

**LOCAL FUND AUDIT, KORAPUT, ODISHA**

CATEGORY : Panchayat Samiti

Audit Report No : 2468/AR/2012-2013-KORAPUT

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Mathili P.S
2	Year of Accounts under Audit :	2011-2012
3	Name of the Local Authority during the year of A/Cs :	Sri Birasen Pradhan,(OAS-I)B.D.O. From 01.4.2011 to 31.3.2012.
	Name of the Local Authority at the time of Audit :	Sri Birasen Pradhan,OAS-I,B.D.O. From 01.4.2011 to 31.3.2012
4	Duration of Audit :	08-08-2012 To 29-09-2012
5	Name of the Auditors :	RABINDRA MOHAPATRO - Lead Auditor DHARMAJAYA BEHERA - Auditor
6	Name of the Reviewing Officer :	JAGANNATH JENA
7	Date of final review :	27-09-2012 to 30-09-2012

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	Date of Physical Verification	02.8.2012	
2	Recorded At	Consolidated cash book	
3	Liquid Cash	Rs.159077.86	
4	Misc.Receipt	Nil	S.R.P.No. 20
5	Un-Used M.Bs.	77 Nos.	S.R.P.Np. 31
6	Un-used postage stamps	Rs.417.00	S.R.P.No. 36

**Details of Closing Balance and Comments**

**DETAILS CASH POSITION:**

1. Staff salary & office contingency	: Rs.0.82
2. NOAP/ODP/MBPY.	: Rs.68070.00
3. P.M.S.	: Rs.720.00
4. Misc.cash book	: Rs.69764.04
5. N.R.E.Gs.	: Rs.1536.00
6. Election	: Rs.12307.00
7. K.B.K.(RLTAP)	: Rs.6680.00
8. <b>TOTAL:</b>	<b><u>Rs.159077.86</u></b>

**PARA NO.02-1: Retention of cash balance beyond the prescribed ceiling:-**

On physical verification of cash balance (conducted on Dtd.02.8.2012 before transaction) it was found that cash balance of Rs. Rs159077.86 was kept in samiti chest. Retention of cash balance beyond the prescribed ceiling is quite unauthorized as the same in contravention to Rule -37(2)of PSAP.Rule-2002. As per the provisions, laid down in the said Rule ,cash balance in Samiti chest should not exceed Rs20000.00 ,if the Block head quarter is away from the Treasury/Sub-Treasury and Rs.10000.00,if the Block office is situated at the same head quarters of Treasury/Sub-Treasury. The B.D.O. is requested to reduce the cash balance to the maximum of Rs.20000.00 in chest.

It has been instructed by Govt.order No.4290/F.,Dtd.02.02.1984 that in case huge amount is drawn from the Treasury and there is no prospect of immediate disbursement, the said amount may be kept in the Treasury as civil deposit under the head of Account "8443-civil Deposits-800-other deposits which can be withdrawn subsequently at the time of disbursement. The above instruction may be followed hence forth.

**PARA: 3 LIST OF VERIFIED RECORDS**

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

**Details of Closing Balance and Comments**

**PARA: 4 FINANCIAL POSITION**

Mathili P.S - 2011-2012

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	P.S.Account	01-04-2012	108455296.52	154601414.00	263056710.52	161301749.00	21-09-2012	101754961.52	31-03-2012	103987123.52	-2232162.00	
2	Govt.Account	01-04-2012	26940061.82	150795260.00	177735321.82	156031554.00	31-03-2012	21703767.82	21-09-2012	21703767.82	-7.4505805969238E-9	
	<b>GRAND TOTAL</b>		<b>135395358.34</b>	<b>305396674</b>	<b>440792032.34</b>	<b>317333303</b>		<b>123458729.34</b>		<b>125690891.34</b>	<b>-2232162</b>	

**Details of Closing Balance and Comments**

1	Opening balance as on 01.4.2011	Rs. 108455296.52
	In cash - Rs.73942085.62	
	In P.L. - Rs.34513210.90	
	Total: - Rs.108455296.52	
2	Receipt during the year under audit.	Rs.154601414.00
3	T o t a l:	Rs.263056710.52
4	Expenditure during the year under audit.	Rs.161301749.00
5	Closing balance as per audit.	Rs.101754961.52
	In cash Rs.100093595.62	
	In P.L. - Rs.1661365.90	
	Total Rs.101754961.52	
6	Closing balance as per cash book	Rs.103987123.52
	In cash - Rs.102325757.62	
	In P.L. - Rs. 1661365.90	
7	Difference	2232162.00
i.	Closing balance as per p.L.account cash book as on 31.3.2012.	Rs.1661365.90
ii.	Closing balance as per p.L.Account Treasury pass book as on 31.3.2012.	Rs.1661365.90
iii.	Difference	Nil

In Details:	
Cash in Bank	102325757.62
Cash in P.L.Acct:	1661365.90
<b>Total:</b>	<b>103987123.52</b>

**N.B.: Details of difference amount**

1. Double entry in the MLA LAD cash book ( interest amount) : Rs. 28,044.00
2. double entry in the BRGF cash book ( Grants) : Rs.12,00,000.00
3. Double entry IAY cash book ( Grant) : Rs .8,38,720.00

Total : Rs.20,66,764.00

4. Expenditure amount of ACA cash book not booking : Rs.1,65,398.00

5. Difference :Rs.22,32,162.00

The discrepancy was discussed vide para 18.1. to 18.5 of the audit report.

**CASH BOOK WISE CLOSING BALANCE AS ON 31.3.2012.**

SI.No.	Name of the cash book	In Cash/Bank	In P.L.Acct.	Total
1	O.B.B.Cash book	0.00	43453.00	43453.00
2	M.P.,LAD	0.00	1102082.00	1102082.00
3	M.L.A.,LAD	0.00	3032547.00	3032547.00
4	B.R.G.F.	0.00	6453997.00	6453997.00
5	I.A.Y.	0.00	17989106.00	17989106.00
6	A.C.A.(IAP)	0.00	10454366.00	10454366.00
7	Misc cash book	0.00	31476418.58	31476418.58
8	NREGS.	31116.04	3236731.00	3267847.04
9	Biju K.B.K.	3160.00	15726599.00	15729759.00
10	P.M.G.Y.	0.00	593206.00	593206.00
11	Watershed	0.00	397.00	397.00
12	Rep./10th FCA/12th FCA/13th FCA.	0.00	6128487.00	6128487.00
13	Million well	0.00	22877.00	22877.00
14	DPEP	0.00	36613.00	36613.00
15	Election	85720.00	236576.00	322296.00
16	Calamighty relief fund	0.00	3255002.00	3255002.00
17	K.B.K.(RLTAP)	1200.00	2416104.00	2417304.00
18	<b>Total:</b>	<b>121196.04</b>	<b>102204561.58</b>	<b>102325757.62</b>

Details of Cash book wise Receipt and Expenditure of P.S.Account in respect

**of MATHILI P.S.for the year 2011-12.**

SI.No.	Name of the cash book	O.B.as on 1.4.11	Receipt during the year	Total	Expenditure during the year	Closing balance as in 31.3.2012.	Remarks
1	O.B.B.Cash book	43195.00	258.00	43453.00	0.00	43453.00	
2	M.P.LAD.	430044.00	2000000.00	2430044.00	1327962.00	1102082.00	
3	M.L.A.LAD	740146.00	4967725.00	5707871.00	2675324.00	3032547.00	
4	B.R.G.F.	10879532.00	5866114.00	16745646.00	10291649.00	6453997.00	
5	I.A.Y.	15591343.00	33253639.00	48844982.00	30855876.00	17989106.00	
6	A.C.A.(IAP)	9137440.00	17471277.00	26608717.00	16154351.00	10454366.00	
7	Miac.cash book	4334004.62	45808533.00	50142537.62	18635003.00	31507534.62	
8	N..R.E.G.S.	2006409.00	7137163.00	9143572.00	5903681.00	3239891.00	
9	BIJU K.B.K.	26717629.00	6835805.00	33553434.00	17826835.00	15726599.00	

10	P.M.G.Y.	593206.00	0.00	593206.00	0.00	593206.00
11	Watershed	397.00	0.00	397.00	0.00	397.00
12	RCP/10 FCA/12TH FCA/13TH FCA.	472913.00	19686903.00	20159816.00	14031329.00	6128487.00
13	Million well	22332.00	545.00	22877.00	0.00	22877.00
14	D.P.E.P	36613.00	0.00	36613.00	0.00	36613.00
15	Election.	96368.00	2284934.00	2381302.00	2059006.00	322296.00
16	Calamity Relief Fund	179863.00	3081139.00	3261002.00	6000.00	3255002.00
17	K.B.K.(RLTAP)	2660651.00	176106.00	2836757.00	419453.00	2417304.00
	<b>TOTAL:</b>	<b>73942085.62</b>	<b>148570141.00</b>	<b>222512226.62</b>	<b>120186469.00</b>	<b>102325757.62</b>
1	As per P.L.Account cash book as on 31.3.12	34513210.90	8098037.00	42611247.90	40949882.00	1661365.90
2	As per P.L.Account Treasury pass book as on 31.3.12.	34513210.9	8098037	42611247.9	40949882.00	1661365.9
3	Difference	Nil	Nil	Nil	Nil	Nil

**Details of Financial position of Govt.Account in respect of Mathili P.S.**

**for the year 2011-12.**

Sl.No.	Particulars	Amount		
I	Opening balance as on 01.4.2011	26940061.82		
II	Received during the year under audit	120162487.00		
III	Total	147102548.82		
IV	Expenditure during the year 2011-12	125398781.00		
V	Closing balance as on 31.3.2012 as per cash book.		21703767.82	
VI	Closing balance as on 31.3.2012 as per audit		21703767.82	
VII	Discrepancy if any.		Nil	

CASH BOOK WISE CLOSING BALANCE AS ON 31.3.2012.				
Sl.No.	Name of the cash book	In Cash	In Bank	Total
1	Staff salary cash book	0.82	99952.50	99953.32
2	Teacher's salary cash book	0.00	46576.00	46576.00

3	S.S/Jr.Trs.cash book	0.00	6834.00	6834.00
4	NOAP/ODP/MBPY	70.00	7671322.00	7671392.00
5	M.D.M.	0.00	13748512.00	13748512.00
6	P.M.S	720.00	129780.50	130500.50
	<b>Total:</b>	<b>790.82</b>	<b>21702977.00</b>	<b>21703767.82</b>

**Details of Cash book wise Receipt and Expenditure of Govt.Account in respect**

**of MATHILI P.S.for the year 2011-12.**

Sl.No.	Name of the cash book	O.B.as on 1.4.11	Receipt during the year	Total	Expenditure during the year	Closing balance as in 31.3.2012.	Remarks
1	Staff salary cash book	189615.32	6290104.00	6479719.32	6379766.00	99953.32	
2	Teacher's salary cash book		46576.00	55935321.00	55981897.00	55935321.00	46576.00
3	S.S/Jr.Trs.cash book		485505.00	8752645.00	9238150.00	9231316.00	6834.00
4	NOAP/ODP/MBPY		8381929.00	20574375.00	28956304.00	21284912.00	7671392.00
5	M.D.M.		15162886.00	19278788.00	34441674.00	20693162.00	13748512.00
6	P.M.S		2673550.50	8287610.00	10961160.50	10830660.00	130500.50
	<b>Total:</b>		<b>26940061.82</b>	<b>119118843.00</b>	<b>146058904.82</b>	<b>124355137.00</b>	<b>21703767.82</b>

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

Mathili P.S - 2011-2012

S/No	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs.) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs.) (B)	Difference(In Rs.)(A-B)	Remarks
1	P.S.ACCOUNT	24 Nos.SB.pass books	31-03-2012	135469568.48	31-03-2012	102325757.62	33143810.86	
2	Govt.Account	10 Nos SB.Passbooks.	31-03-2012	28418924.84	31-03-2012	21702977.00	6715947.84	
	<b>GRAND TOTAL</b>			<b>163888493.32</b>		<b>124028734.62</b>	<b>39859758.7</b>	

**Reconciliation**

Details closing balance as per Bank pass books and Cash books Bank

balance figure of P.S.account as on 31.3.2012 in respect of Mathili P.S.for the year 2011-12.

Sl.No.	Name of the Cash book	Name of the Bank	Acct.No.	Closing balance in pass book as on 31.3.12	Closing balance in Bank as maintained in Cash book as on 31.3.12	Difference
1	O.B.B.Cash book	SBI.Malkangiri	11384459656	43453	43453.00	
2	M.P.LAD.	SBI.Malkangiri	11384459680	1230860.00	1102082.00	128778
3	M.L.A.LAD	SBI.Malkangiri	11384459680	3432024.74	3032547.00	399477.74
4	B.R.G.F.	SBI.Pangama	11840817300	4989588.84	6453997.00	-1464408.16
5	S.G.R.Y.	SBI.Pangama	11840817275	591499.37	0.00	591499.37
6	I.A.Y.	SBI.Malkangiri	11384459668	27335020.22	17989106.00	9345914.22
			30809561997	7119100.00	0.00	7119100.00
			12248058597	1268252.00	0.00	1268252.00
	Total:			35722372.22	17989106.00	17733266.22
7	A.C.A.(IAP).	SBI.Pangama	31579874877	18199818.00	10454366.00	7745452.00
8	Misc.cash book	Mini Bank	3339	1800431.00	31507534.62	-2970703.62
		UGB.Mathili	12248057989	3338341.08	0.00	3338341.08
		SBI.Malkangiri	11384459646	31448622.22	0.00	31448622.22
	Total:			36587394.30	31507534.62	5079859.68
9	NREGS	SBI.Pangama	11840817297	591499.37	3239891.00	-2648391.63
		SBI.Pangama	12248059715	3599670.57	0.00	3599670.57
	Total:			4191169.94	3239891.00	951278.94
10	Biju.K.B.K.	SBI.Pangama	11840817297	16251465.00	15726599.00	528866.00
		UGB.Mathili	12248059715	257974.00	0.00	257974.00
	Total:			16509439.00	15726599.00	788840.00
11	P..M.G.Y	SBI.Malkangiri	11384459646	593206.00	593206.00	

12	Watershed	SBI.Malkangiri	11384459646	397.00	397.00	
13	12thFCA/13th FCA	SBI.Pangama	11840817322	7116436.64	6128487.00	9879
14	Million well	SBI.Malkangiri	11384459646	22877.00	22877.00	
15	DPEP.	SBI.Malkangiri	11384459646	36613.00	36613.00	
16	Election	SBI.Malkangiri	11384459646	322296.00	322296.00	
17	Calamighty Relief Fund	SBI.Malkangiri	11384459646	3457480.00	3255002.00	2024
18	BKBK.(RLTAP)	SBI.Pangama	11840818790	2422643.43	2417304.00	53
	Grand Total:			135469568.48	102325757.62	331438

Details closing balance as per Bank pass books and Cash books Bank

balance figure of P.S.account as on 31.3.2012 in respect of Mathili P.S.for the year 2011-12.

