

**LOCAL FUND AUDIT, BOLANGIR, ODISHA**

CATEGORY : Panchayat Samiti

Audit Report No : 592/AR/2012-2013-BOLANGIR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Dungripali Panchayat Samiti
2	Year of Accounts under Audit :	2011-2012
3	Name of the Local Authority during the year of A/Cs :	SRI RAMESH CHANDRA SWAIN, OAS-I{JB} (01-04-11 to 31-03-12)
	Name of the Local Authority at the time of Audit :	SRI RAMESH CHANDRA SWAIN, OAS-I{JB} (01-04-11 to 25.06.2012)
4	Duration of Audit :	01-05-2012 To 25-06-2012
5	Name of the Auditors :	NISHITH RANJAN SAHOO - Lead Auditor JAYA KRISHNA PANDA - Auditor
6	Name of the Reviewing Officer :	BIPIN BEHARI NAYAK
7	Date of final review :	19-11-2012 to 21-11-2012

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	Date of Physical Verification 2.05.2012	67672.00	Consolidated P.S Cash Book PAGE NO. 5
2	Misc receipts books	16 Nos.	PAGE NO. 1
3	MEASUREMENT BOOK	01 No.	PAGE NO. 25
4	SERVICE POSTAGE STAMP	322.00	PAGE NO.49

**Details of Closing Balance and Comments**

As per objection memo issued for heavy retention of cash the local authority stated that instruction noted for future guidance. Hence the local authority is advised to reduce the cash position to minimize henceforth.

**PARA-2.1- PHYSICAL VERIFICATION OF CASH DURING THE FINAL REVIEW**

Physically verified the cash balance as on 19.11.2012, ( BT ) during the final review and found **Rs.93,894.00**( Rupees.Ninety-three thousand eight hundred ninety-four & zero .paise only ) which agreed with the cash book balance of the day as detailed below and recorded at page 3(Last transaction Dt.16.11.2012) of P.S. Cash Book.

a)	P.S. Cash Book	Rs.	62,648.00
b)	Govt. Cash Book	Rs.	
	<b>Total</b>	<b>Rs.</b>	<b>31,246.00</b>
			<b>93,894.00</b>

As per the Govt. instruction communicated vide letter no.6312/P.R dt. 29.04.91 and memo no.27397/P.R dt. 25.06.92 retention of heavy cash in hand is not permissible. As such, the Govt. instructions were deviated. It is therefore suggested that the amount more than Rs.20000.00 as suggested in Para-37(1) of the ORISSA PANCHAYAT SAMITI ACCOUNTING PROCEDURE RULE-2000, be deposited in the respective heads of account and compliance reported to audit . Cash should not be drawn from account unless that is immediate requirement for payment.

However, the local authority is advised to reduced the cash balance to minimize henceforth.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>SIno</b>	<b>List Records</b>	<b>VERIFY</b>
1	P.S Cash Book	Yes
2	Govt. Account Cash Book	Yes
3	PAMIS Cash Book	Yes
4	Consolidated Cash Book	Yes
5	MP LAD Cash Book	Yes
6	MLA LAD Cash Book	Yes
7	GGY Cash Book	Not Produced
8	NREGS Cash Book	Yes
9	NREGA Cash Book	Not Produced
10	IAY Cash Book	Yes
11	Election Cash Book	Yes
12	TFC Cash Book	Yes
13	RWSS Cash Book	Not Produced
14	Misc. Cash Book	Yes
15	Relief Cash Book	Yes
16	Hon. Cash Book	Yes
17	S.C & S.T Dev. Cash Book	Yes
18	Security Deposit Cash Book	Not Produced
19	OAP/ODP/NOAP Cash Book	Yes
20	PMS Cash Book	Yes
21	MDM Cash Book	Yes
22	SGSY Cash Book	Yes
23	P/L Account	Yes
24	Book of drawal	Yes
25	Bill Register	Yes
26	Treasury Pass Book	Yes
27	Counter foils of Misc. receipt	Yes
28	Bank Pass Books	Yes
29	TDRs	Not Produced
30	Investment Register	Not Produced
31	Loan Register	Not Produced
32	Pay Acquittance Roll of Block Staff	Yes
33	Pay Acquittance Roll of Primary School Teachers	Yes
34	Paid Vouchers	Yes
35	Stock Register of Cement	Yes
36	Stock Register of other materials	Yes
37	Contingent Stock Register	Yes
38	OAP/ODP/NOAP Acq. Roll	Yes
39	Postage Stamp Account Register	Yes
40	Work Case Records	Yes
41	MDM Stock Register	Yes
42	Advance Ledger	Not Produced
43	Outstanding Advance Ledger	Not Produced
44	Allotment Register of Development Funds	Not Produced
45	Grant-in-Aid Register	Not Produced
46	Dead Stock Register	Not Produced
47	Log Book of Block vehicle	Yes
48	T.A Acquittance Register	Yes
49	B.D Register	Yes
50	Audit Compliance Register	Not Produced

**Details of Closing Balance and Comments**

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**PARA: 4 FINANCIAL POSITION**

Dungripali Panchayat Samiti - 2011-2012

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	P.S cash book	01-04-2011	141683627.16	143386240.28	285069867.44	95489698.00	31-03-2012	189580169.44	31-03-2012	179535771.44	10044398	Difference as Per A R No.-8/2010-11 Rs.10,044,398.00
2	GOVT CASH BOOK	01-04-2011	26717587.00	120036059.00	146753646	108088935.00	31-03-2012	38664711	31-03-2012	38265406.00	399305	REASON OF DISCRIPENCY As per A/R no 05/2008-09 303886.00 As per A/R no 08/2010-11 95419.00 TOTAL 399305.00
	<b>GRAND TOTAL</b>		<b>168401214.16</b>	<b>263422299.28</b>	<b>431823513.44</b>	<b>203578633</b>		<b>228244880.44</b>		<b>217801177.44</b>	<b>10443703</b>	

**Details of Closing Balance and Comments**

**DETAILS OF RECEIPT AND EXPENDITURE POSITION OF P.S FUND FOR THE YEAR 2011-12**

PARTICULARS OF RECEIPT	OPENING BALANCE		RECEIPT DURING THE YEAR	TOTAL	EXPENDITURE DURING THE YEAR	CLOSING BALANCE	
	CASH/BANK	P.L A/C				CASH/BANK	P.L A/C
1	2	3	4	5	6	7	8
<b>GRANTS-</b>							
<b>C.D. &amp;P.R. Grant (Schematic)</b>							
Animal Husbandry	0.00	105.12	0.00	105.12	0.00	0.00	105.12
Well Construction Programme	0.00	0.25	0.00	0.25	0.00	0.00	0.25

Health and sanitation	0.00	83.79	0.00	83.79	0.00	-0.00	83.79
Agricultural Tank	0.00	182.37	-0.00	182.37	0.00	0.00	182.37
Social education	0.00	337.85	0.00	337.85	0.00	-0.00	337.85
Irrigation	0.00	83.38	-0.00	83.38	0.00	-0.00	83.38
<b>Total</b>	<b>0.00</b>	<b>792.76</b>	<b>0.00</b>	<b>792.76</b>	<b>- 0.00</b>	<b>- 0.00</b>	<b>792.76</b>
<b>C.D. &amp;P.R. Grant (Non-Schematic)</b>							
Honnarirum / T.A. of C M /VCM/P.S member	1,22,210.00	2,86,041.00	2,86,290.00	6,94,541.00	2,46,587.00	3,82,908.00	65,046.00
ERRP Grants	-	0.12	0.00-	0.12	0.00	0.00	0.12
Untied fund	40,000.00	11,751.00	0.00	51,751.00	0.00	40,000.00	11,751.00
P.S. / G P road/ROADS AND BRIDGS	(-) 3,00,000.00	1,89,723.90	28,13,694.00	27,03,417.90	24,65,340.00	(-) 16,40,667.00	18,78,744.90
SFPP Well	0.00	2,646.00	0.00	2,646.00	0.00	-0.00	2,646.00
Const. of Culvert	0.00	1,377.65	0.00	1,377.65	0.00	-0.00	1,377.65
Repair of P S Staff quarter	0.00	31,989.00	5,24,203.00	5,56,192.00	0.00	5,24,203.00	31,989.00
Repair of Block Office	0.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00

Repair of Restoration of Block Office Building	(-) 44,729.00	0.00	4,02,228.00	3,57,499.00	0.00	3,57,499.00	-
<b>TOTAL</b>	<b>(-)1,82,519.00</b>	<b>5,32,528.67</b>	<b>40,26,415.00</b>	43,76,424.67	<b>27,11,927.00</b>	<b>(-)3,36,057.00</b>	<b>20,00,554.67</b>
<b>Urban and Housing Deptt.</b>							
Cost of Latrin	0.00	6,700.00	0.00	6,700.00	0.00	0.00	6,700.00
<b>TOTAL</b>	0.00	<b>6,700.00</b>	0.00	6,700.00	0.00	0.00	<b>6,700.00</b>
<b>Grants from G.P. Deptt.</b>							
Maintance of G.P. Orchard	0.00	0.00	0.00	0.00		-	-
G.P. Election	0.00	-	8,73,740.00	8,73,740.00	10,61,785.00	(-) 1,88,045.00	-
Honnarirum to sarpanch	-	-	-	-		-	-
Repair of G.P. Ghar	-	-	-	-		-	-
Cont. of G.P. Ghar	-	-	-	-		-	-
Maintance of G.P. well	-	-	-	-		-	-

<b>TOTAL</b>	-	-	<b>8,73,740.00</b>	8,73,740.00	<b>10,61,785.00</b>	(-) <b>1,88,045.00</b>	-
<b>H &amp; T.W DEPTT.</b>							
Repair of Sevashram Building	-	80.72	-	80.72		-	80.72
Repair of Grain Golla	-	2,271.59	-	2,271.59		-	2,271.59
Repair of Well	-	279.64	-	279.64		-	279.64
<b>TOTAL</b>	-	<b>2,631.95</b>	-	2,631.95		-	<b>2,631.95</b>
<b>HALTH AND FAMILY WLFARE DEPTT.</b>							
Const. of 40 seated Hostel Bed	3,42,228.00	-	12,00,000.00	15,42,228.00	6,83,875.00	8,58,353.00	-
<b>TOTAL</b>	<b>3,42,228.00</b>	<b>0.00</b>	<b>12,00,000.00</b>	15,42,228.00	6,83,875.00	8,58,353.00	-
<b>Education Deptt.</b>							-
Arrear pay of Teachers	-	9,928.00	-	9,928.00		-	9,928.00
<b>TOTAL</b>	-	<b>9,928.00</b>	-	9,928.00		-	<b>9,928.00</b>

<b>REVENUE DEPTT. GRANTS</b>							
Flood Restoration Grant	5,91,793.00	7,00,000.00	-	12,91,793.00		4,66,793.00	8,25,000.00
C R F	(-) 28,326.00	(-)13,62,284.00	-	(-) 13,90,610.00		(-) 28,326.00	(-) 13,62,284.00
C R F Contingency	1,000.00	-	-	1,000.00		1,000.00	-
<b>TOTAL</b>	<b>5,64,467.00</b>	<b>(-)6,62,284.00</b>	<b>-</b>	<b>(-) 97,817.00</b>		<b>4,39,467.00</b>	<b>(-) 5,37,284.00</b>
<b>Grants from D.R.D.A.</b>							
E A S / S G R Y	(-)40,91,653.00	0.00		(-) 40,91,653.00	-	(-) 40,91,653.00	-
I A Y / PMGY	352,15,593.00	0.00	3,05,11,500.00	6,57,27,093.00	1,75,25,500.00	4,82,01,593.00	-
Salary of Jr. Accountant	(-)4,93,988.00	0.00	-	(-) 4,93,988.00	1,36,685.00	(-) 6,30,673.00	-
MLALAD	92,77,042.00	11,86,047.00	67,45,000.00	1,72,08,089.00	63,08,328.00	97,13,714.00	11,86,047.00
MDM	1,16,769.00	0.00	-	1,16,769.00		1,16,769.00	-
R C P	(-),21,255.00	9,45,685.00	-	9,24,430.00		(-) 21,255.00	9,45,685.00

MPLAD	7,37,527.00	0.00	23,20,268.00	30,57,795.00	4,92,652.00	25,65,143.00	-
O B B	(-)5,70,574.00	0.00	-	(-) 5,70,574.00		(-) 5,70,574.00	-
10th F C A	(-),69,731.00	0.00	-	(-) 69,731.00		(-) 69,731.00	-
S G R Y	12,87,180.00	6,09,793.00	-	18,96,973.00		12,87,180.00	6,09,793.00
Spl. Problem Fund	(-)2,50,983.00	5,31,052.00	2,00,000.00	4,80,069.00	1,71,094.00	(-) 2,22,077.00	5,31,052.00
W O D C	111,90,667.00	0.00	58,00,000.00	1,69,90,667.00	46,72,647.00	1,23,18,020.00	-
R L T A P	25,10,080.00	92749.00		26,02,829.00	6,71,017.00	18,39,063.00	92,749.00
N F F W P / N R E G S	(-)3,83,327.00	0.00	50,00,000.00	46,16,673.00	58,99,840.00	(-) 12,83,167.00	
V D & L A Center	26,64,431.00	0.00	4,25,000.00	30,89,431.00	10,97,719.00	19,91,712.00	-
Rajib Gandhi Akshaya Urja Divas	15005.00	0.00		15,005.00		15,005.00	-
Traditional Water Bodies	0.00	2,80,051.00	-	2,80,051.00		-	2,80,051.00
Const of Block Office	(-)5,49,590.00	0.00	-	(-) 5,49,590.00		(-) 5,49,590.00	-
Remunarati	(-)1,30,789.	(-)55000.00		(-) 1,85,789.00		(-) 1,30,789.00	(-)

on of Computer operator	00						55,000.00
Imp. Of Hospital Bldg.	2222772.00	0.00		22,22,772.00	52,361.00	21,70,411.00	-
Daily wages of Asst. Computer Programmer	(-)2417.00	0.00		(-) 2,417.00		(-) 2,417.00	-
Const. of AWC Building	1673971.00	0.00	5,00,000.00	21,73,971.00	1,27,077.00	20,46,894.00	
Const. of Hostel	3836462.00	0.00		38,36,462.00		38,36,462.00	
12 th Finance Commission	(-)921538.00	0.00		(-) 9,21,538.00		(-) 9,21,538.00	-
Workshop on SGRY	20000.00	0.00		20,000.00		20,000.00	-
Biju KBK	18623432.00	0.00	1,51,00,000.00	3,37,23,432.00	1,12,51,810.00	2,24,71,622.00	-
Remuneration to GRS	(-)10359.00			(-) 10,359.00		(-) 10,359.00	
BRGF	29136535.00		2,14,22,000.00	5,05,58,535.00	2,53,31,842.00	2,52,26,693.00	
Mobility support to AE				-		-	
DRDA GRANT SBI GRANT	1615000.00			16,15,000.00		16,15,000.00	
Special KBK grant	715000.00			7,15,000.00		7,15,000.00	

PYKKA	7985.00		4,08,000.00	4,15,985.00		4,15,985.00	
SPORT AND INFRASTRUCTURE	122000.00			1,22,000.00		1,22,000.00	
13TF FINANCE/SC/GP.PS ROAD	490526.00		88,62,900.00	93,53,426.00	71,32,553.00	22,20,873.00	
SALARY FOR 30%	222735.00			2,22,735.00		2,22,735.00	
DIST. PANCHAYAT OFFICE BUILDING	295768.00			2,95,768.00		2,95,768.00	
RURAL ROAD	534573.00			5,34,573.00		5,34,573.00	
IAP			1,80,00,000.00	1,80,00,000.00	1220673	1,67,79,327.00	
MOKUDIA			33,75,000.00	33,75,000.00	20000	33,55,000.00	
<b>NREGS CON.</b>			14,18,586.00	14,18,586.00	1572724	(-) 1,54,138.00	
SGSY			3,62,000.00	3,62,000.00	742327	(-) 3,80,327.00	
<b>TOTAL</b>	<b>11,50,34,849.00</b>	<b>,35,90,377.00</b>	<b>12,04,50,254.00</b>	<b>23,90,75,480.00</b>	<b>844,26,849.00</b>	<b>15,10,58,254.00</b>	<b>35,90,377.00</b>
<b>Grants from Education</b>							

<b>Deptt.</b>							
Repair/ restoration of school	0.0 -	-0.0	0.00 -	0.00 -	0.00	0.00	0.00 -
Teachers contingency	0.00 -	0.00 -	0.00 -	0.00 -	0.00	0.00	0.00 -
Sanitary Well	-0.0	0.00	0.00	0.00 -	0.00	0.00	0.00 -
Pay of Teacher	-	-	-	-	-	-	-
Const. of UGME School	-	-	-	-	-	-	-
DPEP	0.00	0.00	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-
<b>TOTAL GRANTS</b>	11,57,59,025.00	,34,80,674.38	12,65,50,409.00	12,65,50,409.00	8,88,84,436.00	3,25,92,272.62	50,73,700.38
<b>NON GRANT-</b>							
<b>OTHER THAN GRANTS-</b>							
K L Grants	11,76,721.00	9,89,459.00		21,66,180.00	4,53,328.00	7,23,393.00	9,89,459.00
Cess Grant	251084.00	258180.64	-	5,09,264.64		2,51,084.00	2,58,180.64
<b>TOTAL</b>	14,27,805.00	12,47,639.64	-	26,75,444.64	4,53,328.00	9,74,477.00	12,47,639.64
<b>DEPOSITS</b>							
G P Deposites	-	12,837.35	-	12,837.35		-	12,837.35
Security Deposite	37,73,560.00	831.84	6,51,217.00	44,25,608.84		44,24,777.00	831.84
<b>TOTAL</b>	37,73,560.00	13,669.19	6,51,217.00	44,38,446.19		44,24,777.00	13,669.19
<b>GOVT. ACCOUNT PASSED THROUGH SAMITI ACCOUNT-</b>							

Royalty	.61,625.00	0.40	14,47,482.00	15,09,107.40	15,09,107.00	(-) 0.00	0.40
Audit Recovery	54,600.00	0.66		54,600.66		54,600.00	0.66
OAP/WP/O DP	1,70,600.00	-		1,70,600.00		1,70,600.00	-
NOAP	49,92,470.00	-		49,92,470.00		49,92,470.00	-
G P election	(-)1,58,150.00	60.00		(-) 1,58,090.00		(-) 1,58,150.00	60.00
Subsidy of G P	-	121.00		121.00		-	121.00
Land Reclamation	-	25.15	-	25.15		-	25.15
Motor vehicle Contingency	(-)1,80,185.00	(-)6,349.35	-	(-) 1,86,534.35		(-) 1,80,185.00	(-) 6,349.35
Test Relief	0.00	0.79	-	0.79		-	0.79
Cost of Battery	0.00	210.00	-	210.00		-	210.00
Bonded labours	0.00	0.10	-	0.10		-	0.10
E R R P Contingency	0.00	0.10	-	0.10		-	0.10

V H F	0.00	591.00	-	591.00	-	591.00
Office Contingency	(-)7220.00	(-)2,391.65	-	(-) 9,611.65	(-) 7,220.00	(-) 2,391.65
Sales tax/VAT	1,88,068.00	-	-	1,88,068.00	1,88,068.00	-
N F B S	4,05,000.00	-	-	4,05,000.00	4,05,000.00	-
Election Photo Identity Card	(-) 2,990.00	-	-	(-) 2,990.00	(-) 2,990.00	-
Electronic Voting Machine Programme	(-) 13,500.00	-	-	(-) 13,500.00	(-) 13,500.00	-
General Election	2,981.00	-	-	2,981.00	2,981.00	-
Physical Handicapped Scholarship	(-) 3,840.00	-	-	(-) 3,840.00	(-) 3,840.00	-
WINCO	(-) 24,091.00	-	-	(-) 24,091.00	(-) 24,091.00	-
Hon. Of S S S	42,164.00	-	-	42,164.00	42,164.00	-
T C of MDM	82,354.00	-	-	82,354.00	82,354.00	-
Pre- Matric Scholarship	1,86,000.00	-	-	1,86,000.00	1,86,000.00	-
RTI			3,300.00	3,300.00	29,784.00	(-) 26,484.00

CESS FROM WORKS	4,83,507.00		6,15,395.00	10,98,902.00	5,28,143.00	5,70,759.00	
DISCREPANCY	(-) 4,11,564.00			(-) 4,11,564.00		(-) 4,11,564.00	
TOTAL	58,67,829.00	(-),7,731.80	20,66,177.00	79,26,274.20	20,67,034.00	58,66,972.00	(-) 7,731.80
<b>MISCELLANEOUS</b>							
T L C	0.00	650.00		650.00		-	650.00
Supply of furniture	11528.25	636.00		12,164.25		11,528.25	636.00
Cost of ECB	4,11,103.75	12,164.25	2,21,112.00	6,44,380.00		6,32,215.75	12,164.25
Works Contingency	,99,969.00	0.31	4,38,498.00	5,38,467.31	4,49,795.00	88,672.00	0.31
Award to Mahila Samiti	0.00	320.00		320.00		-	320.00
Bio-gas	0.00	3,950.00		3,950.00		-	3,950.00
Auction money	0.00	201.00		201.00		-	201.00
recovery from N C	0.00	350.00		350.00		-	350.00

Panigrahi							
Suspence Account	0.00	(-)35,671.32		(-) 35,671.32		-	(-) 35,671.32
Unclassified Amount	0.00	0.23		0.23		-	0.23
Cost of Cement	5,47,343.00	(-)5,11,440.00	3,81,573.00	4,17,476.00		9,28,916.00	(-) 5,11,440.00
Cost of M S Rod	11,05,483.00	-	15,79,671.00	26,85,154.00	27,00,646.00	(-) 15,492.00	-
Cost of Door & Window	1,19,362.00	-	69,972.00	1,89,334.00		1,89,334.00	-
Cost of Chulla	1,45,932.00	-	6,500.00	1,52,432.00		1,52,432.00	-
Cost of Latrin	5,446.00	-	2,640.00	8,086.00		8,086.00	-
Book Transfer To/from govt Cash book	(-)96,72,978.00	-		(-) 96,72,978.00		(-) 96,72,978.00	-
cost of Bitumen	5,28,294.00	-		5,28,294.00		5,28,294.00	-
Cost of G I Sheet	(-)67,000.00	-		(-) 67,000.00		(-) 67,000.00	-
Bank Interest	8,47,472.00	-	1,07,17,533.28	1,15,65,005.28	1,06,855.00	1,14,58,150.28	-
With held amount	1,55,458.00	-	20,000.00	1,75,458.00	50,554.00	1,24,904.00	-

