

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : Panchayat Samiti,General

Audit Report No : 310944/AR/2017-2018-SAMBALPUR

PARA: 1 TITLE SHEET

| | | |
|----|--|--|
| 1 | Name of the Institution : | Barkote PS |
| 2 | Year of Accounts under Audit : | 2016-2017 |
| 3 | Name of the Local Authority during the year of A/Cs : | SRI SATYABAN BEHERA,BDO,OAS-1-JB,FROM 01.4.2016 TO 31.3.2017 |
| | Name of the Local Authority at the time of Audit : | SRI ASHOK KUMAR GARTIA,BDO,OAS-1-JB |
| 4 | Duration of Audit : | 19-07-2017 To 17-09-2017 (Mandays Consumed :- 35) |
| 5 | Name of the Auditors : | SASHI KANTA RAM - Auditor(19-07-2017 to 17-09-2017) KAILASH BEHERA - Lead Auditor(19-07-2017 to 17-09-2017) |
| 6 | Name of the Reviewing Officer : | SRI MARDARAJ MAHALING(District Audit Officer) |
| 7 | Date of submission of report by Reviewing officer : | 31-10-2017 |
| 8 | Entry Conference Date : | 15-07-2017 |
| 9 | Exit Conference Date : | 29-12-2017 |
| 10 | Name of the District Audit Officer : | SRI MARDARAJ MAHALING |
| 11 | Date of approval of report by District Audit Officer : | 25-01-2018 |

PARA: 2 PHYSICAL VERIFICATION

| S/no | Items | Date Of Physical verification Before / After Transaction | Physical Balance | Balance As per Cash Book / Stock Register | Reference To The Page No Of Cash Book / Stock Register | Discrepancies If Any |
|------|-----------------------------|--|------------------|---|--|----------------------|
| 1 | Miscellaneous Receipt Books | 19.7.2017 | 81 | 81 | SRP-11 | NIL |
| 2 | Measurement Books | 19.7.2017 | 1 | 1 | SRP-16 | NIL |
| 3 | Cash in hand | 19.7.2017 | 0 | 0 | CBP-NIL | NIL |
| 4 | ServicePostage Stamps | 19.7.2017 | 546 | 546 | SRP-5 | NIL |
| 5 | Others | | | | | |
| 6 | | | | | | |

Comments

It is to be noted here that, the Consolidated PRIA_Soft cash book has not been maintained on the date of conduct of physical verification. On issue of POM vide page- 01, the BDO assured to produce the maintained cash book during Exit Conference. However, the cash in hand position is assured basing on a certificate furnished by the BDO to that effect which is furnished above.

As per SR 37 (II) of OTC, Volume-I, all monetary transactions should be entered in the cash book and checked by the head of office as soon as they occur. But in this case the cash book is not maintained on daily basis. As per Rule 36(e) of OPSAP Rules, 2002, at the end of each month the Block Development Officer shall verify cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect.

In the matter it is pointed out that non-maintenance of Cash Book on day-to-day basis may give scope for mis-appropriation / temporary mis-appropriation / embezzlement of Cash etc. The local authority is advised to maintain the records and registers in pursuance of P.S.A.P. Rules 2002 and instructions issued by the Govt. from time to time. Maintenance of cash book on day-to-day basis should be ensured so as to render possible verification of physical cash balance w.r.t. balance shown in the Cash Book at any point of time.

Hence the local authorities is advised to maintain the cash book day to day basis and produce the liquid cash before audit when taken up.

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

| Sino | List Records/Register | Rules | Form No |
|------|---|---------------|---------------------------|
| 1 | Guard file for paid vouchers | Rule 20 | |
| 2 | Cheque Books | Rule 22 | |
| 3 | Cash Book | Rule 32 | Form No.-X |
| 4 | Stamp Account | Rule 56 | Form No.-XX |
| 5 | Stationery Account | Rule 56 | Form No.-XXI |
| 6 | Register of Cheques and Drafts received | Rule 63 | Form No.-XXIII |
| 7 | Log Book | Rule 60 | Form No.-XXII |
| 8 | Execution of agreements with the Contractors | Rule 74(3)(d) | Form No.-XXX |
| 9 | Execution of agreements with the other agencies other than Contractors. | Rule 74(3)(e) | Form No.-XXXI |
| 10 | Measurement Books | Rule 80(1) | Form No.-XXXIV |
| 11 | Guard file for supply | Rule 18(4) | |
| 12 | Bill Register | Rule 18(1) | Form No.-V |
| 13 | Pass Books | Rule 7 | |
| 14 | Misc. Receipts | Rule 6(2) | Form No.-II |
| 15 | P.L. Account | Rule 5(2) | |
| 16 | Completion Certificate | Rule 80(1) | Form No.-XXXV |
| 17 | Stock Register of MBs | Rule 80(2) | |
| 18 | Muster Roll | Rule 85(1) | Form No.-XXXVII & XXXVIII |
| 19 | T.A. Bill for members of the Samiti | Rule 88(b) | Form No.-XXXIX |

B : List of Records/Registers not Produced to Audit

| Sino | List Records/Register | Rules | Form No |
|------|-------------------------------------|------------|--------------------|
| 1 | Register of Advances | Rule 42(1) | Form No.-XI |
| 2 | Register of Outstanding Advances | Rule 43 | Form No.-XII |
| 3 | Deposit Ledger | Rule 44 | Form No.-XIII, XIV |
| 4 | Loan Register | Rule 46 | Form No.-XVI |
| 5 | Appropriation of Loan Register | Rule 47(1) | Form No.-XVII |
| 6 | Register of Immovable Properties | Rule 49 | Form No.-XVIII |
| 7 | Revenue Register | Rule 51 | Form No.-XIX |
| 8 | Register of lapsed Deposits | Rule 64 | Form No.-XXIV |
| 9 | Register of Administrative Approval | Rule 76(4) | Form No.-XXXIII |
| 10 | Allotment Register | Rule 11 | Form No.-IV |
| 11 | Grant-in-Aid Register | Rule 5(4) | Form No.-I |

C : List of Records/Registers not Maintained

| Sino | List Records/Register | Rules | Form No |
|------|---|---------------|-------------------------|
| 1 | Permanent Advance Cash Book | Rule 21 | Form No.-VIII |
| 2 | Indemnity bond executed | Rule 31(3) | Form No.-IX |
| 3 | Register of Securities | Rule 45(1) | Form No.-XV |
| 4 | Stock Book | Rule 71 | Form No.-XXV-A |
| 5 | Forms to be used by the Contractors for submission of Tenders | Rule 74(1) | Form No.-XXVI to XXVIII |
| 6 | Issue of Tender orders | Rule 74(3)(d) | Form No.-XXIX |
| 7 | Register of Estimates | Rule 76(4) | Form No.-XXXII |
| 8 | Order Book | Rule 18(3) | Form No.-VI or VII |
| 9 | Receipts for taxes | Rule 6(3) | Form No.-III |

D : List of Records/Registers not Required

| Sino | List Records/Register | Rules | Form No |
|------|-----------------------|-------|---------|
|------|-----------------------|-------|---------|

Comments

NON MAINTENANCE OF RECORDS AND REGISTERS:-

The local authority has not maintained the aforesaid record and register prescribed by PSAP Rules, 2002. Due to non-maintenance of the prescribed records and

registers, the financial position, progress, achievement, financial management, financial control etc. cannot be watched out properly. So, the local authority is suggested to maintain all records and registers prescribed by the PSAP Rules, 2002.

The following Registers are not maintained at Block level. These registers have significant role in the whole Accounting Procedure. In response to audit objection statement the local authority stated steps will be taken for production. However till the end of audit the said records could not be produced before audit for verification. However the Local Authority is suggested to take immediate steps to maintain these Registers and produce before next audit for verification.

(a) Loan Register:- Loan Register is not maintained as it was not produced in the Current Audit as well as in the last couple years of Audit.

Non-maintenance of Loan Register surely affected adversely on the Loan recovery procedural. As per Rule 45(1) of PSAP Rule 2002, a register in form XVI to be maintained by the Samiti.

(b) Contingent Stock Register:- Contingent Stock Register is not maintained at the Samiti level though it is one of the important tools to watch the parameter of expenditure on contingent within a particular financial year.

(c) Advance Ledger:- Advance Ledger as prescribed under Rule 42(1) of PSAP Rule 2002 was not maintained in Form No.XI. It is not being maintained since introduction of computerized Cash Book though a parallel maintenance of the same is recommended to counter the shortcomings of Computerized Cash Book in case of wrong inputs.

(d) Outstanding Advance Ledger:- Outstanding Advance Ledger is not maintained in the Panchayat Samiti though cent percent accuracy in ascertaining individual outstanding advance figures is essential in maintenance of accounts.

(e) Grant in Aid Register:- Grant in Aid Register is not maintained in the Panchayat Samiti. As a result, all grants received through online from different agencies were not taken to cash book during the financial year. Year-wise break up of unutilised grants could not be worked out. A register of grants -in-aid should be maintained by the countersigning authorities in O.G.F.R. Form No.32.

(f) Audit Compliance Register:- Audit compliance Register is not maintained by the Panchayat Samiti though it is an important register to regulate the Audit compliance procedure.

(g) Dead Stock Register:- Dead Stock Register is not maintained as prescribed under Rule 66 of PSAP Rules 2002 and produced to Audit. It should be maintained in O.G.F.R. Form No.06.

(h) Property Register:- Property Register as prescribed under Rule 49 of PSAP Rule 2002 was not maintained in Form No.XVII.

(i) Allotment Register:- Allotment Register as prescribed under Rule 11 of PSAP Rule 2002 was not maintained in Form No.IV.

(j) Periodically Revenue Register (P.S.A.P Rule -51 and Form No-XXI)

(k) Deposit ledger (Rule-44 Form XIII)

(l) Non-maintenance of Annual Account of Receipt and Expenditure:-

The Samiti must maintain the Annual Account of Receipt & Expenditure showing the head-wise abstract of receipt and expenditure as required under OPSAP Rules, 2002. Memo was issued to the local authority to produce the Annual Account of Receipt & Expenditure for the financial year 2016-17 for verification before audit, if maintained. The local authority replied that steps will be taken. But, it was not produced before audit till the close of audit. The local authority is once again suggested to maintain and produce the register before next audit for verification.

(m) Preparation of Annual Budget:-

As per Section-24 of the Odisha Panchayat Samiti Act, 1959 the executive authority of the Samiti shall in each year prepare and place before the Samiti a budget for the following year containing such particulars as may be prescribed and the Samiti shall sanction the budget with such modifications, if any, as it thinks fit. Objection memo was issued to the local authority to produce the annual budget for the year 2016-17. The local authority failed to produce the annual budget for verification stating steps will be taken. So, it is apprehended that annual budget was not prepared by the Samiti. Due to non-preparation of annual budget, the budgetary receipt and expenditure of the Samiti cannot be included in the state budget which will result in unrealistic budget of the state.

Hence, the local authority is suggested to prepare annual budget/revised budget/supplementary budget as per the provisions contained in the Section-24 of the Odisha Panchayat Samiti Act, 1959.

(n) Non-maintenance of Asset Register- As per scheme guideline, an Asset Register is to be maintained for each scheme reflecting the assets created under a specific scheme fund. But as verified and found no such Asset Register is maintained in this PS which need be ensured hence forth.

PARA: 4 FINANCIAL POSITION

Barkote PS - 2016-2017

| Sno | Name of the Cash Book | OB as on Date | Opening Balance(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expenditure during the Year under Audit(In Rs:) | Closing Balance as per Audit (DD MM YYYY) | Closing Balance(In Rs:)(AUDIT) | Closing Balance as per (DD MM YYYY) Cash Book | Closing Balance(In Rs:)(CASH BOOK) | Difference (In Rs:) | Remarks |
|-----|-----------------------|---------------|--------------------------|---|--------------------------|---|---|--------------------------------|---|------------------------------------|--------------------------|---------|
| 1 | PS ACCOUNT | 01-04-2016 | 1623242 33.00 | 11714729 7.75 | 27947153 0.75 | 14410273 3.00 | 31-03-2017 | 1353687 97.75 | 31-03-2017 | 1912674 85.32 | -55898687 .57 | |
| 2 | PL ACCOUNT | 01-04-2016 | 5934211. 00 | 9830960.0 0 | 15765171. 00 | 6497240.0 0 | 31-03-2017 | 9267931. 00 | 31-03-2017 | 4563512. 25 | 4704418.7 5 | |
| 3 | GOVT ACCOUNT | 01-04-2016 | 8866527 0.00 | 10610364 6.00 | 19476891 6.00 | 58906470. 00 | 31-03-2017 | 1358624 46.00 | 31-03-2017 | 1328783 99.00 | 2984047.0 0 | |
| | GRAND TOTAL | | 2569237 14.00 | 23308190 3.75 | 49000561 7.75 | 20950644 3.00 | | 2804991 74.75 | | 3287093 96.57 | -48210221 .82 | |

Comments

PARA-4.1: RECONCILIATION OF ABOVE DIFFERENCE OF PS ACCOUNT:-

| | | | |
|----|--|----------------|---------|
| 1 | Closing Balance as per PS Account Cash book as on 31.3.2017 | 191,267,485.32 | REMARKS |
| 2 | Less: Previous year difference as per Audit Report No.190728/2016-17 | -5,022,110.00 | |
| 3 | Less: The said amount withdrawal from bank without correspondence expenditure booked in cash book . The details are dealt in Para-14-1 | -16,552,006.00 | |
| 4 | Less: The said amount taken false receipt in different cash book. The details are dealt in Para-14-2 | -40,815,060.00 | |
| 5 | Add: Interest accrued in bank but receipt not taken to cash book. The details are dealt in Para-13-1 | 42,739.00 | |
| 6 | Less: Bank charges debited to bank but the said amount not taken to cash book. The details are dealt in Para-14-3 | -1,247.50 | |
| 7 | Add: The said amount taken double expenditure different cash book. The details are dealt in Para-14-4 | 5,668,946.00 | |
| 8 | Add: The said amount credited to bank but receipt not taken to cash book. The details are dealt in Para-13-2 | 542,607.00 | |
| 9 | Less: The said amount due to less expenditure booked than actual. The details are dealt in Para-14-5 | -6,000.00 | |
| 10 | Add: The said amount due to less receipt booked than actual. The details are dealt in Para-13-3 | 0.75 | |
| 11 | Less: The said amount due to Excess receipt taken than actual. The details are dealt in Para-14-6 | -0.87 | |
| 12 | Add: The said amount due to Excess expenditure booked than actual. The details are dealt in Para-14-7 | 143,445.00 | |
| 13 | Add:Rs 100000/- drawn from PL but bank receipt not taken to cash book and the amount not credited to bank pass book till 31.3.17 The details are dealt in Para-13-4 | 100000.00 | |
| 14 | Closing balance as per audit as on 31.3.2017 | 135,368,798.70 | |

PARA-4.2: RECONCILIATION OF ABOVE DIFFERENCE OF PL ACCOUNT:-

| | | | |
|---|---|--------------|---------|
| 1 | Closing balance of PL as per cash book as on 31.3.2017 | 4,563,512.25 | REMARKS |
| 2 | Less: Previous year difference as per Audit Report No.190728/2016-17 | -51541.29 | |
| 3 | Add: Grant received towards Honorarium to PS members but PL receipt not taken to Honorarium Cash Book | 570960 | |
| 4 | Add: Grant received towards Special Problem Fund but PL receipt not taken to SPPF Cash Book | 5700000 | |
| 5 | Add: Grant received towards ST & SC Dev. But PL receipt not taken to ST & SC Dev. Cash Book | 85000 | |
| 6 | Less: Rs 1500000/- drawn from PL towards SDPF but said amount not reduced from PL position of Cash book | -1500000 | |
| 7 | Less: Rs 100000/- drawn from PL towards SPPF but said amount not reduced from PL position of Cash book | -100000 | |
| 8 | Closing balance of PL as per audit as on 31.3.2017 | 9,267,930.96 | |

PARA-4.3: RECONCILIATION OF ABOVE DIFFERENCE OF PS ACCOUNT:-

| | | | |
|---|---|--------------|---------|
| 1 | Closing Balance as per Govt Account Cash book as on 31.3.2017 | 132878399.00 | REMARKS |
|---|---|--------------|---------|

| | | |
|----|---|--------------|
| 2 | Less: Previous year difference as per Audit Rept No.190728/2016-17 | -4162406.00 |
| 3 | Add: Difference amount of Rs 24.00 (Interest accrued in pass book on 30.11.16 Rs 21257/- but receipt taken to cash book Rs 21233/- vide voucher no.R-3/30.11.2016) | 24.00 |
| 4 | Add: Interest accrued in pass book on 29.6.16 Rs 354610/- but receipt not taken to cash book | 354610.00 |
| 5 | Add: Cash deposited in different date but receipt not taken to cash book (Rs 12700/-on 29.12.16, Rs16400 /-on 29.12.16, Rs 17200/- on 3.1.17, Rs11900 /-on 5.1.17, Rs 29500 /-on 9.1.17, Rs 6100 /-on 11.1.17, Rs 9100/-on 25.1.17, Rs 6000 /-on 6.2.17, Rs 49700/-on 18.3.17, Rs 12600/-on 20.3.17, Rs31000 /-on 20.3.17, Rs 49500/-21.3.17, Rs 8600 /- on 22.3.17, Rs 5000 /-on 24.3.17 & Rs33100 /- on 28.3.17 | 298400.00 |
| 6 | Less: Rs 300000/-NFBS on 10.6.16, Rs 147000/- 1ST payment on 14.7.16, Rs 142500/- 1ST payment on 14.7.16, Rs 246500/- Banishree on 18.7.16 & Rs 150000/- on 18.7.16 debited to bank towards specified purpose but expenditure not booked in cash book | -986000.00 |
| 7 | Add: Rs 2000/- credited to bank on 19.7.2016 receipt not taken to cash book | 2000.00 |
| 8 | Less: Rs 2928300/- & Rs 2928300/- debited to bank on 9.6.16 & 13.7.16 which is transferred to different GP but expenditure not booked in cash book | -5856600.00 |
| 9 | Add: Interest accrued in pass book on 25.6.16 Rs 647944/-, on 25.9.16 Rs418552/-on 25.12.16 Rs366408/- and on 25.3.16 Rs 362608/- but receipt not taken to cash book | 1795512.00 |
| 10 | Add: Amount credited to bank by 31.3.2017 but not taken to cash book | 12459110.00 |
| 11 | Less: Salary drawn from treasury and received taken vide Vr No.R-1/19.5.16 Rs 753124/- & Vr No.R-12/9.2.16 Rs970627/- and payment made but expenditure not booked in cash book | -1723751.00 |
| 12 | Add: Salary drawn from treasury and payment made vide Vr No.P-27/18.3.17 Rs 583857/- & Vr No.P-22/31.3.17 Rs 60098/- but the same amount received not booked in cash book . | 643955.00 |
| 13 | Less: Rs 90/-(238102-238012), due to Salary drawn from treasury and received taken vide Vr No.R-22/30.1.2017 Rs 238102/- and payment made but in payment Vr No.P-24/30.1.2017 Rs 238012/- is booked expenditure instead Rs 238102/-. | -90.00 |
| 14 | Add: Interest accrued on 25.6.16 Rs 4567/-, on 24.9.16 Rs 4878/- , on 24.12.16 Rs 4927/- , on 25.3.17 Rs 4976/- but receipt not taken to cash book | 19348.00 |
| 15 | Add: Interest accrued on 30.11.16 & 28.2.17 of Rs 139935/- but receipt not taken to cash book | 139935.00 |
| 16 | Closing Balance as per audit as on 31.3.2017 | 135862446.00 |

PARA-4.4: DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.3.2017(PS/PL & GOVT ACCOUNT)

| A | PS/PL ACCOIJUNT | CASH | BANK | PL | TOTAL |
|----|-----------------------|--------------|-----------------------|---------------------|-----------------------|
| 1 | AWC | | 7,431,725.00 | | 7,431,725.00 |
| 2 | BRGF | | 2,222,907.00 | | 2,222,907.00 |
| 3 | CRF | | 27,251.00 | | 27,251.00 |
| 4 | CC ROAD | | 2,951,766.00 | | 2,951,766.00 |
| 5 | ELECTION | | 1,141,011.00 | | 1,141,011.00 |
| 6 | GGY | | 42,753,681.00 | | 42,753,681.00 |
| 7 | HON & TA | | 37,598.00 | 613,512.00 | 651,110.00 |
| 8 | IEC | | 313,042.00 | | 313,042.00 |
| 9 | IAY | | 9,796,385.74 | | 9,796,385.74 |
| 10 | IAP | | 30,602,236.00 | | 30,602,236.00 |
| 11 | KL | | 850.00 | | 850.00 |
| 12 | MJBY | | 67,978.00 | | 67,978.00 |
| 13 | MPLAD | | 3,277,055.00 | | 3,277,055.00 |
| 14 | MGNREGS | | 2,342,169.00 | | 2,342,169.00 |
| 15 | MLALAD | | 11,479,427.00 | 2,350,000.00 | 13,829,427.00 |
| 16 | MO KUDIA | | 4,006,942.00 | | 4,006,942.00 |
| 17 | NRLM | | 29,344.00 | | 29,344.00 |
| 18 | OWN SOURCE | | 10,328,444.58 | | 10,328,444.58 |
| 19 | PYKKA | | 786,871.00 | | 786,871.00 |
| 20 | RGPSA | | 419,289.00 | | 419,289.00 |
| 21 | SDPF | | 2,125,502.00 | 1,500,000.00 | 3,625,502.00 |
| 22 | SPFF | | 1,324,019.00 | 100,000.00 | 1,424,019.00 |
| 23 | ST&SC | | 9,148,555.00 | 0.25 | 9,148,555.25 |
| 24 | SFC | 20.00 | 10,973,141.00 | | 10,973,161.00 |
| 25 | TFC | | 16,522,949.00 | | 16,522,949.00 |
| 26 | WOCD | | 21,157,327.00 | | 21,157,327.00 |
| | TOTAL | 20.00 | 191,267,465.32 | 4,563,512.25 | 195,830,997.57 |
| B | GOVT ACCOUNT | CASH | BANK | PL | TOTAL |
| 1 | MDM | | 2,658,574.00 | | 2,658,574.00 |
| 2 | NAOP | | 125,677,962.00 | | 125,677,962.00 |
| 3 | PMS | | 1,654,881.00 | | 1,654,881.00 |
| 4 | SSA | | 1,518,356.00 | | 1,518,356.00 |
| 5 | SS&OC | | 1,145,168.00 | | 1,145,168.00 |
| 6 | TRS | | 223,458.00 | | 223,458.00 |
| | TOTAL | 0.00 | 132,878,399.00 | 0.00 | 132,878,399.00 |
| | G. TOTAL (A+B) | 20.00 | 324,145,864.32 | 4,563,512.25 | 328,709,396.57 |

PARA-4.5: DETAILS DETAILS OF CLOSING BALANCE ARRIVED IN AUDIT AS ON 31.3.2017:

| SL No | PARTICULARS | CASH | BANK | PL | TOTAL |
|-------|--------------|--------------|-----------------------|---------------------|-----------------------|
| 1 | PS ACCOUNT | 20.00 | 135,368,778.70 | 9,267,930.96 | 144,636,729.66 |
| 2 | GOVT ACCOUNT | 0.00 | 135,862,446.00 | 0.00 | 135,862,446.00 |
| | TOTAL | 20.00 | 271,231,224.70 | 9,267,930.96 | 280,499,175.66 |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

PARA-4.6: COMPARISON OF CB IN PL ACCOUNT AND TREASURY PASS BOOK AS ON 31.3.2017:

| | |
|--|--------------|
| Closing Balance in PL Account as on 31.03.2017 | 9,267,930.96 |
| Closing Balance in Treasury Pass Book as on 31.03.2017 | 9,267,930.96 |
| Difference | 0.00 |

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

Barkote PS - 2016-2017

| 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 | 0 | 31-03-2017 | 275233847.59 | 31-03-2017 | 324145864.32 | -48912016.73 | |
| | GRAND TOTAL | | | 275233847.59 | | 324145864.32 | -48912016.73 | |

Reconciliation

PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2017:-

| Sl | Bank | Account No | Scheme | Pass Book Closing Bal Date | CB as per Pass Book | Cash Book Closing Bal Date | CB as per Cash Book | Difference |
|----|------|------------------|--------------|----------------------------|---------------------|----------------------------|---------------------|--------------|
| 1 | CBI | 3309228584 | AWC | 31.03.17 | 5619193.00 | 31.03.17 | 7431725.00 | -1812532.00 |
| 2 | CBI | 2198333096 | BRGF | 31.03.17 | 5373.00 | 31.03.17 | 2222907.00 | -2217534.00 |
| 3 | CBI | 3191642721 | CRF | 31.03.17 | 88925.00 | 31.03.17 | 27251.00 | 61674.00 |
| 4 | SBI | 32781418363 | CC ROAD | 31.03.17 | 5044228.00 | 31.03.17 | 2951766.00 | 2092462.00 |
| 5 | CBI | 3233873898 | ELECTION | 31.03.17 | 1446743.00 | 31.03.17 | 1125401.00 | 321342.00 |
| 6 | CICI | 368301000064 | ELECTION | 31.03.17 | 75854.00 | 31.03.17 | 15610.00 | 60244.00 |
| 7 | CBI | 3233873082 | HON | 31.03.17 | 73854.00 | 31.03.17 | 37598.00 | 36256.00 |
| 8 | CBI | 3150647771 | IEC | 31.03.17 | 338291.00 | 31.03.17 | 313042.00 | 25249.00 |
| 9 | SBI | 33866073140 | IAY | 31.03.17 | 709118.87 | 31.03.17 | 1215619.74 | -506500.87 |
| 10 | SBI | 30789701288 | IAY | 31.03.17 | 0.00 | 31.03.17 | 102975.00 | -102975.00 |
| 11 | SBI | 33866068288 | IAY | 31.03.17 | 153210.00 | 31.03.17 | 7090464.00 | -6937254.00 |
| 12 | CBI | 3471336624 | IAY | 31.03.17 | 801130.50 | 31.03.17 | 935267.00 | -134136.50 |
| 13 | CBI | 3227452381 | IAY | 31.03.17 | 81703.00 | 31.03.17 | 452060.00 | -370357.00 |
| 14 | SBI | 31618454580 | IAP | 31.03.17 | 20571981.00 | 31.03.17 | 30602236.00 | -10030255.00 |
| 15 | CBI | 3233872114 | KL GRANT | 31.03.17 | 846.00 | 31.03.17 | 850.00 | -4.00 |
| 16 | CBI | 3229648815 | MPLAD | 31.03.17 | 3198955.00 | 31.03.17 | 3277055.00 | -78100.00 |
| 17 | SBI | 30698009073 | MGNRGA | 31.03.17 | 1695835.00 | 31.03.17 | 2342169.00 | -646334.00 |
| 18 | HDFC | 50100024828581 | MLALAD | 31.03.17 | 13924649.00 | 31.03.17 | 11479427.00 | 2445222.00 |
| 19 | IDBI | 1369104000031028 | GGY | 31.03.17 | 51921764.00 | 31.03.17 | 42753681.00 | 9168083.00 |
| 20 | CBI | 3433897212 | MJBY | 31.03.17 | 75478.00 | 31.03.17 | 67978.00 | 7500.00 |
| 21 | SBI | 33866069917 | MOKUDIA/BPGY | 31.03.17 | 3376942.00 | 31.03.17 | 3746942.00 | -370000.00 |
| 22 | UGB | 84022994751 | MOKUDIA/BPGY | 31.03.17 | 93197.00 | 31.03.17 | 260000.00 | -166803.00 |
| 23 | CBI | 3472143019 | NRLM | 31.03.17 | 29344.00 | 31.03.17 | 29344.00 | 0.00 |
| 24 | CBI | 3224681541 | NRLM | 31.03.17 | 0.00 | 31.03.17 | 0.00 | 0.00 |
| 25 | CBI | 2198321525 | OWN | 31.03.17 | 567619.75 | 31.03.17 | 10092983.58 | -9525363.83 |
| 26 | CBI | 3581974446 | OWN | 31.03.17 | 238963.00 | 31.03.17 | 235461.00 | 3502.00 |
| 27 | SBI | 32074093072 | PYKKA | 31.03.17 | 1303757.00 | 31.03.17 | 786871.00 | 516886.00 |
| 28 | SBI | 33612942251 | RGPSA | 31.03.17 | 419129.00 | 31.03.17 | 419289.00 | -160.00 |
| 29 | CBI | 3270576823 | SDPF | 31.03.17 | 2125502.00 | 31.03.17 | 2125502.00 | 0.00 |

| | | | | | | | | |
|----|----------------------------|-------------------|--------------|----------|---------------------|----------|---------------------|---------------------|
| 30 | UGB | 84006904834 | SPPF | 31.03.17 | 1340745.00 | 31.03.17 | 1324019.00 | 16726.00 |
| 31 | UBI | 1611010033831 | ST&SC | 31.03.17 | 11375712.00 | 31.03.17 | 9148555.00 | 2227157.00 |
| 32 | UGB | 84011324417 | SFC+TFC | 31.03.17 | 396772.00 | 31.03.17 | 850612.00 | -453840.00 |
| 33 | CBI | 3229818017 | SFC | 31.03.17 | 10422644.00 | 31.03.17 | 10576272.00 | -153628.00 |
| 34 | CBI | 3231253196 | TFC | 31.03.17 | 6481392.00 | 31.03.17 | 16069206.00 | -9587814.00 |
| 35 | CBI | 3227463802 | WODC | 31.03.17 | 0.00 | 31.03.17 | 21157327.00 | -21157327.00 |
| 36 | BOB | 40700100007221 | WODC | 31.03.17 | 29940510.80 | 31.03.17 | 0.00 | 29940510.80 |
| | TOTAL(P S) | | | | 173939360.92 | | 191267465.32 | -17328104.40 |
| 37 | CBI | 3227463619 | MDM | 31.03.17 | 2174014.00 | 31.03.17 | 2173990.00 | 24.00 |
| 38 | IDBI | 1369104000009041, | MDM | 31.03.17 | 503932.00 | 31.03.17 | 484584.00 | 19348.00 |
| 39 | CBI | 2198318614 | SSA | 31.03.17 | 3586510.00 | 31.03.17 | 1518356.00 | 2068154.00 |
| 40 | CBI | 2198313570 | PMS | 31.03.17 | 1988730.00 | 31.03.17 | 1654881.00 | 333849.00 |
| 41 | CICI | 368301000035 | OAP | 31.03.17 | 83894440.00 | 31.03.17 | 100184134.00 | -16289694.00 |
| 42 | SBI | 10761605473 | OAP/STAFF/TR | 31.03.17 | 13237302.67 | 31.03.17 | 26862454.00 | -13625151.33 |
| | TOTAL(GOVT) | | | | 105384928.67 | | 132878399.00 | -27493470.33 |
| | G. TOTAL (PS +GOVT) | | | | 279324289.59 | | 324145864.32 | -44821574.73 |

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT. 31.3.17 (OSP-5 &10)

As calculated above, there is a huge difference of Rs 48912016.73 between the cash book balances and the pass book balances as on dt. 31.3.2017. No step has been taken by the local authority to reconcile the difference in spite specific instructions of Govt on the score.

