

LOCAL FUND AUDIT, KEONJHAR, ODISHA

CATEGORY : Panchayat Samiti,General

Audit Report No : 54848/AR/2014-2015-KEONJHAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ghasipura P.S. Pre audit
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Sri Suranjan Ku Sahoo,BDO,OAS-I-JB
	Name of the Local Authority at the time of Audit :	Sri Suranjan Ku Sahoo,BDO,OAS-I-JB
4	Duration of Audit :	25-08-2014 To 20-10-2014 (Mandays Consumed :- 30)
5	Name of the Auditors :	PRADEEP KUMAR MISTRY - Lead Auditor(25-08-2014 to 20-10-2014) LOPAMUDRA PANDA - Auditor(25-08-2014 to 20-10-2014)
6	Name of the Reviewing Officer :	PRASANNA KUMAR PADHI(District Audit Officer)
7	Date of submission of report by Reviewing officer :	31-01-2015
8	Entry Conference Date :	08-08-2014
9	Exit Conference Date :	17-03-2015
10	Name of the District Audit Officer :	PRASANNA KUMAR PADHI
11	Date of approval of report by District Audit Officer :	30-04-2015

PARA: 2 PHYSICAL VERIFICATION

Slno	Name	Value	Remarks
1			
2	Liquid Cash		
3			
4	Recorded At	Ghasipura P.S.	Page-18
5	Date of Physical Verification	25.08.2014.	Page-15
6			

Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	Misc. Cash Book
2	Relief Cash Book
3	S.C & S.T Dev. Cash Book
4	OAP/ODP/NOAP Cash Book
5	PMS Cash Book
6	MDM Cash Book
7	SGSY Cash Book
8	P/L Account
9	Book of drawal
10	Bill Register
11	Treasury Pass Book
12	Bank Pass Books
13	Pay Acquittance Roll of Block Staff
14	Pay Acquittance Roll of Primary School Teachers
15	Paid Vouchers
16	Contingent Stock Register
17	OAP/ODP/NOAP Acq. Roll
18	Postage Stamp Account Register
19	Work Case Records
20	MDM Stock Register
21	Outstanding Advance Ledger
22	Allotment Register of Development Funds
23	Grant-in-Aid Register
24	Log Book of Block vehicle
25	T.A Acquittance Register
26	B.D Register
27	RWSS Cash Book
28	TFC Cash Book
29	Election Cash Book
30	IAY Cash Book
31	NREGS Cash Book
32	MLA LAD Cash Book
33	MP LAD Cash Book
34	Consolidated Cash Book
35	PAMIS Cash Book
36	Govt. Account Cash Book
37	P.S Cash Book

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Advance Ledger
2	Dead Stock Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Hon. Cash Book
2	Security Deposit Cash Book
3	Audit Compliance Register
4	Counter foils of Misc. receipt
5	TDRs
6	Investment Register
7	Loan Register
8	Stock Register of Cement
9	Stock Register of other materials
10	NREGA Cash Book
11	GGY Cash Book

Comments

PARA: 4 FINANCIAL POSITION

Ghasipura P.S. Pre audit - 2013-2014

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. A/C CASH BOOK	01-04-2013	1323927 73.99	21061917 3.51	34301194 7.50	20465160 4.24	20-03-2014	1383603 43.26	31-03-2014	1204880 42.94	17872300. 32	
2	GOVT. A/C CASH BOOK	01-04-2013	1868047 1.68	17782956 8.70	19651004 0.38	17545606 2.00	31-03-2014	2105397 8.38	31-03-2014	2392633 8.99	-2872360. 61	
	GRAND TOTAL		1510732 45.67	38844874 2.21	53952198 7.88	38010766 6.24		1594143 21.64		1444143 81.93	14999939. 71	

Comments

P.S. Account

C.B. as on 31.3.14- as per audit- Rs.138360343.26

C.B. as on 31.3.14 as per cash book Rs.120488042.94

Difference - Rs. 17872300.32

I- Last year discrepancy- 16986450.72

II- Discrepancy relating to

the year 2013-14 885849.60

17872300.32

Reason of difference of Rs. 17872300.32 in respect of P.S. A/c.

I-Difference as per para-4 of the AR No-4991/ Rs.17181450.72

AR/2012-13, Keonjhar (As per last year

Audit Report).

II- Vide Vr No-18/30.3.13 a sum of Rs.195000.00 (-)Rs.195000.00

taken to receipt side of GP/PS cash book

without actual receipt (As per last year

audit report)

Rs. 16986450.72

III- Less O.B. was taken in P.S. A/c Rs. 885849.60

On 1-4-13 than that of actual due as per

C.B. on 31.3.13 of consolidated cash book.

Grand Total- Rs.17872300.32

Closing balance on 31.3.13 as per cash book Rs.115406323.27

Opening balance on 1.4.13 as per cash book Rs.114520473.67

Difference Rs. 885849.60

Necessary steps may be taken to reconcile the afore said difference under compliance reported to audit.

Details of closing balance of P.S. A/c cash book as on 31-3-2014.

Sl No	Name of the cash book	In cash	In Bank	In Treasury	Total
1	2	3	4	5	6
1	Mo-Kudia	00	9151820.00	00	9151820.00
2	SGSY/OLM	00	2702158.00	00	2702158.00
3	Special problem fund	00	436964.00	00	436964.00
4	ST and SC Development	00	2080625.00	00	2080625.00
5	BKSS	00	178850.00	00	178850.00
6	DFID	00	1145457.00	00	1145457.00
7	MP LAD	00	9305558.00	00	9305558.00
8	Election	00	209383.00	00	209383.00
9	MADA	00	3265404.50	00	3265404.50
10	T.S.C.	00	1059054.00	00	1059054.00
11	Natural Calamity	00	1488821.52	00	1488821.52
12	MLA LAD	00	11943467.00	00	11943467.00
13	S.F.C.	00	1412245.00	00	1412245.00
14	SECC	00	52752.00	00	52752.00
15	GP P.S. Road	00	82540.00	00	82540.00
16	AABY	00	1294.00	00	1294.00
17	IAP	00	4325597.00	00	4325597.00
18	SDP	00	3173419.00	00	3173419.00
19	Special IAY	00	1904551.00	00	1904551.00
20	IAY/IRHS	00	25362583.91	00	25362583.91
21	BRGF	00	17279459.00	00	17279459.00
22	Periphery Development	00	1116502.00	00	1116502.00
23	C.C. Road	00	5061691.00	00	5061691.00
24	T.F.C. (13 th FC)	00	12201787.00	00	12201787.00
25	P.S. Misc.	00	3583511.67	00	3583511.67
26	MGNREGS	00	1962547.71	0.63	1262548.34
	Total-		120488042.31	0.63	120488042.94

P.L. Account

A- Closing balance as per P.L. Account cash book Rs.0.63

B- Closing balance as per Treasury pass book- Rs. 0.63

C- Difference Nil

Comments (Govt. A/c)

C.B as on 31-3-14 as per audit Rs.21053978.38
 C.B. as on 31-3-14 as per cash book Rs.23926338.99
 Difference - (-)2872360.61

i- Last year discrepancy Rs.4583506.30
 ii- Discrepancy relating to Rs.(-)7455866.91
 the year 2013-14.

 (-) Rs.2872360.61

Reason of difference of Rs. (-) Rs.2872360.61 in respect of Govt. A/c.

i- The reasons behind the discrepancy of Rs.4583506.30
 have not been explained in the last year audit report.

ii- Excess O.B. of Rs.7455866.91 as on 1-4-13 taken than
 that of actual due as per C.B. as on 31-3-13 as per
 Govt. A/c cash book.

Besides in the PAMIS cash book the transaction are not shown during the year 2013-14 as details below.

Sl No	Name of the cash book	Actual receipt	Receipt as per cash book	Actual expenditure	Expenditure as per cash book
1	Staff salary cash book	8523577.00	20361.00	8516204.00	12988.00
2	Teachers salary cash book	114780214.00	1096516.00	114785214.00	1101516.00

As such, the BDO is requested to reflect all these transactions in respective cash book and show to audit.

Necessary steps may be taken to reconcile the difference of Rs. (-) 2872360.61 in Govt. A/c under compliance reported to audit.

However the local authority reflected transactions amounting to Rs 8111146.00 under Staff Salary Cash Book as on 17.3.15. So the expenditure as per cash book would be Rs 8124134.00 (Rs 8111146.00 + Rs 12988.00)

Details of closing balance of Govt. A/c cash book as on 31-3-2014.

Sl No	Name of the cash book	In cash	In Bank	In Treasury	Total
1	P.M.S.	00	721836.00	00	721836.00
2	M.D.M	00	7361365.12	00	7361365.12
3	S.S. A Salary	00	4430003.28	00	4430003.28
4	Teachers Salary	00	(-)5000.00	00	(-)5000.00
5	Block staff salary	241.26	7373.00	00	7614.26
6	OAP/ODP/NOAP	00	11410520.33	00	11410520.33

Total-	241.26	23926097.73	00	23926338.99
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PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE

Ghasipura P.S. Pre audit - 2013-2014

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	BOI,Ghasipura	8770	31-03-2014	11392648.52	31-03-2014	25362583.91	-13969935.39	IAY(N)
2	BOI,Ramchandrapur	10070	31-03-2014	25154.00	31-03-2014	0.00	25154.00	IAY(N)
3	BOI,Kenjhar	0035	31-03-2014	273538.66	31-03-2014	0.00	273538.66	IAY
4	BOI,Alati	7966	31-03-2014	333672.00	31-03-2014	0.00	333672.00	IAY
5	BGB,Sainkul	6635	31-03-2014	7424.00	31-03-2014	0.00	7424.00	IAY
6	Mini Bank,Dardipal	803	31-03-2014	51176.00	31-03-2014	0.00	51176.00	IAY
7	KCCB,Saikul	5437	31-03-2014	62000.00	31-03-2014	0.00	62000.00	IAY
8	BGB,Deagoan	9509	31-03-2014	13472.00	31-03-2014	0.00	13472.00	IAY
9	BGB,khalimenta	5206	31-03-2014	1644585.00	31-03-2014	0.00	1644585.00	IAY
10	UBI,Keshudorapal	46030	31-03-2014	2857.00	31-03-2014	0.00	2857.00	IAY
11	SBI,Ghasipura	45758	31-03-2014	14450694.00	31-03-2014	0.00	14450694.00	IAY(FRA)
12	UBI,Anandapur	3322	31-03-2014	15177.00	31-03-2014	0.00	15177.00	P.S (Misc)
13	BOI,Ghasipura	7612	31-03-2014	2103249.67	31-03-2014	3583511.67	-1480262.00	P.S(Misc)
14	UBI,Anandapur	1047	31-03-2014	4500000.00	31-03-2014	5061691.00	-561691.00	C.C. Road
15	UBI,Keshudorapal	48049	31-03-2014	9220154.00	31-03-2014	0.00	9220154.00	C.C Road
16	SBI,Anandapur	6884	31-03-2014	12096144.00	31-03-2014	12201787.00	-105643.00	TFC
17	BOI,Ramchandrapur	0018	31-03-2014	31421.00	31-03-2014	0.00	31421.00	TFC
18	BOI,Ghasipura	0010	31-03-2014	0.00	31-03-2014	0.00	0.00	TFC
19	SBI,Ghasipura	98008	31-03-2014	1824872.00	31-03-2014	1412245.00	412627.00	SFC
20	Indian ovesrves Bank,Anandapur	0694	31-03-2014	782057.00	31-03-2014	1145457.00	-363400.00	DFID
21	BOI,Ghasipura	0063	31-03-2014	338773.00	31-03-2014	82540.00	256233.00	G.P.P.S.Road
22	BOI,Ghasipura	0062	31-03-2014	0.00	31-03-2014	0.00	0.00	GPPS.Road
23	BOI,Ramchandrapur	9044	31-03-2014	18096488.00	31-03-2014	17279459.00	817029.00	BGRF
24	BOI,Ramchandrapur	0003	31-03-2014	1411951.00	31-03-2014	1116502.00	295449.00	P.D.S
25	Union Bank of India,Keshudarapal	4190	31-03-2014	0.00	31-03-2014	0.00	0.00	P.D.S
26	BOI,Ramchandrapur	0394	31-03-2014	270460.00	31-03-2014	0.00	270460.00	SGSY/OLM
27	BGB,Sainkul	5986	31-03-2014	657200.00	31-03-2014	0.00	657200.00	SGSY
28	BOI,Ghasipura	394	31-03-2014	260804.00	31-03-2014	0.00	260804.00	SGSY
29	BGB,Salapada	4742	31-03-2014	581074.23	31-03-2014	0.00	581074.23	SGSY
30	SBI,Ghasipura	77244	31-03-2014	560996.00	31-03-2014	2702158.00	-2141162.00	SGSY/OLM
31	BOI,Ramchandrapur	0393	31-03-2014	304718.00	31-03-2014	0.00	304718.00	OAP(NFBS)
32	BOI,Ghasipura	11780	31-03-2014	28989381.10	31-03-2014	11410520.33	17578860.77	OAP
33	BOI,Ghasipura	0064	31-03-2014	0.00	31-03-2014	0.00	0.00	Election
34	SBI,Ghasipura	2899	31-03-2014	208656.00	31-03-2014	209383.00	-727.00	Election
35	BOI,Ramchandrapur	4681	31-03-2014	9473441.00	31-03-2014	9305558.00	167883.00	MP LAD
36	BOI,Ramchandrapur	6221	31-03-2014	502.00	31-03-2014	0.00	502.00	Spl.IAY
37	H.D.F.C,Ghasipura	8808	31-03-2014	3307147.64	31-03-2014	1904551.00	1402596.64	Spl.IAY
38	BGB,Batto	2052	31-03-2014	1710885.00	31-03-2014	0.00	1710885.00	Spl.IAY
39	BGB,Deagoan	2966	31-03-2014	25524.00	31-03-2014	0.00	25524.00	Spl.IAY
40	BOI,Alati	2417	31-03-2014	2449.00	31-03-2014	0.00	2449.00	Spl.IAY
41	BOI,Alati	4254	31-03-2014	690.00	31-03-2014	0.00	690.00	NREGS
42	UBI,Keshudorapal	6251	31-03-2014	0.00	31-03-2014	0.00	0.00	NREGS
43	BOI,Ghasipura	14991	31-03-2014	1970892.53	31-03-2014	1962548.34	8344.19	NREGS
44	BOI,Alati	001	31-03-2014	2858.00	31-03-2014	0.00	2858.00	NREGS
45	SBI,Keonjhar	7406	31-03-2014	5227.00	31-03-2014	0.00	5227.00	NREGS
46	BGB,khalimenta	5293	31-03-2014	20187.00	31-03-2014	0.00	20187.00	NREGS

47	BOI,Ramchandrapur	6720	31-03-2014	1089.00	31-03-2014	0.00	1089.00	NRGES
48	Mini Bank,Alati	01	31-03-2014	150776.00	31-03-2014	0.00	150776.00	NRGES
49	BGB,Deogaon	9518	31-03-2014	98.00	31-03-2014	0.00	98.00	NRGES
50	BGB,Sainkul	6688	31-03-2014	9464.00	31-03-2014	0.00	9464.00	NRGES
51	KCCB,Saikul	4416	31-03-2014	0.00	31-03-2014	0.00	0.00	NRGES
52	BGB,Batto	5747	31-03-2014	0.00	31-03-2014	0.00	0.00	NRGES
53	BGB,Sainkul	1688	31-03-2014	2487931.00	31-03-2014	0.00	2487931.00	NRGES
54	SBI,Anandapur	9012	31-03-2014	49447.00	31-03-2014	0.00	49447.00	NRGES
55	BOI,Ramchandrapur	4682	31-03-2014	12039400.00	31-03-2014	11943467.00	95933.00	MLA Lad
56	BGB,Deagoan	9570	31-03-2014	3334968.00	31-03-2014	0.00	3334968.00	MDM
57	BOI,Ghasipura	0025	31-03-2014	7398208.12	31-03-2014	7361365.12	36843.00	MDM
58	BGB,Sainkul	7109	31-03-2014	157401.00	31-03-2014	0.00	157401.00	MDM
59	BOI,Ghasipura	0061	31-03-2014	5969789.00	31-03-2014	4325597.00	1644192.00	IAP
60	BGB,khalimenta	0016	31-03-2014	87372.00	31-03-2014	0.00	87372.00	IAP
61	BOI,Ghasipura	0119	31-03-2014	5980960.00	31-03-2014	9151820.00	-3170860.00	MO KUDIA
62	BOI,Ramchandrapur	004	31-03-2014	2111234.00	31-03-2014	2080625.00	30609.00	ST/SC Development
63	BOI,Ghasipura	0118	31-03-2014	178685.00	31-03-2014	178850.00	-165.00	BKSS
64	H.D.F.C,Ghasipura	3657	31-03-2014	3722655.00	31-03-2014	3173419.00	549236.00	SDP
65	UBI,Keshudorapal	48050	31-03-2014	221846.00	31-03-2014	436964.00	-215118.00	SPF
66	BGB,Batto	002	31-03-2014	426953.59	31-03-2014	0.00	426953.59	SPF
67	H.D.F.C,Ghasipura	2462	31-03-2014	0.00	31-03-2014	0.00	0.00	SPF
68	BOI,Ramchandrapur	5801	31-03-2014	466901.00	31-03-2014	0.00	466901.00	
69	UBI,Anandapur	5289	31-03-2014	6802.00	31-03-2014	1294.00	5508.00	AABY
70	UBI,Anandapur	6699	31-03-2014	1156590.71	31-03-2014	1059054.00	97536.71	TSC
71	Union Bank of India,Kesudurapal	2279	31-03-2014	3190176.50	31-03-2014	3265404.50	-75228.00	MADA
72	BOI,Ghasipura	0060	31-03-2014	4777.48	31-03-2014	0.00	4777.48	MADA
73	BOI,Ramchandrapur	0017	31-03-2014	1926461.52	31-03-2014	1488821.52	437640.00	Natural calamity
74	BGB,khalimenta	1451	31-03-2014	134506.00	31-03-2014	0.00	134506.00	
75	BOI,Ghasipura	14992	31-03-2014	1750.00	31-03-2014	0.00	1750.00	
76	BOI,Ghasipura	0027	31-03-2014	50000.00	31-03-2014	0.00	50000.00	
77	BOI,Ghasipura	9565	31-03-2014	4430003.48	31-03-2014	4430003.28	0.20	S.S.S
78	BOI,Ghasipura	8525	31-03-2014	206386.00	31-03-2014	0.00	206386.00	
79	BOI,Ghasipura	12388	31-03-2014	27965.00	31-03-2014	0.00	27965.00	
80	BGB,Salapada	4741	31-03-2014	16849.50	31-03-2014	0.00	16849.50	
81	BGB,Salapada	CD-38	31-03-2014	0.00	31-03-2014	0.00	0.00	Current A/C
82	SBI,Anandapur	CD-41311	31-03-2014	12352672.00	31-03-2014	2614.26	12350057.74	Current A/C
83	BOI,Ramchandrapur	0392	31-03-2014	246075.00	31-03-2014	0.00	246075.00	
84	SBI,Anandapur	44606	31-03-2014	3059006.00	31-03-2014	0.00	3059006.00	
85	UBI,Keshudorapal	46668	31-03-2014	20520.00	31-03-2014	0.00	20520.00	
86	UBI,Keshudorapal	3937	31-03-2014	25549.50	31-03-2014	0.00	25549.50	
87	UBI,Anandapur	2480	31-03-2014	450000.00	31-03-2014	0.00	450000.00	
88	Mini Bank,Dardipal	1709	31-03-2014	5509.00	31-03-2014	0.00	5509.00	
89	Mini Bank,Deogaon	238	31-03-2014	335606.00	31-03-2014	0.00	335606.00	
90	Mini bank,saikul	996	31-03-2014	50.00	31-03-2014	0.00	50.00	
91	SBI,Anandapur	47710	31-03-2014	172704.64	31-03-2014	0.00	172704.64	
92	KCCB,Ghasipura	01173	31-03-2014	40168.00	31-03-2014	52752.00	-12584.00	SECC
93	SBI,Anandapur	0740	31-03-2014	42471.00	31-03-2014	721836.00	-679365.00	PMS
	GRAND TOTAL			199728377.39		144414381.93	55313995.46	

Reconciliation

Para-5-1 Bank Reconciliation Statement

Reconciliation between closing Bank balance as per all cash book and all bank pass book as on 31-3-2014.

A- Closing balance as per all bank pass book

(Both P.S. & Govt. A/c) Rs.199728377.39

B- Closing balance as per cash book

(Both P.S. & Govt. A/c) Rs.144414381.93

C-Difference - Rs.55313995.46

It would be seen that there was huge difference between actual Bank balance and cash book balance as on 31-3-2014.

As per memo No-4827/F dt-30-6-2009 of Finance Department Govt. of Odisha it is the duty and responsibility of the local authority to reconcile the difference between actual bank balance and cash book balance. Objection memo was issued to reconcile the said discrepancy and compliance reported to audit. But it is a matter of regret that the local authority took no effective steps in this regard. However, it is once again requested to reconcile the above discrepancy and show to next audit. Till then Rs.55313995.46 is held under objection.

Besides during the audit it was also seen that 93 Nos of pass books available for operation of different schemes. Most of the pass books are not operating since long. As such, it is requested to minimize the Nos of pass book as per guideline of the Govt. to have not more than one pass book in one scheme.

The reasons of such discrepancy are due to the following omission and commission.

- 1- Bank pass books are not being made up to date.
- 2- Month wise reconciliation has not been made.
- 3- Some amounts are directly credited in different pass books by way of transfer credit from P.D. DRDA, Keonjhar and other sources, but the same are not credited in cash book.
- 4- Some cheques were issued within 31-3-2014 but encashed after 31-3-2014.
- 5- Less O.B. taken Rs.885849.60 as on 1-4-13 in PS A/c consolidated cash book.
- 6- Excess O.B. taken Rs.(-)7455866.91 as on 1-4-13 in Govt. A/c consolidated cash book.