Sl.No.	Name of the Cash book	Name of the Bank	Acct.No.	Closing balance in pass book as on 31.3.12	Closing balance in Bank as maintained in Cash book as on 31.3.12	Difference
1	O.B.B.Cash book	SBI.Malkangiri	11384459656	43453	43453.00	
2	M.P.LAD.	SBI.Malkangiri	11384459680	1230860.00	1102082.00	1287
3	M.L.A.LAD	SBI.Malkangiri	11384459680	3432024.74	3032547.00	3994
4	B.R.G.F.	SBI.Pangama	11840817300	4989588.84	6453997.00	-14644
5	S.G.R.Y.	SBI.Pangama	11840817275	591499.37	0.00	5914
6	I.A.Y.	SBI.Malkangiri	11384459668	27335020.22	17989106.00	93459
			30809561997	7119100.00	0.00	71191
			12248058597	1268252.00	0.00	12682
	Total:			35722372.22	17989106.00	177332
7	A.C.A.(IAP).	SBI.Pangama	31579874877	18199818.00	10454366.00	77454
8	Misc.cash book	Mini Bank	3339	1800431.00	31507534.62	-297071
		UGB.Mathili	12248057989	3338341.08	0.00	33383
		SBI.Malkangiri	11384459646	31448622.22	0.00	314486
	Total:			36587394.30	31507534.62	50798
9	NREGS	SBI.Pangama	11840817297	591499.37	3239891.00	-26483
		SBI.Pangama	12248059715	3599670.57	0.00	35996
	Total:			4191169.94	3239891.00	9512
10	Biju.K.B.K.	SBI.Pangama	11840817297	16251465.00	15726599.00	5248
		UGB.Mathili	12248059715	257974.00	0.00	2579
	Total:			16509439.00	15726599.00	7828
11	P..M.G.Y	SBI.Malkangiri	11384459646	593206.00	593206.00	
12	Watershed	SBI.Malkangiri	11384459646	397.00	397.00	
13	12thFCA/13th FCA	SBI.Pangama	11840817322	7116436.64	6128487.00	9879
14	Million well	SBI.Malkangiri	11384459646	22877.00	22877.00	
15	DPEP.	SBI.Malkangiri	11384459646	36613.00	36613.00	
16	Election	SBI.Malkangiri	11384459646	322296.00	322296.00	

17	Calamighty Relief Fund	SBI.Malkangiri	11384459646	3457480.00	3255002.00	2024
18	BKBK.(RLTAP)	SBI.Pangama	11840818790	2422643.43	2417304.00	53
	Grand Total:			135469568.48	102325757.62	331438

PARA NO.5-1:

The above difference of Rs.3985975.87 between the pass book figures and cash book figures show in the cash book as on 31.3.2012 may be reconciled and compliance reported to audit.

However the B.D.O.is requested to opening one bank accounts have been operated for one cash book. Which has made the accounts clumsy? The Bank reconciliation has not been made since year together which has made position of cash balance in different Banks alarming. The B.D.O. is once again requested to reconcile the difference between the cash book and pass book and to take necessary action for operating one bank accounts for one cash book henceforth and compliance reported to audit.

**PARA: 6 STOCK POSITION**

Mathili P.S - 2011-2012

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	M.D.M.Rice	96.60.000	3388.50.000	2947.16670	537.9333	537.93330	S.R.P.No.03.

**Details of Closing Balance & Comments**

Details stock position of Building materials in respect of MATHILI P.S.

for the year 2011-12.

Sl.No.	Particulars(Item)	Opening balance as on 01.4.2012.	Received during the year 2011-12.	Total	Issued during the year 2011-12.	Closing balance as on 31.3.2012.	Diff.	Ref.S.R.P.No.	Remarks.
1	C E M E N T:	Nil	37872 bags	37872 bags	37872 bags	Nil	Nil	51(XXVII)	
2	M.S.ROD:								
	8 MM.	Nil	Nil	Nil	Nil	Nil	Nil	21 (XXIV)	
	10 MM.	Q.21.52	-	Q. 21.52	Q.21.52	Nil	Nil	115(xxiv)	
	12 MM.	NIL	NIL	NIL	NIL	NIL	NIL	217(xxiv)	
	16 MM.	Q.8.25	NIL	Q8.25	Q. 8.25	NIL	NIL	313(xxiv)	
	20 MM.	Q.49.94	NIL	Q.49.94	Q.6.00	Q. 43.94	NIL	351(xxiv)	
3	A.C.SHEET:								
	2.50 Mtr.	33394 pair	NIL	3394 pair	3394 pair	NIL	NIL	35 (xv)	
	3.00 Mtr.	219 pair	821 pair	1040 pair	1040 pair	NIL	NIL	165 (xxv)	
	2.00 Mtr.	310 pair	nil	310 pair	310 pair	NIL	NIL	285 (xxv)	
4	A.C.RIDGES:	596 Pairs	495 pairs	1091 pairs	1091 pairs	NIL	NIL	443 (xxv)	
5	ANGELS:	NIL	4000 Nos.	4000 Nos	4000 Nos	NIL	NIL	505(xxv)	
6	BAREBED WIRE	NIL	15760 KG.	15760 KGS.	15760 KGS	NIL	NIL	511 (xxv)	
7	CALAPSIBLE GATE	01 Nos.	NIL	01 Nos.	Nil	01 Nos.	NIL	143 (xx)	
8	FLUSH DOOR:								
	Size 3'-0" X 6'-6"	01 Nos.	NIL	01 Nos.	Nil	01 Nos.	NIL	175 (xx)	
	3'-6" X 7'-0"	09 Nos.	NIL	09 Nos.	Nil	09 Nos.	NIL	183 (xx)	
	2'-8" X 7'-0"	02 Nos.	NIL	02 Nos.	Nil	02 Nos.	NIL	195 (xx)	
	3'-4" X 7'-0"	03 Nos.	NIL	03 Nos.	Nil	03 Nos.	NIL	197 (xx)	
	2'-6" X 7'-0"	01 Nos.	NIL	01 Nos.	Nil	01 Nos.	NIL	203 (xx)	
	2'-5" X 6'-11"	10 Nos.	NIL	10 Nos.	Nil	10 Nos.	NIL	207 (xx)	
9	WINDOW:								

	SIZE 5'-0" X 4'-0";	03 N0s	Nil	03 N0s	Nil	03 N0s	Nil	211 (xx)	
	3'-6" X 4'-6";	12 Nos	Nil	12 Nos	Nil	12 Nos	Nil	215 (xx)	
	6'-0" X 4'-6";	52 Nos	Nil	52 Nos	Nil	52 Nos	Nil	219 (xx)	
	4'-11" X 4'-5";	04 Nos	Nil	04 Nos	Nil	04 Nos	Nil	223 (xx)	
	3'-11" X 4'-5";	28 Nos.	Nil	28 Nos.	Nil	28 Nos.	Nil	227 (xx)	
	4'-0" X 4'-6";	02 Nons.	Nil	02 Nons.	Nil	02 Nons.	Nil	233 (xx)	
	2'-0" X 2'-9";	11 Nos.	Nil	11 Nos.	Nil	11 Nos.	Nil	237 (xx)	
	2'-0" X 2'-0";	02 Nons.	Nil	02 Nons.	Nil	02 Nons.	Nil	241 (xx)	
	5'-0" X 4'-6";	02 Nons.	Nil	02 Nons.	Nil	02 Nons.	Nil	245 (XX)	
	2'-11" X 4'-5";	03 Nos.	Nil	03 Nos.	Nil	03 Nos.	Nil	251 (xx)	
	3'-0" X 3'-0";	01 Nos.	Nil	01 Nos.	Nil	01 Nos.	Nil	253 (xx)	
	3'-0" X 4'-6";	04 Nos.	Nil	04 Nos.	Nil	04 Nos.	Nil	259 (xx)	
	4'-6" X 6'-0";	02 Nos.	Nil	02 Nos.	Nil	02 Nos.	Nil	261 (xx)	
10	VENTILATOR:								
	SIZE 2'-0" X 1'-0";	17 Nos.	Nil	17 Nos.	Nil	17 Nos.	Nil	283 (xx)	
	1'-0" X 4'-0";								
11	M.S.GRILL GATE:								
	SIZE 3'-6" X 4'-0";	02 Nos.	Nil	02 Nos.	Nil	02 Nos.	nil	287 (xx)	
12	M.S.RAFTER & PURLINE								
	Size 2.8 Mtr.	02 Nos.	Nil	02 Nos.	Nil	02 Nos.	02 Nos.	291 (xx)	
	(6'-5" X 6'-5" X 6)								
13	Compact desk-cum bench(Dull desk)		Nil	690 Nos.	690 Nos.	690 Nos.	Nil	Nil	539 (xx)
14	Boundary wall gate								
	SIZE 15" X 6'-6";	01 No.	Nil	01 No.	Nil	01 No.	Nil	363 (xx)	
	10' X 6";	03 Nos.	Nil	03 Nos.	Nil	03 Nos.	Nil	365 (xx)	
15	IRON DOOR:								
	SIZE 2'-6" X 7'-0";	01 Nos.	01 No	02 Nos.	02 Nos.	Nil	Nil	05 (xxv)	
	3'-6" X 7'-0";	03 Nos.	02 Nos.	05 nos.	05 Nos.	Nil	Nil	29 (xxv)	
16	M.S.WINDOW:								

	SIZE 3'-4" X 4'-6"	02 Nos.		02 Nos.	Nil	02 Nos.	Nil	41 (xxvi)
	2'-6" X 4'-0"	01 Nos.		01 Nos.	Nil	01 Nos.	Nil	73 (xxvi)
	3'-0" X 4'-6"	02 Nos.	05 Nos.	07 Nos	07 Nos.	Nil	Nil	73 (xxvi)
	4'-0" X 5'-0"	07 Nos		07 Nos.	06 Nos.	01 Nos.	nil	87 (xxvi)
17	M.S.Grill for door:							
	Size 6'-0" X 3'-6"	30 Nos.	Nil	30 Nos.	30 Nos.	Nil	Nil	105 (xxvi)
18	M.S.Grill window:							
	Size 4'-0" x 4'-0"	63 Nos.	Nil	63 Nos	63 Nos	Nil	Nil	141 (xxvi)
19	M.S.Purline:							
	Size 50 x 50 x 6	130 Nos.	Nil	130 Nos.	130 Nos.	Nil	Nil	181 (xxvi)
20	Boundary wall gste:							
	Size 20'-0" x 6'-0"	05 Nos.	Nil	05 nos.	01 Nos.	04 Nos.	04 Nos.	199 (xxvi)
21	Grill gate :							
	Size 6'-0" X 5'-0"	04 Nos.	Nil	04 Nos.	nil	04 Nos.	04 Nos.	203 (xxvi)
22	Grill:	18 nos.	Nil	18 Nos	18 Nos	Nil	Nil	207 (xxvi)
23	M.S. DWR.:							
24	SIZE 6'-6 X 3'-6"	Nil	10 Nos	10 Nos	10 Nos.	Nil	Nil	209 (xxvi)
	7'-0' X 3'-0"	Nil	04 Nos	04 Nos.	04 Nos.	Nil	Nil	211 (xxvi)
25	M.S.WINDOW:							
	SIZE 3'-6" X 4'-0"	Nil	06 Nos	06 Nos	06 Nos.	Nil	Nil	213 (xxvi)
	3'-0" X 3'-6"	Nil	08 Nos	08 Nos	05 Nos.	03 Nos	Nil	215 (xxvi)
	4'-6" X 4'-6"	Nil	02 Nos.	02 Nos.	01 Nos.	01 Nos.	Nil	217 (xxvi)
28	BITUMEN:	Nil	14.5545 MT	14.5545 MT	14.5545 MT	Nil	Nil	219 (XXV)

**COMMENTS:**

On checking of the building materials stock register it was noticed that half early physically verification of stock and stores as required under Rule 69 of Odisha PSAP Rules-2002 was not carried out by the local authority during the year under audit. As such the B.D.O. is requested to conduct the physically verification of stock and stores at least once in the 06 months hence forth and recorded a certificate in taken up his having done made note of the facts regarding excess/shortage as usual and depreciation of stores.