- As per Rule-33 of OPSAP Rules, 2002, the Accountant of the PS is to verify the pass book/bank statement with respect to the cash book to ensure that all remittances are brought to account.
- Further, as per Circular No-14261/dt. 20.5.13 of PR Department, the DDO should make reconciliation of scheme wise cash book vis-a vis scheme wise bank pass book and cheque register in the 1st week of every month without fail and record the same in the cash book with counter-signature of Head of Office.
- As per Letter No-15847/F dt. 27.4.13 of Finance Department, the DDO should maintain a register for reconciliation of receipts and disbursements of scheme funds. But in this PS the above instructions of Govt have been overlooked which indicates about the irregular state of maintenance of accounts.

However, the Local authority is advised to reconcile all those bank accounts and work out the details of such differences and produce the same before next audit. Till then the amount of **Rs 48912016.73** is kept under objection.

PARA.5-3-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2016-17 OF PS ACCOUNT:-

| | | Addition | Deduction | BALANCE |
|----------|--|-----------------|------------------|---------------------|
| 1 | AWC - CBI - 3309228584 | | | |
| a | Balance as per cash book on 31.03.17 | | | 7,431,725.00 |
| b | Add-difference as on 1.4.16(Rs 88,20,777.00 - Rs 829,91,816.00) | 528,961.00 | | |
| c | Ded- false receipt entered in cash book vide vr - R-2/31.5.16 | | 166,321.00 | |
| d | Deduct withdrawal from pass book not shown expr | | | |
| | 009988/27.4.16 | | 264,025.00 | |
| | 009994/21.10.16 | | 92,055.00 | |
| | 009995/5.11.16 | | 171,808.00 | |
| | 009996/3.12.16 | | 408,393.00 | |
| | 009997/22.12.16 | | 267,045.00 | |
| | 009998/27.12.16 | | 431,713.00 | |
| | 009999/28.12.16 | | 91,269.00 | |
| | 0010000/7.2.17 | | 432,416.00 | |

| | | | | |
|----------|---|-------------------|---------------------|---------------------|
| | 012641/1.3.17 | | 10,000.00 | |
| | 012642/30.03.17 | | 2,566.00 | |
| | 012643/31.3.17 | | 3,882.00 | |
| e | Total addition/deduction | 528,961.00 | 2,341,493.00 | |
| f | Balance arrived in audit | | | 5,619,193.00 |
| g | Pass Book balance as on 31.3.17 | | | 5,619,193.00 |
| h | Unreconciled Difference | | | 0.00 |
| 2 | BRGF-CBI-2198333096 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 2,222,907.00 |
| b | Deduct - difference as on 31.3.16/1.4.16 (Rs 3180407.00 - Rs 5301462.00) | | 2,121,055.00 | |
| d | Ded- false receipt entered in cash book vide vr - R-2/31.5.16 | | 96,199.00 | |
| e | Deduct- Bank Com./Che Book charge debited by Bank not shown expr in cash book | | | |
| | 30.8.16 | | 280.00 | |
| f | Total Addition / Deduction | 0.00 | 2,217,534.00 | |
| g | Balance arrived in audit | | | 5,373.00 |
| h | Balance in pass book as on 31.3.17 | | | 5,373.00 |
| i | Unreconciled difference | | | 0.00 |
| 3 | CRF-CBI-3191642721 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 27,251.00 |
| b | Add- difference as on 31.3.16/1.4.16 (Rs 84620.00 - Rs27251.00) | 57,369.00 | | |
| c | Add-interest credited to bank but not taken to cash book | | | |
| | 31.5.16 | 1,697.00 | | |
| | 31.8.16 | 870.00 | | |
| | 30.11.16 | 869.00 | | |
| | 28.2.17 | 869.00 | | |
| d | Total Addition / Deduction | 61,674.00 | 0.00 | |
| e | Balance arrived in audit | | | 88,925.00 |
| f | Balance in pass book as on 31.3.17 | | | 88,925.00 |
| g | Unreconciled difference | | | 0.00 |
| 4 | CC ROAD - SBI-32781418363 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 2,951,766.00 |
| b | Add- difference as on 31.3.16/1.4.16 (R8519576.00 - Rs6374179.00) | 2,145,397.00 | 0.00 | |
| c | Add- false exp .entered in cash book . | | | |
| | vr_23/30.3.17 | 12,599.00 | | |
| | vr_18/31.3.17 | 10,619.00 | | |
| | vr_19/31.3.17 | 31,846.00 | | |

| | | | | |
|----------|---|---------------------|-------------------|---------------------|
| d | Add amount shown exp. In cash book and deducted from bank position in cash book vr- 20/31.3.17 but said amount has not been encashed from bank till 31.3.17 | 12,599.00 | | |
| e | Deduct- Bank Com./Che Book charge debited by Bank not shown expr in cash book | | | |
| | 29.8.16 | | 230.00 | |
| | 1.9.16 | | 115.00 | |
| f | Deduct withdrawal from pass book on 09.6.16 not shown expr | | 120,253.00 | |
| g | Total Addition / Deduction | 2,213,060.00 | 120,598.00 | |
| h | Balance arrived in audit | | | 5,044,228.00 |
| i | Balance in pass book as on 31.3.16 | | | 5,044,228.00 |
| j | Unreconciled difference | | | 0.00 |
| 5 | ELECTION- CBI - 3233873898 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 1,125,401.00 |
| b | Add- difference as on 31.3.16/1.4.16(Rs 542497.00 - Rs221155.00) | 321,342.00 | | |
| c | Total Addition / Deduction | 321,342.00 | 0.00 | |
| d | Balance arrived in audit | | | 1,446,743.00 |
| e | Balance in pass book as on 31.3.17 | | | 1,446,743.00 |
| f | Unreconciled difference | | | 0.00 |
| 6 | ELECTION- ICICI - 368301000064 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 15,610.00 |
| b | Add- false exp .entered in cash book | | | |
| | vr-1/8.3.17 | 59,575.00 | | |
| c | Add-interest credited to bank but not taken to cash book | | | |
| | 31.3.17 | 669.00 | | |
| d | Total Addition / Deduction | 60,244.00 | 0.00 | |
| e | Balance arrived in audit | | | 75,854.00 |
| f | Balance in pass book as on 31.3.17 | | | 75,854.00 |
| g | Unreconciled difference | | | 0.00 |
| 7 | HON- CBI - 3233873082 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 37,598.00 |
| b | Add- expr booked for Rs 4,23,000.00 vide vr-2/8.6.16, against which Rs 3,87,000.00 withdrawn from Bank . | 36,000.00 | | |
| | 28.2.17 | 3,304.00 | | |
| c | Total Addition / Deduction | 36,000.00 | 0.00 | |
| d | Balance arrived in audit | 75,304.00 | | 73,598.00 |
| e | Balance in pass book as on 31.3.17 | | | 73,598.00 |
| f | Unreconciled difference | | | 0.00 |

| | | | | |
|-----------|---|-------------------|---------------------|-------------------|
| 8 | IEC - CBI - 33150647771 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 313,042.00 |
| b | Add- difference as on 31.3.16/1.4.16(Rs 321525.00 - Rs313042.00) | 8,483.00 | | |
| c | Add-interest credited to bank but not taken to cash book | | | |
| | 31.5.16 | 6,843.00 | | |
| | 31.8.16 | 3,311.00 | | |
| | 30.11.16 | 3,308.00 | | |
| | 28.2.17 | 3,304.00 | | |
| d | Total Addition / Deduction | 25,249.00 | 0.00 | |
| e | Balance arrived in audit | | | 338,291.00 |
| f | Balance in pass book as on 31.3.17 | | | 338,291.00 |
| g | Unreconciled difference | | | 0.00 |
| 9 | IAY - SBI - 33866073140 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 1,215,619.74 |
| b | Ded- excess reconciled amount receipt shown in cash book vide vr R-25/28.1.17 (40,45,392.87.- 40,45,392.00) | | 0.87 | |
| c | Add- false exp .entered in cash book . | | | |
| | vr-40/18.3.17 | 633,000.00 | | |
| d | Deduct withdrawal from pass book not shown expr | | | |
| | 6197681/12.4.16 | | 30,000.00 | |
| | 619765/12.4.16 | | 240,000.00 | |
| | 619769/19.4.16 | | 150,000.00 | |
| | 619264/19.4.16 | | 960,000.00 | |
| | 3.9.16 | | 45,000.00 | |
| e | Add-Following amount credited in pass book but not taken as receipt in the cash book | | | |
| | 19.4.16 | 95,000.00 | | |
| | 9.5.16 | 8,500.00 | | |
| | 11.5.16 | 10,000.00 | | |
| | 30.6.16 | 63,500.00 | | |
| | 11.8.16 | 8,500.00 | | |
| f | Add- Exp debited from SBI--33866068288 , but shown expr in cash book wrongly against this a/c. vr-37/31.3.17 | 100,000.00 | | |
| g | Total Addition / Deduction | 918,500.00 | 1,425,000.87 | |
| h | Balance arrived in audit | | | 709,118.87 |
| i | Balance in pass book as on 31.3.17 | | | 709,118.87 |
| j | Unreconciled difference | | | 0.00 |
| 10 | IAY - SBI - 30789701288 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 102,975.00 |
| b | Add-Following Exp debited from SBI--33866068288 , but shown expr in cash book wrongly against this a/c. | | | |

| | | | | |
|-----------|---|---------------------|---------------------|--------------|
| | vr-14/3.5.16 | 35,000.00 | | |
| | vr-15/3.5.16 | 129,500.00 | | |
| | vr-27/22.8.16 | 148,500.00 | | |
| | vr-26/11.8.16 | 17,000.00 | | |
| | vr-43/16.9.16 | 43,500.00 | | |
| | vr-29/2.11.16 | 167,500.00 | | |
| | vr-31/2.11.16 | 307,000.00 | | |
| | vr-25/31.3.17 | 291,500.00 | | |
| c | Ded--Following Receipt credited from SBI--33866068288 , but shown expr in cash book wrongly against this a/c. | | | |
| | R-12/25.6.16 | | 146,641.00 | |
| | R-14/25.12.16 | | 43,978.00 | |
| | R-26/28.1.17 | | 286,500.00 | |
| | R-27/4.2.17 | | 58,500.00 | |
| | R-15/25.3.17 | | 5,139.00 | |
| d | Ded- false receipt entered in cash book vide vr - R-13/3.5.16 | | 701,717.00 | |
| f | Total Addition / Deduction | 1,139,500.00 | 1,242,475.00 | |
| g | Balance arrived in audit | | | 0.00 |
| h | Balance in pass book as on 31.3.17 | | | 0.00 |
| i | Unreconciled difference | | | 0.00 |
| | | | | |
| 11 | IAY - SBI - 33866068288 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 7,090,464.00 |
| b | Add- difference as on 31.3.16/1.4.16 (71,87,237.00 -70,90,464.00) | 96,771.00 | | |
| c | Ded-Following Exp debited from on this a/c , but shown expr in cash book wrongly other a/cs-3070891288 ,33866073140 | | | |
| | vr-14/3.5.16 | | 35,000.00 | |
| | vr-15/3.5.16 | | 129,500.00 | |
| | vr-27/22.8.16 | | 148,500.00 | |
| | vr-26/11.8.16 | | 17,000.00 | |
| | vr-43/16.9.16 | | 43,500.00 | |
| | vr-29/2.11.16 | | 167,500.00 | |
| | vr-31/2.11.16 | | 307,000.00 | |
| | vr-25/31.3.17 | | 291,500.00 | |
| | 8.12.16 | | 100,000.00 | |
| d | Deduct withdrawal from pass book not shown expr | | | |
| | 329805/8.11.16 | | 1,969,000.00 | |
| | 329807/8.11.16 | | 1,252,000.00 | |
| | 329809/8.11.16 | | 450,000.00 | |
| | 329810/8.12.16 | | 1,065,500.00 | |
| | 329811/31.12.16 | | 150,000.00 | |

| | | | | |
|-----------|--|-------------------|---------------------|-------------------|
| | 329812/12.6.16 | | 1,184,500.00 | |
| | 329813/4.2.17 | | 335,000.00 | |
| | Add--Following Receipt credited from on this a/c , but shown expr in cash book wrongly against a/c-30789701288 | | | |
| | R-12/25.6.16 | 146,641.00 | | |
| | R-14/25.12.16 | 43,978.00 | | |
| | R-26/28.1.17 | 286,500.00 | | |
| | R-27/4.2.17 | 58,500.00 | | |
| | R-15/25.3.17 | 5,139.00 | | |
| | Add-Receipt credited to the a/c,but not shown receipt in the cash book. | 70,717.00 | | |
| e | Total Addition / Deduction | 708,246.00 | 7,645,500.00 | |
| f | Balance arrived in audit | | | 153,210.00 |
| g | Balance in pass book as on 31.3.17 | | | 153,210.00 |
| h | Unreconciled difference | | | 0.00 |
| 12 | IAY - CBI - 3471336624 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 935,267.00 |
| b | Ded- difference as on 31.3.16/1.4.16 (Rs 7,27,037.00 - Rs 8,23,501.00) | | 96,464.00 | |
| | Ded- false receipt .entered in cash book . | | | |
| | vr-8/7.10.16 | | 77,400.00 | |
| | vr-9/7.10.16 | | 201,197.00 | |
| c | Add- excess amount exp. booked than the actual amount in cash book. | | | |
| | vr-47/5.10.16 (77400.00 - 75000.00) | 2,400.00 | | |
| d | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-58/31.3.17 | 238,800.00 | | |
| | vr-59/31.3.17 | 20,046.00 | | |
| | vr-60/31.3.17 | 57,435.00 | | |
| e | Deduct withdrawal from pass book not shown expr | | | |
| | 021499/30.4.16 | | 43,000.00 | |
| | 021500/30.4.16 | | 34,754.00 | |
| f | Deduct- Bank com. Not booked expr in cash book | | 2.50 | |
| | 9.9.16 | | | |
| g | Total Addition / Deduction | 318,681.00 | 452,817.50 | |
| h | Balance arrived in audit | | | 801,130.50 |
| i | Balance in pass book as on 31.3.17 | | | 801,130.50 |
| j | Unreconciled difference | | | 0.00 |
| 13 | IAY - CBI - 3227452381 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 452,060.00 |
| b | Deduct- difference as on 31.3.16/1.4.16 | | 374,313.00 | |

| | | | | |
|-----------|--|----------------------|----------------------|----------------------|
| c | Add-interest credited to bank but not taken to cash book | | | |
| | 31.5.16 | 1,559.00 | | |
| | 31.8.16 | 800.00 | | |
| | 30.11.16 | 799.00 | | |
| | 28.2.17 | 798.00 | | |
| d | Total Addition / Deduction | 3,956.00 | 374,313.00 | |
| e | Balance arrived in audit | | | 81,703.00 |
| f | Balance in pass book as on 31.3.17 | | | 81,703.00 |
| g | Unreconciled difference | | | 0.00 |
| | | | | |
| 14 | IAP - SBI- 31618454580 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 30,602,236.00 |
| b | Add- difference as on 31.3.16/1.4.16 (3,12,45,908.00 -28,67,114.00) | 28,378,794.00 | | |
| c | Ded- false receipt .entered in cash book . | | | |
| | R-1/6.5.16 | | 2,294,000.00 | |
| | R-6/16.8.16 | | 36,400,000.00 | |
| d | Add- false exp .entered in cash book | | | |
| | vr-47/25.1.17 | 234,435.00 | | |
| | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-45/31.3.17 | 25,000.00 | | |
| | vr-46/31.3.17 | 45,516.00 | | |
| e | Deduct withdrawal from pass book not shown expr | | | |
| | 16.6.16 | | 20,000.00 | |
| f | Total Addition / Deduction | 28,683,745.00 | 38,714,000.00 | |
| g | Balance arrived in audit | | | 20,571,981.00 |
| h | Balance in pass book as on 31.3.17 | | | 20,571,981.00 |
| i | Unreconciled difference | | | 0.00 |
| | | | | |
| 15 | KL GRANT - CBI - 3233872114 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 850.00 |
| b | Ded- difference as on 31.3.16/1.4.16 (Rs 850.00 - Rs 846.00) | | 4.00 | |
| f | Total Addition / Deduction | 0.00 | 4.00 | |
| g | Balance arrived in audit | | | 846.00 |
| h | Balance in pass book as on 31.3.17 | | | 846.00 |
| i | Unreconciled difference | | | 0.00 |
| | | | | |
| 16 | MPLAD- CBI - 3229648815 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 3,277,055.00 |
| b | Add- difference as on 31.3.16/1.4.16 (Rs 45,27,381.00 - Rs 44,64,090.00) | 63,291.00 | | |
| c | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | 009506/30.3.17 | 145,383.00 | | |
| d | Ded- amount excess encashed from Bank than the amount booked expr in cash book | | | |

| | | | | |
|-----------|--|-------------------|-------------------|----------------------|
| | vr-9/20.12.16 (133158.00 -139158.00) | | 6,000.00 | |
| e | Ded- MCC charge debited in the pass book on0 7.05.16 not booked expenditure in the cash book | | 23.00 | |
| f | Ded- cheques encashed from Bank, but expr not booked in the cash book against the same. | | | |
| | 009496/17.6.16 | | 280,751.00 | |
| g | Total Addition / Deduction | 208,674.00 | 286,774.00 | |
| h | Balance arrived in audit | | | 3,198,955.00 |
| i | Balance in pass book as on 31.3.17 | | | 3,198,955.00 |
| j | Unreconciled difference | | | 0.00 |
| 17 | MGNREGA - SBI- 30698009073 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 2,342,169.00 |
| b | Ded- difference as on 31.3.16/1.4.16 (Rs 16,14,496.00 - Rs18,74,320.00) | | 259,824.00 | |
| c | Ded- excess receipt shown in cash book than pass book deposit. | | | |
| | vr-18/26.7.16 (200000.00 - 20000.00) | | 180,000.00 | |
| | vr-46/15.12.16 (200000.00 - 20000.00) | | 180,000.00 | |
| d | Ded- cheques encashed from Bank, but expr not booked in the cash book against the same. | | | |
| | 873512/20.6.16 | | 16,510.00 | |
| | 873521/10.8.16 | | 5,000.00 | |
| | 873522/10.8.16 | | 5,000.00 | |
| e | Total Addition / Deduction | 0.00 | 646,334.00 | |
| f | Balance arrived in audit | | | 1,695,835.00 |
| g | Balance in pass book as on 31.3.17 | | | 1,695,835.00 |
| h | Unreconciled difference | | | 0.00 |
| 18 | MLALAD - HDFC - 50100024828581 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 11,479,427.00 |
| b | Add- difference as on 31.3.16/1.4.16 (Rs 1,15,20,095.00 - Rs 91,71,825.00) | 2,348,270.00 | | |
| c | Ded- excess amount encashed from Bank than the actual amount expr in cash book | | | |
| | Vr-16/13.5.16 (48,907.00 - 48,334.00) | | 573.00 | |
| d | Add- excess amount booked in cash book than the actual exp. | | | |
| | vr-4/8.8.16 (50000.00 -47013.00) | 2,987.00 | | |
| e | Ded- cheques encashed from Bank, but expr not booked in the cash book against the same. | | | |
| | 087/5.4.16 | | 46,439.00 | |
| | 097/3.7.16 | | 12,546.00 | |
| | 098/22.9.16 | | 47,332.00 | |
| f | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-47/29.3.17 | 8,205.00 | | |
| | vr-40/31.3.17 | 48,144.00 | | |

| | | | | |
|-----------|---|---------------------|-------------------|----------------------|
| | vr-41/31.3.17 | 47,745.00 | | |
| | vr-42/31.3.17 | 47,673.00 | | |
| | vr-43/31.3.17 | 49,203.00 | | |
| g | Deduct- Bank com. Not booked expr in cash book | | | |
| | 18.7.16 | | 115.00 | |
| | | | | |
| h | Total Addition / Deduction | 2,552,227.00 | 107,005.00 | |
| i | Balance arrived in audit | | | 13,924,649.00 |
| j | Balance in pass book as on 31.3.17 | | | 13,924,649.00 |
| k | Unreconciled difference | | | 0.00 |
| | | | | |
| 19 | GGY - IDBI -1369104000031028 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 42,753,681.00 |
| b | Add- excess amount booked in cash book than the actual exp. | | | |
| | vr-238/21.3.17 (1,84,784.00 - 1,84,746.00) | 38.00 | | |
| c | Add- false exp .entered in cash book | | | |
| | vr-271/30.6.16 | 140,240.00 | | |
| | vr-269/30.6.16 | 191,000.00 | | |
| | vr-18/30.6.16 | 280,975.00 | | |
| | vr-42/10.11.16 | 280,975.00 | | |
| | vr-75/10.11.16 | 186,425.00 | | |
| | vr-276/14.12.16 | 197,015.00 | | |
| | vr-277/2.1.17 | 277,539.00 | | |
| | vr-278/3.1.17 | 186,355.00 | | |
| d | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-127/24.11.16 | 37,450.00 | | |
| | vr-274/3.3.17 | 93,049.00 | | |
| | vr-281/9.3.17 | 184,103.00 | | |
| | vr-196/25.3.17 | 282,704.00 | | |
| | vr-197/28.3.17 | 92,830.00 | | |
| | vr-198/28.3.17 | 92,887.00 | | |
| | vr-199/28.3.17 | 92,096.00 | | |
| | vr-200/28.3.17 | 228,582.00 | | |
| | vr-201/28.3.17 | 187,747.00 | | |
| | vr-202/28.3.17 | 211,212.00 | | |
| | vr-203/28.3.17 | 281,626.00 | | |
| | vr-204/28.3.17 | 206,080.00 | | |
| | vr-205/28.3.17 | 206,204.00 | | |
| | vr-237/28.3.17 | 93,195.00 | | |
| | vr-206/29.3.17 | 275,011.00 | | |
| | vr-207/29.3.17 | 208,877.00 | | |
| | vr-209/29.3.17 | 232,440.00 | | |
| | vr-210/29.3.17 | 163,558.00 | | |

| | | | | |
|-----------|---|---------------------|-------------------|----------------------|
| | vr-211/29.3.17 | 186,630.00 | | |
| | vr-259/29.3.17 | 282,522.00 | | |
| | vr-212/31.3.17 | 130,574.00 | | |
| | vr-213/31.3.17 | 226,779.00 | | |
| | vr-214/31.3.17 | 198,665.00 | | |
| | vr-215/31.3.17 | 186,714.00 | | |
| | vr-216/31.3.17 | 137,063.00 | | |
| | vr-217/31.3.17 | 164,585.00 | | |
| | vr-218/31.3.17 | 187,916.00 | | |
| | vr-219/31.3.17 | 141,245.00 | | |
| | vr-220/31.3.17 | 156,873.00 | | |
| | vr-252/31.3.17 | 332,717.00 | | |
| | vr-253/31.3.17 | 234,447.00 | | |
| | vr-254/31.3.17 | 189,223.00 | | |
| | vr-255/31.3.17 | 183,062.00 | | |
| | vr-256/31.3.17 | 324,142.00 | | |
| | vr-257/31.3.17 | 131,676.00 | | |
| | vr-258/31.3.17 | 143,339.00 | | |
| | vr-260/31.3.17 | 131,501.00 | | |
| | vr-261/31.3.17 | 113,313.00 | | |
| | vr-262/31.3.17 | 131,892.00 | | |
| | vr-263/31.3.17 | 131,389.00 | | |
| | vr-265/31.3.17 | 184,170.00 | | |
| | vr-266/31.3.17 | 91,484.00 | | |
| | vr-268/31.3.17 | 193,000.00 | | |
| | vr-275/31.3.17 | 229,283.00 | | |
| e | Deduct withdrawal from pass book not shown expr | | | |
| | 042376/10.3.17 | | 273,343.00 | |
| | 034857/23.12.16 | | 212,991.00 | |
| | | | | |
| f | Total Addition / Deduction | 9,654,417.00 | 486,334.00 | |
| g | Balance arrived in audit | | | 51,921,764.00 |
| h | Balance in pass book as on 31.3.17 | | | 51,921,764.00 |
| i | Unreconciled difference | | | 0.00 |
| | | | | |
| 20 | MJBY - CBI - 3433897212 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 67,978.00 |
| b | Add- following cheques issued but not encashed till 31.3.17 | 7,500.00 | | |
| | vr-1/29.6.16 | | | |
| c | Total Addition / Deduction | 7,500.00 | 0.00 | |
| d | Balance arrived in audit | | | 75,478.00 |
| e | Balance in pass book as on 31.3.17 | | | 75,478.00 |
| f | Unreconciled difference | | | 0.00 |

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|-----------|--|------------------|-------------------|----------------------|
| 21 | MOKUDIA/BPGY - SBI - 33866069917 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 3,746,942.00 |
| b | Deduct- difference as on 31.3.16/1.4.16 (Rs 40,01,265.00 -Rs 44,16,583.00) | | 415,318.00 | |
| c | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-11/31.3.17 | 45,000.00 | | |
| d | Total Addition / Deduction | 45,000.00 | 415,318.00 | |
| e | Balance arrived in audit | | | 3,376,624.00 |
| f | Balance in pass book as on 31.3.17 | | | 3,376,624.00 |
| g | Unreconciled difference | | | 0.00 |
| 22 | MOKUDIA/BPGY - UGB - 84022994751 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 260,000.00 |
| b | Add-interest credited to bank but not taken to cash book | | | |
| | 30.6.16 | 1,553.00 | | |
| | 31.12.16 | 1,824.00 | | |
| | 31.3.17 | 910.00 | | |
| c | Deduct withdrawal from pass book not shown expr | | | |
| | 666081/15.5.16 | | 171,050.00 | |
| d | Deduct- Bank com. Not booked expr in cash book | | | |
| | 3.5.16 | | 40.00 | |
| e | Total Addition / Deduction | 4,287.00 | 171,090.00 | |
| f | Balance arrived in audit | | | 93,197.00 |
| g | Balance in pass book as on 31.3.17 | | | 93,197.00 |
| h | Unreconciled difference | | | 0.00 |
| 23 | OWN- CBI - 2198321525 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 10,092,983.58 |
| b | Deduct- difference as on 31.3.16/1.4.16(7,33,882.00 - 1,09,65427.58) | | 10,231,545.58 | |
| c | Ded- false receipt .entered in cash book . | | | |
| | vr-2/25.5.16 | | 19,950.00 | |
| | vr-4/18.10.16 | | 128,132.00 | |
| | vr-7/16.3.17 | | 12,600.00 | |
| d | Add-less amount receipt taken in cash book than the actual amount deposit to bank vr-16/29.6.16 (120235.00 -120235.75 | 0.75 | | |
| e | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-54/5.1.17 (024384,024381,024389) | 6,900.00 | | |
| | vr-23/31.3.17 | 3,805.00 | | |
| | vr-24/31.3.17 | 43,058.00 | | |
| | vr-25/31.3.17 | 10,000.00 | | |
| | vr-26/31.3.17 | 760.00 | | |
| | vr-27/31.3.17 | 14,239.00 | | |

| | | | | |
|-----------|--|-------------------|----------------------|-------------------|
| | vr-28/31.3.17 | 4,400.00 | | |
| | vr-29/31.3.17 | 2,080.00 | | |
| | vr-30/31.3.17 | 6,650.00 | | |
| | vr-31/31.3.17 | 2,511.00 | | |
| | vr-32/31.3.17 | 2,450.00 | | |
| | vr-33/31.3.17 | 11,825.00 | | |
| | vr-34/31.3.17 | 19,330.00 | | |
| | vr-35/31.3.17 | 14,656.00 | | |
| | vr-21/31.3.17 | 94,239.00 | | |
| f | Add receipt credited in pass book but not receipt taken in cash book | | | |
| | 007647/16.7.16 | 27,335.00 | | |
| | 006842/16.7.16 | 10,759.00 | | |
| | nil/12.8.16 | 241.00 | | |
| | 023693/12.8.16 | 80,817.00 | | |
| | nil/12.8.16 | 58,151.00 | | |
| | 000657/30.8.16 | 34,596.00 | | |
| | 000608/30.8.16 | 20,153.00 | | |
| | 007650/30.8.16 | 38,444.00 | | |
| | nil/24.1.17 | 5,000.00 | | |
| | nil/31.8.16 | 10,894.00 | | |
| g | Add- false exp .entered in cash book | | | |
| | vr-40/18.3.17 | 440,561.00 | | |
| h | Add-interest credited to bank but not taken to cash book | | | |
| | 30.11.16 | 6,524.00 | | |
| | 16.3.17 | 2,695.00 | | |
| i | Deduct- Bank com. Not booked expr in cash book | | | |
| | 18.10.16 | | 35.00 | |
| | 27.1.17 | | 175.00 | |
| j | Deduct - withdrawal from pass book not shown expr | | | |
| | 022148/18.4.16 | | 85,000.00 | |
| | 0221377/22.6.16 | | 1,000.00 | |
| | 0221368/22.6.16 | | 1,000.00 | |
| | 0221165/29.9.16 | | 19,000.00 | |
| k | Total Addition / Deduction | 973,073.75 | 10,498,437.58 | |
| l | Balance arrived in audit | | | 567,619.75 |
| m | Balance in pass book as on 31.3.17 | | | 567,619.75 |
| n | Unreconciled difference | | | 0.00 |
| 24 | OWN - CBI - 3581974446 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 235,461.00 |
| b | Add-interest credited to bank but not taken to cash book | | | |
| | 28.2.17 | 3,537.00 | | |
| c | Deduct- Bank com. Not booked expr in cash book | | | |

| | | | | |
|-----------|--|-------------------|---------------|---------------------|
| | 21.1.17 | | 35.00 | |
| d | Total Addition / Deduction | 3,537.00 | 35.00 | |
| e | Balance arrived in audit | | | 238,963.00 |
| f | Balance in pass book as on 31.3.17 | | | 238,963.00 |
| g | Unreconciled difference | | | 0.00 |
| 25 | PYKKA-SBI-32074093072 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 786,871.00 |
| b | Add- difference as on 31.3.16/1.4.16(12,20,856.00 - 11,11,482.00) | 109,374.00 | | |
| c | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | VR-2/31.3.17 | 407,512.00 | | |
| h | Total Addition / Deduction | 516,886.00 | 0.00 | |
| i | Balance arrived in audit | | | 1,303,757.00 |
| j | Balance in pass book as on 31.3.17 | | | 1,303,757.00 |
| k | Unreconciled difference | | | 0.00 |
| 26 | RGPSA -SBI -33612942251 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 419,289.00 |
| b | Ded- difference as on 31.3.16/1.4.16 (7,16,934.00 - 7,17,094.00) | | 160.00 | |
| c | Total Addition / Deduction | 0.00 | 160.00 | |
| d | Balance arrived in audit | | | 419,129.00 |
| e | Balance in pass book as on 31.3.17 | | | 419,129.00 |
| f | Unreconciled difference | | | 0.00 |
| 27 | SPPF -UGB -840065904834 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 1,324,019.00 |
| b | Add- difference as on 31.3.16/1.4.16 (13,69,169.00 - 13,52,413.00) | 16,726.00 | | |
| c | Total Addition / Deduction | 16,726.00 | 0.00 | |
| d | Balance arrived in audit | | | 1,340,745.00 |
| e | Balance in pass book as on 31.3.17 | | | 1,340,745.00 |
| f | Un reconciled difference | | | 0.00 |
| 28 | ST & SC UBI -1611010033831 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 9,148,555.00 |
| b | Add- difference as on 31.3.16/1.4.16 (1,41,93,027.00 - 1,19,41,734.00) | 2,251,293.00 | | |
| c | Add- false exp .entered in cash book | | | |
| | vr-16/9.2.17 | 577,591.00 | | |
| | vr -17/14.2.17 | 314,747.00 | | |
| d | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-20/14.2.17 | 7,987.00 | | |
| e | Deduct - withdrawal from pass book not shown expr | | | |
| | 5.5.16 | | 907,351.00 | |
| | 5.7.16 | | 16,953.00 | |

