rs 392090.00 and paid to Sri A.Swain towards cost of cement 400 bags Rs 148800.00,Rod Q47.00 Rs 243290.00,Binding wire for Rs 320.00 without measurement of building and pre-measurement of rod. Then the measurement was done by Sri G.K.Dalai,GPTA on 25.5.14 and 24.7.14.and paid accordingly. But the connected M.B.s were not produced to audit for verification.

vi)As per approved estimate , the building was constructed for roof slab of 75' X 34' and portico 32' X5' ,

But from one rough sheet of GPTA which was attached to the record it came to known that the building was measured for 45'.6" X 57' = 2593.50Sqft~2600Sqft ~6 Decimal without portico. But the land was available for 4 Decimal as per deed which encroached the other land for minimum 2 decimal.

vii)From the photograph attached to the case record it was seen that the building was constructed in a remote area i,e in the jungle area not in the road side.

viii) one letter no 1859/22.7.15 of BDO,Delanga has been issued to the Tahasildar ,Delanga for demarcation of land but no report in this regard could be available in the record.

ix)One letter no 1298/11.8.14 of BDO, Delanga has been issued to the PD DRDA for additional funds of Rs 400000.00 for completion of the project .

x)From the photograph attached to the case record it was seen that the building was constructed in a remote area i,e in the jungle area and not situated in the road side.

xi) The building is not suitable for market and not a single income will be generated from the said building.

xii) No remarks /involvement of the concerned G.P regarding construction of work shed / market complex could be available in the record.

From the above discussion ,it is concluded that the construction of work shed for market up-gradation or market complex at the said point is not achievement of aim of the Govt. And worthless expenditure in a private land which is not suitable for market complex .This may be stated that why the amount is not treated as loss of fund .

In response to audit objection statement the local authority replied that "Action will be taken to regular the land problem raised by the audit" Hence the objection stands and Rs 1421628.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sridhara Kumar Biswal	Ex-B.D.O., Delanga P.S.	Present at-Pipli P.S.	236938.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	236938.00
3	Sri Nirmala Ku Behura,JE	Ex-JE, Delang	now at Chilika Block, ,Khurda	236938.00

4	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	236938.00
5	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	236938.00
6	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	236938.00

15.25 - Excess payment on works osp-96

Name of the work: Jorakani Sundara sahi CC road

C.R. No 163/13-14 , E. Cost:200000.00 ,Scheme: GGY

Executants: /Name of the J.E. :, Sri Manasa Ranjana Behera(Depttly)

Vr No. .45... Date 29.10.14 ,Rs 200000.00 ,M.B. No- 9/14-15,5-9

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that the road was shown constructed for a length of 144', breadth of 15' .The moorum spreading shown for entire road for a thickness of 9" and sand filling for a thickness of (6"+7")/2 .One photograph was attached to the case record instead of 3 types of photograph. No photograph in support of spreading moorum on road below the sand filling. So double sub base under CC (1:3:6) and CC(1:2:4) is not admissible. So Cost paid for 45.83 cum @(359.44+135.15-27.40)=Rs 21411.00 towards spreading moorum on road is suggested for recovery.

Further work done estimate was placed instead of original estimate which was prepared prior to work order.

Rs 1000.00 has been paid for photograph and display board but one computer board was shown in photograph without construction of display board. As a result no transparency has been maintained.

In response to audit objection statement the local authority replied that "Execution has been done the photo has not attached with file during the payment but unfortunately misplaced. On consideration para may be dropped "The reply of the local authority is not convenient so the objection stands and Rs 21411.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	10706.00
2	Sri Manas Ranjan Behera,RGPS	RGPS,JE	Delang P.S	10705.00

15.26 - Excess payment on works osp-97

.Name of the work: CC road from Radhua village to School

C.R. No 125/13-14 , E. Cost: 300000.00 ,Scheme: 3rd SFC

Executants: /Name of the J.E. :Sri M.R. Behera

1/R ,Vr No. .10 Date10.10.14 ,Rs 151348.00 ,M.B. No-5/14-15 page 11 to 15

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that one no of photograph was attached to the case record in support of after completion instead of 3 types of photograph and display board could be found in the record. The details of measurement is given below.

i) E/W in H.S. in L.Side 1 X 217' X1' X0.6"=108.6

1X 183' X 1' X 6" = 91.6 cft

200 cft= 5.67 cum @78.91/cum = 447.00

ii) Filling sand on road

1 X 183' X 8'8" X 11"=1458 cft

1 X 34' X 8'6" X 0.11" = 265.11 cft

1723 .11 cft= 48.88 cum @ 223.40/cum = 10919.00

iii) CC (1:3:6) using 4 cm metal

1 X 183' X 8'8" X 4"=523 cft

1 X 34' X 8'6" X 0.4" = 95.4 cft

618.4 cft= 17.53 cum @ 3474.40 /cum = 60906.00

iv) CC (1:2:4) using 12 mm chips

CC between L.S. Masonary cut-off wall 1 X 100' X 8'8" X3/2"=108.30 cft

1 X 100' X 10' X 2"=160 cft

268.30 cft= 7.61 cum @4744.70/cum = 36107.00

v) L. S. Masonry cut off wall

1 X 217' x 8" X2' =286.5 cft

1 X 183' X 8" X2'= 241.6 cft

527.11 cft = 14.96 cum @ 2606.4/cum = 39021.00

From the above measurement it was seen that CC (1:2:4) has been shown measured for a length of 100' as against the length of 217' for which CC(1:3:6) and L.S. Masonry cut –off wall was constructed. So road of length for 117' was shown measured only CC(1:3:6) without CC (1:2:4).

Hence CC(1:3:6) without CC (1:2:4) is worthless work and treated as loss of fund which suggested for recovery.

Admissible CC (1:3:6) using 4 cm metal

1 X 100' X 8'8" X 4"=288.75 cft =8.17 cum @3474.40 /cum=28386.00

Cost paid for CC (1:3:6) using 4 cm metal Rs 60906.00

Excess Rs 32520.00 needs recovery.

In response to audit objection statement the local authority replied that "Work has been executed C.C(1:3:6) and (1:2:4)in the entire road, due to law and order situation the total measurement has not been done and, part payment has been made.

The consolidated bill will be prepared at the time of final payment. Hence the objection stands and Rs 32520.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	16260.00
2	Sri Manas Ranjan Behera, RGPS	RGPS,JE	Delang P.S	16260.00

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15.27 - Excess payment on works osp-99-105

.(i)Name of the work: Goudakera to Harijan sahi CC road

C.R. No05/13-14 , E. Cost:200000.00 ,Scheme: CC Road

Executants: Madhusudan kandi ,Name of the J.E. :Sri A.K. Pradhan

,Vr No. .4... Date 13.5.14 ,Rs 200000.00 ,M.B. No-12/13-14 page 120-129,Cheque no 481325/13.5.14

Date of Work order 22.4.13, Time period 1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 6428.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

Lead statement for Sripurusottampur G.P										
PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		filling sand		mortar sand		LATERITE STONE	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	50(Tapanga)	50(Tapanga)	50	50	25	25	25	25	36	36
Basic cost	544	495	1001	910	41	38	46	42	528	480
Carriage cost										
1st 5 km	136	124	136	124	136	124	136	124	136	124
up to 50km	360	328.5	360	328.5	160	146	160	146	248	232.5
above 50km	0	0	0	0	0	0	0	0	0	0
total carriage cost	496	452.5	496	452.5	296	270	296	270	384	356.5
Royalty	98.78	98.78	98.78	98.78	27.44	27.44	27.44	27.44	137.2	137.2
total cost+ carriage+ royalty/cum	1138.78	1046.28	1595.78	1461.28	364.44	335.44	369.44	339.44	1049.2	973.7
excess/cum	92.5		134.5		29		30		75.5	

Analysis of rate			
	rate As per record	rate As admissible	
i) Filling sand on road			
labour	18.54	18.54	
2% T & p	0.3708	0.3708	
sand cost including all	364.44	335.44	
total / cum	383.3508	354.3508	

ii) CC(1:4:8) USING 4 CM METAL HAND BROKEN for 1 cum					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1138.78	1093.23	1046.28	1004.429
Sand	0.48	369.44	177.33	339.44	162.9312
cement	1.72	715+14.70	1255.08	715+14.70	1255.08
total cost /cum			3144.84		3041.64
iii)CC(1:2:4) using 12 mm chips crusher broken					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1595.78	1436.202	1461.28	1315.152
Sand	0.45	369.44	166.248	339.44	152.748
cement	3.23	715+14.70	2356.93	715+14.70	2356.93
total cost /cum			4778.58		4644.03
iv)L.S. masonry C.M(1:6)					
particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			1091.175		1091.175
L. stone	1	1049.2	1049.2	973.7	973.7
Sand	0.24	369.44	88.6656	339.44	81.4656
cement	0.572	715+14.70	417.388	715+14.70	417.388
total cost /cum			2646.38		2563.729

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item of execution	Qty as per record	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess pad
i) Filling sand on road	40.83	383.4	15634	354.35	14468.11	1165.89
L.S. masonry C.M(1:6)	21.03	2646.38	55653	2563.729	53915.22	1737.779
ii) CC(1:4:8) USING 4 CM METAL HAND BROKEN for 1 cum	14.13	3144.8	44436	3041.64	42978.37	1457.627

iii)CC(1:2:4) using 12 mm chips crusher broken	15.36	4778.6	73399	4644.03	71332.3	2066.699
total			189122		182694	6427.995

B. Payment towards Display board.

From the photographs attached to the case record it was found that no display board has been prepared but cost Rs 1000.00 has been paid in this bill.

