

**LOCAL FUND AUDIT, MAYURBHANJ, ODISHA**

CATEGORY : Panchayat Samiti,General

Audit Report No : 79446/AR/2014-2015-MAYURBHANJ

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Kuliana P.S</b>
2	Year of Accounts under Audit :	<b>2013-2014</b>
3	Name of the Local Authority during the year of A/Cs :	Sri Ramdas Tudu(OAS-I)BDO
	Name of the Local Authority at the time of Audit :	Sri Satyajit Rout. OAS-I BDO
4	Duration of Audit :	13-02-2015 To 21-03-2015 (Mandays Consumed :- 20.5)
5	Name of the Auditors :	RANJIT SOREN - Lead Auditor(13-02-2015 to 21-03-2015) MANJU DEVI SOREN - Auditor(13-02-2015 to 21-03-2015)
6	Name of the Reviewing Officer :	SUBHASIS GHARAI(District Audit Officer)
7	Date of submission of report by Reviewing officer :	16-06-2015
8	Entry Conference Date :	30-01-2015
9	Exit Conference Date :	12-06-2015
10	Name of the District Audit Officer :	SUBHASIS GHARAI
11	Date of approval of report by District Audit Officer :	16-06-2015

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	MR Book	8 nos	Tallied with Book Balance
2	Date of Physical Verification	13.2.20150	
3	Recorded At	10 AM	
4	Postage Stamps	Rs 349.00	Tallied with Book Balance
5	MB	3 nos	Tallied with Book Balance

**Comments**

As on the day of take up of Audit of the Institution, the physical verification of liquid cash could not be done due to non production of cash as well as cash book. The local authority is advised to take immediate steps for maintenance of cash book to avoid any omission/commission in backdate entry.

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

Sino	List Records/Register
1	T.A Acquittance Register
2	Log Book of Block vehicle
3	Outstanding Advance Ledger
4	Advance Ledger
5	MDM Stock Register
6	Work Case Records
7	Postage Stamp Account Register
8	OAP/ODP/NOAP Acq. Roll
9	Stock Register of other materials
10	Stock Register of Cement
11	Paid Vouchers
12	Pay Acquittance Roll of Primary School Teachers
13	Bank Pass Books
14	Counter foils of Misc. receipt
15	Treasury Pass Book
16	Bill Register
17	Book of drawal
18	P/L Account
19	SGSY Cash Book
20	MDM Cash Book
21	PMS Cash Book
22	OAP/ODP/NOAP Cash Book
23	Hon. Cash Book
24	Misc. Cash Book
25	TFC Cash Book
26	Election Cash Book
27	IAY Cash Book
28	NREGS Cash Book
29	MLA LAD Cash Book
30	MP LAD Cash Book
31	Consolidated Cash Book
32	PAMIS Cash Book
33	Govt. Account Cash Book
34	P.S Cash Book

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	Audit Compliance Register
2	B.D Register
3	Dead Stock Register
4	Grant-in-Aid Register
5	Allotment Register of Development Funds
6	Contingent Stock Register
7	Loan Register
8	Investment Register
9	TDRs
10	Security Deposit Cash Book
11	S.C & S.T Dev. Cash Book
12	Relief Cash Book
13	RWSS Cash Book
14	NREGA Cash Book
15	GGY Cash Book

**C : List of Records/Registers not Maintained**

Sino	List Records/Register
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**Comments**

Due to non maintenance of the above records and registers, financial irregularities and haphazard maintenance of accounts was noticed. The local authority is

advised to maintain such records to make the account more transparent and accountable.

**PARA: 4 FINANCIAL POSITION**

Kuliiana P.S - 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	PS CONSOLIDATED	01-04-2013	8291553 7.84	12080554 7.00	20372108 4.84	14811710 8.50	31-03-2014	5560397 6.34	31-03-2014	5560397 6.41	-0.07	
2	GOVT.CONSO LIDATED	01-04-2013	4472333 9.47	10284684 8.06	14757018 7.53	11630243 7.00	31-03-2014	3126775 0.53	31-03-2014	3126775 0.53	0.00	
	<b>GRAND TOTAL</b>		<b>1276388 77.31</b>	<b>22365239 5.06</b>	<b>35129127 2.37</b>	<b>26441954 5.50</b>		<b>8687172 6.87</b>		<b>8687172 6.94</b>	<b>-0.07</b>	

**Comments**
**Reason of difference of Rs 0.07 in PS A/C as on 31.3.2014**

The reason of the difference of Rs 0.07 (55603976.41 - 55603976.34) between the closing balance as per the cash book and closing balance as per the audit as on 31.3.2014 need be reconciled and shown to next audit.

Details of closing Balance as on 31.3.2014 (P S A/C )	
IN PAMISH	54291789.92
OLM (MANUAL )	55031.00
IN PL A/C	1257155.49
<b>TOTAL</b>	<b>55603976.41</b>

**Details of closing balance in PL a/c as on 31.3.2014**

Closing balance as per PL a/c	1257155.49
Closing balance as per treasury pass book	1257155.49
<b>Difference</b>	<b>Nil</b>

DETAILS OF CLOSING BALANCE CASH BOOK WISE (PS A/C )				
Sl no	Name of the cash book	Cash in hand	In bank	Total
1	IAP	0.00	8571348.00	8571348.00
2	OBB	0.00	386867	386867.00
3	SGSY	0.00	903926.08	903926.08
4	MLA-LAD	0.00	1126284.23	1126284.23
5	BRGF	0.00	14965417.19	14965417.19
6	MP-LAD	0.00	4575654	4575654.00

7	ELECTION	787.00	191600	192387.00
8	HONORARIUM	0.00	9498	9498.00
9	IAY (FRA)	0.00	-25844	-25844.00
10	TSC	0.00	1036256	1036256.00
11	C C ROAD	0.00	4589146	4589146.00
12	MGNREGS	-145759.00	259102.68	113343.68
13	13th FC	0.00	12264699.59	12264699.59
14	IAY	-19100.00	1382032.67	1362932.67
15	PS MISC	31828.00	4188046.48	4219874.48
16	<b>TOTAL</b>	<b>-132244.00</b>	<b>54424033.92</b>	<b>54291789.92</b>
17	OLM (MANUAL)	0.00	55031	55031.00
	<b>G.TOTAL</b>	<b>-132244.00</b>	<b>54479064.92</b>	<b>54346820.92</b>