| | | | | |
|-----------|---|---------------------|---------------------|----------------------|
| f | Deduct- Bank com. Not booked expr in cash book | | | |
| | 21.3.17 | | 157.00 | |
| g | Total Addition / Deduction | 3,151,618.00 | 924,461.00 | |
| h | Balance arrived in audit | | | 11,375,712.00 |
| i | Balance in pass book as on 31.3.17 | | | 11,375,712.00 |
| j | Unreconciled difference | | | 0.00 |
| 29 | SFC -TFC- UGB -84011324417 | | | |
| a | Balance as per Cash Book as on 31.3.17 (SFC -396869.00+ TFC -453743.00) | | | 850,612.00 |
| b | Ded- difference as on 31.3.16/1.4.16 (453686 .00 -453743.00) | | 57.00 | |
| c | Ded- false receipt .entered in cash book . | | | |
| | R-23/1.5.16 | | 453,743.00 | |
| d | Deduct- Bank com. Not booked expr in cash book | | | |
| | 16.9.16 | | 40.00 | |
| e | Total Addition / Deduction | 0.00 | 453,840.00 | |
| f | Balance arrived in audit | | | 396,772.00 |
| g | Balance in pass book as on 31.3.17 | | | 396,772.00 |
| h | Unreconciled difference | | | 0.00 |
| 30 | SFC - CBI - 3229818017 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 10,576,272.00 |
| b | Add- difference as on 31.3.16/1.4.16 (85,19,576.00 - 60,14,383.00) | 2,158,075.00 | | |
| c | Add- false exp .entered in cash book | | | |
| | vr-18/28.1.17 | 197,601.00 | | |
| d | Add-Excess amount exp.booked in cash book than the actual amount encashed to bank vr-17/31.1216 (2,37,107.00 - 2,37,077.00) | 30.00 | | |
| e | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-22/29.3.17 | 10,625.00 | | |
| | vr-23/31.3.17 | 187,734.00 | | |
| | vr-24/31.3.17 | 27,039.00 | | |
| | vr-9/31.3.17 | 168,306.00 | | |
| f | Deduct - withdrawal from pass book not shown expr | | | |
| | 000602/4.6.16 | | 2,873,038.00 | |
| | 000604/9.6.16 | | 30,000.00 | |
| g | Total Addition / Deduction | 2,749,410.00 | 2,903,038.00 | |
| h | Balance arrived in audit | | | 10,422,644.00 |
| i | Balance in pass book as on 31.3.17 | | | 10,422,644.00 |
| j | Unreconciled difference | | | 0.00 |
| 31 | TFC - CBI - 3231253196 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 16,069,206.00 |
| b | Deduct- difference as on 31.3.16/1.4.16 (1,65,86,929.00 - 66,40,097.00) | | 9,946,832.00 | |

| | | | | |
|-----------|---|---------------------|----------------------|----------------------|
| c | Add- false exp .entered in cash book | | | |
| | vr-8/3.2.17 | 40,218.00 | | |
| | vr-11/31.3.17 | 360,000.00 | | |
| d | Deduct - withdrawal from pass book not shown expr | | | |
| | 000654/19.4.16 | | 41,200.00 | |
| e | Total Addition / Deduction | 400,218.00 | 9,988,032.00 | |
| f | Balance arrived in audit | | | 6,481,392.00 |
| g | Balance in pass book as on 31.3.17 | | | 6,481,392.00 |
| h | Unreconciled difference | | | 0.00 |
| | | | | |
| 32 | WODC -CBI-3227463802 | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 21,157,327.00 |
| b | Add- difference as on 31.3.16/1.4.16 (2,39,88,806.80 - 1,63,43,832.00) | 7,644,974.80 | | |
| c | Add-Excess amount exp.booked in cash book than the actual amount encashed to bank . | | | |
| | vr-35/21.3.17 (1,47,519.00 -1,45,529.00) | 1,990.00 | | |
| | vr-34/31.3.17 (1,21,728.00 -21,728) | 100,000.00 | | |
| | Add- false exp .entered in cash book | | | |
| | vr-37/15.12.16 | 274,317.00 | | |
| | vr-39/11.1.17 | 520,225.00 | | |
| | vr-28/13.2.17 | 221,088.00 | | |
| d | Add- following cheques issued but not encashed till 31.3.17 | | | |
| | vr-33/30.3.17 | 188,579.00 | | |
| | vr-31/31.3.17 | 284,655.00 | | |
| | vr-32/31.3.17 | 279,081.00 | | |
| | vr-41/31.3.17 | 454,398.00 | | |
| e | Deduct - withdrawal from pass book not shown expr | | | |
| | 007632/5.4.16 | | 330,624.00 | |
| | 007631/6.4.16 | | 81,936.00 | |
| | 007642/26.5.16 | | 282,933.00 | |
| | 007647/16.7.16 | | 27,335.00 | |
| | 008630/10.10.16 | | 130,993.00 | |
| | 008633/5.12.16 | | 332,303.00 | |
| f | Ded-This amount transfer to BOB-40700100007221,but not shown in cash book. Dt 29.3.17 | | 29,940,510.80 | |
| g | Total Addition / Deduction | 9,969,307.80 | 31,126,634.80 | |
| h | Balance arrived in audit | | | 0.00 |
| i | Balance in pass book as on 31.3.17 | | | 0.00 |
| j | Unreconciled difference | | | 0.00 |
| | | | | |
| 33 | WODC -BOB -40700100007221 (NEW A/C) | | | |
| a | Balance as per Cash Book as on 31.3.17 | | | 0.00 |

| | | | | |
|---|---|----------------------|-------------|----------------------|
| b | Add-This amount transfer from CBI-3227463802,but not shown in cash book. Dt 29.3.17 | 29,940,510.80 | | |
| c | Total Addition / Deduction | 29,940,510.80 | 0.00 | |
| d | Balance arrived in audit | | | 29,940,510.80 |
| e | Balance in pass book as on 31.3.17 | | | 29,940,510.80 |
| f | Unreconciled difference | | | 0.00 |

PARA.5-4-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2016-17 OF GOVT ACCOUNT(OSP-86-88):-

1. CBI, KANDHAL A/C No. 3227463619(MDM)

| | | | | |
|---|--|--|--|------------|
| a | Closing balance as per cash book as on 31.03.17 | | | 2173990.00 |
| b | Add: Difference amount of Rs 24.00 (Interest accrued in pass book on 30.11.16 Rs 21257/- but receipt taken to cash book Rs 21233/- vide voucher no.R-3/30.11.2016) | | | 24.00 |
| c | Closing balance as per pass book as on 31.03.17 | | | 2174014.00 |

2. IDBI, DEOGARH A/C No. 1369104000009041(MDM)

| | | | | |
|---|--|--|--|-----------|
| a | Closing balance as per cash book as on 31.03.17 | | | 484584.00 |
| b | Add: Interest accrued on 25.6.16 Rs 4567/-, on 24.9.16 Rs 4878/-, on 24.12.16 Rs 4927/-, on 25.3.17 Rs 4976/- but receipt not taken to cash book | | | 19348.00 |
| c | Closing balance as per pass book as on 31.03.17 | | | 503932.00 |

3. CBI, KANDHAL A/C No. 2198318614(SSA)

| | | | | |
|---|---|--|--|------------|
| a | Closing balance as per cash book as on 31.03.17 | | | 1518356.00 |
| b | Add: Previous Unclassified Difference | | | 1928219.00 |
| c | Add: Interest accrued on 30.11.16 & 28.2.17 of Rs 139935/- but receipt not taken to cash book | | | 139935.00 |
| d | Closing balance as per pass book as on 31.03.17 | | | 3586510.00 |

4. CBI, BARKOTE A/C No. 2198313570(PMS)

| | | | | |
|---|---|--|--|------------|
| a | Closing balance as per cash book as on 31.03.17 | | | 1654881.00 |
| b | Add: Previous Unclassified Difference | | | 333849.00 |
| c | Closing balance as per pass book as on 31.03.17 | | | 1988730.00 |

5. ICICI, DEOGARH A/C No. 368301000035(OAP)

| | | | | |
|---|--|--|--|--------------|
| a | Closing balance as per cash book as on 31.03.17 | | | 100184134.00 |
| b | Add: Previous Unclassified Difference | | | 2800.00 |
| c | Add: Rs 24538600/- & Rs 16480800/- credited to bank on 1.07.2016 & 27.12.16 which is transferred from DDO A/C No.10761605473 but contra receipt not booked in cash book | | | 41019400.00 |
| d | Add: Interest accrued in pass book on 29.6.16 Rs 354610/- but receipt not taken to cash book | | | 354610.00 |
| e | Add: Cash deposited in different date but receipt not taken to cash book (Rs 12700/-on 29.12.16,Rs16400 /-on 29.12.16,Rs 17200/- on 3.1.17,Rs11900 /-on 5.1.17,Rs 29500 /-on 9.1.17,Rs 6100 /-on 11.1.17,Rs 9100/-on 25.1.17,Rs 6000 /-on 6.2.17,Rs 49700/-on 18.3.17,Rs 12600/-on 20.3.17,Rs31000 /-on 20.3.17,Rs 49500/-21.3.17,Rs 8600 /- on 22.3.17,Rs 5000 /-on 24.3.17 & Rs33100 /- on 28.3.17 | | | 298400.00 |

| | | |
|---|--|--------------|
| f | Add: Following cheques are paid to beneficiary of specified purpose but not encashed till 31.3.2017(Ch.No. 196 Rs 20000/- NFBS, Ch.No. 170 Rs 900/- HIV,Ch.No. 851 Rs 1200/- HIV,Ch.No. 852Rs 1200/- HIV,Ch.No. 171 Rs 900/- HIV,Ch.No. 183 Rs 900/- HIV ,Ch.No. 184 Rs 900/- HIV & 15 no's of cheques @ Rs1200/- each Ch No.210 to 224-HIV) | 44000.00 |
| g | Less: Rs 300000/-NFBS on 10.6.16, Rs 147000/- 1ST payment on 14.7.16, Rs 142500/- 1ST payment on 14.7.16, Rs 246500/- Banishree on 18.7.16 & Rs 150000/- on 18.7.16 debited to bank towards specified purpose but expenditure not booked in cash book | -986000.00 |
| h | Less: Rs 15803230/- is erroneous contra receipt shown vide voucher No.C-3/1.5.2016 from DDO A/C No.10761605473 but no such amount is transferred from DDO A/C. | -15803230.00 |
| i | Less: Rs 35380074/-(51183304-15803230)excess amount wrongly taken vide Contra receipt Vr No.C-2/4.5.16 (Debited to A/C No.2198309722 CBI, barkote due to closing of the account & credited to this account but on verification of this A/C Rs 15803230/- is credited on 2.5.2016) | -35380074.00 |
| j | Add: Rs 2000/- credited to bank on 19.7.2016 receipt not taken to cash book | 2000.00 |
| k | Add: Ch No.209 Rs 15000/- paid towards digitalisation but not encashed till 31.3.2017 | 15000.00 |
| l | Less: Rs 2928300/- & Rs 2928300/- debited to bank on 9.6.16 & 13.7.16 which is transferred to different GP but expenditure not booked in cash book | -5856600.00 |
| m | Closing balance as per pass book as on 31.03.17 | 83894440.00 |

6. SBI, DEOGARH, DDO A/C No.10761605473 (OAP/S.SALARY/Tr.SALARY)

| | | |
|---|---|--------------|
| a | Closing balance as per cash book as on 31.03.17 | 26862454.00 |
| b | Add: Previous Unclassified Difference | 14219332.67 |
| c | Less: Rs 24538600/- & Rs 16480800/- debited to bank on 1.07.2016 & 27.12.16 which is transferred to ICICI OAP A/C No.368301000035but contra exp. not booked in cash book | -41019400.00 |
| d | Add: Interest accrued in pass book on 25.6.16 Rs 647944/-,on 25.9.16 Rs418552/-on 25.12.16 Rs366408/- and on 25.3.16 Rs 362608/- but receipt not taken to cash book | 1795512.00 |
| E | Add: Amount credited to bank by 31.3.2017 but not taken to cash book | 12459110.00 |
| f | Less: Salary drawn from treasury received taken vide Vr No.R-1/19.5.16 Rs 753124/- & Vr No.R-12/9.2.16 Rs970627/- and payment made but expenditure not booked in cash book | -1723751.00 |
| g | Add: Salary drawn from treasury and payment made vide Vr No.P-27/18.3.17 Rs 583857/- & Vr No.P-22/31.3.17 Rs 60098/- but the same amount received not booked in cash book . | 643955.00 |
| h | Less: Rs 90/-(238102-238012),due to Salary drawn from treasury and received taken vide Vr No.R-22/30.1.2017 Rs 238102/- and payment made but in payment Vr No.P-24/30.1.2017 Rs 238012/- is booked expenditure instead Rs 238102/-. | -90.00 |
| i | Closing balance as per pass book as on 31.03.17 | 13237302.67 |

PARA.5-5-ONE SCHEME - ONE ACCOUNT(OSP-83):-

It may be seen that this Panchayat Samiti is in possession of 42 Bank accounts in different accounts out of which some are lying dormant since long. This has made the maintenance of accounts more clumsy and complicated. As per Govt guideline vides Letter No. 13000/PR, dt. 25.7.2012one bank account should be maintained for one scheme/Head. So, unnecessary holding of a number of Pass books for one scheme should be avoided strictly by closure of in-operated bank pass books.

But,violating this guideline in Barkote PS the local authority has maintained multiple accounts as furnished below:

In IAY scheme-5 nos

In MOKUDIA scheme-2 nos

In TFC scheme-2 nos

In MDM scheme-2 nos

In NOAP scheme-2 nos

Therefore the present local authority is suggested for sincere adoption of One Scheme -One Account system hence forth & compliance reported.

PARA.5-6-NON-MAINTENANCE OF FLEXI ACCOUNT(OSP-83):-

Letter No. 35425/F, dt. 12.10.2012 emphasizes upon maintenance of Flexi accounts in Bank by converting all SB a/cs of different Banks in order to fetch more interest which can be spared for mobilization of more resources under the scheme. But overlooking the Govt guideline, no such flexi a/c has been maintained in this PS and for such inactiveness the PS has to sustain a great loss to the tune of Rs 43,43,916.00 as calculated below.

Total amount of interest accrued during 16-17 @ 4% PA= Rs 86,87,832.00

Probable interest would have been accrued @ 6% PA = $86,87,832.00/4 \times 6 =$ Rs 1,30,31,748.00

Differential interest as per above = Rs 43,43,916.00

So why the said amount of Rs 43,43,916.00 will not be treated as a loss to the PS and suggested for recovery, need be justified before audit.

On issue of audit objection memo, the local authority no replied .Hence, No reply of the local authority to settle the objections which stands at its own Merritt.

PARA: 6 STOCK POSITION

Barkote PS - 2016-2017

| S/no | Material/ Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|------|------------------|-----------------|---------|--------|------------------------------|-----------------------|---------|
| 1 | MS ROD TATA 8 MM | 0.82 | 0 | 0 | 0.82 | 0.82 | SRP-18 |
| 2 | MD DOOR | 3 | 0 | 0 | 3.00 | 3 | SRP-7 |
| 3 | MS WINDOW | 24 | 0 | 0 | 24.00 | 24 | SRP-7 |
| 4 | GCI SHEETS | 8 | 0 | 0 | 8.00 | 8 | |

Comments

It is seen from the above stock position that most of the articles were rolling in the stock register since years together .In spite of repeated audit objection in the last and previous audit report neither the stock were utilised nor the present position of the above stock explained before audit. In spite of issue of audit objection statement no physical verification report was produced to audit. However the B.D.O. is advised to conduct the physical verification of stock and stores as per Rule 69 of P.S.A.P.Rules 2002 as well as Rule 111 O.G.F.R.Volume-I and steps as deemed fit and as suggested in audit report need be taken and fact reported.

Para No.6.1 Non-production of stock registers(OSP-105):

In spite of issue of audit objection statement and several verbal approaches to the Development Clerk the above stock registers could not be produced to audit .In absence of the above stock and stores it is not possible to assess the actual position of stocks. The local authority is advised to take effective steps to produce the same to next audit. As per Rule 69 of O.P.S.A.P.Rules 2002 a physical verification of stores shall be carried out at least once in each six months by the B.D.O/A.B.D.O. and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess /shortage unusual depreciation of stores etc.

(1) - Due to non production of Stock Register the balance has been taken from the last year Audit Report."

The position of stock has been furnished basing on last audit report figure since no stock register was produced for verification. The local Authority is advised to verify the stock physically and maintain stock register properly which should be produced before audit for verification. Non maintenance of stock and non verifying of physical stock increases the scope for mis-use and loss of stock.

Hence the local authority is advised to take necessary steps in this matter to prevent any kind of loss of stock & store.

Para No.6.2 POSITIONS OF VALUABLE ARTICLES(OSP-104):

The local authority is asked through objection statement to produced the stock position of major items like computer, Air-conditioners, Air-coolers, Printer, Scanner ,Xerox Machine ,Vehicles, BuildingMaterials, Steel Almirah and other costly machineries/equipments of all sections of this PS should be furnished along with the physical verification report and stock register for necessary verification of audit.

In response to audit objection statement the local authority replied that'' the stock position will be produced at the time of Exit conference.

PARA: 7 INVESTMENT

Barkote PS - 2016-2017

| 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 | 01-04-2016 | 0.00 | 0.00 | 0.00 | 0.00 | 31-03-2017 | 0.00 | 31-03-2017 | 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 such investment has been found during the year under audit.

PARA: 8 **ADVANCE**

Barkote PS - 2016-2017

| 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 | 01-04-2016 | PS ACCOUNT | 18175097.72 | 0.00 | 18175097.72 | 0.00 | 31-03-2017 | 18175097.72 | 31-03-2017 | 18175097.72 | 0.00 | |
| 2 | 01-04-2016 | GOVT ACCOUNT | 17536960.00 | 0.00 | 17536960.00 | 581400.00 | 31-03-2017 | 16955560.00 | 31-03-2017 | 16880660.00 | 74900.00 | |
| GRAND TOTAL | | | 35712057.72 | 0.00 | 35712057.72 | 581400.00 | | 35130657.72 | | 35055757.72 | 74900.00 | |

Comments :

PARA-8-1: RECONCILIATION OF DIFFERENCE:-

| | | | |
|---|--|---------------|---------|
| 1 | Advance outstanding as per Govt Account Cash book as on 31.3.2017 | 16,880,660.00 | REMARKS |
| 2 | Less: Previous year difference as per Audit Report No.190728/2016-17 | 74,900.00 | |
| 3 | Advance outstanding as per audit as on 31.3.2017 | 16,955,560.00 | |

PARA-8-2: DETAILS OF CASH BOOK WISE OUTSTANDING ADVANCE AS ON 31-3-2017:-

| SL No | PS ACCOUNT | ADVANCE OUTSTANDING AS ON 31.3.2017(As per Audit) | ADVANCE OUTSTANDING AS ON 31.3.2017(As per Cash Book) | DIFFERENCE |
|-------|---------------------|---|---|------------------|
| 1 | BRGF | 1,899,420.00 | 1,899,420.00 | 0.00 |
| 2 | CC ROAD | 100,000.00 | 100,000.00 | 0.00 |
| 3 | ELECTION | 157,632.00 | 157,632.00 | 0.00 |
| 4 | IAY | 584,505.00 | 584,505.00 | 0.00 |
| 5 | MGNREGS | 2,913,177.00 | 2,913,177.00 | 0.00 |
| 6 | MLALAD | 5,000.00 | 5,000.00 | 0.00 |
| 7 | NRLM | 20,400.00 | 20,400.00 | 0.00 |
| 8 | OWN SOURCE | 11,869,813.72 | 11,869,813.72 | 0.00 |
| 9 | SFC | 625,150.00 | 625,150.00 | 0.00 |
| | Total | 18,175,097.72 | 18,175,097.72 | 0.00 |
| | GOVT ACCOUNT | | | 0.00 |
| 1 | MDM | 2,440,800.00 | 2,440,800.00 | 0.00 |
| 2 | NAOP | 14,512,260.00 | 14,437,360.00 | 74,900.00 |
| 3 | TRS | 2,500.00 | 2,500.00 | 0.00 |
| | Total | 16,955,560.00 | 16,880,660.00 | 74,900.00 |
| | G TOTAL | 35,130,657.72 | 35,055,757.72 | 74,900.00 |

PARA-8-3: YEAR WISE BREAK-UP OF OUT STANDING ADVANCE:-

The year wise break up of outstanding advances as on 31-3-2017 is furnished below. Due to non maintenance of the advance ledger and register of outstanding advances the category wise break up could not be furnished. However the year wise break up has been worked out basing on the last audit report and cash books for 2016-17

| YEAR | PS ACCOUNT | GOVT ACCOUNT | TOTAL |
|------|------------|--------------|-------|
|------|------------|--------------|-------|

| | | | |
|------------------|--------------------|--------------------|--------------------|
| PRIOR TO 2013-14 | 17865097.72 | 13675760.00 | 31540857.72 |
| 2013-14 | 300000.00 | 3194900.00 | 3494900.00 |
| 2014-15 | 0.00 | 0.00 | 0.00 |
| 2015-16 | 10000.00 | 84900.00 | 94900.00 |
| 2016-17 | 0.00 | 0.00 | 0.00 |
| TOTAL | 18175097.72 | 16955560.00 | 35130657.72 |

PARA-8-4: DETAILS OF OUTSTANDING ADVANCES AS ON 31.3.17 AS PER AUDIT:-

| SL NO | NAME & DESIGNATION OF THE ADVANCE HOLDER | REFERENCE TO VR No& DATE OF PAYMENT OF ADVANCE | AMOUNT OF ADVANCE OUTSTANDING | | | PURPOSE OF ADVANCE | NAME & DESIGNATION OF OFFICER RESPONSIBLE FOR PAYMENT OF THE ADVANCE |
|-------|--|--|-------------------------------|------------------------|-----------------|--|--|
| | | | FOR MORE THAN ONE YEAR | FOR LESS THAN ONE YEAR | TOTAL | | |
| 1 | Sri Pradeep Ku. Chhatra, Driver | Own/60/01.02.2016 | 10000.00 | 0.00 | 10000.00 | Repair of Office Jeep | Sri Satyaban Behera, Ex-BDO |
| 2 | Sri Baikunthanath Pradhan, B.T | OAP/126/12.11.2015 | 84900.00 | 0.00 | 84900.00 | Payment of OAP in Bijayanagar GP for 11/15 | Sri Satyaban Behera, Ex-BDO |
| | | TOTAL | 94900.00 | 0.00 | 94900.00 | | |

PARA-8-5: DETAILS OF ADVANCES ADJUSTED DURING THE YEAR UNDER AUDIT:-

| SL NO | NAME OF THE EMPLOYEE | REFERENCE VR NO./DT / YEAR OF PAMENT OF ADVANCE | CASH BOOK VR NO & DATE OF ADJUSTMENT ADVANCE | AMOUNT |
|-------|-----------------------------------|---|--|------------------|
| 1 | Sri Bhupendra Ku Pradhan, BSSO | NOAP/126/12.11.2015 | NOAP/J-7/30.6.2016 | 180200.00 |
| 2 | Sri Janaki Ballabha Mohanty, GPTA | NOAP/123/13.10.2015 | NOAP/J-8/30.6.2016 | 88300.00 |
| 3 | Sri Yoshabanta Pradhan, GRS | NOAP/65/13.6.2013 | NOAP/J-5/8.6.2016 | 185700.00 |
| | | NOAP/337/13.9.2013 | NOAP/J-6/8.6.2016 | 127200.00 |
| | | | TOTAL | 581400.00 |

PARA-8-6: ADVANCE OUTSTANDING MORE THAN ONE YEAR(OSP-15):-

It would be seen from the year wise break- up of the outstanding advances that a total sum of Rs 94900.00 is outstanding as on dt. 31.3.2017, out of the advances paid during the year 2015-16, more than a year ago. As per the provisions of SR 509 of Odisha Treasury Code (Volume I) and Rules 40 and 41 of OPSAP Rules 2002, advances to contractors/official may be granted for rural employment and poverty alleviation programmes as per the scheme guidelines and the amount shall be regularly and promptly adjusted within the same calendar month. A second advance for any work/purpose was also not to be paid until the first advance was not adjusted. Audit also observed that the system of adjustment of advance in P.S. was ineffective. The BDO did not follow the guiding principles for sanction and payment of advances and their adjustment which resulted in the following irregularities.

a) Though first advances were not adjusted, BDO paid second and subsequent advances to officials/executants in violation of OPSAP Rules.

b) Though Rule 41(C) of OPSAP Rules states that money was not to be advanced unless there was reason to believe that the work/disbursement would be completed within the same financial year.

Though BDO sanctioned above advances but failed to take effective steps for adjustment/recovery of the outstanding advances after expiry of the permissible limit of one month. Despite codal provision of quarterly review of the outstanding advances, the BDO neither conducted review on quarterly basis and recorded comments in the register nor maintained the review register thus, making internal control mechanism ineffective. Responsibility for non-recovery of the same has not been fixed on the officers concerned by PD, DRDA/Collector. This requires immediate attention of the PR Department.

Hence, the Local Authority has been suggested to adjust through the proper adjustment vouchers/ recover through M.R., the total out-standing advance amount of Rs 35130657.72 from the advance holders out of which Rs 94900.00 related to the year 2015-16 is suggested for recovery.

As per G.O. No.2221/08-03-2002 any advance amount lying for more than a year is treated as a loss to the institution and also to the Govt. and as such suggested for recovery from the advance holders within two months from the date of receipt of this approved audit report, failing which the same shall be recovered both from the advance sanctioning authority and advance holders in equal share, as per the DLFA Letter No.15179/Dtd.28-09-2013.

Responsible Person for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|------|-------------|--------|----------------|
| | | | | |

| | | | | |
|---|---------------------------------|----------------|---|-------|
| 1 | Sri Baikunthanath Pradhan, | BIO TECHNICIAN | AT-BARKOTE PS DIST-DEOGARH | 42450 |
| 2 | Sri Pradeep Ku. Chhatria | DRIVER | AT-BARKOTE PS DIST-DEOGARH | 5000 |
| 3 | Sri Satyaban Behera ,Ex -BDO | EX.BDO | Now Present-At.Po.Budharaja Dist.Sambalpur. | 47450 |

PARA: 9 GRANTS

Barkote PS - 2016-2017

| 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 | 01-04-2016 | 108184182.09 | 109596074.00 | 217780256.09 | 146032553.00 | 31-03-2017 | 71747703.09 | |
| | GRAND TOTAL | 108184182.09 | 109596074.00 | 217780256.09 | 146032553.00 | | 71747703.09 | |

Comments :

PARA:9-1:DETAILS OF GRANT POSITION OF BARKOTE PS FOR THE YEAR 2016-17:-

| | GRANT PARTICULARS | OB as on 01.04.16 | Receipts during the year | Total | Expenditure during the year | CB as on 31.03.17 | % of achievement |
|------------|-------------------------------------|---------------------|--------------------------|---------------------|-----------------------------|----------------------|------------------|
| I | P.R Deptt (Schematic) | | | | | | |
| 1 | Hon & T.A of non officials | 5,84,836.00 | 5,70,960.00 | 11,55,796.00 | 3,87,000.00 | 7,68,796.00 | 33.48 |
| | TOTAL | 5,84,836.00 | 5,70,960.00 | 11,55,796.00 | 3,87,000.00 | 7,68,796.00 | 33.48 |
| II | P.R Deptt (Non-Schematic) | | | | | | |
| 1 | Const of Statistical Bldg | 2,53,254.00 | 0.00 | 2,53,254.00 | | 2,53,254.00 | 0.00 |
| 2 | Repair of P.S.Office Bldg/Staff Qrs | 0.00 | | 0.00 | 13,64,766.00 | -13,64,766.00 | 100.00 |
| 3 | M.I.P | 1,367.00 | | 1,367.00 | | 1,367.00 | 0.00 |
| 4 | Un classified Dev.Grant | 0.84 | | 0.84 | | 0.84 | 0.00 |
| | TOTAL | 2,54,621.84 | 0.00 | 2,54,621.84 | 13,64,766.00 | -11,10,144.16 | 100.00 |
| III | Revenue Deptt | | | | | | |
| 1 | Const of Compound wall | 1,12,000.00 | | 1,12,000.00 | | 1,12,000.00 | 0.00 |
| 2 | Const of PanthNivas | 84,843.00 | | 84,843.00 | | 84,843.00 | 0.00 |
| 3 | Const of Mourtum Center | 1,00,000.00 | | 1,00,000.00 | 1,23,830.00 | -23,830.00 | 100.00 |
| | TOTAL | 2,96,843.00 | 0.00 | 2,96,843.00 | 1,23,830.00 | 1,73,013.00 | 41.72 |
| IV | A&H /Vet DeT D eptt | | | | | | |
| 1 | Const of LAC Bldg | -1,33,325.00 | 10,66,000.00 | 9,32,675.00 | 9,16,753.00 | 15,922.00 | 98.29 |
| | TOTAL | -1,33,325.00 | 10,66,000.00 | 9,32,675.00 | 9,16,753.00 | 15,922.00 | 98.29 |
| V | Grants received from DRDA | | | | | | |
| 1 | 14th FCA | 1,33,74,209.00 | 25,93,546.00 | 1,59,67,755.00 | 30,89,950.00 | 1,28,77,805.00 | 19.35 |
| 2 | 3rd SFC | 27,75,734.00 | 79,41,894.00 | 1,07,17,628.00 | 67,04,247.00 | 40,13,381.00 | 62.55 |
| 3 | MOKUDIA/BPGY | 66,26,100.00 | 0.00 | 66,26,100.00 | 10,28,050.00 | 55,98,050.00 | 15.52 |
| 4 | IAY | 89,14,341.00 | 60,22,449.00 | 1,49,36,790.00 | 2,40,61,148.00 | -91,24,358.00 | 100.00 |
| 5 | MPLAD | 23,17,988.00 | 0.00 | 23,17,988.00 | 17,32,208.00 | 5,85,780.00 | 74.73 |
| 6 | SDPF | 23,00,707.00 | 0.00 | 23,00,707.00 | 3,79,883.00 | 19,20,824.00 | 16.51 |
| 7 | SPPF | -6,02,895.00 | 57,00,000.00 | 50,97,105.00 | 1,00,000.00 | 49,97,105.00 | 1.96 |
| 8 | MLALAD | 1,10,44,606.00 | 34,75,000.00 | 1,45,19,606.00 | 28,60,901.00 | 1,16,58,705.00 | 19.70 |
| 9 | CRF | -2,69,618.00 | | -2,69,618.00 | | -2,69,618.00 | 0.00 |
| 10 | NRLM / OLM | 9,547.00 | 1,11,365.00 | 1,20,912.00 | 2,47,398.00 | -1,26,486.00 | 100.00 |
| 11 | BRGF | 37,14,006.00 | 0.00 | 37,14,006.00 | 33,56,428.00 | 3,57,578.00 | 90.37 |

| | | | | | | | |
|----|---------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|--------------|
| 12 | MGNREGS | 33,96,123.00 | 25,70,479.00 | 59,66,602.00 | 25,50,826.00 | 34,15,776.00 | 42.75 |
| 13 | IAP | -56,15,561.00 | 10,00,000.00 | -46,15,561.00 | 1,30,46,381.00 | -1,76,61,942.00 | 0.00 |
| 14 | C.C.ROAD | 26,69,918.00 | 0.00 | 26,69,918.00 | 39,00,663.00 | -12,30,745.00 | 100.00 |
| 15 | ST/SC Dev | 95,49,126.25 | 20,85,000.00 | 1,16,34,126.25 | 56,14,315.00 | 60,19,811.25 | 48.26 |
| 16 | WODC | 24,36,194.00 | 1,58,84,712.00 | 1,83,20,906.00 | 1,31,86,544.00 | 51,34,362.00 | 71.98 |
| 17 | RGPSA | 6,81,026.00 | 0.00 | 6,81,026.00 | 3,43,613.00 | 3,37,413.00 | 50.46 |
| 18 | PYKKA | 9,68,114.00 | 10,00,000.00 | 19,68,114.00 | 14,35,591.00 | 5,32,523.00 | 72.94 |
| 19 | MJBY | 1,05,000.00 | 0.00 | 1,05,000.00 | 52,500.00 | 52,500.00 | 50.00 |
| 20 | AWC | 45,18,539.00 | 15,00,000.00 | 60,18,539.00 | 40,66,752.00 | 19,51,787.00 | 67.57 |
| 21 | GGY | 3,74,50,000.00 | 5,76,44,401.00 | 9,50,94,401.00 | 5,54,82,806.00 | 3,96,11,595.00 | 58.34 |
| 22 | SGRY | 3,42,676.00 | | 3,42,676.00 | | 3,42,676.00 | 0.00 |
| 23 | Unclassified Amount | 4,75,326.00 | 4,30,268.00 | 9,05,594.00 | | 9,05,594.00 | 0.00 |
| | TOTAL | 10,71,81,206.25 | 10,79,59,114.00 | 21,51,40,320.25 | 14,32,40,204.00 | 7,19,00,116.25 | 66.58 |
| | GRAND TOTAL | 10,81,84,182.09 | 10,95,96,074.00 | 21,77,80,256.09 | 14,60,32,553.00 | 7,17,47,703.09 | 67.06 |

PARA:9-2:Low Spending Efficiency:-

Rule 171 (3) (a) of OGFR Vol-I provides that, the grants sanctioned shall be spent within a year from the date of its sanction. The unspent balance of the previous year's grant has either to be surrendered to govt. or it has to be taken into accounts in subsequent year's grant. On going through the previous year audit report it is noticed that as on 1st April 2016, a huge amount of unspent balance of Rs.108184182.09 was lying with this PS under various schemes for years together. Fresh grants were also released without verifying the unspent position of earlier grants. Further it is also observed that, the percentage of utilization of the grants in this Panchayat Samiti is very low in comparison to the total grants available for utilization under different developmental schemes. The overall utilization of grants of this PS for the year 2016-17 is 67.06 % only. Also it could be noticed from the above table that, the pendency position of grants at the end of the year is well above the grants received during the year. This indicates that the Govt. Money released to this PS for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the schemes. This non-utilization also leads to price escalation of the projects / schemes for which they have been sanctioned. The same may be utilised at the earliest observing all formalities of the concerned schemes in the interest of the common people, as the Same were sanctioned for socio-economic development of the rural populace. The Grants-in-Aid register in form no-IV of Rule-11 may also be maintained up to date. The utilisation of Grants may be regulated as per the Rule-10 of PSAP Rules-20. In case there is any possibility of non-utilisation of grants, the same should be promptly returned back to the sanctioning authority.