No transparency has been done which is irregular.

Cost paid Rs 1000.00 towards Display board without construction is suggested for recovery.

C. Details of Measurement is given below.

i) E/W cut off wall

2 X 186' X 1' X 0.9" = 279.00 cft = 7.90 cum @ 78.90/cum = 623.00

ii) L.S. masonry work CM (1:6)

Cut off 2 X 63' X 1' X 1'6" = 189.00 cft

2 X 123' X 1' X 2'3" = 553.50 cft

742.5 cft = 21.03 cum @ 2646.38/cum = 55653.00

iii) Sand filling on road

Road 40' X (8'6"+8')/2 X 0.10" = 273.96 cft

146' X 8' X 1' = 1168.00 cft

1441.9 cft = 40.83 cum @ 383.40 /cum = 15634.00

iv) CC (1:4:8) using 4 cm Hand broken granite

Road 40' X (8'6"+8')/2 X 0.4" = 109.89 cft

146' X 8' X 4" = 388.94 cft

498.83 cft = 14.13 cum @ 3144.80 /cum = 44436.00

v) CC(1:2:4) using 12 mm chips crusher broken

Road 40' X (10'6"+10')/2 X 7"/2 = 109.89 cft

146' X 10' X 7"/2 = 423.4 cft

542.3 cft = 15.36 cum @ 4778.60 /cum = 73399.00

From the above measurement it was seen that for 63' length of road

Height of Excavation for wall+ Thickness of sand and + Thickness of CC(1:4:8)= Height of L.S masonry work

So thickness of sand = 1'.6"-0.9"-0.4" = 0.5".

But the measurement was done for sand filling for length of 63' for 10" instead of admissible thickness 5". As such Rs 2626.00 has been paid in excess due to allowing excess thickness than the admissible. The details are given below.

Sand filling on road

Road 40' X (8'6"+8')/2 X 0.10" = 273.96 cft

146' X 8' X 1' = 1168.00 cft

1441.9 cft= 40.83 cum @ 383.40 /cum = 15634.00

Admissible sand

63' X (8'6"+8')/2 X 0.5" = 216.56 cft

123' X 8' X 1' = 984.00 cft

1200.56 cft= 33.98 cum @ 383.40 /cum = 13028.00

Excess paid Rs 15634-13028=2626.00 needs recovery.

In total 6427+1000+2626=10053.00 needs recovery .

(ii) Name of the work: Goudakera to Harijan sahi CC road

C.R. 50/12-13 , E. Cost:250000.00 ,Scheme: GGY

Executants: Madhusudan kandi ,Name of the J.E. :Sri A.K. Pradhan

Vr No.5 Date 13.5.14 ,Rs 250000.00 (259770.00) ,M.B. No-12/13-14 page 114-118

Date of Work order 31.1.13, Time period 1 month

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 8497.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

Item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess pad
i) Filling sand on road	52.6	383.4	20166.84	354.35	18638.81	1528.03
L.S. masonry C.M(1:6)	22.08	2646.38	58432.0704	2563.729	56607.14	1824.934
ii) CC(1:4:8) USING 4 CM METAL HAND BROKEN for 1 cum	21.1	3144.8	66355.28	3041.64	64178.6	2176.676
iii)CC(1:2:4) using 12 mm chips crusher broken	22.05	4778.6	105368.13	4644.03	102400.9	2967.269
total					241825.4	8496.909

Rs 8497.00 needs recovery.

On checking of above 2 works case record it was seen that same photograph were attached to the case record and 1 photo of display board in support of only GGY project was attached in the case record. Since the analysis of rate /estimate has been prepared without profit of VLL and from which source the excess bill amount was adjusted in this work. So double payment has been made for single execution.

In response to audit objection statement the local authority replied that" Will be recovered from S.D and Noted for future guidance". Hence the objection stands and Rs 208497.00 is suggested for recovery .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph				
Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	104249.00
2	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	104248.00

15.28 - Excess payment on works osp-106-108

Name of the work: Ghanipur Chandimandir CC road,Sauria

C.R. No137/12-13 , E. Cost:100000.00 ,Scheme: GGY

Executants: /Name of the J.E. :Sri Manasa Ranjan Behera, RGPSA

Vr No. .96 Date 25.2.15 ,Rs 100000.00 ,M.B. No- 5/14-15 ,41-44

Date of work order 6.4.13.(one month)

A)On checking of the above case record with reference to estimate and connected M.B., it was seen that the work order has been issued 1st time in the name of Sri A.K.Pradhan J.E (Depttly) on 6.4.13 and after gap of above one year the work order has been changed in the name of Sri Manas Ranjan Behera ,RGPSA depttly without signature of BDO and without date of change .The executant was not completed the project within the stipulated time period of 1 month and deliberately delay in work . The follow up action against non completion in time has not been taken by the local authority. The original estimate was not in the case record and one work done estimate has been prepared in the higher rate than the admissible rate and placed in the record only to give the extra undue benefit the executants. As such a sum of Rs 7347.00 has been paid in excess due to allowing higher rate than the admissible. The details are given below.

sauria								
PARTICULARS	4 cm metal hand broken		12 mm chips crusher broken		filling sand		mortar sand	
	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012	as per record	as per audit SR-2012
Lead in KM	37	37	37	37	5	5	12	12
Basic cost	593	495	1100	910	44	38	49	42
Carriage cost								
1st 5 km	156.4	124	156.4	124	156.4	124	156.4	124
up to 50km	294.4	233.6	294.4	233.6			45.5	51.1
above 50km					0	0		0
total carriage cost	450.8	357.6	450.8	357.6	156.4	124	201.9	175.1
Royalty	98.78	98.78	98.78	98.78	27.44	27.44	27.44	27.44
total cost+carriage+royalty/cum	1142.58	951.38	1649.58	1366.38	227.84	189.44	278.34	244.54
excess/cum	191.2		283.2		38.4		33.8	

P

Analysis of rate	
i) Filling sand on road	rate As per record
labour	18.54
2% T &p	0.3708
sand cost including all	227.84

P

iii)CC(1:2:4) using 12				
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particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
mm chips crusher broken					
LABOUR/mason			819.2		819.2
12 mm chips	0.9	1649.58	1484.622	1366.38	1229.742
Sand	0.45	278.34	125.253	244.54	110.043
cement	3.23	732.55	2366.137	732.55	2366.137
total cost /cum			4795.212		4525.122

P

ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum

particulars	qty required	rate As per record/cum	total cost as per record	rate As admissible/cum	total admissible
LABOUR/mason			619.2		619.2
4cm metal	0.96	1142.58	1096.877	951.38	913.3248
Sand	0.48	278.34	133.6032	244.54	117.3792
cement	2.29	732.55	1677.54	732.55	1677.54
total cost /cum			3527.22		3327.444

P

item of execution	Qty	Rate paid as per record	total paid	Rate admissible as per SR-2012	admissible cost	excess paid
i) Filling sand on road	16.968	246.8	4187.702	208.35	3535.283	652.4196
ii) CC(1:3:6) USING 4 CM METAL HAND BROKEN for 1 cum	11.312	3527.2	39899.69	3327.45	37640.11	2259.572
iii)CC(1:2:4) using 12 mm chips crusher broken	11.312	4795	54241.04	4525.13	51188.27	3052.769
total						7347.403

Hence Rs 7347.00 needs recovery.