SI No	DETAILS OF CLOSING BALANCE CASH BOOK WISE (GOVT. A/C )			
1	Name of the cash book	Cash in hand	Cash in bank	Total
2	Staff salary	-56660.00	1161493.00	1104833.00
3	Teacher salary	0.00	5129741.00	5129741.00
4	OAP/ODP/NOAP/SOAP	-531589.00	2753332.00	2221743.00
5	NFBS	0.00	-118113.00	-118113.00
6	PMS	0.00	4329246.21	4329246.21
7	MDM	1051885.00	13321835.32	14373720.32
8	SSA	0.00	4226580.00	4226580.00
	<b>TOTAL</b>	<b>463636.00</b>	<b>30804114.53</b>	<b>31267750.53</b>

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

Kuliana P.S - 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, KULIANA	547910110003702	31-03-2014	602465.00	31-03-2014	6052736.00	-5450271.00	IAY
2	PNB, NODHANA	128155	31-03-2014	16509687.75	31-03-2014	11461008.00	5048679.75	IAY
3	SBI , KESHOREPUR	11717699435	31-03-2014	279222.67	31-03-2014	314050.00	-34827.33	IAY
4	UBI	5570	01-04-2013	4730360.00	31-03-2014	3419951.00	1310409.00	IAY
5	UB,I CHANDUA	3114	31-03-2014	7295690.00	31-03-2014	-23112729.33	30408419.33	IAY
6	BGB ,BARIPADA	12449	31-03-2014	76719.00	31-03-2014	-747836.00	824555.00	IAY
7	BGB	11357	31-03-2014	589463.00	31-03-2014	-3516365.00	4105828.00	IAY (M)
8	PNB, NODHANA	8727	31-03-2014	9312074.00	31-03-2014	8571348.00	740726.00	IAP
9	SBI	11717698363	31-03-2014	5281.00	31-03-2014	566494.00	-561213.00	BRGF
10	BGB,KUCHEI	9000	31-03-2014	14302879.00	31-03-2014	20674471.00	-6371592.00	BRGF
11	BGB,BAGHARA ROAD	106310210000001	31-03-2014	3331254.19	31-03-2014	-668745.81	4000000.00	BRGF
12	SBI , KESHOREPUR	11717698330	01-04-2013	24728.80	31-03-2014	1201727.23	-1176998.43	MLA LAD
13	BOI, KULIANA	2382	01-04-2013	2003562.00	31-03-2014	-2707443.00	4711005.00	MLA LAD
14	SBI , KESHOREPUR	32100584041	01-04-2013	808722.00	31-03-2014	-5630881.00	6439603.00	BRGF
15	BOI, KULIANA	547910110000178	01-04-2013	186909.00	31-03-2014	491600.00	-304691.00	ELECTION
16	BGB ,BARIPADA	5951	01-04-2013	60276.00	31-03-2014	-1136326.00	1196602.00	IAY
17	SBI ,BARIPADA	2433	01-04-2013	2779561.97	31-03-2014	9711037.00	-6931475.03	OAP
18	UBI,CHANDUA	3826	01-04-2013	9097047.00	31-03-2014	-7559905.00	16656952.00	OAP
19	SBI , KESHOREPUR	8341	01-04-2013	210726.48	31-03-2014	6375059.95	-6164333.47	PMS
20	UBI,CHANDUA	3904	31-03-2014	1538288.00	31-03-2014	2360134.00	-821846.00	MLA LAD
21	IDBI, BARIPADA	30588	01-04-2013	235251.00	31-03-2014	2215520.00	-1980269.00	MP LAD
22	SBI , KESHOREPUR	2930	01-04-2013	20855285.00	31-03-2014	4877626.00	15977659.00	13TH FC
23	BOI, KULIANA	00050	01-04-2013	100762.00	31-03-2014	-675237.00	775999.00	TSC (CCROAD )
24	BOI, KULIANA	1579	01-04-2013	250575.00	31-03-2014	630121.00	-379546.00	3RD SFC
25	SBI , KESHOREPUR	40629	01-04-2013	643450.00	31-03-2014	24079.00	619371.00	RSVY/BRGF
26	UBI,CHANDUA	2675	01-04-2013	2764144.00	31-03-2014	2566382.00	197762.00	SSA
27	SBI , KESHOREPUR	5403	01-04-2013	2560.00	31-03-2014	-114371.32	116931.32	NREGS
28	SBI , KESHOREPUR	7163	01-04-2013	4174916.00	31-03-2014	-3318771.00	7493687.00	3RD SFC
29	UBI,CHANDUA	5377	01-04-2013	6383910.00	31-03-2014	1827778.48	4556131.52	MISC
30	PNB, NODHANA	9109	31-03-2014	14538.00	31-03-2014	272.00	14266.00	NREGS
31	UBI,CHANDUA	6181	31-03-2014	25735.00	31-03-2014	25839.00	-104.00	GP GRANT
32	UBI,CHANDUA	3145	30-03-2014	7293.00	31-03-2014	6018.00	1275.00	CORPUS FUND
33	UBI,CHANDUA	3988	31-03-2014	11633.00	31-03-2014	2312465.00	-2300832.00	DRMP
34	BGB KUCHEI	4228	31-03-2014	1370.00	31-03-2014	0.00	1370.00	
35	BGB ,BARIPADA	8658	31-03-2014	2449.00	31-03-2014	91.00	2358.00	GP GRANT
36	CANARA,BARIPADA	11867	31-03-2014	30404.00	31-03-2014	2285.00	28119.00	NREGS
37	SBI ,BARIPADA	8456	31-03-2014	310080.00	31-03-2014	525018.00	-214938.00	SSA
38	UBI,CHANDUA	4432	30-03-2013	7919158.00	31-03-2014	13449035.32	-5529877.32	MDM
39	UBI,CHANDUA	5378	31-03-2014	6296.00	31-03-2014	-368113.00	374409.00	NFBS
40	UBI,CHANDUA	5696	31-03-2014	1104.00	31-03-2014	7649825.00	-7648721.00	TFC
41	OGB KUCHEI	3663	31-03-2014	1582738.00	31-03-2014	902973.08	679764.92	SGSY
42	SBI , KESHOREPUR	8352	31-03-2014	1218.35	31-03-2014	0.00	1218.35	NFFWP
43	SBI ,BARIPADA	6754	31-03-2014	25476.39	31-03-2014	953.00	24523.39	SJSY
44	SBI , KESHOREPUR	7713	31-03-2014	6515.00	31-03-2014	-10495.00	17010.00	TFC
45	BGB KUCHEI	4465	31-03-2014	17190.00	31-03-2014	0.00	17190.00	SJRY