Para-9.3: Year wise break up of Unutilised Grants.

Due to Non-maintenance of Grant-in-Aid register. The position is worked out by the basing of the last year audit report. The unutilised Grants position for the year 2016-17 is given below.

| YEAR | UNSPENT GRANT AS ON 31.3.2017 |
|--------------|-------------------------------|
| 2013-14 | 50000.09 |
| 2014-15 | 232293.00 |
| 2015-16 | 16540895.00 |
| 2016-17 | 54924515.00 |
| TOTAL | 71747703.09 |

PARA: 10 UTILISATION CERTIFICATE

Barkote PS - 2016-2017

| 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 | 01-04-2016 | 140426038.00 | 146032553.00 | 286458591.00 | 144463635.00 | 31-03-2017 | 141994956.00 | |
| | GRAND TOTAL | 140426038.00 | 146032553.00 | 286458591.00 | 144463635.00 | | 141994956.00 | |

Comments :

A. DETAILS OF UCs SUBMITTED DURING THE YEAR 2016-17:-

| SL No | SCHEME | TO WHOM SUBMITTED | LETTER NO/DT | UC SUBMITTED | YEAR OF GRANT |
|-------|----------------|----------------------|---------------|--------------|---------------|
| 1 | CC ROAD | PDDRDA,DEOGARH | 663/19.4.16 | 3487000.00 | 15-16 |
| 2 | IAP | PDDRDA,DEOGARH | 1901/25.6.16 | 1920000.00 | 14-15 |
| 3 | NRLM/OLM | PDDRDA,DEOGARH | 2034/13.7.16 | 19850.00 | 15-16 |
| 4 | NRLM/OLM | PDDRDA,DEOGARH | 2033/13.7.16 | 23370904.00 | 15-16 |
| 5 | WODC | DPMU,P&S | 2035/13.7.16 | 6675000.00 | 14-15 |
| 6 | WODC | DPMU,P&S | 2035/13.7.16 | 2300000.00 | 15-16 |
| 7 | TFC | PDDRDA,DEOGARH | 1898/25.6.16 | 6337000.00 | 13-14 |
| 8 | TFC | PDDRDA,DEOGARH | 1898/25.6.16 | 13084262.00 | 14-15 |
| 9 | TFC | PDDRDA,DEOGARH | 2161/3.8.16 | 396000.00 | 14-15 |
| 10 | GGY | PDDRDA,DEOGARH | 2162/3.8.16 | 17600000.00 | 15-16 |
| 11 | MPLAD | PDDRDA,DEOGARH | 2163/3.8.16 | 2250000.00 | 14-15 |
| 12 | MPLAD | PDDRDA,DEOGARH | 2163/3.8.16 | 400000.00 | 13-14 |
| 13 | SFC | PDDRDA,DEOGARH | 2424/8.9.16 | 4006935.00 | 14-15 |
| 14 | SC& ST | PDDRDA,DEOGARH | 2425/8.9.16 | 300000.00 | 12-13. |
| 15 | SATATISCAL BLD | PDDRDA,DEOGARH | 2427/8.9.16 | 812000.00 | 13-14 |
| 16 | MPLAD | PDDRDA,DEOGARH | 2428/8.9.16 | 650000.00 | 14-15 |
| 17 | TFC | PDDRDA,DEOGARH | 2426/8.9.16 | 488384.00 | 14-15 |
| 18 | NFSA | CIVIL SUPPLY,DEOGARH | 2795/24.10.16 | 132000.00 | 15-16 |
| 19 | MLALAD | PDDRDA,DEOGARH | 2720/7.10.16 | 9735000.00 | 13-14 |
| 20 | MLALAD | PDDRDA,DEOGARH | 2720/7.10.16 | 2750000.00 | 14-15 |
| 21 | MLALAD | PDDRDA,DEOGARH | 2720/7.10.16 | 1250000.00 | 15-16 |
| 22 | RGPSA | PDDRDA,DEOGARH | 2832/3.11.16 | 420000.00 | 13-14 |
| 23 | BRGF | PDDRDA,DEOGARH | 2833/3.11.16 | 10400000.00 | 12-13. |
| 24 | WODC | PDDRDA,DEOGARH | 2834/3.11.16 | 3800000.00 | 15-16 |
| 25 | IAP | PDDRDA,DEOGARH | 2882/7.11.16 | 7700000.00 | 13-14 |
| 26 | SFC | PDDRDA,DEOGARH | 2879/7.11.16 | 229300.00 | 12-13. |
| 27 | SFC | PDDRDA,DEOGARH | 2880/7.11.16 | 3500000.00 | 13-14 |
| 28 | SFC | PDDRDA,DEOGARH | 2881/7.11.16 | 3500000.00 | 14-15 |
| 29 | GGY | PDDRDA,DEOGARH | 3030/5.12.16 | 14250000.00 | 15-16 |

| | | | | | |
|----|-----|----------------|-------------|--------------|-------|
| 30 | SFC | PDDRDA,DEOGARH | 787/20.3.17 | 2700000.00 | 15-16 |
| | | | TOTAL | 144463635.00 | |

B-YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.17.

It could be revealed from above tendency that amount for which utilisation certificates are to be submitted as on 31.3.2017 have been accumulated from year to year. As a result of which the position of UCs has reached at an alarming stage. No sincere step has been taken by the local authority to clear of such heavy pendency. It is worthwhile to point out here that pendency of utilisation certificate involves the risk of losing fresh and further grants from the Govt and other sanctioning agencies and authorities. Hence the BDO is insisted upon to initiate a special drive in this regard as early as possible to clear up such pendency in order to avoid further complications and compliance reported.

| YEAR | AMOUNT OF UC PENDING |
|---------------|----------------------|
| Up to 2013-14 | 0.00 |
| 2014-15 | 22529696.00 |
| 2015-16 | 0.00 |
| 2016-17 | 119465260.00 |
| TOTAL | 141994956.00 |

In response to Audit objection the BDO furnished details of utilisation which is stated above and assured to submit pending UCs shortly. But the local authority escaped from furnishing the reason about non-submission of UCs in time before audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

| 11.1 - NON CREDIT OF CASH TO CASH BOOK OSP-67-68 | | | | | | | |
|---|-------|-----------|--------|--|---|-------------------------|---|
| BOOK NO | MR NO | DATE | AMOUNT | PUPOSE | FROM WHOM COLLECT | DATE OF DEPOSIT IN BANK | |
| On Verification of receipt of cash to cash books and cash deposit of bank pass books w.r.t the counter foil of money receipt it was found that a total of Rs3,37,100.00 had been collected through following money receipts. Out of the said cash of Rs 3,37,100.00 only Rs 2,98,400.00 was deposited in OAP Bank AccountNo. 368301000035(ICICI, DEOGARH) but receipt not taken to cash book .Rest of the cash Rs 38700.00 (Rs337100/- -Rs 298400/-) had not been accounted for any of the cash books or bank pass books available to audit. So it was asked through objection memo to clarify to audit in which account the amount of Rs 38700.00 has been deposited or receipt taken. The details are given below | | | | | | | |
| 117 | 11626 | 21.1.2017 | 9100 | Refund of OAP amount 12/16 Kaiapal GP | Benudhar Udabar,JS | 25.1.17 | |
| 117 | 11627 | 4.2.17 | 6000 | Refund of OAP amount 1/17 Singhsal GP | Sunilkumar Jaiswal,GRS | 6.2.17 | |
| 117 | 11628 | 16.3.17 | 12600 | Audit Recovery | Narendra Ku Naik,Ex-PEO | 20.3.17 | |
| 117 | 11629 | 17.3.17 | 13700 | Refund of OAP amount 3/17 Rambhei GP | Bhabanikanta Pradhan,PEO | 18.3.17 | Rs49700/- & 20.3.17 Rs 31000/- TOTAL Rs 80700/- |
| 117 | 11630 | 17.3.17 | 21300 | Refund of OAP amount 3/17 Balanda GP | Jugal Kishore Sahu,PEO | | |
| 117 | 11631 | 17.3.17 | 14400 | Refund of OAP amount 3/17 Kaunsibahal GP | Cherudhar Dehury,PEO | | |
| 117 | 11632 | 17.3.17 | 10100 | Refund of OAP amount 3/17 Dantaribaha GP | Biren Ku Pradhan,Peo | | |
| 117 | 11633 | 17.3.17 | 6800 | Refund of OAP amount 3/17 Kelda GP | P.K Pradhan,peo | | |
| 117 | 11634 | 17.3.17 | 14400 | Refund of OAP amount 3/17 Dandasinga GP | Runa Behera,peo | | |
| 117 | 11635 | 18.3.17 | 1500 | Refund of OAP amount 3/17 Jharakandhal GP | Manas Ranjan Majhi,GRS | 21.3.17 | |
| 117 | 11636 | 18.3.17 | 9300 | Refund of OAP amount 3/17 Kadopada GP | BK Swain,peo | | |
| 117 | 11637 | 18.3.17 | 27500 | Refund of OAP amount 3/17 ballam GP | Indramani Dehury,peo | | |
| 117 | 11638 | 18.3.17 | 11200 | Refund of OAP amount 3/17 Raitabahal GP | Prakash ch sahu,GRS | | |
| 117 | 11639 | 20.3.17 | 8600 | Refund of OAP amount 3/17 bijaynagar GP | Madhusmita Behera,peo | 22.3.17 | |
| 117 | 11640 | 22.3.17 | 5000 | Refund of OAP amount 3/17 Madhyapur GP | SK Swain,peo | 24.3.17 | |
| 117 | 11641 | 27.3.17 | 33100 | Refund of OAP amount 3/17 Basaloi GP | N Sahu,peo | 28.3.17 | |
| 123 | 12297 | 5.4.16 | 10000 | House Rent | DANRA P.A.C.S | | |
| 124 | 12318 | 23.5.16 | 12000 | Refund of Festival Advance | Rakesh Kumar Sahu,S/o late Prahallad Sahu | | |
| 124 | 12322 | 30.6.16 | 400 | Refund of OAP | JB MAHANTY,GPTA | | |
| 124 | 12323 | 30.6.16 | 9700 | Refund of OAP amount Saruali GP | Amit Ku Pradhan,GRS | | |
| 124 | 12324 | 30.6.16 | 6600 | Refund of OAP amount Saruali GP | Amit Ku Pradhan,GRS | | |
| 124 | 12332 | 22.12.16 | 12700 | Audit Recovery | Jitendriya Samal,peo | 29.12.16 | |
| 124 | 12331 | 19.12.16 | 1400 | Refund of OAP Kaunsibahal GP 12/16 | Prakash ch sahu,GRS | 29.12.16 | |
| 124 | 12333 | 26.12.16 | 6000 | Refund of OAP Dandasinga GP 12/16 | Suresh ch Pradhan,GRS | | |
| 124 | 12334 | 27.12.16 | 9000 | Refund of OAP amount 12/16 Basaloi GP | Yasabanta Pradhan,GRS | | |
| 124 | 12335 | 2.1.17 | 7400 | Refund of OAP amount 12/16 kandhal GP | khiteswar Behera,GRS | 3.1.17 | |
| 124 | 12336 | 2.1.17 | 500 | Refund of OAP amount 12/16 Jharakandhal GP | Manas Ranjan Majhi,GRS | | |
| 124 | 12337 | 2.1.17 | 5100 | Refund of OAP amount 12/16 Raitabahal GP | Prakash ch sahu,GRS | | |
| 124 | 12338 | 2.1.17 | 4200 | Refund of OAP amount 12/16 Gurusang GP | Uttam Ku Pradhan,GRS | | |

| | | | | | | |
|-----|-------|---------|--------|---|------------------------|---------|
| 124 | 12339 | 3.1.17 | 10000 | Refund of OAP amount 12/16 kelda GP | Pradeep Ku Sahu,GRS | 5.1.17 |
| 124 | 12340 | 3.1.17 | 1900 | Refund of OAP amount 12/16 Singhsal GP | Sunilkumar Jaiswal,GRS | |
| 124 | 12341 | 7.1.17 | 15800 | Refund of OAP amount 12/16 Ballam GP | Kishore Ku Sahu,GRS | 9.1.17 |
| 124 | 12342 | 7.1.17 | 4300 | Refund of OAP amount Saruali GP | Amit Ku Pradhan,GRS | |
| 124 | 12343 | 7.1.17 | 9400 | Refund of OAP amount 12/16 Kantapali GP | Jyotsnarani Biswal,GRS | |
| 124 | 12344 | 10.1.17 | 6100 | Refund of OAP amount 12/16 Kalla GP | BK Pradhan,GRS | 11.1.17 |
| | | | 337100 | | | |

In response to audit objection statement the local authority replied that "Rs 26700.00 has been recovered from Sri Hermba Narayan Sahu,Ex-cashier vide MR No-11728 &11729/dt. 16.9.17 and rest amount Rs.12000.00 to have been depoited earlier.The reply of the BDO is admitted.Hence the rest recovery amount suggested vide para amounting Rs 12000.00 stands as it is. All the collected thorgh money receipt will be taken into a/c in cash book mantained in for the year 2017-18 andthe same will be produced to next audit. Till credied in cash book the said amount Rs3,37,100.00 is kept under objection.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------------------|-------------|---|----------------|
| 1 | Sri Hermba Narayan Sahu,Ex-Cashier | Ex-Cashier | Now At-RTO Office,Deogarh. po.Dist.Deogarh. | 12000 |

PARA: 12 LOSS OF STOCK & STORE

| |
|--|
| 12.1 - LOSS OF STOCK & STORE |
| No loss of stock and store found during the year under audit . |

PARA: 13 AUDIT OF RECEIPTS

13.1 - INTEREST CREDITED TO PASS BOOK BUT NOT TAKEN AS RECEIPT IN THE CASH BOOK PS a/c OSP-54

INTEREST CREDITED TO PASS BOOK BUT NOT TAKEN AS RECEIPT IN THE CASH BOOK (PS a/c)

The following table shows the details of interest credits in the SB a/c Bank pass books relating to the PS fund of the Samiti. The same are not credited to the respective cash books leading to wide gap between actual balance and cash book balance in respect to the said fund. Necessary entries need be made in the cash book to regularize the account under intimation to audit.

| Name of the Bank with A/c No | Fund / Cash Book associated with the account | Date of Credit of interest in the Pass Book | Amount of Interest Credited in the Pass Book |
|------------------------------|--|---|--|
| CBI-3191642721 | CRF | 31.5.16 | 1,697.00 |
| | | 31.8.16 | 870.00 |
| | | 30.10.16 | 869.00 |
| | | 28.2.17 | 869.00 |
| CBI-3150647771 | IEC | 31.5.16 | 6,843.00 |

| | | | |
|--------------------|----------|--------------|------------------|
| | | 31.8.16 | 3,311.00 |
| | | 30.11.16 | 3,308.00 |
| | | 28.2.17 | 3,304.00 |
| ICICI-368301000064 | ELECTION | 31.3.17 | 669.00 |
| UGB-84022994751 | MOKUDIA | 30.6.16 | 1,553.00 |
| | | 31.12.16 | 1,824.00 |
| | | 31.3.17 | 910.00 |
| CBI-2198321525 | OWN | 30.11.16 | 6,524.00 |
| | | 16.3.17 | 2,695.00 |
| CBI-3581974446 | OWN | 28.2.17 | 3,537.00 |
| CBI-3227452381 | IAY | 31.5.16 | 1,559.00 |
| | | 31.8.16 | 800.00 |
| | | 30.11.16 | 799.00 |
| | | 28.2.17 | 798.00 |
| | | TOTAL | 42,739.00 |

In response to audit objection statement the local authority replied that "All the interest amount will be taken in to a/c in for year 2017-18 and will be produced in next audit. Till the amount credited to the cash book the amount of Rs 42,739.00 is kept under objection.

13.2 - RECEIPTS NOT ENTERED IN CASH BOOK OSP-57

RECEIPTS NOT ENTERED IN CASH BOOK

On verification of the MRs, BD Register, Bank Pass Books & Treasury Pass Book it was noticed that the following credits into the PS fund have not taken as receipts in the cash books of the Samiti which is highly irregular. The details are noted below. The reasons of such left out may be communicated to audit along with action taken thereof.

| Head of A/c | Amount Credited | Date of Credit in pass book | Where actually credited |
|-------------|-----------------|-----------------------------|-------------------------|
| OWN | 27,335.00 | 16.7.16 | CBI-2198321525 |
| | 10,759.00 | 16.7.16 | |
| | 241.00 | 12.8.16 | |
| | 80,817.00 | 12.8.16 | |
| | 58,151.00 | 12.8.16 | |
| | 34,596.00 | 30.8.16 | |
| | 20,153.00 | 30.8.16 | |
| | 10,894.00 | 31.8.16 | |
| | 5,000.00 | 24.1.17 | |
| | 38,444.00 | 30.8.16 | |
| IAY | 95,000.00 | 19.4.16 | SBI-33866073140 |
| | 8,500.00 | 9.5.16 | |
| | 10,000.00 | 11.5.16 | |
| | 63,500.00 | 30.6.16 | |

| | | | |
|--------------|-------------------|---------|-----------------|
| | 8,500.00 | 11.8.16 | |
| DAY | 70,717.00 | 25.9.16 | SBI-33866068288 |
| TOTAL | 542,607.00 | | |

In response to audit objection statement the local authority replied that "Receipt not taken in cash book will be taken in to a/c in for year 2017-18 and will be produced in next audit. Till the amount credited to the cash book the amount of Rs 5,42,607.00 is kept under objection.

13.3 - LESS BOOKING OF RECEIPT IN CASH BOOK THAN ACTUAL OSP-58

LESS BOOKING OF RECEIPT IN CASH BOOK THAN ACTUAL

In the following cases less amount have been booked as receipt in the cash book than the actual receipt which was encashed from Bank. This led to unusual reduction of balances of the cash book which need be rectified under intimation to audit.

| CASH BOOK | VR NO/DT | AMOUNT BOOKED RECEIPT | ACTUAL RECEIPT WHICH IS CREDITED FROM BANK | LESS | BANK WITH A/C NO |
|-----------|------------|-----------------------|--|--------------|------------------|
| OWN | 13/29.6.16 | 120,235.00 | 120,235.75 | -0.75 | CBI-2198321525 |
| | | | TOTAL | -0.75 | |

In response to audit objection statement the local authority replied that ' Less booking of receipt in cash book will be corrected in a/c in for year 2017-18 and will be produced in next audit. Till the amount credited to the cash book the amount of Rs 0.75 is kept under objection.

13.4 - WITHDRAWAL FROM TREASURY BUT NOT CREDITED TO BANK/CASH BOOK OSP-84

On checking of the PL Account with reference to treasury pass book it is noticed that Rs 100000/- was drawn from treasury vide Ch.27602/12.5.2016 towards Special Problem Fund but the said amount is not receipt taken to SPPF cash book and not credited to bank till 31.3.2017. So it is clarify to audit in which account the said amount is credited/receipt taken.

In response to audit objection statement the local authority replied that " The amount is credit in for year 2017-18. The details will be produced to audit in Exit conference. Till the amount credited to the cash book the amount of Rs 1,00,000.00 is kept under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - WITHDRAWALS FROM BANK WITHOUT EXPENDITURE IN THE CASH BOOK OSP-51-53

WITHDRAWALS FROM BANK WITHOUT EXPENDITURE IN THE CASH BOOK

On verification of the Bank pass books with reference to the cash book it was noticed that a good sum has been encashed / withdrawn from Bank against which no corresponding expenditure has been booked in the cash book which is highly irregular. Necessary clarification regarding such withdrawals from Bank need be furnished before audit to establish the genuineness of such expenditure. The details are given below.

| SL NO. | Name of Cash Book | Name of the Bank with A/c No. | Cheque No | Date of Encashment | Amount withdrawn | Particulars |
|--------|-------------------|-------------------------------|-----------|--------------------|------------------|-------------|
| 1 | AWC | CBI-3309228584 | 9988 | 27.4.16 | 264,025.00 | |
| | | | 9994 | 21.10.16 | 92,055.00 | |
| | | | 9995 | 5.11.16 | 171,808.00 | |
| | | | 9996 | 3.12.16 | 408,393.00 | |
| | | | 9997 | 22.12.16 | 267,045.00 | |
| | | | 9998 | 27.12.16 | 431,713.00 | |
| | | | 9999 | 28.12.16 | 91,269.00 | |
| | | | 10000 | 7.2.17 | 432,416.00 | |
| | | | 12641 | 1.3.17 | 10,000.00 | |
| | | | 12642 | 30.3.17 | 2,566.00 | |
| | | | 12643 | 31.3.17 | 3,882.00 | |
| 2 | BRGF | CBI-2198333096 | 23269 | 8.7.16 | 96,199.00 | |
| 3 | CCROAD | SBI-32781418363 | | 29.6.16 | 120,253.00 | |
| 4 | GGY | IDBI-1369104000031028 | 42376 | 10.3.17 | 273,343.00 | |
| | | | 34857 | 23.12.16 | 212,991.00 | |
| 5 | IMPLAD | CBI-3229648815 | 9496 | 17.6.16 | 280,751.00 | |
| 6 | IAP | CBI-31618454580 | | 16.6.16 | 20,000.00 | |
| 7 | MGNREGA | SBI-30698009073 | 873512 | 20.6.06 | 16,510.00 | |
| | | | 873521 | 10.8.16 | 5,000.00 | |
| | | | 873522 | 10.8.16 | 5,000.00 | |
| 8 | MLALAD | HDFC-50100024828581 | 87 | 5.4.16 | 46,439.00 | |
| | | | 97 | 3.7.16 | 12,546.00 | |
| | | | 98 | 22.9.16 | 47,332.00 | |
| 9 | ST&SC | UBI-1699010033831 | | 5.5.16 | 907,351.00 | |
| | | | | 5.7.16 | 16,953.00 | |
| 10 | SFC | CBI-3229818017 | 602 | 4.6.16 | 2,873,038.00 | |
| | | | 604 | 9.6.16 | 30,000.00 | |
| 11 | TFC | CBI-3231253196 | 654 | 19.4.16 | 41,200.00 | |
| 12 | WODC | CBI-3227463802 | 7632 | 5.4.16 | 330,624.00 | |
| | | | 7631 | 10.4.16 | 81,936.00 | |
| | | | 7642 | 26.5.16 | 282,933.00 | |
| | | | 7647 | 16.7.16 | 27,335.00 | |
| | | | 8630 | 10.10.16 | 130,993.00 | |
| | | | 8633 | 5.12.16 | 332,303.00 | |
| 13 | MOKUDIA | UGB-84000994751 | 666081 | 15.5.16 | 171,050.00 | |
| 14 | OWN | CBI-2198321525 | 22148 | 18.4.16 | 85,000.00 | |
| | | | 221377 | 22.6.16 | 1,000.00 | |
| | | | 221368 | 22.6.16 | 1,000.00 | |

| | | | | | |
|--------|-----------------|--|--------|----------|---------------|
| | | | 221165 | 12.4.16 | 19,000.00 |
| 15 IAY | SBI-33866073140 | | 619768 | 12.4.16 | 30,000.00 |
| | | | 619765 | 12.4.16 | 240,000.00 |
| | | | 619769 | 12.4.16 | 150,000.00 |
| | | | 619264 | 19.4.16 | 960,000.00 |
| | | | | 3.9.16 | 45,000.00 |
| | SBI-33866068288 | | 329805 | 8.11.16 | 1,969,000.00 |
| | | | 329807 | 8.11.16 | 1,252,000.00 |
| | | | 329809 | 8.11.16 | 450,000.00 |
| | | | 329810 | 8.12.16 | 1,065,500.00 |
| | | | 329811 | 31.12.16 | 150,000.00 |
| | | | 329812 | 12.6.16 | 1,184,500.00 |
| | | | 329813 | 4.2.17 | 335,000.00 |
| | CBI-3471336621 | | 2199 | 30.4.16 | 43,000.00 |
| | | | 21500 | 30.4.16 | 34,754.00 |
| | | | | | |
| | | | TOTAL | | 16,552,006.00 |

In response to audit objection statement the local authority replied that "The amount drawn will be taken in to account during the for year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 1,65,52,006.00 is kept under objection.

14.2 - IMPROPER /FALSE/DOUBLE CREDIT RECEIPT TAKEN IN CASH BOOK OSP-53

IMPROPER /FALSE/DOUBLE CREDIT RECEIPT TAKEN IN CASH BOOK

On verification of the cash books it is noticed that in the following cases double credit of single receipts, False booking of receipts, improper receipts have been entered in the cash book leading to excess balances in the cash book which is irregular. Necessary clarification need be furnished and steps need be taken to reconcile the same in the cash book under intimation to audit.

| Cash Book | Receipt Vr No | Date | Amount | Particulars |
|-----------|---------------|----------|---------------|--|
| AWC | R-2 | 31.5.16 | 166,321.00 | already taken vide R-1/31.5.16 |
| IAP | R-1 | 6.5.16 | 2,294,000.00 | No such Amount credit found in Bank pass book |
| | R-6 | 10.8.16 | 36,400,000.00 | No such Amount credit found in Bank pass book |
| SFC | R-23 | 1.5.16 | 453,743.00 | No such Amount credit found in Bank pass book |
| OWN | R-2 | 25.5.16 | 19,950.00 | No such Amount credit found in Bank pass book |
| | R-4 | 18.10.16 | 128,132.00 | No such Amount credit found in Bank pass book |
| | R-7 | 16.3.17 | 12,600.00 | No such Amount credit found in Bank pass book |
| IAY | R-8 | 7.10.16 | 77,400.00 | No such Amount credit found in Bank pass book |
| | R-9 | 7.10.16 | 201,197.00 | No such Amount credit found in Bank pass book |
| MGNREGA | R-18 | 27.6.16 | 180,000.00 | Rs 20000.00 actually credit in PB , taken in cash book Rs 200000.00 |
| | R-46 | 15.12.16 | 180,000.00 | Rs 20,000.00 actually credit in PB , taken in cash book Rs 200000.00 |

| | | | | |
|-----|--------------|--------|----------------------|---|
| IAY | R-13 | 3.5.16 | 701,717.00 | No such Amount credit found in Bank pass book |
| | TOTAL | | 40,815,060.00 | |

In response to audit objection statement the local authority replied that " will be rectified and will be produced in next audit." Till then the amount of Rs 4,08,15,060.00 is kept under objection.