In response to audit objection statement the local authority replied that "Will be recovered from S.D" .The local authority agreed for effect recovery.

Hence the objection stands and Rs 7347.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	3674.00
2	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	3673.00

15.29 - Excess payment on works osp-109

Name of the work: Community hall at Chitalpur

C.R. No 404/13-14 , E. Cost: 100000.00 ,Scheme: MLALAD

Executants:Sri Abhimanyu Sethi , /Name of the J.E. :Sri A.K. Pradhan

1/R ,Vr No. 9.... Date19.5.14 ,Rs 45290.00 ,M.B. No- 7/13-14 ,page 179-183

On checking of the above case record with reference to estimate and connected M.B., it was seen that One photograph was attached to the case record instead of 3 types of photograph (before commencement ,during commencement and after completion). The 1 st approved estimate was not available in the case record and one work done estimate was attached to the case record.

From the measurement taken in MB , the execution were done for construction of RCC roof slab with beam and grading plaster over roof slab and filling of sand in room and veranda.

From the photograph it was seen that the building was an old building .No photograph of before execution i.e, old building up to roof level could be available to ascertain the actual in complete position of old building.

The previous case record of this project may be produced to audit for verification.

In response to audit objection statement the local authority replied that Development section , Please produce the previous case record". But the previous record couldn't be produced to audit for verification of previous status So It is concluded that the measurement was done for previous bldg to give extra benefit to the executants. .Hence the objection stands and Rs 45290.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	22645.00
2	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	22645.00

15.30 - Excess payment on works osp-110

Name of the work: Kothaghara at Rengal Domasahi

C.R. No 176/13-14 , E. Cost:50000.00 ,Scheme:MLALAD

Executants: Sri Binod Kumar Swain , Name of the J.E. :Sri A.K.Pradhan

1/R ,Vr No. .8... Date 19.5.14 ,Rs50000.00 ,M.B. No- 7/13-14 page 184-188

On checking of the above case record with reference to estimate and connected M.B., it was seen that One photograph was attached to the case record instead of 3 types of photograph (before commencement ,during commencement and after completion). The 1 st approved estimate was not available in the case record and one work done estimate was attached to the case record.

From the measurement taken in MB , the execution were done for construction of a AC sheet roofing of an old building by using GI Pipe , Flooring the old room and veranda with CC(1:4:8) of 4" thickness ,AS Flooring 25 mm thickness with cc (1:2:4) in room and veranda ,plastering inner and outer side of the old building,

From the photograph it was seen that old building of AC sheet roofing by using of wood and Gi Pipe. No photograph of before execution i.e, old building could be available to ascertain the actual in complete position of old building.

The previous case record of this project may be produced to audit for verification.

In response to audit objection statement the local authority replied that Development section , Please produce the previous case record". But the previous record couldn't be produced to audit for verification of previous status So It is concluded that the measurement was done for

previous bldg to give extra benefit to the executants. .Hence the objection stands and Rs 50000.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	25000.00
2	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	25000.00

15.31 - Excess payment on works osp-111

Name of the work: Baghei Community hall at Rengal

C.R. No 427/13-14 , E. Cost: 100000.00 ,Scheme:SDP

Executants: Hemanta Ku Swain , Name of the J.E. :Sri A.K.Pradhan

1/R ,Vr No. 15.... Date 24.5.14 ,Rs 100000.00 ,M.B. No- 18/13-14,page 42-50

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that One photograph was attached to the case record instead of 3 types of photograph (before commencement ,during commencement and after completion). No 1 st estimate was available in the case record and one work done estimate was attached to the case record.

From the measurement taken in MB , the execution were done for construction of a veranda with AC sheet roofing of an old building, Flooring the old room and veranda with CC(1:4:8) of 6" thickness ,AS Flooring 25 mm thickness with cc (1:2:4) in room and veranda ,plastering inner and outer side of the old building, Fixing of door and window,20 mm thick grading plaster over an old roof slab, cement washing, distemping 2 coats.

One photograph was attached to the case record in support of coloured old RCC roof building with veranda of AC sheet roofing .No photograph of before execution i.e, old building could be available to ascertain the actual in complete position of old building. Since grading plaster was executed over an old roof slab so this building was an old and used building for which grading plaster was desired to execute.

The Veranda was shown executed for an height of 3'6" from ground level but no sand filling was done for filling of plinth and foundation but flooring was done. So veranda was executed earlier (with old building) and cost paid in this bill to give the benefit to the executant.

The old case record of this project may be produced to audit to verification of actual position of old building.

Further if done the Flooring with CC (1:4:8) for a thickness of 6" is not admissible and admissible in maximum for 4" thickness which was done in other record.

As per record CC (1:4:8) using 4 cm metal

Room flooring 17'6" X15'6" X6" = 135.63 cft

Verandah Flooring 17'6" X7'6" X6" = 65.63 cft

201.26 cft =5.70 cum @3029.60/cum=17269.00

Admissible for 4" thickness

201.26/6" X4"=134.17 cft=3.78 cum @3029.60/cum=Rs 11452.00

Excess paid 17269-11452=Rs 5817.00 needs recovery.

In response to audit objection statement the local authority replied that Development section , Please produce the previous case record". But the previous record couldn't be produced to audit for verification of previous status So It is concluded that the measurement was done for previous bldg to give extra benefit to the executants. .Hence the objection stands and Rs 100000.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph				
Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	50000.00
2	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	50000.00

15.32 - Excess payment on works osp-113-114

Name of the work: Construction of Kothaghara at Patana Behera Sahi , Rengal

C.R. No 181/13-14 , E. Cost:50000.00 ,Scheme: MLALAD

Executants: Pramoda Behera , Name of the J.E. : Sri A.K. Pradhan J.E

,Vr No. 10.... Date 19.5.14 ,Rs 50000.00 ,M.B. No- 7/13-14,page143-148

I)On checking of the above case record with reference to estimate and connected M.B it was seen that One photograph was attached to the case record instead of 3 types of photograph (before commencement ,during commencement and after completion). The following measurement was done.

As per M.B. the following measurement was done

i)20 mm thick cement plaster in side and out side of the wall for 99.94 Sqm @ 112.50/ Sqm=Rs 11243.00

ii)CC (1:4:8) using 4 cm metal for flooring

Room 15' X 7'9" X 6" = 58.125 cft

Ver 7'9" X 2'10" X 6" =10.97 cft

Total 69.095 cft= 1.96 cum @ 3029.60/ cum = 5938.00

iii) 25 mm thick AS flooring in CC (1:2:4) using 12 mm chips

Room 15' X 7'9" = 116.25 sqft

Ver 9'9" X 3'10" =37.34 Sft

Total 153.59 sft= 14.27 sqm @ 181.60/ sqm = 2591.00

iv) Cost of MS door and window.

Door 2'6" X 6' =15 sqft

3' X 6' =18 sqft

Window 2' X3'=6 Sqft

Total 39 sqft = 195.6 kg @ 80.00/kg = Rs 15648.00

v)Fitting of MS door and window Rs 500.00

vi)20 mm thick grading plaster in CM (1:4) over old roof slab

23' X 10'9" = 247.25 sqft= 22.98 sqm @126.40/sqm=2905.00

vii) Cement washing 122.92 sqm @ 11/sqm=1352.00

viii)Cement paintings 122.92 sqm @20.00/sqm = 2458.00

ix) Electrification wiring 6 no s of long point @604.00/each=3626.00

x) Main Switch 1 no Rs 2500.00

xi) Add L.C./W.C/Sign board Rs 1500.00

Total Rs 50271.00 limited to 50000.00

From the above measurement , execution shown for plastering, flooring, grading plaster over an old roof slab, fixing of MS door and window, colouring, electric wiring as against the estimate was prepared and approved on 27.9.13 with provision for construction of wall from foundation to plinth 6' and above plinth of height 1'6" with L.S. Masonry work , which deviates the estimate 100 % and not approved from the competent authority.

From the above measurement it was seen that since grading plaster was executed over an old roof slab so this building was an old and used building and also seen from the photograph the building was an old coloured building with one door but measured for 2 door.

The previous record of this project may be produced to audit for verification of old position of building before execution in this case record though the photograph of before execution was not available in the record.