T C of Rice	(-)1,53,125.00	-		(-) 1,53,125.00		(-) 1,53,125.00	-
Cost. Of empty drums	12,282.00	-		12,282.00		12,282.00	-
Cost of Empty gunny bags (rice)	3,98,915.00	-		3,98,915.00		3,98,915.00	-
Roller Charges	12,568.00	-		12,568.00		12,568.00	-
Received from Sarpanches for G P godown	2,75,854.00	-		2,75,854.00		2,75,854.00	-
Cost of Transparency Pillar	3,300.00	-		3,300.00		3,300.00	-
Receipt of Cash component	17,638.00	-		17,638.00		17,638.00	-
Cost of A C sheet	2,250.00	-		2,250.00		2,250.00	-
Transit Insurance	(-)16,200.00	-		(-) 16,200.00		(-) 16,200.00	-
Insurance of I A Y Beneficiaries	88,500.00	-		88,500.00		88,500.00	-
Red Cross	900.00	-		900.00		900.00	-
VAT	163285.00		3,61,135.00	5,24,420.00	4,92,001.00	32,419.00	

Cost of Electrical Goods	37,443.00	-		37,443.00		37,443.00	-
Cost of H P Fittings	52,680.00	-		52,680.00		52,680.00	-
Diversion to/from Cash books	(-)3,12,945.00	-		(-) 3,12,945.00		(-) 3,12,945.00	-
Misc	(-)55,39,610.98	-		(-) 55,39,610.98		(-) 55,39,610.98	-
PR DIVAS	(-)30,619.00			(-) 30,619.00	21,050.00	(-) 51,669.00	
CONSUMER AWARENESS	.00			-		-	
WORK SHOP ON BIO DIESEL	(-)4,290.00			(-) 4,290.00		(-) 4,290.00	
PUBLICITY OF RICE				-		-	
ATMA NIJUKTI MELA	(-)8,000.00			(-) 8,000.00		(-) 8,000.00	
RTI WORK SHOP	3,118.00			3,118.00		3,118.00	
REM. TO ACP				-		-	
IAY TO NREGA				-		-	

YOUTH FESTIVAL				-		-	
CESS	2,46,269.00			2,46,269.00		2,46,269.00	
PHOTO	2,010.00		9,850.00	11,860.00		11,860.00	
DOOR/WIN DOW	26,680.00			26,680.00		26,680.00	
REM. TO BLO			1,97,899.00	1,97,899.00	1,87,899.00	10,000.00	
CP SALARY			97,574.00	97,574.00	74,100.00	23,474.00	
TENDER PAPER	0.00	0.00	12,480.00	12,480.00	0.00	12,480.00	.000
RURAL SPORTS	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00	- 0.00
<b>TOTAL</b>	<b>(-)104,83,684.98</b>	<b>(-)5,28,839.53</b>	<b>1,41,18,437.28</b>	<b>31,05,912.77</b>	<b>40,84,900.00</b>	<b>(-) 4,50,147.70</b>	<b>(-) 5,28,839.53</b>
<b>UNCLASSIFIED</b>	<b>2,11,33,681.26</b>	<b>-</b>	<b>-</b>	<b>2,11,33,681.26</b>		<b>2,11,33,681.26</b>	<b>-</b>
<b>NON-GRANT TOTAL</b>	<b>2,17,19,190.28</b>	<b>,7,24,737.50</b>	<b>1,68,35,831.28</b>	<b>3,92,79,759.06</b>	<b>66,05,262.00</b>	<b>3,19,49,759.56</b>	<b>7,24,737.50</b>
<b>GRANT TOTAL</b>	<b>13,74,78,215.28</b>	<b>,42,05,411.88</b>	<b>14,33,86,240.28</b>	<b>28,50,69,867.44</b>	<b>9,54,89,698.00</b>	<b>18,37,81,731.56</b>	<b>,57,98,437.88</b>
			<b>ABSTRACT</b>				

GRANTS-							
C.D. &P.R. Grant (Schematic )	-	792.76	-	792.76	-	-	792.76
C.D. &P.R. Grant (Non-Schematic)	(-)1,82,519.00	5,32,528.67	40,26,415.00	43,76,424.67	27,11,927.00	(-) 3,36,057.00	20,00,554.67
Urban and Housing Deptt.	-0.0	6,700.00	-0.00	6,700.00	0.00 -	0.00 -	6,700.00
Grants from G.P. Deptt.	0.0 -	0.00 -	8,73,740.00	8,73,740.00	10,61,785.00	(-) 1,88,045.00	0.00 -
H & T.W DEPTT.	-0.00	2,631.95	-0.00	2,631.95	-0.00	0.00 -	2,631.95
HALTH AND FAMILY WLFARE DEPTT.	3,42,228.00	-	12,00,000.00	15,42,228.00	6,83,875.00	8,58,353.00	0.00 -
Education Deptt.	0.00 -	9,928.00	0.00 -	9,928.00	0.00 -	0.00 -	9,928.00
REVENUE DEPTT. GRANTS	5,64,467.00	(-)6,62,284.00	.00	(-)97,817.00	.00	4,39,467.00	(-)5,37,284.00
Grants from D.R.D.A.	11,50,34,849.00	,35,90,377.00	12,04,50,254.00	23,90,75,480.00	8,44,26,849.00	15,10,58,254.00	,35,90,377.00
TOTAL GRANTS	11,57,59,025.00	34,80,674.38	12,65,50,409.00	24,57,90,108.38	8,88,84,436.00	15,18,31,972.00	50,73,700.38
NON GRANT-							

OTHER THAN GRANTS-	14,27,805.00	12,47,639.64	,,00	26,75,444.64	4,53,328.00	9,74,477.00	12,47,639.64
DEPOSITS	37,73,560.00	,13,669.19	6,51,217.00	44,38,446.19	,,00	44,24,777.00	,13,669.19
GOVT. ACCOUNT PASSED THROUGH SAMITI ACCOUNT-	58,67,829.00	(-),7,731.80	20,66,177.00	79,26,274.20	20,67,034.00	58,66,972.00	(-),7,731.80
MISCALLANEOUS	(-)104,83,684.98	(-)5,28,839.53	141,18,437.28	31,05,912.77	40,84,900.00	(-)4,50,147.70	(-)5,28,839.53
UNCLASSIFIED	2,11,33,681.26	,,00	,,00	2,11,33,681.26	,,00	2,11,33,681.26	,,00
<b>NON-GRANT TOTAL</b>	<b>217,19,190.28</b>	<b>7,24,737.50</b>	<b>168,35,831.28</b>	<b>392,79,759.06</b>	<b>66,05,262.00</b>	<b>319,49,759.56</b>	<b>7,24,737.50</b>
<b>GRANT TOTAL</b>	<b>13,74,78,215.28</b>	<b>42,05,411.88</b>	<b>14,33,86,240.28</b>	<b>28,50,69,867.44</b>	<b>9,54,89,698.00</b>	<b>18,37,81,731.56</b>	<b>57,98,437.88</b>

**DETAILS OF CLOSING BALANCE AS ON 31.03.2012 AS FOLLOWS.(AS PER CASH BOOK)**

I	cash	Rs.10,320.00		
II	S.B. A/C	Rs.17,37,27,013.56		
	<b>TOTAL</b>	<b>Rs.17,37,37,333.56</b>		
III	P.L. A/C	Rs.57,98,437.88		

	<b>GRAND TOTAL</b>	<b>Rs.17,95,35,771.44</b>		
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Details of Closing Balance of cash book is as follows-	
	<b>P.S A/C CASH BOOK-</b>

Balance as on 31.03.12 as per cash book

Name of the cash book	In Bank	CASH	P/L ACCOUNT	G.TOTAL
Biju KBK	23474123.00	376.00		
BRGF	25824172.00	449.00		
IAY (N)	43824613.00			
MISC P.S	18015573.40		4432864.88	
ELECTION	550815.00	3015.00		
MLALAD	14170546.00		69073.00	

<b>MPLAD</b>	4351919.00			
<b>MGNREGS</b>	2658350.00			
<b>RLTAP</b>	2049324.00		467749.00	
<b>SC/ST DEVELOPMENT</b>	1000525.00	480.00		
<b>SGSY</b>	964788.00			
<b>TFC</b>	274479.16			
<b>CFC</b>	2241530.00		507006.00	
<b>IAP</b>	15224507.00			

<b>MOKUDIA</b>	3355000.00			
<b>WODC</b>	15460573.00			
CC ROAD/sgry	5360.00			
PMGSY	210346.00			
CRF	70470.00			
HON. CASH BOOK		6000.00	321745.00	
<b>GRAND TOTAL</b>	<b>173727013.56</b>	<b>10320.00</b>	<b>5798437.88</b>	<b>179535771.44</b>

<b>PARA NO.</b>	<b>4-A-1</b>	<b>RECONCILIATION OF CLOSING BALANCE BETWEEN P L A/C CASH BOOK AND TREASURY PASS BOOK</b>
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Sl. No.	Particulars	As on 31.03.2012
1	Balance as per Try. Pass book	Rs. 57,98,437.88
2	Balance as per P.L A/C cash book	Rs. 57,98,437.88
	Difference	<b>NIL</b>

<b>PARA NO.-4-A-II</b>	<b>RETENTION OF CASH IN HAND</b>
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As per the Govt. Instruction communicated vide letter no.-6312/P.R. dt. 29.04.91 and memo no. 27397/P.R. dt.25.06.92, retention of heavy cash in hand is not permissible. But it would be seen in para-3-A-I of this report that there was heavy cash in hand. As such, the Govt. instructions were deviated. It is there fore suggested that the amount more than Rs.20000.00 as suggested in Para-37.(1) of the ORISSA PANCHAYAT SAMITI ACCOUNTING PROCEDURE RULE-2000, be deposited in the respective heads of account and compliance reported to audit . Cash should not be drawn from account unless that is immediate requirement for payment.  
Cheque should be issued for payments exceeding Rs.500/-.

<b>PARA NO.</b>	<b>4-III</b>	<b>DIVERSION OF FUND</b>
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It would be observed in Statement- B of the report that the closing balance of cash & P.L. A/C in respect of the following funds reflects minus (-) fig. indicating the expenditures in each case by way of diversion funds. Diversion of fund is highly irregular as per G.O. No.1703/C.D.dt.5.5.96.  
The amount involved in each case may be recouped from fresh grants /receipts in this regard. Till the recoupment of funds the total amount of Rs.1806569.00 .00 which was diverted during the year 2011-12 is held under objection.

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Head wise diversion of fund.-				
SL. NO	NAME OF THE HEAD			
1	2	3		
1	G.p election	(1,88,045.00)		
2	NREGS	(8,99,840.00)		
3	Salary of Jr. Accountant	(1,36,685.00)		
4	NREGS CONTIGENCY	(1,54,138.00)		
5	SGSY	(3,80,327.00)		
6	RTI	(26,484.00)		
7	PR DIVAS	(21,050.00)		
	<b>Total</b>	<b>(18,06,569.00)</b>		

**Para-4-IV**

**DETAILS OF RECEIPT AND EXPENDITURE (GOVT. ACCOUNT )  
FOR THE PERIOD 1.4.2011 TO 31.3.12**

Statement showing the details of Financial Statement of Govt. Account in report of Dunguripali P.S. for the Year 2011-12

SL.NO:	Head of Account	Opening Balance as on 01-04-11	Receipts during the year 2011-12	Total	Expenditure in the year 2011-12	Closing Balance as on 31.03.12
1	2	3	4	5	6	7
	1 Pay of the Staff	24643	4114337	4138980	4114337	24643
	2 G.P.F. of the Staff	472300	1246625	1718925	1246625	472300
	3 G.I.S. of the staff	2700		2700		2700
	4 G.I.S. of the staff (NEW)		134575			0
	5 T.A. of the Staff	19400	33688	53088		53088
	6 FTA staff	-3330		-3330		-3330
	7 F.A. of the Staff		95000	95000		95000
	8 RCM of the Staff	-2600	3000	400	3000	-2600
	9 Suspension Allowence			0		0
	10			0		0
	11 Pay of P.S. Teachers	1859750	31130719	32990469	30979188	2011281
	12 G.P.F. of P.S. Teachers	1629292	9139389	10768681	9139389	1629292
	13 Prov Pencion of Teachers	118941	6904459	7023400	6904459	118941
	14 Gratuity of Retd teacher	1695284	1729635	3424919	1729635	1695284
	15 Hon to Gana Sikshyak	92211	1709500	1801711	1363610	438101
	16 Hon to SSS	2313287	6535000	8848287	5386966	3461321
	17 Salary of G.P Teachers	497302		497302		497302
	18 G.I.S. of Teachers	-2500	5400	2900	5400	-2500
	19 G.I.S. of Z.P Teachers	-52500		-52500		-52500
	20 P.T of Z.P Teachers	-15750		-15750		-15750
	21 SAHAYOG		289650	289650		289650
	22 ART & CRFT		30000	30000	30000	0
	23 STORY TELLING		30000	30000	30000	0
	24 SAMARTHYA		249912	249912	181446	68466
	25 SAMARTHYA SIVIRA		20000	20000	20000	0
	26 EPF of S.S	-442189		-442189		-442189
	27 OAP/ODP/NOAP	6693529	28232300	34925829	25153700	9772129

28	NFBS	-85000	770000	685000	860000	-175000
29	M.D.M.	1573306	27552613	29125919	20881731	8244188
30	S.D. OF M.D.M.	395193		395193	5250	389943
31	EGB(MDM)	-25770		-25770		-25770
32	MDM cash book	-1490451		-1490451		-1490451
33	Atma Nijukti Mela	5000		5000		5000
34	Eligible Scholarship	2600		2600		2600
35	PMS of ST/SC students	549630		549630		549630
36	Office Contingency	14305	23800	38105		38105
37	Electricity contingency	-22103	53957	31854	52695	-20841
38	Motor vechide contingency	44805		44805	1104	43701
39	telephone Contingency	7970	2000	9970		9970
40	water charges	350	500	850	400	450
41	EGB(MDM)	-10181		-10181		-10181
42	Banishree Scholarship	123400		123400		123400
43	Audit recovery	163774		163774		163774
44	RWSS	-1021374		-1021374		-1021374
45	P.O.L	-6831		-6831		-6831
46	Management monitoring and valuation	8000		8000		8000
47	Repair of Vehicle	-1970		-1970		-1970
48	Motor vehicle Charges	11360		11360		11360
49	Cost of Door window	-221818		-221818		-221818
50	Cost of MS Rod	-550720		-550720		-550720
51	Cost of Cement	128520		128520		128520
52	Const of Kitchen Cum Store	1224496		1224496	175309	1049187
53	S.D.Work	68756		68756		68756
54	E.C.B	8085		8085		8085
55	Royalty	49239	1984	51223	1984	49239
56	VAT	12867		12867		12867
57	Cess	19796		19796		19796
58	Celebration of Cluster preparation	500		500		500
59	Recovery OAP Cash Book	40640		40640		40640
60	Deversion in PS cash book	10597178	3600	10600778	3600	10597178

61	Deversion with PL cash book	210000		210000		210000
62	Deversion with SGSY cash book	-19000		-19000		-19000
63	Deversion with Election cash book	-5000		-5000		-5000
64	Deversion with Miss cash book	7380		7380		7380
65	Un classified	10885		10885		10885
	<b>TOTAL</b>	<b>26717587</b>	<b>120036059</b>	<b>146753646</b>	<b>108088935</b>	<b>38664711</b>

Details Of closing balance of Govt. A/c as on 31.03.2012 as per cash book

Details of cash book	CASH	BANK	TREASURY	TOTAL
Staff salary cash book	16143.00	2528975.00	134575.00	2679693.00
Teacher salry cash book	9164.00	5333608.00	1095330.00	6438102.00
Social security cash book	29200.00	19241342.00		19270542.00
Pms cash book	2000.00	765195.00		767195.00
mdm cash book	0.00	9109874.00	0.00	9109874.00
<b>TOTAL</b>	<b>56507.00</b>	<b>36978994.00</b>	<b>1229905.00</b>	<b>38265406.00</b>

Details of CLOSING BALANCE			
Socila security cash book			
cash		29200.00	
SBI DUNGURIPALI 31018030672		19002302.00	
SBI DUNGURIPALI 10803885102		239040.00	
Total		19270542.00	
Staff salary cash book			
cash		16143.00	
SBI DUNGURIPALI 10803885102		2528975.00	
CIVIL DEPOSITE GIS A/C 8443		134575.00	
Total		2679693.00	
Teacher salary cash book			
cash		9164.00	
SBI DUNGURIPALI 30953644358		5170935.00	
CIVIL DEPOSITE GIS A/C 8443		1095330.00	
SBI DUNGURIPALI 11404544816		11142.00	
SBI DUNGURIPALI 10803885102		151531.00	

Total	6438102.00
MDM cash book	
cash	0.00
UGB DUNGURIPALI 12003076105	9109874.00
Total	9109874.00
PMS cash book	
cash	0.00
SBI DUNGURIPALI 10803885102	767195.00
Total	767195.00
<b>Grand Total</b>	<b>38265406.00</b>

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

Dungripali Panchayat Samiti - 2011-2012

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	U.G.B DUNGURIPALI	12003078158	31-03-2012	22690635.74	31-03-2012	23317965.00	-627329.26	Biju KBK
2	S.B.I GAJABANDHA	11848203948	31-03-2012	2894732.35	31-03-2012	156158.00	2738574.35	Biju KBK
3	SBI,Dunguripali	30319241546	31-03-2012	6803539.00	31-03-2012	6093723.00	709816	BRGF CASH BOOK
4	UNION BANK , SONPUR	611502010002639	31-03-2012	19834657.00	31-03-2012	19730449.00	104208	BRGF CASH BOOK
5	U.G.B DUNGURIPALI	12003077697	31-03-2012	43325518.70	31-03-2012	17337595.00	25987923.7	IAY CASH BOOK
6	S.B.I GAJABANDHA	11848202344	31-03-2012	1337021.07	31-03-2012	173862.00	1163159.07	IAY(N)
7	U.G.B SUKHA	84001440912	31-03-2012	2060006.00	31-03-2012	2060006.00	0	IAY CASH BOOK
8	S.B.I GAJABANDHA	31679767919	31-03-2012	2019836.00	31-03-2012	2000000.00	19836	IAY CASH BOOK
9	SBI,Dunguripali	10803885022	31-03-2012	16670633.71	31-03-2012	18015573.40	-1344939.69	MISC. P.S CASH BOOK
10	SBI,Dunguripali	11404544816	31-03-2012	35339882.99	31-03-2012	22838150.00	12501732.99	MISC P.S CASH BOOK
11	SBI,Dunguripali	10803885022	31-03-2012	0.00	31-03-2012	550815.00	-550815	The Election cash book bank pass book dealt in misc. p.s cash book
12	SBI,Dunguripali	10803885077	31-03-2012	11928046.63	31-03-2012	14170546.00	-2242499.37	MLALAD
13	U.G.B DUNGURIPALI	12003076127	31-03-2012	4873324.34	31-03-2012	4351919.00	521405.34	MPLAD
14	U.G.B DUNGURIPALI	12003077096	31-03-2012	2634478.76	31-03-2012	2658350.00	-23871.24	MGNREGA CASH BOOK
15	SBI,Dunguripali	10803885099	31-03-2012	727749.46	31-03-2012	2974157.00	-2246407.54	RLTAP
16	DCCB, DUNGURIPALI	3503	31-03-2012	22483.00	31-03-2012	-1024833.00	1047316	RLTAP
17	BANK OF BARODA, DUNGURIPALI	40710100000100	31-03-2012	1012000.00	31-03-2012	1000525.00	11475	SC/ST DEVELOPMENT
18	DCCB, DUNGURIPALI	10009	31-03-2012	964788.00	31-03-2012	964788.00	0	SGSY CASH BOOK
19	SBI,Dunguripali	30972682336	31-03-2012	2583994.00	31-03-2012	241802.00	2342192	TFC CASH BOOK
20	U.G.B DUNGURIPALI	12003077620	31-03-2012	12322.16	31-03-2012	-40311.84	52634	TFC CASH BOOK
21	SBI,Dunguripali	30972682336	31-03-2012	0.00	31-03-2012	2314519.00	-2314519	13 TH F.C A CASH BOOK.(THE BANK ACCOUNT DEALT IN TFC PASS BOOK)
22	SBI,Dunguripali	31900931470	31-03-2012	15705474.00	31-03-2012	15224507.00	480967	IAP CASH BOOK
23	U.G.B DUNGURIPALI	84003994038	31-03-2012	2790000.00	31-03-2012	2770000.00	20000	MOKUDIA
24	SBI,Dunguripali	10803885088	31-03-2012	15549428.99	31-03-2012	15460573.00	88855.99	WODC CASH BOOK
25	U.G.B DUNGURIPALI	12003076682	31-03-2012	72781.59	31-03-2012	5360.00	67421.59	CC ROAD CASH BOOK
26	U.G.B DUNGURIPALI	12003078432	31-03-2012	91066.11	31-03-2012	170470.00	-79403.89	FDR/CRF CASH BOOK
27	SBI DUNGURIPALI	30953644358	31-03-2012	5466731.00	31-03-2012	3754910.00	1711821	TEACHER SALARY CASH BOOK
28	SBI DUNGURIPALI	31018030672	31-03-2012	19332302.00	31-03-2012	19002302.00	330000	SOCIAL SECURITY
29	SBI DUNGURIPALI	11404544816	31-03-2012	0.00	31-03-2012	11142.00	-11142	CENTRAL ACCOUNT/total amount of pass book has been reflected in Misc.P.S Cash Book.
30	SBI DUNGURIPALI	10803885102	31-03-2012	7708478.18	31-03-2012	3686741.00	4021737.18	Social security cash book 239040 Staff salary cash book 2528975 Teacher salary cash book 151531 PMS cash

								book 767195 3686741
31	UGB DUNGURIPALI	12003076105	31-03-2012	13589668.37	31-03-2012	9109874.00	4479794.37	MDM
	<b>GRAND TOTAL</b>			<b>258041579.15</b>		<b>209081636.56</b>	<b>48959942.59</b>	

**Reconciliation**

**PARA 5.1. RECONCILIATION.**

In spite of audit objection memo issued the local authority failed to produced the reconciliation of difference between the pass book figure and cash book figure. and stated that steps will be taken for reconciliation and same will be produced in next audit .Hence the difference of pass book and cash book figure RS. 4,89,59,942.59 is arise. Till reconciliation of the same by the local authority the total difference amount of Rs.4,89,59,942.59 is held under objection. The Local Authority may be advised to produce the up-dated Pass Book in next Audit. Reconciliation of Cash Books with Pass Books comes within the prescribed duty of the Accountant and Accounts Officer of the Panchayat Samiti in accordance with prescribed Rules under OPSAP Rules 2002. But no Cash Books were reconciled with the Bank Accounts at the Panchayat Samiti Level during the year 2011 - 12. The local authority failed to produced the Bank reconciliation statement to audit on demand. Moreover multiple accounts were opened under a single head of account for a specific scheme.. As per OPSAP Rules 2002 a single A/c should be opened for a specific scheme. Therefore under this context it is not possible to reconcile Bank A/c s with Cash Books. The local authority is advised to adhere to OPSAP Rules and abide by the prescribed financial norms. The local authority is required to produce the bank reconciliation statements to next audit and compliance reported

However the present audit was reconciled an amount of RS. .1340252.33

The details are given below.