14.3 - BANK CHARGES / CHEQUE BOOK CHARGES NOT BOOKED AS EXPENDITURE OSP-55

BANK CHARGES / CHEQUE BOOK CHARGES NOT BOOKED AS EXPENDITURE

On scrutiny of the bank pass books it was noticed that the following deductions effected in the Bank pass books towards Bank Charges / Cheque Book charges are not booked as expenditure in the cash book leading to irregular difference between the actual balances and cash book balances. However, the same need be entered in the cash book under intimation to audit.

| Name of the Bank with A/c No. | Name of Cash Book | Date of Deduction in the pass book | Amount Deducted |
|-------------------------------|-------------------|------------------------------------|-----------------|
| CBI-2198333096 | BRGF | 30.8.16 | 280.00 |
| SBI-32781418363 | CCROAD | 29.8.16 | 230.00 |
| | | 1.9.16 | 115.00 |
| CBI-3229648815 | MPLAD | 7.5.16 | 23.00 |
| HDFC-50100024828581 | MLALAD | 18.7.16 | 115.00 |
| UBI-1611010033831 | ST&SC | 21.3.17 | 157.00 |
| UGB-84011324417 | SFC | 16.9.16 | 40.00 |
| UGB-84022994751 | MOKUDIA | 30.5.16 | 40.00 |
| CBI-2198321525 | OWN | 18.10.16 | 35.00 |
| | | 27.1.17 | 175.00 |
| CBI-358197446 | OWN | 21.1.17 | 35.00 |
| CBI-3471336621 | IAY | 9.9.16 | 2.50 |
| | TOTAL | | 1,247.50 |

In response to audit objection statement the local authority replied that " All the bank charges will be taken in to a/c in the expenditures in cash book maintained for the year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 1247.50 is kept under objection.

14.4 - IMPROPER / FALSE EXPENDITURE BOOKED IN THE CASH BOOK OSP-56

IMPROPER / FALSE EXPENDITURE BOOKED IN THE CASH BOOK

Also it is noticed that the following entries are made in the expenditure side of the cash book which are false / improper which need be clarified before audit and necessary rectification / reconciliation be made under intimation to audit.

| Cash Book | Expr Vr No | Date | Amount | Particulars |
|-----------|--------------|----------|---------------------|------------------------------------|
| CCROAD | P-23 | 30.3.17 | 12,599.00 | already booked vide P-20/30.3.17 |
| | P-18 | 31.3.17 | 10,619.00 | already booked vide P-21/27.3.17 |
| | P-19 | 31.3.17 | 31,846.00 | already booked vide P-22/29.3.17 |
| GGY | P-271 | 30.6.16 | 140,240.00 | already booked vide P-17/30.6.16 |
| | P-269 | 30.6.16 | 191,000.00 | already booked vide P-270/27.7.16 |
| | P-18 | 10.11.16 | 280,975.00 | already booked vide P-41/30.6.16 |
| | P-42 | 10.11.16 | 280,975.00 | already booked vide P-41/30.6.16 |
| | P-75 | 10.11.16 | 186,425.00 | already booked vide P-266/9.8.16 |
| | P-276 | 14.12.16 | 197,015.00 | already booked vide P-130/14.12.16 |
| | P-277 | 2.1.17 | 277,539.00 | already booked vide P-225/3.1.17 |
| | P-278 | 3.1.17 | 186,355.00 | already booked vide P-149/3.1.17 |
| IAP | P-47 | 25.1.17 | 234,435.00 | already booked vide P-52/5.12.16 |
| ELECTION | P-1 | 8.3.17 | 59,575.00 | already booked vide P-2,3,4/8.3.17 |
| ST&SC | P-16 | 28.1.17 | 577,591.00 | already booked vide P-21/9.2.17 |
| | P-17 | 14.2.17 | 314,747.00 | already booked vide P-22/9.2.17 |
| SFC | P-18 | 28.1.17 | 197,601.00 | already booked vide P-25/28.1.17 |
| TFC | P-8 | 3.2.17 | 40,218.00 | already booked vide P-9/3.2.17 |
| | P-11 | 31.3.17 | 360,000.00 | already booked vide P-6/8.9.16 |
| WODC | P-37 | 15.12.16 | 274,317.00 | already booked vide P-42/15.12.16 |
| | P-39 | 11.1.17 | 520,225.00 | already booked vide P-44/11.1.17 |
| | P-28 | 13.2.17 | 221,088.00 | already booked vide P-48/14.2.17 |
| IAY | P-40 | 18.3.17 | 633,000.00 | already booked vide P-39/8.8.16 |
| OWN | P-40 | 18.3.17 | 440,561.00 | already booked vide P-86/8.3.17 |
| | TOTAL | | 5,668,946.00 | |

In response to audit objection statement the local authority replied that "The double booking of expenditure will be corrected in cash book in 2017-18 and the same will be produced in next audit." Till then the amount of Rs 56,68,946.00 is kept under objection.

14.5 - LESS BOOKING OF EXPR IN CASH BOOK THAN ACTUAL OSP-58

LESS BOOKING OF EXPR IN CASH BOOK THAN ACTUAL

In the following cases less amount have been booked as expenditure in the cash book than the actual expenditure which was encashed from Bank. This led to unusual reduction of balances of the cash book which need be rectified under intimation to audit.

| CASH BOOK | VR NO/DT | AMOUNT BOOKED EXPR | ACTUAL EXPR WHICH IS ENCASHED FROM BANK | EXCESS | BANK WITH A/C NO |
|-----------|-----------|--------------------|---|-----------|------------------|
| MPLAD | 9/20.2.17 | 133,158.00 | 139,158.00 | -6,000.00 | CBI-3229648815 |

| | | | | | |
|--|--|--|--------------|------------------|--|
| | | | TOTAL | -6,000.00 | |
|--|--|--|--------------|------------------|--|

In response to audit objection statement the local authority replied that "Less booking of expenditure will be corrected during the for year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 6000.00 is kept under objection.

14.6 - EXCESS BOOKING OF RECEIPT IN CASH BOOK THAN ACTUAL OSP-59

EXCESS BOOKING OF RECEIPT IN CASH BOOK THAN ACTUAL

In the following cases less amount have been booked as receipt in the cash book than the actual receipt which was credited to Bank. This led to unusual raised of balances of the cash book which need be rectified under intimation to audit.

| CASH BOOK | VR NO/DT | AMOUNT BOOKED RECEIPT | ACTUAL RECEIPT | EXCESS |
|-----------|--------------|-----------------------|----------------|-------------|
| IAY | R-25/28.1.17 | 4045392.87 | 4045392.00 | 0.87 |
| | | | TOTAL | 0.87 |

In response to audit objection statement the local authority replied that " Excess booked amount will be adjusted in account during the for year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 0.87 is kept under objection.

14.7 - EXCESS BOOKING OF EXPR IN CASH BOOK THAN ACTUAL OSP-61

EXCESS BOOKING OF EXPR IN CASH BOOK THAN ACTUAL

In the following cases excess amount have been booked as expenditure in the cash book than the actual expenditure which was encashed from Bank. This led to unusual raised of balances of the cash book which need be rectified under intimation to audit.

| CASH BOOK | VR NO/DT | AMOUNT BOOKED EXPR | ACTUAL EXPR WHICH IS ENCASHED FROM BANK | EXCESS | BANK WITH A/C NO |
|-----------|-------------|--------------------|---|-------------------|-----------------------|
| GGY | 238/21.3.17 | 184,784.00 | 184,746.00 | 38.00 | IDBI-1369104000031028 |
| HON | 2/8.6.16 | 423,000.00 | 387,000.00 | 36,000.00 | CBI-3233873082 |
| MLALAD | 4/8.8.16 | 50,000.00 | 47,013.00 | 2,987.00 | HDFC50100024828581 |
| SFC | 17/31.12.16 | 237,107.00 | 237,077.00 | 30.00 | CBI-3229818017 |
| IAY | 47/5.10.16 | 77,400.00 | 75,000.00 | 2,400.00 | CBI-3471336624 |
| WODC | 35/21.3.17 | 147,519.00 | 145,529.00 | 1,990.00 | |
| | 34/31.3..17 | 121,728.00 | 21,728.00 | 100,000.00 | |
| | | | TOTAL | 143,445.00 | |

In response to audit objection statement the local authority replied that " Excess booked amount will be adjusted in account during the for year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 143445 is kept under objection.

14.8 - NON PRODUCTION OF PAID VOUCHERS OSP-60

NON PRODUCTION OF PAID VOUCHERS

During scrutiny of the vouchers guard file with reference to the cash books of the Samiti the following paid vouchers could not be checked due to non-availability of the same in the guard file. However, the same need be produced before audit along with the stock registers / related documents at an early date for verification.

| Name of the Cash Book | Vr No/Date | Expenditure amount | Particulars |
|-----------------------|--------------|--------------------|------------------------------|
| GGY | 127/24.11.16 | 37450 | No Purpose |
| MGNREGA | 10/17.6.16 | 25620 | Cost of paper & Register. |
| | 53/2.7.16 | 39182 | Administrative exp. |
| | 17/8.8.16 | 4920 | Advertisement cost. |
| | 27/6.10.16 | 19225 | Office contingency. |
| | 31/4.11.16 | 34320 | Wage of labour. |
| | 40/31.12.16 | 14827 | Advertisement cost. |
| TFC | 4/8.9.16 | 9860 | Maintanace of computer. |
| | 5/8.9.16 | 4800 | Reparing of AC |
| OWN | 3/19.4.46 | 157060 | Supply of office funiture. |
| | 5/29.4.16 | 4500 | Office contingency. |
| | 8/23.5.16 | 19950 | Advertisement cost. |
| | 9/4.6.16 | 2310 | Cost of xerox |
| | 10/16.6.16 | 15000 | No Purpose |
| | 12/30.6.16 | 2690 | No Purpose |
| | 13/30.6.16 | 18466 | DTP&xerox |
| | 14/30.6.16 | 30000 | Video shooting |
| | 76/22.9.16 | 42693 | Office contingency. |
| | 73/27.9.16 | 69710 | Supply of 7nos.street light. |
| | 42/6.2.17 | 12839 | POL cost. |
| | TOTAL | 565422 | |

In response to audit objection statement the local authority replied that " The vouchers will be produced before the audit in Exit conference."

At the time of Exit conference some vouchers are produced and verified.The Local Authority failed to produce the remaining vouchers. So The Local Authority is suggested to produce the same before next audit. Till production of the same Rs 340788.00 is kept on objection. The details non production vouchers are given below

| Name of the Cash Book | Vr No/Date | Expenditure amount | Particulars |
|-----------------------|--------------|--------------------|----------------------------|
| GGY | 127/24.11.16 | 37450.00 | No Purpose |
| MGNREGA | 53/2.7.16 | 39182.00 | Administrative exp. |
| MGNREGA | 31/4.11.16 | 34320.00 | Wage of labour. |
| TFC | 4/8.9.16 | 9860.00 | Maintanace of computer. |
| OWN | 3/19.4.46 | 157060.00 | Supply of office funiture. |
| OWN | 5/29.4.16 | 4500.00 | Office contingency. |
| OWN | 8/23.5.16 | 19950.00 | Advertisement cost. |

| | | | |
|-----|--------------|------------------|---------------|
| OWN | 9/4.6.16 | 2310.00 | Cost of xerox |
| OWN | 10/16.6.16 | 15000.00 | No Purpose |
| OWN | 12/30.6.16 | 2690.00 | No Purpose |
| OWN | 13/30.6.16 | 18466.00 | DTP & xerox |
| | TOTAL | 340788.00 | |

14.9 - EXCESS PAYMENT OF SALARY OSP-48-49

As per Finance Department Resolution No.3560/F, Dated 6.2.2013 and No.5799/F, Dated 8.03.2016 the following Group-D Employees are allowed to avail their revised Grade pay with effect from 01.12.2015. On checking of the Staff salary cash book and book of drawal it is noticed that total sum of Rs 7980.00 was drawn from treasury vide Bill No.115/9.11.16 Rs 3990/- & Bill No.116/9.11.16 Rs 3990/- towards arrear revised Grade pay salary of Sri Akshay Ku Kara,Choukidar and Sri Nirasa Mahakul,Ex-Peon respectively and payment made vide voucher No.P-17/9.11.16. But on scrutiny of the Pay Acquittance Roll with reference to Cash book and paid vouchers it is noticed that due to calculation mistake a total sum of Rs 7179.00(Excess paid Rs 3417/- to Sri Akshay Ku Kara,Choukidar and Rs 3762/- to Sri Nirasa Mahakul,Peon) was paid in excess to concerned employees . The details calculations are given below

A) SRI AKSHAY KUMAR KARA, CHOUKIDAR

| PERIOD | DUE | | | | | | DRAWN | | | | | | Due As per Audit | Drawn & Paid As per A/R P- Bill No.115/Dt. 9.11.16 & Vr No.17/9.11.16 | Excess Paid |
|--------------|--------------|--------------|---------------|---------------|-------------|---------------|--------------|--------------|---------------|---------------|-------------|---------------|------------------|---|-------------|
| | PAY | GP | TOTAL | DA | HRA | TOTAL | PAY | GP | TOTAL | DA | HRA | TOTAL | | | |
| Dec-15 | 8600 | 1775 | 10375 | 12346 | 519 | 23240 | 8600 | 1750 | 10350 | 12317 | 518 | 23184 | 56 | | |
| Jan-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Feb-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Mar-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Apr-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| May-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Jun-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Jul-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Aug-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| Sep-16 | 8910 | 1775 | 10685 | 13356 | 534 | 24576 | 8910 | 1750 | 10660 | 13325 | 533 | 24518 | 58 | | |
| TOTAL | 88790 | 17750 | 106540 | 132553 | 5327 | 244420 | 88790 | 17500 | 106290 | 132242 | 5315 | 243846 | 574 | 3990 | 3417 |

B) SRI NIRASA MAHAKUL,- PEON

| PERIOD | DUE | | | | | | DRAWN | | | | | | Due As per Audit | Drawn & Paid As per A/R P- Bill No.116/Dt. 9.11.16 & Vr No.17/9.11.16 | Excess Paid |
|--------|------|------|-------|-------|-----|-------|-------|------|-------|-------|-----|-------|------------------|---|-------------|
| | PAY | GP | TOTAL | DA | HRA | TOTAL | PAY | GP | TOTAL | DA | HRA | TOTAL | | | |
| Dec-15 | 9060 | 1775 | 10835 | 12894 | 542 | 24270 | 9060 | 1750 | 10810 | 12864 | 541 | 24214 | 56 | | |
| Jan-16 | 9060 | 1775 | 10835 | 13544 | 542 | 24921 | 9060 | 1750 | 10810 | 13513 | 541 | 24863 | 58 | | |
| Feb-16 | 9060 | 1775 | 10835 | 13544 | 542 | 24921 | 9060 | 1750 | 10810 | 13513 | 541 | 24863 | 58 | | |

| | | | | | | | | | | | | | | | |
|--------|-------|------|-------|-------|------|-------|-------|------|-------|-------|------|-------|-----|------|------|
| Mar-16 | 9060 | 1775 | 10835 | 13544 | 542 | 24921 | 9060 | 1750 | 10810 | 13513 | 541 | 24863 | 58 | | |
| Total | 36240 | 7100 | 43340 | 53525 | 2167 | 99032 | 36240 | 7000 | 43240 | 53401 | 2162 | 98803 | 229 | 3990 | 3762 |

In response to audit objection statement the local authority replied that " Excess drawn amount will be recovered from the employee." Hence the recovery amount suggested vide para amounting Rs 7179.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------------------|-------------|---|----------------|
| 1 | Sri Akshay Kumar Kar,Choukidar | Choukidar | At- Barkote PS PO-Barkote Dist-Deogarh | 3417 |
| 2 | Sri Nirasa Mahakul,Peon | Peon | At- Barkote PS PO-Barkote Dist-Deogarh | 3762 |

14.10 - LOSS OF AMOUNT DUE TO EXCESS AMOUNT ENCASHED FROM BANK OSP-50

LOSS OF AMOUNT DUE TO EXCESS AMOUNT ENCASHED FROM BANK

In the following cases, excess amount have been noticed to be withdrawn from Bank than the actual amount due which is booked expenditure in the cash book leading to loss of PS money. The same need be recovered under intimation to audit.

| CASH BOOK | VR NO/DT | AMOUNT ENCASHED FROM BANK | AMOUNT DUE AS PER CASH BOOK & PASSED VOUCHER | EXCESS | BANK WITH A/C NO | Date of Encashment |
|-----------|--------------|---------------------------|--|---------------|---------------------|--------------------|
| MLALAD | 16/3.5.16 | 48907.00 | 48334.00 | 573.00 | HDFC-50100024828581 | 18/5/16 |
| | TOTAL | | | 573.00 | | |

In response to audit objection statement the local authority replied that "Recovery from the person concerned will be made and will be complied in Exit conference.The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 573.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------------------|-------------|---|----------------|
| 1 | Sri Sujit kumar Satapathi,Cashier | Cashier | At- Barkote PS PO-Barkote Dist-Deogarh | 573 |

14.11 - NON-PRODUCTION OF PURCHASE FILES, TENDER/QUATION DETAILS, STOCK ENTRY ETC-OSP-85

On verification of the cash books of the Samiti it was noticed that a tune of Rs 466254.00 has been spent towards purchase of contingent materials out of PS account fund during the year under audit. So produced the said purchase files, Tender / quotation details, Stock Entry etc before audit for verification.

| Cash Book | Vr No/Date | Amount | To whom paid | Particulars of purchase |
|-----------|------------|--------|--------------|-------------------------|
|-----------|------------|--------|--------------|-------------------------|

| | | | | |
|-----|--------------|------------------|---------------------------------|----------------------------------|
| IAY | 44/29.8.16 | 50820.00 | Ankita Printer, Deogarh. | Printing of forms. |
| | 53/10.11.16 | 127350.00 | Maa Samaleswari Sales, Deogarh. | 15 no's Mobiles. |
| | 56/27.1.17 | 59430.00 | Maa Samaleswari Sales, Deogarh. | 7 no's Mobiles. |
| | 60/31.3.17 | 57435.00 | Ankita Printer, Deogarh. | Supply of forms, fly leaf, ect. |
| | 8/24.5.16 | 2625.00 | Ankita Printer, Deogarh. | Supply of Order sheet |
| | 10/17.6.16 | 25620.00 | Ankita Printer, Deogarh. | Supply of A-4 paper. |
| | 18/12.8.16 | 14490.00 | Ankita Printer, Deogarh. | Printing of forms. |
| | 19/12.8.16 | 13830.00 | Ankita Printer, Deogarh. | Printing of forms. |
| | 27/6.10.16 | 19225.00 | HK Sahu, JC | Office contingency. |
| | 33/4.11.16 | 11100.00 | S Barik, APO | Printing cartridge. |
| | 47/22.2.17 | 11550.00 | S Barik, APO | Printing cartridge. |
| OWN | 7/10.5.16 | 23940.00 | Ankita Printer, Deogarh. | Log book, Reg., Case record etc. |
| | 65/24.11.16 | 14725.00 | M/S Gitanjali Rani Aqua Shop. | Supply of Aquarium. |
| | 55/8.12.16 | 14784.00 | Netrananda Sahu | Office contingency. |
| | 34/31.3.17 | 19330.00 | Digital Communication, Deogarh. | Computer materials. |
| | TOTAL | 466254.00 | | |

In response to audit objection statement the local authority replied that "All required documents will be produced to the audit in Exit conference.

Till the production of PURCHASE FILES, TENDER/QUATION DETAILS, STOCK ENTRY ETC the amount of Rs4,66,264.00 is kept under objection.

14.12 - EXCESS PAYMENT OF OAP-OSP-65

On scrutiny of the OAP cash book with reference to paid vouchers it is noticed that without booking of advance or retain of money receipt a lump sum amount was paid to the GRS/PEOs of different GPs (which is not accounted fore in GP account) and direct expenditure booked in cash book. But on checking of the OAP PAY A/R it is noticed that Rs **233800.00** was excess payment shown than the actual disbursement of OAP. So it is clarify to audit why it will not be suggested for recovery. The details are given below.

| SL NO | NAME OF G.P | PERIOD | VR No/DT | Amount disburse shown (as per Cash Book) | Amount disbursed (as per Audit) | Excess Paid | NAME OF THE OFFICIAL WHO DISBURSED | Recovered vide MR& Date |
|-------|-------------|--------|-----------------|--|----------------------------------|-------------|------------------------------------|---|
| 1 | BALANDA | Dec-16 | P-39/14.12.2016 | 121600 | 111300 | 10300 | SRI RUNA CHARAN PRADHAN, GRS | 11744/9.11.17 Rs 19500/- |
| 2 | BALANDA | Feb-17 | P-45/6.2.2017 | 110400 | 101400 | 9000 | SRI RUNA CHARAN PRADHAN, GRS | |
| 3 | BALANDA | Jan-17 | P-42/7.1.2017 | 112100 | 111900 | 200 | SRI RUNA CHARAN PRADHAN, GRS | |
| 4 | BAMPARADA | Mar-17 | P-46/6.2.2017 | 301400 | 297600 | 3800 | SRI TULAN SINGH NAYAK, PEO | 11714/9.8.17 Rs 3800/- |
| 5 | BIJAYNAGAR | Dec-16 | P-39/14.12.2016 | 95800 | 95700 | 100 | SMT. INDRANI DEHURY, GRS | 11723/8.9.17 Rs 100/- |
| 6 | DANRA | Dec-16 | P-39/14.12.2016 | 244100 | 226900 | 17200 | SRI SABITANANDA BEHERA, GRS | 11726/16.9.17 Rs 8500/- & 11730/16.9.17 Rs 8700/- |

| | | | | | | | | |
|----|--------------|--------|-----------------|----------------|----------------|---------------|------------------------------------|--------------------------|
| 7 | DANRA | Mar-17 | P-46/6.2.2017 | 238700 | 200200 | 38500 | SRI ARUN KUMAR PATEL, PEO | 11725/13.9.17 Rs 38500/- |
| 8 | DANTARIBAHAL | Dec-16 | P-39/14.12.2016 | 162400 | 161300 | 1100 | SRI KUSMIT KUMAR BEHERA,GRS | 11721/8.9.17 Rs1100/- |
| 9 | KADOPADA | Dec-16 | P-39/14.12.2016 | 117400 | 110800 | 6600 | SRI HIMANSHU SEKHAR NAYAK,GRS | 11722/8.9.17 Rs 6600/- |
| 10 | KALIAPAL | Mar-17 | P-46/6.2.2017 | 105700 | 69200 | 36500 | SRI SATYANANDA GARTIA,PEO | 11716/10.8.17 Rs 36500/- |
| 11 | KALLA | Mar-17 | P-46/6.2.2017 | 217500 | 187600 | 29900 | SRI RANJAN KUMAR PRADHAN,PEO | 11703/4.7.17 Rs 29900/- |
| 12 | KANDHAL | Mar-17 | P-46/6.2.2017 | 158900 | 156500 | 2400 | SRI SHYAMSUNDAR SAHU,PEO | 11720/8.9.17 Rs 2400/- |
| 13 | KANTAPALLI | Mar-17 | P-46/6.2.2017 | 133600 | 129100 | 4500 | SMT. JYOTSNARANI BISWAL,GRS | 11670/2.5.17 Rs 4500/- |
| 14 | MADHYAPUR | Dec-16 | P-39/14.12.2016 | 175800 | 168400 | 7400 | SRI RANJIT KUMAR PRADHAN,GRS | 11701/22.6.17 Rs 7400/- |
| 15 | RAMBHEI | Dec-16 | P-39/14.12.2016 | 228300 | 216300 | 12000 | SRI KAMAKSHA PRASAD KHADIRATNA,GRS | 11727/14.9.17 Rs 12000/- |
| 16 | GURSUNG | Mar-17 | P-46/6.2.2017 | 137300 | 137000 | 300 | SRI JITENDRIYA SAMAL,PEO | 11724/11.9.17 Rs 2800/- |
| 17 | SARUALI | Mar-17 | P-46/6.2.2017 | 193700 | 191200 | 2500 | SRI JITENDRIYA SAMAL,PEO | |
| | | | TOTAL | 2854700 | 2672400 | 182300 | | |
| 18 | SINGSAL | Feb-17 | P-45/6.2.2017 | 110500 | 107100 | 3400 | SRI SUNIL KUMAR JAISWAL, GRS | |
| 19 | SINGSAL | Mar-17 | P-46/6.2.2017 | 110500 | 88600 | 21900 | | |
| 20 | BAMPARADA | Dec-16 | P-39/14.12.2016 | 346400 | 320200 | 26200 | SRI HAREKRUSHNA SAHU,GRS | |
| | | | TOTAL | 567400 | 515900 | 51500 | | |
| | | | G.TOTAL | 3422100 | 3188300 | 233800 | | |

In response to audit objection statement the local authority replied that "All the money shown as excess are received back in the a/c of Block.The details of money receipt and bank a/c taken in to a/c.will be produced in Exit conference.

At the time of exit conference the Local Authority shown the MR of Rs 182300/- which is recovered from the above disbursing officers out of suggested to recovery amount Rs 233800/-.

Hence the un recovered amount of Rs 51500/- (233800-182300) is suggested for recovery from the person concerned.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------|-------------|---|----------------|
| 1 | SRI SUNIL KUMAR JAISWAL | GRS | AT-SINGHSAL GP, BARKOTE PS, DIST-DEOGARH | 25300 |
| 2 | SRI HAREKRUSHNA SAHU | GRS | AT-BAMPARADA GP, BARKOTE PS, DIST-DEOGARH | 26200 |

PARA: 15 AUDIT ON WORKS

15.1 - EXCESS PAYMENT TOWARDS COST OF CEMENT. OSP-69

Name of the work : Const. Of CC Road at Kalla.

C.R. No. 02/2015-16 (WODC) Estt Cost. Rs.500000/-

Name of the JE: Sri Janaki Ballava Mahanty,GPTA (Deptt.) , AE: Sri. Tezraj Dharua, AE

Ref: WODC Voucher No.13/21.6.2016 Rs 500000/-

MB No.769 Page.1 -16

On scrutiny of the estimate and analysis of rates attached to the case record it is noticed that the cost of cement @ Rs.312/- per bag has been provided and allowed. But as per cement supplied by M/S Rudrani Enterprises voucher Rs 194355/- (as per bill No.3165/Dt.28.2.16 Rs 129570/- 420 bags & bill No.3185/Dt.15.3.16 Rs 64785/- 210 bags) is paid for 630 bags of cement. Thus the rate of cement was excess allowed Rs 2205((630x312) 196560-194355) should have been deducted at the time of preparation of bill. But this has not been adhered to for which sum of Rs.2205.00 has been paid in excess.

Thus the sum of Rs 2205.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority replied that "Letter of intimation issued to the person concerned. Compliance will be submitted to the audit of the receipt of compliance." The reply of the BDO is not acceptable. Hence the recovery amount suggested vide para amounting Rs 2205.00 stands as itis,

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------------|-----------------|---------------------------------------|----------------|
| 1 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 552 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 551 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 551 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 551 |

15.2 - EXCESS PAYMENT TOWARDS COST OF CEMENT.OSP-70

Name of the work : Const. Of CC Road from Sadanan Pradhan house to Adyapur club.

C.R. No. 04/2015-16 (4TH SFC) Estt Cost. Rs.350000/-

Name of the Executant: Hrudananda Pradhan ,VLL

Name of the JE: Sri Janaki Ballava Mahanty,GPTA , AE: Sri. Tezraj Dharua, AE

Ref: WODC Voucher No.4/1.8.2016 Rs 350000/-

MB No.764 Page.43 -51

On scrutiny of the estimate and analysis of rates attached to the case record it is noticed that the cost of cement @ Rs.344.50 per bag has been provided and allowed. But as per cement supplied by SUMITRA TRADERS voucher Rs 124017/- (as per bill No.77/Dt. Rs 124017/- 402 bags) is paid for 402 bags of cement. Thus the rate of cement was excess allowed Rs 14472((402x344.50) 138489-124017) should have been deducted at the time of preparation of bill. But in the bill it is noticed that in SI No.10 Rs 11658/- is deducted for excess cost of cement. Hence Rs 2814.00(14472-11658) paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority replied that "Letter of intimation issued to the person concerned for submit ion of Compliance . Action will be taken of the receipt of compliance from the person concerned." The reply of the BDO is not acceptable. Hence the recovery amount suggested vide para amounting Rs 2814.00 stands as itis,

Responsible Persion for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------------|-------------|---------------------------------------|----------------|
| 1 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 704 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 704 |

| | | | | |
|---|--|-----------------|--|-----|
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 703 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 703 |

15.3 - . Excess payment due to allowing higher rate.OSP-71

Name of the work: Imp. Of Jamunali Gouda sahi bandh.

C.R. No. 38/2015-16 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Naresh Harijan ,VLL

Name of the JE: Sri Janaki Ballava Mahanty,GPTA , AE: Sri. Tezraj Dharua, AE

Ref: WODC Voucher No.52/29.7.2016 Rs 200000/-

MB No.742 Page.128 -131

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in earth excavation in hard soil or gravelly soil within 50 mtrs initial lead and 1.5 mtrs initial lift included rough dressing and breaking clods to maximum 5 cm to 7 cm and laying in layers not exciding 0.3 mtrs in depth and as per direction of engineering charges, a sum of Rs 4839.00 has been paid in excess which is calculated below.

| Running bill | Qty of earth excavated | Rate allowed | Rate admissible As per analysis | Excess rate | Excess paid |
|-------------------------|---------------------------|--------------|------------------------------------|-------------|-------------|
| 1 st & Final | 1363.20cum | 92.14 pcum | 88.59 pcum | 3.55 pcum | 4839.00 |

Hence Rs 4839.00 paid in excess is not admitted in audit and needs recovery

In response to audit objection statement the local authority replied that "Letter of intimation issued to the person concerned. Compliance will be submitted to the audit of the receipt of compliance." The reply of the BDO is not acceptable. Hence the recovery amount suggested vide para amounting Rs 4839.00 stands as itis,

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|--|----------------|
| 1 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1209 |
| 2 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 1210 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 1210 |
| 4 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 1210 |

15.4 - Excess payment due to allowing higher rate.OSP-72

Name of the work: Const. Of CC Road with drain RD Road to Gouda Sahi at Badataila.

C.R. No. 15/2014-15(WODC) Estt Cost. Rs 500000/-

Name of the JE: Sri Janaki Ballava Mahanty,GPTA (Deptt.) , AE: Sri. Tezraj Dharua, AE

Ref: WODC Voucher No.22/27.9.2016 Rs 500000/-

MB No.742 Page.144 -151

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in following items, a sum of Rs 2454.00 has been paid in excess which is calculated below.

| Running bill | Items | Qty of earth excavated | Rate allowed | Rate admissible As per analysis | Excess rate | Excess paid |
|-------------------------|------------|------------------------|--------------|------------------------------------|-------------|-------------|
| 1 st & Final | CC (1:2:4) | 46.62 cum | 4798.74pcum | 4790.74 pcum | 8 pcum | 373.00 |
| | CC (1:3:6) | 68.783 cum | 3469.74 pcum | 3439.49 pcum | 30.25 pcum | 2081.00 |
| | | | | | | 2454.00 |

Hence Rs 2454.00 paid in excess is not admitted in audit and needs recovery

In response to audit objection statement the local authority replied that "Letter of intimation issued to the person concerned. Compliance will be submitted to the audit of the receipt of compliance." The reply of the BDO is not acceptable. Hence the recovery amount suggested vide para amounting Rs 2454.00 stands as itis,

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|--|----------------|
| 1 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 614 |
| 2 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 614 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 613 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 613 |

15.5 - Excess payment due to excess width of C C Road. OSP-73

Name of the work: Const. Of Dandasinga Harijan Sahi CC Road.