PARA: 6 STOCK POSITION

Ghasipura P.S. Pre audit - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	A.C.Sheet 1.7m.Long	1	00	00	1.00	00	As per last A.R.No.19970/AR/2013-14. The Stock balance of building stock Register was rolling since long.
2	A.C.Sheet 2m Long.	3	00	00	3.00	00	As per last A.R.No.19970/AR/2013-14. The Stock balance of building stock Register was rolling since long.
3	Hume Pipe	1 no.	00	00	1.00	00	As per last A.R.No.19970/AR/2013-14. The Stock balance of building stock Register was rolling since long.
4	Colours.	2 nos.	00	00	2.00	00	As per last A.R.No.19970/AR/2013-14. The Stock balance of building stock Register was rolling since long.
5	Cement	00	00	00	0.00	00	As per last A.R.No.19970/AR/2013-14. The Stock balance of building stock Register was rolling since long.
6	MDM Rice	57.17Qtl	6627.61Qtl	6233.11Qtl	451.67	451.67Qtl	P-5

Comments

The above stock balance was rolling since long except MDM Rice as per previous AR. Objection vide AR No-27/10-11, AR NO-9/2011-12 and last AR No-19970/AR/13-14. No action has been taken by the local authority for searching the said valuable stock register and utilize the balance stock for fruitful purpose. This needs be ensured as early as possible and shown to next audit for checking.

Para-6-1 Non- deposit of EGB on MDM Rice.

During the year under audit Q.6233.11 of MDM Rice were issued to different schools under MDM Programme. As against the above issue a sum of Rs.62331.00 was to be realised towards cost of EGB @ Rs.10.00 per qtl.

But no amount has been realised towards EGB during the year 2013-14. As such a sum of Rs.62331.00 needs recovery.

Commodities	Quantity issued	No. of bags	Rate per bag	Total amount
MDM Rice.	Q 6233.11	12466.22 bags (Per bag. 50kg.)	Rs.5.00/per bag.	62331.00

Sri Susil Kumar Mishra, Ex- SIS and Sri Kamal Lochan Biswal, ABEO are responsible for the above non-realization. Till recovery of Rs.62331.00, the objection stands.

Persons responsible.

1- Sri Susil Kumar Mishra, Ex- SIS of School, Ghasipura P.S. Rs.35481.00

Now- Head Master, Jhadeswar Nodal Pry. School,Ghasipura

Period -1-4-13 to 31-10-13.

Issued Q 3548.11 @ 10.00 per bag.

2-Sri Kamal Lochan Biswal, ABEO, Ghasipura PS.

Rs.26850.00

Issued @ 2685.00 @ 10.00 per bag

Period 1-11-13 to 31-3-14.

Total- Rs.62331.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Susil Kumar Mishra	Ex-SIS	Now-Headmaster, Jhadeswar Nodal Primary School Dist-Keonjhar	35481.00
2	Sri Kamal Lochan Biswal	ABO	At/Po- Ghasipura P.S. Dist-Keonjhar	26850.00

PARA: 7 INVESTMENT

Ghasipura P.S. Pre audit - 2013-2014

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	01-04-2013	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para-7 **Investment**

No Comment

PARA: 8 **ADVANCE**

Ghasipura P.S. Pre audit - 2013-2014

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	01-04-2013	P.S. Cash Book	19586398.83	3089230.00	22675628.83	7056230.00	31-03-2014	15619398.83	31-03-2014	12986548.83	2632850.00	
2	01-04-2013	Govt. Cash Book	36839543.28	69400.00	36908943.28	5409600.00	31-03-2014	31499343.28	31-03-2014	31515330.00	-15986.72	
GRAND TOTAL			56425942.11	3158630.00	59584572.11	12465830.00		47118742.11		44501878.83	2616863.28	

Comments :

Para-8 Advance

	P.S. A/c	Govt. A/c
Opening balance as on 1-4-2013	19586398.83	36839543.28
Advance paid during 2013-14	3089230.00	69400.00
Total-	22675628.83	36908943.28
Advance adjusted during 2013-14	7056230.00	5409600.00
Advance outstanding as on 31-3-2014 (As per audit)	15619398.83	31499343.28
Advance outstanding as on 31-3-14 (As per cash book)	12986548.83	31515330.00
Total-	2632850.00	(-)15986.72

The above discrepancy of Rs.2632850.00 is described in Para-8 of the previous and last audit report. But no action has yet been taken for reconciliation of above discrepancy. However it is once again requested to reconcile the same and shown to next audit.

Besides immediate steps need be taken by the local authority to adjust the outstanding advance and to minimize the huge outstanding position of advances.

Year wise break up of outstanding advance of P.S. A/cs

The year wise break up of outstanding advances basing on the last audit report and records made available are given below.

Up to 2010-11	8640599.83
2011-12	828440.00
2012-13	2177509.00
2013-14	1340000.00

Total-	12986548.83

Para-8-1 Details of Outstanding Advance P.S. A/cs

The details of outstanding advance for the year 2011-12, 2012-13 & 2013-14 in respect of P.S. A/c is furnished below.

Outstanding advance for the year 2011-12

SI No	Name of the persons	Vr No/Date	Amount	Purpose of advance
1	2	3	4	5
	2011-12			
1	SGRY CASH BOOK	8/21-12-11	108000.00	Organisation of SGRY Training
	Mayadhar Naik, PDO	TOTAL-	108000.00	
2	P.S. Misc. Cash book			
	Mayadhar Naik, PDO	116/7-1-12	5000.00	Xerox charges for election work
		120/31-1-12	35720.00	3 Tire GP Election
		121/31-1-12	5000.00	Xerox charge for Election work
		124/24-2-12	10000.00	3 Tire GP Election
		TOTAL-	55720.00	
3	Periphery cash book			
	Rabindra Ku. Panda, GPTA	60009/31-10-11	100000.00	HS building at GB Gota CR No-537/06-07
	-do-	11767/17-2-12	200000.00	Addl. Class room CR No-12/11-12
	Soumya Ranjan Behera, GPTA	11755/19-12-11	100000.00	Addl. Class room CR No-12/11-12
		TOTAL-	400000.00	Addl. Class room at Dadhibaman H.S. CR NO-370/07-08
4	Election cash book			
	Mayadhar Naik, PDO	3/7-2-12	15000.00	Election
		10/31-3-12	225720.00	Election
		12/31-3-12	4000.00	Election
		TOTAL-	244720.00	
5	SECC cash book			
	Mayadhar Naik, PDO			
		1/21-3-12	20000.00	Meals and Tiffin and Xerox charges
		TOTAL-	20000.00	
		Grand Total-2011-12	828440.00	
	2012-13			
	SGSY cash book			
1	Mayadhar Naik, PDO	3/20-7-12	15000.00	NRLM Training Programme
		28/28-12-12	36775.00	For SGSY Mela
		54/8-2-13	15660.00	Skill Dev. Training
		55/13-3-13	2860.00	Samanway Mela
		TOTAL-	70295.00	
	TFC/EFC cash book			
1	Sasmita Hembrum, GPTA	180/4-2-13	50000.00	AWC at Bholanuagaon CR No-56/11-12
2	Mayadhar Naik, PDO	194/12-3-13	9000.00	Organisation of PR Diwas
		TOTAL-	59000.00	
	P.S. Misc. Cash book			
1	Mayadhar Naik, PDO	121/12-3-13	17475.00	Conduct of Election
2	Sanatan Sardar, JC	124/13-3-13	1000.00	Purchase of postage stamp
		Total-	18475.00	
	NREGS cash book			
1	Lalbahadur Mallick, Executant	185/1-6-12	200000.00	Const. of check dam at Akashya Nal Dantia CR No-17/11-12
		Total-	200000.00	
	NRHM cashbook			
	Soumya Ranjan Behera, GPTA	70/15-9-12	50000.00	BNRGSK at Tarhan CR NO-38/11-12
		Total	50000.00	
	IAP cash book			

	Pradeep Ku. Samal, GPTA	170/7-3-13	100000.00	Jhinkipita to Sapagoda CR No-3/11-12
		Total	100000.00	
	Election cash book			
	Mayadhar Naik, PDO	/-8-6-12	15000.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	1500.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	33200.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	50000.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	105825.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	862945.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	27950.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	20000.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	20000.00	Election Expenditure
	Mayadhar Naik, PDO	/-19-6-12	543319.00	Election Expenditure
		Total-	1679739.00	
		Grand Total-	2177509.00	
	2013-14			
	OLM cash book			
	Badri Narayan Dash, IPO	16/14-2-14	20000.00	Management of Skill Dev. Programme
		Total	20000.00	
	Special problem fund cash book			
	Sukanta Ku. Nayak, JE	10/6-3-14	70000.00	Completion of community centre
		Total	70000.00	
	SFC cash book			
	Sukanta Ku. Nayak, JE	35/31-1-14	200000.00	Const. of compound wall at Block office CR NO-22/13-14
	Sukanta Ku. Nayak, JE	40/19-3-14	250000.00	Repair of office building and quarter CR No-26/13-14
		Total-	450000.00	
	Periphery cash book			
	Soumya Ranjan Sahoo,GPTA	12/12-8-13	50000.00	Comp. Of BNRGSK at Pandua CR No-31/11-12
	Sukanta Nayak, JE	17/30-12-13	50000.00	Compl. Of AWC building at Tarimul CR No-7/11-12
		Total-	100000.00	
	IAP cash book			
	Pradeep Ku. Samal, GPTA	53/30-12-13	200000.00	Grade-I metalling and Guard wall of road Kusumsahi to Canal CR No-20/11-12
		Total	200000.00	
	BRGF cash book			
	Sukanta Nayak, JE	109/31-3-14	50000.00	Rep. Of maintainacne of building CR No-75/10-11
		Total	50000.00	
	TFC cash book			
	Soumya Ranjan Behera, GPTA	16/20-5-13	150000.00	Const. of AWC building at K.Pal CR No-6/11-12
	Pradeep Ku. Samal, GPTA	59/1-10-13	100000.00	Const. of AWC building at Padanpur CR No-9/11-12
		Total	250000.00	
	P.S. Misc. Cash book			
1	Sukanta Nayak,JE	161/14-3-14	200000.00	Constn. of Block statistical building at Block CRNo-10/13-14
		Total	200000.00	
		Grand Total of 2013-14	1340000.00	

Comment on Govt. A/c advance.

Difference of Rs. (-)15986.72 in Govt. A/c advance position

Reason of difference

1-Last year difference Rs.3813.28

In the last audit report the reason of difference of Rs.3813.28 have not been narrated.

2-Difference relating to the year 2013-14 Rs (-) 19800.00

In the last audit report the advance outstanding position as on 31-3-13 as per cash book was shown Rs.36835730.00. During the year 2013-14 the advance outstanding position of Govt. A/c as on 1-4-13 was shown Rs.36855530.00. In Consolidated Govt. A/c cash book which caused a difference of Rs.19800.00.

Para-8-2 Year wise break up of outstanding advances on Govt. A/c

As per the last audit report and records made available the year wise break up of outstanding advance is given below.

Up to 2010-11	20789530.00
2011-12	6428600.00
2012-13	4292200.00
2013-14	5000.00

Total-	31515330.00

Details of outstanding advance of Govt. A/c.

The details of outstanding advance of Govt. A/c for the year 2011-12, 2012-13 & 2013-14 is given below.

For the year 2011-12

Sl No	Name of the person with designation	Vr No/Dt	Amount	Purpose
1	2	3	4	5
1	Soumya Ranjan Behera, GPTA	257/12-8-11	8200.00	Taruan-July-11
		576/14-8-12	26200.00	Taruan-Jan-12
		Total-	34400.00	
2	Udaya Nath Marandi, GPTA	376/21-11-11	38800.00	Pandua, Oct-11
		512/16-12-11	40400.00	Pandua, Nov-11
		551/14-3-12	45600.00	Pandua, Dec-11
		596/14-3-12	48200.00	-do-
		632/22-3-12	48200.00	-do-
		Total-	221200.00	
3	Mayadhar Naik, PDO	96/13-4-11	4200.00	Pandua,
		116/13-5-11	4000.00	Tarimul,
		180/10-6-11	7000.00	Tarimul
		213/14-7-11	2600.00	Pandua
		251/12-8-11	4400.00	Pandua
		300/14-9-11	1200.00	
		323/14-10-11	400.00	
		Total-	23800.00	
4	Ananda Ch. Panda, PEO	310/14-10-11	118800.00	Bhandaridiha Sept-11
		364/21-11-11	117000.00	Bhandaridiha Oct.-11
		Total-	235800.00	
5	Basanta Ku. Naik, PEO	172/10-6-11	101200.00	Madanpur- 5/11
		212/14-7-11	92400.00	Madanpur- 6/11
		250/12-8-11	112800.00	Madanpur- 7/11

		286/14-9-11	109200.00	Madanpur- 8/11
		309/14-10-11	109200.00	Madanpur- 9/11
		374/21-11-11	109200.00	Madanpur- 10/11
		510/16-12-11	109200.00	Madanpur- 11/11
		549/14-3-12	120800.00	Madanpur- 12/11
		588/14-3-12	120800.00	Madanpur- 1/12
		634/22-3-12	120800.00	Madanpur- 2/12
		Total-	1105600.00	
6	Chitaranjan Dhir, PEO	75/13-4-13	60800.00	Alati - 3/11
		137/13-5-11	61000.00	Alati - 4/11
		159/10-6-11	61000.00	Alati - 5/11
		199/14-7-11	61800.00	Alati - 6/11
		237/12-8-11	77200.00	Alati - 7/11
		283/14-9-11	75600.00	Alati - 8/11
		306/14-10-11	79200.00	Alati - 9/11
		366/21-11-11	92400.00	Alati - 10/11
		535/17-2-12	94000.00	Alati - 12/11
		597/14-3-12	96400.00	Alati - 1/12
		624/22-3-12	104600.00	Alati - 2/12
		659/31-3-12	104600.00	Alati - 3/12
		Total-	968600.00	
7	D.Mahanta, PEO	317/14-10-11	1800.00	G.B. Goda- 9/11
		Total-	1800.00	
8	Ghanashyama Barik, PEO	296/14-9-11	95800.00	R.D. Pur 8/11
		319/14-10-11	99400.00	R.D. Pur 9/11
		379/21-11-11	90800.00	R.D. Pur 10/11
		515/16-12-11	91600.00	R.D. Pur 11/11
		554/14-3-12	97200.00	R.D. Pur 12/11
		591/14-3-12	97200.00	R.D. Pur 1/12
		629/22-3-12	97200.00	R.D. Pur 2/12
		Total-	669200.00	
9	Lal Mohan Naik, PEO	86/13-4-11	114000.00	K.D. Pal 3/11
		210/14-7-11	115800.00	K.D. Pal 6/11
		248/12-8-11	9200.00	K.D. Pal 7/11
		295/14-9-11	127000.00	K.D. Pal 8/11
		318/14-10-11	130600.00	K.D. Pal 9/11
		509/16-12-11	131600.00	K.D. Pal 11/11
		548/14-3-11	140400.00	K.D. Pal 12/11
		Total-	768600.00	
10	Rasananda Sathy, PEO	133/13-5-11	600.00	Daradipal 4/11
		163/10-6-11	62600.00	Daradipal 5/11
		203/14-7-11	60200.00	Daradipal 6/11
		241/12-8-11	62200.00	Daradipal 7/11
		293/14-9-11	70200.00	Daradipal 8/11
		316/14-10-11	71200.00	Daradipal 9/11
		637/21-11-11	70000.00	Daradipal 10/11
		503/16-12-11	82200.00	Daradipal 11/11
		534/17-2-12	80400.00	Daradipal 12/11
		183/14-3-12	81000.00	Daradipal 1/12
		641/22-3-12	81000.00	Daradipal 2/12
		Total-	721600.00	
11	Sarat Ch. Sahoo, PEO	326/14-10-11	10000.00	Batto 9/11 & 10/11
		365/21-11-11	00	
		418/30-11-11	65200.00	Batto 10/11
		Total-	75200.00	
12	Yudhistir Patra, PEO	594/14-3-12	69800.00	Tarimul 1/12
		626/22-3-12	69800.00	Tarimul 2/12
		Total-	139600.00	
13	Trilochan Swain, BT	519/16-12-11	62000.00	Tarimul 11/12
		Total-	62000.00	
14	Dibya Lochan Panda, GRS	307/14-10-11	52000.00	Ganpur 9/11
		368/21-11-11	26400.00	Ganpur 10/11
		Total-	78400.00	
15	Kumuduni Jena, GRS	516/16-12-11	40200.00	Saladei 11/11
		Total-	40200.00	

16	Raghunath Rout, PEO	580/14-3-12	15600.00	
		635/22-3-12	140400.00	
		Total-	156000.00	
17	Sasmita Hembrum, GPTA	371/21-11-11	52800.00	Khalana 10/11
		507/16-12-11	52800.00	Khalana 11/11
		547/14-3-12	63400.00	Khalana 12/11
		579/14-3-12	63400.00	Khalana 1/12
		636/22-3-12	63400.00	Khalana 2/12
		Total-	295800.00	
18	Ajay Ku. Kanungo, PEO	89/13-4-11	35000.00	Deogaon 3/11
		204/14-7-11	68600.00	Deogaon 6/11
		242/12-8-11	71200.00	Deogaon 7/11
		282/14-9-11	91000.00	Deogaon 8/11
		Total-	265800.00	
19	Ajay Ku. Kanungo, PEO	505/16-12-11	200.00	Gohira 11/11
		Total-	200.00	
20	Saroj Ku. Sethy, PEO	633/22-3-12	52800.00	Machhalo 2/12
		Total-	52800.00	
		Grand Total-	5916600.00	
	MDM cash book			
1	Soumya Ranjan Behera, GPTA	99/11-1-12	30000.00	Constn. of Kitchen –cum- Store CR No-796/10-11 Remuneration of cook and helper for 2/11 and 3/11
2	Swarna prava Pattnaiak, CRCC	20/13-6-11	30000.00	Constn. of Kitchen –cum- Store CR No-796/10-11 Remuneration of cook and helper for 2/11 and 3/11
3	Artatrana Khatua, CRCC	16/13-6-11	22000.00	Remuneration of cook and helper for 2/11 and 3/11
4	Ramesh Ch. Behera, CRCC	17/13-6-11	28000.00	Remuneration of cook and helper for 2/11 and 3/11
5	Chandramani Jena, CRCC	18/13-6-11	20000.00	Remuneration of cook and helper for 2/11 and 3/11
6	Paramananda Rout, CRCC	19/13-6-11	33000.00	Remuneration of cook and helper for 2/11 and 3/11
7	Ananta Ch. Bhuyan, CRCC	21/13-6-11	22000.00	Remuneration of cook and helper for 2/11 and 3/11
8	Bijay Ku. Ojha, CRCC	22/13-6-11	28000.00	Remuneration of cook and helper for 2/11 and 3/11
9	Hadibandhu Sahoo, CRCC	23/13-6-11	30000.00	Remuneration of cook and helper for 2/11 and 3/11
10	Niharanjan Rout, CRCC	24/13-6-11	26000.00	Remuneration of cook and helper for 2/11 and 3/11
11	Mayadhar Sahoo, CRCC	25/13-6-11	26000.00	Remuneration of cook and helper for 2/11 and 3/11
12	Dillip Ku. Das, RCC	26/13-6-11	26000.00	Remuneration of cook and helper for 2/11 and 3/11
13	Muralidhar .Muduli, CRCC	27-13-6-11	28000.00	Remuneration of cook and helper for 2/11 and 3/11
14	Manmath Ghadei, CRCC	28/13-6-11	30000.00	Remuneration of cook and helper for 2/11 and 3/11
15	Surendra Ku. Bhuyan, CRCC	29/13-6-11	26000.00	Remuneration of cook and helper for 2/11 and 3/11
16	Kalpataru Nath, CRC	30/13-6-11	46000.00	Remuneration of cook and helper for 2/11 and 3/11
17	Surendra Nath Jena, CRC	31/13-6-11	28000.00	Remuneration of cook and helper for 2/11 and 3/11
18	Mamatamanjari Parida, CRC	32/13-6-11	18000.00	Remuneration of cook and helper for 2/11 and 3/11
19	Pradeep Ku. Samal, GPTA	130/12-3-12	10000.00	Constn. of Kitchen-cum-Store CR No-892/2009-10
		Total-	507000.00	
	Teachers Salary cash book			
1	Dhurba Ch. Sahoo, SIS	1/26-12-11	5000.00	Payment of Obsequise money
		Total-	5000.00	

	OAP + MDM+ Teachers salary cash book	Grand Total-	6428600.00	
		11-12		
	For the year 2012-13			
1	Udaya Nath Maranci, GPTA	23/23-4-12	48000.00	Pandua 3/12
		118/11-6-12	72000.00	Pandua 5/12
		170/28-7-12	74600.00	Pandua 6/12
		Total-	194600.00	
2	Mayadhar Naik, PDO	54/15-5-12	20300.00	R.C. Pur 4/12
		121/11-6-12	17200.00	R.C. Pur 5/12
		210/19-8-12	20200.00	R.C. Pur 7/12
		332/15-11-12	19000.00	R.C. Pur 10/12
		Total-	76700.00	
3	Basanta Ku. Naik, PEO	21/22-4-12	129400.00	Madanpur 3/12
		50/15-5-12	100.00	Madanpur 4/12
		Total	129500.00	
4	Chita ranjan Dhir, PEO	119/11-6-12	145800.00	Deogaon 5/12
		161/28-7-12	149600.00	Deogaon 6/12
		222/19-8-12	145400.00	Deogaon 7/12
		232/21-10-12	166700.00	Deogaon 8/12
		266/3-11-12	145400.00	Deogaon 9/12
		395/12-12-12	253800.00	Deogaon 11/12
		Total-	1006700.00	
	Deduct excess adjustment in the month of 10/12 than the advance payment.		(-)300.00	
			1006400.00	
5	Ghanashyama Barik, PEO	26/12-4-12	105200.00	R.D. Pur 3/11
		55/15-5-12	125400.00	R.D. Pur 4/11
		120/11-6-12	181600.00	R.D. Pur 5/11
		172/28-7-12	184400.00	R.D. Pur 6/11
		209/19-8-12	156900.00	R.D. Pur 7/11
		245/20-10-12	115000.00	R.D. Pur 8/11
		279/3-11-12	154500.00	R.D. Pur 9/11
		333/15-11-12	194000.00	R.D. Pur 10/11
		Total-	1217000.00	
6	Lal Mahan Naik, PEO	165/28-7-12	281400.00	K.D.Pal 6/12
		Total-	281400.00	
7	Narayan Jena, PEO	401/12-12-12	6200.0	Khaliamenta 11/12
		Total-	6200.00	
8	Rasananda Sethy, PEO	108/11-6-12	119000.00	Daradipal 5/12
		160/28-7-12	119400.00	Daradipal 6/12
		221/19-8-12	125800.00	Daradipal 7/12
		Total-	364200.00	
9	Sarat Ch. Sahoo, PEO	392/12-12-12	1100.00	Batto 11/12
		Total-	1100.00	
10	Yudhistir Patra, PEO	29/12-4-12	69400.00	Tarimula 3/12
		58/15-5-12	106400.0	Tarimula 4/12
		124/11-6-12	107300.00	Tarimula 5/12
		176/28-7-12	107900.00	Tarimula 6/12
		206/19-8-12	107700.00	Tarimula 7/12
		Total-	498700.00	
11	Trilochan Swain, BT	226/19-8-12	118100.00	Alati 7/12
		Total-	118100.00	
12	Dibyalochan Panda, GRS	111/11-6-12	25500.00	Gaonpur 5/12
		163/28-7-12	21300.00	Gaonpur 6/12
		219/19-8-12	19800.00	Gaonpur 7/12
		Total-	66600.00	
	Deduct excess adjustment in the month of 8/12 of Gaon Pur GP than the advance payment		(-)1600.00	
		Total-	65000.00	
13	Sanatan Sardar, JC	13/12-4-12	11000.00	Deogaon 3/12
		Total-	11000.00	
14	Radhakanta Behera,	399/12-12-12	4300.00	G.B. Goda 11/12
		407/12-12-12	14500.00	G.B. Goda 11/12
		Total-	18800.00	