Details of Un-adjusted building materials as on 31.3.2012.					
Sl.No.	C.R.No.& year of accounts.	Name of the works	Name of the Executants	Qty.Issued	Rate( @)
	<b>C E M E N T:</b>				
1	778/09-10	Culvert at T.Palli to Sargiguda	Jagannath Madhi	100 bags	28
2	62/10-11	Constnof guard wall from P.guda to Dangaghat	R.S.Rao	100 "	28
3	464/10-11	constn.of c.c.road at Kurumapalli	U.N.Denga	80 "	28
4	833/09-10	Constn.of B/W at Daiguda	K.Moharana	60 "	28
5	483/10-11	Constn.of c.c.road at Pujariguda	S.Pujari	100 "	28
6	485/10-11	Constn.of c.c.road at Ravanguda	T.Pujari	100 "	28

7	621/10-11	Constn.of G/W at Patnaguda	R.S.Rao	100 ,,	28
8	778/09-10	Constn.of culvert at T.palli to Sargiguda	J.Madhi	100 ,,	28
9	608/10-11	Constn.of c.c.road at Mahupadar	R.k.Das,JE.	200 ,,	28
10	814/09-10	Constn.of culvert at Mahupadar	S.Challan	100 ,,	28
11	619/10-11	Constn.of c.c.road at Kamanpalli	U.Madhi	200 ,,	28
12	622/10-11	Constn.of G/W at Kottaguda	J.K.Behera	100 ,,	28
13	448/10-11	Constn.of c.c.road at Kuasiguda	C.S.Padhi	100 ,,	28
14	801/09-10	Constn.of c.c.road at Kakadaguda	P.Bhumia	100 ,,	28
15	312/10-11	Constn.of S.T.Boy's hostel at Timasput	A.K.Sethi,JE.	100 ,,	28
16	617/10-11	Constn.of culvert at Tangguda	B.D.Majhi	150 ,,	28
17	802/09-10	RCC.culvert at Chaulamendi	B.Nayak	100 ,,	28
18	86/10-11	Constn.of IAY House at Nuaguda	D.Uralakhmi	10 ,,	28
19	47/10-11	Constn of IAY house at Gudiali	S.Bhumia	10 ,,	28
II	A.C.SHEET:				Total:
1	560/10-11	Constn.of Kitchenshed at S.N.guda	A.K.Sethi,JE.	14 Nos.	39
2	319/10-11	Constn.of IAY.HOUSE	S.Saum	16 ,,	39
3	355/10-11	Constn.of IAY.House	G.Buria	15 ,,	39
4	552/10-11	Constn.of kitgchenshed at Sariguda	C.S.Padhi	12 ,,	39
5	557/10-11	Constn.of kitchen shed at K.B.guda	A.K.Sethi,JE.	14 ,,	39
6	285/10-11	Constn.of IAY house	J.Naik	15 ,,	39
7	532/10-11	Constn.of kitchenshed at Baghajhola	B.K.Padhi	12 ,,	39
8	87/10-11	Constn.of IAY.House	S.Ayal	15 ,,	39
9	159/09-10	Constn.of IAY.House.	G.Das.	14 ,,	39
10	12/06-07	Constn.of IAY.House.	N.Dora	17 ,,	39
11	110/09-10	Constn.of IAY.House.	J.Kopa	24 ,,	39
12	430/10-11	Constn.of IAY.House.	N.Kopa	18 ,,	39
III	RIDGES:				Total:
1	85/10-11	Constn.of IAY.House.	S.Challan	06 Nos	15
2	47/10-11	Constn.of IAY.House.	S.Bhumia	07 ,,	15
3	269/08-09	Constn.of IAY.House.	K.Dalai	08 ,,	15
4	308/09-10	Constn.of IAY.House.	J.Gouda	08 ,,	15
5	574/08-09	Constn.of IAY.House.	P.Harijan	11 ,,	15
6	433/10-11	Constn.of IAY.House.	S.Dalai	08 ,,	15
7	86/09-10	Constn.of IAY.House.	S.Gouda	08 ,,	15
8	552/08-09	Constn.of IAY.House.	R.Putia	09 ,,	15
9	604/09-10	Constn.of IAY.House.	M.Gouda	06 ,,	15
10	284/10-11	Constn.of IAY.House.	S.Dora	10 ,,	15
11	159/09-10	Constn.of IAY.House.	G.Das.	07 ,,	15
IV	M.S.WINDOW:	(4'-0" x 4'-6" )			Total:
1	417/10-11	Constn.of V.D. & LAC Bldg.at Katapalli	B.B.Rout,JE.	02 Nos.	46
					Total:
V	M.S.Grill door:	(6'-0" x 4'-6" )			

1	564/10-11	Kitchen shed at Pujariguda	A.K.Sethi,JE	01 Nos.	280
2	560/10-11	Kitchenshed atg S.Nuaguda	A.K.Sethi,JE	2 Nos.	280
3	904/09-10	Kitchenshed at Baraguda	B.Pujari	3 Nos.	280
4	355/10-11	Kitchenshed at Nuaguda	C.S.Padhi,JE	4 Nos.	280
VI	M.S.Grill Window:	(4'-0" X 4'-0")			Total:
1	564/10-11	Constn.of Kitchenshed at Pujariguda	A.K.Sethi,JE.	02 Nos.	125
2	560/10-11	Constn.of kitchenshed at Nuaguda	A.K.Sethi,JE.	3 Nos.	125
3	904/09-10	Constn.of kitchenshed at Baraguda	B.Pujari	4 Nos.	125
4	355/10-11	Constn.of kitchenshed at Nuaguda	C.S.Padhy	5 Nos.	125
5	553/10-11	Constn.of kitchenshed at P.Challanguda	C.S.Padhy	6 Nos.	125
VII	M.S.ANGLE:	(50 x 50 x 06 )			Total:
1	564/10-11	Constn.of Kitchenshed at Pujariguda	A.K.Sethi,JE.	04 Nos.	134
2	560/10-11	Constn.of kitchenshed at Nuaguda	A.K.Sethi,JE.	04 Nos.	134
3	904/09-10	Constn.of kitchenshed at Baraguda	B.Pujari	04 Nos.	134
4	355/10-11	Constn.of kitchenshed at Nuaguda	C.S.Padhy	04 Nos.	134
5	553/10-11	Constn.of kitchenshed at P.Challanguda	C.S.Padhy	04 Nos.	134
6	552/10-11	Constn.of kitchenshed at Sargiguda	C.S.Padhy	04 Nos	134
VIII	M.S.DOOR DWR:	(6'-6" X 3'-6")			Total:
	21/11-12	Repair of Block quarters.	B.B.Rout,JE.	02 Nos.	385
IX	M.S.DOOR:	(7'-0" X 3'-0")			Total:
1	21/11-12	Repair of Block quarters.	B.B.Rout,JE.	1 No.	398
					Total:
X	VACTRIFIED TILE:				
	963/09-10	Constn.of BNRGSK Building	B.B.Rout,JE.	2400 Sqft.	4
	963/09-10	Constn.of BNRGSK Building	B.B.Rout,JE.	09 Sqft.	4
					Total:
<b>A B S T R A C T</b>					<b>G.TOTAL:</b>
I	C E M E N T:	551990.00			
II	A.C.SHEET:	74028.00			
III	RIDGES:	13992.00			
IV	M.S.WINDOW:	9240.00			
V	M.S.Grill door:	11212.00			
VI	M.S.Grill Window:	12540.00			
VII	M.S.ANGLE:	32184.00			
VIII	M.S.DOOR DWR:	7700.00			
IX	M.S.DOOR:	3988.00			
X	VACTRIFIED TILE:	118041.00			
	Total:	834915.00			

**PARA NO.06-1. DETAILS OF UN-ADJUSTED BUILDING MATERIALS AS ON 31.3.2012:**
**COMMENTS:**

It would be seen from the above table huge quantity of building materials are issued in advance to the executants which was not adjusted during the period under audit. The cost of outstanding building materials comes to Rs.834915.00. The B.D.O. is advised to adjusted the above outstanding building materials for finalization of project and realize the cost from the projects and compliance reported to audit. Till than Rs.834915.00 is held under objection.

**Details of Received and Issue of Rice under M.D.M.Programme**

inrespect of MATHILI P.S. for the year 2011-12.

A	Opening balance as on 01.4.2011	Qtl.96.60.000
B	Received during the year 2011-12	Qtl.3388.50.000
C	T o t a l	Qtl.3485.10.000
D	Issued during the year 2011-12	Qtl.2947.16.670
E	Closing balance as on 31.3.12 as per Audit	Qtl.537.93.330
F	Closing balance as on 31.3.12 as per Stock Register	Qtl.537.93.330
G	Difference if any.	Nil
	S.R.P.No.03.	

**Details list of Receipt (way bill) and issue of Rice under MDM.Programme**

inrespect of MATHILI P.S.for the year 2011-12.

Sl.No.	Month	Challan No./Date	Qty.Recept.(in Qtl.)	Remarks
1	11-Jul	162/23.7.11	80.00.000	
2		164/25.7.11	80.00.000	
3		165/25.7.11	80.00.000	
4		167/27.7.11	70.00.000	
5		168/4.8.11	70.00.000	
6	11-Aug	169/5.8.11	70.00.000	
7		175/24.8.11	100.00.000	
8		177/26.8.11	100.00.00	
9		178/27.8.11	100.00.000	
10		179/29.8.11	90.00.000	
11	11-Sep	184/12.9.11	100.00.000	
12		187/24.9.11	100.00.000	
13		188/26.9.11	80.00.000	
14	11-Oct	193/18.10.11	100.00.000	

15		194/19.10.11	100.00.000		
16	11-Nov	01/15.11.11	100.00.000		
17		02/17.11.11	80.00.000		
18		04/21.11.11	80.00.000		
19		05/21.11.11	80.00.000		
20		08/25.11.11	85.00.000		
21		10/28.11.11	75.00.000		
22	12/11	15/19.12.11	90.00.000		
23		16/20.12.11	80.00.000		
24		R.O.R.NO.57/20.12.11	264.50.000		
25	01/12	R.O.R.NO.65 & 66/17.01.12	378.00.000		
26	02/12	R.O.R.No.71 & 72/10.2.12	378.00.000		
27	03/12	R.O.R.No.80 & 81/17.3.12	378.00.000		
		T O T A L:	Qtl.3388.50.000		

**PARA NO.06-2: DETAILS STOCK POSITION FOOD STUFF (Rice) UNDER M.D.M. PROGRAMME**
**FOR THE YEAR 2011-12:**

I	Opening balance as on 01.4.2011.	Qtl. 96.60.000
II	Receipt during the year under audit	Qtl. 3388.50.000
III	T o t a l:	Qtl. 3485.10.000
IV	Issued during the year under audit.	Qtl. 2947.16.670
V	Closing balance as on 31.3.2012 as per audit.	Qtl. 537.93.330
VI	Closing balance as on 31.3.2012 as per stock register.	Qtl. 537.93.330
VII	Difference	Nil.

**PARA: 7 INVESTMENT**

Mathili P.S - 2011-2012

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2012	0.00	0.00	0	0.00	15-10-2013	0	31-03-2012	0.00	0	
	<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	

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

**PARA: 8 ADVANCE**

Mathili P.S - 2011-2012

Sino	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	Difference(In Rs:)	Remarks
1	01-04-2012	P.S.ACCOUNT	52572569.58	15591658.00	68164227.58	9900721.00	24-09-2013	58263506.58	31-03-2012	58263506.058	
2	01-04-2012	GOVT.ACCOUNT	282742.99	1272500.00	1555242.99	408800.00	24-09-2013	1146442.99	31-03-2012	1146442.90	
<b>GRAND TOTAL</b>			<b>52855312.57</b>	<b>16864158</b>	<b>69719470.57</b>	<b>10309521</b>		<b>59409949.57</b>		<b>59409949.057</b>	

**Comments :**

Details of Advance position of the P.S.Account in respect of MATHILI P.S. for the year 2011-12			
Sl.No.	Particulars.	Amount	Remarks.
1	Opening balance of Advance position as on 01.4.2011	52572569.58	
2	Advance Paid during the year 2011-12	15591658.00	
3	<b>T o t a l :</b>	<b>68164227.58</b>	
4	Advance adjusted during the year 2011-12	9900721.00	
5	Advance outstanding as on 31.3.2012 as per audit	58263506.58	
6	Advance outstanding as on 31.3.2012 as per cash book.	58263506.58	
7	Discrepancy if any.	Nil.	

Details of cash book wise outstanding Advance position of p.s.Account in respect of MATHILI P.S.for the year 2011-12.			
Sl.No.	Name of the cash book	Amount	Remarks.
1	O.B.B.Cash book	0.00	
2	M.P.LAD.	0.00	
3	M.L.A.LAD.	1100000.00	
4	B.R.G.F.	2354973.00	
5	I.A.Y.	27318500.00	
6	A.C.A.(IAP)	940000.00	
7	Misc.cash book	11045183.58	
8	NREGS.	12097365.00	
9	Biju K.B.K.	105000.00	

10	P.M.G.Y.	0.00		
11	Watershed	0.00		
12	RCP/10th DCA/12th FCA/13th FCA.		3012167.00	
13	Million well		0.00	
14	D.P.E.P.		0.00	
15	Election		134350.00	
16	Calamighty Relief Fund		25968.00	
17	K.B.K.(RLTAP)		130000.00	
	T o t a l:		58263506.58	

Details of Cash book wise Advance Paid and Adjusted of P.S.Account

of MATHILI P.S. for the year 2011-12.

Sl.No.	Name of the cash book	Advance outstanding as on 01.4.2011.	Advance paid during the year 2011-12.	T o t a l	Advance adjusted during the year 2011-12	Advance outstanding as on 31.3.2012.	Remarks.
1	O.B.B.Cash book	0.00	0.00	0.00	0.00	0.00	
2	M.P.LAD.	0.00	0.00	0.00	0.00	0.00	
3	M.L.A.LAD.	1100000.00	0.00	1100000.00	0.00	1100000.00	
4	B.R.G.F.	1534973.00	1280000.00	2814973.00	460000.00	2354973.00	
5	I.A.Y.	27972500.00	0.00	27972500.00	654000.00	27318500.00	
6	A.C.A.(IAP)	0.00	2640000.00	2640000.00	1700000.00	940000.00	
7	Misc.cash book	10702673.58	4167941.00	14870614.58	3825431.00	11045183.58	
8	NREGS.	11066455.00	3025000.00	14091455.00	1994090.00	12097365.00	
9	Biju K.B.K.	55000.00	550000.00	605000.00	500000.00	105000.00	
10	P.M.G.Y.	0.00	0.00	0.00	0.00	0.00	
11	Watershed	0.00	0.00	0.00	0.00	0.00	
12	RCP/10th DCA/12th FCA/13th FCA.		40000.00	3694367.00	3734367.00	722200.00	3012167.00
13	Million well		0.00	0.00	0.00	0.00	0.00
14	D.P.E.P.		0.00	0.00	0.00	0.00	0.00
15	Election		0.00	134350.00	134350.00	0.00	134350.00
16	Calamighty Relief Fund		25968.00	0.00	25968.00	0.00	25968.00
17	K.B.K.(RLTAP)		75000.00	100000.00	175000.00	45000.00	130000.00
	Total:		52572569.58	15591658.00	68164227.58	9900721.00	58263506.58

ANNEXURE &quot; &quot;(Vide para &quot; of the A.R.)

showing the details list of Advance outstanding against the name of following officers

of P.S.Account in respect of MATHILI P.S. for the year 2011-12.