C.R. No. 34/2015-16 (GGY) Estt Cost. Rs 200000/-

Name of the JE: Sri Janaki Ballava Mahanty,GPTA (Deptt.) , AE: Sri. Tezraj Dharua, AE

Ref: GGY Voucher No.65/9.8.2016 Rs 200000/-

MB No.749 Page.144 -150

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of CC (1:3:6)-

63mX3.5mX0.1m=22.05Cum. But the said quantity has been measured and calculated for 22.68 Cum leading to excess of 0.63Cum. So amount excess paid for 0.63 Cum of metal concrete @ 3480.12/pcum=Rs 2192.00

For execution of CC(1:2:4)-

63mX3.5mX0.075m=16.54 Cum. But the said quantity has been measured and calculated for 17.60Cum leading to excess of 1.06 Cum. So amount excess paid for 1.06 Cum of chips concrete @ 4793.50/ pcum=Rs 5081.00.

Thus the total excess payment amount of Rs 7273 .00(2192.00+5081.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that "Letter of intimation issued to the person concerned. Compliance will be submitted at the time of exit conference." The reply of the BDO is not acceptable. Hence the recovery amount suggested vide para amounting Rs7273.00 stands as itis,

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------------|-------------|---------------------------------------|----------------|
| 1 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 3637 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 3636 |

15.6 - EXCESS PAYMENT TOWARDS COST OF CEMENT.OSP-74

Name of the work : Const. Of CC Road from Kadamba Sahi Benudhara Sahu house to Kumbhara Sahi

C.R. No. 230/2014-15(IAP) Estt Cost. Rs.500000/-

Name of the JE: Sri Janaki Ballava Mahanty,GPTA (Deptt.) , AE: Sri. Tezraj Dharua, AE

Ref: IAP Voucher No.5/26.4.2016 Rs 500000/-

MB No.764 Page.4 -11

On scrutiny of the estimate and analysis of rates attached to the case record it is noticed that the cost of cement @ Rs.312/- per bag has been provided and allowed. But as per cement supplied by M/S Rudrani Enterprises voucher Rs 200833.00 (as per bill No.03127/Dt.31.01.16 Rs 102113/-,331 bags & bill No.3124/Dt.31.1.16 Rs 98720/- 320 bags) is paid for 651bags of cement. Thus the rate of cement was excess allowed Rs 2279/- (631x312) 203112-200833) should have been deducted at the time of preparation of bill. But this has not been adhered to for which sum of Rs.2279.00 has been paid in excess.

Thus the sum of Rs 2279.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority no replied .Hence the recovery amount suggested vide para amounting Rs 2279.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------------|-----------------|---------------------------------------|----------------|
| 1 | Sri Janaki Ballava Mahanty GPTA | GPTA | At-BarkotePS po-Barkote Dist-Deogarh. | 570 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 570 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 570 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 569 |

15.7 - Excess payment due to allowing higher rate.OSP-75

Name of the work: Const. Of addl. School building at Banbira colony High School at Petpura.

C.R. No. 12/2013-14 (BRGF) Estt Cost. Rs 300000/-

Name of the Executant: Umakanta Sahu ,VLL

Name of the JE: Sri Rakta Sindhu Sethi,JE. AE: Sri. Teraj Dharua, AE

Ref: BRGF Voucher No.19/19.9.2016 Rs 161924/-

Nature of Bill: 1st R/A

MB No.773 Page.8 -13

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in following items of work a sum of Rs 3309.00 has been paid in excess which is calculated below.

| Items of works | Qty executed in cum | Rate allowed Pcum | Rate admissible As per analysis pcum | Excess rate pcum | Excess paid |
|--------------------------|---------------------|----------------------|---|---------------------|-------------|
| Excavation of Foundation | 20.98 | 139.76 | 104.23 | 35.53 | 745.00 |
| CC (1:3:6) | 3.29 | 3709.73 | 3566.01 | 143.72 | 473.00 |
| RCC(1:1/2:3) | 8.89 | 5739.91 | 5504.67 | 235.24 | 2091.00 |
| | | | | TOTAL | 3309.00 |

Hence Rs 3309.00 paid in excess is not admitted in audit and needs recovery

In response to audit objection statement the local authority no replied .Hence the recovery amount suggested vide para amounting Rs 3309.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 828 |
| 2 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 828 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 827 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 826 |

15.8 - Excess payment due to excess width of C C Road. OSP-76

Name of the work: Const. Of CC Road at Depatala .

C.R. No. 64/2015-16 (GGY) Estt Cost. Rs 200000/-

Name of the Executant:Baisnaba Pradhan ,VLL

Name of the JE: Sri Nageswara Das,GPTA , AE: Sri. Tezraj Dharua, AE

Ref: GGY Voucher No.68/29.7.2016 Rs 200000/-

MB No.754 Page.197 -199

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling(2nd line)-

7mX3.05mX0.1m=2.14Cum. But the said quantity has been measured and calculated for 2.97 Cum leading to excess of 0.83Cum. So amount excess paid for 0.83Cum of metal concrete @ 305.60/pcum=Rs 254.00

For execution of CC (1:3:6) (2nd line)-

7mX3.5mX0.1m=2.45Cum. But the said quantity has been measured and calculated for 3.15 Cum leading to excess of 0.70Cum. So amount excess paid for 0.70Cum of metal concrete @ 3785.11/pcum=Rs 2650.00

For execution of CC(1:2:4) (2nd line)-

7mX3.5mX0.0875m=2.14 Cum. But the said quantity has been measured and calculated for 2.70Cum leading to excess of 0.56Cum. So amount excess paid for 0.56 Cum of chips concrete @ 5249.82/ pcum=Rs 2940.00.

Thus the total excess payment amount of Rs 5844 .00(254.00+2650.00+2940.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'execution of excess width of c.c road as found in audit is due to demand of public and requirement in project. So suggested recovery amount may please be dropped.. The reply of the BDO is not acceptablebecause there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 5844.00 stands as it is.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------|-------------|---|----------------|
| 1 | Sri Nageswara Das ,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 2922 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 2922 |

15.9 - Excess payment due to excess width of C C Road. OSP-77

Name of the work: Const. Of CC Road at Masinta Gali Road .

C.R. No. 38/2016-17 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Mangal Munda ,VLL

Name of the JE: Sri Budhadev Jena,GPTA , AE: . Binita Ekka, AEE

Ref: GGY Voucher No.131/14.12.2016 Rs 200000/-

MB No.782 Page.12 -22

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling(5th line)-

4mX3.05mX0.1m=1.22Cum. But the said quantity has been measured and calculated for 1.66 Cum leading to excess of 0.44Cum. So amount excess paid for 0.44Cum of metal concrete @ 259.13/pcum=Rs 114.00

For execution of CC (1:3:6) (5th line)-

4mX3.5mX0.1m=1.4Cum. But the said quantity has been measured and calculated for 1.84 Cum leading to excess of 0.44Cum. So amount excess paid for 0.44Cum of metal concrete @ 3534.67/pcum=Rs 1555.00

For execution of CC(1:2:4) (5th line)-

4mX3.5mX0.07m=0.98 Cum. But the said quantity has been measured and calculated for 1.28Cum leading to excess of 0.3Cum. So amount

excess paid for 0.3 Cum of chips concrete @ 4949.70/ pcum=Rs 1485.00.

Thus the total excess payment amount of Rs 3154 .00(114.00+1555.00+1485.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'execution of c.c road is made as per guidelines and with the sanction amount only. The excess width of c.c road as found in audit memo is due to demand of public. found in audit is due to demand of public and requirement in project. So suggested recovery amount may please be dropped. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 3154.00 stands as it is.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|-------------|---|----------------|
| 1 | Sri Budhadev Jena,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 1577 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 1577 |

15.10 - Excess payment due to excess width of C C Road. OSP-78

Name of the work: Const. Of approach Road from NH to Jhikimiki .

C.R. No. 102/2015-16 (GGY) Estt Cost. Rs 300000/-

Name of the Executant: Tanu Dhibara, VLL

Name of the JE: Sri Buddhadev Jena,GPTA , AE: . Binita Ekka, AEE

Ref: GGY Voucher No.167/8.2.2017 Rs 300000/-

MB No.758 Page.95-103

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling-

99mX3.05mX0.1m=30.195Cum. But the said quantity has been measured and calculated for 30.59 Cum leading to excess of 0.395Cum. So amount excess paid for 0.395Cum of metal concrete @ 259.14/pcum=Rs 102.00

For execution of CC (1:3:6) -

99mX3.5mX0.1m=34.65Cum. But the said quantity has been measured and calculated for 35.04 Cum leading to excess of 0.39Cum. So amount excess paid for 0.39Cum of metal concrete @ 3476.16/pcum=Rs 1356.00

For execution of CC(1:2:4)-

99mX3.5mX0.073m=25.295 Cum. But the said quantity has been measured and calculated for 26.045Cum leading to excess of 0.75Cum. So amount excess paid for 0.75 Cum of chips concrete @ 4821.35/ pcum=Rs 3616.00.

Thus the total excess payment amount of Rs 5074 .00(102.00+1356.00+3616.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'execution of excess width of c.c road as found in audit is due to demand of public. However the work is excuted within the sanction amount only. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 5074.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|-------------|---|----------------|
| 1 | Sri Budhadev Jena,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 2537 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 2537 |

15.11 - Excess payment due to excess width of C C Road. OSP-79

Name of the work: Tusula RD Road to Kandha Sahi CC Road..

C.R. No. 138/2015-16 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Purnna Chandra Naik ,VLL

Name of the JE: Sri Buddhadev Jena,GPTA , AE: Sri. Tezraj Dharua , AE

Ref: GGY Voucher No.57/2.8.2016 Rs 200000/-

MB No.759 Page.69-77

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling(3rd line)-

10mX3.05mX0.1m=3.05Cum. But the said quantity has been measured and calculated for 4.275 Cum leading to excess of 1.22Cum. So amount excess paid for 1.22Cum of metal concrete @ 305.59/pcum=Rs 373.00

For execution of CC (1:3:6) (3rd line) -

10mX3.5mX0.1m=3.5Cum. But the said quantity has been measured and calculated for 4.20 Cum leading to excess of 0.7Cum. So amount excess paid for 0.7Cum of metal concrete @ 3745.31/pcum=Rs 2622.00

For execution of CC(1:2:4) (3rd line)-

10mX3.5mX0.08m=2.80 Cum. But the said quantity has been measured and calculated for 3.36Cum leading to excess of 0.56Cum. So amount excess paid for 0.56 Cum of chips concrete @ 4942.81/ pcum=Rs 2768.00.

Thus the total excess payment amount of Rs 5763 .00(373.00+2622.00+2768.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The execution of c.c road is made as per guidelines . However the excess width of c.c road as found in audit memo is due to demand of public. In this case no extra funds is utilised as the work bill is made within the sanction amount only. and with the sanction amount only. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 5763.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|-------------|---|----------------|
| 1 | Sri Budhadev Jena,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 2882 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 2881 |

15.12 - Excess payment by allowing excess qty of shuttering.OSP-80

Name of the work: Const. Of CC Road from Barkote Block NH-49 to Colony Road.

C.R. No. 67/2016-17 (GGY) Estt Cost. Rs 230000/-

Name of the JE: Sri H.K Samantaray,GPTA ,(Deptt.) , AE: . Binita Ekka , AEE

Ref: GGY Voucher No.134/20.12.16 Rs 183966/-&236/2.3.2017 Rs 46034/-

MB No.784 Page.1-5 & 81-83

The metal concrete, chips concrete and sand filling of the road has been executed for 0.10 +0.08+0.10thick each. Hence the height of shuttering material is admissible for 0.28 thick. for both sides But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 50.50 m X 0.28 = 28.28 sqm.

Amount admissible for 28.28sqm of shuttering @ Rs87.45 /sqm = Rs 2473.00.But a total sum of Rs 5123.00 has been billed and paid for the purpose leading to excess payment of Rs **2650 .00** (5123-2473)

Thus the total excess payment amount of Rs 2650.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ‘ The excess payment as found in the audit will be recovered from the person concerned and the compliance will be submitted in exit conference.The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 2650.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Hemanta kumar Samantaray,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 663 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 663 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 662 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 662 |

15.13 - Excess payment by allowing excess qty of shuttering. OSP-81

Name of the work: Const. Of CC Road at Balita Dakabangala.

C.R. No. 59/2016-17 (GGY) Estt Cost. Rs 228000/-

Name of the Executant: Debananda Pal ,VLL

Name of the JE: Sri H.K Samantaray,GPTA , AE: Binita Ekka , AEE

Ref: GGY Voucher No.136/20.12.16 Rs 228000/-

MB No.784 Page.31.35

The metal concrete, chips concrete and sand filling of the road has been executed for 0.10 +0.08+0.10thick each. Hence the height of shuttering material is admissible for 0.28 thick. for both sides But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 68 m X 0.28 = 38.08 sqm.

Amount admissible for 38.08sqm of shuttering @ Rs87.45 /sqm = Rs 3330.00. But a total sum of Rs 6898.00 has been billed and paid for the purpose leading to excess payment of Rs **3568 .00** (6898-3330)

Thus the total excess payment amount of Rs 3568.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The excess payment made to the executants by allowing excess quantity of shuttering will be recovered from the person concerned of the receipt of the compliances. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 3568.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------------|-----------------|---|----------------|
| 1 | Sri Hemanta kumar Samantaray,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 892 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 892 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 892 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 892 |

15.14 - Excess payment by allowing excess qty of shuttering.OSP-82

Name of the work: Const. Of CC Road Munda Sahi at Kelda.

C.R. No. 22/2015-16 (CC Road) Estt Cost. Rs 317000/-

Name of the Executant: Narahari Kishan ,VLL

Name of the JE: Sri H.K Samantaray,GPTA , AE: Sri. Tezraj Dharua , AE

Ref: CC Road Voucher No.6/2.5.16 Rs 317000/-

MB No.762 Page.8-12

The metal concrete, chips concrete and sand filling of the road has been executed for 0.10 +0.09+0.10thick each. Hence the height of shuttering material is admissible for 0.29 thick for both sides. But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 93m X 0.29 = 53.94sqm.

Amount admissible for 53.94sqm of shuttering @ Rs102.38 /sqm = Rs 5522.00. But a total sum of Rs 11426.00 has been billed and paid for the purpose leading to excess payment of Rs **5904 .00** (11426-5522)

Thus the total excess payment amount of Rs 5904.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The amount shown as recovery from the person concerned will be intimated after receipt of the compliance from the delinquent. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 5904.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------------------|-------------|---|----------------|
| 1 | Sri Hemanta kumar Samantaray,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 1476 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 1476 |

| | | | | |
|---|--|-----------------|--|------|
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 1476 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1476 |

15.15 - EXCESS PAYMENT IN EARTH WORK-OSP-89

Name of the work : Const. Of VC and Guard wall Lolitmohanpur to Khajurik.

Name of the Executant: Kesaba Munda ,VLL

C.R. No. 168/2013-14 (IAP) Estt. Cost :Rs.400000/-

Name of the JE – Sri Mahesh Kumar Mahali,JE AE-Sri. Tejraj Dharua, AE

Vr. No.4/26-4-16 Rs.400000/- MB No- 752 Page-122 to 131

Excess payment has been made due to calculating excess qty of earth filling of road sides and non-deduction of qty of earth available at the work site from excavation of earth qty from foundation trenches as detailed below.

Admissible qty of earth for side filling:-

$2 \times 85 \text{ m} \times 3.9 \times 0.92 / 2 = 304.98 \text{ cum}$

Deduct voids $1/6^{\text{th}}$ (-) 50.83 cum

Net Qty = 254.15cum

Deduct excavated earth qty from foundation trenches (-) 55.49cum

Thus actual quantity of earth required for road sides filling = 198.66cum

So amount due for earth filling of 198.66 cum @ Rs 76.20= Rs 15138.00 but amount billed and paid for the purpose = Rs 20334.00 which led to excess payment of Rs 5196.00

Thus a total sum of Rs 5196.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority replied that 'Step for recovery of the will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 5196.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Mahesh kumar Mahali ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1299 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 1299 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 1299 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1299 |

15.16 - Excess payment by allowing excess qty of shuttering. OSP-90

Name of the work: Const. Of CC Road at Rangamatia.

C.R. No. 62/2016-17 (GGY) Estt Cost. Rs 230000/-

Name of the Executant: Labanidhara Sahu ,VLL

Name of the JE: Sri H.K Samantaray,GPTA , AE: . Binita Ekka , AEE

Ref: GGY Voucher No.138/20.12.16 Rs 230000/-

MB No.784 Page.25-29

The metal concrete, chips concrete and sand filling of the road has been executed for 0.10 +0.08+0.10thick each. Hence the height of shuttering material is admissible for 0.28 thick. for both sides But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 78.60 m X 0.28 = 44.02 sqm.

2 X 78.60 m X 0.10 = 15.72 sqm.

Total =59.74 sqm

Amount admissible for 59.74sqm of shuttering @ Rs87.45 /sqm = Rs 5224.00.But a total sum of Rs 8062.00 has been billed and paid for the purpose leading to excess payment of Rs **2838 .00** (8062-5224)

Thus the total excess payment amount of Rs 2838.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'Step for recovery of suggested amount will be initiated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 2838.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------------|-----------------|---|----------------|
| 1 | Sri Hemanta kumar Samantaray,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 710 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 710 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 709 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 709 |
| | | | | |

15.17 - Excess payment by allowing excess qty of shuttering. OSP-91

Name of the work: Const. Of CC Road at Pabitrnanagara.

C.R. No. 56/2016-17 (GGY) Estt Cost. Rs 230000/-

Name of the Executant: Chandramani Sahu ,VLL

Name of the JE: Sri H.K Samantaray,GPTA , AE: . Binita Ekka , AEE

Ref: GGY Voucher No.222/28.12.16 Rs 230000/-

MB No.784 Page.19-23

The metal concrete, chips concrete and sand filling of the road has been executed for 0.10 +0.08+0.10thick each. Hence the height of shuttering material is admissible for 0.28 thick. for both sides But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 58.60 m X 0.28 = 32.82 sqm.

2 X 58.60 m X 0.10 = 11.72 sqm.

Total =44.54 sqm

Amount admissible for 44.54sqm of shuttering @ Rs87.45 /sqm = Rs 3895.00.But a total sum of Rs 6329.00 has been billed and paid for the purpose leading to excess payment of Rs **2434 .00** (6329-2434)

Thus the total excess payment amount of Rs 2434.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'Step for recovery of suggested amount will be initiated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 2434.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------------------|-------------|---|----------------|
| 1 | Sri Hemanta kumar Samantaray,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 609 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 609 |
| 3 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 608 |
| 4 | Sri Nageswara Das ,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 608 |

15.18 - Excess payment due to excess width of C C Road. OSP-92

Name of the work: Const. Of CC Road from Gayalamara Ujalpur Sahi jadumani Naik house to Kumbhara Sahi.

C.R. No. 95/2016-17 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Rahasa Pradhan ,VLL

Name of the JE: Sri Rakta Sindhu Sethi,JE , AE: Binita Ekka, AEE

Ref: GGY Voucher No.254/31.3.2017 Rs 200000/-

MB No.773 Page.48 -52

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling -

55mX3.05mX0.1m=16.78Cum. But the said quantity has been measured and calculated for 17.05 Cum leading to excess of 0.27cum. So amount excess paid for 0.27Cum of metal concrete @ 305.59/pcum=Rs 83.00

For execution of CC (1:3:6)-

55mX3.5mX0.1m=19.25Cum. But the said quantity has been measured and calculated for 19.80 Cum leading to excess of 0.55Cum. So

amount excess paid for 0.55 Cum of metal concrete @ 3621.88/pcum=Rs 1992.00

For execution of CC(1:2:4)-

55mX3.5mX0.081m=15.59 Cum. But the said quantity has been measured and calculated for 16.08 Cum leading to excess of 0.49 Cum. So amount excess paid for 0.49 Cum of chips concrete @ 4930.16/ pcum=Rs 2416.00.

Thus the total excess payment amount of Rs 4491 .00(83.00+1992.00+2416.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The execution of excess width of c.c road is made as per requirement of the project and demand of public. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 4491.00 stands as it is.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------------|-------------|---|----------------|
| 1 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 2246 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 2245 |

15.19 - Excess payment due to excess width of C C Road. OSP-93

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines of the following works excess payment has been made as calculated below.

| Sl No | Name of the work | Item of Works | Qty Executed (As per bill) | Qty ascertained in cum(As per audit) | Excess Qty allowed in cum | Rate pcum | Excess paid |
|-------|--|---------------|----------------------------|--------------------------------------|---------------------------|-----------|-------------|
| 1 | Name of the work: Const. Of CC Road at Sanmanpur Ghujjore ,C.R. No. 96/2016-17 (GGY) Estt Cost. Rs 200000/-,Name of the Executant: Pramod Ku Samal ,VLL,Name of the JE: Sri Rakta Sindhu Sethi,JE , AE: Binita Ekka, AEE,Ref: GGY Voucher No.145/31.12.2016 Rs 200000/-,MB No.773 Page.32-36 | Sand Filling | 16.69 cum | 53mX3.05mX0.1m=16.17Cum | 0.52 | 305.59 | 159 |
| | | CC (1:3:6) | 19.08 cum | 53mX3.5mX0.1m=18.55Cum | 0.53 | 3621.88 | 1920 |
| | | CC (1:2:4) | 16.69 cum | 53mX3.5mX0.0875m=16.23Cum | 0.46 | 4930.16 | 2268 |
| | | Total | | | | | 4346 |
| 2 | Name of the work: Const. Of Basantapur village CC Road ,C.R. No. 22/2015-16 (GGY) Estt Cost. Rs 200000/-,Name of the Executant: Akshya Ku Naik ,VLL,Name of the JE: Sri Rakta Sindhu Sethi,JE , AE: Tezraj Dharua, AE,Ref: GGY Voucher No.40/25.7.2016 Rs 186283/-,MB No.772Page.7-11 | Sand Filling | 15.12 cum | 48mX3.05mX0.1m=14.64Cum | 0.48 | 287 | 138 |
| | | CC (1:3:6) | 17.28 cum | 48mX3.5mX0.1m=16.80Cum | 0.48 | 3549.07 | 1704 |
| | | CC (1:2:4) | 16.20 cum | 48mX3.5mX0.09m=15.12Cum | 1.08 | 4859.18 | 5248 |
| | | Total | | | | | 7089 |
| 3 | Name of the work: Comp. of in complete road at Behera sahi ,C.R. No. 8/2015-16 (GGY) Estt Cost. Rs 200000/-,Name of the JE: Sri Rakta Sindhu Sethi,JE (Deppt), AE: Tezraj Dharua, AE,Ref: GGY Voucher No.71/11.8.2016 Rs 200000/-,MB No.772 Page.19-24 | Sand Filling | 18.02 cum | 53.5mX3.05mX0.1m=16.32Cum | 1.7 | 305.59 | 520 |
| | | CC (1:3:6) | 20.92 cum | 53.5mX3.5mX0.1m=18.73Cum | 2.19 | 3556.97 | 7790 |
| | | CC (1:2:4) | 16.59 cum | 53.5mX3.5mX0.081m=15.17Cum | 1.42 | 4886.98 | 6940 |
| | | Total | | | | | 15249 |
| 4 | Name of the work: Comp. Of CC Road at Kalkath Kishan Sahi ,C.R. No. 134/2016-17 (GGY) Estt Cost. Rs 250000/-,Name of the Executant:Lochan Kishan ,VLL,Name of the JE: Sri Rakta Sindhu Sethi,JE , AE: Binita | Sand Filling | 22.17 cum | 59mX3.05mX0.1m=18 Cum | 4.17 | 305.59 | 1274 |

| | | | | | | |
|--|-------------|-----------|--------------------------|------|---------|-------|
| Ekka, AEE, Ref: GGY Voucher No.175/15.2.2017 Rs 248037/-, MB No.772 Page.74-79 | CC (1:3:6) | 24.53 cum | 59mX3.5mX0.1m=20.65Cum | 3.88 | 3589.21 | 13926 |
| | CC (1:2:4) | 22.94 cum | 59mX3.5mX0.094m=19.41Cum | 3.53 | 5005.53 | 17670 |
| | Total | | | | | 32870 |
| | Grand Total | | | | | 59554 |

Thus the total excess payment amount of Rs 59554.00(4346+7089.00+15249.00+32870.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The execution of excess width of c.c road is made as per requirement of the project and demand of publicand requirement in project. The reply of the BDO is not acceptablebecause there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 59554.00 stands as it is.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|----------------------------|-------------|---|----------------|
| 1 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 18608 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 11169 |
| 3 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 29777 |

15.20 - Excess payment due to excess width of Cut off. OSP-94

Name of the work: Const. Of CC Road from Madhyapur ME School to UP School.

C.R. No. 97/2016-17 (GGY) Estt Cost. Rs 300000/-

Name of the Executant: Bholeswar Khadiratna ,VLL

Name of the JE: Sri Rakta Sindhu Sethi,JE , AE: Binita Ekka, AEE

Ref: GGY Voucher No.196/25.3.2017 Rs 300000/-

MB No.773 Page.65 -70

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the cut off wall of said road is to be provided for a maximum width of 0.225 m. But due to showing excess width of the cut off wall of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Earth work foundation -

2x121.25mx0.225mx0.25=13.64Cum. But the said quantity has been measured and calculated for 15.15 Cum leading to excess of 1.51cum. So amount excess paid for 1.51Cum of metal concrete @ 131.95/pcum=Rs 199.00

For execution of Sand filling-

2x121.25mX0.225mX0.05m=2.73Cum. But the said quantity has been measured and calculated for 3.03 Cum leading to excess of 0.30Cum. So amount excess paid for 0.30 Cum of metal concrete @ 305.59/pcum=Rs 92.00

For execution of CC(1:3:6)-

2x121.25mX0.225mX0.30m=16.37 Cum. But the said quantity has been measured and calculated for 18.18 Cum leading to excess of 1.81 Cum. So amount excess paid for 1.81 Cum of chips concrete @ 3465.77/ pcum=Rs 6273.00.

Thus the total excess payment amount of Rs 6564 .00(199.00+92.00+6273.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The work is executed basing on the demand of the

publicand requirement in project. How is future all the project will be executed as per guidelines.The reply of the BDO is not acceptablebecause there is no such provision in the guidelines to execute C C Road of excess width of cut off in any situation. Hence the recovery amount suggested vide para amounting Rs 6564.00 stands as it is.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------------|-------------|---|----------------|
| 1 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 3282 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 3282 |

15.21 - Excess payment due to excess width of Cut off. OSP-95

Name of the work: Const. Of Badmanpur village CC Road .

C.R. No. 19/2015-16 (GGY) Estt Cost. Rs 300000/-

Name of the Executant: Ratnakara Mahanta ,VLL

Name of the JE: Sri Rakta Sindhu Sethi,JE , AE:Sri Tezraj Dharua, AE

Ref: GGY Voucher No.280/7.12.2016 Rs 275408/-

MB No.772 Page.50-56

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the cut off wall of said road is to be provided for a maximum width of 0.225 m. But due to showing excess width of the cut off wall of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Earth work foundation -

2x91.69mx0.225mx0.25=10.32Cum. But the said quantity has been measured and calculated for 11.46Cum leading to excess of 1.14cum. So amount excess paid for 1.14Cum of metal concrete @ 131.95/pcum=Rs 150.00

For execution of Sand filling-

2x91.69mX0.225mX0.10m=4.13cum. But the said quantity has been measured and calculated for 4.58 Cum leading to excess of 0.45Cum. So amount excess paid for 0.45 Cum of metal concrete @ 287.00/pcum=Rs 129.00

For execution of CC(1:3:6)-

2x91.69mX0.225mX0.20m=8.25 Cum. But the said quantity has been measured and calculated for 9.16 Cum leading to excess of 0.91 Cum. So amount excess paid for 0.91 Cum of chips concrete @ 4859.18/ pcum=Rs 4422.00.

Thus the total excess payment amount of Rs 4698 .00(150.00+129.00+4422.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The work is executed basing on the demand of the publicand requirement in project. How is future all the project will be executed as per guidelines.The reply of the BDO is not acceptablebecause there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 4698.00 stands as it is.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------------|-------------|----------------|----------------|
| 1 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS | 2349 |

| | | | | |
|---|----------------------|----|---|------|
| 2 | Sri Tezraj Dharua.AE | AE | PO-Barkote Dist-Deogarh At-BarkotePS po-Barkote Dist-Deogarh. | 2349 |
|---|----------------------|----|---|------|

15.22 - EXCESS PAYMENT TOWARDS COST OF CEMENT. OSP-96

Name of the work: Imp. Of Brundabanpur Tank.
 C.R. No. 154/2015-16(GGY) Estt Cost. Rs.100000/-
 Name of the JE: Sri Sumit Kumar Moharana,JE , AE: Sri. Tezraj Dharua, AE
 Name of the executants: Kedar Khilar, VLL
 Ref: Voucher No.29/30.6.2016 Rs 100000/-
 MB No.766 Page.17-18, Nature of Bill : 1ST & Final

On checking of the above work case records w.r.to M.B it was noticed that, at item No(1) of this bill For the item of work i.e. "Excavation of earth work in stoney earth&etc." the item rate was provided in enhanced cost than the rate admissible as per audit worked out by basing the rate analysis of in accordance with A/R-2016

| Earth work | Qty | Rate | Amount | Carraige | Royalty | Total |
|--------------|-------|------|--------|----------|---------|----------|
| Man mulia | 33.53 | 200 | 6706 | 0 | 0 | 6706 |
| Female mulia | 33.53 | 200 | 6706 | | | 6706 |
| Cess 1% | | | 0 | | | 134.12 |
| Per 100 cum | | | | | | 13546.12 |
| For 1 cum | | | | | | 135.46 |

, which resulted excess/payment to the tune of Rs.6856.00 as furnished below treated in-admissible & thus needs recovery:-

| Item of work | Qty. shown executed | Rate allowed in the Bill Per cum | Rate Admissible as per audit per cum | Excess rate allowed Per cum | Excess made |
|--|---------------------|----------------------------------|--------------------------------------|-----------------------------|-------------|
| Excavation of earth work in stoney earthetc. & complete. | 674.79 cum | 145.62/pcum | 135.46 cum | Rs10.16/Per cum | 6856.00 |

Hence steps need be taken to effect recovery of the above excess paid amount of Rs. 6856.00 & report compliance.

In response to audit objection statement the local authority replied that 'Step for recovery of suggested amount will be initiated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 6856.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------------|-------------|---|----------------|
| 1 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1714 |
| 2 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1714 |
| 3 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1714 |
| 4 | Sri Nageswara Das ,GPTA | GPTA | At- Barkote PS PO-Barkote Dist-Deogarh | 1714 |

15.23 - EXCESS PAYMENT TOWARDS COST OF CEMENT. OSP-97

Name of the work: Imp. Of Sasansahi to Kaminipal Road VC.