In response to audit objection statement the local authority replied that Development section , Please produce the previous case record". But the previous record couldn't be produced to audit for verification of previous status So It is concluded that the measurement was done for previous bldg to give extra benefit to the executants. Hence the objection stands and Rs 50000.00 is suggested for recovery.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Pradhan,Asst.Engr.	Asst. Engr,Delanga P.S.	Delang P.S.	25000.00
2	Sri Pramod Kumar Panda,A.E	Ex-Asst. Engr,Delang P.S.	Now at- Indrabati yojana	25000.00

15.33 - NON PRODUCTION WORKS CASE RECORDS

After several verbal request and issue of audit objection memo the following works case were not produced to audit for verification. Further due to non

production of MB some case records also not verified in audit. Hence the said records annexed separate may be produced to audit for verification.

List of nonproduction of works case record 14-15						
Vrno	date	Amount	CR no	Executant	Name of the projects	Remarks
MPLAD						
	415.7.14		1160356/13-14	Laxmidhara Parida	Community hall at Brahmapur	
	522.7.14		2895493/12-13	Malay saho	Maheswarapur Kothaghara	
	total	40557				
SFC CASH BOOK						
	414.8.14		299299102/12-13	G.K.Dalai,GPTA	Gelabasarapatana to Beroboi road	
	924.9.14		5642773/13-14	G.K.Dalai,GPTA	Bolakana to sethisahi road	
	1121.10.14		200000108/13-14	Biswamohan patanaik,JE	Golapada cc road	
	1217.11.14		300000112/13-14	M.K.Ratha,JE	Sardhapur CC road	

		855726				
MISC						
	5.5.14	122597	34/12-13	S.K.Pattanaik,peon	Barapada ,Pryschool	AWC
	14.8.14	52460	01/12-13.	M.K.Ratha,JE	Barapada-I AWC	AWC
	11.2.15	102345	12/12-13.	M.K.Ratha,JE	Basantapur AWC	AWC
	24.2.15	259487	354/13-14	G.K.Dalai,GPTA	Chainpur AWC	AWC
	17.11.14	176358	386/13-14	Manasa R Behera,JE	Gadabegunia pada AWC	AWC
	19.6.14	25668	35/12-13	M.K.Ratha,JE	Haripur AWC	AWC
	22.7.14	32472	33/12-13	A.K.Pradhan,JE	Jamuna AWC	AWC
	6.2.15	121626	385/13-14	Okila Jena	Kuapada School AWC	AWC
	28.8.14	167394	377/13-14	G.K.Dalai,GPTA	Munida AWC	AWC
	8.10.14	155226	382/13-14	G.K.Dalai,GPTA	Munida AWC	AWC
	13.10.14	154004	377/13-14	G.K.Dalai,GPTA	Munida AWC	AWC
	25.11.14	178602	377/13-14	G.K.Dalai,GPTA	Munida AWC	AWC
	24.9.14	114067	5/12-13.	A.K.Pradhan,JE	Nimabasanta AWC	AWC
	9.1.15	30509	5/12-13.	A.K.Pradhan,JE	Nimabasanta AWC	AWC
	9.1.15	251356	8/12-13.	A.K.Pradhan,JE	Nimabasanta AWC	AWC
	18.7.14	152053	11/12-13.	Bhagaban ratha,E.O	Praharaj pur AWC	AWC
	30.9.14	76682	11/12-13.	Bhagaban ratha,E.O	Praharaj pur AWC	AWC
	12.9.14	64596	4/12-13.	A.K.Pradhan,JE	Rengala AWC	AWC
	12.5.14	54974	265/13-14	Brahmananda parida	Maa bhuasuni community hall	SPF
	21.10.14	96006	159/13-14	S.K.Pattanaik,peon	Repair of office Bldg	repair,maint
	10.11.14	31798	159/13-14	S.K.Pattanaik,peon	Repair of office Bldg	repair,maint
	Total	2420280				
CRF						
	519.6.14	14050	248/13-14	m.k.Ratha,JE	Barapada railway	

					gate to Haripur railway gate	
21	14.10.14	32079	238/13-14	G.K.Dalai,GPTA	Nadakhanda lenka sahi gahir road	
	Total	46129				
TFC						
42	24.9.14	300000	126/12-13	Trinatha Sahoo	Thentena to trinatha thakur cc road	
66	08.12.14	300000	342/13-14	M.K.ratha,JE	Rainsal to Sunamuhin CC road	
73	09.1.15	40000	22/14-15	B.M.Pattanaik	Non res Bldg,repair	
78	15.1.15	911828	45/12-13	M.K.ratha,JE	Dhanakera panchapana to Barapolia road	
81	15.1.15	300000	191/13-14	Manas Parida	Gunduchi patana to malick sahi cc road	
96	16.2.15	535943	45/12-13	M.K.ratha,JE	Dhanakera panchapana to Barapolia road	
104	17.3.15	71063	22/14-15	B.M.Pattanaik	Non res Bldg,repair	
	Total	2551092				
C.C. ROAD						
	25.5.14	86118	17/13-14	Biswanath Parida	const. Of Humar Masani CC road	
	35.5.14	73229	26/13-14	Raghunath Behera	const. Of Gudupailo talasahi to harijan sahi cc road	
	827.5.14	200000	333/13-14	Minaketan Rath	const. Of cc road at balihunka harijansahi	
	1024.6.14	8933	33/13-14	Abhimanyu Nayak	const. Of prachandapur kothaghar	
	2322.11.14	190425	13/13-14	Bijay Ku. Pradhan	const. Of Benupada Behera sahi to Bada tutha village cc road	
	5023.3.15	134697	347/13-14	Gopal Krushna Dalai,GPTA	const. Of Gandapada Harijansahi chhak cc road	
	Total	693402				
GGY						
	412.5.14	185428	64/13-14	Ashok Ku.Mohapatra	Const. Of PDK to Puruna Delanga cc road.	
	111.7.14	23433	26-2012-13	Chitrasen Jena	Const. Of BelapadaTalasahi cc road	

21	21.7.14	45042	111-2012-13	Pravakar Samantaray	Const. Of PDK to Lokanath Mandir cc road	
	TOTAL	253903				
MLALAD						
22	19.6.14	24333	104/11-12	Narendra Martha	BALIHUNKA BHAGABAT COMMUNITY HALL	
	244.7.14	162446	409/13-14	Narendra Pradhan	RATAPADA COMMUNITY HALL	
29	14.7.14	200000	307/13-14	Bijay Champatiray	BATOL COMMUNITY HALL	
39	19.8.14	197763	310/13-14	Pramod Kishore Pradhan	Kalyanpur Jagulai Community Hall	
43	1.9.14	145551	269/13-14	Bansidhar Parida	Sadangoi Bateswae Community Hall	
64	31.10.14	16030	50/11-12	Sulochana Parida	Batol Mahila Community Hall	
69	10.11.14	100000	416/13-14	Prakesh Kumar Pradhan	Bolakana Community Hall	
74	11.12.14	58627	186/11-12	Sarangadhar Tripathy	Praharajpur Maa Mangala Community Hall	
80	1.1.15	60000	74/11-12	Parsuram Bidhar	Cycle Stand at Panchayat High school Godiputmatiapada	
83	6.1.15	150000	106/11-12	Sashi Bhusan Ray	Sujanpur Community Hall	
	10317.3.15	37554	409/13-14	Narendra Pradhan	RATAPADA COMMUNITY HALL	
	Total	1152304				
	G.TOTAL	8013393				

During Exit Conference the Local Authority has replied that will be traced out and produce to next audit. Hence para stands.

15.34 - Biramakundapur Chandichhaka to Biswanatha Mandir CC road OSP-40-41

Name of the work: Biramakundapur Chandichhaka to Biswanatha Mandir CC road

C.R. No 32/13-14 , E. Cost:200000.00 ,Scheme: CC Road

Executants: Chhabila Barik ,Name of the J.E. :M.K.Ratha

Vr No. Date 13.10.14 ,Rs 200000.00 ,M.B. No- 16/13-14 page 96-100

I)On checking of the above case record with reference to estimate and connected M.B., it was seen that the original estimate was not in the case record and one work done estimate has been prepared and placed in the record. Only one photograph of after completion of work was attached to the case record instead of required 3 types of photograph i.e, Before execution, during execution and after completion .The details of Measurement are given below.

i) E/w in Cutoff wall

Left 100'X1' X0.6"=50 cft

Right 80' X 1' X .6" =40 cft

90 cft=2.54 cum @78.90/cum = Rs 200.00

ii) CC(1:2:4) using 12 mm chips

Cut-off Left 100'X1' X0.6"=50 cft

Right 80' X 1' X .6" =40 cft

In road 391' X11' (avg.) X 0.4"=1431.62 cft

1521.62 cft=43.02 cum @4820.20/cum = Rs 207689.00

No centering/shuttering was done during casting of CC (1:2:4).