SBI,Dunguripali	10803885088	WODC		
CB AS PER CASH BOOK AS ON 31.03.2012			15460573.00	
CB AS PER PASS BOOK as on 31.03.2012			15549428.99	
DIFFERENCE			88855.99	
<b>DEDUCT</b>				
CHEQUE ISSUED DURING2011-12 BUT ENCASHED AFTER 31.03.2012				
CH.NO201166/31.03.2012			154,340.00	
CH.NO201165/31.03.2012			2,907.00	
CH.NO201164/31.03.2012			3,027.00	
CH.NO201167/31.03.2012			136,178.00	
ADD OB DISCREPANCY			296,452.00	
OB AS PER PASS BOOK 1.04.2011			13,508,998.99	
OB AS PER CASH BOOK 1.04.2011			13,302,367.00	
DISCREPANCY			206,631.99	
<b>DEDUCT INTEREST</b>			414,228.00	
<b>HENCE RECONCILED</b>			<b>88,855.99</b>	

2.SBI,Dunguripali	31900931470	IAP		
CB AS PER CASH BOOK AS ON 31.03.2012			15,224,507.00	
CB AS PER PASS BOOK as on 31.03.2012			15705474.00	
DIFFERENCE			480,967.00	
<b>DEDUCT</b>				
CHEQUE ISSUED DURING2011-12 BUT ENCASHED AFTER 31.03.2012				
CH.NO 002485/31.03.2012			183,579.00	
CH.NO 002486/31.03.2012			296,428.00	
CH.NO 002484/31.03.2012			960.00	

			480,967.00	
U.G.B DUNGURIPALI	12003076127	MPLAD		
CB AS PER CASH BOOK AS ON 31.03.2012			4,351,919.00	
CB AS PER PASS BOOK as on 31.03.2012			4,873,324.34	
<b>DIFFERENCE</b>			<b>521,405.34</b>	
<b>DEDUCT</b>				
OB AS PER PASS BOOK 1.04.2011			2,889,023.34	
OB AS PER CASH BOOK 1.04.2011			2367618.00	
DISCREPANCY			521,405.34	
U.G.B DUNGURIPALI	84003994038	MOKUDIA		
CB AS PER CASH BOOK AS ON 31.03.2012			3355000	
CB AS PER PASS BOOK as on 31.03.2012			2790000	
<b>DIFFERENCE</b>			<b>-565000</b>	
<b>DEDUCT</b>				
CHEQUE ISSUED DURING 2011-12 BUT ENCASHED AFTER 31.03.2012				
CH.NO 173001/30.03.2012			20000	
<b>ADD</b>				
CHNO. 538976288/28.03.2012 WAS DEPOSITED BUT NOT CR.TO PASS BOOK till 31.03.2012			(585,000.00)	
<b>HENCE RECONCILED</b>			<b>(565,000.00)</b>	
DCCB, DUNGURIPALI	10009	SGSY		
CB AS PER CASH BOOK AS ON 31.03.2012			<b>964,788.00</b>	
CB AS PER PASS BOOK as on 31.03.2012			964788.00	
<b>DIFFERENCE</b>			<b>-</b>	
SBI,Dunguripali	30319241546	BRGF		
UNION BANK , SONPUR	611502010002639	BRGF		
CB AS PER CASH BOOK AS ON 31.03.2012			25,824,172.00	
CB AS PER PASS BOOK as on 31.03.2012			26,638,196.00	
<b>DIFFERENCE</b>			<b>814,024.00</b>	
<b>DEDUCT</b>				
OB AS PER PASS BOOK 1.04.2011	30319241546		29806679	
OB AS PER CASH BOOK 1.04.2011			28440086	
<b>DIFFERENCE</b>			<b>1366593</b>	
CH. NO.585787/31.03.2011			-187286	
CH NO.585788/31.03.2011			-182752	



**PARA: 6 STOCK POSITION**

Dungripali Panchayat Samiti - 2011-2012

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Cement	0	0	0	0		NO CEMENT WAS PURCHASED DURING 2011-12
2	8 mm(QTLS)/MS ROD	0	139.54	123.74	15.8	15.8	S.R PAGE 151
3	10 mm (QTLS)	.37	115.97	113.49	2.85	2.85	S.R.P 97
4	12 mm(QTLS)	1.22	87	79.52	8.7	8.7	S.R P 56
5	16 mm (QTLS)	2	157	87	72	72	S.R. PAGE 20
6	20 mm(QTLS)	24.5		6.41	18.09	18.09	S. R. PAGE 4
7	25mm(QTLS)	0	45	45	0	0	S.R PAGE 1
8	DOORS	16	0	11	5	5	S.R PAGE 82
9	WINDOW	10	0	10	0	0	S.R PAGE 91
10	ROLLING SHUTTER	29	0	0	29	29	S.R PAGE 36
11	SCREW GAUGE	5	0	0	5	5	S.R.P 72
12	WINCO CEMENT	33	0	0	33	33	S.R.P 75
13	A.C SHEET(2.5 MTRS)	2	0	0	2	2	S.R P 19
14	A.C SHEET (2MTRS)	5	0	0	5	5	S.R PAGE 37
15	RIDGES	31	0	0	31	31	S.R P 55
16	Hume pipe	2	0	0	2	2	S.R P 2
17	chullah	164	0	2	162	162	S.R.P 18
18	BANKIPALI G.P(QTLS/KGS)	195.71			195.71	195.71	S.R.P 119
19	CHERUPALI G.P(QTLS)	7.99	0	0	7.99	7.99	S.R P 121
20	G.P.SR(QTLS/KGS)	1.74	0	0	1.74	1.74	S.R PAGE 7
21	SGRY RICE(QTLS/KGS)	159.89	0		159.89	159.89	S.R PAGE 37
22	SGRY EAS(QTLS)	15.415			15.415	15.415	"not produced"
23	NFFWP(QTLS/KGS)	0.14	0	0	0.14	0.14	S.R PAGE 20
24	MDM(Rice)	Qtl.342.00	Qtl.1843.5	Qtl.2185.50	0	0	SR PAGE-31

**Details of Closing Balance & Comments**

Details of Closing Balance & Comments

The abstract stock position of building materials as per the previous A.R. and as worked out from the records and registers made available to audit is furnished below.

particulars	Opening stock as on 1.4.2011	Stock received during the year	Total	Stock issued during the year	Closing stock as on 31.3.12 as per audit	Closing stock as on 31.3.12 as per S.R	Diff.	S.R. Page
Cement	0		0		0	0		24
<b>M.S. Rod</b>			0		0	0		

8 mm(QTLS)	0	139.5	139.54	123.74	15.8	15.8		151
10 mm (QTLS)	0.37	116	116.34	113.49	2.85	2.85		97
12 mm(QTLS)	1.22	87	88.22	79.52	8.7	8.7		56
16 mm (QTLS)	2	157	159	87	72	72		20
20 mm(QTLS)	24.5		24.5	6.41	18.09	18.09		4
25mm(QTLS)	0	45	45	45	0	0		1
Hume pipe	2		2		2	2		2
chullah	164		164	2	162	162		18
. Doors	16		16	11	5	5	NIL	82
WINDOW	10		10	10	0	0	NIL	91
Rolling shutter	29		29		29	29	NIL	36
screw gauge	5		5		5	5	NIL	72
wincocement	33		33		33	33		
A.C SHEET(2.5 MTRS)	2		2		2	2		19
A.C SHEET(2. MTRS)	5		5		5	5	NIL	37
RIDGES	31		31		31	31	NIL	55
RICE(BLOCK RICE AT G.P)								
BANKIPALIG.P(QTLS/KGS)	195.71		195.71		195.71	195.71		119
CHERUPALIG.P(QTLS)	7.99		7.99		7.99	7.99		121
G.P.SR(QTLS/KGS)	1.74		1.74		1.74	1.74		7
SGRYRICE(QTLS/KGS)	159.89		159.89		159.89	159.89		37
SGRYEAS(QTLS)	15.415		15.415		15.415	15.415		<b>not produced</b>
NFFWP(QTLS/KGS)	0.14		0.14		0.14	0.14		20

**6.2:- Non-adjustment of building materials issued during 2011-12:-**

(NOT SURCHARGEABLE)

It would be seen from the following table that different materials like cement, m.s. rod etc. were supplied departmentally to different projects out of which cost of some materials could not be adjusted in works bill due to non finalisation of works as detailed below. Steps need be taken to utilise the stock at the earliest and produced to next audit. Till then cost of materials amounting to Rs.359984.00 is held under objection.

STATEMENT SHOWING THE DETAILS OF M.S ROD ISSUED DURING 2011-12 BUT COST NOT REALISED TILL 31.03.2012 ( Not surchargeable)							
Date	C R No./Year	Name of the work	Name of the Executant	Quantity	RATE	AMOUNT	SCHEME
<b>16mm</b>							
14.12.2011	328/11-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	10.00			IAP
14.12.2011	329/2011-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	10.00			IAP
27.12.2011	324/2011-12	AWCAT GAJAMAL	Sudhir Kumar Panda,GPTA	2.00			IAP
27.03.2012	320/2011-12	AWCAT ANDHARIBANJI	PRAFULLA SINGH,GPTA	8.00			IAP
			TOTAL	30.00	5488.00	164640.00	
<b>12mm</b>							
14.12.2011	328/11-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	2.00			IAP
14.12.2011	329/2011-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	2.00			IAP
27.12.2011	324/2011-12	AWCAT GAJAMAL	Sudhir Kumar Panda,GPTA	2.00			IAP
27.03.2012	320/2011-12	AWCAT ANDHARIBANJI	PRAFULLA SINGH,GPTA	1.00			IAP

			<b>TOTAL</b>	7.00	4938.00	34566.00	
<b>10mm</b>							
14.12.2011	328/11-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	4.00			IAP
14.12.2011	329/2011-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	4.00			IAP
27.12.2011	324/2011-12	AWCAT GAJAMAL	Sudhir Kumar Panda,GPTA	4.00			IAP
27.03.2012	320/2011-12	AWCAT ANDHARIBANJI	PRAFULLA SINGH,GPTA	8.00			IAP
			<b>TOTAL</b>	20.00	4938.00	98760.00	
<b>8mm</b>							
14.12.2011	328/11-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	1.00			IAP
14.12.2011	329/2011-12	AWCAT KARLAJURI	Sudhir Kumar Panda,GPTA	1.00			IAP
27.12.2011	324/2011-12	AWCAT GAJAMAL	Sudhir Kumar Panda,GPTA	4.00			IAP
27.03.2012	320/2011-12	AWCAT ANDHARIBANJI	PRAFULLA SINGH,GPTA	5.00			IAP
			<b>TOTAL</b>	11.00	5638.00	62018.00	
			<b>GRAND TOTAL</b>			<b>359984</b>	

**Para 6.3 Non-adjustment of building materials :- issued during the year 2010-11 But not adjusted till 31.03.2012(SURCHARGEABLE)**

It would be seen from the records and registers relating to issue and adjustment of different building materials being issued as advance in different projects which out to be adjusted within one year of their issue. Advance outstanding for more than one year without any valid reason is a loss to the Govtvide G.O. No. 2221/F,dt.07.03.02 and hence is surchargeable.The details are given below.

STATEMENT SHOWING THE DETAILS OF CEMENT ISSUED DURING 2010-11 BUT COST NOT REALISED TILL 31.03.2012 (surchargeable)							
Date	C R No./Year	Name of the work	Name of the Executant	Quantity	Rate	Amount	SANCTIONING AUTHORITY
<b>20MM</b>							
7.07.2010	5/2006-07	Jubilihall at Rampur	Debabrata Mohanty,Ex-JE	19	4180		TAPIRAM MAJHI,BDO
16.09.2010	4/2005-06	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	9.5	4180		SRI GOPAL BEHERA, I/C ABDO
				28.5	4180	119130.00	
<b>16mm Rod</b>							
23.04.2010	3/2008-09	SC/ST PHSAT SAHALA	KULAMANI BHOI, JE	3.40	4180		TAPIRAM MAJHI, BDO
14.05.2010	4/2005-06	SRIRAM COLLEGE L AT RAMPUR	Debabrata Mohanty,Ex-JE	7.55	4180		TAPIRAM MAJHI, BDO
24.07.2010	677/2008-09	SRIRAM COLLEGE L AT RAMPUR	Debabrata Mohanty,Ex-JE	11.39	4180		TAPIRAM MAJHI, BDO
30.09.2010	314/2009-10	H.S GAYALA	Debabrata Mohanty,Ex-JE	0.40	4180		SRI GOPAL BEHERA, I/C ABDO
			TOTAL	22.74	4180	95053.2	
<b>12mm Rod</b>							
9.4.2010	476 2007-08	c.c at kuita	Suder Bhoi	1.50	4180		TAPIRAM MAJHI, BDO
23.04.2010	3 08-09	SCSTGIRLS HOSTEL	KULAMANI BHOI, JE	4.00	4180		TAPIRAM MAJHI, BDO
10.05.2010	5878-09	ANMAT TAMAMARA	KULAMANI BHOI, JE	3.50	4180		TAPIRAM MAJHI, BDO
12.05.2010	4427-08	C.C AT TANGERLEY	Rajendra Mandal,GPTA	1.30	4180		TAPIRAM MAJHI, BDO
14.05.2010	4/2005-06	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	11.05	4180		TAPIRAM MAJHI, BDO

7.07.2010	56-07	Jubilihall at Rampur	Debabrata Mohanty,Ex-JE	9.20	4180		TAPIRAM MAJHI, BDO
			<b>TOTAL</b>	30.55	4180.00	127699.00	
<b>10mm Rod</b>							
10.05.2010	23/2007-08	C.C BUILDING AT BARIHAPADAD. ROAD	JITENDRA BARAHA	1.00	4180		TAPIRAM MAJHI, BDO
10.05.2010	587/08-09	ANMAT TAMAMURA	KULAMANI BHOI, JE	0.50	4180		TAPIRAM MAJHI, BDO
31.07.2010	302/2009-10	LAC BEHERAMAL	Debabrata Mohanty,Ex-JE	1.30	4180		TAPIRAM MAJHI, BDO
31.07.2010	37/2009-10	C.C BUILDING AT RAYARAMPADA D.PALI	Braja Bandhu Behera,Ex-WEO	1.50	4180		TAPIRAM MAJHI, BDO
<b>8MM ROD</b>							
			<b>TOTAL</b>	<b>4.30</b>	<b>4180.00</b>	<b>17974.00</b>	
9.04.2010	476/07-08	C.C ROAD AT KULTHIPALI	Suder Bhoi	0.50	4180		TAPIRAM MAJHI, BDO
23.04.210	3/2008-09	SC/ST BUILDING AT SAHALA	KULAMANI BHOI, JE	10.00	4180		TAPIRAM MAJHI, BDO
10.05.2010	23/2007-08	C.C BUILDING AT BARIHAPADAD. ROAD	JITENDRA BARAHA	0.50	4180		TAPIRAM MAJHI, BDO
10.05.2010	587/2008-09	ANMAT TAMAMURA	KULAMANIBHOI, JE	1.50	4180		TAPIRAM MAJHI, BDO
12.05.2010	670/2008-09	JUANINALAAT JEMAPALI	KULAMANI BHOI, JE	6.00	4180		TAPIRAM MAJHI, BDO
14.05.2010	4/2005-06	CONST. OF SRIRAMCOLLEGE AT MAYABARHA	Debabrata Mohanty,Ex-JE	1.10	4180		TAPIRAM MAJHI, BDO
4.06.2010	348/2009-10	5 NOS. TOILET AT D.PALI	Debabrata Mohanty,Ex-JE	1.00	4180		TAPIRAM MAJHI, BDO
7.07.2010	5/2006-07	JUANINALAAT RAMPUR	Debabrata Mohanty,Ex-JE	2.20	4180		TAPIRAM MAJHI, BDO
24.07.2010	677/2008-09	CONST. OF SISHUMANDIRAT D.PALI	Debabrata Mohanty,Ex-JE	8.50	4180		TAPIRAM MAJHI, BDO
24.07.2010	302/2009-10	LAC BEHERAMAL	Debabrata Mohanty,Ex-JE	1.83	4180		TAPIRAM MAJHI, BDO
24.07.2010	37/2003-04	C.C BUILDING AT	Braja Bandhu Behera,Ex-WEO	1.00	4180		TAPIRAM MAJHI, BDO

		RAYARAMPADA D.PALI					
16.09.2010	16.09.2010	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	1.00	4180		SRI GOPALBEHERA, I/C ABDO
30.09.2010	314/2009-10	H.S BUILDING AT GAJABANDH	Debabrata Mohanty,Ex-JE	5.00	4180		SRI GOPAL BEHERA, I/C ABDO
4.11.2010	311/2009-10	GP OFFICE AT CHERUPALI	KULAMANI BHOI, JE	1.00	4180		SRI GOPAL BEHERA, I/C ABDO
			<b>TOTAL</b>	<b>41.13</b>	<b>4180.00</b>	<b>171923.40</b>	
			<b>ALL TOTAL M.S ROD</b>			<b>531779.60</b>	

<b>Cement</b>							
Date	C R No./Year	Name of the work	Name of the Executant	Quantity	SANCTIONING AUTHORITY		
5.04.2010	148/2008-09	C.C ROAD BHAGIKIRA TO KANDOGARH	Rajendra Mandal,GPTA	200	TAPIRAM MAJHI, BDO		
5.04.2010	671/08-09	CHECKDAM AT JAMPALI	KULAMANI BHOI, JE	100	TAPIRAM MAJHI, BDO		
5.04.2010	571/2008-09	BOYS H.S AT DIGSIRA	KULAMANI BHOI, JE	60	TAPIRAM MAJHI, BDO		
9.04.2010	476/07-08	C. C AT KULTHIPALI	SUDER BHOI	50	TAPIRAM MAJHI, BDO		
13.04.2010	86/2008-09	MDM KITCHEN AT SULEI	Bhojraja Meher, Ex-J.E	30	TAPIRAM MAJHI, BDO		
13.04.2010	45/2008-09	MDM KITCHEN AT SULEI	Bhojraja Meher, Ex-J.EME HAR,J E	30	TAPIRAM MAJHI, BDO		
17.04.2010	529/2008-09	C.C ROAD AT SALEPALI	Bhojraja Meher, Ex-J.E	200	TAPIRAM MAJHI, BDO		
19.04.2010	148/2008-09	C.C ROAD BHAGIRATHA TO KANDAGAD	Rajendra Mandal,GPTA	200	TAPIRAM MAJHI, BDO		
19.04.2010	670/2008-09	CHECKDAM AT JAMPALI	KULAMANI BHOI, JE	340	TAPIRAM MAJHI, BDO		

23.04.2010	3/2008-09	SPL. PLAN KBK	KULAMANI BHOI, JE	100	TAPIRAM MAJHI, BDO
23.04.2010	4/2008-09	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	50	TAPIRAM MAJHI, BDO
28.04.2010	148/2008-09	C.C ROAD BHAGIKIRA TO KANDOGARH	Rajendra Mandal,GPTA	300	TAPIRAM MAJHI, BDO
10.05.2010	23/2007-08	C.C BUILDING BARIHAPADADU NGURIPALI	JITENDRA BARAHA	30	TAPIRAM MAJHI, BDO
12.05.2010	587/08-09	ANMAT TAMAMURA	KULAMANI BHOI, JE	100	TAPIRAM MAJHI, BDO
14.05.2010	654/2008-09	CONST. OF P.S BUILDING	SUDHIR KUMAR PANDA, GPTA	100	TAPIRAM MAJHI, BDO
14.05.2010	4/2008-09	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	100	TAPIRAM MAJHI, BDO
14.05.2010	244/2009-10	C.C ROAD AT PANDARAPALI	Bhojraja Meher, Ex-J.E	200	TAPIRAM MAJHI, BDO
31.05.2010	348/2009-10	5 NOS. TOILET AT D.PALI, COLONY	Debabrata Mohanty,Ex-JE	50	TAPIRAM MAJHI, BDO
31.05.2010	670/2008-09	CHECKDAM AT JAMPALI	KULAMANI BHOI, JE	360	TAPIRAM MAJHI, BDO
31.05.2010	474/07-08	MAJHIMUNDA BRIDGE	SUDHIR KUMAR PANDA, GPTA	200	TAPIRAM MAJHI, BDO
26.06.2010	246/2009-10	C.C ROAD AT KENDUTIKRA	Bhojraja Meher, Ex-J.E	300	TAPIRAM MAJHI, BDO
7.07.2010	5/2006-07	JUBILI HALL RAMPUR	Debabrata Mohanty,Ex-JE	100	TAPIRAM MAJHI, BDO
12.07.2010	148/2008-09	C.C ROAD BHAGIKIRA TO KANDOGARH	Rajendra Mandal,GPTA	110	TAPIRAM MAJHI, BDO
19.07.2010	148/2008-10	C.C ROAD BHAGIKIRA TO	Rajendra Mandal,GPTA	40	TAPIRAM MAJHI, BDO

		KANDOGARH					
31.07.2010	302/2009-10	LAC BUILDING SARASMAL	Debabrata Mohanty,Ex-JE	50	TAPIRAMMAJHI, BDO		
31.07.2010	37/2008-09	C.C BUILDING RAYARAMPADA, DUNGURIPALI	Braja Bandhu Behera,Ex-WEO	20	TAPIRAM MAJHI, BDO		
19.08.2010	6/2010-11	RAJIB BHAWAN, CHERUPALI	D.K.PANDA	340	SRI GOPAL BEHERA, I/C ABDO		
21.08.2010	352/2009-10	E-TYPE /D-TYPE D.PALI HOSPITAL	Debabrata Mohanty,Ex-JE	50	SRI GOPAL BEHERA, I/C ABDO		
16.09.2010	4/2005-06	SRIRAM COLLEGE AT RAMPUR	Debabrata Mohanty,Ex-JE	50	SRI GOPAL BEHERA, I/C ABDO		
20.09.2010	352/2009-10	E-TYPE OHC D.PALI	Debabrata Mohanty,Ex-JE	40	SRI GOPAL BEHERA, I/C ABDO		
23.09.2010	255/2008-09	SABUJA MANDAP, BHIMTIKIRA	SUMITRI BANCHHOR	50	SRI GOPAL BEHERA, I/C ABDO		
30.09.2010	314/2009-10	HIGH SCHOOL BUILDING AT GAJABANDHA	Debabrata Mohanty,Ex-JE	50	SRI GOPAL BEHERA, I/C ABDO		
			<b>TOTAL</b>	4000	255.00	1020000.00	

MS ROD	531780
CEMENT	1020000
GRAND TOTAL	1551780

PERSONS RESPONSIBLE FOR SUCH UNADJUSTMENT OF MATERIALS.