Sl.No.	Name of Officers and Designation	Vr.No./Date	Purpose	Amount	Remarks
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I	M.L.A.LAD.Cash book				
1	A.C.C.Cement Ltd.		Cost of cement	1100000.00	
			Total:	1100000.00	
II	B.R.G.F.Cash book:				
1	Divya Marbels,Baripada		Cost of Marbals	1414973.00	
2	P.K.Panda,PEO.	92/11.3.11	Development works	20000.00	
3	Smt.Subhalaxmi Behera,GPTA.	95/25.3.11	Development works	50000.00	
4	D.K.Rout,J.E.	96/25.3.11	Development works	50000.00	
5	B.B.Rout,J.E.	120/2.2.12	Development works	100000.00	
6	C.S.Paadhi,J.E.	39(A)/30.6.11	Development works	50000.00	
7	C.S.Paadhi,J.E.	88/1.10.11	Development works	70000.00	
8	C.S.Paadhi,J.E.	106/14.12.11	Development works	100000.00	
9	C.S.Paadhi,J.E.	122/25.2.12	Development works	100000.00	
10	C.S.Paadhi,J.E.	125/25.2.12	Development works	100000.00	
11	B.K.Padhi,J.E.	139/30.3.12	Development works	50000.00	
12	R.K.Das,J.E.	130/30.3.12	Development works	150000.00	
13	D.K.Rout,J.E.	112/6.1.12	Development works	50000.00	
14	Smt.Subhalaxmi Behera,GPTA.	115/13.1.12	Development works	50000.00	
			Total:	2354973.00	
III	I.A.Y. Cash book:				
1	O.C.L.Cement Ltd.(2008-09)		Cost of Cement	2202750.00	
2	I.A.Y.Beneficiaries(2008-09)		Constn.of IAY.House.	1173950.00	
3	A.C.C.Cement Ltd.(2009-10)		Cost of cement	15240000.00	
4	IAY.Beneficiaries.(2009-10)		Constn.of IAY.House.	855800.00	
5	Adv.to Sartpanches(09-10)		Development work	6500000.00	
6	IAY.Beneficiaries.(2011-12)		Constn.of IAY.House.	1346000.00	
			Total:	27318500.00	
IV	A.C.A.(IAP)Cash book:				
1	B.B.Rout,J.E.	119/25.2.12	Development works.	80000.00	
2	B.B.Rout,J.E.	126/15.3.12	Development works.	50000.00	
3	B.K.Padhi,J.E.	41/26.8.11	Development works.	60000.00	
4	R.K.Das,J.E.	07/30.5.11	Development works.	50000.00	
5	R.K.Das,J.E.	17/27.6.11	Development works.	250000.00	
6	R.K.Das,J.E.	79/26.11.11	Development works.	100000.00	
7	R.K.Das,J.E.	115/31.1.12	Development works.	150000.00	
8	R.K.Das,J.E.	116/31.1.12	Development works.	150000.00	
9	R.K.Das,J.E.	118/23.2.12	Development works.	50000.00	
			Total:	940000.00	
V	Misc.Cash book:				
1	2007-08		Unclassified (01.4.07)	578799.58	

2	Divya Marbels,Baripada		Cost of Marbels	2000000.00
3	2008-09		Chedenga G.P.	200000.00
4	ACC.Cement Ltd.		Cost of cement	1100000.00
5	OSIC Ltd.		Cost of pitchu	283750.00
6	OCL.Cement Ltd.(2009-10)		Cost of cement	2540000.00
7	ACC.Cement Ltd.(09-10)		Cost of cement	2540000.00
8	Mathili G.P.(2009-10)		Constn.of work	500000.00
9			Unclassified (2010-11)	310124.00
10	B.B.Rout,J.E.	179/29.10.11	Development work	135000.00
11	B.B.Rout,J.E.	278/15.2.12	Development work	150000.00
12	D.S.paikray,J.E.	193/9.11.11	Development work	12510.00
13	B.K.Padhi,J.E.	82/15.7.11	Development work	45000.00
14	B.K.Padhi,J.E.	195/14.11.11	Development work	80000.00
15	B.K.Padhi,J.E.	291/27.2.12	Development work	100000.00
16	B.K.Samal,PEO.	320/22.3.12	Development work	50000.00
17	Smt.J.R.Patra,LSEO.	226/14.12.11	Malayabanta Mahochhaba	120000.00
18	P.K.Behera,JE.	323/24.3.12	Development works.	100000.00
19	Smt.Rebati Majhi,PEO.	186/4.11.11	Development works.	50000.00
20	Smt.Rebati Majhi,PEO.	187/4.11.11	Development works.	100000.00
21	R.N.Majhi,PEO.	264/10..12	Development works.	50000.00
			Total:	11045183.58
VI	N.R.E..G.S.Cash book:			
1	OSIC.Cuttack (2007-08)		Purchase of Pitchu	423535.00
2	Tumurapali G.P.((08-09)		Unclassified	480099.00
3	OCL.Cement,Ltd.(08-09)		Cost of cement	1100000.00
4	ACC.Cement,Ltd.(08-09)		Cost of cement	1100000.00
5	Katapalli GP.(2009-10)		Unclassified	3100000.00
6	Ambaguda G.P.(2009-10)		Unclassified	800000.00
7	Bhejaguda G.P.(09-10)		Unclassified	221840.00
8	G.R.Swain Jr.clerk(09-10)		Unclassified	16071.00
9	Plaster BBSR.(2009-10)		Unclassified	12660.00
10	Sarpancha Bhejaguda	68/30.8.10	Development works.	748160.00
11	Sarpancha,Mecca	76/6.9.10	Development works	300000.00
12	Sarpancha Tumurupalli	85/27.9.10	Development works	800000.00
13	Sarpancha Kartanpalli	81/21.9.10	Development works	800000.00
14	Sarpancha,Mecca.	87/27.9.10	Development works	100000.00
15	Sarpancha,Chedenga	9/26.4.11	Development works	1000000.00
16	Sarpancha,Ambaguda	40/2.7.11	Development works	500000.00
17	Sarpancha,Chaulamendi	41/2.7.11	Development works	500000.00
18	R.N.Majhi,PEO.	62/12.8.11	Development works	15000.00
19	D.K.Rout,J.E.	76/14.9.11	Development works	50000.00
20	H.P.Padhi,Private Vehicle owner	107/2.3.12	Haire charges.	30000.00

			Total:	12097365.00
VII	BIJU K.B.K.Cash book:			
			Unclassified (2010-11)	55000.00
	B.B.Rout,J.E.	40/29.7.11	Development works.	50000.00
			Total:	105000.00
VIII	RCP/10TH FCA/12TH FCA/13TH FCA			
1	OSIC.Corporation Ltd.	20/27.4.11	Purchase of Pitchu	647167.00
2	OSIC.Corporation Ltd.	67/15.3.11	Purchase of Pitchu	25000.00
3	Smt.Subhalaxmi Behera,GPTA.	132/13.1.12	Development of works.	130000.00
4	Himanshu sekher Pradhan,J.E.RWSS.	01/4.4.11	Development of works.	10000.00
5	D.K.Rout,J.E.	129/61.1.12.	Development of works.	100000.00
6	D.K.Rout,J.E.	130/10.1.12	Development of works.	100000.00
7	D.K.Rout,J.E.	131/10.1.12	Development of works.	100000.00
8	D.K.Rout,J.E.	163/13.3.12	Development of works.	100000.00
9	D.K.Rout,J.E.	166/15.3.12	Development of works.	100000.00
10	R.K.Das,J.E.	161/7.3.12	Development of works.	150000.00
11	R.K.Das,J.E.	162/7.3.12	Development of works.	150000.00
12	B.K.Padhi,J.E.	184/30.3.12	Development of works.	100000.00
13	C.S.Paadhi,J.E.	153/25.2.12	Development of works.	100000.00
14	C.S.Paadhi,J.E.	176/24.3.12	Development of works.	100000.00
15	C.S.Paadhi,J.E.	177/24.3.12	Development of works.	100000.00
16	C.S.Paadhi,J.E.	178/24.3.12	Development of works.	100000.00
17	B.B.Rout,J.E.	136/18.1.12	Development of works.	100000.00
18	B.B.Rout,J.E.	137/18.1.12	Development of works.	100000.00
19	B.B.Rout,J.E.	145/2.2.12	Development of works.	100000.00
20	B.B.Rout,J.E.	147/2.2.12	Development of works.	100000.00
21	B.B.Rout,J.E.	155/25.2.12	Development of works.	100000.00
22	B.B.Rout,J.E.	156/25.2.12	Development of works.	100000.00
23	B.B.Rout,J.E.	157/25.2.12	Development of works.	100000.00
24	R.N.Majhi,PEO.	159/7.3.12	Development of works.	100000.00
25	R.N.Majhi,PEO.	160/7.3.12	Development of works.	100000.00
			Total:	3012167.00
IX	ELECTION:			
1	S.K.Samantaray,I/C.GPEO.	04/18.1.12	Election purpose	10000.00
2	S.K.Samantaray,I/C.GPEO.	12/9.2.12	Election purpose	12350.00
3	S.K.Samantaray,I/C.GPEO.	13/9.2.12	Election purpose	28000.00
4	S.K.Samantaray,I/C.GPEO.	20/13.2.12	Election purpose	10000.00
5	S.K.Samantaray,I/C.GPEO.	21/13.2.12	Election purpose	24000.00
6	S.K.Samantaray,I/C.GPEO.	29/22.2.12	Election purpose	50000.00
			Total:	134350.00

X	CALAMIGHTY RELIEF FUND:			
	(2010-11)		Unclassified Advance	25968.00
			Total:	25968.00
XI	K.B.K(RLTAP):			
1	P.K.Panda,PEO.	23/6.9.10	Development of works.	30000.00
2	P.K.Panda,PEO.	29/4.11.1	Development of works.	100000.00
			Total:	130000.00
			Grand Total:	58263506.58

**Details of advance outstanding for the year under audit 2011-12**

Voucher No. / Date	Name of the person concerned	Purpose	Amount
120/2.2.12	Sri B.B. Rout, J.E	Dev., work	100000.00
39 (A) / 30.6.12	Sri C.S. Padhy, JE	-do-	50,000.00
88/1.10.11	-do-	-do-	70,000.00
106/14.12.11	-do-	-do-	1,00,000.00
122/25.2.12	-do-	-do-	1,00,000.00
125/25.2.12	-do-	-do-	1,00,000.00
139/30.3.12	Sri B.K. Padhy, JE	-do-	50,000.00
130/20.3.12	Sri R.K. Das, J.E	-do-	1,50,000.00
112/6.1.12	Sri D.K. Rout, J.E	-do-	50,000.00
115/13.1.12	Smt., S. Behera, J.E	-do-	50,000.00
119/25.2.12	Sri B.B. Rout, J.E	-do-	80,000.00
126/15.3.12	-do-	-do-	50,000.00
41/26.8.12	Sri B.K. Padhy, J.E	-do-	60,000.00
7/30.5.11	Sri R.K. Das, J.E	-do-	50,000.00
17/27.6.11	-do-	-do-	2,50,000.00
79/26.11.11	-do-	-do-	1,00,000.00
115/31.1.12	-do-	-do-	1,50,000.00
116/31.1.12	-do-	-do-	1,50,000.00
118/23.2.12	Sri D.K. Rout, J.E	-do-	50,000.00
179/29.10.11	Sri B.B. rout	-do-	1,35,000.00
278/15.2.12	-do-	-do-	1,50,000.00
193/9.11.11	Sri D.S. Paikroy, Jr. Clerk	-do-	12,510.00
82/15.7.11	Sri B.K. Padhy, J.E	-do-	45,000.00
195/14.11.11	-do-	-do-	80,000.00
291/27.2.12	-do-	-do-	1,00,000.00
320/22.3.12	Sri B.K. Samal, PEO	-do-	50,000.00
226/14.12.11	Smt. J.R. Patra, LSEO	-do-	1,20,000.00
323/24.3.12	Sri P.K. Behera, PEO	-do-	1,00,000.00
186/4.11.11	Sri Rebatl Majhi, PEO	-do-	50,000.00
187/4.11.11	-do-	-do-	1,00,000.00
264/10.1.12	Sri R.N. Majhi, PEO	-do-	50,000.00
9/26.4.11	Sarapanch chedenga GP	-do-	10,00,000.00
40/2.7.11	-do-, Ambaguda GP	-do-	5,00,000.00
41/2.7.11	-do-, Chaulmendi	-do-	5,00,000.00
62/12.8.11	Sri R.N. Majhi, PEO	-do-	15,000.00
76/14.9.11	Sri D.K. Rout, JE	-do-	50,000.00
107/2.3.12	Sri H.P. Padhy, Vehicle woner	-do-	30,000.00
40/29.7.11	Sri B.B. Rout, JE	-do-	50,000.00
132/13.1.12	Smt. Subhalaxmi Behera, GPTA	-do-	1,30,000.00
1/ 4. 4. 11	Sri H.S. Pradhan, JE, RWSS	-do-	10,000.00

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129/6.1.12	Sri D.K. Rout, JE	Dev, work	1,00,000.00
130/10.1.12	-do-	-do-	1,00,000.00
131/10.1.12	-do-	-do-	1,00,000.00
163/13.3.12	-do-	-do-	1,00,000.00
166/15.3.12	-do-	-do-	1,00,000.00
161/7.3.12	Sri R.K. Das, JE	-do-	1,50,000.00
162/7.3.12	-do-	-do-	1,50,000.00
184/3.3.12	Sri B.K. Padhy, JE	-do-	1,00,000.00
153/25.2.12	Sri C.S. Padhy, JE	-do-	1,00,000.00
176/24.3.12	-do-	-do-	1,00,000.00
177/24.3.12	-do-	-do-	1,00,000.00
178/24.3.12	-do-	-do-	1,00,000.00
136/18.1.12	Sri B.B. Rout, JE	-do-	1,00,000.00
137/18.1.12	-do-	-do-	1,00,000.00
145/2.2.12	-do-	-do-	1,00,000.00
147/2.2.12	-do-	-do-	1,00,000.00
155/25.2.12	-do-	-do-	1,00,000.00
156/25.2.12	-do-	-do-	1,00,000.00
157/25.2.12	-do-	-do-	1,00,000.00
159/7.3.12	Sri R.N. Majhi, PEO	-do-	1,00,000.00
160/7.3.12	-do-	-do-	1,00,000.00
04/18.1.12	Sri S.K. Samantaray, I/C GPEO	Election work	10,000.00
12/9.2.12	-do-	-do-	12,350.00
13/9.2.12	-do-	-do-	28,000.00
20/13.2.12	-do-	-do-	10,000.00
21/13.2.12	-do-	-do-	24,000.00
29/22.2.12	-do-	-do-	50,000.00
29/4.11.11	Sri P.K. Panda, PEO	-do-	1,00,000.00
		<b>Total:</b>	<b>Rs.74,71,860.00</b>

**PARA NO.8-2:Details of Advance outstanding for more than one year:**

It would be seen from the foregoing Para No.08 a total sum of Rs.58263506.58 is still outstanding for adjustment as on 31.3.12 out of which as sum of Rs.3853160.00 is outstanding for more than one year. As per the provision laid down in g.O.No.2221/F.,Dtd.8.3.2012 advance not adjusted within one year from the date of payment would be treated as loss to the samiti fund and surcharge action against the B.D.Os.granting such advance would be initiated. During the year 2011-12 a sum of Rs.3853160.00 was outstanding for more than one year as worked out basing upon the last audit report.