The estimate was prepared without profit to the VLL. But The Bill amount comes to Rs 212884.00 which was Excess of Rs12884.00 . From which source the excess amount was meant by the Executant. Since only CC (1:2:4) was executed over a damaged cc road so the previous works case record of this project may be produced to audit for verification of reason of damage of road and responsibility for such damage as the longevity of CC road is 30 years.

In response to audit objection statement the local authority replied that "Case record will be traced out and produced to next audit" . Hence the objection stands and Rs 200000.00 is kept under objection till production to next audit.

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

15.35 - Project executed in P.S.Level but not taken to cash book osp-20

On checking of NREGS cash book, it was seen that the following

amounts were paid through FTO and projects were executed through P.S. level as per statement given by the ACP , but the said project neither taken to cash book during 14-15 nor produced to audit for verification. The same may be taken to cash book and compliance reported to audit.

Sl.no	Date of FTO	Amount	Particulars
	1366/31.1.15	16627.	AWC at nuagaon, ARISAL G.P.,labour
	01/1354/31.1.15	47494.	AWC at nuagaon ARISAL G.P. ,materials
	2/1354/31.1.15	98164.	AWC at nuagaon ,ARISAL G.P. ,materials
	total	162285.	
	2365/31.1.15	15252	AWC,Ankula, kothabada,labour
	01/1357/31.1.15	87350.	AWC Ankula, kothabada,materials

	02/1357/31.1.15		48306	AWC Ankula, kothabada,materials
	total		150908.	
	301/14.8.14		104013	Road from Panchupalla to Brahmagiri,Materials
	35/14.8.14		19680	Road from Panchupalla to Brahmagiri,labour
	36/14.8.14		19680	Road from Panchupalla to Brahmagiri,labour
	37/14.8.14		19680	Road from Panchupalla to Brahmagiri,labour
	38/14.8.14		3936	Road from Panchupalla to Brahmagiri,labour
	239/27.1.15		19680	Road from Panchupalla to Brahmagiri,labour
	240/27.1.15		11808	Road from Panchupalla to Brahmagiri,labour
	total		198477	
	G.total		511670.	

In response to audit objection statement the local authority replied that "The amount will be taken into the year 2015-16" but the concerned record could not be produced to audit . Hence the objection stands and Rs 511670.00 is kept under objection .

During Exit Conference the Local Authority has replied that " will be complied after receiving of final audit report. Hence para stands.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
no comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - ALL SCHEME TARGET AND ACHIEVEMENT

name of the scheme	Financial achievement						Physical achievement					
	O.B.	Funds received during the year 14-15	Total fund available	Expenditure	C.B. of Grants	Percentage of expenditure to that of available fund	No. of Spill over projects from previous years	No of projects planned for the current year as per annual action plan	Total	No of project completed during the year	No of spill over projects to the next year	Percentage of achievement

	1	2	3	4	5	6	7	8	9	10	11	12	13
CC Road	4931104	14400000	19331104	7647269	11683835	39.6	30	62	92	35	57	38.0	
GGY	16797191	17277412	34074603	12021355	22053248	35.3	50	77	127	74	53	58.3	
SFC/Devo lution/	5799620	3500000	9299620	2825150	6474470	30.4	14	6	20	14	6	70.0	
TFC	13303250	10286422	23589672	8891406	14698266	37.7	15	10	25	10	15	40.0	
MLALAD	13092153	1400000	14492153	6443006	8049147	44.5	85	6	91	41	50	45.1	
MPLAD	2854928	575000.00	3429928	2743873	686055	80.0	30	3	33	16	17	48.5	
AWC	19535441	0	19535441	9815615	9719826	50.2	41	0	41	15	26	36.6	
SPL. PROBLE M FUND	1428236		1428236	819147	609089	57.4	15	0	15	11	4	73.3	

During Exit Conference the Local Authority has furnished no comments.

17.2 -

G.G.Y Schemes.

A new initiative called Gopabandhu Grameen Yojana(GGY) was launched by the Govt.of Odisha during the year 2006-2007 with a view to provide additional development assistance to the targeted Districts of the state not covered under the BGRF .The principal objective of the schemes is to provide additional development fund to the target Districts to provide

The GGY scheme has been implemented in this P.S. since 2006-07.The principal objective of this scheme is to provide additional development of infrastructure of BIJLY, SADAK and PANI to every revenue village in the identified eleven district including Puri.The following provision has been formulated for execution of GGY Scheme.

1. Electrification of unelectrified villages/hamlets shall not be taken of under the schemes the same will not be covered under the Rajib Gandhi Bidyut karan Yojana .Hence under the GGY item such as street lighting , lighting at mass congregation ,electrification of Govt. residential /non-residential school etc. shall be taken of.However before taking of such work the concerned G.P or institution (in case of schools etc.) must give written undertaking that the repairing expenses , energy charges, repair and maintenance shall be borne by them. Without such undertaking no electrification work shall be taken of.

2. Construction of cement concrete road inside villages with drainage facility shall be given maximum emphasis . In case there is no need of C.C Road in the ed villages the approach link road from the main road to the village can also be developed.However at least 90% of funds earmarked for road sector has to be spend C.C.Road .

3.Under water supply maximum emphasis shall be laid on works such as renovation/excavation of village tanks ,strengthening the embankments with stone pitching ,construction of walls and bathing ghats, construction of water harvesting structure field channels helping directly in enhancing irrigation facilities.

4. Sinking of tube wells and installation of pipe water supply projects should generally be done out of other scheme like swajaladhara and scheme under the finance commission .

5.Under the GGY works less then fifty thousand except under electrification shall not be taken up .

6.The project should prepared by the BDO in consultation with PRI representative and the same should be forwarded to collector for subsequent approval.After approval and finalization of projects the concerned G.P should be asked to convene special pallisabha for ion of VLL by given three notice instead of fifteen days notice. In case G.P. fails to convene and conduct pallisabha the concerned BDO should be authorized to convene pallisabha himself by given three days notice .

6.Electrification work is a specialized work it should not be executed through VLL route. Registered electrical contractors data can be obtained from the office of local executive engineer of power distributing company should be engaged by the BDO for this work.The estimate of such work must be approved by the competent authority of the concerned distribution company who will take over .

During the year under audit Financial achievement is 31.60 % and Physical achievement is 32.11 which shows poor achievement .

The details of grant position and approved projects are as follows.

Asked through audit objection statement for poor utilisation of G.G.Y. funds for the year 2014-2015 ,the local authority replied that “ The reasons

are the amounts are sanctioned at the fag end of the financial year,2 ndly law and order problem arises on the spot due to filling of cases in higher

courts”.

Besides the above the following irregularities were noticed during course of audit.

- 1) Muster Rolls in support of labour payment were not placed in some case record and also not passed through the B.D.O.
- 2) Most of the estimates/ revised estimates have not signed by the B.D.O. in support of administrative approval.
- 3) Assets Register of the scheme has not been maintained by the Dev. Section.
- 4) The funds of this scheme was utilized for construction of C.C. Road and bathing steps of pond in village of the P.S.
- 5) The action plan of the projects of each revenue village/hamlate have passed through Gram Sabha conducted in G.P. level. The project lists were sanctioned/ approved by the Collector, Puri and communicated by the P.D. DRDA, Puri. The ion of executants/ village level leader was done through Palli Sabha in the said related village of the sanctioned project. In some cases, where the ion of VLL was not done in Palli Sabha due to law & order situation and basing on report of Executive Officer/ Sarapancha/ Village people the work was executed through Departmentally.
- 6) In case of Departmental work by the J.E. the same J.E was measured the work which should be avoided in future i.e. the measurement was not taken by the same J.E. in case of Departmental work.
- 7.Some cases the Transparency/display Board could not done at the place of execution of the project which is mandatory. place of execution of the project which is mandatory. No photograph of the project is attached to case record. The 3 Nos. Of photograph ie, pre commencement, during commencement & after completion could not available in the case records in support of works to avoid the double payment in the single project.
- 8.NO. completion certificate was attached in the case record.
9. The vibrator was not used for cc road This indicates that the J.E. and A.E. were not present at the site during casting till its completion of C.C. work to watch the quality and quantity and durability of the road work. The road So constructed was poor in quality of work.
- 10.As per provision of C.C. road vide L.No.3593/P.R. dt.25.04.2005 any deterioration of road should be repaired by the executant in his own cost within the 5 years but no such undertaking was obtained from the executant and in case of any deterioration.
11. No disciplinary action would be started against the concerned J.E./A.E. in case of deterioration of work within 5 years due to poor quality of

the work.