1.SRI TAPIRAM MAJHI RS. 1333238.00

2.SRI GOPAL BEHERA, ABDO, I/C BDO RS. 218542.00

Para 6.4 possible loss of rice at gp level-

As observed from the last Audit Report(A.R.No. 01|2011-12 ).  
for the year 2010-11 of Dunguripali p.s it was found that unutilized Rice Stock of Qntl. 380.885 kept at different G.P.point as on 31.03.2012.The details are as follows:-

NAME OF G.P	QTY(QTL/KG)	REMARKS
1.Bankipali G.P	195.71	produced
2.Cheropali G.P	7.99	produced
3. G.P S.R	1.74	produced
4.SGRY RICE	159.89	produced
5. SGRY EAS	15.415	not produced
6. NFFWP	0.14	produced
<b>TOTAL</b>	<b>380.885</b>	

In response to the objection memo issued the local Authority produced the . stock register and one nos. stock register sl.no. 5 not produced and also stated that steps will be taken to ascertain the grain position.. Special attention of collector, subarnpur and the administrative department is invited in this score. The GP wise details of rice stock are furnished in this report basing on as per last Audit report no. 162004-05 for the year 2003-04 already suggested for recovery of SGRY stock of 148.89.173 . and stock register produced by Banwarilal sharma, EX-sr. clerk at the time of audit.The stock position of balance grain (380.885-148.89.173)=231.11.712 @ 565.00 comes to RS131076.00 is held under objection.

<b>Para-6.5:-</b>	<b>Building materials adjusted prior to 2008-09 and 2009-10 :</b>
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During the course of audit the following building materials were adjusted during 2011-12 of previous year prior to 2009-10 which was already surcharged. The details are given below.

<b>CEMENT</b>
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DATE OF ISSUE OF MATERIAL	ADJUSTED vr. No	Amount	name of the person	work name	quantity	ADJUSTED. DATE	RATE
18.12.2002	BKBK 31	6393	SANA PUTA, VLW	CONST. OF GP GODOWN AT BEHERAMAL	50	18.12.2002	127
27.03.2010	WODC 04	9400	KULAMANI BHOI, JE	CONST. OF COMMUNITY CENTER AT DIGSIRA	40	19.05.2011	235
24.01.2009	mdm 06	5125	Sri S.K.Panda,GPTA	const. of kitchen cum store at bandupali up school(18/2008-09)	25	26.05.2011	205

7.11.2009	mdm 09	7050	PRAFULLA SINGH, GPTA	const. of kitchen cum store room piplipali pry. School of c no. 42/2008-09	30	30.05.2011	235
26.08.2008	BKBK 38	12180	KISHORI CHHANCHAN	CONST. OF AWC BUILDING AT BADBHALUPALI(2/2004-05)	60	30.08.2011	203
25.10.2008	MLALAD 37	10150	SOUMITRI BANCHHOR	CONST. OF SABUJA MANDAP AT BHIMTIKIRA(4/2006-07)	50	15.09.2011	203
9.11.2009	MLALAD 38	11750	KULAMANI BHOI,	CONST. OF JAGANNATH TEMPLE AT BHIMTIKIRA(216/2008-09)	50	15.09.2011	235
9.11.2009	RLTAP 01	11750	DHARITRI SUNA, ANW	CONST. OF AWC BUILDING AT GAJABANDH(110/2006-07)	50	30.09.2011	235
11.11.2009	RLTAP 03	15275	KULAMANI BHOI, JE	CONST. OF AWC BUILDING AT KAPASIRA(124/2008-09)	65	18.11.2011	235
3.10.2008 AND 18.10.2008	BRGF 132	121800	PRAFULLA SINGH, GPTA	CONST. OF C.C ROAD FROM TITERKUD TO CANAL ROAD(434/2007-08)	600	29.11.2011	203
10.11.2009	MLA 55	7050	JITENDRA PRADHAN	CONST. OF C.C AT MAJHIPADA, KAPASIRA	30	29.11.2011	235

28.03.2009	RLTAP- 4	16400	HIMADRI DAS	CONST. OF AWC BUILDING AT BHIMTIKIRA(5/2006-07)	80	30.12.2011	205
25.10.2008 AND 3.12.2008 AND 24.01.2009	BKBK 118	52940	BIJAY KU. PURTY, JE	CONST. OF AWC BUILDING AT KANDAGADA(12/2006-07)	260	19.03.2012	RS.203 FOR 160 BAGS ANDRS.205 FOR 100 BAGS
5.12.2008	RLTAP 05	7105	REBATI NAG	CONST. OF AWC BUILDING AT KHUNTPALI(7/2006-07)	35	19.03.2012	203
7.1.2010	MLA 128	9400	DINABANDHU KUMBHAR,	CONST. OF CC BUILDING AT BAIIDUPALI	40	30.03.2012	235
24.05.2008	MISC 19	14600	DAMAYANTI NAIK	CONST. OF CC BUILDING AT HARIHARNAGAR	80	28.07.2011	200
21.10 .2005 AND 1.10.2004	IAY 59	2830	RAMPRASAD TANDI,	CONST. OF IAY HOUSE( CR. NO.53/2003-04)	20	19.07.2011	10 NOS @145.00 ANI 10 NOS. @ 138.00
<b>TOTAL</b>			<b>321198</b>				

**M.S ROD**

DATE OF ISSUE OF MATERIAL	ADJUSTED vr. No	amount	name of the person	work name	quantity	ADJ. DATE
7.11.2009	MDM 09	3567	PRAFULLA SINGH, GPTA	const. of kitchen cum store room pipilali pry. School of c no. 42/2008-09	10 MM 0.55 @3712 AND 8 MM Q0 .40 @ 3812	30.05.2011
20.03.2010	WODC 04	22720	KULAMANI BHOI, JE	CONST. OF COMMUNITY CENTER AT DIGSIRA	16 MM Q.3.00 @4212.00 12 MM Q. 2.1 @3512.00 , AND 8MM Q 0.75@ 3612.00	19.05.2011
24.05.2008	MISC 19	24786	DAMAYANTI NAIK	CONST. OF CC BUILDING AT HARIHARNAGAR(6/2 005-06)	16MM 1.00, 12 MM 0.10 KG , 10 MM Q.4.00 AND 8MM Q 3.00 @4590.00= TOTAL 37179-12393.00 COMES TO 24786.00	28.07.2011
20.05.2008	BKBK 38	25245	KISHORI CHHANCHAN	CONST. OF AWC BUILDING AT BADBHALUPALI(2/20 04-05)	8MM Q 3.5.00 @4590.00,10 MM Q 2..00 @4590.00	30.08.2011
9.11.2009	RLTAP-01	16793	DHARITRI SUNA, ANW	CONST. OF AWC BUILDING AT	10MM Q 3.00 @2712, 8MM Q 2.5@2812.00	30.09.2011

				GAJABANDH(110/2006-07)	AND 16 MM Q 0.60@2712	
11.11.2009	RLTAP 03	22151	KULAMANI BHOI, JE	CONST. OF AWC BUILDING AT KAPASIRA(124/2008-09)	8MM Q2.50 @3812, 10MM Q3.00 @3712.00 AND 16MM Q 0.40@3712.00	18.11.2011
10.11.2009	MLA 55	13108	JITENDRA PRADHAN	CONST. OF C.C AT MAJHIPADA, KAPASIRA	16 MM Q.1.00 @ 3712.00, 12MM Q.0.55 @3712 ,10MM Q. 80 @3712 AND 8MM Q 1.15@3812	29.11.2011
25.07.2008, 7.08.2008, 1.12.2008 AND 28.03.2009	RLTAP- 4	26163	HIMADRI DAS	CONST. OF AWC BUILDING AT BHIMTIKIRA(5/2006-07)	8MM Q. 2.7 @4590.00 AND 10 MM Q 3.00 @ 4590.00	30.12.2011
3.12.2008	BKBK 118	44523	BIJAY KU. PURTY, JE	CONST. OF AWC BUILDING AT KANDAGADA(12/2006-07)	16 MM Q 1.00 @4590.00 , 12 MM Q.1.50 @ 4590.00 , 10 MM Q.2.00 @ 4590.00 AND 8MM Q 5.20 @ 4590.00	19.03.2012
7.1.2010	MLA 128	22371	DINABANDHU	CONST. OF CC	16MM Q.40 @3512	30.03.2012

			KUMBHAR,	BUILDING AT BAIDUPALI(207/2008- 09)	AND 8MM Q 5.50 @3812	
	TOTAL	221427				

**IRON DOOR AND WINDOW**

DATE OF ISSUE OF MATERIAL	ADJUSTED vr. No	amount	name of the person	work name	quantity	ADJ. DATE
18.12.2002	BKBK 31	17194	SANA PUTA, VLW	CONST. OF GP GODOWN AT BEHERAMAL	2 NO. ROLLING SHUTTER @8597	18.12.2002
24.01.2009	BKBK 117	13239	BIJAY KU. PURTY, JE	CONST. OF BAGHANDI AWC BUILDING	3NOS M.S DOOR @1833.00 AND 5 NOS. WINDOW @1548.00	19.03.2012
24.01.2009	BKBK 118	13239	BIJAY KU. PURTY, JE	CONST. OF AWC BUILDING AT KANDAGADA(12/2006-07)	MS DOOR 3 NO.@1833.00 AND 5 NO. WINDOW @1548.00	19.03.2012

9.11.2009	RLTAP 06	10614	S.K. PANDA, GPTA	CONST. OF AWC BUILDING AT KAPASIRA(124/2008-09)	3 NOS. DOOR @3538.00	31.03.2012
24.01.2009	RLTAP 05	12528	REBATI NAG	CONST. OF AWC BUILDING AT KHUNTPALI(7/2006-07)	4 NOS. WINDOW @3132	19.03.2012
	TOTAL	66814				

<b>Para-6.6-</b>	<b>Physical Verification of stock &amp; store:-</b>
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Half yearly Physical verification of stock & store as required under rule-104of PSAP rule has not been conducted by the BDO during the year under audit as revealed from the all stock registers. The same may be conducted henceforth and results thereof recorded on the concerned stock register.

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	SRI TAPIRAM MAJHI	NOW BDO AT BONGOMUNDA BLOCK	1333238.00
2	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	218542.00

**PARA: 7 INVESTMENT**

Dungripali Panchayat Samiti - 2011-2012

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	01-04-2011	0.00	0.00	0	0.00	31-03-2012	0	31-03-2012	0.00	0	NO INVESTMENT WAS MADE DURING THE YEAR 2011-12
	<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	

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

During the financial year 2011-12 no investment was made.

**PARA: 8 ADVANCE**

Dungripali Panchayat Samiti - 2011-2012

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	01-04-2011	P.S ACCOUNT	11260143.73	8669000.00	19929143.73	8029000.00	31-03-2012	11900143.73	31-03-2012	16258617.50	-4358473.77	REASON OF DIFFERENCE AMOUNT 1.AS Per last A.R.NO. 15/2009-10 2358473.77 2.Book transfer from IAY cash book to NREGA cash book shown as advance in the NREGA cash book .the details ar given below. VR.NO./DATE 190/7.12.2010 1000000.00 173/30.11.2010 1000000.00 TOTAL Rs.4,358,473.77
2	01-04-2011	GOVT. ACCOUNT	25835775.00	30699322.00	56535097	30971261.00	31-03-2012	25563836	31-03-2012	25522978.00	40858	reason for discrepancy is furnished below A/R NO 5/08-09 87,868.00 A/R NO 5/08-09 87,868.00 A/R NO 15/09-10 26,300.00 A/R NO /11-12 690.00 On 21.04.11 the advanceposition enhanced -74,000.00 TOTAL 40,858.00
<b>GRAND TOTAL</b>			<b>37095918.73</b>	<b>39368322</b>	<b>76464240.73</b>	<b>39000261</b>		<b>37463979.73</b>		<b>41781595.5</b>	<b>-4317615.77</b>	

**Comments :**

REASON OF DIFFERENCE	AMOUNT
1.AS Per last A.R.NO. 15/2009-10	23,58,473.77
2.Book transfer from IAY cash book to NREGA cash book shown as advance in the NREGA cash book .the details ar given below.	

	VR.NO./DATE		
	190/7.12.2010	10,00,000.00	
	173/30.11.2010	10,00,000.00	
	TOTAL	43,58,473.77	

It would be seen from the above position that the discrepancies are since 1988-89 and each year more discrepancies are added to the same raising the figure . Thus it is eagerly regretted to take effective steps for further reconciliation to make more transparent. Further it is observed in the pamis cash book advance payment and adjusted are not properly credited and debited to the appropriate Head/ subhead credited for that purpose in some cases which to be adjusted from previous year advance. It is thus impressed upon to exercise vigilance un adjustedment so as to depict a clear advance figure for reference.

DETAILS OF ADVANCE POSITION OF DIFFERENT CASH BOOK AS ON 31.03.2012 AS GIVEN BLOW.

Name of the cash book	AMOUNT		
MLALAD	520.00		
BIJU KBK	195000.00		
MPLAD	(-)2000.00		

	BRGF	90000.00	
	CFC	.00	
	WODC	(-)250000.00	
	MIS P.S	14271994.50	
	lap	.00	
	RLTAP	(-)210000.00	
	MOKUDIA	.00	
	HON.	.00	
	NRGS	282360.00	
	IAY	1913000.00	
	SC/ST	.00	
	SGSY	.00	
	ELECTION	172226.00	
	CC ROAD	(-)96483.00	
	PMGSY	(-)8000.00	
	CRF	.00	
	TFC	(-)100000.00	
	TOTAL	16258617.50	

<b>PARA-8.1.2</b>	<b>Advance outstanding for more than one year(surchargable):-</b>	
	As noticed from the previous audit report and position of advance adjusted during 2010-11, an amount of Rs.20000.00 as detailed below in audit report that outstanding for more than one year and as per provision of G.O. No. 2221/F/dt.07.03.02 the amount is a loss to the Samiti and hence suggested for recovery. Sri Gopal behera A.B.D.O , I/C B.D.O's is responsible for such unadjusted outstanding advance.	

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VR. NO. /DATE	NAME OF THE PERSON TO WHOM THE ADVANCE WAS PAID	AMOUNT	PURPOSE		
2/16.10.2010	NIRMAL MAHANANDA,S.I.S	20,000.00	Remuneration to Booth levels		
	total	20,000.00			

	PERSONS RESPONSIBLE				
1	Sri Gopal Behera A.B.D.O , I/C B.D.O's	20,000.00			

**PARA-8.1.3** The year wise and category wise break-up of outstanding advance

The year wise break up of outstanding advance could not be furnished due to non maintenance of advance ledger and abstract register of outstanding advances. The B D O is advised to maintain the same and produced to next audit for verification.

**Category wise breakup**

YEAR	ADVANCE AMOUNT	ADVANCE ADJUSTED	BALANCE AS ON 31.03.2012	REMARKS
UP TO 2003-04	7734279.73	4,000.00	77,30,279.73	1
2004-05	37476		37,476.00	
2005-06	1266391		12,66,391.00	
2006-07	880390		8,80,390.00	
2007-08	150000		1,50,000.00	
2008-09	720607	1,30,000.00	5,90,607.00	
2009-10	400000		4,00,000.00	
2010-11	71000	51,000.00	20,000.00	
2011-12	8669000	78,44,000.00	8,25,000.00	
total	19929143.73	802900 0.00	11900143.73	

The category wise break up of outstanding advance is furnished below.

1	Unclassified	77,30,279.73	
2	Govt. Servent	41,69,014.00	
3	Executant	850.00	
	Total	1,19,00,143.73	

**PARA NO. 8.1.4 Personwise details of outstanding advances -**

In spite of issue of instructions in last and previous audits ,no sincere steps have been taken for adjustment of outstanding advance

An abstract of details of outstanding advance as on 31.03.12 is furnished below		
i) Outstanding advance for 2011-12	8,25,000.00	
ii) Outstanding advance for 2010-11 (surchargeable)	20,000.00	
iii) Outstanding advance up to 31.03.2010 already suggested for recovery / held under objection in previous Audit Report	11,05,5143.73	
<b>TOTAL</b>	<b>1,19,00,143.73</b>	

It is advised to take a special drive to work out the person-wise details of outstanding advance holders and action may be initiated as per rule for their early adjustment either by cash recovery or any other mode as prescribed in the law.

However, the details of advance which were paid during 2011-12 but not adjusted as on 31.03.2012 is furnished below.

MISC.P.S CASH BOOK			
VR.NO/ DATE	AMOUNT	PERSON	PURPOSE
35/15.11.2011	10000	PARSURAM CHOUDHURY, DE O	for pykka sports
52/10.02.2012	600000	DIV. TO ELECTION CASH BOOK FROM MISC.P.S CASH BOOK	cash book diversion

54/13.02.2012	100000	DIV. TO ELECTION CASH BOOK FROM MISC.P.S CASH BOOK	cash book diversion	
59/23.03.2012	35000	DEEPAK KUMAR PADHAN,ACP	for socio economic cast census	
61/29.03.2012	20000	DEEPAK KUMAR PADHAN,ACP	for socio economic cast census	
BIJU KBK 52/25.10.2011	25000	RAMESH CH. SWAIN, BDO	for purchase of fax and digital camera	
ELECTION 3/7.05.2011	35000	SANTOSH KUMAR PANIGRAHI, PA/GPEO	FOR BY ELECTION	
TOTAL	825000			
Net adjusted	25000	RAMESH CH. SWAIN, BDO	MR no. 143on dt. 20.06.2012	
Net outstanding	800000			

In response to audit objection memo an amount of RS. 25000.00 was realized from sri Ramesh chandra swain, B.D.O through vr. no27 DT. 20.06.2012 and credited to BIJUKBK cash book Sincere steps need be taken for adjustment of the aforesaid advance either through vouchers or through cash recovery. Till then Rs800000 .00 is held under objection. The details are given below.

However kind attention of the Director, P.R. Department and Collector, Sonapur is drawn in this regard.

**PARA NO.** **8.1.5** **LONG OUTSTANDING ADVANCES**

It would be noticed from the above table that no effective steps have been taken by the B.D.O. to adjust the old

outstanding advances on govt. servants and others. The "outstanding advance register" has not been maintained despite of repeated objection & suggestions made in the last and previous audit reports. Due to the maintenance of the said register, person's wise outstanding advances on outsiders (except Govt. servant) may be worked out before it becomes bad. Regarding the outstanding advances on Govt. servants, it is to be pointed out that many of them might have been transferred or retired. However the amount outstanding on each person may be worked out and effective steps may be taken either through vouchers or effecting cash recoveries. The advance register may be maintained as required under rule-67 of O.P.S.A.P Rules, 1961 and the advance ledger may be maintained properly as per rule-63.

<b>PARA NO.</b>	<b>8.1.6</b>	<b>IRREGULARITIES IN PAYMENT/ ADJUSTMENT OF ADVANCE</b>		
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i) Second and subsequent advance were granted/ paid with out adjustment of the first advance. Thus the instruction underlined in G.O. No. 4565/P.R. dt. 18.03.92 & G.O. No. 6321/F. dt. 29.04.91 was followed more in breach than observance.

ii) As per G.O. No. 4565/P.R. dt. 18.03.92, the B.D.O. shall not grant advance to the executants beyond Rs. 10000/- or 50% of the estimate cost of the work which ever is less. Similarly the advance to the Govt. employees more than Rs. 2000/- can not be sanctioned by the B.D.O. as per the said G.O.

In order to sanction advance exceeding the said ceiling limit, written permission of Sub-Collector is required. It is observed that the said instruction of Govt. is not followed, and advances were paid by the B.D.O. arbitrarily in almost all cases.

iii) Register of outstanding advances was not maintained although the maintenance of the same is required under Rule-67 of O.P.S.A.P. Rules.

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**Details of Outstanding Advance during the year - 2004-05**

VR. NO. /DATE	NAME OF THE PERSON TO WHOM THE ADVANCE WAS PAID	PURPOSE	AMOUNT	
1	2	3	4	
<b>P S cash Book</b>				
02/02.07.2004	Sachidananda Kanta, SIS	One day orientation Programme on PLC	2,000.00	
11/24.08.2004	Sachidananda Kanta, SIS	One day orientation Programme on PLC	3,000.00	
	<b>Total</b>		<b>5,000.00</b>	
<b>Election S R</b>				
01/19.04.2004	Kalucharan Nayak, IPO	General Election	5,000.00	
02/19.04.2004	Kalucharan Nayak, IPO	General Election	21,500.00	
03/19.04.2004	Kalucharan Nayak, IPO	General Election	8,600.00	
16(A)/03.06.2004	Kalucharan Nayak, IPO	General Election	5,000.00	
17/16.07.2004	Kalucharan Nayak, IPO	General Election	5,000.00	
	<b>Total</b>		<b>45,100.00</b>	
		<b>Adjusted</b>	<b>13,574.00</b>	
	<b>Net outstanding</b>		<b>31,526.00</b>	

<b>SGRY</b>				
526/03.02.2005	P K Kushal, P R R Driver	P O L	850.00	
557/14.02.2005	Saroj Ku. Sa, Peon	T A	100.00	
	<b>Total</b>		<b>950.00</b>	
	<b>TOTAL</b>		<b>37,476.00</b>	

**Details of Outstanding Advance during the year - 2005-06**

VR. NO. /DATE	NAME OF THE PERSON TO WHOM THE ADVANCE WAS PAID	PURPOSE	AMOUNT	
1	2	3	4	

**NFFWP**

14/20.04.2005	Sadhu Charan Mahana, SI	Road from PWD road to Andhradera (Sahala)	25,000.00	
27/26.04.2005	Sadhu Charan Mahana, SI	Road from PWD road to Andhradera (Sahala)	23,500.00	

**RLTP**

08/01.07.2005	Kalucharan Nayak, IPO	Renovation of Talibandh at Cherupali	20,000.00	
10/05.07.2005	Kalucharan Nayak, IPO	Const. of 'E' Type quarter at Badfatamunda	20,000.00	

**CRF**

07/25.01.2006	Bijay Kumar Singh, J E	Const. of New Office Building	40,000.00	
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09/03.03.2006	Bijay Kumar Singh, J E	Const. of New Office Building	60,000.00	
<b>NREGS</b>				
17/03.03.2006	Ranjan Behera, V L W	Road from Jibandadar to Mayabarha	58,665.00	
19/03.03.2006	Makaru Dharua, F D	Road from Badnuapali to Kusamal	56,045.00	
20/03.03.2006	Sudam Charan Dishri, V A W	Road from Bandhapali to Gantiapali	56,044.00	
37/07.03.2006	Debendra Kumar Behera, F E O	Road from Gandapali to Tuniamunda	58,320.00	
38/07.03.2006	Debendra Kumar Behera, F E O	Road from kapasira to Tamamara	25,000.00	
55/10.03.2006	Chandramani Bhoi, V L W	Road from Vhantikra to Nilambarmunda	42,336.00	
56/10.03.2006	Biseswar Dash, V L W	Road from Gambharipali to Sargul	32,054.00	
59/17.03.2006	Debendra Kumar Behera, F E O	Road from Kudharikata to Sahala	44,755.00	
60/17.03.2006	Indramani Thakur, Driver	Repair of Vehicle	7,000.00	
61/21.03.2006	Makaru Dharua, F D	Road from Badnuapali to Kusamal	56,044.00	