46	BOI, BARIPADA	14469	31-03-2014	15698.00	31-03-2014	2515.00	13183.00	SJRY
47	PNB, NODHANA	21541	31-03-2014	23980.00	31-03-2014	-56968.00	80948.00	SJRY
48	UBI, CHANDUA	4113	31-03-2014	28640.00	31-03-2014	-36173.00	64813.00	NREGS
49	UBI, CHANDUA	4933	31-03-2014	2308.00	31-03-2014	84.00	2224.00	TFC
50	UBI, KULIANA	4078	30-03-2014	464275.00	31-03-2014	386867.00	77408.00	OBB
51	HDFC BARIPADA	0000120	01-04-2013	57823.26	31-03-2014	-1950463.74	2008287.00	PMS
52	HDFC BARIPADA	0000103	01-04-2013	7252253.08	31-03-2014	7406405.59	-154152.51	AWC
53	BOI, BARIPADA	14672	01-04-2013	2260.00	31-03-2014	547.00	1713.00	PLC
54	BOI, BARIPADA	12637	01-04-2013	910696.00	31-03-2014	-126390.00	1037086.00	PS MISC
55	UBI, KULIANA	5447	01-04-2013	167801.00	31-03-2014	1287.00	166514.00	GOVT, MISC
56	UBI, CHANDUA	4408	01-04-2013	30230.00	31-03-2014	0.00	30230.00	TSC
57	UBI, CHANDUA	3896	01-04-2013	21168.00	31-03-2014	559436.00	-538268.00	SJRY
58	UBI, KULIANA	5768	01-04-2013	24121.00	31-03-2014	-26.00	24147.00	NREGS
59	SBI, BARIPADA	1864	01-04-2013	5974211.00	31-03-2014	4934017.00	1040194.00	GOVT A/C /SALARY A/C
60	SBI, BARIPADA	90850	01-04-2013	169282.00	31-03-2014	279496.00	-110214.00	TSC
61	BOI,	5235	01-04-2013	944088.00	31-03-2014	756760.00	187328.00	TSC
62	PNB, NODHANA	3249	01-04-2013	8623167.00	31-03-2014	8621700.00	1467.00	IAY/MO KUDIA
63	PNB, NODHANA	4682	01-04-2013	4491707.00	31-03-2014	4144297.00	347410.00	CC ROAD
64	PNB, NODHANA	9510	01-04-2013	151832.00	31-03-2014	70000.00	81832.00	OLM
65	SBI, KESHOREPUR	7579	01-04-2013	1680490.00	31-03-2014	1676490.00	4000.00	SSA
66	SBI	9267	01-04-2013	100240.00	31-03-2014	-35380.00	135620.00	MGNRES
	<b>GRAND TOTAL</b>			<b>150255237.94</b>		<b>85283179.45</b>	<b>64972058.49</b>	

**Reconciliation**

Reconciliation

Bank balance as per cash book

PS a/c..... 54424033.92

Govt.a/c .....30804114.53

Olm (manual ).....55031.00

Total .....85283179.45

Bank balance as per ..... 150255237.94

Difference .....64972059.49

**Bank Reconciliation**

It would be seen that there was huge difference between actual Bank balance & Cash book Bank balance as on 31.3.2014.

As per memo no.4827/F dt.30.6.2009 of Finance Department Govt.ofOdisha it is the duty & responsibility of the local authority to reconcile the difference between actual Bank balance & Cash book Bank balance. Objection memo was issued to reconcile the said discrepancy & compliance reported to audit. But it is a matter of regret that the local authority took no effective steps in this regard.

The reasons of such discrepancy are due to the following omission & commissions.

- 1.Account wise ledgers have not been maintained.
- 2.Bank pass books are not being made up to date at the end of each month.
- 3.Month wise reconciliation has not been made.
- 4.Bank interest accrued in difference Pass book have not been accounted for in respective Cash books.
- 5.Bank commissions debited from different Bank accounts have not been booked expenditure in the respective Cash books.
6. Some amounts are directly credited in different Pass books by way of transfer credit from DRDA, Mayurbhanj& other sources, but the same are not credited in Cash Book.
7. In some cases cheque were issued for different purposes without booking expenditure in the Cash Books.

8. Some cheques were issued within 31.3.2014, but encashed after 31.3.2014.

8. In some cases cheque amounts have been booked as expenditure in the cash book. But actually the cheques were not handed over to the payee.

However the local authority is once again advised to work out the reasons of discrepancy by considering the above facts & reconcile the same very soon under compliance reported to audit.

**Irregular operation of more than one bank account for one scheme.**

Commissioner-Cum-Secretary P.R.Deptt. has given instruction vide Office order no.13000/P.R.dt.25.7.12 to minimize the no. of Bank accounts as far as practicable. Operation of one a/c. for one scheme need be followed meticulously. Bank reconciliation need be made by the ABDO-Cum-Accounts Officer in the 1st week of every month.

As per Govt. guide lines one account should be operated for one scheme only. But in violation of the Govt. guide lines more than one bank accounts are being operated for one scheme. About 68 nos of Bank accounts are in the name of B.D.O. in different Banks some accounts are not in operation for the last more than 3 years. Some new accounts have been opened during the year 2013-14 but not included in PAMIS Cash Book.

The instructions given in the aforesaid order need be followed henceforth under compliance reported to audit.

**PARA: 6 STOCK POSITION**

Kuliana P.S - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	pan pipe	29 nos	0	0	29.00	29 nos	SR page-3
2	Rolling Shutter	2nos	0	0	2.00	2 nos	SR PAGE-11
3	AC sheet 3mt	3 nos	0	0	3.00	3nos	SR page-11
4	ACsheet 2mts	2 nos	0	0	2.00	2nos	SR Page-11
5	Ridge	34 pair	0	0	34.00	34 pair	SR page-11
6	MS 10mm	2.96 qntl	0	2.96 qntl	0.00	0	SR page -21
7	MS rod 20 mm	2.98 qntl	0	2.98 qntl	0.00	0	SR page-21
8	MDM RICE	216.10qntl	4251.87 qntl	4459.66 qntl	8.31	8.31 qntl	SR page-6

**Comments**

It was noticed from above the stock of ac sheet,ridge and pan pipe is rolling since long. Due to the non utilization the quality of such items is degrading day by day. So the local authority is advised to utilize the stock before it become unusable. It is also advised that regular physical verification of different stock items should be done to verify the physical existence of such stock

**PARA: 7 INVESTMENT**

Kuliana P.S - 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	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

No comments.