15	Mangulu Patra, PEO	391/12-12-12	3500.00	Daradipal 11/12
		402/12-12-12	46000.00	K.D.Pal 11/12
		Total-	49500.00	
16	Ravinarayan Mahakud, PEO	242/20-10-12	900.00	Pandua 9/12
		276/3-11-12	1000.00	Pandua 8/12
		330/15-11-12	200.00	Pandua 10/12
		TOTAL-	2100.00	
17	Mohan Ch. Das, PEO	248/20-10-12	3900.00	Tarimul 9/12
		336/15-11-12	3600.00	Tarimul 10/12
		Total-	7500.00	
	Deduct excess adjustment in the month of 11/12 of Tarimul GP than the advance payment		(-)3600.00	
		Total-	3900.00	
18	Satyananda Dehury, AFO	421/26-12-12	47000.00	
		Total-	47000.00	
19	Raghunath Rout, PEO	400/12-12-12	151000.00	Khalana GP 11/12
		Total-	151000.00	
		Grand total-	4242200.00	
	MDM cash book 2012-13			
1	Sukanta Nayak, JE	104/30-11-12	50000.00	Const. of Kitchen-cum-Store at Baripal Primary School CR No-881/09-10
		Total-	50000.00	
	OAP+ MDM =	Grand Total-	4292200.00	
	For the year 2013-14			
	Teachers salary cash book			
1	Ramesh Ch. Behera, SIS	3/25-5-13	5000.00	Payment of obsequies money.
		Total	5000.00	
		Grand Total-	31515330.00	

Para-8-3 Advance outstanding for more than one year

It was seen that a total sum of Rs.6469709.00 was remained unadjusted for the financial year 2012-13 as detailed below.

P.S. A/c cash book Rs.2177509.00

Govt. A/c cash book Rs.4292200.00

Total- Rs.6469709.00

As per FD memo NO-43784 dt- 2-11-1985 , PR. Department No-18183/ dt- 9-7-2013 and SR-209 of OTC Vol-I and DLFA/Letter No-15179 dt-28-9-2013 advance remained more than one year without adjustment is unsecured and considered for recovery. As such, the above sum of Rs.6469709.00 outstanding for the year 2012-13 is suggested for recovery.

SI No	Name of the person with designation	Address	Amount
1	Sri Suranjan Kumar Sahoo, BDO, Ghasipura P.S.	Now-BDO , Ghasipura Dist-Keonjhar	3334855.00
2	Sri Mayadhar Nayak, PDO, Ghasipura P.S.	At/Po- Ghasipura P.S.	926604.00

		Dist-Keonjhar.	
3	Sasmita Hembraum, GPTA	At/Po- Ghasipura P.S.	25000.00
		Dist-Keonjhar.	
4	Santan Sardar ,Ex- JR Clerk,	Now- Jr. Clerk	6000.00
		At/Po- Harichandanpur P.S.	
		Dist-Keonjhar.	
5	Soumaya Ranjan Behera, GPTA	At/Po- Ghasipura P.S.	25000.00
		Dist-Keonjhar.	
6	Pradeep Kumar Samal, GPTA	At/Po- Ghasipura P.S.	50000.00
		Dist-Keonjhar.	
7	Udaya Nth Marandi, GPTA	Now- Telkoi P.S	97300.00
		Dist-Keonjhar	
8	Basanta Kumar Naik, PEO	Now- Patna P.S.	64750.00
		Dist-Keonjhar	
9	Chita Ranjan Dhir PEO	At/Po- Ghasipura P.S.	503200.00
		Dist-Keonjhar	
10	Ghanashyam Barik, PEO	Now-(Retired) At/Po- Deogaon	608500.00
		Dist-Keonjhar	
11	Lalmohan Naik, PEO	Now-Patna P.S	140700.00
		Dist-Keonjhar	
12	Narayan Jena, PEO	At/Po- Ghasipura P.S	3100.00
		Dist-Keonjhar	
13	Rasananda Sethy, PEO	Now- Patna P.S.	182100.00
		Dist-Keonjhar	
14	Sarat Chandra Sahoo, PEO	At/Po- Ghasipura P.S.	550.00
		Dist-Keonjhar	
15	Yudhistir Patra, PEO	Now- Patna P.S.	249350.00
		Dist-Keonjhar	
16	Trilochan Swain ,BT	At/Po- Ghasipura P.S.	59050.00
		Dist-Keonjhar.	
17	Dibyalochan Panda, GRS	At/Po- Ghasipura P.S. (Gaonpur GP)	32500.00
		Dist-Keonjhar	
18	Radhakanta Behera, PEO	At/Po- Ghasipura P.S.	9400.00
		Dist-Keonjhar	
19	Mangulu Patra, PEO	At/Po- Ghasipura P.S	24750.00
		Dist-Keonjhar.	
20	Ravinarayan Mahakud, PEO	At/Po- Ghasipura P.S	1050.00
		Dist-Keonjhar	
21	Mohan Ch. Das, PEO	At/Po- Ghasipura P.S	1950.00
		Dist-Keonjhar	
22	Satyananda Dehury, AFO	At/Po- Ghasipura P.S.	23500.00
		Dist-Keonjhar.	
23	Raghunath Rout, PEO	At/Po- Ghasipura P.S	75500.00
		Dist-Keonjhar	

24	Sukanta Nayak, JE	At/Po- Ghasipura P.S. Dist-Keonjhar.	25000.00
		Total-	6469709.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Suranjan Kumar Sahoo	B.D.O.	At/Po- Ghasipura P.S. Dist-Keonjhar	3334855.00
2	Sri Mayadhar Nayak	PDO	At/Po- Ghasipura P.S Dist-Keonjhar.	926604.00
3	Smt. Sasmita Hembraum	GPTA	At/Po- Ghasipura P.S Dist-Keonjhar.	25000.00
4	Sri Santan Sardar	Ex-Jr. Clerk	Now-Jr. Clerk At/Po- Harichandanpur P.S Dist-Keonjhar	6000.00
5	Sri Soumaya Ranjan Behera	GPTA	At/Po- Ghasipura P.S Dist-Keonjhar.	25000.00
6	Sri Pradeep Kumar Samal	GPTA	At/Po- Ghasipura P.S Dist-Keonjhar.	50000.00
7	Sri Udaya Nath Marandi	GPTA	At/Po- Ghasipura P.S Dist-Keonjhar.	97300.00
8	Sri Basanta Kumar Naik	PEO	Now-Patna P.S. Dist-Keonjhar	64750.00
9	Sri Chita Ranjan Dhir	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	503200.00
10	Sri Ghanashyam Barik	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	608500.00
11	Sri Lalmohan Naik	PEO	Now-patna P.S Dist-Keonjhar	140700.00
12	Sri Narayan Jena	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	3100.00
13	Sri Rasananda Sethy	PEO	Now-Patna P.S. Dist-Keonjhar	182100.00
14	Sri Sarat Ch. Sahoo	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	550.00
15	Sri Yodhistir Patra	PEO	Now-Patna P.S. Dist-Keonjhar	249350.00
16	Sri Trilochan Swain	BT	At/Po- Ghasipura P.S Dist-Keonjhar.	59050.00
17	Sri Dibyalochan Panda	GRS	At/Po- Ghasipura P.S Dist-Keonjhar.	32500.00
18	Sri Radhakanta Behera	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	9400.00
19	Sri Mangulu Patra	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	24750.00
20	Sri Ravinarayan Mahakud	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	1050.00
21	Sri Mohan Ch. Das	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	1950.00
22	Sri Satyananda Dehury	AFO	At/Po- Ghasipura P.S Dist-Keonjhar.	23500.00
23	Sri Gaghunath Rout	PEO	At/Po- Ghasipura P.S Dist-Keonjhar.	75500.00
24	Sri Sukanta Nayak	J.E.	At/Po- Ghasipura P.S Dist-Keonjhar.	25000.00

PARA: 9 GRANTS

Ghasipura P.S. Pre audit - 2013-2014

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	01-04-2013	45781309.72	187805489.00	233586798.72	186309705.36	31-03-2014	47277093.36	
	GRAND TOTAL	45781309.72	187805489.00	233586798.72	186309705.36		47277093.36	

Comments :

Para-9-1 Details of Grants

Comments (Govt. Grants)

It is seen from the above grant position that Rs.47277093.36 towards unspent grants in different schemes was kept in P.S. account by 31-3-2014 which defeats the very purpose of Govt.grants.

Further the Grant register has not been maintained since long though it is a valuable register of the P.S. to properly watch the Govt. Grants received from time to time and its utilisation during the same year.

However effective steps need be taken to maintain the said register by allotting scheme-wise page and reflecting therein the Govt. Grant received and utilised after day to day transaction. The unspent balance amount need be utilised by obtaining fresh sanction orders from the competent authorities and compliance reported.

Abstract of different Govt. Grants.

The details of head wise receipt and expenditure of Govt. Grants is given below.

Sl No	Head of Account	Receipts during the year 2013-14	Expenditure during the year 2013-14
1	2	3	4
1	Grants Mo-Kudia	11732500.00	2776050.00
2	SGSY/OLM	793988.00	775550.00
3	SPF	1105000.00	1187851.00
4	Const. of ST and SC Girls Hostel	00	71030.00
5	DFID	2110000.00	3160000.00
6	MP LAD	6812500.00	1421722.00
7	MADA	1257370.00	1202953.00
8	TSC	1229000.00	184000.00
9	Natural Calamity	11800000.00	10935149.00
10	MLA LAD	6900000.00	2239339.00
11	SFC	6500000.00	8608130.00
12	GP/PS Maintenance of Road and Bridge	1910828.00	2194759.00
13	IAP	00	15400546.00
14	SDP	5000000.00	2052444.00

15	IAY	46100350.00	41870964.00
16	BRGF	21751000.00	12616993.00
17	Periphery	00	5930766.00
18	C.C. Road	20307005.00	17278141.00
19	T.F.C.	23773586.00	21099193.00
20	P.S. Misc.	2973600.00	1405636.00
21	MG NREGS	15748762.00	33898489.36
	Total-	187805489.00	186309705.36

PARA: 10 UTILISATION CERTIFICATE

Ghasipura P.S. Pre audit - 2013-2014

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	01-04-2013	192422993.99	187805489.00	380228482.99	143860166.00	31-03-2014	236368316.99	
	GRAND TOTAL	192422993.99	0.00	380228482.99	143860166.00		236368316.99	

Comments :
Comment

It would be seen from the above U.C. Position that a sum of Rs.236368316.99 is pending for submission to the proper quarters by 31-3-14 which is very alarming.

The U.C. register was not maintained since long. Hence the proper position of U.C.s and its year wise break up of outstanding UCs could not be worked out properly. On the basis of last audit report and records and registers made available to present audit, the year wise break up is given below.

However, the BDO is advised to take effective steps to clear up such heavy pendency by submission U.C. to proper quarters as early as possible and compliance reported.

Para-10-1 Year wise break up of pending U.Cs during 2013-14

Up to 2010-11	478106.00
2011-12	28318098.99
2012-13	114727535.00
2013-14	92844577.00

Total-	236368316.99

Details of U.C.s submitted during the year 2013-14 in respect of Ghasipura P.S.

SI No	Letter No	Date	Head of account	Year of account	Amount
1	2	3	4	5	6
1	2427	3-8-13	I.A.Y.	2008-09	10000.00
2	1008	2-4-13	I.A.Y.	2009-10	300000.00
	1835	6-6-13	I.A.Y.	2009-10	15000.00
	2445	5-8-13	I.A.Y.	2009-10	40000.00
	2809	6-9-13	I.A.Y.	2009-10	10000.00
	4031	4-12-13	I.A.Y.	2009-10	60000.00
	227	6-2-14	I.A.Y.	2009-10	110000.00
	2102	4-7-13	Mo-Kudia	2009-10	785000.00
	227	6-2-14	Mo-Kudia	2009-10	10000.00
	2118	5-7-13	SP.F.	2009-10	400000.00

	2118	5-7-13	MLA LAD	2009-10	157333.00
3	1008	2-4-13	IAY	2010-11	1190000.00
	1835	6-6-13	IAY	2010-11	4393500.00
	2102	4-7-13	IAY	2010-11	23700.00
	2445	5-8-13	IAY	2010-11	71250.00
	2809	6-9-13	IAY	2010-11	120000.00
	3668	6-11-13	IAY	2010-11	74000.00
	4031	4-12-13	IAY	2010-11	65000.00
	227	6-2-13	IAY	2010-11	60000.00
	425	7-3-14	IAY	2010-11	70000.00
	3857	20-11-13	IAP	2010-11	85936.00
	317	18-2-14	IAP	2010-11	100000.00
	1006	2-4-13	MLA LAD	2010-11	300000.00
	2118	5-7-13	MLA LAD	2010-11	150000.00
	3857	20-11-13	MLA LAD	2010-11	85936.00
4	1008	2-4-13	IAP	2011-12	1511000.00
	1835	6-6-13	IAP	2011-12	3529875.00
	2102	4-7-13	IAP	2011-12	81625.00
	2102	4-7-13	IAP	2011-12	244875.00
	2445	5-8-13	IAP	2011-12	264000.00
	2809	6-9-13	IAP	2011-12	179000.00
	302	5-10-13	IAP	2011-12	100500.00
	3668	6-11-13	IAP	2011-12	43500.00
	4031	4-12-13	IAP	2011-12	100500.00
	47	6-1-14	IAP	2011-12	104500.00
	227	6-2-14	IAP	2011-12	1171000.00
	425	7-3-14	IAP	2011-12	95500.00
	1008	2-4-13	IAP (FRA)	2011-12	2166000.00
	1373	1-5-13	IAP (FRA)	2011-12	782000.00
	2102	4-7-13	IAP (FRA)	2011-12	1249500.00
	2445	5-8-13	IAP (FRA)	2011-12	850000.00
	2809	6-9-13	IAP (FRA)	2011-12	561500.00
	302	5-10-13	IAP (FRA)	2011-12	35500.00
	3668	6-11-13	IAP (FRA)	2011-12	170500.00
	47	6-1-14	IAP (FRA)	2011-12	62000.00
	227	6-2-14	IAP (FRA)	2011-12	301000.00
	425	7-3-14	IAP (FRA)	2011-12	103000.00
	2102	4-7-13	Mo Kudia	2011-12	784000.00
	2445	5-8-13	Mo Kudia	2011-12	20000.00
	3668	6-11-13	Mo Kudia	2011-12	13500.00
	47	6-1-14	Mo Kudia	2011-12	33500.00
	227	6-2-14	Mo Kudia	2011-12	10000.00
	425	7-3-14	Mo Kudia	2011-12	20000.00
	2102	4-7-13	SPF	2011-12	250953.00
	2118	5-7-13	IAP	2011-12	4400281.00
	317	18-2-14	IAP	2011-12	306293.00
	2118	5-7-13	MLA LAD	2011-12	350000.00
	1006	2-4-13	MLA LAD	2011-12	200000.00
5	1008	2-4-13	IAY	2012-13	2038000.00
	1373	1-5-13	IAY	2012-13	104000.00
	2012	4-7-13	IAY	2012-13	476250.00
	2445	5-8-13	IAY	2012-13	264000.00
	2809	6-9-13	IAY	2012-13	247000.00
	302	5-10-13	IAY	2012-13	160000.00
	3668	6-11-13	IAY	2012-13	256500.00
	4031	4-12-13	IAY	2012-13	30000.00
	47	6-1-14	IAY	2012-13	152000.00
	227	6-2-14	IAY	2012-13	266000.00
	425	7-3-14	IAY	2012-13	91000.00
	2102	4-7-13	Mo Kudia	2012-13	1636500.00
	2445	5-8-13	Mo Kudia	2012-13	34000.00
	3668	6-11-13	Mo Kudia	2012-13	18000.00
	4031	4-12-13	Mo Kudia	2012-13	35000.00
	43	6-1-14	Mo Kudia	2012-13	39500.00
	224	6-2-14	Mo Kudia	2012-13	8500.00

	429	7-3-14	Mo Kudia	2012-13	44500.00
	2445	5-8-13	BRGF	2012-13	2990000.00
	47	6-1-14	BRGF	2012-13	6260000.00
	2398	30-7-13	DFID	2012-13	1402396.00
	4031	4-12-13	DFID	2012-13	482604.00
	2118	5-7-13	IAP	2012-13	1381447.00
	3857	20-11-13	IAP	2012-13	500000.00
	317	18-2-14	IAP	2012-13	1000000.00
	2118	5-7-13	MP LAD	2012-13	200000.00
6	425	7-3-14	IAY(FRA)	2013-14	6690000.00
	227	6-2-14	Mo Kudia	2013-14	210000.00
	435	7-3-14	Mo Kudia	2013-14	940000.00
	3668	6-11-13	SFC	2013-14	960514.00
	3668	6-11-13	SFC	2013-14	750000.00
	429	7-3-14	SFC	2013-14	1499486.00
	82	15-1-14	C.C. Road	2013-14	1180000.00
	82	15-1-14		2013-14	800000.00
	82	15-1-14		2013-14	1100000.00
	224	6-2-14		2013-14	13950000.00
	429	7-3-14		2013-14	1250000.00
	2102	4-7-13	NREGS	2013-14	14500000.00
	2102	4-7-13	NREGS	2013-14	1566000.00
	320	18-2-14	MP LAD	2013-14	3500000.00
	320	18-2-14	MLA LAD	2013-14	4200000.00
	227	6-2-14	OLM	2013-14	492900.00
	227	6-2-14	TFC	2013-14	18473000.00
	227	6-2-14	Election	2013-14	468184.00
	435	7-3-14	Road and Bridge C.C. Road.	2013-14	1910828.00
				TOTAL-	143860166.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
Para-11 <u>Misappropriation and Defalcation</u>
Nil

PARA: 12 LOSS OF STOCK & STORE

12.1 -
Para-12 <u>Loss of Stock and Store</u>
No Comment

PARA: 13 AUDIT OF RECEIPTS

13.1 -
Para-13-1 <u>Bill register receipts and acquittance roll expenditures both Teachers salary cash book and block staff salary cash books not mentioned in the cash book.</u>
<p>While checking the bill register and book of drawl receipts with reference to teacher salary cash book and block staff salary cash book it was noticed that the following bill both receipt and expenditure are not shown in the above mentioned cash book. Hence the same may be maintained and shown to audit for checking.</p>

Sl No	Bill No/Date	Name of the cash book	Purpose	Amount
1	2	3	4	5
13	13/5-4-13	Staff Salary	Pay of GIS advance of Menaka Marandi	7500.00
14	14/15-4-13	Staff Salary	Withdrawal of cheque No-970205/15-4-13	214000.00
15	15/18-4-13	Teacher Salary	P.P. of Retd. Primary teaches 3/2013	487999.00
16	16 /18-4-13	Staff Salary	Provisional family pension for 3/2013	66871.00
17	17 /18-4-13	Teacher Salary	Provisional pension of PD to Retd. Trs for 3/2013	12040.00
18	18 /18-4-13	Teacher Salary	Final GPF of B.K. Das, Retd. Trs.	81206.00
19	19 /18-4-13	Teacher Salary	Final GPF of M.Kar, Retd. Trs.	315672.00
20	20 /18-4-13	Teacher Salary	Final GPF of R.K.Rout, Retd. Trs.	138844.00
21	21 /18-4-13	Teacher Salary	Final GPF of G.Sahoo, Retd. Trs.	105853.00
22	22 /18-4-13	Teacher Salary	Final GPF of N.Pradhan, Retd. Trs.	158406.00
23	23 /18-4-13	Teacher Salary	Final GPF of K.Barik, Retd. Trs.	195152.00
24	24 /18-4-13	Teacher Salary	Temp. GPF advance of Sridhar Jena, HM	70000.00
25	25 /18-4-13	Teacher Salary	NRGPF withdrawal of S.Jena and	157000.00