62/21.03.2006	Brajabandhu Behera, W E O	Road from Karajuri to Tileimal	56,246.00	
63/21.03.2006	Brajabandhu Behera, W E O	Road from Sukha Kumabandh to Ong river	56,045.00	
64/21.03.2006	Sudam Charan Dishri, V A W	Road from champaduli to Dharmadandi	55,744.00	
66/21.03.2006	Makaru Dharua, F D	Road from Sunapali to Pahandi	55,843.00	
67/21.03.2006	Baidyanath Karmi, Peon	Repair of Staff Quarter	10,000.00	
71/24.03.2006	Brajabandhu Behera, W E O	Road from Ichhapur to Sanphatamunda	56,045.00	
95/30.03.2003	Debendra Kumar Behera, F E O	Road from Digsira to PMGSY road	56,045.00	
110/31.03.2007	Sadhucharan Mahana, S I	Road from Antapali to Lingamarni	37,000.00	
111/31.03.2007	Sadhucharan Mahana, S I	Road from Lingamarni to Gulhiapadar	25,000.00	

<b>SGRY</b>					
18/15.04.2005	Kalu Charan Nayak, I P O	Imp. Of road from Salepali to Bandh road	20,000.00		
279/07.11.2005	Baidyanath Karmi	Repair of Staff Quarter	10,000.00		
<b>P S Account</b>					
22/07.05.2005	Brajabandhu Behera, W E O	Block office Building vide C/R No.-1/2003-04	50,000.00		
25/23.07.2005	Brajabandhu Behera, W E O	Block office Building vide C/R No.-1/2003-04	35,000.00		
61/16.08.2005	Ram Prasad Majhi, Ex-MI	Transportation Charges of MDM	76,400.00		
62/18.08.2005	Brajabandhu Behera, W E O	Rajib Gandhi Akshya Urja Divas	9,000.00		
<b>Election S R</b>					
151/30.03.2006	Sadhucharan Mahana, S I	Revision of electoral roll	33,260.00		
	<b>TOTAL</b>		<b>12,66,391.00</b>		

**DETAILS OUTSTANDING ADVANCE FOR THE YEAR 2006-07**

<b>RLTAP</b>					
06/11.10.2006	P.N. BHARASAGAR,N.W	COST OF BROOM	60.00		
25/11.03.2007	RANJAN KU. BEHERA, VLW	COST OF PUMP FOR BUILDING	15,000.00		
<b>NREGA</b>					
10/27.04.2006	Debendra Kumar Behera, F E O	PMGST RD TO Dibyanandapur	50,250.00		

40/13.06.2006	Harihar patel, VAW	RD FROM TANGARKA RLY TO CHANDIL	40,000.00	
126/17.11.2006	Madhav tripathy, vaw	RD FROM BAHUSASA TO BADBHALUPAL I	63,000.00	
141/19.12.2006	Harihar patel, VAW	RD FROM SANBHALU PALI TO ADAKASA	30,000.00	
146/5.01.2007	Kailash chandra mehar,JE	RD FROM GAMBHARI PALI TO KUDEIDE RA	1,08,900.00	
147/5.01.2007	Madhav tripathy, vaw		60,000.00	
148/5.01.2007	K.C SAHOO,VAW	CR NO. 14/2006-07	88,968.00	
149/5.01.2007	Madhav tripathy, vaw	CR NO. 02/2006-07	32,175.00	
151/5.01.2007	Harihar patel, VAW	RD FROM SANBHALU PALI TO ADAKASA	20,050.00	
156/7.01.2007	SPN BHATARAY, JE	RD FROM MAJHIMUN DA TO DHARMADA NDI NALLAH	1,01,077.00	
173/19.07.2007	Kailash chandra mehar,JE	RD FROM GAMBHARI PALI TO KUDEIDE RA	99,120.00	
176/25.01.2007	BIJAYA KUMAR SINGH, JE	RENO. OF DAYAKANTA O F PATHARKHANDI	95,550.00	
177/29.01.2007	K.C SAHOO,VAW	RD FROM BANKIPALI HIGH SCHOOL TO BALENPALI	76,240.00	

		<b>TOTAL</b>	<b>8,80,390.00</b>	
<b>2007-08</b>				
<b>NREGA</b>				
26/17.04.2007	SPN BHATARAY, JE	RD. FROM ICCHAPUR TO SAHAJBAHAL	42,200.00	
38/1.05.2007	CHANDRAMANI BHOI, VLW	RD FROM NILAMBARB ANDH TO BHIMTIK IRA	37,800.00	
214/20.03.2008	BISMAMITRA PADHAN	RD FROM TALAMUND A TO DAHUKUD	60,000.00	
42/17.08.2007	Debendra Kumar Behera, F E O	RAJIB GANDHI AK SHYA URJA DIWA S	7,000.00	
124/26.03.2008	NABA KUMAR MISHRA, VLW	BIO-DIESEL WORKSHOP	3,000.00	
		<b>TOTAL</b>	<b>1,50,000.00</b>	
<b>2008-09</b>				
RLTAP 50/30.10.2008	BRAJA BANDHU BEHERA, VLW	SC/ST BOYSAND GIRLS HS OF C.R.NO.4/2006-07	40,000.00	
NREGS 541/9.05. 2008	KISHOR CHANDRA SAHOO, VAW	IMP. OF ROAD HARIHARN AGAR TO SCHOOL H.S	20,000.00	
NREGS 564/22.05.2010	KISHOR CHANDRA SAHOO, VAW	IMP. OF ROAD HARIHARN AGAR TO SCHOOL H.S	60,000.00	

NREGS 81/23.06.2008	KISHOR CHANDRA SAHOO, VAW	IMP. OF ROAD HARIHARN AGAR TO SCHOOL H.S	40,000.00	
RLTAP 29/14.08.2008	SUDHIR KUMAR PANDA,GPTA	40 SEATED SC/ST BUILDING 04/2005-06	1,00,000.00	
P.S.MISC 46/8.09.2008	SUDHIR KUMAR PANDA,GPTA	ADD. ALTEERRATI ON /REPAIR OF PHC AT SUKHA 2/2007-08	60,000.00	
P.S MISC 69/9.01.2009	CHANDRAMANI BHOI	ORG. OF SAMARTHYA S IBIRA	8,000.00	
P.S MISC 73/7.02.2009	CHANDRAMANI BHOI	ORG. OF SAMARTHYA S IBIRA	52,607.00	
RLTAP 38/1.09.2008	PRAMOD KUMAR BARIK, JE	CLUSTER HOUSE PHATAMU NDA NO. 7	60,000.00	
RLTAP 63/28.11.2008	PRAMOD KUMAR BARIK, JE	CLUSTER HOUSE PHATAMU NDA NO. 7	50,000.00	
NREGS 100/25.07.2008	PRAFULLA SINGH, GPTA	IMP. OF ROAD THROUGH PWD R OAD	20,000.00	
PS MISC 57/2.10.2008	PRAFULLA SINGH, GPTA	CONST. OF AWC BUILDING	40,000.00	

		C/R NO. 87/2008-09		
NREGS	SATYA NARAYAN BARIK	IMP. OF ROAD SAMAR CH OTAL PODANPALI	40,000.00	
BK BK DT 30.12.2008	BIJAYA KUMAR PURTY,JE	ADDL. BUILDING AT KANDAY	80,000.00	
BRGF 61/25.11.2008	PRAFULLA SINGH, GPTA	C.C ROAD TITEL KHA TA TO CANAL ROAD	50,000.00	
		<b>Total</b>	<b>7,20,607.00</b>	
NET ADJUSTED				
118/19.03.2012	BIJAYA KUMAR PURTY,JE		80,000.00	
132/29.11.2011	PRAFULLA SINGH, GPTA		50,000.00	
		adjusted in 2011-12	1,30,000.00	
			5,90,607.00	
<b>2009-10</b>				
BIJU KBK 3/22.05.2009	SUDHIR KUMAR PANDA,GPTA	HOSTEL BUILDING SCHOOL OF C.R.NO. 447/2007-08	1,00,000.00	
MISC. P.S 27/16.09.2009	SUDHIR KUMAR PANDA,GPTA	COMP. OF P.S BUILDING OF C.R.NO. 654/2008-09	1,00,000.00	

BRGF 51/7.11.2009	SUDHIR KUMAR PANDA,GPTA	C.C ROAD KUDIPARA I CHHAPUR OF C.R. NO. 540/2008-09	1,00,000.00	
P.S MISC. 7/23.06.2009	BIJAYA KUMAR PURTY,JE		30,000.00	
BIJU KBK 4/30.08.2009	KULAMANI BHOI, JE		70,000.00	
		<b>TOTAL</b>	<b>4,00,000.00</b>	

**PARA-8.1.7**

**II. GOVT ACCOUNT(ADVANCE)**

The details of the closing balance of different cash books are as follows

Name of the cash book	Amount
Staff salary cash book	5800.00
Teacher salary cash book	495882.00
Social security cash book	24765000.00
Pms cash book	0.00
mdm cash book	256296.00
<b>Total</b>	<b>25522978.00</b>

**PARA-8.1.8**

As on 31.03.12 the outstanding advance position is Rs 2,55,63,836.00 out of the year wise breakup of the same is furnished below.

YEAR WISE BREAKUP	OUTSTANDING BEGINING OF THE FINANCIAL YEAR	PAID DURING THE YAER 2011-12	ADJUSTED DURING THE YEAR 2011-12	OUTSTANDING AS ON 31.03.2012
ADVANCE UP TO 2006 -07	1,03,41,668.00			1,03,41,668.00
2007-08	26,15,700.00			26,15,700.00

2008-09	34,71,800.00		16,73,600.00	17,98,200.00
2009-10	35,73,800.00		15,83,200.00	19,90,600.00
2010-11	58,32,807.00		24,34,407.00	33,98,400.00
2011-12	-	3,06,99,322.00	2,52,80,054.00	54,19,268.00
<b>TOTAL</b>	<b>2,58,35,775.00</b>	<b>3,06,99,322.00</b>	<b>3,09,71,261.00</b>	<b>2,55,63,836.00</b>

During the financial year 2011-12 Rs 3,06,99,322.00 was paid as advance out of which a sum of Rs 2,52,80,054.00 was adjusted during the same year leaving a balance of Rs 54,19,268.00 as detailed

below

**PARA-8.1.9:- THE DETAILS OUTSTANDING POSITION FOR THE YEAR 2011-12**

<b>2011-12</b>			
<b>NAME OF THE EMPLOYEE</b>	<b>VR NO</b>	<b>DATE</b>	<b>AMOUNT</b>
BANABIHARI KARNA,VLW	277	14.12.11	63,000.00
	315	14.1.12	63,000.00
	329	14.02.12	63,000.00
	350	14.03.12	63,000.00
	<b>TOTAL</b>		<b>2,52,000.00</b>
JOGESWAR DHARUA,VLW	251	14.11.11	60,000.00
	<b>TOTAL</b>		<b>60,000.00</b>
SAIRAT KHAN,VLW	45	12.05.11	1,31,200.00
	151	11.08.11	1,28,000.00
	329	14.02.12	1,33,000.00
	350	14.03.12	1,33,000.00
	69	09.06.11	1,25,000.00
	<b>TOTAL</b>		<b>6,50,200.00</b>
SURESH PR. DEHURY,VLW	279	14.12.11	43,000.00
	<b>TOTAL</b>		<b>43,000.00</b>
BISWAMITRA PRADHANI,VLW	91	30.06.11	36,000.00
	95	30.06.11	5,000.00
	215	14.11.11	70,000.00
	249	15.10.11	70,000.00
	290	20.12.11	67,400.00
	329	14.1.12	70,000.00
	329	14.02.12	70,000.00
	350	14.03.12	70,000.00
	<b>TOTAL</b>		<b>4,58,400.00</b>
NANDEE PADHAN,VLW	69	30.06.11	1,08,800.00
	108	14.07.11	1,32,000.00
	153	11.08.11	1,34,000.00
	177	14.09.11	1,34,000.00
	211	30.09.11	5,10,400.00

	215	15.10.11	1,34,000.00
	250	14.11.11	1,34,000.00
	277	20.12.11	1,34,000.00
	314	14.1.12	1,34,000.00
	328	14.02.12	1,34,000.00
	350	14.03.12	1,34,000.00
	<b>TOTAL</b>		<b>8,02,400.00</b>
DAMODAR PANDE,VLW	278	14.11.08	95,000.00
	279	14.12.08	38,000.00
	315	14.1.12	95,000.00
	329	14.02.12	95,000.00
	349	14.03.12	95,000.00
	<b>TOTAL</b>		<b>4,18,000.00</b>
SUJAN DEEP,VLW	314	14.01.12	68,000.00
	355	14.03.12	68,000.00
	279	14.12.11	42,000.00
	<b>TOTAL</b>		<b>1,78,000.00</b>
SITARAM TRIPATHY,VLW	279	14.12.11	46,000.00
	<b>TOTAL</b>		<b>46,000.00</b>
KUSHA PADHAN,VLW	316	14.1.12	86,000.00
	328	14.02.12	86,000.00
	<b>TOTAL</b>		<b>1,72,000.00</b>
SUNIL KU SAHU,GRS	359	14.03.12	1,48,000.00
	359	17.03.12	5,000.00
	<b>TOTAL</b>		<b>1,53,000.00</b>
JAGADISH BAGH,GRS	316	14.1.12	1,19,000.00
	323	20.1.12	1,17,000.00
	328	14.02.12	1,19,000.00
	352	14.03.12	1,19,000.00
	<b>TOTAL</b>		<b>2,40,000.00</b>
PRASANTA KU. NAIK,GRS	351	14.03.12	1,56,000.00
	<b>TOTAL</b>		<b>1,56,000.00</b>
SURESH KU. DEEP,GRS	278	14.12.11	77,000.00
	290	20.12.11	72,200.00
	315	14.01.12	77,000.00
	328	14.02.12	77,000.00
	351	14.03.12	77,000.00
	<b>TOTAL</b>		<b>3,80,200.00</b>
NIMAI CH.NAIK,GRS	44	12.05.08	66,800.00
	77	21.06.11	66,600.00
	316	14.1.12	67,000.00

	328	14.02.12	67,000.00
	352	14.03.12	67,000.00
	<b>TOTAL</b>		<b>2,01,200.00</b>
MADHUMITA PATRA,GRS	352	14.03.12	83,000.00
	<b>TOTAL</b>		<b>83,000.00</b>
BISIKESAN SA, GRS	352	14.03.12	1,00,000.00
	<b>TOTAL</b>		<b>1,00,000.00</b>
DULLABH PADHAN,GRS	327	14.02.12	62,000.00
	351	14.03.12	62,000.00
	<b>TOTAL</b>		<b>1,24,000.00</b>
JOGESWAR SAHU,GRS	350	14.03.12	1,28,000.00
	<b>TOTAL</b>		<b>1,28,000.00</b>
KHITISWAR BHOI,JA EDN	317	14.1.12	1,11,000.00
	<b>TOTAL</b>		<b>1,11,000.00</b>
AKSHAYA KU DAS,SIS	56/TR	25.10.11	48,000.00
	69/TR	09.12.11	48,830.00
	90/TR	20.03.12	1,31,266.00
	98/TR	31.03.12	13,350.00
	<b>TOTAL</b>		<b>2,41,446.00</b>
RAGHUMANI PATRA,BRC	32/TR	05.08.11	3,38,500.00
	49/TR	30.09.11	84,064.00
			2,54,436.00
NIRMALMAHANANDA,SIS			1,66,986.00
			1,66,986.00
<b>TOTAL</b>			<b>54,19,268.00</b>

**PARA-8.1.9.A**

In course of audit a sum of Rs 15,74, 006.00 was adjusted as detailed below.					
NAME OF THE EMPLOYEE	PERIOD	VR. NO	DATE	AMOUNT	ADJUSTED VR. NO
Banbihari Mahakur, VLW	12/11	277	14.12.11	63,000.00	70/30.05.12
Banbihari Mahakur, VLW	1/12	315	14.1.12	63,000.00	70/30.05.12
Banbihari Mahakur, VLW	2/12	329	14.02.12	63,000.00	70/30.05.12
Banbihari Mahakur, VLW	3/12	350	14.03.12	63,000.00	70/30.05.12
Dullava Padhan,GRS	2/12	327	14.02.12	62,000.00	71/30.05.12
Dullava Padhan,GRS	3/12	351	14.03.12	62,000.00	71/30.05.12
Prasanta Ku Naik, GRS	3/12	351	14.03.12	1,56,000.00	72/30.05.12
Sujan Deep,VLW	12/11 (1St)			42,000.00	74/30.05.12

Sujan Deep,VLW	1/12	314	14.01.12	68,000.00	69/30.05.12
Sujan Deep,VLW	3/12	355	14.03.12	68,000.00	69/30.05.12
Jogeswar Sahu, GRS	3/12	350	14.03.12	1,28,000.00	48/15.05.12
Sairat Khan, VLW	3/12			1,33,000.00	50/16.05.12
Sunil Ku Sahu,GRS	3/12	359	14.03.12	1,48,000.00	54/18.05.12
Madhusmita Patra,GRS	3/12	352	14.03.12	83,000.00	56/25.05.12
Nimai Charan Naik,GRS	1/12	316	14.1.12	67,000.00	63/30.05.12
Nimai Charan Naik,GRS	2/12	328	14.02.12	67,000.00	63/30.05.12
Jagdish Bag, GRS	2/12	328	14.02.12	1,19,000.00	68/30.05.12
Jagdish Bag, GRS	3/12	352	14.03.12	1,19,000.00	68/30.05.12
			TOTAL	15,74,006.00	

As per finance Deptt. GO NO 2221/F dt 07.03.2002 any amount remain un-adjusted for more than 1 year without any valid reason is treated as loss of govt money. as on 1.04.2011 the Rs 58,32,807.00 was remain outstanding . During the fiancila year 2011-12 Rs 24,34,407.00 was adjusted and the outstanding amount remain Rs33,98,400.00.

**PARA-8.1.10 Details outstanding Balance of Rs.33,98,400.00 more than one year(Surchargeable)**

SI.No	Name of the staff	VR NO	Date	Details	Amounts
1	Pramkhan Bishi,VLW	2	13/04/2010	OAP	41,200.00
		22	14/05/2010	OAP	41,200.00
		42	16/06/2010	OAP	41,200.00
		72	14/07/2010	OAP	41,200.00
			<b>TOTAL</b>		<b>1,64,800.00</b>
2	Nirmala Mahananda,SIS	3	13/04/2010	OAP	43,600.00
		24	15/05/2010	OAP	43,600.00
			<b>TOTAL</b>		<b>87,200.00</b>
3	Gopabandhu Seth,VLW	3	13/04/2010	OAP	62,600.00
		22	14/05/2010	OAP	62,600.00
		41	10/06/2010	OAP	62,000.00
		60	07/07/2010	OAP	30,600.00
		73	14/07/2010	OAP	62,600.00
			<b>TOTAL</b>		<b>2,80,400.00</b>
4	Pitambar Biswal,VLW	4	13/04/2010	OAP	60,400.00
		23	14/05/2010	OAP	60,400.00
		42	10/06/2010	OAP	55,200.00
		72	17/07/2010	OAP	55,200.00
		90	13/08/2010	OAP	60,400.00
		119	17/09/2010	OAP	69,400.00

		146	11/10/2010	OAP	47,400.00
		163	15/11/2010	OAP	47,400.00
		206	15/12/2010	OAP	54,000.00
			<b>TOTAL</b>		<b>5,09,800.00</b>
5	Jogeswar Dharua,VLW	4	13/04/2010	OAP	75,600.00
		24	14/05/2010	OAP	75,600.00
		42	10/06/2010	OAP	75,600.00
		72	14/07/2010	OAP	75,600.00
		89	13/08/2010	OAP	75,600.00
		232	15/01/2011	OAP	67,600.00
		275	15/02/2011	OAP	67,600.00
		311	15/03/2011	OAP	67,600.00
		146	11/10/2010	OAP	70,000.00
			<b>TOTAL</b>		<b>6,50,800.00</b>
6	Sairat Khan,VLW	4	13/04/2010	OAP	85,800.00
		22	14/05/2010	OAP	85,800.00
		120	14.09.2010	OAP	200.00
		41	10/06/2010	OAP	85,800.00
		90	13/08/2010	OAP	85,800.00
			<b>TOTAL</b>		<b>3,43,400.00</b>
7	Raj Kumar Biswal,VLW	4	13/04/2010	OAP	42,000.00
		24	14/05/2010	OAP	42,000.00
		42	10/06/2010	OAP	42,000.00
		72	14/07/2010	OAP	42,000.00
		91	13/08/2010	OAP	71,000.00
		119	14/09/2010	OAP	43,000.00
		146	11/10/2010	OAP	46,200.00
		162	15/11/2010	OAP	52,000.00
		207	15/12/2010	OAP	63,600.00
			<b>TOTAL</b>		<b>4,43,800.00</b>
8	Ramakanta Nayak,VLW	5	13/04/2010	OAP	78,000.00
		23	14/05/2010	OAP	78,000.00
		40	10/06/2010	OAP	78,000.00
		71	14/07/2010	OAP	78,000.00
		89	13/08/2010	OAP	78,000.00
		145	11/10/2010	OAP	72,200.00
		164	15-11.2010	OAP	72,200.00
			<b>TOTAL</b>		<b>5,34,400.00</b>
9	Brajabandhu Behera,WEO	42	10/06/2010	OAP	43,600.00
		145	11/10/2010	OAP	56,800.00
			<b>TOTAL</b>		<b>1,00,400.00</b>
10	Sujan Deep,VLW	60	07/07/2010	OAP	66,000.00

		91	19/08/2010	OAP	58,600.00
		120	14/09/2010	OAP	61,000.00
			<b>TOTAL</b>		<b>1,85,600.00</b>
11	Jagadish Sahu,VLW	207	15/12/2010	OAP	56,600.00
12	Indramani Thakur,Driver	98	30/03/2011	M.V	800.00
13	Ranjan Kumar Behera,VLW	2	13/04/2010	OAP	40,400.00
	<b>Grand Total</b>				<b>33,98,400.00</b>

**PARA-8.1.10.A** However in course of audit Rs 2,87,800.00 was adjusted as detailed below.

NAME OF THE EMPLOYEE	PERIOD	VR NO	DATE	AMOUNT	VR NO /DATE
Sujan Deep,VLW	9/10	120/OAP	14.09.10	61,000.00	86/13.06.12
Jogeswar Dharua,VLW	4/10	4/OAP	13.04.10	75,600.00	91/18.06.12
Jogeswar Dharua,VLW	5/10	24/OAP	14.05.10	75,600.00	91/18.06.12
Jogeswar Dharua,VLW	6/10	42/OAP	10.06.10	75,600.00	91/18.06.12
	<b>TOTAL</b>			<b>2,87,800.00</b>	

Rs.58,32,807.00.Out of this amount a sum Rs..2434407.00 has been adjusted during the financial year 2011-12 leaving the balance amount of Rs3398400.00.Further, in response to Audit objection memo,the local authority replied that RS.2,87,800.00 as above has been adjusted during the period 2012-13 i.e during the course of audit (.02.05.2012 to25.06.2012) to reduce the outstanding balance of advance amount.The above adjusted amount of Rs.2,87,800.00 has been verified during the course of audit.