Sl.No.	Vr.No./Date	To whom paid	Purpose	Amount
1	28/6.4.10	Sarapancha,Nayakguda	Dev.work	500000.00
2	43/30.4.10	Sarapancha,Mecca		500000.00
3	67/15.3.11	Himanshu sekhar Pradhan,J.E. RWSS.	Spare parts.	25000.00
4	92/11.3.11	P.K.Panda,PEO.	Dev.work	20000.00
5	68/30.8.11	Sarapancha Bhejaguda		748160.00
6	76/6.9.10	Sarapancha ,Mecca.		300000.00
7	85/27.9.10	Sarapancha Tumurpalli		800000.00
8	81/21.9.10	Sarapancha Kartanpalli		800000.00
9	87/27.9.10	Sarapancha Mecca		100000.00
10	159/5.2.``	Sri Dillip Ku.Rout,JE.		30000.00
11	23/6.9.10	Sri B.K.Padhy,j.E.		30000.00
			<b>TOTAL</b>	<b>3853160.00</b>

Immediate steps may be taken to realize the above outstanding advance of Rs.3853160.00 From the concerned employees and Sarpanches and compliance reported to audit failing which Sri Biren Pradhan,BDO.sanctioned advance would be considered responsible.

1.Sri BirasenPradhan,B.D.O. Rs.3853160.00

PARA NO.8-3: Non- maintenance of Advance ledger and outstanding advance ledger:

The register of outstanding advances prescribed in Form No.XII as required under Rule 43 of PSAP Rule 2002 has not yet been maintained in this P.S. for which it is very difficult to ascertain the details of outstanding advance. The B.D.O.is requested to maintain the advance ledger and outstanding advance ledger properly and shown to next audit.

Outstanding Advance position of Govt.Account.			
Sl.No.	Particulars	Amount	Remarks.
A	Opening balance as on 01.4.2011	282742.99	
B	Receipt during the year 2011-12	1272500.00	
C	T o t a l	1555242.99	
E	Adjusted during the year 2011-12	408800.00	
F	Advance outstanding as on 31.3.2012 as per audit	1146442.99	
G	Advance outstanding as on 31.3.2012 as per cash book	1146442.99	
H	Difference .	Nil	

Details cash boo wise outstanding advance of Govt.Account in respect of Mathili P.S. as on 31.3.2012.

Sl.No.	Name of the cash book	Amount	Remarks.
1	Staff Salary cash book	116742.99	
2	Teacher`s Salary cash book	10000.00	
3	S.S./Jr.Teacher`s cash book	0.00	
4	NOAPODP/MBPY Cash book	262000.00	
5	M.D.M. Cash book	757700.00	
6	P.M.S.Cash book	0.00	
	Total:	1146442.99	

Details of Cash book wise Receipt and Expenditure of Govt.Account in respect

of MATHILI P.S.for the year 2011-12.

Sl.No.	Name of the cash book	O.B.as on 1.4.11	Receipt during the year	Total	Expenditure during the year	Closing balance as in 31.3.2012.	Remarks
1	Staff salary cash book	189615.32	6290104.00	6479719.32	6379766.00	99953.32	
2	Teacher`s salary cash book		46576.00	55935321.00	55981897.00	55935321.00	46576.00
3	S.S/Jr.Trs.cash book		485505.00	8752645.00	9238150.00	9231316.00	6834.00

4	NOAP/ODP/MBPY	8381929.00	20574375.00	28956304.00	21284912.00	7671392.00
5	M.D.M.	15162886.00	19278788.00	34441674.00	20693162.00	13748512.00
6	P.M.S	2673550.50	8287610.00	10961160.50	10830660.00	130500.50
	Total:	26940061.82	119118843.00	146058904.82	124355137.00	21703767.82

ANNEXURE &quot; &quot;(Vide para of the A.R.)

showing the details list of Advance outstanding against the name of following officers of Govt.Account in respect of MATHILI P.S. for the year 2011-12.

Sl.No.	Name of Officersand Designation	Vr.No./Date	Purpose	Amount	Remarks
1	Unclassified (old)		(Staff salary cash book)	116742.99	
2	Unclassified (old)		(OAP/ODP/MBPY)	34200.00	
3	Bhimiranjan Bhumia,Secy.	57/12.9.11	Disb.of NOAP/ODP/MBPY pension.	42000.00	
4	B.Pradhani	103/10.3.12	Disb.of NOAP/ODP/MBPY pension.	200800.00	
5	Smt.Kamala Galdar(widow)	242/5.1.12	Absequies money	5000.00	
6	Smt.Pratima Kurami(Widow)	243/5.1.12	Absequies money	5000.00	
7	B.B.Rout,J.E.	76/10.1.12	Development of work	25000.00	
8	Smt.Subhalaxmi Behera,J.E.	79/13.1.12	Development of work	12700.00	
9	B.B.Rout,J.E.	82/18.1.12	Development of work	25000.00	
10	B.B.Rout,J.E.	83/18.1.12	Development of work	25000.00	
11	R.K.Das,J.E.	85/31.1.12	Development of work	30000.00	
12	R.K.Das,J.E.	86/31.1.12	Development of work	30000.00	
13	R.K.Das,J.E.	87/31.1.12	Development of work	30000.00	
14	D.K.Rout,J.E.	91/31.2.12	Development of work	25000.00	
15	B.B.Rout,J.E.	93/25.2.12	Development of work	30000.00	
16	B.B.Rout,J.E.	94/25.2.12	Development of work	25000.00	
17	B.B.Rout,J.E.	95/25.2.12	Development of work	25000.00	
18	B.B.Rout,J.E.	96/25.2.12	Development of work	25000.00	
19	B.B.Rout,J.E.	97/25.2.12	Development of work	25000.00	
20	B.B.Rout,J.E.	98/25.2.12	Development of work	30000.00	
21	Smt.Subhalaxmi Behera,J.E.	99/27.2.12	Development of work	20000.00	
22	Smt.Subhalaxmi Behera,J.E.	100/27.2.12	Development of work	20000.00	
23	Smt.Subhalaxmi Behera,J.E.	101/27.2.12	Development of work	20000.00	
24	Smt.Subhalaxmi Behera,J.E.	102/27.2.12	Development of work	20000.00	
25	R.K.Das,J.E.	105/7.3.12	Development of work	30000.00	
26	R.K.Das,J.E.	106/7.3.12	Development of work	30000.00	
27	R.K.Das,J.E.	107/7.3.12	Development of work	30000.00	
28	R.K.Das,J.E.	108/7.3.12	Development of work	30000.00	
29	R.K.Das,J.E.	112/20.3.12	Development of work	30000.00	
30	R.K.Das,J.E.	113/20.3.12	Development of work	30000.00	
31	R.K.Das,J.E.	114/20.3.12	Development of work	30000.00	

32	R.K.Das,J.E.	115/20.3.12	Development of work	30000.00
33	R.K.Das,J.E.	116/20.3.1211	Development of work	30000.00
34	R.K.Das,J.E.	117/20.3.12	Development of work	30000.00
			Total:	1146442.99

**PARA NO 8-4:OUTSTANDING ADVANCE POSITION OF GOVT.ACCOUNT AS ON 31.3.2012:**

Details of outstanding advance position of Govt. account as on 31.3.2012.:

I	Advance outstanding as on 01.4.2011.	282742.99
II	Advance paid during the year under audit.	1272500.00
III	T o t a l:	1555242.99
IV	Advance adjusted during the year under audit.	408800.00
V	Advance outstanding as on 31.3.2012.as per audit.	1146442.99
VI.	Advance outstanding as on 31.3.2012 as per cash book.	1146442.99
VII.	Difference .	Nil.

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Sri Birasena Pradhan	B.D.O., Mathili P.S.	3853160.00

**PARA: 9 GRANTS**

Mathili P.S - 2011-2012

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2011	129248926.15	70805685.00	200054611.15	86968096.00	31-03-2012	113086515.15	
	<b>GRAND TOTAL</b>	<b>129248926.15</b>	<b>70805685</b>	<b>200054611.15</b>	<b>86968096</b>		<b>113086515.15</b>	

**Comments :**

It would be seen from above grants position that Govt.grants amounting to Rs.113086515.15 remaining un-spent at the close of the year 2011-12.Hence steps may be taken to utilized the above un-spent Govt.grants obtaining fresh approval of Govt. However necessary and compliance reported to audit.

**PARA NO.09-01 DIVERSION OF GRANTS:**

It would be seen from Statement " B " attached to this report that a sum of Rs.17801603.00 was spent during the year under audit by way of diversion out of available cash of panchayat samiti fund which highly irregular of the same in contravention to G.O.10 of PSAP.Rule 2002. As such immediate steps may be taken to recoup the above amount by way of obtaining funds from the concerned authority and compliance reported to audit. Till than the expenditure of Rs.17801603.00 is held under objection

Sl.No.	Head of Account	Amount
1	SGRY.	562894.00
2	M.P.LAD.	1477006.00
3	NFFWP.	346370.00
4	RLTAP	440145.00
5	AWC.Construction	589700.00
6	LAC/Veternary dispensary.	540380.00
7	BIJU.K.B.K.	13845108.00
	<b>Total:</b>	<b>17801603.00</b>

**PARA: 10 UTILISATION CERTIFICATE**

Mathili P.S - 2011-2012

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2011	187991439.00	70805685.00	258797124	137250202.00	15-03-2012	121546922	
	<b>GRAND TOTAL</b>	<b>187991439</b>		<b>258797124</b>	<b>137250202</b>		<b>121546922</b>	

**Comments :**

Details of utilization certificate submitted during the year under audit:

Sl.No.	Letter No/Date	Head of Account	Year of Account	U.C.Submitted
1	3048/6.8.11	B.R.G.F.	2009-10	768400.00
	3049/6.8.11	-do-	2010-11	5165600.00
	3556/12.9.11	-do-	2007-08	1050000.00
	3557/12.9.11	-do-	2008-09	5845000.00
	3558/12.9.11	-do-	2009-10	14326500.00
2	3050/6.8.11	Biju.K.B.K.	2008-09	2829493.00
	3051/6.8.11	-do-	2009-10	9412000.00
	3052/6.8.11	-do-	2010-11	7867840.00
3	3675/16.9.11	ACA (IAP)	2010-11	3150000.00
	4037/27.10.11	-do-	2010-11	1442000.00
	4063/28.10.11	-do-	2010-11	2600000.00
	4064/28.10.11	-do-	2011-12	7800000.00
4	3044/6.8.11	IAY.	2007-08	8841664.00
	3045/6.8.11	-do-	2008-09	11830000.00
	3046/6.8.11	-do-	2009-10	26579660.00
	3047/6.8.11	-do-	2010-11	15238720.00
5	3038/6.8.11	M.P.LAD.	2003-04	57866.00
	3039/6.8.11	-do-	2004-05	90852.00
	3040/6.8.11	-do-	2006-07	100000.00
	3041/6.8.11	-do-	2008-09	1175000.00
6	3042/6.8.11	M.P.LAD.	2006-07	100000.00
	3043/6.8.11	-do-	2010-11	240000.00
7	3037/6.8.11	12th FCA.	2010-11	541800.00
	175/21.1.12	-do-	2008-09	83774.00
8	32/4.1.12	C.C.Road	2001-11	2388533.00
9	3726/20.9.11	NRHM.	2006-07	582000.00
			<b>TOTAL:</b>	<b>137250202.00</b>

It would be seen from the above table that the position of pending U.Cs. are mounting from year to year. Which is quite alarming. Effective steps may be taken to reduce the above pendency of U.Cs. by sending the U.Cs. to proper quarters. Failing which there would be very possibility of losing adequate Govt. grants in future. The local authority is requested to submit utilization certificate in proper quarter hence forth and produce to next audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No comments

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

<b>12.1 -</b>
No comments.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 -</b>
No comments.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - PURCHASE BILL/QUATATION/STOCK REGISTER WANTING(osp-15):**

Vr.No.254/05.01.2012 Rs.38200.00

On checking of the Misc.cash book with reference to paid vouchers, it was noticed that Rs.38200.00 was paid to M/S Ravi Enterprises towards supply of Nilkamal Chair. In support of payment the supporting purchase bill, quotation, stock entry of the above materials are not produced to audit for verification .

In response to objection memo the local authority replied that "produce to next audit "which does not help to settle the objection. For the above payment of Rs.38200.00 is held under objection.