		B.Mohanty Primary Teacher		
26	26 /18-4-13	Teacher Salary	Tem. GPF advance of P.K.Mohanty and G.Jena Primary Trs.	308000.00
27	27 /18-4-13	Teacher Salary	Salary of Pry. Trs for 3/2013	2318974.00
28	28 /18-4-13	Teacher Salary	Salary of Nodal Pry. Trs for 3/2013	911992.00
29	29 /18-4-13	Teacher Salary	Salary of Z.P. Trs. For 3/2013	1388255.00
30	30 /18-4-13	Teacher Salary	Salary of newly Pry. Trs for 3/2013	66117.00
31	31 /18-4-13	Teacher Salary	Salary of Govt. Pry. Trs for 3/2013	33956.00
32	32 /18-4-13	Staff Salary	Salary of H.Dejury, Jr. Accountant for 3/2013	14023.00
40	40/27-4-13	Staff Salary	Pay of Jr. Acct. Edun. for 4/2013	14023.00
44	44/1-5-13	Teacher Salary	Salary of Pry. Trs. For 4/13	2320263.00
45	45/1-5-13	Teacher Salary	Salary of Nodal Trs for 4/13	914116.00
46	46/1-5-13	Teacher Salary	Salary of Govt. Pry Trs for 4/13	34628.00
47	47/1-5-13	Teacher Salary	Salary of Newly appoint Pry Trs for 4/13	66117.00
48	48/1-5-13	Teacher Salary	Salary of ZP Pry Trs for 4/13	1406886.00
49	49/1-5-13	Teacher Salary	NRGPF of P.K. Rout and other Pry. Trs.	807000.00
50	50/1-5-13	Teacher Salary	Temp. GPF advance of P.Bhatt and K.C. Jena	160000.00
51	51/1-5-13	Teacher Salary	Final GPF of K.C. Barik, Retd. Tr.	55546.00
52	52/1-5-13	Teacher Salary	Final GPF of R.N.Biswal, Retd. Tr.	135760.00
53	53/1-5-13	Teacher Salary	Final GPF of H.K.Sahoo, Retd. Tr.	22358.00
54	54/1-5-13	Teacher Salary	Final GPF of K.C. Nayak, Retd. Tr.	172102.00
55	55/1-5-13	Teacher Salary	Final GPF of K.Sethy, Retd. Tr.	72931.00
56	56/1-5-13	Teacher Salary	Final GPF of P.K. Pradhan, Retd. Tr.	22814.00
57	57/1-5-13	Teacher Salary	Final GPF of P.Sahoo, Retd. Tr.	213235.00
58	58/1-5-13	Teacher Salary	Final GPF of B.K. Sahoo, Retd. Tr.	348448.00
59	59/1-5-13	Teacher Salary	Final GPF of G.Rout, Retd. Tr.	146027.00
60	60/1-5-13	Teacher Salary	Final GPF of G.C. Biswal, Retd. Tr.	130848.00
61	61/1-5-13	Teacher Salary	Final GPF of M.Sahoo, Retd. Tr.	98327.00
62	62/1-5-13	Teacher Salary	Final GPF of C.M.Nayak, Retd. Tr.	106671.00
63	63/1-5-13	Teacher Salary	P.P. of Pry. Trs (Retd) for 4/13	438119.00
64	64/1-5-13	Teacher Salary	Prov. Family pension of M.Jena and others for 4/13	66871.00
65	65/1-5-13	Teacher Salary	P.P of Govt. Pry. Trs for 4/13	12040.00
66	66/1-5-13	Teacher Salary	Salary of N.Sahoo, Z.P. Pry. Trs. for 4/13	12819.00
67	67/1-5-13	Teacher Salary	Salary of N.Sahoo ZP Pry. Trs. for 4/13	12819.00
68	68/1-5-13	Teacher Salary	Salary of N.Nayak, ZP Pry. Tr for 4/13	12819.00
69	69/1-5-13	Teacher Salary	Salary of A.Panda, HM for 3/13	11873.00
70	70/1-5-13	Teacher Salary	Salary of A.Panda, HM for 3/13	11873.00
71	71/3-5-13	Teacher Salary	Temp. GPF advance of L.Sahoo and other Pry. Trs.	384100.00
72	72/3-5-13	Teacher Salary	NRGPF of S.Mahanty and other Pry. Trs.	380000.00
74	74/16-5-13	Teacher Salary	Temp. GPF advance of M.Patra and S.C. Mallick Pry. Trs.	291300.00
75	75/16-5-13	Teacher Salary	NRGPF withdrawal of S.C. Baral and L.Mahakud and S.C. Mallick Pry. Trs.	748000.00
76	76/16-5-13	Teacher Salary	N.R.GPF withdrawal of Pry. Trs.	884000.00
77	77/16-5-13	Teacher Salary	Final G.PF withdrawal of B.Sahoo, Pry. Trs.	408274.00
78	78/16-5-13	Teacher Salary	Final G.PF withdrawal of K.C. Mahapatra, Pry. Trs.	217271.00
79	79/16-5-13	Teacher Salary	Final G.PF withdrawal of S.Pattanayak, Pry. Trs.	209202.00
80	80 /16-5-13	Teacher Salary	Final GPF of A.Satpathy, Retd. Pry. Trs.	293268.00
81	81/16-5-13	Teacher Salary	Final GPF of A.Satpathy, Retd. Pry. Trs.	19578.00
82	82 /16-5-13	Teacher Salary	Final GPF of S.Pradhan, Retd. Pry. Trs.	131366.00
83	83 /16-5-13	Teacher Salary	Final GPF of S.Parida, Retd. Pry. Trs.	59786.00
84	84 /16-5-13	Teacher Salary	Final GPF of Retd.Tr., Retd. Pry. Trs.	182166.00
92	92 /16-5-13	Teacher Salary	Final GPF of N.C. Mallick, Retd. Tr.	144292.00
93	93 /16-5-13	Teacher Salary	Final GPF of G.B.Jena, Retd. Tr.	130639.00
94	94 /16-5-13	Teacher Salary	Final GPF of B.K.Barik, Retd. Tr.	126653.00
95	95 /16-5-13	Teacher Salary	Final GPF of S.Ghadei, Retd. Tr.	71299.00
96	96 /16-5-13	Teacher Salary	Final GPF of B.C. Rout, Retd. Tr.	246681.00
97	97 /16-5-13	Teacher Salary	Final GPF of S.Majhi, Retd. Tr.	248636.00
98	98 /16-5-13	Teacher Salary	Final GPF of J.Rath, Retd. Tr.	282403.00
99	99 /16-5-13	Teacher Salary	Final GPF of A.C. Jena, Retd. Tr.	94315.00

100	100 /16-5-13	Teacher Salary	Final GPF of U.C. Jena, Retd. Tr.	141233.00
101	101 /16-5-13	Teacher Salary	Final GPF of B.Behera, Retd. Tr.	679859.00
102	102 /16-5-13	Teacher Salary	Final GPF of M.M.Sahoo, Retd. Tr.	169158.00
103	103/18-5-13	Teacher Salary	Temp. GPF advance of R.N.Biswal and A.K. Barik	353000.00
104	104/18-5-13	Teacher Salary	Final GPF of U.C. Sahoo, Retd. Tr.	217554.00
105	105/18-5-13	Teacher Salary	Final GPF of B.Panda and S.K.Rout, Retd. Trs.	92541.00
106	106/23-5-13	Teacher Salary	R.R. GPF withdrawal of M.Nayak and S.Panda Pry. Tr.	356000.00
107	107/23-5-13	Teacher Salary	Temp. GPF advance of B.Rout, Pry. Trs.	423500.00
116	116/28-5-13	Staff Salary	Pay of Jr. Acct. Edun. For 5/13	13029.00
118	118/28-5-13	Teacher Salary	Final GPF of R.K. Jena and other Retd. Trs.	459959.00
119	119/28-5-13	Teacher Salary	Final GPF of R.K. Jena and other Retd. Trs.	579670.00
120	120/28-5-13	Teacher Salary	Final GPF of S.K. Jena and other Retd. Trs.	966008.00
121	121/28-5-13	Teacher Salary	Final GPF of R.C.Sahoo and other Retd. Trs.	704118.00
122	122/28-5-13	Teacher Salary	Final GPF of R.N.Ojha and N.Panda Retd. Trs.	371609.00
123	123/28-5-13	Teacher Salary	Final GPF of G.Nayak and other Retd. Trs.	25781.00
124	124/28-5-13	Teacher Salary	Final GPF of A.C. Jena and other Retd. Trs.	329506.00
125	125/28-5-13	Teacher Salary	P.P. of Retd. Tr for 5/13	388971.00
126	126/28-5-13	Teacher Salary	P.P and family pension for 5/13	56871.00
127	127/28-5-13	Teacher Salary	P.P. of P.D.E.O. Govt. Tr. For 5/13	12600.00
128	128/28-5-13	Teacher Salary	Provisional gratuity of M.Swain Retd. Tr.	200000.00
129	129/28-5-13	Teacher Salary	Salary of Pry. Trs. For 5/13	2439755.00
130	130/28-5-13	Teacher Salary	Salary of Nodal Pry. Trs. For 5/13	974642.00
131	131/28-5-13	Teacher Salary	Salary of Govt. Pry. Trs. For 5/13	336855.00
132	132/28-5-13	Teacher Salary	Salary of Newly appointed Pry. Trs. For 5/13	69253.00
133	133/28-5-13	Teacher Salary	Salary of ZP Pry. Trs. For 5/13	1490918.00
134	134/28-5-13	Teacher Salary	Maternity leave salary of K.Nayak ZP Trs. For 6/12 to 10/12	62913.00
135	135/28-5-13	Teacher Salary	Leave salary of A.Rout Z.P. Tr. From 2/12 to 3/12	27290.00
136	136/28-5-13	Teacher Salary	Maternity leave salary of K.Nayak ZP Trs. For 9/12 to 2/13	151589.00
137	137/28-5-13	Teacher Salary	Maternity leave salary of K.Nayak ZP Trs. For 10/12 to 3/13	78662.00
138	138/28-5-13	Teacher Salary	Arrear salary of M.Nayak for 3/13	13402.00
139	139/28-5-13	Teacher Salary	Salary of A.Panda H.M. for 5/13	14935.00
140	140/10-6-13	Teacher Salary	Arrear DA of Pry. Trs from 1-1-13 to 30-4-13	895905.00
141	141/10-6-13	Teacher Salary	Arrear DA of Z.P.. Trs from 1-1-13 to 30-4-13	286799.00
142	142/10-6-13	Teacher Salary	One time GIS refund of Retd. Tr.	67500.00
143	143/10-6-13	Teacher Salary	Provisional gratuity of B.B. Rout, Retd. Tr.	200000.00
144	144/10-6-13	Teacher Salary	Temp. GPF advance of A.Mallick, Asst. Tr.	264000.00
145	145/10-6-13	Teacher Salary	N.R. GPF advance of S.Jena, Asst. Tr.	80000.00
146	146/10-6-13	Teacher Salary	N.R. GPF of S.C. Mahapatra and other Pry. Trs.	736000.00
147	147/10-6-13	Teacher Salary	Temp. GPF advance of Pry. Tr.	339000.00
148	148/10-6-13	Staff Salary	Arr. DA of H.Dejury , Jr. Accountant	4024.00
160	160/25-6-13	Staff Salary	GPF advance of H.Dejury, JA	68000.00
162	162/29-6-13	Teacher Salary	P.P. of Retd. Pry. Trs for 6/13	388071.00
163	163/29-6-13	Teacher Salary	P.P. and Family pension of M.Jena & other employee for 6/13	56871.00
164	164/29-6-13	Teacher Salary	P.P. of P.Deo Govt. Pry. Tr. For 6/13	12600.00
165	165/29-6-13	Teacher Salary	ULS of B.B. Rout, Retd. Tr.	270572.00
166	166/29-6-13	Teacher Salary	Salary of Pry. Trs. For 6/13	2433612.00
167	167/29-6-13	Teacher Salary	Salary of nodal Pry. Trs for 6/13	944153.00
168	168/29-6-13	Teacher Salary	Salary of ZP Pry. Trs. 6/13	1489148.00

169	169/29-6-13	Staff Salary	Salary of H.Dehury, Jr. Accountant for 6/13	17029.00
170	170/29-6-13	Teacher Salary	Salary of Newly appoint Pry. Trs for 6/13	68562.00
171	171/29-6-13	Teacher Salary	Salary A.Panda H.M. for 6/13	14935.00
172	172/29-6-13	Teacher Salary	Salary Govt. Pry. Trs. For 6/13	36855.00
173	173/29-6-13	Teacher Salary	Salary A.Acharya and other Pry. Trs. For 6/13	67273.00
174	174/29-6-13	Teacher Salary	Salary of S.Acharya and other Pry. Trs. For 6/13	67273.00
175	175/2-7-13	Teacher Salary	Final GPF P.Mharana Retd. Trs.	416053.00
176	176/2-7-13	Teacher Salary	Temp. GPF advance of Pry. Trs.	374500.00
177	177/2-7-13	Teacher Salary	NR.GPF of L.Das, Asst. Tr.	127000.00
178	178/2-7-13	Teacher Salary	Arrear incremental pay	2896.00
179	179/2-7-13	Teacher Salary	Provisional gratuity of K.N.Rout, Retd. Pry. Trs.	980000.00
180	180/2-7-13	Teacher Salary	ULS of K.K. Rout and other Retd. Pry. Tr.	811486.00
181	181/8-7-13	Teacher Salary	ULS of S.Panda and other Retd. Pry. Tr.	406420.00
182	182/8-7-13	Teacher Salary	Arrear salary of Sasikant Sahoo, H.M. from 18-1-13 to 20-6-13	107898.00
183	183/8-7-13	Teacher Salary	Temp. Of GPF advance	66000.00
184	184/8-7-13	Teacher Salary	N.R. GPF of Trs.	535000.00
185	185/8-7-13	Teacher Salary	Incremental arrear of Z.P. Trs.	159488.00
186	186/8-7-13	Teacher Salary	Incremental arrear of Z.P. Trs.	3493.00
187	187/8-7-13	Teacher Salary	Incremental arrear of Z.P. Trs.	1700.00
188	188/8-7-13	Teacher Salary	Increment arrear of Trs.	7175.00
189	189/8-7-13	Teacher Salary	ACP arrear of Trs.	36174.00
190	190/8-7-13	Teacher Salary	ACP arrear of Trs.	13892.00
191	191/8-7-13	Teacher Salary	Final GPF of Tr.	556190.00
199	201/2-8-13	Staff Salary	Pay of Jr. Accountant . For 7/13	12029.00
202	204/2-8-13	Staff Salary	Pay of Trs. For 7/13	2350480.00
203	205/2-8-13	Staff Salary	Pay of Trs. For 7/13	935094.00
204	206/2-8-13	Staff Salary	Pay of ZP for 7/13	1474911.00
205	207/2-8-13	Teacher Salary	Pay of Trs. For 7/13	34855.00
206	208/2-8-13	Teacher Salary	Pay of Trs. for 7/13	68562.00
207	209/2-8-13	Teacher Salary	P.P. of Trs. for 7/13	360171.00
208	210/2-8-13	Teacher Salary	P.F.P. of Trs. for 7/13	53743.00
209	211/2-8-13	Teacher Salary	P.P. of Trs. for 7/13	12600.00
210	212/2-8-13	Teacher Salary	Arrear P.P. Trs. for 7/13	15584.00
211	213/2-8-13	Teacher Salary	Obsequies money of Trs.	5000.00
212	214/2-8-13	Teacher Salary	Refund of GIS of Trs.	7500.00
213	215/2-8-13	Teacher Salary	Final GIS of Trs.	150000.00
214	216/6-8-13	Teacher Salary	Salary of Trs.	27533.00
215	217/6-8-13	Teacher Salary	NRG PF of Trs.	600000.00
216	218/6-8-13	Teacher Salary	NRGPF of Trs.	500000.00
217	219/6-8-13	Teacher Salary	Temp. GPF of Trs.	100000.00
218	220/6-8-13	Teacher Salary	Salary of ZP Trs.	14237.00
219	221/21-8-13	Teacher Salary	Arrear ACP of Trs.	21898.00
220	222/26-8-13	Teacher Salary	Transfer of fund for P.L. accounts	1910828.00
228	230/27-8-13	Staff Salary	Pay of Jr. Accountant for 8/13	12029.00
232	234/27-8-13	Staff Salary	Office M.V of CD Estt.	5000.00
233	235/27-8-13	Staff Salary	M.V of CD estt.	5000.00
234	236/27-8-13	Staff Salary	M.V of CD estt.	25000.00
235	237/27-8-13	Staff Salary	OC Telephone of CD estt.	1500.00
240	242/31-8-13	Teacher Salary	P.P. of Retd. Trs.	318411.00
241	243/31-8-13	Teacher Salary	PFP of Trs.	50931.00
242	244/31-8-13	Teacher Salary	P.P. of Trs.	12600.00
243	245/31-8-13	Teacher Salary	Salary of Trs.	2370988.00
244	246/31-8-13	Teacher Salary	Salary of Trs.	944409.00
245	247/31-8-13	Teacher Salary	Salary of Trs.	1466100.00
246	248/31-8-13	Teacher Salary	Salary of Trs.	68562.00
247	249/31-8-13	Teacher Salary	Salary of Trs.	29855.00
248	250/31-8-13	Teacher Salary	Final GPF of Trs.	325822.00
249	251/31-8-13	Teacher Salary	Temp. GPF of Trs.	352000.00
250	252/31-8-13	Teacher Salary	-do-	119000.00
251	253/31-8-13	Teacher Salary	ULS of Trs.	236514.00
253	255/24-9-13	Teacher Salary	ULS of Trs.	478640.00

254	256/24-9-13	Teacher Salary	Provisional gratuity of Trs.	380000.00
255	257/24-9-13	Teacher Salary	Revised ULS of Trs.	5253.00
256	258/24-9-13	Teacher Salary	Temp. Of GPF of Trs.	242000.00
264	266/27-9-13	Staff Salary	Pay of staff for 9/13	13732.00
267	270/27-9-13	Teacher Salary	Pay of Trs. For 9/13	2396201.00
268	271/27-9-13	Teacher Salary	Pay of Trs. For 9/13	937223.00
269	272/27-9-13	Teacher Salary	Pay of Trs. For 9/13	1461877.00
270	273/27-9-13	Teacher Salary	Pay of Trs. For 9/13	69562.00
271	274/27-9-13	Teacher Salary	Pay of Trs. For 9/13	29855.00
272	275/27-9-13	Teacher Salary	P.P. of Trs. For 9/13	12600.00
273	276/27-9-13	Teacher Salary	PFP Trs. For 9/13	50931.00
274	277/27-9-13	Teacher Salary	-do-	12600.00
275	278/1-10-13	Teacher Salary	NRGPF of Trs.	1055000.00
276	279/1-10-13	Teacher Salary	Final GPF of Trs.	575691.00
277	280/1-10-13	Teacher Salary	Final GPF of Trs.	624259.00
278	281/1-10-13	Teacher Salary	Final GPF of Trs.	1281888.00
279	282/1-10-13	Teacher Salary	Final GPF of Trs.	630612.00
280	283/3-10-13	Teacher Salary	Salary of Trs.for 9/13	351400.00
283	286/10-10-13	Staff Salary	Payment of honorarium to chairman	257250.00
284	287/10-10-13	Staff Salary	Pay of staff	40600.00
298	301/23-10-13	Staff Salary	Pay of block staff for 10/13	14952.00
300	303/24-10-13	Teacher Salary	Arrear pay of Trs.	20650.00
301	304/24-10-13	Teacher Salary	-do-	41192.00
302	305/24-10-13	Teacher Salary	ACP arrear of Trs.	82121.00
303	306/24-10-13	Teacher Salary	GPF of Trs.	107417.00
304	307/24-10-13	Teacher Salary	NR of Trs.	240000.00
305	308/24-10-13	Teacher Salary	Arrear P.P of Trs.	38700.00
306	309/24-10-13	Teacher Salary	P.P. of Trs.	200000.00
307	310/24-10-13	Teacher Salary	ULS of Tr.	274480.00
308	311/24-10-13	Teacher Salary	P.P. of Trs. For 10/13	354261.00
309	312/24-10-13	Teacher Salary	P.F.P of Trs.	53491.00
310	313/24-10-13	Teacher Salary	P.P. of Trs.	13300.00
311	314/24-10-13	Teacher Salary	Salary of Trs for 10/13	2565521.00
312	315/24-10-13	Teacher Salary	Salary of Trs for 10/13	1024617.00
313	316/24-10-13	Teacher Salary	Salary of Trs for 10/13	32563.00
314	317/24-10-13	Teacher Salary	Salary of Trs for 10/13	1929504.00
315	318/24-10-13	Teacher Salary	Salary of Trs for 10/13	73530.00
316	319/25-10-13	Teacher Salary	Temp. Of GPF advance of Tr.	360000.00
317	320/16-11-13	Teacher Salary	NRGPF of Trs.	525000.00
318	321/16-11-13	Teacher Salary	Temp. GPF of Trs.	231000.00
319	322/16-11-13	Teacher Salary	Final GPF of Tr.	460863.00
320	323/16-11-13	Teacher Salary	Final GIS of Tr.	75000.00
321	324/16-11-13	Staff Salary	Arrear DA of staff	3809.00
329	334/2-12-13	Staff Salary	Pay of Block staff for 11/13	14952.00
333	338/2-12-13	Teacher Salary	P.P. of Tr for 11/13	326711.00
334	339/2-12-13	Teacher Salary	P.F.P. -do-	53491.00
335	340/2-12-13	Teacher Salary	Salary of Trs. For 11/13	2590174.00
336	341/2-12-13	Teacher Salary	Salary of Trs. For 11/13	1029656.00
337	342/2-12-13	Teacher Salary	Salary of Trs. For 11/13	32301.00
338	343/2-12-13	Teacher Salary	Salary of Trs. For 11/13	73998.00
339	344/2-12-13	Teacher Salary	Salary of Trs. For 11/13	1911204.00
340	345/2-12-13	Teacher Salary	Provisional gratuity of Trs.	540000.00
341	346/2-12-13	Teacher Salary	ULS of Trs.	767253.00
342	347/2-12-13	Teacher Salary	Final GPF Trs.	171665.00
343	348/13-12-13	Teacher Salary	NR GPF Trs.	350000.00
344	349/13-12-13	Teacher Salary	-do-	705000.00
345	350/13-12-13	Teacher Salary	-do-	390000.00
346	351/13-12-13	Teacher Salary	Temp. GPF of Trs.	195000.00
347	352/13-12-13	Teacher Salary	Arrear increment pay of Trs.	14497.00
348	353/13-12-13	Teacher Salary	GIS advance of Trs.	112500.00
349	354/13-12-13	Teacher Salary	-do-	96000.00
350	355/18-12-13	Staff Salary	-do-	92530.00
351	356/18-12-13	Staff Salary	-do-	67810.00
352	357/18-12-13	Staff Salary	-do-	144530.00
365	370/7-1-14	Teacher Salary	P.P. of Retd. Trs for 12/13	287001.00