So the remaining unadjusted outstanding balance advancefor more than one year amounting to Rs 31,10,600.00 for the year 2010-11 is suggested for recovery. The details of outstanding advance is furnished below

During the course of audit it was noticed that as per last AR the outstanding advance amount for the year 2010-11 was

Name of the staff	VR NO	Date	Details	Amounts
Pramkhan Bishi,VLW	2	13/04/2010	OAP	41,200.00
	22	14/05/2010	OAP	41,200.00
	42	16/06/2010	OAP	41,200.00
	72	14/07/2010	OAP	41,200.00
Pramkhan Bishi,VLW		<b>TOTAL</b>		<b>1,64,800.00</b>
Nirmala Mahananda,SIS	3	13/04/2010	OAP	43,600.00
	24	15/05/2010	OAP	43,600.00
Nirmala Mahananda,SIS		<b>TOTAL</b>		<b>87,200.00</b>
Gopabandhu Seth,VLW	3	13/04/2010	OAP	62,600.00
	22	14/05/2010	OAP	62,600.00
	41	10/06/2010	OAP	62,000.00
	60	07/07/2010	OAP	30,600.00
	73	14/07/2010	OAP	62,600.00
	Gopabandhu Seth,VLW		<b>TOTAL</b>	
Pitambar Biswal,VLW	4	13/04/2010	OAP	60,400.00
	23	14/05/2010	OAP	60,400.00
	42	10/06/2010	OAP	55,200.00

	72	17/07/2010	OAP	55,200.00
	90	13/08/2010	OAP	60,400.00
	119	17/09/2010	OAP	69,400.00
	146	11/10/2010	OAP	47,400.00
	163	15/11/2010	OAP	47,400.00
	206	15/12/2010	OAP	54,000.00
Pitambar Biswal,VLW		TOTAL		5,09,800.00
Jogeswar Dharua,VLW	72	14/07/2010	OAP	75,600.00
	89	13/08/2010	OAP	75,600.00
	232	15/01/2011	OAP	67,600.00
	275	15/02/2011	OAP	67,600.00
	311	15/03/2011	OAP	67,600.00
	146	11/10/2010	OAP	70,000.00
Jogeswar Dharua,VLW		TOTAL		4,24,000.00
Sairat Khan,VLW	4	13/04/2010	OAP	85,800.00
	22	14/05/2010	OAP	85,800.00
	120	14.09.2010	OAP	200.00
	41	10/06/2010	OAP	85,800.00
	90	13/08/2010	OAP	85,800.00
Sairat Khan,VLW		TOTAL		3,43,400.00
Raj Kumar Biswal,VLW	4	13/04/2010	OAP	42,000.00
	24	14/05/2010	OAP	42,000.00
	42	10/06/2010	OAP	42,000.00
	72	14/07/2010	OAP	42,000.00
	91	13/08/2010	OAP	71,000.00
	119	14/09/2010	OAP	43,000.00
	146	11/10/2010	OAP	46,200.00
	162	15/11/2010	OAP	52,000.00
	207	15/12/2010	OAP	63,600.00
Raj Kumar Biswal,VLW		TOTAL		4,43,800.00
Ramakanta Nayak,VLW	5	13/04/2010	OAP	78,000.00
	23	14/05/2010	OAP	78,000.00
	40	10/06/2010	OAP	78,000.00
	71	14/07/2010	OAP	78,000.00
	89	13/08/2010	OAP	78,000.00
	145	11/10/2010	OAP	72,200.00
	164	15-11.2010	OAP	72,200.00
Ramakanta Nayak,VLW		TOTAL		5,34,400.00
Brajabandhu Behera,WEO	42	10/06/2010	OAP	43,600.00
	145	11/10/2010	OAP	56,800.00
Brajabandhu Behera,WEO		TOTAL		1,00,400.00
Sujan Deep,VLW	60	07/07/2010	OAP	66,000.00
	91	19/08/2010	OAP	58,600.00

Sujan Deep,VLW		TOTAL		1,24,600.00
Jagadish Sahu,VLW	207	15/12/2010	OAP	56,600.00
Indramani Thakur,Driver	98	30/03/2011	M.V	800.00
Ranjan Kumar Behera,VLW	2	13/04/2010	OAP	40,400.00
			<b>Grand Total</b>	<b>31,10,600.00</b>

the abstract of amount suggested for recovery against the employees is as follows.

NAME OF THE EMPLOYEE	AMOUNT
Pramkhan Bishi,VLW	1,64,800.00
Nirmala Mahananda,SIS	87,200.00
Gopabandhu Seth,VLW	2,80,400.00
Pitambar Biswal,VLW	5,09,800.00
Jogeswar Dharua,VLW	4,24,000.00
Sairat Khan,VLW	3,43,400.00
Raj Kumar Biswal,VLW	4,43,800.00
Ramakanta Nayak,VLW	5,34,400.00
Jagadish Sahu,VLW	56,600.00
Brajabandhu Behera,WEO	1,00,400.00
Sujan Deep,VLW	1,24,600.00
Indramani Thakur,Driver	800.00
Ranjan Kumar Behera,VLW	40,400.00
<b>Total</b>	<b>31,10,600.00</b>

**PARA8.1.10.B**

Besides these during the financial year 2011-12 a sum of **Rs 15.83,200.00** of the financial year **2009-10** is adjusted as detailed below.

<b>2009-10</b>					
NAME OF THE EMPLOYEE	VR NO	DATE	AMOUNT		
HIRALA BHOI,VLW	29	15.06.09	48,000.00	163/oap/23.08.11	
	42	15.08.9	48,000.00	163/oap/23.08.11	
	59	15.09.09	48,000.00	163/oap/23.08.11	
	<b>TOTAL</b>		<b>144,000.00</b>		
SUDHIR KY. PANDA,GPTA	MDM		20,000.00	112/mdm/26.05.11	
	<b>TOTAL</b>		<b>20,000.00</b>		
NIRMAL MAHANANDA,SIS	168	14.12.09	34,600.00	86/oap/24.06.11	

	231	14.01.10	43,600.00	86/oap/24.06.11	
	248	15.02.10	43,600.00	86/oap/24.06.11	
	270	15.03.10	43,600.00	86/oap/24.06.11	
	<b>TOTAL</b>		<b>165,400.00</b>		
RANJAN BEHERA,VLW	270	15.03.10	40,400.00	79/oap/19.06.11	
			<b>40,400.00</b>		
NIRAKARA DANDASENA	42	15.08.09	72,400.00	368/oao/29.03.12	
	<b>TOTAL</b>		<b>72,400.00</b>		
LATE, SANA PUTA,EX-VLW	4	06.4.09	65,800.00	381/31.03.12	
	19	05.05.09	65,800.00	381/31.03.12	
	29	15.06.09	65,800.00	381/31.03.12	
	34	15.07.09	73,600.00	381/31.03.12	
	42	15.08.09	68,400.00	381/31.03.12	
	59	15.09.09	67,800.00	382/31.03.12	
	83	14.10.09	67,600.00	382/31.03.12	
	132	14.11.09	67,600.00	382/31.03.12	
	167	14.12.09	67,400.00	382/31.03.12	
	230	14.1.09	66,400.00	382/31.03.12	
	<b>TOTAL</b>		<b>676,200.00</b>		
KULAMANI BHOI,JE	168	14.12.09	91,000.00	140/oap/27.07.11	
	232	14.01.10	96,000.00	140/oap/27.07.11	
	248	15.02.10	96,000.00	140/oap/27.07.11	
	270	15.03.10	96,000.00	140/oap/27.07.11	
	<b>TOTAL</b>		<b>379,000.00</b>		
SAIRAT KHAN,VLW	270	15.03.10	85,800.00	76/21.06.11	
	<b>TOTAL</b>		<b>85,800.00</b>		
	<b>TOTAL</b>		<b>1,583,200.00</b>		

Further in the financial year 2011-12 advance of Rs 16,73,600.00 for the year 2008-09 is adjusted.  
The details of the same is furnished below.

2008-09					
NAME OF THE PERSON	VR NO	DATE	AMOUNT	ADJUSTED VR NO	

HIRALA BHOI,VLW	105/OAP	10.07.08	77,400.00	163/oap/23.08.11	
	134/OAP	12.08.08	77,000.00	163/oap/23.08.11	
	193/OAP	01.10.08	44,000.00	163/oap/23.08.11	
	226/OAP	14.11.08	43,000.00	163/oap/23.08.11	
	254/OAP	12.12.08	43,000.00	163/oap/23.08.11	
	334/OAP	16.01.09	43,000.00	163/oap/23.08.11	
	359/OAP	15.02.09	44,800.00	163/oap/23.08.11	
	394/OAP	15.03.09	46,200.00	163/oap/23.08.11	
	<b>TOTAL</b>		<b>418,400.00</b>		
NIRMALA MAHANADA,SIS	221	14.11.08	78,000.00	86/oao/24.06.11	
	248	12.12.08	78,000.00	86/oao/24.06.11	
	362	15.02.09	78,600.00	86/oao/24.06.11	
	390	15.03.09	80,000.00	86/oao/24.06.11	
	<b>TOTAL</b>		<b>314,600.00</b>		
LATE, SANA PUTA,EX-VLW	12	11.04.08	59,600.00	381/31.03.12	
	33	13.05.08	59,600.00	381/31.03.12	
	75	10.06.08	63,600.00	381/31.03.12	
	103	1.7.08	61,600.00	381/31.03.12	
	132	12.08.08	61,600.00	381/31.03.12	
	155	10.09.08	67,000.00	381/31.03.12	
	184	01.10.08	67,600.00	381/31.03.12	
	234	14.11.08	67,600.00	381/31.03.12	
	250	12.12.08	67,600.00	381/31.03.12	
	332	16.001.09	67,400.00	381/31.03.12	
	358	15.02.09	67,200.00	381/31.03.12	
	395	15.03.09	67,400.00	381/31.03.12	
			<b>777,800.00</b>		
RANJAN BEHERA,VLW		06/08	74,000.00	79/19.06.11	
		09/08	44,400.00	79/19.06.11	
		10/08	44,400.00	79/19.06.11	
	<b>TOTAL</b>		<b>162,800.00</b>		
	<b>TOTAL</b>		<b>1,673,600.00</b>		

In response to objection memo Rs 24,52,006.00 was adjusted out of which Rs.21,64,407.00 in shape of voucher and with a cash realisation of Rs 2,87,608.00.

as detailed below-

**STATEMENT SHOWING ADJUSTMENT OF ADVANCE UNDER OAP/WP**

SI No	Name of the Employee	Month	Advance		Adjustment		Voucher No.	
			Vr no	date	A/R	Cash Receipt		
1	2	3	4	5	6	7	8	9
1	Banbihari Mahakur, VLW	12/11	277/OAP	14.12.11		63000	56800	620070/ 30.05.12
2	Banbihari Mahakur, VLW	1/12	315/OAP	14.1.12		63000	57600	540070/ 30.05.12
3	Banbihari Mahakur, VLW	2/12	329/OAP	14.02.12		63000	54000	900070/ 30.05.12
4	Banbihari Mahakur, VLW	3/12	350/OAP	14.03.12		63000	60400	260070/ 30.05.12
5	Dullava Padhan, GRS	2/12	327/OAP	14.02.12		62000	50200	1180071/ 30.05.12
6	Dullava Padhan, GRS	3/12	351/OAP	14.03.12		62000	56000	600071/ 30.05.12
7	Prasanta Ku Naik, GRS	3/12	351/OAP	14.03.12		156000	140400	1560072/ 30.05.12
8	Sujan Deep, VLW	12/11 (1St)				42000	39800	220074/ 30.05.12
9	Sujan Deep, VLW	9/10	120/OAP	14.09.10		61000	47600	1340086/ 13.06.12
10	Sujan Deep, VLW	1/12	314/OAP	14.01.12		68000	58800	920069/ 30.05.12
11	Sujan Deep, VLW	3/12	355/OAP	14.03.12		68000	61600	640069/ 30.05.12
12	Jogeswar Dharua, VLW	2/10	248/OAP	15.02.10		75600	59800	1580091/ 18.06.12
13	Jogeswar Dharua, VLW	3/10	269/OAP	15.03.10	75600		67000	860091/ 18.06.12
14	Jogeswar Dharua, VLW	4/10	4/OAP	13.04.10	75600		64000	1160091/ 18.06.12
15	Jogeswar Dharua, VLW	5/10	24/OAP	14.05.10	75600		62200	1340091/ 18.06.12

16	Jogeswar Dharua, VLW	6/10	42/OAP	10.06.10	75600	58000	17600	91/ 18.06.12
17	Jogeswar Sahu, GRS	3/12	350/OAP	14.03.12	128000	117400	10600	48/ 15.05.12
18	Sairat Khan, VLW	3/12			133000	123400	9600	50/ 16.05.12
19	Sunil Ku Sahu, GRS	3/12	359/OAP	14.03.12	148000	147800	200	54/ 18.05.12
20	Madhusmita Patra, GRS	3/12	352/OAP	14.03.12	83000	83000	0	56/ 25.05.12
21	Nimai Charan Naik, GRS	1/12	316/OAP	14.1.12	67000	59800	7200	63/30.05.12
22	Nimai Charan Naik, GRS	2/12	328/OAP	14.02.12	67000	58000	9000	63/30.05.13
23	Jagdish Bag, GRS	2/12	328/OAP	14.02.12	119000	104800	14200	68/30.05.12
24	Jagdish Bag, GRS	3/12	352/OAP	14.03.12	119000	117400	1600	68/ 30.05.13
				TOTAL	2013006	1805807	207208	
1	Sujan Deep, VLW	9/10	120/OAP	14.09.10	61,000	47,600	13,400	86/ 13.06.12
2	Jogeswar Dharua, VLW	2/10	248/OAP	15.02.10	75,600	59,800	15,800	91/ 18.06.12
3	Jogeswar Dharua, VLW	3/10	269/OAP	15.03.10	75,600	67,000	8,600	91/ 18.06.12
4	Jogeswar Dharua, VLW	4/10	4/OAP	13.04.10	75,600	64,000	11,600	91/ 18.06.12
5	Jogeswar Dharua, VLW	5/10	24/OAP	14.05.10	75,600	62,200	13,400	91/ 18.06.12
6	Jogeswar Dharua, VLW	6/10	42/OAP	10.06.10	75,600	58,000	17,600	91/ 18.06.12
				TOTAL	4,39,000	3,58,600	80,400	

				<b>GRAND TOTAL</b>	<b>24,52,006</b>	<b>21,64,407</b>	<b>2,87,608</b>	

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	SRI TAPIRAM MAJHI	NOW BDO AT BONGOMUNDA BLOCK,Dist;-Bolangir	1796600.00
2	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.9	1198000.00
3	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	136000.00

**PARA: 9 GRANTS**

Dungripali Panchayat Samiti - 2011-2012

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	01-04-2011	119239699.38	126550409.00	245790108.38	88884436.00	31-03-2012	156905672.38	
	<b>GRAND TOTAL</b>	<b>119239699.38</b>	<b>126550409</b>	<b>245790108.38</b>	<b>88884436</b>		<b>156905672.38</b>	

**Comments :**

It is observed from the above table that the Utilisation of grants during the year 2011-12 was less than the amount received during the year. However, the steps towards utilization of grants during the year under audit were not so effective.

Department wise balance of grants as on 31.03.2012 is furnished below

<u>SL NO.</u>	<u>NAME OF THE DEPARTMENT</u>	<u>BALANCE AMOUNT AS ON 31.03.2012</u>
1	C.D. &P.R. Grant (Non-Schematic)	Rs. 792.76
2	C.D. &P.R. Grant (Non-Schematic)	Rs. 350,009.67
3	Urban and Housing Deptt.	Rs. 6,700.00
4	Grants from G.P. Deptt.	
5	H & T.W DEPTT.	Rs. 2,631.95
6	HALTH AND FAMILY WLFARE DEPTT.	Rs. 342,228.00
7	Education Department	Rs. 9,928.00
8	REVENUE DEPTT. GRANTS	-Rs. 97,817.00
9	Grants from D.R.D.A.	Rs. 118,625,226.00
	<b>TOTAL</b>	<b>Rs. 119,239,699.38</b>

**PARA: 10 UTILISATION CERTIFICATE**

Dungripali Panchayat Samiti - 2011-2012

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	01-04-2011	467555746.12	119239699.38	586795445.5	156260126.00	31-03-2012	430535319.5	
	<b>GRAND TOTAL</b>	<b>467555746.12</b>		<b>586795445.5</b>	<b>156260126</b>		<b>430535319.5</b>	

**Comments :**

It is observed from the above table that the Utilisation of grants during the year 2011-12 was less than the amount received during the year. However, the steps towards utilization of grants during the year under audit were not so effective.

Department wise balance of grants as on 31.03.2012 is furnished below

SL NO.	NAME OF THE DEPARTMENT	BALANCE AMOUNT AS ON 31.03.2012
1	C.D. &P.R. Grant (Non-Schematic)	Rs. 792.76
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3	Urban and Housing Deptt.	Rs. 6,700.00
4	Grants from G.P. Deptt.	
5	H & T.W DEPTT.	Rs. 2,631.95
6	HALTH AND FAMILY WLFARE DEPTT.	Rs. 342,228.00
7	Education Department	Rs. 9,928.00
8	REVENUE DEPTT. GRANTS	-Rs. 97,817.00
9	Grants from D.R.D.A.	Rs. 118,625,226.00
	<b>TOTAL</b>	<b>Rs. 119,239,699.38</b>

**10.2**
**YEAR WISE BREAK UP OF PENDING U.C'S**

The Grant-in-aid register has not been maintained in the PS and the year-wise break-up of pending position of utilisation certificate for last and previous years have not been furnished in last audit report. So, the category-wise break-up of pending UC could not be furnished.

However, the year-wise break-up of pending UC is as follows.

Year	Amount of U C pending
Upto 1993-94	Rs.19,258,607.12
1994-1995	Rs.3,149,162.00
1995-1996	Rs.6,191,202.00
1996-1997	Rs.9,703,972.00
1997-1998	Rs.2,740,265.00
1998-1999	Rs.16,566,674.00
1999-2000	Rs.5,108,131.00
2000-2001	Rs.10,266,519.00
2001-2002	Rs.9,846,131.00
2002-2003	Rs.14,303,267.00
2003-2004	Rs.15,886,581.00
2004-2005	Rs.21,121,592.00
2005-06	Rs.28,456,188.00
2006-2007	Rs.29,000,000.00
2007-08	Rs.1,750,000.00
2008-09	Rs.461,122.00
2009-10	Rs.24,953,593.00
2010-11	Rs.102,081,951.00
2011-12	Rs.109,690,362.38
<b>Total</b>	<b>Rs.430,535,319.50</b>

PARA NO.	10.3	DETAILS OF SUBMISSION OF U C -		
SCHEME	LETTER NO	DATE	YEAR	AMOUNT
MLALAD	1600	31.05.2011	2007-08	1283043
			2010-11	417109
	2829	17.10.2011	2003-04	2811000
			2004-05	2700000

			2005-06	2212000
			2006-07	2593000
			2007-08	4795657
	808	30.03.2012	2011-12	1842000
	1170	18.04.2011	2008-09	1518945
			2009-10	253000
WODC	2285	18.08.2011	2008-09	202423
			2010-11	736072
	2848	18.10.2011	2002-03	100000
			2003-04	1950000
			2004-05	500000
			2006-07	540000
	1368	9.05.2011	2007-08	2439000
			2008-09	211885
			2007-08	50000
			2006-07	5007115
			2009-10	1249000
	NIL	18.08.2011	2008-09	950612
	1133	16.04.2011	2008-09	1595000
	1156	18.04.2011	2009-10	698803
12TF FCA	139	21.01.2012	2005-06	59839
			2006-07	59839
			2007-08	58365
			2008-09	56903
			2009-10	99800
			2009-10	550000
IAY	2133	23.07.2011	2009-10	9090000
			2010-11	3730000
BIJU KBK	1370	9.05.2011	2007-08	7450000
			2008-09	3622000
			2009-10	3600000
	2135	23.07.2011	2010-11	1667000
BRGF	1369	9.05.2011	2007-08	15353000
			2006-07	5000000
			2007-08	8084025
			2008-09	822975
			2009-10	9616000
	2134	23.07.2011	2009-10	13734000
			2010-11	7703000
13TH FCA	3664	23.12.2011	2010-11	2388533

			2011-12	3184712
	475	1.03.2012	2011-12	1592000
CC ROAD	446	27.02.2012	2011-12	1500000
SPECIAL PROBLEM FUND	1600	31.05.2011	2002-03	700000
	1599	31.05.2011	2008-09	1000000
		17.08.2011	2004-05	500000
		17.08.2011	2009-10	400000
		17.08.2011	2008-09	200000
MGNREGA	3309	23.11.2011	2009-10	4486095
			2010-11	7585720
			2011-12	1430625
			2010-11	180000
KL AND CESS	2284	18.08.2011	2010-11	427172
FDR	3781	31.12.2011	2008-09	3393311
GIA AND HONORARIUM	1323	4.05.2011	2010-11	279548
			<b>TOTAL</b>	<b>156260126</b>

During the year 2011-12 a sum of RS. 156260126.00 was U.C submitted. Hence it is advised to local authority sincere and effective steps may be taken to submit the u.c in proper quarter hence forth..

<b>PARA NO.</b>	<b>10.4</b>	<b>COMMENTS ON U.C POSITION</b>
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It is seen from the above that the position of the pending ucs is much more alarming. Inspite of repeated audit instructions in the last and previous audit reports no appropriate steps were found to have been taken by the Block Development Officer, to curb down the graphical line of the pending u.c position. It is a fact that heavy pending of U.C position tentamounts the risk of debarring fresh grants from the govt in ensuring years.

Hence the Block Development Officer, is once again requested to take suitable steps in this regard to clear up the pending UC's to the best minimum extent and compliance reported to audit.

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The attention of the P.R. Dept./ Collector, Subarnapur is here by drawn in this connection to impose suitable instructions to the Block Development Officer, to look into the matter personally and have a spl. Drive to reduce the mounting pending position of U.C'S.



**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

In course of audit it was noticed that Rs 600.00 was misappropriated by Sri Dullabha Padhan,GRS in disbursemetnet of social security scheme of Tangarkaly GP for the month of Dec/11& Jan/12 both are adjusted in the same voucher). the details of the same is furnished below.

NAME OF THE GP	MONTH	SCHEME	SL NO	VR NO	DATE	AMOUNT PAID	AMOUNT DUE	DIFFERENCE
Paid	12/11	NOAP	9	345	06.03.12	200	200	200
shown as arrear				345	06.03.12	200		
Paid	12/11	OAP	12	345	06.03.12	200	200	200
shown as arrear				345	06.03.12	200		
Paid	12/11	ODP	164	345	06.03.12	200	200	200
shown as arrear				345	06.03.12	200		
<b>TOTAL</b>								<b>600</b>

In response to Audit objection memo the Local authority replied that Rs.600.00 will be recovered from person held responsible.Hence objection hold good.

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

**12.1 - NO COMMENTS**

NO COMMENTS

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 -**

NO COMMENTS

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 -**

On checking of CFC cash book w.r.to vouchers it was noticed that a sum of RS. 1114138.00 was paid towards cost of tube well spare parts to Bhagirathi industries pvt. Ltd BBSR. For such payment the site account register, purchase file was not produced to audit. The details are given below.