PARA: 8 **ADVANCE**

Kuliana P.S - 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	PS A/C	1590395.00	444978.00	2035373.00	772978.00	31-03-2014	1262395.00	31-03-2014	1117395.00	145000.00	
2	01-04-2013	GOVT. A/C	21422806.00	18703200.00	40126006.00	33061100.00	31-03-2014	7064906.00	31-03-2014	6905306.00	159600.00	
<b>GRAND TOTAL</b>			<b>23013201.00</b>	<b>19148178.00</b>	<b>42161379.00</b>	<b>33834078.00</b>		<b>8327301.00</b>		<b>8022701.00</b>	<b>304600.00</b>	

**Comments :**

Sl no	Name of the Cash book	Amount
1	T.S.C. Cashbook	1200.00
2	B.R.G.F. cash book	292400.00
3	SJRY cash book	0.00
4	NRLM (SGSY)	99887.00
5	I.A.Y cash book	2575.00
6	Election cash book	14461.00
7	P.S. (misc)cash book	739972.00
8	13th F.C.A. cash book	9900.00
9	M G N R E G S CASH BOOK	-55000.00
10	O L M (Manual)cash book	12000.00
	<b>TOTAL</b>	<b>1117395.00</b>

Details balance of advance as per Govt A/C which relates to the following cash book as on 31.3..14

Sl no	Name of the cash book	Amount
1	Staff salary cash book	61500.00
2	OAP/ODP/NOAP cash book	6838700.00
3	P M S cash book	5100.00
4	M D M cash book	6.00
	<b>TOTAL</b>	<b>6905306.00</b>

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE AS ON 31.3.2014 ( PS A/C )

year	Amount of advance
1960-61	2119.00
61-62	60535.68
62-63	1490.30

63-64	1000.00
64-65	1000.00
65-66	4670.00
66-67	1436.21
68-69	800.00
69-70	2050.00
72-73	2913.80
74-75	48537.13
75-76	2180.00
81-82	11250.00
82-83	482.05
83-84	10140.83
87-88	2700.00
89-90	25000.00
92-93	3500.00
93-94	500.00
94-95	22000.00
95-96	2000.00
2009-10	38900.00
10--11	114300.00
11--12	110575.00
12--13	572315.00
13-14	220000.00
<b>TOTAL</b>	<b>1262395.00</b>

Year wise break up of advance of Govt. a/c

Year	Amount of advance
2006-07	6.00
2007-08	1000.00
2008-09	48500.00
2009-10	17100.00
2011-12	266700.00
2012-13	3100300
2013-14	3631300.00
<b>Total</b>	<b>7064906.00</b>

Surchargeable Advance out standing as on 31.3.14 paid during 2012-13(P.S.A/C)

Advance to whom paid	Voucher no/date	Amount	Purpose
Pabitra swain GPTA	309/6.2.13	100000.00	BNREGSK
Sarda Prashana swain GPTA	310/7.2.13	100000.00	BNREGSK

Arupananda Patra Sr Cleark	128/21.7.12	8000.00	
Puna chandra Tudu MI	190/13.9.12	30000.00	P R D
Bhabtosh Mahakud SI	80/14.9.12	29915.00	P S
Rabinarayan Mohanty PEO	29/6.10.12	17200.00	B R G F
Chudamani dalei PEO	30/6.10.12	17200.00	B R G F
do	43/6.10.12	17200.00	B R G F
Kameswar Ghosh PEO	31/6.10.12	17200.00	B R G F
Dinabandhu Naik PEO	32/6.10.12	17200.00	B R G F
Dhiren chandra Mohanta PEO	33/6.10.12	17200.00	B R G F
Suban Kumar Sethi PEO	34/6.10.12	17200.00	B R G F
Sripati ch. Singh PEO	35/6.10.12	17200.00	B R G F
Dibakar Behera .PEO	36/6.10.12	17200.00	B R G F
do	37/6.10.12	17200.00	B R G F
Girish chandra Mahanaik PEO	38/6.10.12	17200.00	B R G F
do	39/6.10.12	17200.00	B R G F
Harish ch. Naik PEO	40/6.10.12	17200.00	B R G F
Sasanka Mohanta PEO	41/6.10.12	17200.00	B R G F
Jagendra Behera PEO	42/6.10.12	17200.00	B R G F
Dillip kumar Mahanty PEO	44/6.10.12	17200.00	B R G F
Santosh ku Sahu PEO	45/6.10.12	17200.00	B R G F
Chudamani dalei PEO	/4.3.13	12000.00	O L M
	<b>TOTAL</b>	<b>572315.00</b>	

Surchargeable advance paid during 2012-13 (Govt.a/c )

Name & Desination	Advance paid	Vr no/dt	Adjust	Out standing
R.N. Mohanty	155800	43/15.5.12	0	155800
do	1200	632/11.1.13	0	1200
do	105500	633/11.1.13	0	105500
do	119900	752/15.3.13	113600	6300
do	400	18/12.4.12	0	400
Dibakar Behera	28800	52/22.5.12	24000	4800
do	170500	301/5.11.12	146400	24100
do	164100	469/5.11.12	148600	15500
do	164100	554/15.12.12	155600	8500
do	97400	543/15.5.12.12	0	97400
do	5000	614/11.1.13	0	5000
do	154600	615/11.1.13	138900	15700
do	159900	743/15.3.13	144400	15500
Chudamani Dalei	111700	750/15.3.13	102400	9300
S.S. Mohanty	107000	610/11.1.13	102000	5000
do	282200	741/15.3.13	269600	12600
kameswar Ghose	91800	749/15.3.13	84900	6900
Budhan Baskey G R S	129500	708/4.2.13	117600	11900

do	138900	747/15.3.13	133800	5100
.S.S. Singh P E O	149800	468/15.11.12	0	149800
Dinabandhu Naik P E O	59200	49/22.5.12	0	59200
do	147900	298/15.9.12	127200	20700
do	70800	545/15.12.12	0	70800
do	53000	813/30.3.13	0	53000
Manaranjan Singh G R S	145400	711/4.2.13	110200	35200
Dillip kumar Mohapatra P E O	96000	120/13.7.12	0	96000
do	146000	740/15.3.13	125300	20700
Harish ch Naik P E O	86000	17/12.4.12	0	86000
do	14400	59/15.9.12	0	14400
do	138100	79/13.6.12	0	138100
do	207000	97/11.7.12	0	207000
do	177700	113/13.7.12	0	177700
do	201400	153/15.8.12	0	201400
do	173700	295/15.9.12	173600	100
do	164400	709/4.2.13	0	164400
Lal mohan Beshra	199300	710/14.2.13	165900	33400
Bhagyadhar Kar	86800	745/15.3.13	0	86800
do	183000	765/30.3.13	168300	14700
Mangal Soren G R S	110800	718/14.2.13	95500	15300
Suman kumar Sethi P E O	111300	377/15.10.12	0	111300
do	117600	472/5.11.12	0	117600
do	115500	746/15.3.13	0	115500
do	101700	766/19.3.13	0	101700
Girish ch Mahanaik P E O	207300	738/15.3.13	175200	32100
Dhiren ch Mohanta	146100	720/14.2.13	124200	21900
do	154200	748/15.3.13	135300	18900
Santosh kumar Sahu	154800	739/15.3.13	127100	27700
Suna chand Patra	114000	716/4.2.13	84400	29600
Raj kishor Naik	1800	630/11.1.13	0	1800
do	171400	723/14.2.13	149000	22400
do	179000	751/15.3.13	162300	16700
do	56100	771/30.3.13	0	56100
Priya pada Naik	152400	373/15.10.12	0	152400
H.K. Rout	139100	719/14.2.13	126400	12700
jatindra nath Naik	261800	713/14.2.13	221700	40100
Ranjit kumer Bindhani	168600	714/14.2.13	153000	15600
do	170700	/15.3.13	159300	11400
Subhendu Kumar Behera	158000	715/14.2.13	144300	13700
Swarup kumar Das	90900	721/14.2.13	85200	5700
Pabitra Swain	94100	722/14.2.13	69900	24200
<b>TOTAL</b>				<b>3100300</b>