366	371/7-1-14	Teacher Salary	PFP of Trs of 12/13	53491.00
367	372/7-1-14	Teacher Salary	Salary of Trs. For 12/13	2601426.00
368	373/7-1-14	Teacher Salary	Salary of Trs. For 12/13	1053716.00
369	374/7-1-14	Teacher Salary	Salary of Trs. For 12/13	74925.00
370	375/7-1-14	Teacher Salary	Salary of Trs. For 12/13	37563.00
371	376/7-1-14	Teacher Salary	Salary of Trs. For 12/13	1907161.00
372	377/7-1-14	Teacher Salary	Final GPF of Trs.	199304.00
373	378/7-1-14	Teacher Salary	Arrear of DA from 1-7-13 to 30-9-13	815616.00
374	379/7-1-14	Teacher Salary	-do- Trs.	2365403.00
378	383/9-1-14	Teacher Salary	Arrear of Trs.	291239.00
379	384/20-1-14	Teacher Salary	ACP arrear of Tr.	12348.00
380	385/20-1-14	Teacher Salary	Arrear salary of Tr.	5528.00
381	386/20-1-14	Teacher Salary	NRGPF of Tr.	1042000.00
382	387/20-1-14	Teacher Salary	Refund of one time GIS of Trs.	45000.00
383	388/20-1-14	Teacher Salary	Temp. of GPF of Trs.	398500.00
384	389/20-1-14	Staff Salary	Arrear pay of staff salary from 1-1-13 to 31-12-13	45258.00
397	402/29-1-14	Teacher Salary	Pay of block staff for 1/14	2601526.00
398	403/29-1-14	Teacher Salary	Pay of block staff for 1/14	1054214.00
399	404/29-1-14	Teacher Salary	Pay of block staff for 1/14	38440.00
400	405/29-1-14	Teacher Salary	Pay of block staff for 1/14	74925.00
401	406/29-1-14	Teacher Salary	Pay of block staff for 1/14	1894904.00
402	407/29-1-14	Staff Salary	Pay of block staff for 12/14	14952.00
403	408/29-1-14	Staff Salary	Pay of block staff for 1/14	14952.00
404	409/29-1-14	Teacher Salary	P.P. of Trs for 1/14 for 1/14	287001.00
405	410/29-1-14	Staff Salary	P.P. of block staff for 1/14	53491.00
406	411/29-1-14	Teacher Salary	NRGPF of Trs.	1670000.00
407	412/29-1-14	Teacher Salary	Final GPF of Retd. Trs.	100553.00
408	413/29-1-14	Staff Salary	Leave salary of block staff for 9/13	13709.00
410	420/25-2-14	Teacher Salary	NR GPF of Tr.	360000.00
411	421/25-2-14	Teacher Salary	Temp. GPF of Trs.	400000.00
412	424/6-3-14	Teacher Salary	O.C. (Edu.)	3000.00
413	425/6-3-14	Teacher Salary	O.C. (Edu.)	5000.00
414	426/6-3-14	Teacher Salary	O.C. (Edu.)	5000.00
415	427/6-3-14	Teacher Salary	O.C. (Edu.)	2000.00
416	428/6-3-14	Staff Salary	T.E. of Driver from 4/11 to 30-6-11	5642.00
426	444/10-3-14	Staff Salary	Remuneration of C.P. for 2/14	9100.00
428	446/10-3-14	Staff Salary	Pay of block staff for 2/14	14852.00
430	448/13-3-14		NR GPF of Tr.	112000.00
438	456/13-3-14	Teacher Salary	Incremental pay of Trs.	11838.00
440	458/13-3-14	Staff Salary	T.E. of H.H. Dehury, Jr. Accountant	5000.00
441	459/13-3-14	Teacher Salary	T.E. of Tr.	2000.00
442	460/13-3-14	Teacher Salary	O.C. of ST, SC	1000.00
443	461/13-3-14	Staff Salary	O.C. of staff salary	1000.00
444	462/13-3-14	Teacher Salary	P.P. of Retd. Trs for 2/14	248900.00
445	463/13-3-14	Staff Salary	P.F.P. of block staff for 2/14	53491.00
446	464/13-3-14	Teacher Salary	Pay of Trs for 2/14	2018267.00
447	465/13-3-14	Teacher Salary	-do-	925900.00
448	466/13-3-14	Teacher Salary	Pay of Trs for 2/14	74925.00
449	467/13-3-14	Teacher Salary	Pay of Govt. Trs for 2/14	36240.00
450	468/13-3-14	Teacher Salary	Pay of Trs for 2/14	1891182.00
451	469/13-3-14	Teacher Salary	Arrear pay of Trs. For 6/13 to 12/13	26365.00
452	470/13-3-14	Teacher Salary	Final GPF of Tr.	209870.00
453	471/15-3-14	Teacher Salary	-do-	62445.00
454	472/15-3-14	Staff Salary	RCM of Trs.	50000.00
455	473/15-3-14	Staff Salary	RCM of Trs.	50000.00
456	474/15-3-14	Staff Salary	Arrear salary of Tr for 1/14	19475.00
457	475/15-3-14	Staff Salary	ACP of Trs from 18-9-11 to 31-3-13	103918.00
458	476/15-3-14	Staff Salary	Arrear pay of Trs from 1-3-2009 to 28-2-13	28012.00
459	477/15-3-14	Staff Salary	Arrear salary of staff from 1-5-13 to 18-5-13	14481.00
460	478/15-3-14	Teacher Salary	Arrear leave salary of Tr from 18-1-13	201951.00
461	479/15-3-14	Teacher Salary	Provisional gratuity of Retd Tr.	160000.00
462	480/15-3-14	Teacher Salary	ULS of Tr.	456337.00
			TOTAL-	116977650.00

The local authority is required to reflect the above transaction in cash book and till it is made Rs. 116977650.00 is held under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - P.M.S. Acquittance roll wanting

While checking the PMS cash book with reference to paid vouchers it was noticed that during the year 2013-14 a total sum of Rs.2457420.00 was paid to different schools of Ghasipura P.S in shape of cheque from S.B.I, Anandapur A/c No-3107122 towards disbursement of PMS to the SC/ST students of their schools. It was asked through objection memo to produce the acquittance roll of PMS for checking. The details are as follows.

Sl No	Voucher No/Date	Name of the school	Cheque No/ Date	Purpose	Amount
1	1/29-4-13	H.M. Ananta Kishore Bidyapitha, Khalpal	240373/29-4-13	P.M.S.	75922.00
2	2 /29-4-13	H.M. Panchyat H.S., Balarampur	240374/29-4-13	P.M.S.	56393.00
3	3/29-4-13	HM. Dhanei Bidyapitha, Khaliamenta	240375/29-4-13	P.M.S.	79023.00
4	4/29-4-13	HM. Bhandaridiha Girls H.S.	240376/29-4-13	P.M.S.	61482.00
5	5/29-4-13	HM , Kalyani Bidyapitha, G.B. Goda	240377/29-4-13	P.M.S.	65702.00
6	6/29-4-13	HM, Gramapanchyat HS, Machhalo	240378/29-4-13	P.M.S.	28816.00
7	7/29-4-13	HM , Bansidhar Vidyapitha, Madanpur	240379/29-4-13	P.M.S.	82124.00
8	8/29-4-13	HM, Kushaleswar,HS, Deogaon	240380/29-4-13	P.M.S.	96245.00
9	9/29-4-13	HM, Pravala Nalini HS, MKA	240381/29-4-13	P.M.S.	24928.00
10	10/29-4-13	HM, Keshudurapal Girls HS	240382/29-4-13	P.M.S.	54408.00
11	11/29-4-13	HM, K.B. High School, Saladei	240383/29-4-13	P.M.S.	65038.00
12	12/29-4-13	HM, Bhagabati Bidyapitha, Bhandaridiha	240384/29-4-13	P.M.S.	37558.00
13	13/29-4-13	HM, Jagannath Bidyamandir, Ashok Nagar, Batto	240385/29-4-13	P.M.S.	91262.00
14	14/29-4-13	HM, Dadhibamana HS, Taruan	240386/29-4-13	P.M.S.	55692.00
15	15/29-4-13	HM, Patra Saurundivasi HS, Gohira	240387/29-4-13	P.M.S.	128078.00
16	16/29-4-13	HM, Biragobindapur H.S.	240388/29-4-13	P.M.S.	89611.00
17	17/29-4-13	HM, Nehuru H.S, Sainkul	240389/29-4-13	P.M.S.	80494.00
18	18/29-4-13	HM, L.N.H.S., Ramachandrapur	240390/29-4-13	P.M.S.	65538.00
19	19/29-4-13	HM, Madhuban H.S. Kansa, Kendua	240391/29-4-13	P.M.S.	108083.00
20	20/29-4-13	HM, Gobinda Babu H.S., Atasahi	240392/29-4-13	P.M.S.	23702.00
21	21/29-4-13	HM, Tarimul H.S.	240393/29-4-13	P.M.S.	27767.00
22	22/29-4-13	HM, Pandua H.S, Pandua	240394/29-4-13	P.M.S.	68766.00
23	23/29-4-13	HM, Rangadhar Smruti Bidyapitha, Atta	240395/29-4-13	P.M.S.	37170.00
24	24/29-4-13	HM, A.M.S. Bidyapitha, Ganpur	240396/29-4-13	P.M.S.	45469.00
25	25/29-4-13	HM, Nandini Devi H.S, Kanpur	240397/29-4-13	P.M.S.	44681.00
26	26/29-4-13	HM, Maa Mangala Bidyapitha, Dhauidiha	240398/29-4-13	P.M.S.	82516.00
27	27/29-4-13	HM, Gramapanchyata Multi Purpose H.S, Daradipal	240399/29-4-13	P.M.S.	92075.00
28	28/29-4-13	HM, A.Gopabandhu Bidyapitha, Krushanpur	240400/29-4-13	P.M.S.	40871.00
29	29/29-4-13	HM, Balaram Dhir H.S., P.B. Goda	240401/29-4-13	P.M.S.	58414.00
30	30/29-4-13	HM, Dolagobinda Girls H.S., Saladei	240402/29-4-13	P.M.S.	9300.00
31	31/29-4-13	HM, Janamangala H.S., Keshudurapal	240403/29-4-13	P.M.S.	144916.00
32	32/29-4-13	HM, Govt. Girls H.S, Deogaon	240404/29-4-13	P.M.S.	37340.00
33	33/29-4-13	HM, Daridra Narayan Vidyapitha,	240405/29-4-13	P.M.S.	140136.00

		Alati			
34	36/27-7-13	Paid to 17 NOs of School	240407/27-7-13	P.M.S.	77300.00
35	37/27-7-13	Paid to 8 Nos of School	240408/27-7-13	P.M.S.	17350.00
36	38 /27-7-13	Paid to 2 Nos of School	240409/27-7-13	P.M.S.	4750.00
37	39 /27-7-13	Paid to 6 Nos of School	240410/27-7-13	P.M.S.	26750.00
38	40/27-7-13	Paid to 11 Nos of School	240411/27-7-13	P.M.S.	17050.00
39	41 /27-7-13	Paid to 2 Nos of School	240412/27-7-13	P.M.S.	1900.00
40	42 /27-7-13	Paid to 10 Nos of School	240413/27-7-13	P.M.S.	34000.00
41	43 /27-7-13	Paid to 6 Nos of School	240414/27-7-13	P.M.S.	28200.00
42	44 /27-7-13	Paid to 7 Nos of School	240415/27-7-13	P.M.S.	12050.00
43	45 /27-7-13	Paid to 4 Nos of School	240416/27-7-13	P.M.S.	22250.00
44	46/16-8-13	HM, Bamphidi, UGME School	240417/27-7-13	P.M.S.	9800.00
45	47/16-8-13	HM, Balibaruan Nodal UP School	240418/27-7-13	P.M.S.	350.00
46	48/25-10-13	HM, Batto Nodal UP School, Batto	240419/27-7-13	P.M.S.	6150.00
				Total-	2457420.00

On issue of objection memo no reply was furnished by the local authority. Hence Para stands on its own merit. The local authority is advise to collect the acquittance roll from the concerned school and produced to next audit, till production of the same Rs.2457420.00 is held under objection.

14.2 -
Para-14-2 Booking of expenditure in C.C. Road cash book

While checking the works case records with reference to cash book and relevant records. It was noticed that the following works case records relating to C.C. Road cash book for the year 2013-14 are not taken as expenditure in side of the concerned cash book. It was asked through objection memo to reflect the transaction in the expenditure side of the concerned cash book and compliance reported. The details are as follows.

Sl No	Name of the scheme	VR No/Date	Chq. No/Dt	Name of the work	Amount
1	C.C. Road	42/19-2-14	100073/19-2-14	Const. of C. C.Road Sainkul Kalimandap to Santarapur.	200000.00
2	C.C. Road	43/19-2-14	100074/19-2-14	Const. of C.C. Road Laxmimandap to Durga Dehuri Sahi.	200000.00
3	C.C. Road	44/19-2-14	100072/19-2-14	Const. of C.C. Road Sainkul, Harijan Sahi to Mahadev Mandir	200000.00
4	C.C. Road	45/19-2-14	100075/19-2-14	Const. of C.C. Road Parida Sahi to R.D. Road.	200000.00
				TOTAL-	800000.00

On issue of objection memo the local authority replied that the amount of Rs.800000.00 taken in to PAMIS cash book Vide Vr No-5,6,7 and 8 dt- 5-6-2014.

Hence the para may be dropped.

14.3 -
Para-14-3 Details of expenditure booked in shape of reconciliation

wanting.

In course of checking of different cash book it was noticed that Bank position were reduced by way of booking expenditure towards reconciliation in the following vouchers.

Sl No	Name of the cash book	Vr No /Date	Purpose	Cheque No./Date	Amount
1	Calamity relief.	5/18-6-13	Rep. Of rural Road at Ullola CR No-11/11-12	407033/30-3-13	363696.00
		6/18-6-13	Royalty charges	407032/21-3-13	249321.00
2	I.A.P.	25/18-6-13	Grade metaling and guard wall of Road from Suapur to Naik Sahi	002709/30-3-13	109511.00
		26/18-6-13	Grade metaling with C.D. work.Patra sahi to Galagadia	002710/30-3-13	280213.00
		27/18-6-13	Grade -1 metalling of C.C.Road from Khailo to Nadighat	002711/30-3-13	421732.00
		28/18-6-13	-do- at Unikhia, 10/12-13	002712/30-3-13	364406.00
3	IAY/IRHS	320/3-1-14	Const. of 5 Nos IAY beneficiary house of Radhikadeipur GP	005622/2-1-13	90000.00
		333/15-1-14	Const. of IAY house of Sudam Patra, Talagaon	005336/8-1-13	10000.00
4	MDM	4/18-6-13	Padi to P.K.Samal , GPTA towards construction of Kitchen –cum-Store at Toranipokhari Primary School.	035254/25-3-13	32686.00
		5/18-6-13	Maa Durga S.H.G. towards refund of SD	035251/20-3-13	2340.00
		6/18-6-13	BM OGB, Deogaon towards payment school coking cost.	035367/18-3-13	7000.00
5	BRGF	20/18-6-13	Const. of C.C. Road at Baripal CR No-59/2012-13 cash book reconciliation for 12-13.	004380/30-3-13	184782.00
		21/18-6-13	Const. of Boundary wall at Dhani cash book reconciliation for 12-13	004425/30-3-13	187765.00
		22/18-6-13	Const. of C.C.Road at Sainkul Harizan Sahi cash book reconciliation for 12-13	004382/30-3-13	185248.00
		23/18-6-13	Const. of Boundary wall at Sainkul GP Building cash book reconciliation for 12-13	004383/30-3-13	321540.00
		24/18-6-13	Const. of C.C. Road at Talakandi cash book reconciliation for 12-13	004381/30-3-13	138554.00
		25/18-6-13	Const. of C.C. Road at RD Pur . cash book reconciliation for 12-13	004424/23-3-13	184863.00
		26/18-6-13	Royalty charges for 12-13 reconciliation	004422/20-3-13	244135.00
6	GP/PS	3/18-6-13	Const. of C.C. Road from Dehuri Sahi to R.D. Road (Cash book reconciliation for 12-13)	544104/30-3-13	277905.00
		23/31-3-14	Cash book reconciliation for 12-13	014851/30-3-13	195000.00
7	MG NREGS	448/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13)	--	544043.00
8	P.S. Misc.	204/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13)	--	28900.00
		205/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13)	--	20000.00
9	T.F.C.	157/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13) other expenses	615625/31-3-14	800000.00
10	MLA LAD	47/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13) other expenses	--	437122.00
11	MP LAD	3/18-6-13	Tahasildar Ghasipura towards	004211/20-3-13	36750.00

			Royalty (Cash book reconciliation for 12-13)		
12	S.T. & SC. Dev.	1/11-4-13	Tahasildar Ghasipura towards Royalty (Cash book reconciliation for 12-13)	006078/21-3-13	1461.00
13	Special problem fund	19/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13) other expenses	003509/31-3-14	24317.00
14	SGSY/OLM	27/31-3-14	Amount has been paid in different activities (cash book reconciliation for 12-13) other expenses	0175591/31-3-14	1344.00
15	Mo-Kudia	86/31-3-14		--	90400.00
				Total-	5835034.00

On issue of objection memo, the BDO replied that " for reconciliation of the cash book along with Bank pass book above expenditure has been shown in different cash books.

From the reply of the BDO the reason behind the reduction of Bank position could not be understood . However the BDO is suggested to furnish details of reason of reduction of Bank position by way of booking expenditure towards re-conciliation. Till then Rs.5835034.00 is kept under objection.

14.4 -

Para-14-4 OAP/ODP/NOAP advance adjustment acquittance roll wanting.

While checking the OAP/ODP/NOAP cash book for the year 2013-14 w.r to voucher guard file and other relevant records, It was noticed that a sum of Rs.5345200.00 was shown advance adjustment towards disbursement of OAP/ODP/NOAP/MBPY of difference GPs. During the course of audit out of Rs.5345200.00 adjustment acquittance roll Rs.3063000.00 acquittance roll was produced to audit for verification. Balance adjustment acquittance roll of Rs.2282200.00(Rs.5345200.00- Rs.3063000.00) has not been produced to audit for verification. It was asked through objection memo to produce the rest acquittance roll for checking. The details are as follows.

Sl.No.	Vr.No./date.	From whom advance adjusted/Designation.	Purpose & Period of adjustment.	Adjustment amount.
1.	2.	3.	4.	5.
1.	4/5.4.13.	Nilakantha Jena,Ex-SEO.	Disbursement of OAP/ODP.	53700.00
2.	256/3.12.13.	Srikanta Palei,VLW.	Disbursement of OAP/ODP for the month of 11/2013.	241800.00
3.	255/3.12.13.	Srikanta Palei,VLW.	Disbursement of OAP/ODP for the month of 08/2013.	25200.00
4.	268/5.12.13.	Radhakanta Behera, VLW	Disbursement of OAP/ODP for the month of 11/2012.	288700.00
5.	269/5-12-13	Radhakanta Behera, VLW	Disbursement of OAP/ODP for the month of 11/2012.	294100.00
6.	283/3-1-14	Mohan Ch. Das, VLW	Disbursement of OAP/ODP for the month of 9/2012.	101400.00
7.	284/3-1-14	Mohan Ch. Das, VLW	Disbursement of OAP/ODP for the month of 8/2012.	105300.00
8.	285/3-1-14	Mohan Ch. Das, VLW	Disbursement of OAP/ODP for the month of 10/2012.	100500.00
9.	286/3-1-14	Mohan Ch. Das, VLW	Disbursement of OAP/ODP for the month of 11/2012.	264400.00
10.	287/3-1-14	Mohan Ch. Das, VLW	Disbursement of OAP/ODP for the month of 11/2012.	168700.00
11.	288/4-1-14	Menaka Marandi, WEO	Disbursement of OAP/ODP for the month of 10/2012.	101600.00
12.	301/29-1-14	Sanatan Sardar, Jr. Clerk	Disbursement of OAP/ODP for the month of 3/2012.	96800.00
13.	302/29-1-14	Soumya ranjan Behera, GPTA	Disbursement of OAP/ODP for	87000.00

			the month of 1/2012.	
14	318/21-2-14	Harihar Jena , VLW	Disbursement of OAP/ODP for the month of 1/2010.	32200.00
15	319/30-3-14	Soumyaranjan Behera, GPTA	Disbursement of OAP/ODP for the month of 7/2011.	78400.00
16	332/26-3-14	Ananda Ch. Panda, VLW	Disbursement of OAP/ODP for the month of 3/09.	58600.00
17	333/26-3-14	Ananda Ch. Panda, VLW	Disbursement of OAP/ODP for the month of 4/09.	53800.00
18	334/26-3-14	Ananda Ch. Panda, VLW	Disbursement of OAP/ODP for the month of 5/09.	63400.00
19	335/26-3-14	Ananda Ch. Panda, VLW	Disbursement of OAP/ODP for the month of 6/09.	66600.00
	Total-			2282200.00

On issue of objection memo, No reply was furnished by the BDO. The Local Authority is advised to produce OAP/ODP/NOAP acquittance roll to the next audit. Till then Rs.2282200.00 is kept under objection.

14.5 -

Para-14-5 Original voucher along with acknowledgment towards deposit

of Royalty wanting

During the year 2013-14 a sum of Rs.3846154.00 was shown expenditure in different cash book towards Royalty deposit in shape of cheque to Tahasildar, Ghasipura. It was asked through objection memo to produce the original voucher/ Acknowledgement in response to audit objection memo, out of Rs.3845154.00 Royalty deposit the local authority produce the original deposit acknowledgement of Tahasildar amounting to Rs.3314487.00 and balance amount of Rs.531667.00 Royalty deposit acknowledgement was not produced for verification. The details are as follows.