On checking of CFC cash book w.r.to vouchers it was noticed that a sum of RS. 393750.00 was paid for hire charges of vehicle engaged for repair /maintenance of tube wells hand pump of water supply in G.P. For such payment the log book no. OR-05-W 0635 of vehicle, the agreement file, complain register etc. was not produced to audit. The details are given below.

vr.no	date	Amount	SPARES PARTS			
59	7.1.2012	116844	Bhagirathi industries ltd			
53	5.12.2011	997294	Bhagirathi industries ltd			
	<b>total</b>	<b>1114138</b>				
vr.no	date	Amount	period	to whom paid	purpose	
61	20.01.2012	20250	12 2011	Ramesh chandra swain	hire charges of vehicle	
70	16.03.2012	29250	1 2012 TO 2 2012	Ramesh chandra swain	hire charges of vehicle	
<b>Total</b>		<b>49500</b>				

In response to objection memo the local authority stated that relevant files and register will be produced in next audit. Till production of same a sum of RS. ( 1114138+393750+49500.00=1557388.00 ) is held under objection.

PARA: 15 **AUDIT ON WORKS**

**15.1 -**

Name of the Work- CONST. OF C.C BUILDING AT CHANDALI HARIJAN PADA	
Case Record No.258-2008-09-MLALAD	
MB No.359 Page- 51-54 AND MB 378 PAGE NO. 68 TO 72	
Name of the .GPTA- SRI B.B. BAG, GPTA , Voucher No.-13/ DT. 21.06.2011 AND 50 11.11.2011	
1st bill 15209.00 and 2nd  final bill 14791.00	
Name of the Executant- SRI ACHUTE KUMBHAR	
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,30,000/-	

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of rs 420.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate. The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	11	235.00	255.00	20.00	220.00	1st bill	13
cement	10.00	235.00	255.00	20.00	200.00	2nd bill	50
<b>TOTAL</b>	<b>21.00</b>				420.00		

In response to audit objection memo the local authority agreed to recover the amount from security deposit, failing which the following officials are held responsible

**Responsible Person for this paragraph**

S/no	Name	Adress	Amount(In Rs:)
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1	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	84.00
2	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	84.00
3	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	84.00
4	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	84.00
5	Sri.Bhramabar Bag	AT.Panchayat Samiti.Dungripali Dist.Sonepur	84.00

**15.2 -**

Name of the Work- CONST. OF KALYAN MANDAP, SAHALA		
Case Record No.8-2003-04-MPLAD		
MB No.359 Page- 51-54 AND MB 374 PAGE NO. 97-100		
Name of the .GPTA- SRI PRAFULLA SINGH, GPTA ,Voucher No.-02 DT 16.08.2011		
1st and final bill 100000.00		
Name of the Executant- SRI TOFAN PADHAN		
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,100,000/-		
<b>Inadmissible payment:-</b>		
on scrutiny of this works bill it is revealed that a sum of RS. 5200.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate. The details are given below.		

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	100	203.00	255.00	52.00	5200.00	FINAL bill	2
<b>TOTAL</b>	<b>100</b>				5200.00		

In response to audit objection memo the local authority agreed to recover the amount from security deposit, failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	1040.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	1040.00
3	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonapur	1040.00
4	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	1040.00
5	SRI PRAFULLA SINGH	NOW AT DUNGURIPALI P.S DIST- SONEPUR	1040.00

**15.3 -**

Name of the Work- CONST. /RESTO. OF SABUJAM MANDAP AT BHIMTIKARA
Case Record No.04-2006-07MLALAD
MB No.359 Page- 51-54 AND MB 374 PAGE NO. 97-100
Name of the .GPTA-- SRI UDYANATH KISSAN, GPTA , Voucher No.-37 DT 15.09.2011
2ND and final bill 28115.00
Name of the Executant- SRI SOUMITRI BANCHHOR
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,50,000/-

**Excess payment beyond the Estimate rate-**

on scrutiny of this works bill it is revealed that a sum of rs 1562.00.00 was excess paid due to excess rate allowed than the estimate rate. The details are given below.

materials	qty(IN CUM)	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
C.C (1:4:8)	1.7	1193.00	2112.00	919.00	1562.30	FINAL bill	37
<b>TOTAL</b>	<b>1.70</b>				1562.30		

In response to audit objection memo the local authority agreed to recover the amount from security

deposit, failing which the following officials are held responsible

**Responsible Person for this paragraph**

S/no	Name	Adress	Amount(In Rs:)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	312.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	312.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	312.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	313.00
5	Sri.Udyanath Kissan	At.Dungripali P.S Dist.Sonepur	313.00

**15.4 -**

Name of the Work- CONST. OF AWC BUILDING AT BHIMTIKARA

Case Record No.05-2006-07RLTAP

MB 385 PAGE NO. 14 TO 18

Name of the .GPTA- SRI UDYANATH KISSAN, GPTA ,Voucher No.- 04 DT 30.12.2011

2ND bill 72489.00

Name of the Executant- SRI HIMADRI DASH

Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,250,000/-

**ADPOTION OF HIGHER RATE-**

on scrutiny of this works bill it is revealed that a sum of RS. 2891.00.00 was excess paid due to excess rate allowed than the estimate rate.The revised estimate was not done. The details are given below.

materials	qty(IN CUM)	autual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
P.C.C (148)	5.09	1582.30	1963.05	380.75	1938.02	FINAL bill	4

SAND FILLING	6.94	153.80	291.05	137.25	952.52		
<b>TOTAL</b>					2890.54		

In response to audit objection memo the local authority agreed to recover the amount from security deposit, failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	579.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	578.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	578.00
4	Sri.Udyanath Kissan	At.Dungripali P.S Dist.Sonepur	578.00
5	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	578.00

**15.5 -**

Name of the Work- CONST. OF AWC BUILDING AT KHUNTPALI
Case Record No.07-2006-07RLTAP
MB 343 PAGE NO. 167 TO 172
Name of the .GPTA- SRI PRAFULLA SINGH, GPTA ,Voucher No.- 04 DT 30.12.2011
3RD AND FINAL bill 60827.00
Name of the Executant- SRI REBATI NAG
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,250,000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of rs 455.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate. The details are given below.

materials	QTY.(IN CUM)	autual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
CEMENT	35	190.00	203.00	13.00	455.00	FINAL bill	4
<b>TOTAL</b>					455.00		

In response to audit objection memo the local authority agreed to recover the amount from security deposit, failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs:)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	91.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	91.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	91.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	91.00
5	SRI PRAFULLA SINGH	NOW AT DUNGURIPALI P.S DIST- SONEPUR	91.00

**15.6 -**

Name of the Work- CONST. OF AWC BUILDING AT HARIHARNAGAR

Case Record No.06|2005-06WORLD BANK

MB 343 PAGE NO. 167 TO 172

Name of the JE- SRI KULAMANI BHOI, JE ,Voucher No.- 28 DT 28.07.2011

3RD AND FINAL bill 127577.00

Name of the Executant- SRI Damayanti Naik,

Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,250,000/-

**ADPOTION OF HIGHER RATE-**

on scrutiny of this works bill it is revealed that a sum of RS.14310.00.00 was excess paid due to allowing extra cost of cement and adpotion of higher rate allowed beyond the estimate rate.As the the work was not entrusted departmentally and the payment made to Damayanti Naik, ANM and also it is noticed that the first and 2nd bill payment made as per estimate rate.The revised estimate was not done. The details are given below.

materials	QTY.(IN CUM)	autual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
20 mm (C:P)	62.27	58.35	80.5	22.15	1379.28		
16 mm (C:P)	160.37	52.25	65.05	12.8	2052.74		
12 mm (C:P)	139.08	38.40	47.65	9.25	1286.49		
FILLING SAND	12.94	153.80	199.15	45.35	586.83		
2.5 C.M THICK FLOORING	47	95.05	116.35	21.30	1001.10		
Distempering two coats	299.45	9.70	12.55	2.85	853.43		

CEMENT	110	190.00	255.00	65.00	7150.00	FINAL bill	28
<b>TOTAL</b>					14309.87		

In response to audit objection memo the local authority agreed to recover the amount , failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2862.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2862.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	2862.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	2862.00
5	SRI KULAMANI BHOI	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2862.00

**15.7 -**

Name of the Work- CONST. OF C.C ROAD FROM PWD ROAD TO BANKIPALI CD WORKS
Case Record No. 607/2010-11/ GIA (GP/PS ROAD)
MB No.390 Page- 1 TO 5
Name of the .GPTA- SRI RAJENDRA MANDAL, GPTA ,Voucher No.-043 DT 12.12.2011
1st BILL RS.621147.00
Name of the Executant- SRI SRI RAJENDRA MANDAL, GPTA
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,100,000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 14475.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Sonepur the enhanced rate of cement w.e.f 8.12.2011 @288.00 per bag of L.NO. 4405 DT.8.12.2011 . the cement bill was submitted on dt. 25.11.2011 for 465 bags and 16.11.2011 for 500 bags in this case record .It is also noticed that as per govt. order the estimate above RS. 500000.00 should be test checked by Executive Engineer at least 10% of estimate.but in this case record the payment made without test check measurement by Executive Engineer . The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	965	255.00	270.00	15.00	14475.00	1ST BILL	43
<b>TOTAL</b>	<b>965</b>				14475.00		

In response to audit objection memo the local authority agreed to recover the amount , failing which the following officials are held responsible

**Responsible Person for this paragraph**

S/no	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2895.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2895.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	2895.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	2895.00
5	Sri Rajendra mandal	NOW AT DUNGURIPALI P.S DIST- SONEPUR	2895.00

**15.8 -**

Name of the Work- CONST. OF C.C ROAD AT VILLAGE BAIRAGIMUNDA OF BANKIPALI G.P

Case Record No. 323/2010-11/ BRGF
MB No.371 Page- 105 TO 109
Name of the .GPTA- SRI RAJENDRA MANDAL, GPTA ,Voucher No.-144 DT 23.12.2011
1st AND FINAL BILL RS. 999901.00
Name of the Executant- SRI SRI RAJENDRA MANDAL, GPTA
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,1000,000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 41375.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Sonepur the enhanced rate of cement w.e.f 8.12.2011 @288.00 per bag of L.NO. 4405 DT. .8.12.2011. The cement bill was submitted on dt. 25.11.2011 for 500 bags and 18.11.2011 for 500 bags and 655 bags on dt. 30.11.2011. in this case record. It is also noticed that as per govt. order the estimate above RS. 500000.00 should be test checked by Executive Engineer at least 10% of estimate.but in this case record the payment made without test check measurement by Executive Engineer . The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	1655	255.00	280.00	25.00	41375.00	FINAL BILL	43
<b>TOTAL</b>	<b>1655</b>				41375.00		

In response to audit objection memo the local authority agreed to recover the amount , failing which the following officials are held responsible

**Responsible Person for this paragraph**

S/no	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	8275.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	8275.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	8275.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	8275.00
5	Sri Rajendra mandal	NOW AT DUNGURIPALI P.S DIST- SONEPUR	8275.00

**15.9 -**

Name of the Work- C.C ROAD AT KENDUPALI
Case Record No.216 2009-10/ BRGF
MB 390 PAGE NO. 6 TO 10
Name of the GPTA- SRI RAJENDRA MANDAL,GPTA ,Voucher No.- 176 DT 12.03.2012
1ST / FINAL bill 329500.00
Name of the Executant- SRI RAJENDRA MANDAL, GPTA,
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,400,000/-
<b>ADPOTION OF HIGHER RATE-</b>

on scrutiny of this works bill it is revealed that a sum of rs 105957.00.00 was excess paid due to non realisation of cost of cement issued and adpotion of higher rate allowed beyond the estimate rate It is also noticed that 300 bags cement issued to sri Bhojaraj mehar, JE ON DT.26.06.2010 @235.00 per bag After issue of cement the work was not done by JE sri bhojaraj mehar and transferred to sonapur p.s. On order sheet page 02 the BDO was cancelled the work order and work order changed to sri Rajendra mandal, GPTA and also noticed issued to sri bhojaraj mehar, JE who was under suspension.. but in this case record the payment was made to the tune of RS. 329500.00 excluding the cement cost (400000.00-329500.00= 70500.00) Hence the steps may be taken to realise the cement cost from the person concerned The details are given below.

materials	QTY.(IN CUM)	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
sand filling	48.83	291.05	300.73	9.68	472.67		
P.C.C (1:4:8)	56.3	1963.02	2204.29	241.27	13583.50		
P.C.C (1:2:4)	50.55	3113.90	3537.26	423.36	21400.8	final	176
<b>TOTAL</b>					35457.02		

In response to audit objection memo the local authority stated that as per letter no. 1996 dt 11.07.2011 this office has intimated to Bhojaraj mehar, Ex-JE now under suspension for realisation of cost of 300 bags of cement . Also copy intimated to B.D.O sonepur and JE sri BR Mehar and P.D DRDA subarnapur . and also excess payment towards work agreed to realisation from the person concerned. It is also noticed that in the case record the cement was issued as per recommendation on JE sri Bhojaraj mehar, and not countersigned by A.E , only order from BDO is available in this case record.Hence for such non realisation of cement the following officials are held responsible.

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	7093.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S	7091.00

DIST- SONEPUR			
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	7091.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	7091.00
5	Sri Rajendra mandal	NOW AT DUNGURIPALI P.S DIST- SONEPUR	7091.00
6	SRI Bhojaraj mehar,	NOW AT SONEPUR P.S DISTSUBARNAPUR, HE	35250.00
7	SRI TAPIRAM MAJHI	NOW BDO AT BONGOMUNDA BLOCK	35250.00

**15.10 -**

Name of the Work- CONST. OF READING ROOM GANGADHAR PATHAGAR AT HARIHARNAGAR

Case Record No. 163|2009-10|MLALAD

MB No.386 Page- 72 TO 79

Name of the .GPTA- SRI KULAMANI BHOI,JE ,Voucher No.-109 DT 2.03.2012

1st AND FINAL BILL RS. 50000.00

Name of the Executant- SRI KULAMANI BHOI,JE

Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,50,000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 2070.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Subarnpur the enhanced rate of cement w.e.f 8.12.2011 @288.00 per bag of L.NO. 4405 DT. .8.12.2011. But in this case record the cement bill was submitted on dt 5.12.2011 @ 280.00. The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	46	235.00	280.00	45.00	2070.00	FINAL BILL	109
<b>TOTAL</b>	<b>46</b>				2070.00		

In response to audit objection memo the local authority agreed to recover the amount , failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	414.00
2	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	414.00
3	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	414.00
4	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	414.00
5	SRI KULAMANI BHOI	NOW AT DUNGURIPALI P.S DIST- SONEPUR	414.00

**15.11 -**

Name of the Work- Resto. Of Nagbachha temple at khuntpali

Case Record No. 334/2011-12/ MLALAD

MB No.388 Page- 15 TO 23

Name of the .GPTA- SRI SATYAPRIYA BEHERA, GPTA ,Voucher No.-78 DT 30..12.2011

1st/FINAL BILL RS.50000.00

Name of the Executant- SRI SATYAPRIYA BEHERA, GPTA

Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,50,000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 585.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Sonepur the enhanced rate of cement w.e.f 8.12.2011 @288.00 per bag of L.NO. 4405 DT.8.12.2011 . the cement bill was submitted on dt. 30.10.2011 for 39 bags @270.00 in this case record . . The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	39	255.00	270.00	15.00	585.00	FINAL BILL	78

TOTAL					585.00		

In response to audit objection memo the local authority agreed to recover the amount from security deposit , failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs.)
1	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	117.00
2	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	117.00
3	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	117.00
4	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	117.00
5	Sri.Satyapriya Behera	Now at Dungerepali P.S Dist.Sonepur	117.00

**15.12 -**

Name of the Work- CONST. OF C.C Road at Badbhalupali
Case Record No. 514/2011-12 BRGF
MB No.384 Page- 149-152
Name of the .GPTA- SRI Prafulla singh, GPTA ,Voucher No.-146 DT 27.12.2011
1st AND FINAL BILL RS. 175000.00
Name of the Executant- SRI Prafulla singh, GPTA
Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,175000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 4275.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Sonepur the enhanced rate of cement w.e.f 8.12.2011 @288.00 per bag of L.NO. 4405 DT. .8.12.2011. But in this case record the cement bill was submitted on dt 30.11.2011 @ 270.00. and payment made accordingly. The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	285	255.00	270.00	15.00	4275.00	FINAL BILL	146
<b>TOTAL</b>	<b>285</b>				4275.00		

In response to audit objection memo the local authority agreed to recover the amount from security deposit , failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	855.00
2	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	855.00
3	SRI PRAFULLA SINGH	NOW AT DUNGURIPALI P.S DIST- SONEPUR	855.00
4	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	855.00
5	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	855.00

**15.13 -**

Name of the Work- IMP. OF ROAD FROM JIBANDADAR TO ANDHRADERA
Case Record No. 199/2009-10 MGNRGEA
MB No.379 Page- 49-53
Name of the .GPTA-- SRI Prafulla singh, GPTA , Voucher No.-96 DT 05.12.2011
3RD BILL RS. 175000.00
Name of the Executant- SRI Prafulla singh, GPTA

Name of the B.D.O- SRI RAMESH CHANDRA SWAIN, Project Cost-Rs.,400000/-

**Inadmissible payment:-**

on scrutiny of this works bill it is revealed that a sum of RS. 2550.00.00 was excess paid due to allowing extra cost of cement beyond the estimate rate.As per PD, DRDA, Sonepur the enhanced rate of cement w.e.from 8.12.2011 @288.00 per bag of L.NO. 4405 DT. .8.12.2011. The details are given below.

materials	qty	actual rate as per estimate	allowed in bill	diff.	excess	bill	vr.no
cement	170	255.00	270.00	15.00	2550.00	FINAL BILL	96
<b>TOTAL</b>	<b>170</b>				2550.00		

In response to audit objection memo the local authority agreed to recover the amount , failing which the following officials are held responsible

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	SRI GOPAL BEHERA	NOW AT STAYING AT BLOCK GOVT. QRTS.	510.00
2	SRI JAJATI KESHARI	NOW AT DUNGURIPALI P.S DIST- SONEPUR dist- Sonepur	510.00
3	SRI PRAFULLA SINGH	NOW AT DUNGURIPALI P.S DIST- SONEPUR	510.00
4	Sri seshadev mohapatra	NOW AT DUNGURIPALI P.S DIST- SONEPUR	510.00
5	SRI Ramesh chandra swain	NOW AT DUNGURIPALI P.S DIST- SONEPUR	510.00

**15.14 -**

In-spite of issue of objection memo for the following records was not being produced to audit. Hence the same may be produced to next audit for checking till then the amount of Rs. 294414.00 is held under objection. The details of which has been furnished in the Audit Report.

DATE	VR. NO.	Amount	Name of the Executant	NAME OF THE WORK	C.R NO/YEAR	SCHEME
29.09.2011	95	15870	KULAMANI BHOI, JE	THE WORK COMPL. OF BUILDING OF BHATBAHALI PRY SCHOOL (	567/08-09)	BRGF
29.04.2011	2	20252	SANKARLAL SAHU	RESTO. OF MAUSI TEMPALE AT KARLEJURI		MLALAD
26.08.2011	29	164096	KULAMANI BHOI,JE	CONST. OF KALYAN MANDAP AT GADHAPALI	(706/08-09)	MLALAD
28.09.2011	43	21795	JITENDRA BARIHA	CONST. OF CC BUILDING AT BARIHAPADA , DUNGURIPALI		MLALAD
18.10.2011	49	12128	HIRALAL BARIK,	RESTO OF JAGANNATH TEMPLE AND MANDAP,	201/08-09)	MLALAD
29.11.2011	56	36029	PREMANANDA DANG,	CONST. OF READING ROOM NEAR ARYAN SCLUB,PAHANDI	717/08-09)	MLALAD
21.12.2011	67	24244	BHAIRABA DISHRI	CONST. OF CC HALL NEAR SAMALESWARI PATHESWARI ASSOCIATION BAIIDUPALI	206/08-09	MLALAD
	total	294414				

However during the course of audit a sum of RS. 1420281.00 Case records produced of previous year which was not produced in last audit as detailed below..

vr.no	date	amount	work name	Executant name
37	25.1.2011	60000	sahala u.p school of c.r no. 61/2008-09	P.k. singh, GPTA
	94.06.2010	142942	CONST. OF C.C ROAD FROM RD UPPER PADA OF C.R NO.585/2008-09	KULAMANI BHOI, JE
35	23.11.2010	242175	CONST. OF BRIDGE OVER NALLA AT KANDAGARH OF C.R NO. 416/2007-09	RAJENDRA MANDAL, GPTA
52	24.02.2011	84630	C.C ROAD OF INDRANAGAR AND CULVERT OF C.R NO. 268/2009-10	MADHUSMITA MOHANTY, GPTA

2330.06.2010	35215	CONST. OF HANUMAN TEMPLE AS AINASANI OF C.R NO. 32/2006-07	KRUPASINDHU BARIK
3231.07.2010	100000	C.C BUILDING NEAR MAHILA SAMITIAT BENTOMAL	
3726.08.2010	51242	RESTO. OF JAGANNATH TEMPLE AT SAMALEICHUAN OF C.R.NO. 448/2007-08	SAMPUR PRADHAN
573.12.2010	80000	JAGANNATH TEMPLE AT PANKEL OF C.R. NO.160/2009-10	JAYMANI MISHRA
617.12.2010	9605	COMMUNITY CENTER HB BHUBANA OF CR NO. 472/2007-08	
8130.11.2010	94150	CONST. OF HIGH SCHOOL AT GAJABANDH	
12928.03.2011	326783	CONST. OF G.P PFFICE AT CHERUPALI	
9216.03.2011	193539	Const. of stsc high school at sahala	P.k. singh, GPTA
TOTAL	<b>1420281</b>		

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

<b>16.1 -</b>
NO COMMENTS

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

<b>17.1 -</b>
<p>During the course of audit it is seen that Subarnpur, DRDA vide L.NO. 2353 dt 24.05.2011 towards IAP 22 project was approved by collector, subarnpur . Out of that a sum of RS 1220673.00. was expenditure made leaving a balance of RS. 16779327.00 towards the end of the year out of funds received RS.18000000.00.The main object of the scheme for selected and backward district consisting of concrete proposals for public infrastructure and services such as school building including SC/ST schools and hostels, additional class room , culverts, checkdams and Awganwadi centers, Drinking water supply, village roads, electric lights in public place such as PHCs and schools and other projects of tangible nature. The percentage of achievement is very poor as less than 1%. Due to non completion of works in stipulated time as per work the aim and objective of the scheme are defeated to provide intended benefit to the rural poor.As such the expenditure of RS. 1220673.00 incurred in on complete work is treated as unfruitful.</p>

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PARA: 18 MISCELLANEOUS

<b>18.1 -</b>	

**18.2 - ILLEGAL ENGAGEMENT**

In course of audit it was noticed that Swechha Swevi Sekshya Sahayak (SSS) were recruited during 2003-04. The advertisement was made on 25.03.03 in Oriya daily news paper **The Dharitri**. The last date for submission of application was 21.04.03. On 26.09.03 the commissioner-cum-Secretary had directed all collectors for recruitment of further 15,632 SSS. Further the commissioner had advised the collectors to prepare the list from the pending list. On the basis of the same a fresh recruitment was made. In WP(C) 11748.2003 Ho'able high court, Orissa had passed an order that the recruitment of SSS after 26.09.03 is illegal. In the said order 10,682 SSS of Orissa were affected.