C.R. No. 98/2013-14(BRGF) Estt Cost. Rs.300000/-

Name of the JE: Sri Sumit Kumar Moharana,JE(Deptt.) , AE: Sri. Tezraj Dharua, AE

Ref: Voucher No.2/19.4.2016 Rs 300000/-

MB No.722 Page.117-124, Nature of Bill : 1ST & Final

On checking of the above work case records w.r.to M.B, it was noticed that, the items in the 1st /Final bill was shown executed w.e. from Dt.18.11.2015 (As per the enclosed muster roll) & shown completed by Dt.12.1.2016. During such period the approved rate of cement as per Lr.No.8244/24.12.2014 of E.E.R&B,SBPur for Deogarh region is in force for Rs.624/- per quintal. (Effective period: 24.12.2014 to contd. for 15-16).

But it was observed that by ignoring such approved rate, in the 1st /F bill, the rate of cement was allowed @Rs.689/- per quintal & the item rates were derived accordingly & such enhanced item rates were provided in the work bill for payment, which was quite irregular & objectionable.

As such on account of this irregular provision of enhanced cement rate in the work bill, by ignoring the approved cost, It was construed that irregular/excess payment was allowed to the tune of Rs.8710.00 i.e. ((Cement utilized-134 quintal x Rs.65/(689- 624)) which could not be found admissible & thus needs recovery.

Hence steps need be taken to effect recovery of the above excess paid amount of **Rs.8710.00** & compliance reported.

In response to audit objection statement the local authority replied that 'Step for recovery of the suggested amount will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 8710.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------------|-----------------|---|----------------|
| 1 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 2178 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 2178 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 2177 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 2177 |

15.24 - EXCESS PAYMENT TOWARDS COST OF CEMENT. OSP-98

Name of the work: Road with CD work from Harekrishnapur to Phultuni.

C.R. No. 20/2014-15(IAP) Estt Cost. Rs.500000/-

Name of the JE: Sri Sumit Kumar Moharana,JE , AE: Sri. Tezraj Dharua, AE

Name of the executants: Daitari Behera, VLL

Ref: Voucher No.16/21.6.2016 Rs 500000/-

MB No.751 Page.15-21, Nature of Bill : 1ST & Final

On checking of the above work case records w.r.to M.B, it was noticed that, the items in the 1st /Final bill was shown executed w.e. from Dt.28.1.2016 (As per the enclosed muster roll) & shown completed by Dt.2.3.2016. During such period the approved rate of cement as per Lr.No.8244/24.12.2014 of E.E.R&B,SBPur for Deogarh region is in force for Rs.624/- per quintal. (Effective period: 24.12.2014 to contd. for

15-16).

But it was observed that by ignoring such approved rate, in the 1st /F bill, the rate of cement was allowed @Rs.689/- per quintal & the item rates were derived accordingly & such enhanced item rates were provided in the work bill for payment, which was quite irregular & objectionable.

As such on account of this irregular provision of enhanced cement rate in the work bill, by ignoring the approved cost, It was construed that irregular/excess payment was allowed to the tune of Rs.11798.00 i.e. ((Cement utilized-181.5 quintal x Rs.65/-(689- 624)) which could not be found admissible & thus needs recovery.

Hence steps need be taken to effect recovery of the above excess paid amount of **Rs.11798.00** & compliance reported.

In response to audit objection statement the local authority replied that 'Step for recovery of the suggested amount will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 11798.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 2950 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 2950 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 2949 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 2949 |

15.25 - EXCESS PAYMENT DUE TO CALCULATION MISTAKE. OSP-99

Name of the work: C C Road from Goudanali.

C.R. No. 5/2015-16(CC ROAD) Estt Cost. Rs.317000/-

Name of the JE: Sri Sumit Kumar Moharana,JE , AE: Sri. Tezraj Dharua, AE

Name of the executants: Karunakar Pradhan, VLL

Ref: Voucher No.8/7.6.2016 Rs 317000/-

MB No.756 Page.21-24, Nature of Bill : 1ST & Final

On checking of the above work case records w.r.to M.B, it was noticed that, due to calculation mistake at item No.6 of the bill for 63.61 cum of works @ Rs105/2.5 cum the cost of vibrator is allowed of Rs 6679/- instead of Rs 2672/-. Hence Rs 4007/- (6679-2672) excess payment made towards vibrator cost could not be found admissible & thus needs recovery.

Hence steps need be taken to effect recovery of the above excess paid amount of **Rs.4007.00** & compliance reported.

In response to audit objection statement the local authority replied that 'Step for recovery of the will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 5196.00 stands as it is.

In response to audit objection statement the local authority replied that 'Step for recovery of the suggested amount will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 4007.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Rakta Sindhu Sethi ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1002 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 1002 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 1002 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1001 |

15.26 - EXCESS PAYMENT TOWARDS COST OF CEMENT. OSP-100

Name of the work: Const. Of Rambhei Canal, Reach-II.

C.R. No. 4/2012-13(IAP) Estt Cost. Rs.500000/-

Name of the JE: Sri Sumit Kumar Moharana,JE , AE: Sri. Tezraj Dharua, AE

Name of the executants: Sadhu Munda, VLL

Ref: Voucher No.36/10.11.2016 Rs 348413/-

MB No.765 Page.5-10, Nature of Bill: 2nd & Final

On checking of the above work case records w.r.to M.B, it was noticed that, the items in the 2nd /Final bill was shown executed w.e. from Dt.13.12.15 (As per the enclosed muster roll) & shown completed by Dt.31.3.2016. During such period the approved rate of cement as per Lr.No.8244/24.12.2014 of E.E.R&B,SBPur for Deogarh region is in force for Rs.624/- per quintal. (Effective period: 24.12.2014 to contd. for 15-16).

But it was observed that by ignoring such approved rate, in the 2nd /F bill, the rate of cement was allowed @Rs.689/- per quintal & the item rates were derived accordingly & such enhanced item rates were provided in the work bill for payment, which was quite irregular & objectionable.

As such on account of this irregular provision of enhanced cement rate in the work bill, by ignoring the approved cost, It was construed that irregular/excess payment was allowed to the tune of Rs.16315.00 i.e. ((Cement utilized-251 quintal x Rs.65/-(689- 624)) which could not be found admissible & thus needs recovery.

Hence steps need be taken to effect recovery of the above excess paid amount of **Rs.16315.00** & compliance reported.

In response to audit objection statement the local authority replied that 'Step for recovery of the suggested amount will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 16315.00 stands as it is.

Responsible Person for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------------------|-----------------|---|----------------|
| 1 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 4079 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 4079 |
| 3 | Sri Paresh ku. | Account Officer | At-BarkotePS po-Barkote | 4079 |

| | | | | |
|---|---|-------------|--|------|
| 4 | Tudu.Account Officer Sri Narottam Bag.Head clerk. | Head clerk. | Dist-Deogarh At-BarkotePS po-Barkote Dist-Deogarh. | 4078 |
|---|---|-------------|--|------|

15.27 - Excess payment by allowing excess qty of shuttering. OSP-101

Name of the work: Const. Of CC Road at Sansiradihi.

C.R. No. 14/2016-17 (WODC) Estt Cost. Rs 500000/-

Name of the JE: Sri Sumit Kumar Moharana,JE (Deptt.), AE: Sri. Tezraj Dharua , AEE

Ref: Voucher No.29/17.2.17 Rs 500000/-

MB No.751 Page.63-66

The metal concrete, chips concrete and sand filling of the road has been executed for 4" +4"+4"thick each. Hence the height of shuttering material is admissible for 1' thick. for both sides But instead excess shuttering has been measured for this work and billed accordingly leading to excess payment as calculated below.

2 X 475' X 1' = 950 sqft.

2 X 475' X 4" = 313.50 sqft

Total =1263.50 sqft or say 117.38sqmtr

Amount admissible for 117.38sqm of shuttering @ Rs79.80 /sqm = Rs 9367.00.But a total sum of Rs 16285.00 has been billed and paid for the purpose leading to excess payment of Rs **6918.00** (16285-9367)

Thus the total excess payment amount of Rs 6918.00 is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that 'Step for recovery of the suggested amount will be intimated of the receipt of compliance from the person concerned. The reply of the BDO is admitted. Hence the recovery amount suggested vide para amounting Rs 6918.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--|-----------------|---|----------------|
| 1 | Sri Sumit kumar Moharana,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1730 |
| 2 | Sri Tezraj Dharua.AE | AE | At-BarkotePS po-Barkote Dist-Deogarh. | 1730 |
| 3 | Sri Paresh ku. Tudu.Account Officer | Account Officer | At-BarkotePS po-Barkote Dist-Deogarh | 1729 |
| 4 | Sri Narottam Bag.Head clerk. | Head clerk. | At-BarkotePS po-Barkote Dist-Deogarh. | 1729 |

15.28 - Excess payment due to excess width of C C Road. OSP-102

Name of the work: Const. Of CC Road from Khajurikhaman Patapathar Sahi to ME School.

C.R. No. 188/2016-17 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Nilandri Samal ,VLL

Name of the JE: Sri Mahesh Kumar Mahali,JE , AE: Binita Ekka, AEE

Ref: Voucher No.211/29.3.2017 Rs 200000/-

MB No.791 Page.45-49

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling -

54.97mX3.05mX0.1m=16.77Cum. But the said quantity has been measured and calculated for 17.54Cum leading to excess of 0.77cum. So amount excess paid for 0.77Cum of metal concrete @ 316.67/pcum=Rs 244.00

For execution of CC (1:3:6)-

54.97mX3.5mX0.1m=19.24Cum. But the said quantity has been measured and calculated for 20.01 Cum leading to excess of 0.77Cum. So amount excess paid for 0.77 Cum of metal concrete @ 3576.72/pcum=Rs 2754.00

For execution of CC(1:2:4)-

54.97mX3.5mX0.084m=16.16 Cum. But the said quantity has been measured and calculated for 17.19 Cum leading to excess of 1.03 Cum. So amount excess paid for 1.03 Cum of chips concrete @ 4885.94/ pcum=Rs 5033.00.

Thus the total excess payment amount of Rs 8031 .00(244.00+2754.00+5033.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The execution of excess width of c.c road is made as per requirement of the project and demand of public. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 8031.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------------|-------------|---|----------------|
| 1 | Sri Mahesh kumar Mahali ,JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 4016 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 4015 |

15.29 - Excess payment due to excess width of C C Road. OSP-103

Name of the work: Const. Of CC Road at Uparasahi Chanchunia .

C.R. No. 182/2016-17 (GGY) Estt Cost. Rs 200000/-

Name of the Executant: Pandab Kisan ,VLL

Name of the JE: Sri Mahesh Kumar Mahali,JE , AE: Binita Ekka, AEE

Ref: Voucher No.187/9.3.2017 Rs 200000/-

MB No.790 Page.1-5

As per the GGY guidelines No.13972/Dt.17.5.2013 for construction of CC road in rural areas the width of the said road is to be provided for a maximum width of 3.5 m. But due to showing excess width of the CC road than the admissible width as per the scheme guidelines excess payment has been made as calculated below.

For execution of Sand Filling -

59.85mX3.05mX0.1m=18.25Cum. But the said quantity has been measured and calculated for 18.67Cum leading to excess of 0.42cum. So amount excess paid for 0.42Cum of metal concrete @ 270.71/pcum=Rs 114.00

For execution of CC (1:3:6)-

59.85mX3.5mX0.1m=20.95Cum. But the said quantity has been measured and calculated for 21.37 Cum leading to excess of 0.42Cum. So amount excess paid for 0.42 Cum of metal concrete @3588.66 /pcum=Rs 1507.00

For execution of CC(1:2:4)-

59.85mX3.5mX0.071m=14.87 Cum. But the said quantity has been measured and calculated for 15.34 Cum leading to excess of 0.47 Cum. So amount excess paid for 0.47 Cum of chips concrete @ 4944.59/ pcum=Rs 2324.00.

Thus the total excess payment amount of Rs 3945 .00(114.00+1507.00+2324.00) is not admitted in audit and suggested for recovery.

In response to audit objection statement the local authority replied that ' The execution of excess width of c.c road is made as per requirement of the project and demand of public. The reply of the BDO is not acceptable because there is no such provision in the guidelines to execute C C Road of excess width in any situation. Hence the recovery amount suggested vide para amounting Rs 3945.00 stands as it is.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------|-------------|---|----------------|
| 1 | Sri Mahesh kumar Mahali JE | JE | At- Barkote PS PO-Barkote Dist-Deogarh | 1973 |
| 2 | Binita Ekka,AEE | AEE | At- Barkote PS PO-Barkote Dist-Deogarh | 1972 |

15.30 - NON-PRODUCTION OF WORK CASE RECORDS WITH MBs AND OTHER RELEVANT RECORDS-OSP-106

On issuing of several audit objection memo and verbal approaches the following work case records with MBs are not produce to audit till closing of audit.

| SL No | Vr No | Vr Date | JE | Particulars | Amount | MB No |
|-------|------------------------------------|------------|----------|--|-----------|-------|
| 1 | CCR/2016-17/P/12 | 11-10-2016 | RS Sethi | Paid to R.S Sethi je towards construction of Kundapitha Ujalpur sahi CCRoad | 312317.00 | 741 |
| 2 | GGY/2016-17/P/16 | 27/06/2016 | RS Sethi | Paid to Napoleon Khadiratna towards Imp. Of Balikata (23/15-16). | 200000.00 | 741 |
| 3 | GGY/2016-17/P/35 | 30/06/2016 | RS Sethi | Paid to Raktasindhu Sethi towards const. of incomplete CC road from Chhutu Chowk to Tridev mukti Mandap (07/15-16). | 200000.00 | 741 |
| 4 | GGY/2016-17/P/39 | 20/07/2016 | RS Sethi | Paid to Kusa Behera VLL towards construction of sanmanpur CC Road GGY | 165625.00 | 741 |
| 5 | GGY/2016-17/P/46 | 26/07/2016 | RS Sethi | Paid to Ekadusia Dhal, VLL towards construction of Madhyapur Sulabha Sahu house to Badmanpur CC Road vide CR no. 21 15-16 | 200000.00 | 741 |
| 6 | WODC/2016-17/P/6 | 05-06-2016 | RS Sethi | PAID TO R.S. SETHI, JE TOWARDS CNST OF COMMUNITY CENTRE AT BASALOI CHHAK CR NO-56-13-14 | 200000.00 | 741 |
| 7 | WODC/2016-17/P/17 | 30/08/2016 | RS Sethi | Paid to R S SETHY JE towards const of Judiki Bandha Tank with Retaining wall and Bathing Ghat at Basaloi vide CR no. 25 2014-15 | 364736.00 | 741 |
| 8 | WODC/2016-17/P/21 | 23/09/2016 | RS Sethi | Paid to Sri R S Sethi JE towards construction of Stone paiching at Satabhya nalla Basalai vide CR No. 01 15-16 | 397202.00 | 741 |
| 9 | WODC/2016-17/P/48 | 14/02/2017 | RS Sethi | PAID TO KUNJA BIHARI SAMAL TOWARDS IMPROVEMENT OF TANK AT VILLEGE BADATAILA SAHI DHOBA BANDHA AND BATHING STEP AT ASANNALI VIDE CR NO-17-14-15 | 221088.00 | 741 |
| 10 | BRGF/2016-17/P/3 | 21-04-2016 | S Naik | Paid to Sushanta Kumar Nayak towards const of addl. Class room of Kundapitha high school CR No-152/10-11 | 132636.00 | 718 |
| 11 | MLALAD/2016-17/P/5 | 21-04-2016 | S Naik | Paid to S.K. nayak JE towards const and renovation of Kalkath Bara Kisan Sahi Mandap CR No-07-10-11 | 30000.00 | 718 |
| 12 | MLALAD/2016-17/P/7 | 26-04-2016 | S Naik | Paid to Rajan Sahu towards Const of Mandap near Ramanabari Puja Ghar. CR No-119-13-14 | 40000.00 | 746 |
| 13 | SFC/2016-17/P/30 | 30-08-2016 | S Naik | PAID TO SRIDHAR KISAN,VLL TOWARDS CONST OF GAYALMARA SCHOOL CC ROAD VIDE C.R NO-19,13-14 | 262529.00 | 746 |
| 14 | WODC/2016-17/P/ | 05-02-2016 | S Naik | PAID TO S.K. NAYAK, JE TOWARDS IMP OF JN KATA AND CANAL | 129591.00 | 746 |

| | | | | | | |
|----|-----------------------------------|------------|-------|---|------------|-----|
| | 5 | | | IN VILLAGE BASALOI. CR NO-7-12-13 | | |
| 15 | GGY/2016-17/P/38 | 20-07-2016 | N Das | Paid to Sri Purna Chandra Dhal VLL towards construction of Mandasila B CC Road with drainage Fasilaty under GGY | 200000.00 | 723 |
| 16 | IAP/2016-17/P/29 | 26-09-2016 | N Das | Paid to Deba Saunta VLL towards improvement of road from Balidihi to Kadalidihi vide CR No. 72 13-14 | 78154.00 | 745 |
| 17 | WODC/2016-17/P/47 | 13-10-2016 | N Das | PAID TO N DASH GPTA TOWORDS IMPROVMENT OF DEHURIMUNDA KATA | 251700.00 | 745 |
| | | | | | 3385578.00 | |

In response to audit objection statement the local authority replied that " produced to next audit." Till production of case record and MB the said amount Rs33,85,578.00 is kept under objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

| |
|-----------------------------------|
| 16.1 - N/A |
| No separate unit found in the PS. |

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

| |
|---|
| 17.1 - MLALAD SCHEME |
| <p>1 . Objectives With a view to increasing the participation of local people and their representative in the planning process, which is one of the main objectives of decentralized planning, the concept of Member of Legislative Assembly Local Area Development Fund "MLALAD" has been introduced in the State of Odisha since 1997-98 similar to that of MPLAD Fund introduced by Govt. of India in 1993. Under this scheme, funds to the tune of Rs.5.00 lakhs per Constituency will be provided in the State's Plan Budget every year, which may change depending on the resources position and other commitments of the State. At present it is Rs.1.00 crore per constituency. Details are given at Annexure-IV. The "MLALAD FUND" is intended to be utilized for small but essential projects/works based on the felt needs of the local public. It is also meant to be used for providing missing links to operationalise non-operational plan assets for which funds cannot be provided under any other on-going programmes. This fund is not tied to any development sector but nonetheless it shall be governed by certain guidelines.</p> <p>2. Allocation of Funds:The MLALAD Fund will be provided in the P & C Department Budget which will be allocated among the district in the manner indicated below.</p> <p>I- In case of constituencies contained in a single district, the amount relating to that constituency will be provided to the district concerned.</p> <p>II- In case a constituency is contained in more than one district, the amount relating to that constituency will be provided to the respective districts in proportion to the population of the constituency, contained in the constituent districts.</p> <p>3. Nature of Fund:The amount provided under MLALAD Scheme will be released in the form of Grant-in-aid for utilization by the districts. Under this Scheme, the entire cost of project/work would be met out of the MLALAD Fund.</p> <p>4. Utilization of Fund:The funds allocated to the districts will be utilized through the DRDA of the district where the project/work is taken up and the DRDA should furnish necessary utilization certificate to the Accountant Genera, Odisha for the amount allocated to the district.</p> <p>5. Financial Limit :Keeping in view the objectives of the scheme and the small budgetary provision, there shall be a financial limit as prescribed by the Government from time to time for each project/work as demands for taking up big projects which are essential my come up suddenly for which funds have not been provided earlier under any Central/State sector scheme. Accordingly, the maximum cost of a project work to be taken up under MLALAD fund has been fixed at Rs.10.00lakh if it is a community project and Rs.10 thousand if it is an individual beneficiary project. However, the total expenditure on individual beneficiary projects in a year should not be more than 40% of the total allocation to a constituency in that year. Whenever, public or individual contribution is forthcoming, the cost of the project could exceed Rs.10.00 lakh or Rs.10.00 lakh to the extent of such contribution as the case may be. Provided that Government in extra ordinary cases with</p> |

proper justification cited by the MLAs may enhance the limit of particular project to Rs.20.00 lakh by an exclusive Govt. Order and view of the Collector is to be obtained at the time of sanctioned of the project (G.O. No.12472/P dt.01.08.2007).

6. Admissibility:A project/work shall be considered admissible for sanction of funds under MLALAD Scheme if it;

I- Is a programme of developmental nature.

II- Is non-recurring

III- Creates some assets for future

IV- Benefits the public directly

V- Is a community programme

VI- Is a preventive, curative, protective and/or productive programme

VII- Provision of fireproof roofing to the houses of indentified BPL families even if it is neither a community programme nor it benefits the public directly. (G.O.No.1009/P dt.12.01.2001)

7. Inadmissibility: A project/work will be considered inadmissible for sanction of funds under MLALAD Scheme if it;

I- Is a programme of non-developmental nature.

II- Creates future liabilities.

III- Is a construction work taken up on a land not owned by an institution/community/Government excepting the case of identified below poverty line (BPL Families) as referred (GO No.1009/P dt.12.01.2001)

IV- Is given in form of a grant/ for programmes of professional, business or religious associations.

8. Illustrative List :A list of admissible and inadmissible projects under MLALAD Scheme is provided in ANNEXURE-I. **9. Other Conditions:** With a view to ensuring effective utilization of the grant timely flow of benefits and uniform spread of programme over time and space, the following procedure shall be followed for sanction of funds and execution of projects.

I- And project/work should be completed within the year of allotment.

II- If no expenditure is incurred within 6 months from the date of communication of sanction of funds in favour of a project due to delays and defaults of the beneficiaries the amount shall be withdrawn and diverted for some other project.

III- Fresh grants cannot be sanctioned for a project if a previous grant has not been fully utilised and utilization certificate submitted.

IV- Grants from MLALAD Funds shall ordinarily be given on fresh proposals emanating from the grass root level. The projects shall be of original nature and proposals for completion of incompleteness of incomplete works or for part of any other continuing programme shall not be entertained. But this does not apply to incomplete projects under MLALAD Scheme.

V- The competent authority will automatically provide the balance amount from the concerned MLALAD Scheme from the next year allotment to complete projects (GO No.4279 dt.08.03.2007 and GO No.12100/P dt.6.6.2009)

10. Pro-rata and contingency charges:Execution of projects/works through MLALAD Funds shall be exempted from pro-rata charges and contingency charges by different Departmental Executing Agencies Payment of Six percent supervision charges to concerned electrical contractor (Letter No.19356 dt.30.12.06).

11. Selection of Projects/Works.The concerned MLA will have to recommend apriority list of projects/works to be taken up within his jurisdiction in the district under MLALAD Scheme during the year indicating the broad details against each in the proforma as in ANNEXURE-II. The priority list will have to be furnished to the Collector at the beginning of a financial year under the signature of the MLA. In preparing the priority list, the idea of block. Grama panchayat or village need not be there. Proposals received from the MLA shall be processed in the District Planning Office. After due scrutiny, proposals conforming to the guidelines will be finalized by the Collector and those not conforming to guidelines will have to be dropped by recording adequate reasons thereof. However, the order of priority given by the MLA shall not be changed. In respect of proposals finalized by the Collector, necessary plans and estimates are to be prepared through appropriate agency and kept in readiness for sanction of funds soon after receipt of funds from the State level after observing due formalities. Processing of proposals should not normally take more than 45 days. The DRDA is to release requisite funds as per the sanction to the Executing Agencies for implementation of the projects in accordance with the plan and estimate. It is pertinent to note that the cost of the project proposed by the MLA is only approximate for which it will be the responsibility of the district authorities to see that appropriate amount is provided to complete the project and the total sanction be limited to the allocation received by the district. In case there be any doubt regarding ion of a project, the matter may be referred to the Govt. in P&C Department whose decision will be final.

12. Release of Funds:Before sanction of funds preparation of plan and estimate, issue of technical sanction, administrative approval and all other formalities should be observed. The Collector will appropriate executing agency for implementation of projects and release the funds for

the purpose in accordance with sanction.

13. Accounting Procedure:The amount of grant-in-aid received by the district will be drawn by the concerned DRDA in grant-in-aid bills and kept in their P.L.Account till the amount is fully spent. The Collectors shall be the counter signing officers of these bills. On receipt of the release order from the Collectors, the PD, DRDA shall release funds to the Executing Agencies. Separate account is to be maintained by the DRDA for MLALAD Funds received during a year in respect of each MLA apart from maintaining their usual cash and account records.

14. Monitoring and Supervision:The Collector shall ensure effective monitoring and supervision of works taken up through MLALAD Funds. For this purpose, the District Planning Officer as well as Project Director, DRDA shall provide the required assistance to the Collector. The Collector may take periodical reviews of the progress of work and utilization of MLALAD Funds and forward his review reports to the P&C Dept. The Project Director, DRDA will have to furnish periodical reports and returns to the P& C Dept.

15. Other Issues:Interest accrued on MLALAD Funds should be utilized as per the suggestion of the concerned MLA only for projects admissible under the MLALAD Scheme.(Letter No.6950 dt.22.6.2002) There should be no bar for MLAs to recommend the name of the executing agencies or executants for implementation of MLALAD works. The project proposals need not be approved by the Palli Sabhas. Engagement of VWR is also not required. Barkote PS area comes under Deogarh Assembly Constituency.

Hence, this PS has been received MLALAD Funds of above MLA. During the period covered under audit a sum of Rs.3475000.00 has been allocated in favour of BDO,Barkote. Due to non-maintenance of Grant-in-Aid registers and in the absence of sanctioned order and fund released order of Fund allocation to this PS could not be furnished.

The MLALAD Fund position of Barkote PS is furnished below.

- 1- Unspent MLALAD Grants as on 01.04.2016 Rs.11044606.00
- 2- MLALAD Grant received during the year 2016-17 Rs.3475000.00
- 3- TOTAL Rs.14519606.00
- 4- Grant spent during the year 2016-17 Rs.2860901.00
- 5- Unspent MLALAD Grants as on 31.03.2017 Rs.11658705.00
- 6- Percentage of Grant spent to total available funds 19.70%

This depict a very performance of MLALAD Scheme in this PS is only 19.70%. As per the MLALAD Guideline after six months of time grants allocated for the projects may be changed, from the MLAs priority list of project also change and people of the area against which project was sanctioned has been debarred from the benefits. The local authority is advise to take special steps in this regards to complete the sanctioned projects as early as possible after obtaining fresh sanction of those projects which sanction is lapsed.

During the year covered under audit total sum of Rs.2860901.00 has been spent under MLALAD Scheme the year wise bifurcation of projects is furnished below.

| SL NO | YEAR | AMOUNT | NO OF PROJECT COMPLETED | NO OF INCOMPLETED PROJECT | TOTAL NO OF PROJTS |
|-------|----------|------------|-------------------------|---------------------------|--------------------|
| 1 | 2012-13. | 91000.00 | 3 | | 3 |
| 2 | 2013-14 | 440000.00 | 7 | | 7 |
| 3 | 2014-15 | 1199794.00 | 16 | 2 | 18 |
| 4 | 2015-16 | 673101.00 | 10 | 1 | 11 |
| 5 | 2016-17 | 457006.00 | 3 | 1 | 4 |
| | TOTAL | 2860901.00 | 39 | 4 | 43 |

Grants spent bifurcation and percentage of spent is worked out as below.

| SL NO | YEAR OF GRANT | FUNDS AVAILABLE | AMOUNT SPENT | PERCENTAGE |
|-------|--|-----------------|--------------|------------|
| 1 | Prior to 2016-17 i.e. unspent grant as on 01.04.2016 | 11044606.00 | 2403895.00 | 21.77 |
| 2 | 16-17 | 3475000.00 | 457006.00 | 13.15 |
| | TOTAL | 14519606.00 | 2860901.00 | 19.70 |

Out of unspent grants as on 01.04.2016 only 21.77% and for current year grants only 13.15% has been spent. The utilization of grants is not satisfactory.

Conclusion the performance of MLALAD Scheme of this PS is very poor.

For the benefit of the public it is recommended to the BDO, Barkote to take steps on special drive to complete all the project within end of financial year 2017-18. Proper monitoring the project wise review should taken in regular interval and any shorts hurdles can be overcome to achieve the target. By which as whole the public will be benefited and objective of MLALAD Scheme can achieved.

17.2 - CONSTRUCTION OF BNRGSK BUILDING

During the year under audit no such construction has been taken up at the PS level and as such no comments.

17.3 - PHYSICAL / FINANCIAL TARGET & ACHIEVEMENT FOR SCHEMES

PHYSICAL / FINANCIAL TARGET & ACHIEVEMENT FOR SCHEMES

| Name of the Scheme | Financial Achivement | | | | | | Physcial Achievement | | | | | |
|--------------------|----------------------|--------------------------------|----------------------|---------------|--|---------------------------------------|---|---|-------|---|--|---------------------------|
| | OB | funds received during the year | Total Fund Available | Expenditure | Unspent balance of the end of the year | percentage Exp of that available fund | No of Spill over Projects from previous year(s) | 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 |
| BRGF | 3,714,006.00 | 0.00 | 3,714,006.00 | 3,356,428.00 | 357,578.00 | 90.37 | 22 | 0 | 22 | 17 | 5 | 77.27 |
| CC ROAD | 2,669,918.00 | 0.00 | 2,669,918.00 | 3,900,663.00 | -1,230,745.00 | 100.00 | 39 | 0 | 39 | 20 | 19 | 51.28 |
| IAP | -5,615,661.00 | 1,000,000.00 | -4,615,661.00 | 13,046,381.00 | -17,662,042.00 | 100.00 | 21 | 4 | 25 | 20 | 5 | 80.00 |
| SFC | 2,775,734.00 | 7,941,894.00 | 10,717,628.00 | 6,704,247.00 | 4,013,381.00 | 62.55 | 8 | 10 | 18 | 14 | 4 | 77.78 |
| ST/SC DEV | 9,549,126.25 | 2,085,000.00 | 11,634,126.25 | 5,614,315.00 | 6,019,811.25 | 48.26 | 13 | 6 | 19 | 12 | 7 | 63.16 |
| WODC | 2,436,194.00 | 15,884,712.00 | 18,320,906.00 | 13,186,544.00 | 5,134,362.00 | 71.98 | 31 | 14 | 45 | 34 | 11 | 75.56 |
| SDPF | 2,300,707.00 | 0.00 | 2,300,707.00 | 379,883.00 | 1,920,824.00 | 16.51 | 7 | 0 | 7 | 1 | 6 | 14.29 |
| MLALAD | 11,044,606.00 | 3,475,000.00 | 14,519,606.00 | 2,860,901.00 | 11,658,705.00 | 19.70 | 31 | 65 | 96 | 39 | 57 | 40.63 |
| MPLAD | 2,317,988.00 | 0.00 | 2,317,988.00 | 1,732,208.00 | 585,780.00 | 74.73 | 20 | 3 | 23 | 10 | 13 | 43.48 |
| AWC | 4,518,539.00 | 1,500,000.00 | 6,018,539.00 | 4,066,752.00 | 1,951,787.00 | 67.57 | 6 | 0 | 6 | 5 | 1 | 83.33 |
| GGY | 37,450,000.00 | 57,644,401.00 | 95,094,401.00 | 55,482,806.00 | 39,611,595.00 | 58.34 | 171 | 300 | 471 | 278 | 193 | 59.02 |

| | | | | | | | | | | | | |
|-------|------------|------|------------|------------|------------|-------|---|---|---|---|---|------|
| RGPSA | 681,026.00 | 0.00 | 681,026.00 | 343,613.00 | 337,413.00 | 50.46 | 1 | 0 | 1 | 0 | 1 | 0.00 |
|-------|------------|------|------------|------------|------------|-------|---|---|---|---|---|------|

1) The physical achievement is satisfactory in case of BRGF, IAP, SFC, ST&SC, WODC and AWC, average in case of CCROAD, MLALAD, MPLAD, GGY and in all other cases there found a very poor performance.