SI No	Name of the cash book	Voucher No and date	Amount
1	S.T. & SC cashbook	1/11-4-13	1461.00
2	MP LAD	3/18-6-13	36750.00
3	Natural Calamity	6/18-6-13	249321.00
4	BRGF cash book	26/18-6-13	244135.00
	Total-		531667.00

On issue of objection memo the local authority replied produced but actually Rs.3314487.00 produced to audit and balance amounting to Rs.531667.00 of original deposit acknowledgement of Royalty was not produced to audit. However, the BDO is requested to produce the balance amount of Rs.531667.00 at the time of exit conference. Till then Rs. 531667.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 -

Para-15-1

Name of the work- Const. of C.C. Road from School to Village Bhagaran.

Est. Cost- Rs.250000.00 (GP, P.S. Road)

CR No-4/2013-14

Executants- Sri Srikanta Sahoo, JE- R.K. Panda,GPTA

Vr No-10/31-10-13- Rs.250000.00

MB No-708/ Page-110 to 115

I- Excess payment in filling foundation and plinth with sand due to wrong balancing.

MB page No-111 10th line

Road base- $1 \times 87.00 \times 2.90 / 2 \times (10.15 + 0.10) / 2 =$ Shown in MB Actual Excess

31.53 cum 15.76 cum 15.77 cum

Excess paid – $15.77 \times 275.29 / \text{cum} = 4341.00$ is suggested for recovery.

II) Non- realisation of Royalty of earth.

As per measurement recorded at page-114 . 13.05 cum Earth work in ordinary soil with 5 Km Mechanical carriage was shown executed for side filling and paid @ 151.90/ cum. No realisation of royalty of earth has been realised. Hence royalty of 13.05 cum earth @ 19.60 amounting to Rs.255.78 or say Rs.256.00 is suggested for recovery.

Total amount suggested for recovery = Rs.4341.00 + Rs.256.00 = Rs.4597.00

On issue of objection memo the local authority recovered Rs.4597.00 (4341.00+ 256.00) at the instant of audit and review from SD of GP/PS CR No-4/ 2013-14 and it will be shown to audit at the time of exit conference. Vide Vr No-6/8-12-2014 of GP/PS cash book.

The suggested amount has been adjusted from SD of Sri Srikanta Sahu, Executant vide Vr No-6/8-12-14. Hence para dropped.

15.2 -

Para-15-2

Name of the work- Constn. of C.C. Road from Sala Pursty house to Taruan.

Est. Cost- Rs.250000.00 (C.C. Road (PS))

CR No-13/2013-14

Executants- Sri Gandhi Munda, JE, P.K. Samal, GPTA

Vr No-34/29-11-13, Rs.250000.00

MB No-677/ page-155 to 158.

I- Less realisation of royalty

As per schedule –II Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the royalty

has been increased w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand – 28/ cum

Stone metal & Chips- 98/cum.

As per voucher available in the case record sand, metal and chips etc. were procured on 2-11-13 i.e. after 1-9-2013. Hence royalty is to be realised

in the enhanced rate. But in this case royalty has been realised in Old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the J.E. the following quantities of sand, metal, chips etc. Have been utilised in the project.

Sand- 61.12 cum

Metal- 41.20 cum

Chips- 20.45 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less realised.
Sand	61.12 cum	61.12 x 28=1711.00	1198.00	513.00
Metal/Chips	61.65 cum	61.65 x98=6041.70 or say:- Rs. 6042.00	4336.00	1706.00
			Less realised.	2219.00

The less realisation of royalty of Rs.2219.00 is suggested for recovery.

On issue of objection memo the local authority recovered Rs.2219.00 from SD of C.C. Road CR No-13/ 2013-14 at the instant of audit and review and taken the same to C.C. Road cash book Vide Vr No-49/8-12-2014 .It will be shown to audit at the time of exit conference.

The suggested amount has been adjusted from SD of Sri Gandhi Munda, Executant vide Vr No-49/8-12-14. Hence para dropped.

15.3 - Const. of C.C. Road at Kanadamali

Est. Cost- Rs.210828.00 (GP, P.S. Road)

CR No-8/2003-14

Executants- Sri Bhupati Nayak, JE- R.K. Panda, GPTA

Vr No-11/13-11-2013- Rs.210828.00

MB No-708/ Page-140 to 145

l) Less realisation of royalty

As per schedule-II of Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the

royalty has been increased w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand- 28/cum

Stone, Metal & Chips- 98/ cum

As per voucher available in the case record sand, metal and chips etc. Were procured on dt-2-10-2013. i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the J.E the following quantities of sand, metal and chips etc. Have been utilised in the project.

Sand- 53.04 cum

Metal- 32.72 cum

Chips- 16.60 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	53.04 cum	53.04 x 28 = 1485.00	1040.00	445.00
Metal	32.72 cum	32.72 x 98 = 3207.00	2309.00	898.00
Chips	16.60 cum	16.60 x 98 = 1627.00	1171.00	456.00
			Less realised.	1799.00

Hence the less realisation of royalty of Rs.1799.00 which is suggested for recovery.

II) Non- realisation of royalty of earth.

As per measurement recorded at page-144 of MB No-708. 8.78 cum E/W in ordinary Soil with 5.Km. Mechanical carriage was shown executed for side filling and paid @ 151.90/cum. No realisation of royalty of earth has been realised. Hence royalty of 8.78 cum earth @ 28/cum amounting to Rs.245.84 or say Rs.246.00 which is suggested for recovery.

Total amount suggested for recovery (Rs.1799.00 +Rs. 246.00 =Rs.2045.00) which is suggested for recovery.

On issue of objection memo the local authority recovered Rs.2045.00 (1799.00+ 246.00) at the instant of audit and review from SD of GP/PS CR No-8/ 2013-14 and it will be shown to audit at the time of exit conference. Vide Vr No-7/8-12-2014 of GP/PS cash book.

Adjusted Rs.2045.00 Vide Vr No-7/8-12-14 from SD of Sri Bhupati Nayak, JE, Executant. Hence para dropped.

15.4 - Name of the work- Const. of C.C. Road from Lunahar Middle to Pokhari

Est. Cost- Rs.200000.00 (C.C. Road)

CR No-14/2013-14.

Executants- Sri Biranchi Rout, JE- Sri Somya Ranjan Behera, GPTA

Vr No-32/25-11-13

MB No-705/ page-139 to 145.

I) Less realisation of royalty

As per schedule-II of Rule-24 of OMM . C Rule-2004 royalty of minor mineral is increased @ 40 % in every 3 years. Accordingly the royalty has been increased w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand- 28/cum

Stone, Meta, Chips- 98/cum

As per voucher available in the case record sand, metal, chips were produced on 21-10-13. i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in Old rate. As a result there accrued loss Govt. Revenue as calculated below.

As per material statement furnished by the JE the following quantities of sand, metal and chips etc have been utilised in the project.

Sand- 54.50 cum

Metal- 29.23 cum

Chips- 17.40 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less realised
Sand	54.50 cum	54.50 x 28 = 1526.00	1068.00	458.00
Metal	29.23 cum	29.23 x 98 = 2864.54	2062.00	802.00
Chips	17.40 cum	17.40 x 98 = 1705.20	1228.00	477.00
			Less realised.	1737.00

Rs.1737.00 less realisation of royalty which is suggested for recovery.

On issue of objection memo the local authority recovered Rs.1737.00 at the instant of audit and review from SD of C.C. Road (P.S.)CR No-14/ 2013-14 and it will be shown to audit at the time of exit conference. Vide Vr No-50/8-12-2014 of C.C. Road cash book.

The suggested amount has been adjusted from SD of Sri Biranchi Rout, Executant vide Vr No-50/8-12-14. Hence para dropped.

15.5 - Name of the work- Const. of C.C. Road at Nuasahi Khadika Sulobahali

Estimated cost- Rs.230000.00 (GP, PS Road)

CR No-3/2013-14

Executants- Sri Gagan Payal, JE- R.K. Panda, GPTA

Vr No-12/16-11-13

MB No-702/ Page- 193 to 198

l) Excess payment in filling foundation and plinth with sand due to wrong balancing.

Road base- $1 \times 83.5 \times 2.75 / 2 \times (0.15 + 0.10) / 2 =$ Shown in MB Actual Excess

26.61 cum 14.35cum 12.26cum

Excess paid – $12.26 \times 275.29 / \text{cum} = 3375.05$ or say 3375.00.

Hence excess paid Rs.3375.00 is suggested for recovery.

II) Non- realisation of royalty of earth.

As per measurement recorded at page-197, 12.52 cum E/w in ordinary soil with 5 Km mechanical carriage was shown executed for side filling and paid @ 151.90/cum No realisation of royalty of earth has been realised. Hence royalty of 12.52 cum earth @ 19.60 amounting to Rs.245.39 or say Rs.245.00 which was suggested for recovery.

Total amount suggested for recovery Rs.3375.00 +Rs.245.00= Rs.3620.00 which is suggested for recovery.

On issue of objection memo the local authority recovered Rs.3620.00 at the instant of audit and review (Rs. 3375.00+Rs. 245.00) from SD of GP/PS CR No-3/ 2013-14 and it will be shown to audit at the time of exit conference. Vide Vr No-8/8-12-2014 of GP/PS cash book.

Rs.3620.00 adjusted from SD Vide Vr No-8/8-12-14. Hence the para dropped.

15.6 - Const. of C.C. Road from Panchugochhia Primary School to Babaji Naik house.

Est. Cost- Rs.200000.00 (C.C. Road)

CR No-66/2013-14

Executants- Departmentally, JE- Sri Sukanta Ku. Nayak

Vr No-70/13-3-14

MB No-724/ Page-87 to 90

I) Excess payment in sand filling in F & P

On checking of the work bill W/r to MB it was noticed that due to exhibition of excess sand filling in F & P than that of actual due there occurred excess payment as detailed below.

E/w excavation for cut off was shown executed of depth 0.25M followed by sand filling of depth 0.05 M and C.C. (1:3:6) work of depth 0.60M.

From the above measurement it was shown that the cut off is 0.4M height above the ground level.

Hence the total height of the road surface in between the cut off will be 0.4M.

It is seen that C.C. (1:3:6) work of depth 0.095M and sand filling of depth 0.45M have been shown executed deducting the depth of C.C. (1:3:6) work from the height of the road surface in between the cut off the admissible depth of sand filling comes $(0.4 - 0.095)M = 0.305M$.

But it was shown executed of depth 0.45 cum which resulted excess payment sand filling shown.

$1 \times 51.00 \times 3.15 \times 0.45 = 72.29$ cum sand filling admissible.

$1 \times 51.00 \text{ cum} \times 3.15M \times 0.305 = 48.99$ cum

Excess shown- $72.29 - 48.99 = 23.3$ cum

Excess paid – $23.3 \times 265.75/\text{cum} = 6191.97 = 6192.00$ is suggested for recovery.

On issue of objection memo the local authority recovered Rs.6191.00 at the instant of audit and review from SD Rs.4000.00 and balance amount of Rs.2192.00 has been recovered from Sri Sukanta Kumar Naik, JE Vide Vr No-61 and 62 dt-10-12-2014 and MR No-330

dt-10-12-2014 and it will be shown to audit at the time of the exit conference CR No-66/2013-14 in C.C. Road cash book.

Rs.4000.00 adjusted from SD Vide Vr No-61/10-12-14 and Rs.2192.00 recovered Vide MR No-330/10-12-14 from Sri Susanta Kumar Nayak, JE. Hence the para dropped.

15.7 - Constn. of C.C. Road from Dehuri Sahi to School Road

Est. Cost- Rs.400827.00 (C.C.Road)

CR No-2/2012-13

Executants- Sri Jagannath Bhanja, JE- Sri Somya Ranjan Behera, GPTA

Vr No-8/21-5-2013

MB No-705/ Page-88 to 93

1) Excess payment in C.C. (1:2:4) work.

1-E/w in H/s for cut off was shown executed of length 144M breadth 0.25M & depth 0.25M on the both side of the side.

2-Sand filling was shown executed for cut off of same length and breadth with depth 0.25M.

3-C.C. (1:4:8) was shown executed for cut off of length 144M breadth 0.20M & depth 0.30M on both side of the road.

From the above measurement. It was concluded that in course of constn. of wearing coat in C.C. (1:2:4) or the total road including cut off 0.40M will be added with the breadth of the road surface.

But in this the wearing coat was shown constructed by adding 0.5M with the breadth of road surface. As a result excess payment was made as calculated below.

C.C. (1:2:4) work shown executed.

$20 \times (6 + 5.35) / 2 \times 0.06 = 6.81 \text{ cum}$

$20 \times (5.35 + 5.1) / 2 \times 0.06 = 6.27 \text{ cum}$

$40 \times 5.1 \times 0.06 = 12.24 \text{ cum}$

$20 \times (5.1 + 4.9) / 2 \times 0.06 = 6.00 \text{ cum}$

$20 \times 4.9 \times 0.06 = 5.88 \text{ cum}$

$20 \times (4.9 + 5) / 2 \times 0.06 = 5.94 \text{ cum}$

43.14 cum

C.C. (1:2:4) to be executed.

$20 \times (5.9 + 5.25) / 2 \times 0.06 = 6.69 \text{ cum}$

$20 \times (5.25 + 5.0) / 2 \times 0.06 = 6.15 \text{ cum}$

$40 \times 5.0 \times 0.06 = 12.00 \text{ cum}$

20 x (5.0 + 4.8)/2 x0.06=	5.88 cum
20 x 4.8 x 0.06=	5.76 cum
20 x (4.8 + 4.9)/2 x 0.06=	5.82 cum

Excess shown – (43.14 -42.30) cum = 0.84 cum

Excess paid – 0.84 x 4244.79/cum= 3565.62 or say Rs.3566.00 is suggested for recovery.

On issue of objection memo Rs.3566.00 has been recovered at the instant of audit and review from SD amount in C.C. Road case record No-2/2013-14 and it will be shown to audit at the time of exit conference vide Vr No-55/8-12-2014 in C.C. Road cash book.

The suggested amount Rs.3566.00 adjusted from SD vide Vr No-55/8-12-14. Hence para dropped.

15.8 - Gr-I metaling and guard wall of road from Kusum Sahi to Canal.

Est. Cost- Rs.2400000.00 (IAP)

CR No-20/2011-12

Executants- Departmentally by J.E- Sri S.K. Nayak, J.E

Vr No-157/14-2-12, Amount – Rs.668408.00

Vr No-42/19-10-13, Amount – Rs.831592.00

MB No-675/ Page-187 to 192.

I- Excess payment in E/w in H/s on the road due to non- deduction of voids.

As per measurement recorded at E/w in H/s on the road surface was shown executed without deducting voids as follows.

1x225M x 3.75 M x 0.45M= 379.67 cum.16% is to be deducted from the aforesaid quantity towards voids as no completion has been made. But no quantity of E/w was deducted towards voids.

16% voids of 379.69 cum= 60.75cum.

Excess paid- 60.75 x 40.57/cum

(Rate allowed in the bill)= 2464.62 or say 2465.00 needs recovery.

II- In admissible allowance of works site facility charge.

In the bill a sum of Rs.3200.00 was allowed towards work site facility charge without any supporting voucher which is not admissible by audit and hence Rs.3200.00 suggested for recovery.

Total amount suggested for recovery. (Rs.2465.00 +3200.00)=Rs.5665.00 needs recovery.

On issue of objection memo Rs.5665.00(2465.00+ 3200.00) has been recovered at the instant of audit and review from SD amount in IAP case record No-20/2011-12 and it will be shown to audit at the time of exit conference vide Vr No-65/8-12-2014 in IAP cash book.

Rs. 5665.00 adjusted SD amount Vide Vr No-65/8-12-14, 92/17-3-15 from Sri S.K. Nayak, JE. Hence para dropped.

15.9 - Grade-I metalling and C.C. Road from Asanabahali to Kumpada

Est.cost- Rs.1500000.00 (IAP)

CR No-27/2011-12

Executants- Departmentally, JE- Sri P.K. Samal, GPTA

Vr No-12/6-5-13, Amount – Rs.686460.00

MB No-676/2011-12 page-130 to 135.

I- Excess payment in E/w in H/s for both side berms filling due to non- deduction of voids.

As per measurement recorded at page-134 of MB No-676/2011-12, 701.40 cum in H/s for both side berms filling was shown executed without deduction voids as follows.

$2 \times 1670M \times 0.70M \times 0.3M = 701.40 \text{ cum}$

16% is to be deducted from the aforesaid quantity towards voids. But no quantity of E/w was deducted towards voids.

16% voids of 701.40cum E/w = 112.22 cum.

Excess paid = 112.22×47.37

(Rate allowed in the bill)

= 5324.38 or say Rs.5324.00 needs recovery.

On issue of objection memo Rs.5324.00 has been recovered at the instant of audit and review from SD amount in IAP case record No-27/2011-12 and it will be shown to audit at the time of exit conference vide Vr No-67/8-12-2014 in IAP cash book.

The suggested amount adjusted from SD Vide Vr No-67/8-12-14 from Sri P.K. Samal, GPTA. Hence para dropped.

15.10 - Constn. of C.C. Road from Kaian Mula to Baishnava Pokhari, Kesudurapal

Est. Cost- Rs.250000.00 (SFC) CR No-31-2012-13

Ext- Sri Basanta Sethy, JE- S.K. Nayak, JE

Vr NO-24/23-11-13- Rs.250000.00

MB No-721/P-63 to 67

I-Excess payment made towards less realisation on royalty.

As per schedule-II of Rule-24 of OMMC. Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the royalty has been increased w.e.f. 1-9-13. The increased rate of royalty of stone product are given below.

Sand- 28/cum

Stone, Metal & Chips- 98/cum

As per voucher available in the case records Sand, Metal, Chips were produced on 25-10-2014 i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in old rate. As a result there accrued loss of Govt. revenue as calculated below.

As per material statement furnished by the JE the following quantities of Sand, Metal and Chips etc. have been utilised in the project.

Sand- 73.05 cum

Metal- 37.84 cum

Chips- 21.87 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	73.05 cum	73.05 x 28= 2045.00	1432.00	613.00
Metal	37.84 cum	37.84x 98=3708.00	2670.00	1038.00
chips	21.87 cum	21.87x98=2143.00	1543.00	600.00
			Less-	2251.00

Hence less realisation of royalty of Rs.2251.00 needs recovery.

II- Irregular payment of display board

In the bill, a sum of Rs.1000.00 was allowed towards display board against which no voucher is available in the case record. In absence of voucher the allowance of display board in the bill is in admissible. Hence Rs.1000.00 needs recovery.

On issue of objection memo Rs.3251.00 (2251.00 + 1000.00) has been recovered at the instant of audit and review from SD amount in SFC case record No-31/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-15/8-12-2014 in SFC cash book.

The suggested amount adjusted from SD Vide Vr No-15/8-12-14 from Sri Basanta Kumar Sethi, JE. Hence para dropped.

15.11 - Constn. of C.C. Road at Badapadana, Rout Sahi

Est. Cost- Rs.300000.00 (C.C. Road)

CR No-32/203-14

Executant- Sri Trailokya Sahoo, JE- Sasmita Hembram, GPTA

Vr No-36/3-12-13

MB No-715/ page-111 to 120.

I) Less realisation of royalty.

As per schedule-II of Rule-24 of OMMC, Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. According the royalty has been increase w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand- 28/cum

Stone/Metal/Chips- 98/cum

As per vouchers available in the case record sand/metal/chips etc. Were procured on dt-25-9-2013 i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the JE the following quantities of sand metal, chips etc have been utilised in the project.

Sand- 82.16 cum

Metal- 44.37 cum

Chips- 24.00 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	82.16 cum	82.16 x28 =2300.48	1610.00	690.00
Metal	44.37 cum	44.37 x98 =4348.26	3130.00	1218.00
chips	24.00 cum	24.00 x 98 =2352.00	1693.00	659.00
			Total-	2567.00

The less realisation royalty needs recovery.

II) Non- realisation of royalty of earth.

As per measurement recorded of page-116 of MB No-715, 17.775 cum E/w in ordinary Soil with 5 Km mechanical carriage was shown executed for side filling paid @ Rs.151.90 cum No realisation of royalty of earth has been realised. Hence royalty of 17.775 cum earth @ 28/ cum amounting to Rs.497.70 say Rs.498.00 needs recovery.

Total amount suggested for recovery (Rs.2567.00 + 498.00)= Rs.3065.00 needs recovery.

On issue of objection memo Rs.3065.00 (2567.00 + 498.00) has been recovered at the instant of audit and review from SD amount in C.C. Road (PS) case record No-32/2013-14 and it will be shown to audit at the time of exit conference vide Vr No-51/8-12-2014 in C.C. Road

cash book.

The suggested amount adjusted from SD Vide Vr No-51/8-12-14 from Sri Trilochan Sahu, JE. Hence para dropped.

15.12 - Constn. of C.C.Road at Munda Sahi, Nahamalia.

Est.cost- Rs-300000.00 (C.C. Road)

Executants- Sri Sangram Munda, JE- Annapurna Ghadei, GPTA

Vr No-3/23-4-13

MB No-704/Page-29 to 33.

II) Non- realisation of royalty of earth.

As per measurement recorded at Page-32 of MB No-704, 18.3 cum E/w in ordinary solid with 5 KM mechanical carriage was shown executed for side filling and paid @ 151.90 cum No realisation of royalty of earth has been realised. Hence royalty of 18.3 cum earth @ 28/cum amounting to Rs.512.40 say Rs.512.00 needs recovery.

II) Irregular allowance of cost of sign board without vouchers.

A sum of Rs.2000.00 was allowed in the bill towards cost of sign board and photograph. Against the said expenditure only a voucher of Rs.200.00 is available in the case record towards photograph. Hence in absence of vouches towards sign board the balance amount of Rs.1800.00 can not be admitted in audit and hence suggested for recovery.

Total amount suggested for recovery (Rs.512.00 + 1800.00)= 2312.00 needs recovery.

On issue of objection memo Rs.2312.00 (512.00 + 1800.00) has been recovered at the instant of audit and review from SD amount in C.C. Road case record No-20/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-52/8-12-2014 in C.C. Road cash book.

The suggested amount adjusted from SD Vide Vr No-52/ 8-12-14 from Sri Sangram Munda, JE. Hence para dropped.