**14.2 - PURCHASE BILL/STOCK REGISTER/QUOTATION WANTING:**

On checking of the payment of Misc.cash book with reference to paid voucher it was noticed that Rs.95954.00 was spent for purchase of different materials . As against payment the supporting purchase bill, stock register, quotation are not produced to audit for verification. The details are as follows:

Vr.No./Date	To whom paid	Amount
247/30.12.11	Paid to Raghav Nayak, Jamal street, Jeypore towards supply of cooking materials.	64681.00
248/30.12.11	Paid to Jeypore Iron mark towards supply of cooking materials.	3613.00
249.00/30.12.11	Paid to Bhanwarlal & Brothers, Jeypore towards purchase of articles.	23500.00
250/30.12.11	Paid to Home needs, Jeypore towards supply of Mixer grinder & Air table Fan.	3800.00
	Total:	95594.00

In response to audit objection memo the local authority replied that "produce to next audit". Which does not help to settle the objection. For the above payment of Rs.95594.00 without supporting documents the entire amount is held under objection.

**14.3 - :MEETING ATTENDANCE WANTING(OSP-21):**

Vr.No.39/28.6.11 Rs.33922.00

On checking of the NREGs cash book with reference to paid voucher during the year under audit, it was noticed that Rs.33922.00 was spent towards meals charges under MGNREGs meeting held on 13.6.11. In support of payment the supporting attendance of the participant in this meeting was not produced to audit for verification.

In response to audit objection memo the local authority replied that "produce to next audit" which does not help to settle the objection. Hence the payment of Rs.33922.00 without supporting documents is held under objection.

**14.4 - EXCESS PAYMENT (OSP-26):**

Vr.No.19/14.7.11 Rs.1892950.00

On checking of the ACA Cash book with reference to paid voucher and pass book ,it was noticed that Rs.1892950.00 was paid OCL.India Ltd.,Rajgangapur towards cost of cement in shape of Cheque No.24092 dtd.14.7.2011 . But on checking of pass book account No.31579874877 Dated 15.7.12 it was seen thatRs.1897682.00 was shown against the cheque. Hence Rs.4732.00 (Rs.1897682.00 – Rs.1892950.00)was drawn may be recovered from the OCL.India Ltd., Rajgangapur and compliance reported to audit.

In response to audit objection memo the local authority produced the bank pass books a/c No. 31579874877 with entry amount of Rs.4732/- during the review period.

**14.5 - EXCESS CONSUMPTION OF FUEL/HSD(OSP-27):**

While checking of log book of Govt.vehicle(jeep) bearing Regd.No.OR 10-C-7600 with reference to paid vouchers and POL stock register during the year under audit ,it was noticed that a total 253 liters of fuel amount to Rs.11410.00(253 X @45.10)was excess consumed by the P.S.(details are listed out and enclosed herewith for reference).As required under G.O.No.10954/F.,Dtd.14.3.2001,consumption of ceiling limit of fuel is 03 Liters per each working days. To regularize the above expenditure ex-post-facto sanction order from competent authority could not found in the voucher guard file, which is irregular .However expenditure the same may be produce before audit for verification and compliance reported to audit.

In response to audit objection memo the local authority replied that "The Ex-post-facto sanction will be obtained and produced to next audit". Which does not help to settle the objection. For the above payment ofRs.11410.00 in absence of approval of competent authority is held under objection.

ANNEXURE &quot; &quot;(Vide para of the A.R.)

Showing the details list of excess consumption beyond ceiling limit in respect of

MATHILI P.S. for the year 2011-12.

Month	K.Ms.Riding	Fuel consumed (In ltr.)	Working days	Ceiling limit per working days @ 3 ltr.	Excess consumption(in Ltrs.)	Log book (Abstract P.No.)	Remarks.
4/2011	618	51.5	21	21 X 3 = 63	-11.5	169	
5/2011	1740	143.5	25	25 X 3 = 75	68.5	175	
6/2011	1440	120	23	23 X 3 = 69	51	179	
7/2011	1494	124.5	25	25 X 3 = 75	49.5	185	
8/2011	1260	105	24	24 X 3 = 72	33	191	
9/2011	1074	89.5	22	22 X 3 = 66	23.5	197	
10/2011	1122	93.5	22	22 X 3 = 66	27.5	201	
11/2011	1146	95.5	23	23 X 3 = 69	26.5	205	
12/2011	1494	124.5	25	25 X 3 = 75	49.5	211	

01/2012	546	45.5	22	22 X 3 = 66	-20.5	215	
02/2012	348	29	22	22 X 3 = 66	-37	217	
03/2012	744	62	23	23 X 3 = 69	-7	221	
TOTAL:	13026	1084	277	831	253		
					253 X 45.10=11410.00		

**14.6 - PLIED OF GOVT.VEHICLE ON OUTSIDE OF P.S.AREA(OSP-30):**

During checking log book of Govt.vehicle(Jeep) bearing Regd.No.OR-10 C-7600 with reference to POL.Stock register and paid vouchers during the year under audit, it was seen that, Block Jeep was plied outside of the P.S.area frequently and 417.1/2 litres of fuel amount to Rs.18829.00(417.1/2 X@45.10) was excess expenditure by the P.S. It shows in-contravention to the instruction contained in G.O.No.2056/F.,dtd.17.3.2001. of Finance Department read with letter No.30724/F.,Dtd 14.,8.2001 and G.O.No.53875/F.,Dtd.03.11.2001.To regularize the above expenditure ,Ex-post-facto prior approval from competent authority could not found in the voucher guard file, which needs be produced before audit for verification and compliance reported to audit.

In response to audit objection memo the local authority replied that "the Ex-post-facto approval will obtained and produce to next audit". Which does not help to settle the objection. For the payment of Rs.18829.00 is held under objection.

ANNEXURE &quot; &quot;(Vide para No of the A.R.)

Showing the details list of Govt.vehicle plied out side of the P.S.area

of Mathili P.S. for the year 2011-12.

Date of Journey	Head Qtr.	Transit to	Purpose of journey	K.Ms.Riding	Consumption of HSD (in Ltrs.)	Officer's used the vehicle	Remarks
7.4.11	Mathili	Malkangiri & back	Attd.Governor duty	108	9	BDO.	
19.5.11	Mathili	Malkangiri & back	Atted.official duties	108	9	BDO.	
21.5.11	Mathili	Malkangiri & back	Attd.Collector's grivances	132	11	BDO.	
22.5.11	Mathili	Malkangiri & back	Attd.New recruitment of RDC.	108	9	Chairmen	
25.5.11	Mathili	Malkangiri & back	Hand over to lap top to DRDA.	108	9	GPEO/AWEO	
27.5.11	Mathili	Malkangiri & back	Attd.Natural calamight meeting	108	9	ABDO.	
31.5.11	Mathili	Malkangiri & back	Verification of service books	108	9	S.I.S	
01.6.11	Mathili	Malkangiri & back	To attd.DRDA meeting	108	9	B.D.O.	
7.6.11	Mathili	Malkangiri & back	Bank works (OAP/ODP)	108	9	A.B.D.O.	
14.6.11	Mathili	Malkangiri & back	Attd.plantation meeting	108	9	A.P.O.	
23.6.11	Mathili	Malkangiri & back	Attd.DEC meeting	108	9	A.B.D.O.	
29.6.11	Mathili	Malkangiri & back	Attd.plantation meeting	108	9	BDO./A.E.	
30.6.11	Mathili	Malkangiri & back	-do-	108	9	ABDO/GPEO.	

4.7.11	Mathili	Malkangiri & back	Attd.court duty	108	9	B.D.O./A.E.	
5.7.11	Mathili	Malkangiri & back	-do-	108	9	ABDO/GPEO.	
10.7.11	Mathili	Malkangiri & back	Attd.plantation meeting	108	9	BDO./BRC.	
14.7.11	Mathili	Malkangiri & back	Attd.official work	108	9	B.D.O.	
21.7.11	Mathili	Malkangiri & back	-do-	108	9	S.I.S./H.C.	
22.7.11	Mathili	Malkangiri & back	-do-	108	9	B.D.O.	
31.7.11	Mathili	Malkangiri & back	Rep.of office jeep	108	9	Driver	
15.8.11	Mathili	Malkangiri & back	Attd. DRDA.meeting	108	9	BDO./Chairmen	
22.8.11	Mathili	Malkangiri & back	Attd.Kalasanskrti meeting	108	9	ABDO/GPEO.	
23.8.11	Mathili	Malkangiri & back	Attd.Nijukti mela	108	9	ABDO.	
24.8.11	Mathili	Jeypore & back	To bring name plate	126	10.5	B.D.O.	
5.9.11	Mathili	Malkangiri & back	Attd.Election meeting	108	9	GPEO/Chairmen	
16.9.11	Mathili	Malkangiri & back	Attd.DCC.meeting	108	9	ABDO/GPEO.	
29.9.11	Mathili	Malkangiri & back	Attd.SGSY.meeting	108	9	ABDO/AWEO	
01.10.11	Mathili	Malkangiri & back	Attd.DRDA.official meeting	108	9	S.I.S.	
12.10.11	Mathili	Malkangiri & back	Attd.Malyabanta meeting	108	9	B.D.O.	
14.10.11	Mathili	Malkangiri & back	Bank work (OAP/ODP)	108	9	ABDO/Chairmen	
17.10.11	Mathili	Malkangiri & back	Attd.Zilla parisad meetin	108	9	BDO/C.P	
19.10.11	Mathili	Malkangiri & back	Attd.DRDA.official work	108	9	B.D.O.	
10.11.11	Mathili	Malkangiri & back	Attd.meeting on SGSY.	108	9	A.B.D.O.	
14.11.11	Mathili	Malkangiri & back	Election work	108	9	I/C.GPEO.	
22.11.11	Mathili	Malkangiri & back	Attd.Malyabanta meeting	108	9	Chairmen	
24.11.11	Mathili	Malkangiri & back	Attd.Video conference	108	9	B.D.O.	
11.12.11	Mathili	Malkangiri & back	Attd.action plan meeting	108	9	BDO/Chairmen	
16.12.11	Mathili	Malkangiri & back	Attd.SGSY.meeting	108	9	ABDO/Chairmen	
21.12.11	Mathili	Malkangiri & back	Attd.plantation meeting	108	9	B.D.O.	
23.12.11	Mathili	Malkangiri & back	Attd.Natural calamight meeting	108	9	ABDO.	
28.12.11	Mathili	Malkangiri & back	Attd.DCC/DCC meeting	108	9	ABDO.	
29.12.11	Mathili	Malkangiri & back	Election work	108	9	AWEO.	
04.01.12	Mathili	Malkangiri & back	Bank work (OAP/ODP)	108	9	ABDO/Chairmen	
22.01.12	Mathili	Malkangiri & back	Attd.plantation work	108	9	BDO/ABDO.	
19.3.12	Mathili	Malkangiri & back	Attd.DRDA.meeting	108	9	Chairmen	
30.3.12	Mathili	Malkangiri & back	Supervision of Dev.work.	108	9	A.B.D.O.	
			Total:	5010	417.5		
				417.50 X 45.10=Rs.18 829.00			

**14.7 - PLIED OF GOVT.VEHICLE(JEEP)ON SUNDAY & PUBLIC HOLIDAY(OSP-33):**

While checking of log book of Govt.vehicle (Jeep) bearing Regd.No.OR-10 C-7600 with reference to POL stock register and paid vouchers, it is pointed out that the Block jeep has been used on Sunday & public holiday and total 116 Liters of fuel was consumed amounting to Rs.5232.00(116 X@ 45.10) excess expenditure by the P.S. during the year under audit, in-convention to the instruction contained in G.O.No.1567(79)/P.S.Dtd.10.7.90 read with the Fin. Department Lr.No.10954/F.,Dtd.14.3.2001 which is highly irregular and objectionable. However to regularize the above expenditure Ex-post-facto prior approval of competent authority was not found in the voucher guard file which is needs to be produce before audit for verification and compliance reported to audit.

In response to audit objection memo the local authority replied that "the Ex-post-facto approval will be obtained and produce to next audit, "which does not help to settle the objection. For the above expenditure of Rs.5232.00 is held under objection.

ANNEXURE &quot; &quot;(Vide para of the A.R.)

Showing the details list of Govt. vehicle plied on Sunday and public holiday

of Mathili P.S. for the year 2011-12.									
Date of Journey	Sunday/Public holiday	Head Qtr.	Transit to	Purpose of journey	K.Ms.Riding	Consumption of HSD (in Ltrs.)	Who used the vehicle	Remarks	
22.5.11	Sunday	Mathili	Malkangiri & back	Attd.new recruitment of RDC.	108	9	GPEO/AWEO		
29.5.11	Sunday	Mathili	Local area	Supervision of Dev.work	66	5.5	AWEO		
14.6.11	P.h.	Mathili	Malkangiri & back	Attd.plantation meeting	108	9	B.D.O.,		
19.6.11	Sunday	Mathili	Local area	To plantation meeting	120	10	GPEO/Sarpanch		
10.7.11	Sunday	Mathili	Malkangiri & back	To plantation meeting	108	9	BDO/BRC.		
15.8.11	P.h.	Mathili	Local area	Plantation work	42	3.5	Chairmen		
15.8.11	P.h.	Mathili	Malkangiri & back	Attd.DRDA meeting	108	9	B.D.O.		
21.8.11	Sunday	Mathili	Local area	To inagurate Laxman Naik Bhaban		36	3	B.D.O.	
18.9.11	Sunday	Mathili	Local area	Supervision of Dev.work		42	3.5	ABDO/AWEO.	
27.9.11	P.h.	Mathili	Local area	Supervision of Dev.work		72	6	B.D.O.	
10.11.11	P.h.	Mathili	Malkangiri & back	Attd.meeting on SGSY.		108	9	ABDO.	
4.12.11	Sunday	Mathili	Local area	Supervision of Dev.work		24	2	A.E./GPTA.	
10.12.11	P.h.	Mathili	Local area	Bank work (OAP/ODP)		18	1.5	ABDO.	
11.12.11	Sunday	Mathili	Malkangiri & back	Attd.action plan meeting		108	9	Chairmen/Z.P.	
8.01.12	Sunday	Mathili	Local area	Supervision of Dev.work		48	4	B.D.O.	
22.01.12	Sunday	Mathili	Malkangiri & back	Election work		108	9	BDO/ABDO	
28.01.12	P.h.	Mathili	Local area	Supervision of Dev.work		30	2.5	bdo.	
06.2.12	P.h.	Mathili	Local area	Supervision of Dev.work		36	3	B.D.O.	
5.3.12	P.h.	Mathili	Local area	Supervision of Dev.work		36	3	BDO/ABDO	
11.3.12	Sunday	Mathili	Local area	Att.the election of Naib sarpanch		66	5.5	B.D.O.	
				Total:		1392	116		

116 X 45.10 =  
Rs.5232.00

**14.8 - IRREGULAR PAYMENT(OSP-35):**

On checking of log book bearing Regd.No.OR-10 F -4499 (private jeep) with reference to POL.stock register and HSD purchase bill it was noticed that Rs.38316.00 was excess payment for avoiding the Govt.Rule. As per P.R.Department G.O.No.20992 (48)/PR., Dtd.30.6.2007 the ceiling of hire vehicle Rs.15000.00 per month including hire charges and POL. But avoiding the above guide line the excess payment made Rs.38316.00. In this connection the Ex-post-facto approval of competent authority may be produced to audit for verification and compliance reported to audit. The details are as follows.