2) The financial achievement is satisfactory in case of BRGF, CCROAD, IAP, SFC, WODC, AWC & MPLAD, average in case of GGY, RGPSA and in all other cases the performance is very poor.

The BDO is advised to ensure timely achievement of both the physical and financial achievement to reach the goal assigned with the scheme funds hence forth.

PARA: 18 MISCELLANEOUS

18.1 - Non-Production of Acquaintance rolls in support of adjustment of OAP advance in 2015-16 OSP-45

As per previous Audit report 2015-16 Para-14-3 it was noticed that during the year 2015-16 an advance amount of Rs.2480600.00 was shown adjusted but such adjustment the relevant acquaintance rolls in support of disbursement of OAP were not made available to that audit. So produce the same before audit for verification. The details are given below.

| SL No | Name of the Disbursing Officers | VR NO/DT | Amount |
|-----------------------|---------------------------------|----------------|---------|
| 1 | Sri Ranjan Ku. Mishra, PEO | J/16/31.3.2016 | 91800 |
| 2 | Sri Ranjan Ku Pradhan, PEO | J/20/31.3.2016 | 140400 |
| 3 | Sri Ranjan Ku Pradhan, PEO | J/21/31.3.2016 | 160700 |
| 4 | Sri Tulansingh Nayak, PEO | J/4/31.3.2016 | 307800 |
| 5 | Sri Ranjan Ku Pradhan, PEO | J/6/31.3.2016 | 151400 |
| 6 | Sri Bhabanikanta Pradhan, PEO | J/7/31.3.2016 | 146100 |
| 7 | Sri Suresh Ch. Nayak, J.A | J/8/31.3.2016 | 150400 |
| 8 | Sri Sunil Ku Jaiswal, GRs | J/9/31.3.2016 | 76000 |
| 9 | Sri Sunil Ku Jaiswal, GRs | J/13/31.3.2016 | 90600 |
| 10 | Sri Suresh Ku Swain, PEO | J/10/31.3.2016 | 101900 |
| 11 | Sri Ranjit Ku. Pradhan, GRs | J/11/31.3.2016 | 151700 |
| 12 | Sri Ranjan Ku. Mishra, PEO | J/12/31.3.2016 | 70200 |
| 13 | Sri Kishore Nayak, GPEO | J/17/31.3.2016 | 122000 |
| 14 | Sri Kishore Ku. Sahu, GRs | J/17/31.3.2016 | 137800 |
| 15 | Sri Kishore Nayak, GPEO | J/18/31.3.2016 | 77900 |
| 16 | Sri Bhupendra Pradhan, SEO | J/18/31.3.2016 | 161900 |
| 17 | Sri Bhupendra Pradhan, SEO | J/19/31.3.2016 | 71800 |
| 18 | Sri Baikunthanath Pradhan, B.T | J/19/31.3.2016 | 168000 |
| 19 | Suresh Ch. Dehury | J/14/31.3.2016 | 36600 |
| 20 | Sri Ranjan Ku. Mishra, PEO | J/15/31.3.2016 | 65600 |
| Total amount adjusted | | | 2480600 |

In response to audit objection statement the local authority replied that "Will be produced to next audit." Till production of record the said amount Rs24,80,600.00 is kept under objection.

18.2 - Non-Production of Related file/Paid vouchers / Stock Registers relating to Expenditure shown in PSMisc Cash book during the year 2015-16 -OSP-46

As per previous Audit report 2015-16 Para-14-4 It was noticed that, the following amounts were shown as expenditure in the PS(Misc) cash book against which no such paid vouchers and above records were not made available to that audit, So produce the same before this audit for verification. The details are given below.

| VR No/DT | Amount | Purpose |
|---------------|-----------|---|
| 02/11.05.15 | 23528.00 | Xerox & Printing charges |
| P/12/23.09.15 | 15385.00 | Printing of Form & Stationeries |
| P/13/24.09.15 | 25083.00 | Cleaning of Office Premises |
| P/15/08.10.15 | 3770.00 | Repairing of Aqua guard |
| P/41/14.10.15 | 55545.00 | Printing of Form & Stationeries |
| P/42/17.10.15 | 4279.00 | Office contingency |
| P/43/19.10.15 | 11000.00 | Office Expenses |
| P/44/19.10.15 | 11700.00 | Office Expenses |
| P/45/19.10.15 | 11000.00 | Organisation of Office Meeting |
| P/49/04.11.15 | 20000.00 | Supply of Electrical Goods & stationeries |
| P/54/05.12.15 | 141188.00 | Cost. Of POL for Office Jeep. |
| P/57/17.12.15 | 40000.00 | Organisation of BBSA Camp. |
| P/61/02.02.16 | 25000.00 | Organisation of BBSA Camp. |
| 63/11.02.16 | 37722.00 | Supply of office Stationeries |
| P/67/18.02.16 | 3550.00 | Legal Fees |
| P/72/31.03.16 | 49504.00 | Contingent Expr. During 2014-15 |
| Total | 478254.00 | |

In response to audit objection statement the local authority replied that "Will be produced to next audit." Till production of record the said amount Rs4,78254.00 is kept under objection.

18.3 - Non-Production of details of Utilisation along with Related file/Paid vouchers / Stock Registers relating to adjustment of Advance in PS Misc Cash book During the year 2015-16-OSP-47

As per previous Audit report 2015-16 Para-14-5 It was noticed that, a sum of Rs.82000/- Was shown adjusted against which no such paid vouchers and above records were not made available to that audit. So produce the same before audit for verification. The details are given below.

| SL No | Name of the Officials | Adv.Adj. Vr./Dt | Amount | Adv.Adjusted Purpose |
|-------|---------------------------|-------------------|----------|-----------------------------|
| 1 | Sri H.N.Sahu, Cashier | Own/J-1/31.03.16 | 12000.00 | Repairing of DG Set. |
| 2 | Sri H.N.Sahu, Cashier | Own/J-2/31.03.16 | 15000.00 | Block level counseling camp |
| 3 | Sri H.N.Sahu, Cashier | Own/J-3/31.03.16 | 10000.00 | Android mobile for BDO |
| 4 | Sri H.N.Sahu, Cashier | NREGA/J-1/31.3.16 | 20000.00 | Purshase of Fuel |
| 5 | Sri H.N.Sahu, Cashier | NREGA/J-2/31.3.16 | 20000.00 | Administrative Expr. |
| 6 | Sri P.K. Chhatria, Driver | Own/J-4/31.03.16 | 5000.00 | Servicing of Office leep |
| | | Total | 82000.00 | |

In response to audit objection statement the local authority replied that "Will be produced to next audit." Till production of record the said amount Rs82,000.00 is kept under objection.

18.4 - Non-Production of Related Stock Register of Stationeries/Computer Accessories relating to Expr. Out of NREGA During 2014-15 & 2015-16-OSP-47

As per previous Audit report 2015-16 Para-14-6 It was noticed that, towards the cost of Printing charges/Purchase of Office stationeries & Computer Accessories a sum of Rs.456621.00 was shown spent out of NREGA fund but no such paid vouchers and above records were not made available to that audit, So produced the same before audit for verification. The details are given below.

| Vr.No/Date | Amt. of Expr.(Rs.) | Purpose | To whom paid |
|---------------|--------------------|---|-----------------------------------|
| 41/12.03.2015 | 38214.00 | Purchase of Office stationeries | Sri Heremb Narayan Sahoo, Cashier |
| 4/29.5.2015 | 88725.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| 5/11.6.2015 | 9969.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| 10/25.8.2015 | 14333.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| 12/25.8.2015 | 14200.00 | Purchase of Office stationeries | Sri Heremb Narayan Sahoo, Cashier |
| 25/17.12.2015 | 14275.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| 26/17.12.2015 | 200183.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| 36/17.02.2016 | 41010.00 | Purchase of Computer Accessories | Sri Purna ch. Sahu. Ex-N.Asst |
| 37/4.3.2016 | 20750.00 | Purchase of Office stationeries | Sri Heremb Narayan Sahoo, Cashier |
| 41/22.3.2016 | 14962.00 | Printing Charges of forms/ stationeries | M/s Ankita Printers, Barkote |
| Total | 456621.00 | | |

In response to audit objection statement the local authority replied that "Will be produced to next audit." Till production of record the said amount Rs456621.00 is kept under objection.

18.5 - NON-Production of Relevant files/Bills of claim towards payment audit fees to C.A firms under TFC OSP-62-

As per previous Audit report 2015-16 Para-14-7 It was noticed that, **towards payment audit fees to C.A firms**(As per Lr.No.17-CFC-20-2002/4309 /PR Dt. 11.02.2013 of P.R. Dept. Govt. of Odisha) a total sum of Rs.954000.00 was shown spent **under TFC** fund but For ascertaining about the genuineness of such payment the following relevant documents were not made available to that audit, So produced the same before audit for verification. The details are given below.

- 1) Period of engagement for audit in GP-wise, & certified signature of the BDO regarding actual engagement,
- 2) Month-wise tour details & engagement in maintenance of GP accounts in the GP office,
- 3) Countersignature of PEO/Sarapanch of the GP regarding satisfactory maintenance of Accounts,
- 4) Certified copies of Web-hosted reports for the claimed periods,
- 5) Service tax clearance certificate regarding claim of service tax,
- 6) Service tax deposit Receipts in relation to payment of service tax through their bills.

| Vr No/Date | Amount | Purpose | Period of Audit |
|---------------|-----------|--|--|
| 14/4.7.2014 | 378000.00 | Audit Fees to M/S Lal Das & Co, CA Firm Sambalpur | |
| 36/11.11.2014 | 378000.00 | Audit Fees to M/S Lal Das & Co, CA Firm Sambalpur | 1 GP for 2012-13 & 20 GP for 2014 |
| 33/22.9.2014 | 198000.00 | Audit Fees to M/S Mishra & Badhei Associates , CA Firm Sambalpur | 11 GP for 2010-11 (2 nd Phase) |
| TOTAL | 954000.00 | | |

In response to audit objection statement the local authority replied that " As the Ex cashier is transferred to o/o the CSO, Deogarh the same could not be at the time of audit. However the same Will be produced in Exit Conference." Till production of record the said

amount Rs9,54,000.00 is kept under objection.

18.6 - Non-Production Relevant documents/ Details of Utilisation regarding transfer of PPIF/CIF funds to GPLF & SHGs under NRLM during 2014-15 & 2015-16-OSP-63

As per previous Audit report 2015-16 Para-14-8 It was noticed that, under NRLM during 2014-15 and 2015-16 a total sum of Rs.27205665.00 was shown transferred to different Self Help Group but For ascertaining about the genuineness of proper transfer & utilisation of the funds the following relevant documents were not made available to that audit, So produced the same before audit for verification. The details are given below.

- 1) Relevant Pass Books & cash books of GPLF & SHGs,
- 2) Supporting documents in support of withdrawal from Pass books,
- 3) Documents in support of proper utilisation of fund so received,
- 4) Certified progress reports regarding enhancement of livelihood,
- 5) Proceeding registers regarding ion of SHGs,

| Vr.No/Date | Amt. Transferred | To whom transferred |
|-----------------------|------------------|---------------------|
| In 2014-15:- | | |
| P/27/07.02.15 | 2155000 | To SHGs |
| P/34/11.03.15 | 290000 | To SHGs |
| P/36/27.03.15 | 4800000 | To GPLF |
| Total:- | 7245000 | |
| In 2015-16:- | | |
| P/5/19.08.15 | 1200000 | To GPLF |
| P/4/19.08.15 | 2595000 | To SHGs |
| P/6 to 30/ 26.08.15 | 375000 | To SHGs |
| P/43/29.02.16 | 360000 | To SHGs |
| P/44-45/29.2.16 | 30000 | To SHGs |
| P/48/31.03.16 | 120000 | To SHGs |
| P/33/31.10.15 | 2780665 | To GPLF |
| P/34/31.10.15 | 8000000 | To GPLF |
| P/32/15.10.15 | 4500000 | To GPLF |
| Total:- | 19960665 | |
| Grand Total :- | 27205665 | |

In response to audit objection statement the local authority replied that " All the relevant document will be produced in Exit Conference." Till production of record the said amount Rs2,72,05,665.00 is kept under objection.

18.7 - Non-Production of Paid vouchers for Hiring charges/Log Book/POL vouchers/ Approved tour particulars of A.E/BDO relating to NREGA Expr. During 2014-15 & 2015-OSP-64

As per previous Audit report 2015-16 Para-14-12 It was noticed that, under NREGA during 2014-15 and 2015-16 a total sum of Rs.170868.00 was payment shown towards cost of POL and hire charges of vehicle but For ascertaining about the genuineness of such expenditure the following relevant documents were not made available to that audit, So produced the same before audit for verification. The details are given below:-

- 1)Related file regarding finalization of hired owner,
- 2)Log book relating to plying details,
- 3)POL vouchers used for the engaged period,
- 4)Approved tour particulars of the officials who used the hired vehicle etc.

| Vr No/Date | Amount | Purpose | To whom Paid |
|---------------|------------------|--------------|---------------------|
| 13/29.4.2014 | 12000.00 | Hire charges | Sri Bedavyasa Nayak |
| 14/29.4.2014 | 22946.00 | Cost of POL | Sri Bedavyasa Nayak |
| 26/17.9.2014 | 15948.00 | Hire charges | Sri Bedavyasa Nayak |
| 32/13.11.2014 | 79924.00 | Hire charges | Sri Bedavyasa Nayak |
| 6/17.6.2015 | 40050.00 | Hire charges | Sri Bedavyasa Nayak |
| TOTAL | 170868.00 | | |

In response to audit objection statement the local authority replied that " The required vouchers will be produced in Exit Conference." Till production of record the said amount Rs1,70,868.00 is kept under objection.

18.8 - NON-PRODUCTION OF UP TO DATE BANK PASS BOOK OSP-64-

As per previous Audit report 2015-16 Para-18.6 following pass books were **kept outside the domain of Cash Book and** not available to audit. So, produced the same before audit for verification. The details are given below:-

| SL | Name of the Bank | Account No. |
|----|-------------------|-------------|
| 1 | UGB, Kantapalli | 12079003592 |
| 2 | UGB, Kalla | 84003006888 |
| 3 | SBI,Khajurikhaman | 11791708168 |
| 4 | SBI,Khajurikhaman | 31552415257 |
| 5 | CBI,Barkote | 2198303356 |
| 6 | CBI, Barkote | 2198335935 |
| 7 | CBI, Barkote | 2198321423 |
| 8 | CBI, Barkote | 3148439084 |
| 9 | CBI,Bamparada | 3156081301 |
| 10 | CBI,Bamparada | 2311173749 |
| 11 | CBI, Barkote | 2198324526 |

In response to audit objection memo the local authority remain silent. Hence the local authority was once again reiterated upon to furnish the latest up dated position of the bank accounts may which are kept outside the domain of the cash book till 31.3.17 & compliance reported.

18.9 - NON-PRODUCTION OF UP TO DATE BANK PASS BOOKS- OSP-66

As per trial balance in IAY-SBI AC.No.30789701288 shown cash book bank balance of Rs 102975.00 and as per previous year audit report Rs 20049.00 was shown bank pass book balance as on 31.3.2016 in SSA-AC.No 3229395601-CBI,KANDHAL .So produced both bank pass books before audit for verification

In response to audit objection statement the local authority replied that " will be produced in Exit Conference." & compliance reported.

18.10 - CLARIFICATION ABOUT COLLCTION CHEQUES-OSP-68

On checking of the MR Books and BD register with reference to receipt side of the various cash books and bank credit it is noticed that Rs 5000/- was collected from Sri Gagan Bihari Pradha,Asst. Teacher Khandam Nodal UP School towards Audit recovery vide Ch.No.994148/2.12.2016 and MR No.12330/124/dt.2.12.2016 but the said amount was not taken to receipt side of the cash book as well as not credited to bank account available to audit.

Further it is noticed that as per BD Register SL No.3 Page No.2 Rs 128132/- was collected from BDO,Gaislet vide Ch.No.839313/4.8.2016 and letter No.1307/4.8.16 towards recovery of out Standing advance of Sri Suresh Chandra Pandey, Ex-JE Barkote PS which was taken to OWN Resources cash book Voucher No.R-4/13.10.2016 and deposited shown in bank account No.2198321525(CBI,Barkote) but on checking of the same bank credit the said amount is not credited till 31.3.2017

So it is clarify to audit in which account Rs 133132/-(Rs 5000/- +Rs 128132/-) was deposited/credit.

In response to audit objection statement the local authority replied that "Cheque deposited and credited in the bank A/C. The details of supporting document be submitted in Exit Conference ." Till production of supporting document & bank A/C the said amount Rs1,33,132.00 is kept under objection

18.11 - Authorized signatory- OSP-83

On verification of all Cash Books (PS-26 nos of subsidiary cash books & Govt-5 nos of subsidiary cash books), it was noticed that the same have not been signed by the competent authority regularly for the period from 1.4.16 to 31.3.17. Further some Cash Books have not been sorted properly from the Serial Vr number point of view. So clarification in this regard may be furnished to audit.

In response to audit objection memo the local authority remain silent. it was noticed that the same have not been signed by the competent authority regularly for the period from 1.4.16 to 31.3.17 & compliance reported.

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

19.1 - NON-DEPOSIT OF GOVT DUES IN TIME-

On checking book of accounts of BARKOTE PS for the year 2016-17 it is found that total Rs.12032528.00 Government dues has not been deposited with in closing of financial year as detailed below.

| HEAD OF ACCOUNT | Dues outstanding for | Amount collected | TOTAL | Amount Remitted | Balance to be |
|-----------------|----------------------|------------------|-------|-----------------|---------------|
|-----------------|----------------------|------------------|-------|-----------------|---------------|

| | deposit at the beginning of the year As on 01.04.2016(As per audit) | during the year | | during the year | remitted at the end of the year AS on 31.3.17 |
|----------------|---|-------------------|--------------------|-------------------|---|
| Royalty | 5194028.00 | 2807654.00 | 8001682.00 | 730643.00 | 7271039.00 |
| VAT | 1049157.00 | 756228.00 | 1805385.00 | 41274.00 | 1764111.00 |
| Cess on Labour | 2330976.00 | 1010842.00 | 3341818.00 | 372133.00 | 2969685.00 |
| Income Tax | 27693.00 | 0.00 | 27693.00 | 0.00 | 27693.00 |
| TOTAL | 8601854.00 | 4574724.00 | 13176578.00 | 1144050.00 | 12032528.00 |

The local authority is suggested to deposit the above Government dues at an early to the proper quarter and report compliance to audit. Till deposit of same Rs.12032528.00 is kept under objection.

19.2 - Position of S.D / E.M.D as for the year 2016-17-

Basing upon the closing balance derived for the last year as well as from the Security deposit shown collected and released through paid vouchers of P.S. account subsidiary cash books during the year 2016-17, the position of S.D /EMD was worked out of which an abstract position is furnished below:

| SL NO | Particulars | Amount |
|-------|--|-------------------|
| 1 | Outstanding S.D/EMD as on 1.4.16 | 1751293.00 |
| 2 | S.D/EMD collected during 2016-17 | 0.00 |
| 3 | TOTAL | 1751293.00 |
| 4 | S.D/EMD refunded during 2016-17 | 241666.00 |
| 5 | Closing balance of S.D/EMD as on 31.3.2017 | 1509627.00 |

In this connection, the Local Authority is suggested to maintain a Register of outstanding security deposit henceforth to watch the fairness of release as well as to restrict multiple refunds of SD against single cases.

19.3 - Audit of Loan-

Audit of Loan:-

The position of loan of the Panchayat Samiti as on 31-03-16 was nil as per last Audit Report. No loan was incurred by the Samiti during the financial year 2016-17. No loan was also sanctioned by the Samiti during the financial year 15-16. Loan Register has not been maintained as per provisions laid down under Rule 46 of PSAP Rules, 2002 in form No.XVI. Appropriation of Loan Register has not also been maintained by the Samiti as per provision laid down under Rule 47(1) of PSAP Rules, 2002 in form No. XVII. The local authority is suggested to maintain Loan Register and Appropriation of Loan Register in prescribed format and produce before audit for verification.

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

During the course of audit the following deficiencies were noticed in maintenance of records and registers as well as lapses in adoption of govt. guidelines issued from time to time.

1. Cash Book entries are not attested by the DDO. (Rule 36(2) of PSAP Rules 2002)
2. Neither the Register of Receipt & expenditure nor the analysis of closing balances on the basis of supporting documents and registers was maintained by the local authority. (Rule36 (1) of PSAP Rules 2002)
3. Advance Ledger and Register of Outstanding Advances was not maintained (Rule 42 & 43 of PSAP Rule, 2002)
4. Outstanding advances pending for adjustment since long. Undue delay in their adjustment may lead to detection of fraud.
5. Physical verification of cash at the end of each month is not done either by Accounts Officer or jointly by BDO & Accounts Officer. (Rule 36(2)(e) of PSAP Rules 2002)
6. Review of the expenditure in respect of various schemes for which Grant in Aid has been received during the financial year in the month of April every year has not been done. (Violation of Rule 58 of P.S AP Rules 2002.)
7. Works found to be remaining incomplete for years together taken up under various schemes.
8. Non-utilisation / non-refund of interest accrued under various schemes.
9. Non submission of UCs to the concerned authorities in time.(Contravention of Rule 59 of PS AP Rules 2002).
10. Non deposit of royalty/ VAT / Labour Cess to the concerned authorities promptly.
11. No compliance report was submitted to the proper quarters for previous audit reports of LFA & I.R. of A.G.
12. The irregularities and defects pointed out in the previous audit reports and reviews were not yet been rectified.
13. Reconciliation of Cash Book Balances with Pass Book balances was also not done. (Violation of Fin. Deptt. Order No. 690/F.Dt. 21.1.2009.)
14. Register of Assets owned by the Panchayat Samiti is also not maintained.

Hence the B.D.O of PS is requested to take necessary steps for improvement of records and registers after careful consideration of the above points

Result Of Audit

| Sl No | Name Of The Paragraph | Amount suggested for recovery(In Rs:) | Amount kept on objection(In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Othercases(In Rs:) | Remarks |
|-------|-----------------------|---------------------------------------|----------------------------------|------------------------------|-----------------------------|---------------------------|---------|
| 1 | 5.1 | 4343916.00 | 53255932.73 | 0.00 | 0.00 | 0.00 | |
| 2 | 8.1 | 94900.00 | 94900.00 | 94900.00 | 0.00 | 0.00 | |
| 3 | 11.1 | 12000.00 | 337100.00 | 12000.00 | 0.00 | 0.00 | |
| 4 | 13.1 | 0.00 | 42739.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 13.2 | 0.00 | 542607.00 | 0.00 | 0.00 | 0.00 | |
| 6 | 13.3 | 0.00 | 0.75 | 0.00 | 0.00 | 0.00 | |
| 7 | 13.4 | 0.00 | 100000.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 14.1 | 0.00 | 16552006.00 | 0.00 | 0.00 | 0.00 | |
| 9 | 14.2 | 0.00 | 40815060.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 14.3 | 0.00 | 1247.50 | 0.00 | 0.00 | 0.00 | |
| 11 | 14.4 | 0.00 | 5668946.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 14.5 | 0.00 | 6000.00 | 0.00 | 0.00 | 0.00 | |
| 13 | 14.6 | 0.00 | 0.87 | 0.00 | 0.00 | 0.00 | |
| 14 | 14.7 | 0.00 | 143445.00 | 0.00 | 0.00 | 0.00 | |
| 15 | 14.8 | 0.00 | 340788.00 | 0.00 | 0.00 | 0.00 | |
| 16 | 14.9 | 7179.00 | 7179.00 | 7179.00 | 0.00 | 0.00 | |
| 17 | 14.10 | 573.00 | 573.00 | 573.00 | 0.00 | 0.00 | |
| 18 | 14.11 | 0.00 | 466254.00 | 0.00 | 0.00 | 0.00 | |
| 19 | 14.12 | 51500.00 | 51500.00 | 51500.00 | 0.00 | 0.00 | |
| 20 | 15.1 | 2205.00 | 2205.00 | 2205.00 | 0.00 | 0.00 | |

| | | | | | | |
|--------------|-------|-------------------|---------------------|------------------|-------------|-------------|
| 21 | 15.2 | 2814.00 | 2814.00 | 2814.00 | 0.00 | 0.00 |
| 22 | 15.3 | 4839.00 | 4839.00 | 4839.00 | 0.00 | 0.00 |
| 23 | 15.4 | 2454.00 | 2454.00 | 2454.00 | 0.00 | 0.00 |
| 24 | 15.5 | 7273.00 | 7273.00 | 7273.00 | 0.00 | 0.00 |
| 25 | 15.6 | 2279.00 | 2279.00 | 2279.00 | 0.00 | 0.00 |
| 26 | 15.7 | 3309.00 | 3309.00 | 3309.00 | 0.00 | 0.00 |
| 27 | 15.8 | 5844.00 | 5844.00 | 5844.00 | 0.00 | 0.00 |
| 28 | 15.9 | 3154.00 | 3154.00 | 3154.00 | 0.00 | 0.00 |
| 29 | 15.10 | 5074.00 | 5074.00 | 5074.00 | 0.00 | 0.00 |
| 30 | 15.11 | 5763.00 | 5763.00 | 5763.00 | 0.00 | 0.00 |
| 31 | 15.12 | 2650.00 | 2650.00 | 2650.00 | 0.00 | 0.00 |
| 32 | 15.13 | 3568.00 | 3568.00 | 3568.00 | 0.00 | 0.00 |
| 33 | 15.14 | 5904.00 | 5904.00 | 5904.00 | 0.00 | 0.00 |
| 34 | 15.15 | 5196.00 | 5196.00 | 5196.00 | 0.00 | 0.00 |
| 35 | 15.16 | 2838.00 | 2838.00 | 2838.00 | 0.00 | 0.00 |
| 36 | 15.17 | 2434.00 | 2434.00 | 2434.00 | 0.00 | 0.00 |
| 37 | 15.18 | 4491.00 | 4491.00 | 4491.00 | 0.00 | 0.00 |
| 38 | 15.19 | 59554.00 | 59554.00 | 59554.00 | 0.00 | 0.00 |
| 39 | 15.20 | 6564.00 | 6564.00 | 6564.00 | 0.00 | 0.00 |
| 40 | 15.21 | 4698.00 | 4698.00 | 4698.00 | 0.00 | 0.00 |
| 41 | 15.22 | 6856.00 | 6856.00 | 6856.00 | 0.00 | 0.00 |
| 42 | 15.23 | 8710.00 | 8710.00 | 8710.00 | 0.00 | 0.00 |
| 43 | 15.24 | 11798.00 | 11798.00 | 11798.00 | 0.00 | 0.00 |
| 44 | 15.25 | 4007.00 | 4007.00 | 4007.00 | 0.00 | 0.00 |
| 45 | 15.26 | 16315.00 | 16315.00 | 16315.00 | 0.00 | 0.00 |
| 46 | 15.27 | 6918.00 | 6918.00 | 6918.00 | 0.00 | 0.00 |
| 47 | 15.28 | 8031.00 | 8031.00 | 8031.00 | 0.00 | 0.00 |
| 48 | 15.29 | 3945.00 | 3945.00 | 3945.00 | 0.00 | 0.00 |
| 49 | 15.30 | 0.00 | 3385578.00 | 0.00 | 0.00 | 0.00 |
| 50 | 18.1 | 0.00 | 2480600.00 | 0.00 | 0.00 | 0.00 |
| 51 | 18.2 | 0.00 | 478254.00 | 0.00 | 0.00 | 0.00 |
| 52 | 18.3 | 0.00 | 82000.00 | 0.00 | 0.00 | 0.00 |
| 53 | 18.4 | 0.00 | 456621.00 | 0.00 | 0.00 | 0.00 |
| 54 | 18.5 | 0.00 | 954000.00 | 0.00 | 0.00 | 0.00 |
| 55 | 18.6 | 0.00 | 27205665.00 | 0.00 | 0.00 | 0.00 |
| 56 | 18.7 | 0.00 | 170868.00 | 0.00 | 0.00 | 0.00 |
| 57 | 18.10 | 0.00 | 133132.00 | 0.00 | 0.00 | 0.00 |
| 58 | 19.1 | 0.00 | 12032528.00 | 0.00 | 0.00 | 0.00 |
| Total | | 4719553.00 | 166015009.85 | 375637.00 | 0.00 | 0.00 |

Audit Certificate

Certified that the accounts of Barkote PS for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

| SI No | Ref Para No/Audit Objection Statement Page No | M.R.No | Date | Amount(In Rs.) | Name of the person |
|-------|---|---------------|------------|----------------|-------------------------------|
| 1 | 14-12,P-65 | 11720 | 2017-09-08 | 2400 | SRI SHYAMSUNDAR SAHU,PEO |
| 2 | 14-12,P-65 | 11716 | 2017-08-10 | 36500 | SRI SATYANANDA GARTIA,PEO |
| 3 | 14-12,P-65 | 11722 | 2017-09-08 | 6600 | SRI HIMANSHU SEKHAR NAYAK,GRS |
| 4 | 14-12,P-65 | 11724 | 2017-09-11 | 2800 | SRI JITENDRIYA SAMAL,PEO |
| 5 | 14-12,P-65 | 11721 | 2017-09-08 | 1100 | SRI KUSMIT KUMAR BEHERA,GRS |
| 6 | 14-12,P-65 | 11725 | 2017-09-13 | 38500 | SRI ARUN KUMAR PATEL, PEO |
| 7 | 14-12,P-65 | 11726 & 11730 | 2017-09-16 | 17200 | SRI SABITANANDA BEHERA, GRS |
| 8 | 14-12,P-65 | 11723 | 2017-09-08 | 100 | SMT. INDRANI DEHURY,GRS |

| | | | | | |
|----|-----------------------------|-----------------|------------|--------------|--|
| 9 | 14-12,P-65 | 11714 | 2017-08-09 | 3800 | SRI TULAN SINGH NAYAK,PEO |
| 10 | 14-12,P-65 | 11744 | 2017-11-09 | 19500 | SRI RUNA CHARAN PRADHAN, GRS |
| 11 | para no-11.1 page -67 to 68 | 11728 and 11729 | 2017-09-16 | 26700 | Sri Heramba Narayan Sahu,Ex-Cashier |
| 12 | 14-12,P-65 | 11727 | 2017-09-14 | 12000 | SRI KAMAKSHA PRASAD KHADIRATNA,GRS |
| 13 | | | 0000-00-00 | 0 | |
| 14 | | | 0000-00-00 | 0 | |
| | | | | Total | 167200 |