15.13 - Constn. of C.C. Road at Tala Sahi Bhaluka

Est. Cost- Rs.400000.00 (C.C. Road)

CR No-1/2012-13

Executants- Haladhar Jena, JE- R.K. Panda

Vr No-4/25-4-13

MB No-688/ Page- 186 to 189.

1) Excess payment towards cost of HBHG 40mm size metal and C.B. HG 12mm size Chips due to allowance of excess lead.

On scrutiny of the work bill with reference to M.B. approved estimate analysis of rates and lead statement. It was noticed that due to allowance excess lead for HBHG 40mm size metal and CBHG 12mm size of 12mm chips excess payment was made as follows.

In the lead statement lead of 20KM was allowed for HG Stone, Metal Gr-I (45 mm to 90 mm) etc. From quarry " Near Gohira" Simultaneously lead of 30 KM. Was allowed for HBHG . 40 mm metal and CBHG 12mm size 12mm chips from the same quarry is Near Gohira which is quite contradictory. In this case only lead of 20KM. Can be allowed for 40 mm size HBHG metal and 12mm size CBHG Chips.

Hence excess paid per cum of 40mm metal- $10 \times 7.30 / \text{KM} = 73.00$

Excess paid per cum of 12mm

Chips- $10 \times 7.30 / \text{KM} = 73.00$

As per material statement furnished by JE the following quantities of metal and chips were consumed in the project.

Metal- 56.83 cum

Chips- 39.96 cum

Excess paid – $(56.83 + 39.96) \times 73 / \text{cum} = 7065.67$ say Rs.7066.00 needs recovery.

On issue of objection memo Rs.7066.00 has been recovered at the instant of audit and review from SD amount in C.C. Road case record No-1/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-53/8-12-2014 in C.C. Road cash book.

The suggested amount adjusted from SD Vide Vr No-53/ 8-12-14 from Sri Haladhar Jena, JE. Hence para dropped.

15.14 - Constn. of C.C. Road at Balipal Harijan Sahi.

Est. Cost- Rs.200000.00 (C.C. Road)

CR No-9/2013-14

Executants- Sarat Ojha, JE- Dipti Ranjan Swain

MB No-696/ Page-102 to 107

Vr No-13/17-7-2013

I) Excess payment in filling F & P with rough sand complete.

On checking of the work bill with reference to MB and other connecting records it was noticed that due to exhibition of excess sand filling in F & P then that of actual due there occurred excess payment as detailed below.

E/w excavation of cut off was shown eluted of depth 0.25 m followed by sand filling of depth 0.05 M and C.C. (1:3:6) of depth 0.04M. from the above measurement it was shown that the cut off is 0.20M height above the ground level.

Hence the total height of the road surface in between the cut off will be 0.20M. It is seen that C.C. (1:3:6) work of depth 0.10M & Sand filling of depth 0.125M have been shown executed as per measurement recorded in MB.

Deducting the depth of C.C.(1:3:6) work from the height of the road surface in between the cut off the admissible depth of sand filling comes to $(0.20-0.10)M = 0.10M$.

But it was shown executed of 0.125M which resulted excess payment.

Sand filling shown-

$$2 \times 68 \times 2.55/2 \times 0.125 = 21.675 \text{ cum}$$

Sand filling admissible-

$$2 \times 68 \times 2.55/2 \times 0.10 = 17.34 \text{ cum}$$

$$\text{Excess calculation-} \quad 4.335 \text{ cum}$$

Excess paid – $4.335 \times 275.29/\text{cum} = 1193.38$ say Rs.1193.00 needs recovery.

II) Non- realisation of royalty of earth.

10.20 cum E/w in ordinary soil with 5KM mechanical carriage was shown executed for berms filling. But no realisation of royalty of aforesaid qty. of earth has been made.

$$\text{Royalty of 10.20 cum earth} = 10.20 \times 19.60/\text{cum} = 199.92$$

Or say 200.00 needs recovery.

Total amount suggested for recovery (Rs.1193.00 + 200.00)= Rs.1393.00 needs recovery.

On issue of objection memo Rs.1393.00 (1193.00 + 200.00) has been recovered at the instant of audit and review from SD amount in C.C. Road case record No-9/2013-14 and it will be shown to audit at the time of exit conference vide Vr No-54/8-12-2014 in C.C. Road cash book.

The suggested amount adjusted from SD Vide Vr No-54/ 8-12-14 from Sri Sarat Ojha, JE. Hence para dropped.

15.15 - Const. of C.C. Road at Upper Harijan Sahi, Deogaon.

Est. Cost- Rs.200000.00 (BRGF)

CR No-3/2013-14

Executants- Amarendra Biswal, JE- P.K.Samal

MB No-667/ Page-124 to 128

Vr No-16/5-6-13

I) Excess payment in filling F & P with rough sand complete.

On checking of the work bill w/r to MB & other relevant records, it was noticed that due to exhibition of excess sand filling in F & P then that of actual due there accrued excess payment as detailed below.

E/w excavation of cut off was shown executed of depth 0.25M followed by sand filling of depth 0.05 M & C.C. (1:3:6) of depth 0.40M.from the above measurement it was shown that the cut off is 0.20M height above the ground level.

Hence the total height of the road surface in between the cut off will be 0.20 M . It is seen that C.C. (1:3:6) work of depth 0.10M and sand filling of depth 0.125M have been shown executed as per measurement recorded in MB.

Deducting the depth of C.C. (1:3:6) work from the height of the road surface in between the cut off the admissible depth of sand filling comes to (0.20-0.10) M =0.10M.

But it was shown executed of 0.125M which resulted excess payment.

Sand filling shown-

$$2 \times 67.3 \times 2.55/2 \times 0.125 = 21.45 \text{ cum}$$

Sand filling admissible-

$$2 \times 67.3 \times 2.55/2 \times 0.10 = 17.16 \text{ cum}$$

$$\text{Excess shown- } 4.29 \text{ cum.}$$

Excess paid – 4.29 x 275.29/cum =1180.99 say Rs.1181.00 needs recovery.

II) Non- realisation of royalty of earth.

10.09 cum E/w in ordinary soil with 5 KM mechanical carriage was shown executed for berms filling. But no realisation of royalty of aforesaid quantity of earth has been made.

Royalty of 10.09 cum earth = 10.09 x19.60/cum= 197.76

Say Rs.198.00 needs recovery.

Total amount suggested for recovery (Rs.1181.00 +198.00)= Rs.1379.00 needs recovery.

On issue of objection memo Rs.1379.00 (1181.00 + 198.00) has been recovered at the instant of audit and review from SD amount in BRGF case record No-3/2013-14 and it will be shown to audit at the time of exit conference vide Vr No-80/8-12-2014 in BRGF cash book.

The suggested amount adjusted from SD Vide Vr No-80/ 8-12-14 from Sri Amarendra Biswal, JE. Hence para dropped.

15.16 - Constn. of C.C. Road at Hadabahali Village.

Est.cost- Rs.310000.00 (C.C. Road)

Executants- Mahendra Majhi, JE- M.K. Mahapatra, GPTA

Vr No-77/29-3-2014

MB No-735/ Page- 39 to 43

1) Excess payment made due to allowance of excess lead for sand metal and chips.

On checking the work bill with reference to original estimate, revised estimate lead statement etc. It was noticed that due to allowance of excess lead for sand, metal & chips in the revised estimate in comparison with the original estimate there occurred excess payment as calculated below.

Lead statement of original estimate.

Material	Unit	Lead	Quarry
Filling Sand	Cum	10KM	Anandapur/ Belabahali
Sand for mortan	Cum	10 KM	-do-
Metal	Cum	20 KM	Near Gohira
Chips	cum	20 KM	-do-

Lead statement of revised estimate.

Material	Unit	Lead	Quarry
Filling Sand	Cum	15KM	Anandapur/ Belabahali
Sand for mortan	Cum	15 KM	-do-
Metal	Cum	30 KM	Near Gohira
Chips	cum	30 KM	-do-

When in both the cases the quarry name is same there should not be difference of lead allowed previously in original estimate can only be admissible in the revised estimate.

Excess paid per cum of

Filling sand for lead- 5 x8 = 40.00

Excess paid per cm of

Sand for mortar for lead- 5 x8= 40.00

Excess paid per cum of

Metal for lead- 10 x 8 = 80.00

Excess paid per cum of

Chips for lead- 10 x 8 = 80.00

As per material statement furnished by the JE the following quantities of sand metal & chips were consumed.

Filling sand- 48.60 cum

Sand for mortan- 38.42 cum

Metal- 48.41 cum

Chips- 28.43 cum

Excess paid

Sand (48.60 + 38.42) x 40/cum= 3480.80

Metal + Chips- (48.41 + 28.43) x80/cum= 6147.20

Total- 9628.00

(-) excess bill- (-)1708.00

Net excess payment = 7860.00 needs recovery.

On issue of objection memo the local authority has been recovered Rs.7860.00 from SD amount of Rs.6200.00 and balance amount of Rs.1660.00 has been recovered at the instant of audit and review from Mina Kumari Mahapatra, JE through our bank account and it will be shown to audit at the time of exit conference vide Vr No-59 &60 /10-12-2014 in C.C. Road cash book. MR No-329/10-12-2014.

The suggested amount has been adjusted from SD of Sri Mahendra Majhi, JE, Executant vide Vr No-60 / 10-12-14Rs.6200.00 and Rs.1660.00 recovered Vide MR No-59/10-12-14. Hence para dropped.

15.17 - Completion of Rekutia AWC.

Est. Cost- Rs.150000.00 (BRGF)

CR No-31/2012-13

Executants- Harihar Jena, JE- Meena Kumari Mahapatra

Vr No-54/27-12-13

MB No-713/ Page- 109 to 119.

l) Less realisation of royalty

As per schedule-II of Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the royalty has been increased w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand- 28/cum
 Stone, Meta & Chips- 98/cum

As per voucher available in the case record sand, metal and chips etc. Were procured on 1-11-13 i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in Old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the JE the following quantities of Sand, Metal and chips etc. Have been utilised in the project.

Sand- 9.82 cum
 Metal- 7.58 cum
 Chips- 1.05 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less realised
Sand	9.82 cum	9.82 x28 =274.96	192.00	83.00
Metal	7.58 cum	7.58 x98=742.84 say =743.00	535.00	208.00
chips	1.05 cum	1.05 x98 =102.90 Say -103.00	74.00	29.00
			Less realised-	320.00

The less realised royalty of Rs.320.00 needs recovery.

On issue of objection memo Rs.320.00 has been recovered at the instant of audit and review from SD amount in BRGF case record No-31/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-8/8-12-2014 in BRGF cash book.

The suggested amount adjusted from SD Vide Vr No-67/ 8-12-14 from Sri Harihar Jena, JE. Hence para dropped.

15.18 - Constn. of C.C. Road at Khalpal.

Est. Cost- Rs.200000.00 (BRGF)

CR No-46/2012-13

Executants- Ranjan Ku. Rana, JE- Sri Sukanta Ku. Nayak

Vr No-3/17-4-13

MB No-711/ Page-67 to 70

l) Excess payment due to non- execution of display board.

In the approved estimate there was provision for constn. of display board worth of Rs.1000.00 constn. of display board at the work site is mandatory. Due to non- execution of display board the people are kept in dark regarding the detail information about the work. Cosntn. of display board at the work site before execution of work may be ensured hence forth.

Without constructing the display board the executants was paid full cost of estimate. He should have been paid deducting the cost of display board.

Due to full payment a sum of Rs.1000.00 was paid in excess against the display board payment no voucher nor photo of display board is available in the case record. In absence of voucher and photo the allowance of display board in the bill is in admissible. Hence Rs.1000.00 needs recovery.

On issue of objection memo Rs.1000.00 has been recovered at the instant of audit and review from SD amount in BRGF case record No-46/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-83/8-12-2014 in BRGF cash book.

The suggested amount adjusted from SD Vide Vr No-83/ 8-12-14 from Sri Ranjan Kumar Rana, JE. Hence para dropped.

15.19 - Constn. of C.C. Road at Karadapal.

Est. Cost- Rs.250000.00 (BRGF)

CR No-20/2012-13

Executant- Prafulla Ch. Jena, JE- A.P.Ghadei, GPTA

Vr No-42/29-10-2013

MB No-716/ Page- 43 to 49

l) Less realisation of royalty.

As per schedule-II of Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the royalty has been increased w.e.f. 1-9-2013. The increased rate of royalty of stone product are given below.

Sand -	28/ cum
Stone, Metal & Chips-	98/cum

As per voucher available in the case record Sand, Metal & Chips etc. Were procured on 16-9-2013 i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate . But in this case royalty has been realised in Old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the J.E the following quantities of Sand, Metal & Chips etc. Have been utilised in the project.

1- Sand-	82.42 cum
2-metal-	38.52 cum
3-Chips-	19.80 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	82.42 cum	82.42 x 28 = 2307.76 Or say 2308.00	1615.00	693.00
Metal	38.52 cum	38.52 x 98 = 3774.96 Say-3775.00	2718.00	1057.00
Chips	19.80 cum	19.80 x 98 = 1940.40 say 1940.00	1397.00	543.00
			Less realised.	2293.00

The less realised royalty of Rs.2293.00 needs recovery.

On issue of objection memo Rs.2293.00 has been recovered at the instant of audit and review from SD amount in BRGF case record No-20/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-82/8-12-2014 in BRGF cash book.

The suggested amount adjusted from SD Vide Vr No-82/ 8-12-14 from Sri Prafula Ch. Jena, JE. Hence para dropped.

15.20 - Const. of grade-I Metalling C.C. Road and Guard wall at Road from Basantapur Dalkisahi to Raighati.

i.

Est. cost- Rs.2000000.00

CR No-5/2011-12

Executants- Departmentally by JE- P.K. Samal

Vr No-164/27-2-2013

Vr No-10/6-5-2013

MB No-667/ Page-109 to 116

l) Excess payment in E/w in H/s for both side brews filling due to non- deduction of voids.

As per measurement recorded at page-113 of MB No-667/11-12, 756 cum E/w in H/s for both side beams filling was shown executed without deducting voids as follows.

2 x 1800 M x 0.70 M x 0.30 M = 756 cum

16 % is to be deducted from the aforesaid quantity towards voids. But no quantity of E/w was deducted towards voids.

The suggested amount adjusted from SD Vide Vr No-66/ 8-12-14 from Sri P.K. Samal, GPTA. Hence para dropped.

15.21 - Const. of grade-I Metalling C.C. Road and Guard wall at Road from Basantapur Dalkisahi to Raighati.

Name of the work- Const. of C.C. Road from Main Road to Patra Sahi, Khalana

Est.cost- Rs.600000.00 (C.C. Road)

CR No-01/2013-14

Executants- Sri Laxmidhar Sethy, JE- R.K.Panda, GPTA

Vr No-25/3-10-13- Rs.400000.00

MB No-708/ Page-117 to 122 (1st R/Bill)

Vr No- 44/27-12-13- Rs.200000.00

MB No-709/ Page- 87 to 91 (2nd and F/Bill)

1) Less realisation of royalty.

As per schedule-II of Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% every 3 years. Accordingly the royalty has been increased w.e.f 1-9-2013. The increased rate of royalty of stone product are given below.

Sand - 28/ cum

Stone/ Metal & Chips- 98/ cum

As per voucher available in the case record sand, metal and chips etc. Were procured on 3-9-2013 (1st R/bill) and 10-10-2013 (2nd /Final bill) i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in Old rate. As a result there occurred loss of Govt. Revenue as calculated below.

As per material statement furnished by the J.E. the following quantities of sand, metal and chips etc. Have been utilised in the project.

Name of the material	Quantity utilised in 1 st /R bill	Quantity utilised in 2 nd /Final bill.
Sand	98.41 cum	51.35 cum
Metal	63.62 cum	32.03 cum
chips	30.88 cum	16.04 cum

Material	Quantity 1 st R/bill	Quantity 2 nd /F.bill	Royalty for realisation 1 st R.bill	Royalty realised 1 st R.Bill	Less 1 st R.bill	Royalty due for realisation 2 nd F/bill	Royalty realised 2 nd F.bil	Les2nd F/bill
Sand	98.41 cum	51.35 cum	98.41x28=2755.48 Say 2755.00	1929.00	826.00	51.35x28=1437.80 Say 1438.00	1006.00	432.00
Metal	63.62 cum	32.03 cum	63.62 x98=6234.76 Say 6235.00	4489.00	1746.00	32.03x98=3138.94 Say 3139.00	2260.00	879.00
chips	30.88 cum	16.04 cum	30.88 x98=3026.24	2179.00	847.00	16.04 x98=1571.92	1132.00	440.00

As per material statement furnished by the J.E. the following quantities of sand, metal and chips etc. Have been utilised in the project.

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	70.67 cum	70.67 x28 =1978.76 Or say 1979.00	1449.00	530.00
Metal	38.45 cum	38.45 x98 =3768.10 Say-3775.00	2713.00	1055.00
Chips	20.53 cum	20.53 x98 = 2011.94 say 2012.00	1385.00	627.00
			Less realised.	2212.00

The less realised royalty of Rs.2212.00 needs recovery.

II) Irregular payment of Display board

In the bill a sum of Rs.2000.00 was allowed towards Display Board against which no voucher is available in the case record. In absence of voucher the allowance of display board in the bill is in admissible. Hence Rs.2000.00 needs recovery.

Total amount suggested for recovery Rs.2212.00+2000.00= Rs.4212.00 needs recovery.

On issue of objection memo Rs.4212.00 (2212.00 + 2000.00) has been recovered at the instant of audit and review from SD amount in BRGF case record No-18/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-84/8-12-2014 in BRGF cash book.

The suggested amount adjusted from SD Vide Vr No-84/ 8-12-14 from Sri Bijaya Kumar Kar, JE. Hence para dropped.

15.23 - Constn. of C.C. Road at Raghunathpur.

Est. Cost- Rs.500000.00 (IAP)

CR No-8/2012-13

Executants- Suresh Kumar Rout, JE- S.K.Nayak

Vr No-43/21-10-13

MB No-675/ Page-194 to 197

I) Less realisation of royalty

As per schedule-II of Rule-24 of OMMC Rule-2004 royalty of minor mineral is increased by 40% in every 3 years. Accordingly the royalty has been increased w.e.f 1-9-2013. The increased rate of royalty of stone product are given below.

Sand- 28/cum

Stone/ Metal& Chips- 98/ cum

As per voucher available in the case record sand, metal and chips etc. Were procured on 3-9-2013 i.e. after 1-9-2013. Hence royalty is to be realised in the enhanced rate. But in this case royalty has been realised in Old rate. As a result there accrued loss of Govt. Revenue as calculated below.

As per material statement furnished by the JE the following quantities of sand, metal and chips etc. Have been utilised in the project.

Sand- 224.67 cum

Metal- 74.92 cum

Chips- 39.42 cum

Material	Quantity	Royalty due for realisation	Royalty realised	Less
Sand	224.67 cum	224.67 x 28 =6291.00	4404.00	1887.00
Metal	74.92 cum	74.92 x 98 =7342.00	5286.00	2056.00
chips	39.42 cum	39.42 x 98 =3863.00	2781.00	1082.00
			Less realised.-	5025.00

The less realised royalty of Rs.5025.00 needs recovery.

On issue of objection memo Rs.5025.00 has been recovered at the instant of audit and review from SD amount in IAP case record No-8/2012-13 and it will be shown to audit at the time of exit conference vide Vr No-68/8-12-2014 in IAP cash book.

The suggested amount adjusted from SD Vide Vr No-68/ 8-12-14 from Sri Suresh Kumar Rout, JE. Hence para dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

Para-16 Audit on Units/ Department

No Comment

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

Para-17 Audit on Scheme/ Programmes

Sl No	Name of the scheme	Total project approved during the year 2013-14	Project completed during the year 2013-14	Percentage of achievement.
1	BRGF	123	79	64.22%
2	C.C.Road	73	70	95.89%
3	S.F.C.	26	26	100%
4	GP/PS Road	08	8	100%
5	13 th FCA	07	7	100%
6	MADA	09	2	22.22%
7	NRHM	01	0	0%
8	AWC Building	05	5	10%0
9	RGPSA	03	0	0%
10	LAC Building	01	0	0%
11	SPF	17	2	11.76%
12	SDP	12	4	33.33%
13	MLA LAD	51	35	68.62%
14	MP LAD	35	15	42.85%
15	IAP	26	14	53.84%
16	PDS	22	13	59.09%

It is seen from the above table that the achievement is poor except C.C. Road, S.F.C., GP, P.S, 13 FCA, AWC building. The local authority is advise to take necessary steps for sent percent achievement of target and compliance reported.

Para-17-1 Scheme of BRGF

During the audit a report on the scheme(BRGF) is given as per the records available to audit.

1. A sum of Rs.2175100.00 was received on BRGF Scheme during the year 2013-14 for completion of previous project and for execution of new projects.
- 2-As per the works register 123 (One hundred twenty three) of projects were taken for completion before 31-3-2014.
- 3-The total estimated cost for the 123 projects was Rs.14563000.00.
- 4- But at the close of year i.e. as on 31-3-2014 only 79 Nos of projects was completed to the worth of Rs.9263000.00.
- 5- The percentage of completion of 79 Nos project under BRGF is only 64.22%.which is very poor.
- 6- During the year 2013-14 a total sum of Rs.12616993.00 was spent towards BRGF Scheme.
- 7- Progress of work under the above scheme is not satisfactory.
- 8- Few irregularities were noticed on scrutiny the case records such as.
 - a) Vouchers are not submitted properly.
 - b) In some cases photography of the project not submitted properly like before commencement during progress of work and after completion of the project.
 - c) Completion certificates were not kept in the case record.
 - d) In few cases material statement was not kept in the case record.

PARA: 18 MISCELLANEOUS

18.1 -

Para-18-1 Irregular reduction of O.B. as on 1-4-13 in P.S. A/c.

In course of checking of P.S. A/c for the year 2013-14 it was noticed that a sum of Rs.885849.60 was less taken in O.B. as on 1-4-13 than that of actual C.B. as on 31-3-13 due to less /excess exhibition of OB on 1-4-13 in different subsidiary cash book as detailed below.