As per Finance Dept L no 15179/dt.28.9.2013 the outstanding advances exceeding one year are considered and treated as loss to the auditee organization and will be suggested recovery equally from both ,the sanction authority and the person who has taken the advance.Thus the outstanding advance for 2012-13 may be surchargeable as follows.

Surchargeable as follows PS a/c	
Advance to whom paid	Amount
Ramdas Tudu BDO	286158
Pabitra swain GPTA	50000.00
Sarda Prashana swain GPTA	50000.00
Arupananda Patra Sr Cleark	4000.00
Puna chandra Tudu MI	15000.00
Bhabtosh Mahakud SI	14957.00
Rabinarayan Mohanty PEO	8600.00
Chudamani dalei PEO	8600.00
do	8600.00
Kameswar Ghosh PEO	8600.00
Dinabandhu Naik PEO	8600.00
Dhiren chandra Mohanta PEO	8600.00
Suban Kumar Sethi PEO	8600.00
Sripati ch. Singh PEO	8600.00
Dibakar Behera .PEO	8600.00
do	8600.00
Girish chandra Mahanaik PEO	8600.00
do	8600.00
Harish ch. Naik PEO	8600.00
Sasanka Mohanta PEO	8600.00
Jagendra Behera PEO	8600.00
Dillip kumar Mahanty PEO	8600.00
Santosh ku Sahu PEO	8600.00
Chudamani dalei PEO	6000.00
	<b>572315.00</b>

**Govt. a/c**

Name	Desination	Amount (Rs)
Sri Ramdas Tudu	BDO	1550150
R.N. Mohanty	PEO	134600
Dibakar Behera	PEO	93250
Chudamani Dalei	PEO	4650
S.S. Mohanty	PEO	8800
kameswar Ghose	PEO	3450
Budhan Baskey	GRS	8500
.S.S. Singh P E O	PEO	74900
Dinabandhu Naik	PEO	101850
Manaranjan Singh	GRS	17600

Dillip kumar Mohapatra	PEO	58350
Harish ch Nalk P E O	PEO	494550
Lal mohan Beshra	PEO	16700
Bhagyadhar Kar	PEO	50750
Mangal Soren	GRS	7650
Suban kumar Sethi	PEO	223050
Girish ch Mahanaik	PEO	16050
Dhiren ch Mohanta		20400
Santosh kumar Sahu	PEO	13850
Suna chand Patra	GRS	14800
Raj kishor Naik	GRS	48500
Priya pada Naik	WEO	76200
H.K. Rout		6350
jatindra nath Naik		20050
Ranjit kumer Bindhani		13500
Subhendu Kumar Behera		6850
Swarup kumar Das		2850
Pabitra Swain		12100
<b>TOTAL</b>		<b>3100300</b>

OUTSTANDING ADVANCE AS ON 31.3.2013 PAID DURING 2013-14 OF PS A/C

Name	Vr no /dt	Amount	Purpose
Arupananda Patra (Sr.clerk)	56/29.1.2014	20000	PSMISC
K.Biswanath Rao (MI)	34/6.11.2013	200000	PSMISC
Total		220000	

outstanding advance as on 31.3.2014 paid during 2013-14 (Govt. a/c )

Name / Designation	Advance paid	Vr no / Date	Adjusted amount	oustanding advance as on 31.3.2014
<b>JOGENDRA BEHERA ,PEO PARULIA GP</b>	145900	13/15.4.13	137200	8700
do	146800	46/15.5.13	146800	0
do	145300	84/13.6.13	136600	8700
do	47400	85/13.6.13	0	47400
do	140500	166/15.7.13	132800	7700
do	146800	195/15.8.13	133400	13400
do	136600	261/15.9.13	136400	200
do	148000	394/10.10.13	136500	11500

<b>TOTAL</b>				<b>97600</b>
<b>SUBAN KUMAR SETHI PEO GOUDARUMA</b>	139800	12/15.4.13	0	139800
do	179700	45/15.5.13	0	179700
do	138800	82/13.6.13	0	138800
do	40700	83/13.6.13	0	40700
do	136400	165/15.7.13	0	136400
do	114200	250/15.9.13	114200	0
do	149300	385/10.10.13	140400	8900
<b>TOTAL</b>				<b>644300</b>
<b>MANGAL SOREN GRS GOUDRUMA</b>	121100	193/15.8.13	0	121100
do	1000	197/15.8.13	0	1000
<b>TOTAL</b>				<b>122100</b>
<b>SRIPATI CH.SING PEO GENDAPOKHARI</b>	87400	11/15.4.13	69500	17900
do	114800	44/15.4.13	0	114800
do	102100	80/13.6.13		102100
do	26300	81/13.6.13		26300
do	95400	191/15.8.13		95400
do	81700	251/15.9.13		81700
do	94700	164/15.7.13	78800	15900
do	4000	192/15.8.13	0	4000
do	94500	384/10.10.13	0	94500
<b>TOTAL</b>				<b>552600</b>
<b>DINABANDHU NAIK PEO PATIHINJA</b>	119900	10/15.4.13	93700	26200
do	131700	43/15.5.13	114000	17700
do	113000	78/13.6.13	100100	12900
do	35200	79/13.6.13	28400	6800
do	127900	163/15.7.13	104400	23500
do	122500	189/15.8.13	0	122500
do	6600	190/15.8.13	0	6600
do	106800	260/15.9.13	101600	5200
do	132300	393/10.10.13	132300	0
<b>TOTAL</b>				<b>221400</b>
<b>DIBAKAR BEHERA PEO KULIANA</b>	161500	9/15.4.13	147100	14400