Month	K.Ms.riding	Consumption of POL.(in Ltrs.)	Amount paid(hirecharges)(in Rs.)	Amount admissible for hire charges(@15000/-)	Excess shown for expenditure	Vr.No./Date/page No.
4/11	1420	142	37170.00	15000.00	22170.00	03/08.4.11- 08
05/11	1580	158	15000.00	15000.00	-	23/10.5.11- 10
06/11	1573	157.30	38198.00	15000.00	23198.00	44/04.7.11- 12
07/11	2739	273.90	23756.00	15000.00	8756.00	60/08.8.11- 14
08/11	1792	179.20	20257.00	15000.00	5257.00	75/13.9.11- 17
09/11	1250	125	17100.00	15000.00	2100.00	88/01.10.11-21
10/11	1030	103	36835.00	15000.00	21835.00	96/02.12.11-24
11/11	1895	189	-	15000.00	(-)15000.00	-
12/11	165	16.50	-	15000.00	(-)15000.00	-
01/12	1485	148.50	-	15000.00	(-)15000.00	-
02/12	1035	103.50	-	15000.00	(-)15000.00	-
03/12	1515	151.50	30000.00	15000.00	15000.00	107/02.3.12-40
TOTAL:			218316.00	180000.00	38316.00	-

In response to audit objection memo the local authority replied that the Ex-post-facto approval will be obtained and produce to next audit. Which does not help to settle the objection. Hence the above excess payment of Rs.38316.00 the following persons are found responsible.

1	Sri Birasen Pradhan,B.D.O.	Rs.19158.00
2	Sri B.Sanuj Kumar,A.E.	Rs.19158.00
TOTAL:		Rs.38316.00

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Sri B. Sanuj Kumar	A.E., Mathili P.S., Dist: Malkangiri	19158.00
2	Sri Birasena Pradhan	B.D.O., Mathili P.S	19158.00

**14.9 - IRREGULAR PAYMENT(OSP-49):**

During checking of paid voucher with reference to staff salary cash book,T.A. acquaintance register & bill register, it was pointed out that, a total an amount of Rs.1019.00 out of Rs.3000.00 was paid to Rs.Sankar Ku.Das, GPEO.vide voucher No.381/29.3.12 towards T.A.Bills.

Sri Das, performed the tour by Govt.jeep on different date, but claimed his T.A. (millage + D.A.) by motor cycle @ Rs.3.60 per K.Ms.which can not be admitted in audit and needs immediate recovery the above mentioning amount of Rs.1019.00 from Sri S.K.Das,G.P.E.O.

**In Details:**

Date of Journey	Hd.Qtrs.	Place of visit	Purpose	K.Ms.Riding	Mode of journey	Rate(@)	Amount	TA.Acq.P. No.
22.5.11	Mathili.	Malkangiri & back	Invigilator duty for recruitment of Jr.Clerk	90	By office jeep	Rs.3.60	Rs.324.00	P-167
23.5.11	-do-	Kartanpali & back	To attend social audit under MGNREGS Prog.	44	-do-	-do-	158.40	-do-
24.5.11	-do-	Chaulamendi & back	-do-	25	-do-	-do-	90.00	-do-
26.5.11	-do-	Kutunipali & back	-do-	44	-do-	-do-	158.40	-do-
28.5.11	-do-	Kamarpalli, Mahupadar & back	-do-	80	-do-	-do-	288.00	P-168
TOTAL:				283		Rs.3.60	1018.80	Or say
TOTAL:							1019.00	

In response to audit objection memo the local authority replied that "steps will be taken to realize the excess payments from the person concerned "which is not realize till close of audit.

Hence reply fails to settle up

the objection. For the above payment of Rs.1019.00 Sri Sankar Ku.Das, GPEO.is found responsible.

1. Sri Sankar Kumar Das,GPEO. Rs.1019.00

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	Sri Sankar Kumar Das	Ex-G.P.E.O., Mathili P.s., Dist: Malkangiri	1019.00

**PARA: 15 AUDIT ON WORKS**

**15.1 - DEVIATIONS FROM GUIDELINE OF THE SCHEME NOTICED DURING EXECUTION OF PROJECTS:**

No comments

**15.2 - NON-REALISATION COST OF DOOR/ WINDOW FROM THE WORK(osp-37):**

C.R.NO.858/2009-10 M.D.M.

C.R.No.858/09-10 (MDM)

Name of the work: Construction of kitchen shed at Singhalbechha.

Estimated cost: Rs.60000.00

Name of the J.E.: Sri R.K.Das

Vr.No.---/25.6.11, M.B.No.37/10-11, P-113 to 118.

On checking of the above work bill with reference to M.B.No.37/10-11 and Door/Window stock register it was noticed that Rs.5311.00 was excess payment without deducting cost of Door/Window from the work and final bill paid on the dated 25.6.11 which can not be admitted in audit and needs recovery from the responsible person and compliance reported to audit. The details are as follows:

Name of the building	Qty.issued	Stock register ,Page	Rate	Amount
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materials		No.		
Door	01 No	100 (Vol.xxvi)	@ Rs.2803.00	Rs.2803.00
Window	02 Nos.	136 (Vol.xxvi)	@ Rs.1254.00	Rs.2508.00
			TOTAL:	Rs.5311.00

In response to audit objection memo the local authority replied that "Action being taken to recover the amount from the responsible person". Which does not help to settle the objection. For the above excess payment of Rs.5311.00 the following persons are found responsible.

1	Sri Birasen Pradhan,,B.D.O.	Rs.1328.00
2	Sri Ashok Kumar Mishra,A.B.D.O.	Rs.1328.00
3	Sri R.K.Das,J.E.	Rs.1328.00
4	Sri Gagan Bihari Kar,H.C.	Rs.1327.00
	TOTAL:	Rs.5311.00

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Sri Rabindra Kumar Das	J.E., Mathili P.S., Dist: Malkangiri	1328.00
2	Sri Gagan Bihari Kar	H.C., Mathili P.S., Dist: Malkangiri	1327.00
3	Sri Ashok Kumar Mishra	A.B.D.O., Mathili P.S., Dist : Malkangiri	1328.00
4	Sri Birasena Pradhan	B.D.O., Mathili P.S	1328.00

**15.3 - EXCESS PAYMENT DUE TO WANT OF SUPPORTING T.C.VOUCHER INCASE RECORD (OSP-38):**

C.R.No.18/11-12B.R.G.F.

Name of the work: Completion of incomplete G.P.building at Bhejaguda,

Estimated cost: Rs.250000.00

Name of the J.E.: Sri B.B.Rout,(Deptt.)

Vr.No.18/28.9.11,M.B.No.52/10-11, P-90 to 92.

On checking of the above work bill with reference to M.B.No.52/10-11 and case record it was noticed that Rs.1200.00 was excess paid towards T.C. of marble stone and M.S.Grill. In support of payment the evidence of T.C. voucher/bill was not available in case record. Which cannot be admitted in audit and needs recovery of Rs.1200.00 from the responsible person and compliance reported audit.

In response to audit objection memo the local authority replied that "Action being taken to adjusted from security deposit amount".Which does not help to settle the objection. For the above excess payment of Rs.1200.00 the following persons are found responsible.

1	Sri Birasen Pradhan,B.D.O.	Rs.300.00
2	Sri Ashok Kumar Mishra,ABDO.	Rs.300.00
3	Sri B.B.Rout,GPTA.	Rs.300.00
4	Sri Gagan Bihari Kar,H.C.	Rs.300.00
	TOTAL:	Rs.1200.00

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Sri Birasena Pradhan	B.D.O., Mathili P.S	300.00

2	Sri Ashok Kumar Mishra	A.B.D.O., Mathili P.S., Dist : Malkangiri	300.00
3	Sri Bibhuti Bhusana Rout	G.P.T.A., Mathili P.S., Dist: Malkangiri	300.00
4	Sri Gagan Bihari Kar	H.C., Mathili P.S., Dist: Malkangiri	300.00

**15.4 - LESS REALISATION E.G.B.COST FROM THE WORK(OSP-40):**

C.R.No. 370/08-09 (Biju K.B.K.)

Name of the work: Construction of culvert from Altaguda to Dhudaguda,

Estimated cost: Rs492213.00,

Name of the Executants: Sri Manoranjan Sahu,

Name of the J.E.: Sri A.K.Sethi,

Vr.No.49/24.8.11, M.B.No.53/11-12, Page No. 69 to 78.

On checking of the above case records with reference to M.B.No.53/11-12 it was noticed that Rs.1608.00 was excess paid to the executant due to less realization of cost of E.G.B. In 2<sup>nd</sup> R/A bill utilization of cement as per material statement attached in the case record used 468 bags. But deduct from the work bill 200 bags @ Rs.6.00 per bag Rs.1200.00,as against for deduction of Rs.2808.00. Hence Rs.1608.00 (Rs.2808.00 – Rs.1200.00) was realized from bill, which may be recovered from the responsible person and compliance reported to audit.

In response to audit objection memo the local authority replied that "Steps are being taken to realize the amount from the concerned J.E. out of S.D. amount, which does not help to settle the objection.

**15.5 - : LESS DEDUCTION OF CESS 1% FROM THE WORK S (OSP-40):**

C.R.No.773/09-10 (Biju.K.B.K.)

Name of the work: Imp.of road from Saradaput to Nuaguda,

Estimated Cost: Rs.380000.00

Name of the executants: Sri jaganath Challan,

Name of the J.E.: Sri C.S.Padhy,

Vr.No.103/01.2.12 ,M.B.No.57/1-12, P-145 to 151

On checking of the above work bill with reference to M.B.No.57/1-12 it was noticed that Rs.2934.00 was excess payment towards less deduction of 1 % cess from the work. As per G.O.No.12653 Dated 15.12.2008 of labour and employment Department for deduction of 1 % cess from the work. The above instruction was not followed and excess payment made Rs.2934.00 which can not be admitted in audit and needs recovery from the responsible person and compliance reported to audit. The details are as follows:

Total value of work	Rate of cess	Actual amount	Deduct from bill	Less amount
Rs.377521.00	1 %	3775.00	841.00	Rs.2934.00
			TOTAL	Rs.2934.00

In response to audit objection memo the local authority replied that "Steps will be taken to realize the amount from the concerned J.E.out of S.D.amount"which does not help to settle the objection.

**15.6 - NON-REALISATION COST OF A.C.SHEET FROM THE WORK(OSP-41):**

C.R.No.22/09-10 (BRGF),

Name of the work : Construction of AWC.at Ambapada,

Estimated cost : Rs.450000.00

Name of the J.E.:Sri B.B.Rout,

Vr.No.53/08.8.11, M.B.No.56/11-12, P-13 to 20.

On checking of the above work with reference to concerned M.B.No.56/11-12 and A.C.Sheet stock register , it was noticed that Rs.796.00 was excess paid to the executants,due to non realisaion of cost of 02 Nos.A.C.Sheet. As per stock register page No.24, Vol.XXV issued 2 Nos.A.C.Sheet @ Rs.398.00 per on 6.5.11 to work. But without deducting the above materials cost from the work, final bill paid on Vr.No.53/08.8.2011,which can not be admitted in audit and needs recovery of Rs.796.00 (02 No's X Rs.398.00) from the responsible person and compliance reported to audit.

In response to audit objection memo the local authority replied that "Steps will be taken to realize the amounts from the concerned J.E. out of S.D.amount". Which does not help to settle the objection. For the above excess payment of Rs.796.00 the following persons are found responsible.

1	Sri Birasen Pradhan,BDO.	Rs.199.00
2	Sri Ashok Kumar Mishra,ABDO.	Rs.199.00
3	Sri B.B.Rout,GPTA.	Rs.199.00
4	Sri Gagan Bihari Kar,H.C.	Rs.199.00
TOTAL:		Rs796.00

**Responsible Person for this paragraph**

SIno	Name	Adress	Amount(In Rs:)
1	Sri Birasena Pradhan	B.D.O., Mathili P.S	199.00
2	Sri Ashok Kumar Mishra	A.B.D.O., Mathili P.S., Dist : Malkangiri	199.00
3	Sri Bibhuti Bhusana Rout	G.P.T.A., Mathili P.S., Dist: Malkangiri	199.00
4	Sri Gagan Bihari Kar	H.C., Mathili P.S., Dist: Malkangiri	199.00

**15.7 - IRREGULAR PAYMENT WITHOUT SUPPORTING MUSTER ROLL IN CASE RECORD(OSP-43):**

C.R.No.765/09-10 (BIJU.K.B.K.),

Name of the work: Construction of guard wall with drain at Mundaguda Tank ,

Estimated cost: Rs 450000.00,

Name of the executants: Sri Anu Bhumia,

Name of J.E.: Sri R.K.Das,

Vr.No.05/15.4.11, M.B.No.37/10-11, P-67 to 70.

On checking of the above work with reference to concerned M.B.No.37/10-11,it was noticed that Rs.24442.00 was paid towards labour charges without preparation of muster roll in case record. As per guideline labour payment will be made through muster roll. In absence of the muster roll in case record the payment of Rs.24442.00 may be recovered from the responsible persons and compliance reported to audit. The details are as follows:

Gross amount of the bill	Net amount of the bill	Excess amount
Rs.137263.00	Rs.61105.00 X 40 %	Rs.24442.00
TOTAL:		Rs.24442.00

In response to audit objection memo the local authority replied that "Steps will be taken to recover the amount from the concerned J.E.out of S.D.amount". Which does not help to settle the objection. For the above excess payment of Rs.24442.00 the following persons are found responsible.