P.S. A/c 2013-14

Sl No	Name of the cash book	Closing balance as on 31-3-13	Opening balance as on 1-4-13	Difference
1	2	3	4	5
1	SGSY(OLM)	1373137.00	2679147.00	(-)1306010.00
2	TFC	3956078.00	10527736.00	(-)6571658.00
3	MP LAD	782811.00	3786158.00	(-)3003347.00
4	MLA LAD	5440253.00	7446985.00	(-)2006732.00
5	IAY	20410186.00	20446954.91	(-)36768.91
6	Mo-Kudia	2479200.00	285770.00	2193430.00
7	Honorarium	287602.00	00	287602.00
		214000.00		214000.00
8	Election	57116.00	194025.00	(-)136909.00
9	Calamity	102793.00	925891.52	(-)823098.52
10	Misc.	8435709.33	1318067.80	6689641.53
			214000.00	
11	ST/SC	2332421.00	2179445.00	152976.00
12	BRGF	7931531.00	9363759.00	(-)1432228.00
13	MG NREGS	17560302.31	15428976.31	2131326.00
		0.63	0.63	
14	NRHM	(-)138939.00	00	(-)138939.00
15	SFC	(-)329045.00	3101367.00	(-)3430412.00
16	MADA	7286448.00	3103474.50	4182973.50
17	Periphery	8489189.00	7370455.00	1118734.00
18	SPF	1313993.00	505793.00	808200.00
19	DFID	3909385.00	2030959.00	1878426.00
20	IAP	21627461.00	21343473.00	283988.00
21	SECC	31396.00	80380.00	(-)48984.00
22	GP/PS	1853295.00	393272.00	1460023.00
23	C.C. Road	00	1594384.00	(-)1594384.00
24	BKSS	00	200000.00	(-)200000.00
25	AABY	00	00	00
26	TSC	00	00	00
27	Spl. IAY	00	00	00
28	SDP	00	00	00
	Total-	115406323.27	114520473.67	885849.60

Necessary steps may be taken to regularise the above aforesaid difference. Till then Rs.885849.60 say Rs.885850.00 is kept under objection.

18.2 -

Para-18-2 Irregular enhancement of O.B. as on 1-4-13 in Govt. A/c

In course of checking of Govt. A/c for the year 2013-14 it was noticed that a sum of Rs.(-)7455866.91 was excess taken in O.B as on 1-4-13 then that of actual C.B. as on 31-3-13 due to excess / less exhibitor of O.B. on 1-4-13 in different subsidiary cash book as detailed below.

Govt. A/c for 2013-2014

Sl No	Name of the cash book	Closing balance as on 31-3-13	Opening balance taken on 1-4-13	Difference
1	2	3	4	5
1	Staff salary	77436.26	241.26	77195.00
2	Teachers salary	67707.00	00	67707.00
3	OAP/ODP/NOAP	301710.00	8818106.63	(-)8516396.63
4	P.M.S.	2526824.00	2476229.00	50595.00
5	MDM	8618451.12	7655171.12	953280.00
6	Sikshya Sahayak	2504837.00	2603084.28	(-)98247.28
	Total-	14096965.38	21552832.29	(-)7455866.91

Necessary steps may be taken to regularise the above aforesaid difference. Till then Rs. (-)7455866.91 is kept under objection.

18.3 -

RECEIPT

The details of head wise receipt and expenditure in respect of

P.S. Account for the year 2013-2014

Sl No	Head of Account	O.B. as on 1-4-2013	Receipt during the year 2013-2014	Total
1	2	3	4	5
1	GRANTS			
1	Mo-Kudia		11732500.00	
2	SGSY/OLM		793988.00	
3	SPF		1105000.00	
4	Constn. Of ST & SC Girls Hostel		0.00	
5	DFID		2110000.00	
6	MP LAD		6812500.00	
7	MADA		1257370.00	
8	TSC		1229000.00	
9	Natural Calamity		11800000.00	

10	MLA LAD		6900000.00		
11	SFC		6500000.00		
12	GP/PS Maintanance of Road and Bridge		1910828.00		
13	IAP		0.00		
14	SDP		5000000.00		
15	IAY		46100350.00		
16	BRGF		21751000.00		
17	Periphery		0.00		
18	C.C. Road		20307005.00		
19	T.F.C.		23773586.00		
20	P.S.Misc.		2973600.00		
21	MGNREGS		15748762.00		
	TOTAL-	45781309.72	187805489.00		233586798.72
II	OTHER THAN GRANTS				
	Cess Grant		27800.00		
	TOTAL-		27800.00		
III	MISCELLANEOUS				
1	Labour Cess		997397.00		
2	Royalty		2632827.00		
3	Security Deposit		1868260		
4	VAT		969822.00		
5	Withheld Money		653274.00		
6	Work Contingency		659320.00		
7	EGB		301840.00		
8	Audit Recovery		182213.00		
9	Income Tax		148694.00		
10	Bank Interest		3528434.51		
11	Receipt towards sale of Un-Serviceable Tubewell Spare parts		79716.00		
12	Cement		23500.00		
13	Refund of Money		2100.00		
14	Remuneration charges of BLO		421384.00		
15	Special summery revision 4/13 to 6/13		8000.00		

16	Supervision charges of Election		9000.00	
17	Celebration of 4th voters day		29800.00	
18	SECC Honorarium		604152.00	
19	AABY Students Scholarship		163200.00	
20	Receipt towards special IAY by way of closing Bank A/c		2053000.00	
21	Un-classified receipt from DDO Current A/c		1069743.00	
22	Excess income over expenditure		2000.00	
23	Receipt towards MGNREGS by way of closing Bank A/c.		4870831.00	
24	Excess expenditure over income		41473.00	
25	Contigent		17750.00	
26	Receipt from Labour Officer		3846.00	
27	Consumer Awareness Programme		10000.00	
28	Counciling of Block level Camp.		20000.00	
29	Honorarium charges of PRI members		257250.00	
30	DA sitting Allowaqnce fee to PS members		195390.00	
31	Remuneration charges of C.P.		111268.00	
32	Rembursement of Payment in collection Grievance		2000.00	
33	Transfer from C.C. Road cash book to GP/PS cash book		400000.00	
34	Transfer from BRGF cash book to P.S. Misc. cash book(GSSK)		448400.00	
	TOTAL-		22785884.51	
	GRAND TOTAL-		210619173.51	

EXPENDITURE

The details of head wise receipt and expenditure in respect of

P.S. Account for the year 2013-2014

Sl No	Head of Account	Expenditure for the year 2013-14	C.B. as on 31-3-14
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1	2	3	4	
I	GRANTS			
1	Mo-Kudia		2776050.00	
2	SGSY/OLM		775550.00	
3	SPF		1187851.00	
4	Constn. Of ST & SC Girls Hostel		71030.00	
5	DFID		3160000.00	
6	MP LAD		1421722.00	
7	MADA		1202953.00	
8	TSC		184000.00	
9	Natural Calamity		10935149.00	
10	MLA LAD		2239339.00	
11	SFC		8608130.00	
12	GP/PS Maintanance of Road and Bridge		2194759.00	
13	IAP		15400546.00	
14	SDP		2052444.00	
15	IAY		41870964.00	
16	BRGF		12616993.00	
17	Periphery		5930766.00	
18	C.C. Road		17278141.00	
19	T.F.C.		21099193.00	
20	P.S.Misc.		1405636.00	
21	MGNREGS		33898489.36	
	TOTAL-		186309705.36	
II	OTHER THAN GRANTS			
	Cess Grant		0.00	
	TOTAL-		0.00	
III	MISCELLANEOUS			
1	Labour Cess		2655136.00	
2	Royalty		3845795.00	
3	Realise of Security Deposit		541254.00	
4	VAT		962723.00	
5	Realise of Withheld Money		1191574.00	

6	Transfer to GP/PS cash book from C.C. Road cash book	400000.00		
7	Transfer to P.S. Misc. cash book from BRGF cash book	448400.00		
8	BKSS Pala paribesana	21150.00		
9	Remuneration charges of BLO	421384.00		
10	Honorarium to Enumeration	623500.00		
11	Students scholarship under AABY	163200.00		
12	Constn. Of special IAY house	182635.00		
13	Contingency	459650.88		
14	Bank Commission	150.00		
15	Assistance on Medical Ground (Dist. Red. Cross)	2000.00		
16	Organisation of consumer Awareness Programme	3500.00		
17	Organisation of 3rd phase ORTPSA work Shop on 25-6-13	3500.00		
18	Honorarium to Chairman	39960.00		
19	Honorarium to Vice- Chairman	26800.00		
20	Honorarium to P.S. Member	555840.00		
21	Remuneration of C.P.	103800.00		
22	Remuneration to Nirakar Palei	15000.00		
23	Remuneration to Laxmidhar Barik	15000.00		
24	Madhubabu Pension	1200.00		
25	Relief to flood Victims	484600.00		
26	Fuel cost for flood duty	10882.00		
27	Holding Tax	1924.00		
28	Cash book reconciliation for the year 2012-13 (Other expenses) of Mo-Kudia cash book	90400.00		
29	Cash book reconciliation for the year 2012-13 (Other expenses) of SGSY /OLM cash book	1344.00		
30	Cash book reconciliation for the year 2012-13 (Other expenses) of Special problem fund cash book	24317.00		
31	Cash book reconciliation for the year 2012-13 (Other expenses) of Natural calamity cash book	363696.00		
32	Cash book reconciliation for the year 2012-13 (Other expenses) of MLA LAD cash book	437122.00		

33	Cash book reconciliation for the year 2012-13 (Other expenses) of GP.PS cash book	472905.00		
34	Cash book reconciliation for the year 2012-13 towards Dev. Work of last year 12-13 C.C. Road /Guard wall of IAP cash book	1175862.00		
	Cash book reconciliation for the year 2012-13 towards Dev. Work of BRGF cash book	1202752.00		
	Cash book reconciliation for the year 2012-13 towards Dev. Work of TFC cash book	800000.00		
	Cash book reconciliation for the year 2012-13 in different activities of P.S. Misc. cash book	48900.00		
	Cash book reconciliation for the year 2012-13 in different activities of MGNREGS cash book	544043.00		
	TOTAL-	18341898.88		
	GRAND TOTAL-	204651604.24		

18.4 -

RECEIPT				
The details of head wise receipt and expenditure in respect of				
Govt. Account for the year 2013-2014				
Sl No	Head of Account	O.B. as on 1-4-2013	Receipt during the year 2013-2014	Total
1	2	3	4	5
A	Staff Salary Cash Book			
1	Salary of Staff		7712361.00	
2	G.P.F. of Staff		547950.00	
3	R.C.M. of Staff		39000.00	
4	T.E. of Staff		30859.00	
5	Office Contingency		35417.00	

6	Motor Vehicle		12500.00	
7	Provisional Pension		145490.00	
	TOTAL-		8523577.00	
B	Teachers Salary Cash Book			
1	Salary of Teachers		68514541.00	
2	G.P.F. of Teachers		34371073.00	
3	Provisional Pension of Teachers		5046695.00	
4	Gratuity of Teachers		2660000.00	
5	Un-Utilised Salary of Teachers		3706955.00	
6	G.I.S. of Teachers		345000.00	
7	R.C.M. of Teachers		100000.00	
8	T.E. of Teachers		2000.00	
9	Office Contingency of Teachers		12000.00	
10	Obsequise Money of Teachers		5000.00	
11	O.A. of Teachers		16950.00	
	TOTAL-		114780214.00	
C	P.M.S. Cash Book(Pre-Matric Scholarship)			
1	Pre-Matric Scholarship		703027.00	
	TOTAL-		703027.00	
D	OAP/ODP/NOAP Cash Book			
1	OAP/ODP/NOAP		46632200.00	
2	Bank Interest		353823.70	
	TOTAL-		46986023.70	
E	MDM Cash Book			
1	Honorarium of MDM Cook-cum-Helper		85000.00	
2	Royalty		6373.00	
3	VAT		1358.00	
4	Cess		3000.00	
5	EGB		698.00	
6	S.D.		6000.00	
7	Work Contingency		1500.00	
	TOTAL-		103929.00	
F	Sikshya Sahayak Cash Book			
1	Salary of SSA Teachers		6658168.00	
2	Bank Interest		74630.00	

TOTAL-		6732798.00
Grand Total-	18680471.68	177829568.70

EXPENDITURE

The details of head wise receipt and expenditure in respect of

Govt. Account for the year 2013-2014

Sl No	Head of Account	O.B. as on 31-3-2014	Expenditure during the year 2013-2014	Total
1	2	3	4	5
A	Staff Salary Cash Book			
1	Salary of Staff		7704988.00	
2	G.P.F. of Staff		547950.00	
3	R.C.M. of Staff		39000.00	
4	T.E. of Staff		30859.00	
5	Office Contingency		35417.00	
6	Motor Vehicle		12500.00	
7	Provisional Pension		145490.00	
	TOTAL-		8516204.00	
B	Teachers Salary Cash Book			
1	Salary of Teachers		68514541.00	
2	G.P.F. of Teachers		34376073.00	
3	Provisional Pension of Teachers		5046695.00	
4	Gratuity of Teachers		2660000.00	
5	Un-Utilised Salary of Teachers		3706955.00	
6	G.I.S. of Teachers		345000.00	
7	R.C.M. of Teachers		100000.00	
8	T.E. of Teachers		2000.00	
9	Office Contingency of Teachers		12000.00	
10	Obsequise Money of Teachers		5000.00	
11	O.A. of Teachers		16950.00	
	TOTAL-		114785214.00	

C	Pre-Matric Scholarship Cash Book				
1	P.M.S.			2457420.00	
	TOTAL-			2457420.00	
D	OAP/ODP/NOAP Cash Book				
1	OAP/ODP/NOAP			42477900.00	
2	Organisation of Bhimabhoi Samanthya Sibira			9000.00	
3	Office Contingency			14310.00	
4	NFBS			1720000	
5	HIV persion			32400.00	
6	Banishree Scholarship			140000.00	
	TOTAL-			44393610.00	
E	MDM Cash Book				
1	Hon. Of Cook & Helper			7000.00	
2	Royalty deposit			6589.00	
3	VAT Deposit			1457.00	
4	Cess			10114.00	
5	Release of S.D.			7369.00	
6	MDM -Kitchen Sheed			355556.00	
7	MDM Contingency			9650.00	
	TOTAL-			397735.00	
F	Sikshya Sahayak Cash Book				
1	Salary of SSA Teachers			4905729.00	
2	Bank Commission			150.00	
	TOTAL-			4905879.00	
	Grand Total-			175456062.00	

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

19.1 -
Para-19-1 <u>Position of Loan</u>

Details of Govt. Loan position for the year 2013-14 is given below basing on the last audit report No-9/11-12 Para-21 Audit Report No-19970/AR/ 2013-14.

Sl No	Particulars of Loan	Loan outstanding as on 1-4-13		Loan paid during 13-14	Interest accrued during 2013-14	Total loan recoverable during 13-14	Loan outstanding at the end of the year i.e. 31-3-14	
		Principal	Interest				Principal	Interest
1	VHP Loan	373698.80	1264452.75	00	00	1638151.55	373698.80	1264452.75
2	Irrigation	50380.00	111834.61	00	00	162214.61	50380.00	111834.61
3	Pisciculture	51375.00	119535.31	00	00	170910.31	51375.00	119535.31
		475453.80	1495822.67	00	00	1971276.47	475453.84	1495822.67

Comments

The loan register was not produced to audit for checking during 2013-14. As per the above loan position, Rs.475453.80 towards Principal and Rs.1495822.67 towards interest amount was outstanding by 31-3-14. Due to want of the above register the proper loan position and interest accrued during 2013-14 could not be ascertained.

Effective steps need be taken to produce the up to date maintained loan register and the total outstanding loan amount of Rs.1971276.47 (both principal and interest) by 31-3-2014 need be recovered either by issue of notice or initiating certificate case against the defaulters and compliance reported.

19.2 -

Para-19-2 Excess deposit of royalty and Non- deposit of VAT, Cess, I.T

Both P.S. A/c and Govt. A/c.

During the year under audit a sum of Rs.(-)806467.00 was shown excess deposit towards royalty and Rs.263802.00 (VAT-Rs.70085.00 + Cess -45023.00 + income Tax- 148694.00) remained non- deposited by the local authority as on 31-3-2014 in to Govt. Ex- cheque which was collected from various development work bill from different cash book immediate steps need be taken to deposit the balance amount respectively and it was asked through objection memo towards excess deposit of Rs.806467.00 against royalty. The details are given below.

Sl No	Particulars	OB as on 1-4-13	Receipt during the year 13-14	Total	Deposit during 13-14	Balance as on 31-3-14
1	2	3	4	5	6	7
	P.S. & Govt. A/c					
1	Royalty	406717.00	2639200.00	3045917.00	3852384.00	(-)806467.00
2	VAT	63085.00	971180.00	1034265.00	964180.00	70085.00
3	Cess	1709876.00	1000397.00	2710273.00	2665250.00	45023.00
4	Income Tax	00	148694.00	148694.00	00	148694.00
	Total-	2179678.00	4759471.00	6939149.00	7481814.00	(-)542665.00

On issue of objection memo the local authority replied, "During the year- 2012-13 O.B. different liabilities was not shown in Audit Report. The available amount of liabilities like Royalty, VAT, Cess etc. Will be deposited this year i.e. 2014-15 & shown to next audit.

The reply of the local authority is not satisfactory to drop the objection till verification Rs.(-)542665.00 is held under objection.

PARA: 20 RESULT OF AUDIT

20.1 -
Para-20-1 <u>Suggestion /General remarks of auditor on maintenance of Accounts.</u>
<p>1-During the course of audit, it is noticed that records and voucher guard files were produced in a haphazard manner and difficulties were experienced for timely completion of audit. So the local authority is advised to ensure timely production of records in future.</p> <p>2- Irregular reduction of Rs.885849.60 in OB as on 1-4-13 in PS A/c cash book and irregular enhancement of Rs. (-)7455866.91 in OB as on 1-4-13 in Govt. A/c cash book is noticed during the course of audit. Therefore the local authority is advised to take necessary steps to regularise the aforesaid irregularities.</p> <p>3-Block staff salary and teachers salary cash book transactions such as salary, GPF, provisional pension, Gratuity , GIS etc both receipt and expenditure are not maintained properly.</p> <p>4-Cash books were not checked by the concerned officer and officials after day to day transactions bearing seal & signature. So various omission and commissions are marked in PAMIS cash books the same need be done hence forward.</p> <p>5-Nos of SB A/c pass books opened in different Nationalised Banks by avoiding Govt. Instructions issued time to time. Immediate steps need be taken to open single S.B. A/c for each schemes and compliance reported.</p> <p>6-The work check register was not maintained properly which need be done by allotting scheme wise page and mentioned there in detail payments with name of running bills, final payment and date.</p> <p>7-PAMIS entries in different subsidiary cash books are not maintained properly.</p> <p>8-Some SB A/c pass books are not up to dated up to 31-3-14.</p> <p>9- No dead stock register is maintained for stock entry of non-consumable items.</p> <p>10-Stock register in respect of consumable articles need be maintained properly.</p>

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	55313995.46	0.00	0.00	0.00	
2	6.1	62331.00	62331.00	62331.00	0.00	0.00	
3	8.1	6469709.00	6469709.00	6469709.00	0.00	0.00	
4	13.1	0.00	116977650.00	0.00	0.00	0.00	
5	14.1	0.00	2457420.00	0.00	0.00	0.00	
6	14.3	0.00	5835034.00	0.00	0.00	0.00	
7	14.4	0.00	2282200.00	0.00	0.00	0.00	
8	14.5	0.00	531667.00	0.00	0.00	0.00	
9	18.1	0.00	885850.00	0.00	0.00	0.00	
10	18.2	0.00	7455866.91	0.00	0.00	0.00	
11	19.2	0.00	542665.00	0.00	0.00	0.00	
Total		6532040.00	198814388.37	6532040.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Ghasipura P.S. Pre audit for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	Para -15-1/67,68	6	2014-12-08	4597	Rabindra Ku. Panda, GPTA
2	Para -15-2/69,70	49	2014-12-08	2219	Pradeep Kumar Samal, GPTA
3	Para -15-3/71,72,73	7	2014-12-08	2045	Rabindra Ku. Panda, GPTA
4	Para-15-4/74,75	50	2014-12-08	1737	Somya Ranjan Behera, GPTA
5	Para-15-5/76,77	8	2014-12-08	3620	Rabindra Ku. Panda, GPTA
6	Para-15-6/82,83	61,62/ MR No-330	2014-12-10	6192	Sukanta Ku. Nayak, JE
7	Para-15-7/84,85,86	55	2014-12-08	3566	Somya Ranjan Behera, GPTA
8	Para-15-8/87,88	65	2014-12-08	5665	Sukanta Ku. Nayak, JE
9	Para-15-9/89,90	67	2014-12-08	5324	Pradeep Kumar Samal, GPTA
10	Para-15-10/91,92	15	2014-12-08	3251	Sukanta Ku. Nayak, JE
11	Para-15-11/93,94&95	51	2014-12-08	3065	Sasmita Hembraum, GPTA
12	Para-15-12/96,97	52	2014-12-08	2312	Arnapurna Ghadei, GPTA
13	Para-15-13/98,99	53	2014-12-08	7066	Rabindra Ku. Panda, GPTA
14	Para-15-14/100,101,102	54	2014-12-08	1393	Dipti Ranjan Swain, JE
15	Para-15-15/103,104,105	80	2014-12-08	1379	Pradeep Kumar Samal, GPTA
16	Para-15-16/106,107,108	59& 60/ MR No-329	2014-12-10	7860	Meena Kumari Mahapatra, GPTA
17	Para-15-17/109,110	81	2014-12-08	320	Meena Kumari Mahapatra, GPTA
18	Para-15-18/111	83	2014-12-08	1000	Sukanta Ku. Nayak, JE
19	Para-15-19/112,113	82	2014-12-08	2293	Arnapurna Ghadei, GPTA
20	Para-15-20/114,115,116	66	2014-12-08	23194	Pradeep Kumar Samal, GPTA
21	Para-15-21/117,118,119	58	2014-12-08	7170	Rabindra Ku. Panda, GPTA
22	Para-15-22/120,121	84	2014-12-08	4212	Arnapurna Ghadei, GPTA
23	Para-15-23/122,123	68	2014-12-08	5025	Sukanta Ku. Nayak, JE
Total				104505	