Further Ho'able high court, Orissa on 23.12.04 in WP©13598.2004 the SSS who were affected by the judgment of WP(C)11748/2003 Ho'able high court, Orissa have directed Govt. to issue appointment letter to the again selected SSS (out of aforesaid 10,682) & the rest SSS who have not been reselected in the current merit list shall continue until further order. Accordingly vide S & ME Dep't. Letter No. 22973.24.12.04 direction was made for no disengagement of the un-selected SSS. The recruitment of 10,682 SSS after 26.09.03 again affected on 31.01.05 by order of Ho'able high court, Orissa in WP© No 14947/2004.

Some of the SSS as earlier disqualified by Hon'able High court of Orissa were selected in the new recruitment and engaged by the Nijukti Mela Dt 01.01.05. Accordingly the following SSS were engaged further. Further as per the decision of Hon'able High court of Orissa vide WP(C) 14947/2004 Dt 31.01.05 again disqualified the appointment as communicated vide letter no 5682/06.03.06 of Dep't. of School & Mass Education.

Further Ho'able high court, Orissa on 21.08.07 in WP© No1587/2007 the selected 7,187 SSS out the affected 10,682 SSS as per WP(C)11748.2003 Ho'able high court, Orissa should not be disengaged. In the writ petition direction was made to the Govt. to scrutinize whether the engagement of the SSS are hit by the ratio of the decision of the Ho'able high court, Orissa WP(C)11748/2003. If the engagement was found covered by the ratio of the decision of the apex Court (supra) necessary action shall be taken for disengaging the SSS other wise renewal of the engagement of the SS as per guidelines should be made.

Further vide Govt. of Orissa school and mass education department letter no 19773/13.10.11 it is clearly mentioned that The hon'ble high court in WP© 6290/07 filed by Nihar Ranajanand others Vrs state and others have passed order on 17.05.2007 that as their earlier recruitment was found illegal, they were directed to be disengaged. But then, some of them were permitted to continue pending fresh recruitment to avoid harassment to their children. Admittedly, after facing recruitment process afresh they were engaged on 01.01.05. They have not completed three years of service & as such the relief sought in this writ petition is premature & the writ petition is dismissed. In the said petition the petitioner had claimed for his seniority from the date of 1st appointment. So the letter as well as the writ petition clearly indicates that the payment made to the SS was illegal.

On verification of the relevant documents it was noticed that the following Sikshya sahayak were selected twice but there service period was calculated as the 1 st date of appointment & according all financial facilities as well as the promotional benefits were availed by them. So the differential amount suggested for recovery.

SL NO	NAME OF THE EMPLOYEE	AMOUNT SUGGESTED FOR RECOVERY	
1	Tosamati Bhoi	77,790.00	

2	Gananath Tandi	77,790.00	
3	Debabrata Budek	77,790.00	
4	Basudev Suna	77,790.00	
5	Binod Kumar Behera	77,790.00	
6	Dibya ranjan Mishra	77,790.00	
7	Dillip Budek	77,790.00	
8	Gopal Kumar Dash	77,790.00	
9	Haradhan Beria	77,790.00	
10	Haradhana Rana	77,790.00	
11	Hemangini Dash	77,790.00	
12	Himansu Naik	77,790.00	
13	Kishore Kumar Meher	77,790.00	
14	Kumari Manoram	77,790.00	
15	Minaketan Padhan	77,790.00	
16	Narottam Adbank	77,790.00	
17	Nilanchala Panda	77,790.00	
18	Pitambar Sikha	77,790.00	
19	Pradip Kumar Bhukta	77,790.00	
20	Rajendra Kumar Dash	77,790.00	
21	Satrugna Meher	77,790.00	
22	Satya Nag	77,790.00	
23	Sitaram Meher	77,790.00	
24	Subhalal Sahu	77,790.00	
25	Sushil Kumar Sahu	77,790.00	

26	Sushil Kumar Seth	77,790.00	
27	Tirupati Meher	77,790.00	
28	Hemanta Kumar Meher	72,405.00	
29	Naresh Kumar Bhoi	72,405.00	
30	Sasmita Meher	72,405.00	
31	Thabira Dota	72,405.00	
32	Haribola Bariha	58,982.00	
33	Nalini Gaan	58,982.00	
34	Bishikeshan Bhoi	24,458.00	
	<b>TOTAL</b>	<b>25,32,372.00</b>	

Name	Period/ Month	Actual date	Date of 1st appointment	Date of JT	Date of ZP	Actual amount due	Amount Excess paid	Differencial Amount
Tosamati Bhoi	5.01.2008 to 31.01.2008	3.01.05	24.11.03	13.02.08	13.02.11	3000	3435	435
	01.02.08 to 12.02.2008					3000	3214	214
	2//10					4500	8569	4069
	3/10 to 6/10					18000	41440	23440
	7/10 to 9/10					13500	31080	17580
	10//10					4500	10360	5860
	11/10 to 12/10					9000	20720	11720
	1//11					4500	10360	5860
	1.02.2011 to 12.02.2011					1928	4440	2512

						0	6100	6100
	Arrear Pay 18.02.2010 to 12.02.11							
						61928	139718	77790
Gananath Tandi	5.01.2008 to 31.01.2008	3.01.05	24.11.03	13.02.08	13.02.11	3000	3435	435
	01.02.08 to 12.02.2008					3000	3214	214
	2//10					4500	8569	4069
	3/10 to 6/10					18000	41440	23440
	7/10 to 9/10					13500	31080	17580
	10//10					4500	10360	5860
	11/10 to 12/10					9000	20720	11720
	1//11					4500	10360	5860
	1.02.2011 to 12.02.2011					1928	4440	2512
	Arrear Pay 18.02.2010 to 12.02.11					0	6100	6100
						61928	139718	77790
Debabrata Budek	do	do	do	do	do	61828	139718	77790
Basudev Suna	do	do	do	do	do	61828	139718	77790
Binod Kumar Behera	do	do	do	do	do	61828	139718	77790
Dibya ranjan Mishra	do	do	do	do	do	61828	139718	77790
Dillip Budek	do	do	do	do	do	61828	139718	77790
Gopal Kumar Dash	do	do	do	do	do	61828	139718	77790
Haradhan Beria	do	do	do	do	do	61828	139718	77790
Haradhana Rana	do	do	do	do	do	61828	139718	77790
Hemangini Dash	do	do	do	do	do	61828	139718	77790

Himansu Naik	do	do	do	do	do	61828	139718	77790
Kishore Kumar Meher	do	do	do	do	do	61828	139718	77790
Kumari Manoram	do	do	do	do	do	61828	139718	77790
Minaketan Padhand	do	do	do	do	do	61828	139718	77790
Narottam Adbank	do	do	do	do	do	61828	139718	77790
Nilanchala Panda	do	do	do	do	do	61828	139718	77790
Pitambar Sikha	do	do	do	do	do	61828	139718	77790
Pradip Kumar Bhukta	do	do	do	do	do	61828	139718	77790
Rajendra Kumar Dash	do	do	do	do	do	61828	139718	77790
Satrughna Meher	do	do	do	do	do	61828	139718	77790
Satya Nag	do	do	do	do	do	61828	139718	77790
Sitaram Meher	do	do	do	do	do	61828	139718	77790
Subhalal Sahu	do	do	do	do	do	61828	139718	77790
Sushil Kumar Sahu	do	do	do	do	do	61828	139718	77790
Sushil Kumar Seth	do	do	do	do	do	61828	139718	77790
Tirupati Meher	do	do	do	do	do	61828	139718	77790
Hemanta Kumar Meher	5.01.2008 to 31.01.2008	3.01.05	24.11.03	13.02.08	13.02.11	3000	3435	435
	01.02.08 to 12.02.2008					3000	3214	214
	2//10					4500	8181	3681
	3/10 to 6/10					18000	39760	21760
	7/10 to 9/10					13500	29820	16320
	10//10					4500	9940	5440
	11/10 to 1/11					13500	29820	16320
	1.02.2011 to 12.02.2011					1928	4260	2332
	Arrear Pay 18.02.2010 to 12.02.11					0	5903	5903

						61928	134333	72405
Naresh Kumar Bhoi	do	do	do	do	do	61928	134333	72405
Sasmita Meher	do	do	do	do	do	61928	134333	72405
Thabira Dota	do	do	do	do	do	61928	134333	72405
Haribola Bariha	10.04.2010 to 31.04.2010	3.01.05	24.11.2003	13.02.2008	31.04.2011	3150	4937	1787
	5/10 to 6/10					9000	19880	10880
	7/10 to 9/10					13500	29820	16320
	10//10					4500	9940	5440
	11/10 to 1/11					13500	29820	16320
	1.02.2011 to 12.02.2011					1928	4260	2332
	Arrear Pay 18.02.2010 to 12.02.11					0	5903	5903
						45578	104560	58982
Nalini Gaan		3.01.05	24.11.03	13.02.08	28.05.11	42428	104560	58982
Bishikeshan Bhoi	5.01.2008 to 31.01.2008	3.01.05	24.11.03	13.02.08		3000	3435	435
	01.02.08 to 12.02.2008					3000	3214	214
	2//10					4500	8181	3681
	3/10 to 5/10					13500	29820	16320

1.06.2010 to 21.06.2010					3150	6958	3808
Resigned on 21.06.2010							
					27150	51608	24458
<b>TOTAL</b>	<b>SUGGESTED FOR RECOVERY</b>						<b>2532372</b>

In response to objection memo BDO replied that Collector Subarnapur is the appointing authority of Sikhya Sahayaks.

The SS were paid as per allotment sanctioned. The objection memo is forwarded to DPC Subarnapur for compliance. The reply of local authority is not satisfactory so the objection raised by audit stands good & suggested for recovery

**18.3 -**

**IRREGULARITIES IN GOVT. ACCOUNT**

**PARA IRREGULARITIES IN PMS DISTRIBUTION**

1. In course of audit it was noticed that vide Vr no 15/30.01.12 a fresh cheque was issued in the name of Head master RK Girls' high school, Dunguripali for the pms. On scrutiny it was noticed that the original cheque was issued on 31.03.09 bearing no 853101. The cheque was not encashed by the HM as he has no account. If so, then what about the new cheque? Due to negligence of the HM the students are deprived of their actual rights. The actual purpose of PMS could not be served. So, necessary instruction may be issued in this regard.
2. On scrutiny of the PMS vouchers it was noticed that Project UP school Sahajbhal, HM UP school Kandamunda & High school Ichhapur have refunded the excess amount amounting to Rs 1200, Rs 150, Rs 4000 respectively. The excess drawl from treasury is illegal. On the other hand the excess deposited in one leads to less payment in other. Hence necessary instruction may be issued in this regard.
3. In course of audit it was noticed that no UC on PMS has been made. As per guidelines of PMS the disbursement position, acquaintance roll, Balance position should be ascertained by the local authority so as to reach the actual benefits to the deserving pupils. But the same procedure has not been adopted. Hence steps may be taken to ascertain the position.

**18.4 -**

**PARA- 18.4- ILLIGAL DELIGATION OF POWER**

In course of audit it was noticed that bdo has delegated financial power to ABDO under subsidiary rule 102 of Orissa Treasury code. Vide TRB-56/2007-12156/Dt 17.03.08 exercise of the powers conferred by Rule 15 of Orissa Treasury code after consultation of AG, Orissa the following amendment was made to subsidiary rule 102 "The head of an office may authorised any officer serving under him & holding Group A & Group B posts to sign the signature of the officer is the treasury or treasuries concerned. The delegation of the kind will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of bill or for the disposal of the moneys drawn from the treasury. Group A all posts in the pay sales the maximum of which is not less than Rs 13500/- & Group B all posts in the pay scales the maximum of which less than Rs13,500/- but not less than Rs9000/-". In violation to the instruction delegation was made. Further, no gazette notification in this regard was issued.

**Further vide Government of Orissa Finance Department Memo No.26048 Bhubaneswar, dated the 6th June, 2011 instruction has been issued regarding DDO power is as follows.**

Specific instructions were issued by the Finance Department to the Administrative Departments / Heads of Departments vide Memo No.O.F.S.196/61-3802/F., dtd. 29th January, 1962 not to entrust drawing and disbursing responsibilities to the FAs/AFAs and Accounts Officers. Further in Finance Department's Letter No. 31487(21)-Codes-70/63/F., dated 26th September, 1963 Administrative Departments were advised not to utilize FAs / AFAs for administrative and miscellaneous works (including the work of DDO).

It has come to our notice that notwithstanding these instructions some Departments / Heads of Departments have assigned drawing and disbursement responsibilities to the AFAs / Accounts Officers. This is a clear violation of the instructions issued by the Finance Department. Administrative Departments and Heads of the Departments concerned are advised to divest their AFAs / Accounts Officers of drawing and disbursement responsibilities forthwith and assign these responsibilities to any other eligible officer working in their establishments.

**From it is cristal clear that the deligation of financial power to ABDO is illegal.**

**In response to objection memo BDO replied that the delegation of financial para is made as per GONO 41656/pr/24.10.08. so the delegation of financial power is not illegal.**

Here by audit like to draw the kind attention of Finace Deptt. as well as the PR Deptt to look into the matter.

**18.5 - Office Vehicle**

**18.5.1 ILLEGAL USE OF OFFICE VEHICLE**

In course of audit it was noticed that during the finacial year 2011-12 the office vehicle was used by chairman to proceed to Subarnapur. As per Rule 9(2) of ORISSA PANCHAYAT SAMITI ( ADMINISTRATION RULE 1989)chairperson can use the office vehicle 4 days in a month for verification of developmental work of the institution. In contravention to the same office vehicle was utilized illegally.

**18.5.2 ILLEGAL USE OF OFFICE VEHICLE**

In course of audit it was noticed that during the financial year 2011-12 the office vehicle had plyed outside PS area with out approval from competent authority . In this way the vehicle had plied 11354 km with a consumption of 1128 lt of POL @ 44.20/lt amounting to Rs 49858.00(appp.).

In response to objection memo BDO replied that it is used for official purpose & not misutilised. however the ex-post-faco approval from competent authority will be made.

Till the ex-post-facto approval Rs 49858.00 is kept under objection.

date of journey	distance covered	pol consumed	purpose
05.04.11		160	16subarnapur to attend meeting, etc
19.04.11		150	15subarnapur to attend meeting, etc
21.04.11		150	15subarnapur to attend meeting, etc
27.04.11		150	15subarnapur to attend meeting, etc
02.05..11		180	18subarnapur to attend meeting, etc
05.05.11		170	17subarnapur to attend meeting, etc
13.05.11		150	15subarnapur to attend meeting, etc
16.05.11		240	24subarnapur to attend meeting, etc
25.05.11		150	15subarnapur to attend meeting, etc
27.05.11		150	15subarnapur to attend meeting, etc
03.06.11		148	14subarnapur to attend meeting, etc
06.06.11		150	15subarnapur to attend meeting, etc
08.06.11		220	22subarnapur to attend meeting, etc
16.06.11		170	17subarnapur to attend meeting, etc
18.06.11		160	16subarnapur to attend meeting, etc
21.065.11		150	15subarnapur to attend meeting, etc
22.06.11		150	15subarnapur to attend meeting, etc
02.07.11		150	15subarnapur to attend meeting, etc

13.07.11	150	15	subarnapur to attend meeting, etc
15.07.11	150	15	subarnapur to attend meeting, etc
17.07.11	160	16	subarnapur to attend meeting, etc
21.07.11	160	16	subarnapur to attend meeting, etc
22.07.11	150	15	subarnapur to attend meeting, etc
25.07.11	150	15	subarnapur to attend meeting, etc
04.08.11	150	15	subarnapur to attend meeting, etc
06.08.11	150	15	subarnapur to attend meeting, etc
17.08.11	150	15	subarnapur to attend meeting, etc
24.08.11	150	15	subarnapur to attend meeting, etc
25.08.11	150	15	subarnapur to attend meeting, etc
26.08.11	150	15	subarnapur to attend meeting, etc
29.08.11	150	15	subarnapur to attend meeting, etc
30.08.11	150	15	subarnapur to attend meeting, etc
05.09.11	134	13	subarnapur to attend meeting, etc
06.09.11	134	13	subarnapur to attend meeting, etc
27.09.11	150	15	subarnapur to attend meeting, etc
28.09.11	150	15	subarnapur to attend meeting, etc
29.09.11	148	14	subarnapur to attend meeting, etc
30.09.11	152	15	subarnapur to attend meeting, etc
08.10.11	198	19	subarnapur to attend meeting, etc
28.10.11	150	15	subarnapur to attend meeting, etc
31.10.11	150	15	subarnapur to attend meeting, etc
08.11.11	150	15	subarnapur to attend meeting, etc
11.11.11	150	15	subarnapur to attend meeting, etc
22.11.11	142	14	subarnapur to attend meeting, etc
24.11.11	150	15	subarnapur to attend meeting, etc
28.11.11	150	15	subarnapur to attend meeting, etc
07.12.11	150	15	subarnapur to attend meeting, etc
10.12.11	150	15	subarnapur to attend meeting, etc
12.12.11	152	15	subarnapur to attend meeting, etc
14.12.11	140	14	subarnapur to attend meeting, etc
18.12.11	162	16	subarnapur to attend meeting, etc
22.12.11	150	15	subarnapur to attend meeting, etc
23.12.11	150	15	subarnapur to attend meeting, etc
28.12.11	150	15	subarnapur to attend meeting, etc
31.12.11	150	15	subarnapur to attend meeting, etc
03.01.11	198	19	subarnapur to attend meeting, etc
06.01.11	180	18	subarnapur to attend meeting, etc
09.01.11	150	15	subarnapur to attend meeting, etc
25.02.11	180	18	subarnapur to attend meeting, etc
27.02.11	160	16	subarnapur to attend meeting, etc
01.03.11	150	15	subarnapur to attend meeting, etc
03.03.11	152	15	subarnapur to attend meeting, etc
05.03.11	152	15	subarnapur to attend meeting, etc
06.03.11	150	15	subarnapur to attend meeting, etc
07.03.11	150	15	subarnapur to attend meeting, etc
11.03.11	148	14	subarnapur to attend meeting, etc
13.03.11	150	15	subarnapur to attend meeting, etc
15.03.11	148	14	subarnapur to attend meeting, etc

16.03.11	150	15	subarnapur to attend meeting, etc
17.03.11	152	15	subarnapur to attend meeting, etc
20.3.11	150	15	subarnapur to attend meeting, etc
21.03.11	154	15	subarnapur to attend meeting, etc
23.03.11	150	15	subarnapur to attend meeting, etc
total.11	11354	1128	

**18.6 -**

**IRREGULAR OCCUPATION BY ICDS**

In course of audit it was noticed that ICDS,Dunguripali is occupying a quarter in office building of Dunguripali block. Since 1993 ICDS was separated from the administrative control of the Panchayat Samiti. But the electri bill,water bill etc are till maintained by BDO Dunguripali. Kind attention of Collector-cum-Dist. magistrate, PR Deptt as well as the finance deptt. may be drawn to look into the matter.

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

**19.1 -**

During the year 2011-12 neither any loan was paid nor any recovery was made.

THE LOAN POSITION IS FURNISHED BELOW.

OB AS ON 01.04.11	3250.00
LOAN PAID DURING THE YEAR 2011-12	0.00
TOTAL	3250.00
LOAN REALISED DURING THE YEAR 2011-12	0.00
CB AS ON 31.03.12	3250.00

**19.2 -**

**PARA: 20 RESULT OF AUDIT**

**20.1 -**

**GENERAL REMARKS:-** Subject to the remarks contained in the fore going paras of the report the state of maintenance of accounts records and registers needs further improvement.

Non-maintenance of important prescribed records and registers, non-submission of compliance reports to the pending Audit Reports, Non-submission of U.C.S. for the different Govt. grants, non-adjustment of long outstanding advances, non-preparation of Bank- reconciliation statements, non-realisation of rent from the P.S. Quarters and non-utilisation of huge Govt. grants are the important irregularities of this P.S.. All out effort need be taken for better maintenance of the same and compliance reported.

As a result of audit, a sum of Rs 6,71,02,776.59 is held under objection which includes Rs.76,99,277.00 suggested for recovery .However during the course of audit a sum of RS. 25,000.00 was realised .

SRI NISHITHA RANJAN SAHOO, AUDITOR, L.F.A, BALANGIR

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	4.1	0.00	1806569.00	0.00	0.00	0.00	
2	5.1	0.00	48959942.59	0.00	0.00	0.00	
3	6.1	1551780.00	2042840.00	1551780.00	0.00	0.00	
4	8.1	3418400.00	9662668.00	3130600.00	0.00	0.00	
5	11.1	600.00	600.00	0.00	600.00	0.00	
6	14.1	0.00	1557388.00	0.00	0.00	0.00	
7	15.1	420.00	420.00	420.00	0.00	0.00	
8	15.2	5200.00	5200.00	5200.00	0.00	0.00	
9	15.3	1562.00	1562.00	1562.00	0.00	0.00	
10	15.4	2891.00	2891.00	2891.00	0.00	0.00	
11	15.5	455.00	455.00	455.00	0.00	0.00	
12	15.6	14310.00	14310.00	14310.00	0.00	0.00	
13	15.7	14475.00	14475.00	14475.00	0.00	0.00	
14	15.8	41375.00	41375.00	41375.00	0.00	0.00	
15	15.9	105957.00	105957.00	105957.00	0.00	0.00	
16	15.10	2070.00	2070.00	2070.00	0.00	0.00	
17	15.11	585.00	585.00	585.00	0.00	0.00	
18	15.12	4275.00	4275.00	4275.00	0.00	0.00	
19	15.13	2550.00	2550.00	2550.00	0.00	0.00	
20	15.14	0.00	294414.00	0.00	0.00	0.00	
21	18.2	2532372.00	2532372.00	0.00	0.00	2532372.00	
22	18.5	0.00	49858.00	0.00	0.00	0.00	
<b>Total</b>		<b>7699277.00</b>	<b>67102776.59</b>	<b>4878505.00</b>	<b>600.00</b>	<b>2532372.00</b>	

**Audit Certificate**

Certified that the accounts of Dunglepali Panchayat Samiti for the financial year 2011-2012 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			0000-00-00	0	
2			0000-00-00	0	
3	8.1.4	vr. no27 /BIJUKBK	2012-06-20	25000	Ramesh chandra swain, B.D.O
4			0000-00-00	0	
5			0000-00-00	0	
6			0000-00-00	0	
7			0000-00-00	0	
8			0000-00-00	0	
9			0000-00-00	0	
10			0000-00-00	0	
11			0000-00-00	0	
12			0000-00-00	0	
13			0000-00-00	0	
14			0000-00-00	0	
<b>Total</b>				<b>25000</b>	