12.No signature of executants was obtained in the M.B. towards agree with the measurement.

13. Un-authorized execution violating guide line and action plan B.D.O. is suggested to take adequate and prompt action for utilisation of G.G.Y.funds Steps need be taken to complete all the projects and achieve the cent percent target

17.3 -

MPLAD

The Member of Parliament Local Area Development Scheme was introduced in December,1993.Under the Scheme,each M.P. 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 District s in the State from where he/she has been elected.The Nominated Members of Lok Sabha and Rajya Sabha may any Districts from any State in the Country for implementation of their choice of work under the scheme.

All the projects under MPLAD were sanctioned by the recommendation of the M.P. and the projects were recommended up to the annual entitlement of the M.P. during the financial year. During the year under audit Financial achievement is 35.30 % and Physical achievement is 28.57 %which shows poor achievement .

The details of grant position and approved projects are as follows.

Asked through audit objection statement for poor utilisation of MPLAD. funds for the year 2014-2015 ,the local authority replied that " The reasons are the amounts are sanctioned at the fag end of the financial year,2 ndly law and order problem arises on the spot due to filling of cases in higher courts".

- 1.No land status (Khata/khatiyani) in favour of community hall/ kothaghara could be found in any case record , which is badly required.
- 2 The sanctioned amount towards construction of c. hall is insufficient to compete the project.
3. The reference of previous sanctioned amount for the community hall was not given in the current case record to avoid double payment for same type of work of the same project. As example
 - 1 st sanctioned amount was measured up to roof level,
 - 2nd sanctioned amount was again measured from plinth level to roof casted .
- 4 . In some cases no transparency / Display Board was constructed at the side of the project.
5. There is a provision of 3 Photograph i.e. (pre commencement , During commencement and after completion) for each project but in no case observed this provision.
- 6 In some cases the work order was issued departmentally but the circumstances in which the work order issued instead of VLL was not given in the case record
- 7 . No pre commencement report could be found in the case records.
8. No muster roll was attached to the case record in support of labour payment.
- 9 . NO completion certificate was attached to case record.

10. in some cases no analysis of rate and lead statement was not attached to case record

B.D.O. is suggested to take adequate and prompt action for utilisation of MPLAD funds Steps need be taken to complete all the projects and achieve the cent percent target.

PARA: 18 MISCELLANEOUS

18.1 - PRODUCTION OF NON PRODUCTION RECORDS OF PREVIOUS AUDIT REPORT

nil

18.2 - PENDING PARA GRAPHS FOR SETTELEMENT OF PREVIOUS REPORT

p

Sl.no	Audit Report no	year of account	Paragraphs pending for settlement relating to miss-appropriation of cash and loss of stock store		Paragraphs pending for settlement other than miss-appropriation of cash and loss of stock store		Total	
			no of paras	Amount	no of paras	Amount	no of paras	Amount
1	66682/14-15	2007-08 and 13-14	3	1984439	39	58671932	42	60656371
2	10948/13-14	2008-09 & 12-13	5	131146	83	61688161	88	61819307
3	1834/12-13	2011-12	1	2867	26	25239773	27	25242640

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The local Authority is suggested to submit the compliance report in the proper format and take necessary steps for settlement of pending paragraphs.

18.3 - Excess fuel consumption than the ceiling limit ,Jeep No.OR 13 H-3848OSP 48-49

Excess fuel consumption than the ceiling limit ,Jeep No.OR 13 H-3848OSP 48-49

As per ceiling limit fixed by the Government In Finance Department Letter No.10954/F Date.14.03.01, 3 litres of POL per working day for plying Govt. Jeep for the Official purposes only. But it was noticed from the Jeep log book for the year 2014-15, it was seen that more than ceiling limit of POL were shown in log book has been utilised for plying of Govt. Jeep per month which resulted excess consumption of 249 litres a cost of Rs14840.18 or 14840/- Of POL as detailed below.

Name of the month	Fuel consumption as per log book	Ceiling of POL 3 litres per working day(Fuel admissible in the month)	Excess fuel consumption	Cost of diesel @	Total diesel cost during the month
May-14	78	72	6	58.74	352.44
Jun-14	104	72	32	58.74	1879.68
Jul-14	177	72	105	62.28	6539.40
Aug-14	131	72	59	59.98	3538.82
Nov-14	75	57	18	57.51	1035.18
Feb-15	95	66	29	51.54	1494.66
	660	411	249		14840.18

Hence the Local Authority is requested to comply the excess consumption of fuel than the ceiling limit failing which excess consumption of fuel of Rs. 14840 /-needs recovery and compliance reported.

In response to audit objection statement the local authority replied that "Due to various works like verification of IAY/BPG/Projects works excess consumption of fuel has been made. It may be considered and dropped".

During exit conference the BDO has replied that various work has performed also in holidays ,the para may be dropped ";

Since the BDO has performed tour in various work in holidays as requirement on consideration the para is dropped.

18.4 - Amount drawn from bank without booking expenditure in cash book PMS OSP-18-19

On checking of deposit/ drawal of PMS cash book and pass book it was found that the following cheques has been drawn from the bank without booking expenditure in cash book. The vouchers are available.

Sl.No.	Ch.No/Date	Particulars	Amount	Date of encash	Name of bank
1.	817562/8.9.14	SEBC/OBC	313150	19.9.14	UCO-9907

2.	817563/10.10.14	Scholarship SEBC/OBC Scholarship	387400	29.10.14	UCO-9907
3.	817565/25.11.14	SC Scholarship	29750	9.1.15	UCO-9907
4.	817566/1.12.14	OBC Scholarship	123015	9.12.14	UCO-9907
5.	817567/1.12.14	Refund of undisbursed Pre-matric scholarship for 12-13	248810	17.12.14	UCO-9907
			1102125		

In response to audit objection statement the local authority replied that "The rectification entry will be made during the year 2015-16". Till then the amount of Rs.1102125/- is held under objection.

18.5 - Irregular posting of Diversion amount osp-17

On checking of Diversion of Fund from one cash book to another ,it was seen that

Rs 17046630 have been shown diverted from cash book to other cash book but taken in respective cash book Rs 16810252.00

and Rs 236378.00 has not been taken to cash book.

The same may be rectified in cash book. Details are given below.

Further details of recoupment of Diversion amount may be given to audit.

Div of Misc to IAY		100000
Div. of CRF to IAY	0	8483000
Div. of IAY from Calamity Relief	8183000	
Div. of IAY from OAP	4151252	
Div. of IAY from SFC	805358	
Div. of IAY from Untied	194642	
Div. of Misc to NFBS		1000000
Div.of SFC to IAY		805358
Div.of SFC to Misc		31020
Div. of MDM from OAP	1976000	
DIV. of NFBS From Misc	1000000	
Div.of NFBS From OAP	500000	
Div of OAP to NFBS		500000
Div. OAP to IAY		4151252
Div. Of OAP to MDM		1976000
total	16810252	17046630
Difference	236378	

The local authority is suggested to regularised the diversion amount

18.6 - Non refund of Relief Rice

On checking of the issue of relief rice with reference to issue file and acquittance of disbursement of rice during philine 2013 it was seen that a sum of 1132.75 qtl of rice has been distributed by the following officials as against allotted/ issued of 1134.00 qtl of rice from the block authority. Balance 1.25 qtl of rice was kept with the following officials. So cost of 1.25 qtl of rice @ 2500.00/qtl =3125.00 needs recovery.

RELIEF PHILINE-2013							
VR NO	Date	Amount Adjusted	Rice distributed shown in acquittance in Quintal	Name	G.P.	issued from block in qtl	Balance kept in Relief officials
J/17	01.9.14	382500	318.75	Gopal krishna Dalai ,GPTA	Abhayamukhi	319	0.25
J/13	01.9.14	657900	548.25	Bhagabana Ratha,VLW	Beroboi	549	0.75
J/5	01.9.14	318600	265.75	Suryanarayan Das,WEO	Singha berhampur	266	0.25
total			1132.75			1134	1.25
					cost@2500/Qt=3125.00		

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Gopal Krushna Dalai,GPTA	GPTA, Delang P.S.	Delang P.S.	625.00
2	Sri Surya Narayan Das,WEO	WEO,Delang	Delanga P.S	625.00
3	Sri Bhagaban Ratha,VLW	VLW,Delang	Delang P.S.	1875.00

18.7 - Excess Distribution relief Rice and cash for Dal during Philine-2013 osp-31

On checking of adjustment vouchers/acquittance of Cash for dal and Rice during philine2013,it was seen that A sum of Rs 163200.00 towards cost of dal and Q136.00 of rice have been shown distributed to 544 nos of family more than the census list of 2011 during Philine-2013.As per Govt. Order the relief materials should be distributed rice @0.25 Kg and Rs 300.00 for Dal to each partly affected family as per census 2011 list. Hence Rs 163200.00 and cost of Q136.00 @2500.00/qtl=340000.00 needs recovery. The details are given below.