do	213900	42/15.5.13	195900	18000
do	167500	76/13.6.13	156600	10900
do	48200	77/13.6.13	45500	2700
do	151300	162/15.7.13	140800	10500
do	164200	187/15.8.13	156700	7500
<b>TOTAL</b>				<b>64000</b>
<b>RANJIT KUMAR BINDHANI GRS PURNAPANI</b>	168600	8/15.4.13	153300	15300
do	173400	41/15.5.13	159600	13800
do	171000	74/13.6.13	162900	8100
do	52600	75/13.6.13	50400	2200
do	8100	140/1.7.13	8100	0
do	162900	161/15.7.13	0	162900
<b>TOTAL</b>				<b>202300</b>
<b>SADASIBA MOHANTA PEO PURNAPANI</b>	400	185/15.8.13	0	400
do	180600	186/15.8.13	167400	13200
do	169800	259/15.9.13	148800	21000
do	173700	392/10.10.13	158400	15300
<b>TOTAL</b>				<b>49900</b>
<b>S.S.MOHANTY PEO NODHANA</b>	259300	7/15..4.13	241300	18000
do	265100	40/15.5.13	0	265100
do	274700	72/13.6.13	256700	18000
do	78600	73/13.6.13	72700	5900
do	259100	160/15.7.13	221400	37700
do	277300	183/15.8.13	260600	16700
do	241400	258/15.9.13	236700	4700
do	258300	391/10.10.13	0	258300
do	30000	460/22.11.13	30000	0
do	8100	137/1.7.13	0	8100
do	5200	184/15.8.13	0	5200
<b>TOTAL</b>				<b>637700</b>
<b>DILLIP KUMAR MOHAPATRA PEO CHANDUA</b>	150100	6/15.4.13	150100	0
do	142400	39/15.5.13	123800	18600
do	165500	70/13.6.13	146900	18600
do	42600	71/13.6.13	37800	4800
do	2700	141/1.7.13	0	2700

do	140900	159/15.7.13	120900	20000
do	148100	181/15.8.13	141400	6700
do	3700	182/15.8.13	3700	0
do	146000	381/10.10.13	123500	22500
	134300	248/15.9.13	121100	13200
<b>TOTAL</b>				<b>107100</b>
<b>SANTOSH KUMAR SAHU PEO SARAGCHHIDA</b>	142000	5/15.4.13	121200	20800
do	147900	38/15.5.13	115400	32500
do	163500	68/13.6.13	133600	29900
do	40800	69/13.6.13	34800	6000
do	142600	158/15.7.13	125900	16700
do	141500	179/15.8.13	116900	24600
do	129800	262/15.9.13	120900	8900
do	5200	180/15.8.13	2800	2400
do	144400	395/10.10.13	113300	31100
<b>TOTAL</b>				<b>172900</b>
<b>GIRISH CH.MAHANAİK PEO KEUTUNIMARI</b>	245500	4/15.4.13	<b>219700</b>	25800
do	205200	37/15.5.13	174000	31200
do	58300	66/13.6.13	50400	7900
do	206500	67/13.6.13	176500	30000
do	169900	157/15.7.13	169800	100
do	204900	177/15.8.13	184200	20700
do	178300	253/15.9.13	176000	2300
do	200000	387/10.10.13	172400	27600
<b>TOTAL</b>				<b>145600</b>
<b>BAGHRAY MURMU G.R.S MARANG TANDI</b>	172300	3/15.4.13	0	172300
do	161000	36/15.5.13	145400	15600
do	161900	64/13.6.13	154700	7200
do	48200	65/13.6.13	45800	2400
do	35100	138/1.7.13	0	35100
do	152500	156/15.7.13	142100	10400
do	159600	175/15.8.13	148000	11600
do	151500	257/15.9.13	138600	12900
do	166100	390/10.10.13	146300	19800

<b>TOTAL</b>				<b>287300</b>
<b>HARISH CH NAIK PEO MARANGTANDI</b>	2200	176/15.8.13	2100	100
<b>TOTAL</b>				<b>100</b>
<b>Budhan Baskey G.R.S KUABUDA</b>	129000	2/15.4.13	122800	6200
do	131200	35/15.5.13	124000	7200
do	153100	62/13.6.13	148600	4500
do	40200	63/13.6.13	38600	1600
do	2700	139/1.7.13	0	2700
do	129100	155/15.7.13	125400	3700
do	131800	174/15.8.13	123300	8500
<b>TOTAL</b>				<b>34400</b>
<b>RAJ KISORE NAIK GRS KUCHEI</b>	192100	17/15.4.13	169400	22700
do	175400	50/15.5.13	154600	20800
do	184400	92/13.6.13	172900	11500
do	53600	93/13.6.13	50300	3300
do	172300	170/15.7.13	155600	16700
do	179500	203/15.8.13	168200	11300
do	3100	204/15.8.13	2800	300
do	163700	255/15.9.13	147700	16000
do	181700	388/10.10.13	170100	11600
<b>TOTAL</b>				<b>114200</b>
<b>CHUDAMANI DALEI PEO BAIGAN BADIA</b>	95600	16/15.4.13	95600	0
do	126800	49/15.5.13	113800	13000
do	101900	90/13.6.13	94400	7500
do	29100	91/13.6.13	27900	1200
do	92500	169/15.7.13	85500	7000
do	95100	201/15.8.13	89800	5300
do	600	202/15.8.13	600	0
do	94400	246/15.9.13	89000	5400
do	95100	379/10.10.13	95100	0
<b>TOTAL</b>				<b>39400</b>
<b>KAMESWAR GHOSE PEO BHAGABAN PUR</b>	94500	15/15.4.13	94500	0

do	95400	48/15.5.13	86400	9000
do	96600	88/13.6.13	96600	0
do	28600	89/13.6.13	28600	0
do	91800	168/15.7.13	85000	6800
do	92900	199/15.8.13	85700	7200
do	1000	200/15.8.13	0	1000
<b>TOTAL</b>				<b>24000</b>
<b>DHIREN CHANDRA MOHANTA PEO DUMURDIHA</b>	158400	15.4.13	137400	21000
do	159300	47/15.5.13	159300	0
do	198300	86/13.6.13	181800	16500
do	46800	87/13.6.13	43600	3200
do	152700	167/15.7.13	142500	10200
do	152800	197/15.8.13	142300	10500
do	2800	198/15.8.13	2100	700
do	152300	249/15.9.13	137500	14800
do	151000	382/10.10.13	151000	0
<b>TOTAL</b>				<b>76900</b>
<b>RABINARAYAN MOHANTY PEO GANRAJ</b>	113300	18/15.4.13	99500	13800
do	113000	15.5.13	102200	10800
do	125000	94/13.6.13	125000	0
do	35500	95/13.6.13	35500	0
do	107300	171/15.7.13	100100	7200
do	111500	205/15.8.13	105800	5700
do	108200	252/15.9.13	108200	0
do	110000	383/10.10.13	110000	0
<b>TOTAL</b>				<b>37500</b>
<b>GRAND TOTAL</b>				<b>3631300</b>

**REASON OF DIFFERENCE IN OUTSTANDING ADVANCE POSITION**

1-In PS a/c-Advance adjusted against Sri Latit ku Bastia, GPTA, vide vr. No 0001/dt24.4.2013 Rs 50000.00 under IAP scheme and against Sri Gagan bihari Mohanty vide vr no. 131/dt 26.7.2013 Rs95000.00 were not taken into adjustment on audit point of view. Because above amount of advance outstanding were not found in last audit report.

2- in Govt. a/c-Under OAP scheme advance adjustment against advance payment of Rs 159600.00 dt 15.5.2013 to sri Ranjit ku Bindhani, GRS has been done twice vide vr no 314/dt 16.9.2013 and vr no.587/31.3.2014. so one of the has not been taken in to adjustment.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Ramdas Tudu	EX-BDO	AT PRESENT- BASTA	1836308.00

			BLOCK	
2	Pabitra Swain.	GPTA	kuliana PS	62100.00
3	Sarada prasad Swain	GPTA	Kuliana PS	50000.00
4	Arupananda Patra	Sr. Clerk	Kuliana PS	4000.00
5	Purna chandra Tudu	MI	Kuliana PS	15000.00
6	Bhobatosh Mahakud	SI	Kuliana PS	14957.00
7	R N Mohanty	PEO	Kuliana PS	143200.00
8	Chudamani Dalei	PEO	kULIANA ps	27850.00
9	Kameswar Ghosh	PEO	Kuliana Ps	12050.00
10	Dinabandhu Naik	PEO	Kuliana PS	110450.00
11	Dhiren chandra Mahanta	PEO	Kuliana ps	29000.00
12	Suban Ku Sethi	PEO	kuliana PS	231650.00
13	Sripati Ch. Sing	PEO	kuliana PS	83500.00
14	Dibakar Behera	PEO	Kuliana PS	110450.00
15	Girish ch Mahanayak	PEO	kuliana PS	33250.00
16	Harish ch. Naik	PEO	Kuliana PS	503150.00
17	Sasanka Mahanta	PEO	Kuliana PS	8600.00
18	Jagendra Behara	PEO	At present -Badasahi PS	8600.00
19	Dillip ku Mohanty	PEO	Kuliana Ps	8600.00
20	Santash ku. Sahu	PEO	Kuliana PS	22450.00
21	S S Mohanty	PEO	Kuliana PS	8800.00
22	Bhudhan Baskey	GRS	Kuliana PS	8500.00
23	Manarajan Sing	GRS	Kuliana PS	17600.00
24	Dillip KU Mahapatra	PEO	Kuliana PS	58350.00
25	Lalmahan Besrapp	PEO	Kuliana PS	16700.00
26	Bhagyadhar Kar	PEO	Kuliana PS	50750.00
27	Sunachand Patra	GRS	Kuliana PS	14800.00
28	Mangal Soren	GRS	Kuliana PS	7650.00
29	Raj kishore Naik	GRS	Kuliana PS	48500.00
30	Priyapada Naik	WEO	Kuliana PS	76200.00
31	H K Rout	GRS	Kuliana PS	6350.00
32	Jatindra nath Naik	GRS	Kuliana PS	20050.00
33	Ranjit ku Bindhani	GRS	Kuliana PS	13500.00
34	Subhendu Ku Behera	GRS	Kuliana PS	6850.00
35	Swarup KU Das	GRS	Kuliana PS	2850.00

**PARA: 9 GRANTS**

Kuliiana P.S - 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	66570835.26	104441368.00	171012203.26	132127496.50	31-03-2014	38884706.76	
	<b>GRAND TOTAL</b>	<b>66570835.26</b>	<b>104441368.00</b>	<b>171012203.26</b>	<b>132127496.50</b>		<b>38884706.76</b>	

**Comments :**

PARA 9.1

It would be seen from above table that a huge amount of grants have been kept unspent as on 31.3.2014, under different scheme. Necessary steps need to be taken to utilize the unspent grants by obtaining sanction from the competent authority where necessary and compliance reported to Audit

**PARA 9.2 Idle Fund-**

As per the bank position furnished in Para / 5, a pass books with a balance of Rs 464275.00 lying idle since long in respect of schemes already closed. The local authority is advised to refund the balance amount by way of depositing the same under proper head to Govt or the funding agency. The BDO is advised to work out the figure and deposit the same under compliance to audit.

ACCOUNT NO	NAME OF THE BANK	SCHEME	AMOUNT
4078	UBI ,KULIANA	OBB	464275.00

**Diversion of Fund-**

As required under G.O.No.14261/ DLFA dated 20.5.2013, Rule - 10(1) of PSAP Rule 2002 & GO No. 1114/ PR dated 7.2.2005 fund placed at the disposal of local bodies by Govt will not be diverted without prior approval from competent authority. However an amount of Rs 1319357.00 has been diverted from available fund for other purpose. For such diversion the very purpose of grant is defeated. The detail of such diversion is furnished below.

From which scheme fund diverted.	Date of diversion	Amount diverted	To which scheme diverted
13 <sup>th</sup> FC		319357.00	PS misc
MDM		1000000.00	OAP

**PARA: 10 UTILISATION CERTIFICATE**

Kuliana P.S - 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	225544307.78	104441368.00	329985675.78	27740344.00	31-03-2014	302245331.78	
	<b>GRAND TOTAL</b>	<b>225544307.78</b>	<b>0.00</b>	<b>329985675.78</b>	<b>27740344.00</b>		<b>302245331.78</b>	

**Comments :**

## Details of UC submitted during 2013-14

Sl no	Letter no/Date	Amount	Year	Name of the scheme	
	1360/3.2.2014		2550000	2011-12	3rd SFC
	2360/3.2.2014		1750000	2012-13	3rd SFC
	3360/3.2.2014		892885	2012-13	3rd SFC
	4699/6.3.2014		500000	2011-12	MPLAD
	5699/6.3.2014		250000	2013-14	MPLAD
	6699/6.3.2014		1000000	2013-14	MPLAD
	7183/24.1.2014		6065000	2013-14	MPLAD
	83011/5.10.2013		1000000	2013-14	MPLAD
	93011/5.10.2013		1500000	2013-14	MPLAD
	103011/5.10.2013		500000	2013-14	MPLAD
	113011/5.10.2013		300000	2012-13	MPLAD
	123011/5.10.2013		750000	2011-12	MPLAD
	133011/5.10.2013		65000	2009-10	MPLAD
	142452/7.9.2013		1750000	2013-14	MPLAD
	152271/14.8.2013		1000000	2011-12	IAY
	162271/14.8.2013		2970500	2012-13	IAY
	172014/15.7.2013		250000	2013-14	MPLAD
	18524/19.2.2014		206959	2010-11	IAP
	19524/19.2.2014		340000	2011-12	IAP
	20523/19.2.2014		4100000	2012-13	IAP
	<b>TOTAL</b>		<b>27740344</b>		