VR NO	Date	Amount Adjusted	Rice distributed in Quintal	Name	G.P.	No of beneficiaries shown paid	no of house hold as per Census2011	Excess beneficiaries than census list supplied by the local authority.	Excess cash paid than the census list @300.00	Excess rice@0.25Qt/family

J/17	01.9.14	382500	318.75	Gopal Krishna Dalai	Abhayamukhi	1275	1197	78	23400	19.5
J/3	01.9.14	417600	348.25	Ram ch Hembram, VLW	Chainpur	1392	1356	36	10800	9
J/1	01.9.14	438900	366	Ganeswar Sahoo, VLW	G.Matiapada	1463	1415	48	14400	12
J/2	01.9.14	416100	347.5	Ashok kumara Gajendra	G.Motari	1387	1334	53	15900	13.25
J/15	01.9.14	368700	308.5	Prafulla ch Kara, VLW	Harirajpur	1229	1213	16	4800	4
J/6	01.9.14	392700	328	Anirudha Swain, VLW	Kalyanpur	1309	1220	89	26700	22.25
J/3	01.9.14	357000	298.25	Ram ch Hembram, VLW	Muninda	1190	1093	97	29100	24.25
J/4	01.9.14	322800	270	Yudhisthir Parida, SI	Sri Purusottampur	1076	1060	16	4800	4
J/14	01.9.14	369900	308.5	Rabindra Ku Mohapatara, VLW	Sujunpur	1233	1213	20	6000	5
J/10	01.9.14	489900	408	Tapana ch Das, SEO	Sauria	1632	2562	91	27300	22.75
TOTAL		6615600	4490.5			17928		544	163200	136

Cost of Rice @2500//Qtl for 136 qtl=Rs 340000.00+ Dal 163200.00=503200.00 needs recovery.

In response to audit objection statement the local authority replied that "Intimated to concerned E.O and J.E". Hence the objection stands and Rs 503200 is suggested for recovery

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Gopal Krushna Dalai, GPTA	GPTA, Delang P.S.	Delang P.S.	72150.00
2	Sri Ramachandra Hembram	VLW, Delang	Delanga PS	123025.00
3	Sri Ganeswar Sahoo, PA	PA, Delang PS	Delanga PS	44400.00
4	Sri Ashoka Kumar Gajendra	VLW, Delang	Delanga PS	49025.00
5	Sri Prafulla ch Kar	VLW, Delang	Delanga PS	14800.00
6	Sri Anirudha Swain, VLW	VLW, Delang	Delanga PS	82325.00
7	Sri Yudhisthir Parida SI	SIS	Delang P.S	14800.00
8	Sri Rabindra Ku Mohapatra	VLW, Delang	Delanga PS	18500.00
9	Sri Tapan Das	SEO, Delang P.S.	Delang P.S.	84175.00

18.8 - Transaction through Bank account but not in cash booksp-28-30

Transaction through Bank account but not in cash book

While tracing the pass book w.r.t cash book the following

debits and credits of amount are found in the pass books

(SBI A/c No.9016, current A/c, UCO BANK A/c. No.9907 and SBI A/c.No.2773) which are not reflected

in the Cash book. The whereabouts of the following debits

and credits may be intimated to audit.

DEBIT FROM BANK

Ch.No./Date	Amount	A/C NO.	
19.12.14		900 SBI A/C NO.9016	
12.3.15		618 SBI A/C NO.9016	
19.9.14		301750 UCO A/C NO.9907	
817563/29.10.14		387400 UCO A/C NO.9907	
29.10.14		345000 UCO A/C NO.9907	
817564/30.10.14		20500 UCO A/C NO.9907	
817566/9.12.14		123015 UCO A/C NO.9907	
9.1.15		25650 UCO A/C NO.9907	
817567/17.12.14		248810 UCO A/C NO.9907	
817565/9.1.15		29750 UCO A/C NO.9907	
817568/28.2.15		250800 UCO A/C NO.9907	
28.2.15		235462 UCO A/C NO.9907	
	1969655		
CREDIT IN BANK			
1.7.14		40798 UCO A/C NO.9907	INT
28.6.14		1800 UCO A/C NO.9907	NEFT RETURNED
27.6.14		36600 UCO A/C NO.9907	NEFT RETURNED
19.9.14		306350 UCO A/C NO.9907	
19.9.14		10600 UCO A/C NO.9907	
29.10.14		348000 UCO A/C NO.9907	
29.10.14		10200 UCO A/C NO.9907	
9.1.15		26000 UCO A/C NO.9907	
9.12.14		3475 UCO A/C NO.9907	
1.1.15		44576 UCO A/C NO.9907	INT
10.1.15		2550 UCO A/C NO.9907	
28.2.15		241600 UCO A/C NO.9907	
3.3.15		29800 UCO A/C NO.9907	
19.9.14		116860 SBI A/C NO.9016	
5.11.14		9200 SBI A/C NO.9016	
12.12.14		5259 SBI A/C NO.9016	

12.12.14	35059	SBI A/C NO.9016	
12.12.14	207780	SBI A/C NO.9016	
12.12.14	69260	SBI A/C NO.9016	
21.2.15	23400	SBI A/C NO.9016	
4.3.15	11700	SBI A/C NO.9016	
5.3.15	23000	SBI A/C NO.9016	
12.3.15	749	SBI A/C NO.9016	
17.3.15	1000	SBI A/C NO.9016	
19.3.15	585000	SBI A/C NO.9016	
20.3.15	320000	SBI A/C NO.9016	
26.3.15	343	SBI A/C NO.9016	
6.8.14	79328	SBI A/C NO.2773	
14.8.14	15000	SBI A/C NO.2773	
16.8.14	18000	SBI A/C NO.2773	
20.8.14	40000	SBI A/C NO.2773	
22.8.14	18000	SBI A/C NO.2773	
23.8.14	18000	SBI A/C NO.2773	
23.8.14	15000	SBI A/C NO.2773	
23.8.14	15000	SBI A/C NO.2773	
9.9.14	15000	SBI A/C NO.2773	
9.9.14	15000	SBI A/C NO.2773	
16.10.14	220311	SBI A/C NO.2773	
14.11.14	10000	SBI A/C NO.2773	
26.11.14	23000	SBI A/C NO.2773	
26.11.14	207000	SBI A/C NO.2773	
10.12.14	10000	SBI A/C NO.2773	
19.12.14	15000	SBI A/C NO.2773	
28.12.14	18000	SBI A/C NO.2773	
27.12.14	18000	SBI A/C NO.2773	
1.1.15	42000	SBI A/C NO.2773	
2.1.15	15000	SBI A/C NO.2773	
7.1.15	15000	SBI A/C NO.2773	
7.1.15	15000	SBI A/C NO.2773	
2.1.15	25000	SBI A/C NO.2773	
19.1.15	18000	SBI A/C NO.2773	
20.1.15	30000	SBI A/C NO.2773	
23.1.15	15000	SBI A/C NO.2773	
21.2.15	25000	SBI A/C NO.2773	
21.2.15	30000	SBI A/C NO.2773	
23.2.15	30000	SBI A/C NO.2773	
	3540598		

In response to audit objection statement the local authority replied that "Complied as per list",. But all are not complied. Hence the

amount of Rs.5510253(1969655.+3540598) is held under objection till complied to the audit.

18.9 - NON-PRODUCTION OF previous non production vouchers and works case record,osp-5

As per Audit Report no 66682/AR/14-15-PURI for the Year 2007-08 and 2013-14 a total Sum of Rs 6889893.00 was kept under objection due to non production of vouchers and works case record to audit for the year 07-08 and 13-14 as detailed below.

14.1 - NON-PRODUCTION OF PAYMENT VOUCHERS FOR THE YEAR 2007-08 IN RESPECT OF PS A/C (POM PAGE NO-13 TO 22)

RS 1322134.00 is kept under objection due to non production of vouchers to audit for the year 2007-08 and 13-14.

14.5 - NON-PRODUCTION OF PAYMENT VOUCHERS OF MDM & PMS CASH BOOK (POM PAGE NO-49 & 50)

RS 403700.00 is kept under objection due to non production of vouchers to audit for the year 2007-08 and 13-14.

15.20 - NON-PRODUCTION OF WORKS CASE RECORDS (POM PAGE NO-25 to 40)

RS 5164059.00 is kept under objection is kept under objection due to non production of works case record to audit for the year 2007-08 and 13-14.

During time of audit for 14-15, the previous non production of records, vouchers was asked to produce to audit for verification through audit objection statement (page-5) but the local authority could not be produced the same to audit for verification and replied that "Produced" but actually not produced.

As per letter no Rs 6889893.00 is suggested for recovery.

The following officials are held responsible for non production of records and vouchers

- i) Sri Ajaya Kumara Parida BDO, who is the authority and present at the time of audit for the year 13-14 and 14-15
- ii) Sri Sasi Bhusan Mishra ,SC,Cashier,who is the custodian of vouchers and present at the time of audit for the year 13-14 and 14-15
- (iii) Sri Fakira Charan Moharana,VLW , I/C-Dev. Section and present at the time of audit for the year 13-14 and 14-15

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar Parida,BDO	BDO,Delang	Delang P.S.	3444946.00
2	Sri Fakira Charan Moharana,VLW	VLW,In charge Dev. section, Delang P.S.	Delang P.S.	2582030.00
3	Sri Sasi Bhusan Mishra,Cashier	Sr.Clerk,Cashier,Delang P.S.	Delanga	862917.00

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

19.1 - ROYALTY,VAT,L. CESS AND ETC

particulars	O.B	RECEIPT	TOTAL	DEPOSIT	BALANCE
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Royalty	956196	1704488	2660684	2242265	418419
Vat	210239	330213	540452	456548	83904
Labour cess	819898	549068	1368966	450951	918015
P.TAX		1750	1750	1750	0

The local authority is suggested to deposit the balance Govt. dues in proper head of account and compliance reported to audit..

19.2 - LOAN

no loan outstanding

PARA: 20 RESULT OF AUDIT
20.1 -

In view of the remarks given in fore going paragraphs the state of maintenance of accounts of records can not be said satisfactory, which needs much improvement. Apart from this the following omissions and irregularities were noticed during course of audit.

- (i) Neither the register of receipt & expr nor the analysis of closing balance on the basis of supporting documents and registers like cash books, vouchers, Grant register, Allotment register etc. were maintained by the local authority as required under Rule-36(i) of Odisha PSAP Rules-2002
- (ii) Details of cheque issue register and cheque book register was not maintained as required under Rule -24 of Odisha PSAP Rules-2002.
- (iii) Advance ledger & register of outstanding advance were not maintained as required under Rule-42 & 43 of Odisha PSAP Rules-2002.
- (iv) Physical verification of cash was not done either by BDO & ABDO or Accounts Officer as required under Rule-36(2) e of Odisha PSAP Rules-2002.
- (v) Grant register was also not maintained in this PS as required under Rule-5(4) of Odisha PSAP Rules-2002
- (vi) Non-reviewing of the expr in respect of various schemes for which GIA has been received during the financial year in the month of April every year as required under Rule-57 of Odisha PSAP Rules-2002.
- (vii) Diversion of fund from one scheme to another & non- recoupment of the same as required under Rule-10 of Odisha PSAP Rules-2002
- (viii) Non-refund of interest money accrued under various schemes to PD,DRDA, Puri.
- (ix) Non-submission of U Cs to the concerned authorities in time in contravention of Rule-59 of Odisha PSAP Rules-2002.
- (x) Non-deposit of VAT, Labour cess to the concerned authorities.
- (xi) Non-submission of compliance report to the proper quarter in respect of audit reports of LFA & IR of AG
- (xii) Non- reconciliation of Pass book balance with cash book balance in violation of Finance Deptt Order No-690/F dt 21.01.09
- (xiii) Register of Assets on various schemes was also not maintained.
- xiv)The Duplicate voucher in the works case record should be Numbered.
- xv) The PL account position in the cash book should be same with Treasury pass book this should be ensured.

Due to lack of monitoring & control by the BDO and other officers of the PS the above irregularities & omissions were occurred .

Hence the BDO is suggested to take necessary steps for improvement of maintenance of accounts records & registers after keeping in view the above comments.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	15400960.00	0.00	0.00	0.00	
2	8.1	523500.00	523500.00	523500.00	0.00	0.00	
3	12.1	780026.00	780026.00	780026.00	780026.00	0.00	
4	13.2	0.00	21332.00	0.00	0.00	0.00	
5	14.2	52976.00	52976.00	52976.00	0.00	0.00	
6	14.3	34000.00	34000.00	34000.00	0.00	0.00	
7	14.4	68.00	30051.00	68.00	0.00	0.00	
8	14.5	20000.00	20000.00	20000.00	0.00	0.00	
9	14.6	0.00	55000.00	0.00	0.00	0.00	
10	14.7	24025.00	24025.00	24025.00	0.00	0.00	
11	14.8	0.00	887348.00	0.00	0.00	0.00	
12	14.9	0.00	533536.00	0.00	0.00	0.00	
13	15.2	1296.00	1296.00	1296.00	0.00	0.00	
14	15.3	5055.00	5055.00	5055.00	0.00	0.00	
15	15.4	3699.00	3699.00	3699.00	0.00	0.00	
16	15.5	6814.00	6814.00	6814.00	0.00	0.00	
17	15.6	3567.00	3567.00	3567.00	0.00	0.00	
18	15.7	4916.00	4916.00	4916.00	0.00	0.00	
19	15.8	4161.00	4161.00	4161.00	0.00	0.00	
20	15.9	12106.00	12106.00	12106.00	0.00	0.00	
21	15.10	11128.00	11128.00	11128.00	0.00	0.00	
22	15.11	6103.00	6103.00	6103.00	0.00	0.00	
23	15.12	5923.00	5923.00	5923.00	0.00	0.00	
24	15.13	8645.00	8645.00	8645.00	0.00	0.00	
25	15.14	3377.00	3377.00	3377.00	0.00	0.00	
26	15.15	11384.00	11384.00	11384.00	0.00	0.00	
27	15.16	1594.00	1594.00	1594.00	0.00	0.00	
28	15.17	0.00	100000.00	0.00	0.00	0.00	
29	15.18	14143.00	14143.00	14143.00	0.00	0.00	
30	15.19	0.00	418381.00	0.00	0.00	0.00	
31	15.20	196066.00	196066.00	196066.00	0.00	0.00	
32	15.21	1296.00	1296.00	1296.00	0.00	0.00	
33	15.22	3158.00	3158.00	3158.00	0.00	0.00	
34	15.23	6227.00	6227.00	6227.00	0.00	0.00	
35	15.24	1421628.00	1421628.00	1421628.00	0.00	0.00	
36	15.25	21411.00	21411.00	21411.00	0.00	0.00	
37	15.26	32520.00	32520.00	32520.00	0.00	0.00	
38	15.27	208497.00	208497.00	208497.00	0.00	0.00	
39	15.28	7347.00	7347.00	7347.00	0.00	0.00	
40	15.29	45290.00	45290.00	45290.00	0.00	0.00	
41	15.30	50000.00	50000.00	50000.00	0.00	0.00	
42	15.31	100000.00	100000.00	100000.00	0.00	0.00	
43	15.32	50000.00	50000.00	50000.00	0.00	0.00	
44	15.33	0.00	8013393.00	0.00	0.00	0.00	
45	15.34	0.00	200000.00	0.00	0.00	0.00	
46	15.35	0.00	511670.00	0.00	0.00	0.00	
47	18.4	0.00	1102125.00	0.00	0.00	0.00	
48	18.6	3125.00	3125.00	3125.00	0.00	0.00	
49	18.7	503200.00	503200.00	503200.00	0.00	0.00	
50	18.8	0.00	5510253.00	0.00	0.00	0.00	

51	18.9	6889893.00	6889893.00	6889893.00	0.00	0.00
Total		11078164.00	43862145.00	11078164.00	780026.00	0.00

Audit Certificate

Certified that the accounts of Delanga 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	11.1	2696	2016-03-02	92780	Sri Purna Chandra Biswal,Ex-Cashier
Total				92780	