## Year wise break up of pending UC as on 31.3.2014

Sl no	Year	Amount
1	1966-67	621826.04
2	1967-68	82507.13
3	1968-69	164156.36
4	1969-70	58410.09
5	1970-71	48931.76

6	1972-73	6294.22
7	1973-74	90745.51
8	1974-75	24682.15
9	1976-77	67495.24
10	1977-78	20384.28
11	1979-80	52716.17
12	1980-81	236406.72
13	1981-82	730356.80
14	1982-83	98156.80
15	1983-84	434908.58
16	1984-85	1531580.00
17	1985-86	18718.40
18	1986-87	701962.05
19	1987-88	1061377.78
20	1988-89	2566045.60
21	1989-90	2679663.90
22	1991-92	522595.70
23	1992-93	1019020.00
24	1993-94	687327.00
25	1995-96	4274697.00
26	1996-97	3318504.00
27	1997-98	36097.00
28	1999-2000	1849518.00
29	2000-01	8296060.00
30	2001-02	5825797.00
31	2002-03	3382580.50
32	2003-04	1596927.00
33	2004-05	816740.00
34	2006-07	5945549.00
35	2007-08	3181506.00
36	2008-09	4619152.00
37	2010-11	4867.00
38	2011-12	85817227.00
39	2012-13	67627474.00
40	2013-14	92126368.00
	<b>TOTAL</b>	<b>302245331.78</b>

From above table it is clear that the position of pending UC as on 31.3.2014 is quite alarming. The local authority is instructed to submit the UC to proper quarters as per OGFR rule173 and FD L no 029539 dt.20.102014.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No comments

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

<b>12.1 -</b>
It was noticed from above the stock of ac sheet,ridge and pan pipe is rolling since long. Due to the non utilization the quality of such items is degrading day by day. So the local authority is advised to utilize the stock before it become unusable. It is also advised that regular physical verification of different stock items should be done to verify the physical existence of such stock.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 -</b>
No comments

**PARA: 14 AUDIT OF EXPENDITURE**

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**PARA: 15 AUDIT ON WORKS**

<b>15.1 -</b>
Name of the work: - Construction of AWC building at Sanbadtalia., C/R No:-,32/2012-13.o Name of the Scheme:- TFC, Estimated cost: - Rs. 500000.00, Agency: - Manjulata Naik, VLL, Vr. No: 2/11.4.2013 .MB No:- 62/12-13, page:- 1 to 14, J.E. : Sri N.K. Soren, GPTA, 1 <sup>st</sup> R/A
<b><u>Excess payment by showing excess execution of work</u></b>
<b>A. Wrong calculation of volume of square based frustum shaped RCC column foundation:</b>
The correct formula should have been applied to calculate the volume of square based frustum shaped RCC column foundation was as follows: $\{(axa+axb+bx^2)/3\} \times h$ , where a & b are the sides of the upper & lower squares respectively & h is the vertical height of the structure. So, the actual volume calculation should be as follows:
11 x $\{(1.30m \times 1.30m + 1.30m \times 0.25m + 0.25m \times 0.25m)/3\} \times 0.45m = 3.43 \text{ cum}$ ,

But volume calculation shown = 4.33 cum,

So, excess execution shown = 4.33cum- 3.43 cum = 0.9021 cum

So, excess payment in this regard=0.9021 cum x Rs. 4239.10/cum = Rs. 3824.00

**B. Excess utilization of m.s. rod shown due to excess execution shown as per para B above:**

Total volume of execution of RCC work= 21.04 cum

Utilization of m.s. rod shown for 21.04 cum of RCC work= 12.82 qtl

Utilization of m.s. rod shown excess for 0.9021 cum of RCC work= (12.82 qtl/21.04 cum) x 0.9021 cum =0.55 qtl.

Excess payment in this regard= 0.55 qtl x Rs.5581.00/ctl=Rs. 3068.00

**C. Volume of columns were not deducted from the gross volume calculation of brick masonry below grade beam:**

Scrutiny revealed that, 0.75m height brick masonry was constructed below the grade beam. But volume of construction of columns up to grade beam was not deducted from volume of construction of brick masonry up to grade beam. Hence execution of brick masonry up to grade beam was shown excess.

Excess execution shown = 11 x 0.25m x 0.25m x 0.75m= 0.5156 cum

Excess payment = 0.5156 cum x Rs. 3132.25/cum= Rs. 1615.00

Hence, total excess payment = A+B+C

= Rs. 3824.00+Rs. 3068.00+Rs. 1615.00

= Rs. 8507.00

Objection memo issued in this regard , have not been returned. However the amount is suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	N K Soren	GPTA	At present-Moroda PS	8507.00

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

**16.1 -**

No comments

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

**17.1 -**

No comments

**PARA: 18 MISCELLANEOUS**

<b>18.1 -</b>
OB & CB DIFFERS
On checking it was found that on dt 18.2.2014 the closing balance of 13 <sup>th</sup> FC was Cash Rs 0.00 + bank Rs 15133179.59= Rs 15133179.59. In next immediate transaction i.e. on dt 25.2.2014 the opening balance have been taken as cash Rs 0.00+ bank Rs 14393592.59= Rs 14393592.59. so it is clear that OB has been taken less by Rs464523.00 which may be rectified and compliance reported to audit .

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

<b>19.1 -</b>						
Non remittance of Govt.Revenue						
Sl no	Item of revenue	OB AS ON 1.4.2013	Receipt during 2013-14	Total	Deposited during 2013-14	Balance as on 31.3.2014
1	Royalty	906628.00	2158461	3065089.00	1975269	1089820.00
2	Vat	39110.00	777339	816449.00	707664	108785.00
3	Cess	1405176.00	764931	2170107.00	315996	1854111.00
4	l tax	4962.00	69125	74087.00	0	74087.00
5	P tax	18400.00	375	18775.00	0	18775.00
	<b>TOTAL</b>	<b>2374276.00</b>	<b>3770231</b>	<b>6144507.00</b>	<b>2998929</b>	<b>3145578.00</b>
It would be seen from the above table that a sum of Rs3145578.00 is due for deposit towards Govt. revenue. These may be remitted to Govt and compliance reported to Audit.						

**PARA: 20 RESULT OF AUDIT**

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**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	8.1	3672615.00	3672615.00	3672615.00	0.00	0.00	
2	15.1	8507.00	8507.00	8507.00	0.00	0.00	
	<b>Total</b>	<b>3681122.00</b>	<b>3681122.00</b>	<b>3681122.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Kuliana P.S 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

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
<b>Total</b>					