1	Sri Birasen Pradhan,B.D.O.	Rs.6111.00
2	Sri Ashok Kumar Mishra,ABDO	Rs.6111.00
3	Sri R.K.Das,J.E.	Rs.6111.00
4	Sri Gagan Bihari Kar,H.C.	Rs.6110.00
TOTAL:		Rs.24442.00

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs.)
1	Sri Birasena Pradhan	B.D.O., Mathili P.S	6111.00
2	Sri Ashok Kumar Mishra	A.B.D.O., Mathili P.S., Dist : Malkangiri	6111.00
3	Sri Rabindra Kumar Das	J.E., Mathili P.S., Dist: Malkangiri	6110.00
4	Sri Gagan Bihari Kar	H.C., Mathili P.S., Dist: Malkangiri	6110.00

**15.8 - NON-DEDUCTION CESS FROM THE WORK (OSP-45):**

C.R.No.812/09-10 (BRGF),

Name of the works: Construction of RCC.culvert from Mecca to Dengaguda 04 Nos.,

Name of the executants: Sri Damu Pujari,

Estimated cost : Rs.3,00,000.00,

Name of the J.E.:Sri B.K.Padhy,

Vr.No.94/14.10.11 , M.B.No.59/11-12 ,Page No. 24 to 30,

On checking of the above work bill with reference to M.B.No.59/11-12, it was noticed that Rs.3000.00 was paid in excess to the executants due to non deduction of 1 % cess, Which may be recovered from the responsible persons and compliance reported to audit. The details are as follows:

Estimated Cost	Cess @ ( 1 %)	Amount.
Rs.300000.00	Rs.300000.00 X 1%	Rs.3000.00
Total:		Rs.3000.00

In response to audit objection memo the local authority replied that "Steps will be taken to realize the amount from the responsible J.E. out of S.D.Amount". Which does not help to settle the objection.

**15.9 - EXCESS PAYMENT DUE TO NON-DEDUCTION ROYALTY FROM EARTH WORK(OSP-46):**

C.R.No. 798/09-10 (BRGF),

Name of the work: Construction of culvert at village entrance of Chedenga 01 nos.,

Estimated cost: Rs.4,00,000.00

Name of the executants : Sri Damburudhar Perama,

Name of the J.E.: Sri D.K.Rout,

Vr.NO.31/21.5.11, m.b.No.44/10-11, Page 10 to 22.

On checking of the above work bill with reference to concerned M.B.No.44/10-11, it was noticed that Rs.4646.00 was excess payment to the executants towards royalty. As per M.B.page No.18 item No.09 execution of earth work in hard soil with initial lead and left including rough dressing 232.29 cum. But royalty @ Rs.20.00 per cum Rs.4646.00 was not deducted from work bill which may be recovered from the responsible persons and compliance reported to audit .

In response to audit objection memo the local authority replied that "Steps will be taken to recover the amount from the concerned J.E.out of S.D.amount". Which does not help to settle the objection.

**15.10 - LOSS OF CEMENT DUE TO WITHOUT PREPARING ANY BILL(OSP-47):**

C.R.No. 852/09-10 (MDM),

Name of the work: Construction of kitchen shed at Champajharan,

Estimated cost : Rs.60,000.00,

Name of the executants : Sri Balaram Gouda,

Name of the J.E.: Sri A.K.Sethy.

On checking of the above work case record with reference to cement stock register it was noticed that 20 Nos. bags of cement has been issued to the executants on 01.10.2010, vide stock register page No.298. As against of cement no work bill has been prepared till to-date by the J.E. for adjustment of the 20 no. bags of cement. Hence the cement has been misutilised the cost of 20 Nos. bags of cement @ Rs.256.00 per bag Rs.5120.00(Rs.256.00 X 20) needs recovery from the responsible person and compliance reported to audit.

In response to audit objection memo the local authority replied that "Steps will be taken to realize the amount from the responsible person", which does not help to settle the objection. For the above loss the cost Rs.5120.00 needs recovery from the following persons.

1	Sri Birasen Pradhan,BDO.	Rs.1280.00
2	Sri Ashok Kumar Mishra,ABDO.	Rs.1280.00
3	Sri A.K.Sethy,GPTA.	Rs.1280.00
4	Sri B.Sanuj Kumar,A.D.	Rs.1280.00
	TOTAL:	Rs.5120.00

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	Sri Birasena Pradhan	B.D.O., Mathili P.S	1280.00
2	Sri Ashok Kumar Mishra	A.B.D.O., Mathili P.S., Dist : Malkangiri	1280.00
3	Sri Ashok Kumar Sethy	G.P.T.A., Mathili P.S., present at Kalimela P.S., Dist :Malkangiri	1280.00
4	Sri B. Sanuj Kumar	A.E., Mathili P.S., Dist: Malkangiri	1280.00

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

**16.1 -**

No comments

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

**17.1 -**

No comment

**PARA: 18 MISCELLANEOUS**

**18.1 - PARA NO.18-1 :RECTIFICATION OF CASH BOOK DOUBLE ENTRY(OSP-05):**

During checking of receipt M.L.A.,LAD. Cash book ,it was noticed that Rs.28044.00 was receive interest incurred from SBI. Account No.11384459680 Dtd.30.6.11. The same amount has entered receipt side in M.L.A.,LAD. Cash book on the dated 08.8.2011 and again same amount entered 2<sup>nd</sup>time MLA.LAD. Cash book on the dated 18.11.2011. The double entry of interest may be rectified and produced to audit for verification.

In response to audit objection memo the local authority replied that "Rectification has already been done in the cash book and the same will be produced in the next audit for verification".

**18.2 - PARA NO.18-2:TRANSFER THE INTEREST AMOUNT FROM B.R.G.F.CASH BOOK(OSP-23):**

On checking of the B.R.G.F.Cash book with reference to concerned pass book, it was noticed that interest amount of Biju.K.B.K. Cash book vide S.B. Account No.11840817297 a sum of Rs.363950.00 was credited in B.R.G.F. Cash book. Which may be transferred to BIJU.K.B.K. Cash book and compliance reported to audit.

In response to audit objection memo the local authority Produce the B.K.B.K. Cash book with entry Rs.363950.00 in receipt side on the dated 03.9.12 during the review period.

**18.3 - PARA NO. 18-3 : EXPENDITURE AMOUNT NOT SHOWN IN ACA.(IAP)CASH BOOK (OSP-23):**

On checking of the A.C.A.(IAP) cash book with reference to concerned pass book No.31579874877, it was noticed that Rs.165398.00 was paid vide Cheque No.56833 Dtd.01.3.2012( as per pass book). But the same amount has not been reflected as expenditure in ACA.(IAP) cash book. Which may be rectified and compliance reported to audit.

In response to audit objection memo the local authority replied that "Produce the ACA Cash book with entry Rs.165398.00 as expenditure on the dated 04.9.12 during the review period.

**18.4 - PARA NO.18-4 : DOUBLE ENTRY MADE IN THE CASH BOOK(OSP-24):**

On checking of BRGF. Cash book with reference to concerned pass book, it was noticed that the following amount is double entry in BRGF. Cash book which may be rectified and produced to audit. The details are as follows:

Vr.No./Date	To whom receive	Amount
104/13.12.11	Received from DRDA.vide bill No.33296/18.8.11	Rs.12,00,000.00

**Again entry made**

131/20.3.12	Received from DRDA Malkangiri BRGF.Grant	Rs.12,00,000.00
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In response to audit objection memo the local authority produce the B.R.G.F.Cash book with entry Rs.1200000.00 as expenditure on the dated 03.9.2012 during the review period.

**18.5 - DOUBLE ENTRY MADE IN THE CASH BOOK (OSP-25):**

On checking of IAY.Cash book with reference to IAY.S.B.Account pass books No.11384459668,it was noticed that the following amount is double entry receipt side of the cash book. Which may be rectified and produced to audit. The details are as follows:

Vr.No./Date	To whom receive	Amount
174/8.8.2011	Received entry made in DRDA.Dated 10.5.11	Rs.838720.00

**Again entry made:**

259/18.11.11	Receive entry made in pass book	Rs.838720.00
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In response to audit objection memo the local authority Produce the IAY Cash book with entry Rs.838720.00 as expenditure on the dated 03.9.2012 during review period.

**18.6 - Statement-B**

STATEMENT &quot; B &quot;(Vide para 4 of the A.R.)

Showing the details of Receipt and Expenditure in respect of MATHILI P.S. for the year 2011-12

Sl.No.	Head of Account	Opening balance as on 01.4.2011		Receipt during the year 2011-12		Total		Expenditure during the year 2011-12		Closing balance as on 31.3.2012	
		In Cash	In P.L.Account	In Cash	In P.L.Account	In Cash	In P.L.Account	In Cash	In P.L.Account	In Cash	In P.L.Account
1	C.D. & P.R.Department	-375460.00	439848.73	364836.00		429224.73		204000.00		34024.00	191000.00
2	Repair of P.S.Building	0.00	1000007.00	100000.00		1100007.00		800205.00		117000.00	182000.00
3	G.P.Ghar	0.00	44026.74	0.00		44026.74		0.00		0.00	44026.74
4	G.P.Staff subsidy	0.00	0.50	0.00		0.50		0.00		0.00	0.50
5	G.P.Share	0.00	0.70	0.00		0.70		0.00		0.00	0.70
6	Anchal road repair	0.00	0.28	0.00		0.28		0.00		0.00	0.28
7	Rural communication	1190125.00	0.27	0.00		1190125.27		719500.00		470625.00	
8	T.D. block fund	0.00	0.57	0.00		0.57		0.00		0.00	0.57
9	G.R.Grant	218308.00	0.00	0.00		218308.00		0.00		218308.00	
10	Godown	126000.00	0.00	0.00		126000.00		0.00		126000.00	
11	Misc.Block Block grant	-876598.00	0.00	0.00		-876598.00		0.00		-876598.00	
12	Constn.of C.C.Road in village	0.00	2388533.00	3184712.00		5573245.00		4221476.00		1351769.00	
13	Hon.to G.R.S.	-604500.00	0.00	0.00		-604500.00		0.00		-604500.00	
	<b>Total:</b>	<b>-322125.00</b>	<b>3872417.79</b>	<b>3649548.00</b>		<b>7199840.79</b>		<b>5945181.00</b>		<b>836628.00</b>	<b>418000.00</b>
II	<b>D.R.D.A.GRANT:</b>										
1	M.L.A.LAD.	-1327582.00	3465000.00	1400000.00		3537418.00		955350.00		2582068.00	
2	E.A.S	382054.00	0.00	0.00		382054.00		0.00		382054.00	
3	S.G.R.Y.	762822.00	0.00	0.00		762822.00		562894.00		199928.00	
4	M.P.LAD.	-212968.00	0.00	0.00		-212968.00		1477006.00		-1689974.00	
5	C.R.F.	572186.00	0.00	3081139.00		3653325.00		398323.00		3255002.00	
6	Election	-336039.00	1.21	1031034.00		694996.21		931200.00		-236205.00	
7	Million well	185012.00	0.00	0.00		185012.00		0.00		185012.00	
8	P.M.G.Y.	328790.00	0.00	0.00		328790.00		0.00		328790.00	
9	I.A.Y.	37045567.00	0.00	15251179.00		52296746.00		14239001.00		38057745.00	
10	N.F.F.W.P.	546370.00	0.00	0.00		546370.00		346370.00		200000.00	
11	R.C.P.	46503.00	0.00	0.00		46503.00		0.00		46503.00	
12	Finance commission assistance	-78004.00	0.00	13843129.00		13765125.00		7636329.00		6128796.00	
13	O.B.B.	-174798.00	0.00	0.00		-174798.00		0.00		-174798.00	
14	Watershed	372486.00	0.00	0.00		372486.00		0.00		372486.00	
15	R.L.T.A.P.	477294.00	0.00	0.00		477294.00		440145.00		37149.00	

16	Unclassified CB of PS Acct.	3949996.62	0.00	0.00	3949996.62	0.00	3949996.62	
17	R.L.E.G.P.	0.00	52200.00	0.00	52200.00	0.00	0.00	52
18	Electrification of AWC.Bldg.	0.00	1000.00	0.00	1000.00	0.00	0.00	1
19	ASN(PMM)	0.00	2000.00	0.00	2000.00	0.00	0.00	2
20	M.S.M.I.Tank	0.00	77.65	0.00	77.65	0.00	0.00	
21	Balwadi building	0.00	0.04	0.00	0.04	0.00	0.00	
22	N.R.E.P.	0.00	0.45	0.00	0.45	0.00	0.00	
23	Untied fund	0.00	3400.00	0.00	3400.00	0.00	0.00	3
24	Misc.	-149037.00	28873.88	0.00	-120163.12	0.00	-149037.00	28
25	N.R.E.G.S	2898498.00	0.00	5000000.00	7898498.00	4759479.00	3139019.00	
26	N.R.E.G.S.Contingency.	-1499031.00	0.00	500000.00	-999031.00	360522.00	-1359553.00	
27	S.G.S.Y.	2125752.00	0.00	1981000.00	4106752.00	3080503.00	1026249.00	
28	AWC Construction	1091440.00	0.00	0.00	1091440.00	589700.00	501740.00	
29	BIJU.K.B.K.	-2908512.00	0.00	2000000.00	-908512.00	0.00	-908512.00	
30	N.F.F.W.P.Merged with NREGS.	-650622.00	0.00	0.00	-650622.00	0.00	-650622.00	
31	S.G.R.Y.Merged with NREGS.	-2378950.00	0.00	0.00	-2378950.00	0.00	-2378950.00	
32	B.R.G.F.	16852803.00	0.00	3200000.00	20052803.00	8345982.00	11706821.00	
33	Development of sports.	949933.00	0.00	54000.00	1003933.00	805783.00	198150.00	
34	Special problem fund	-870382.00	0.00	0.00	-870382.00	0.00	-870382.00	
35	LAC/Veterinary dispensary.	950000.00	0.00	0.00	950000.00	540380.00	409620.00	
36	Rest shed.	-200644.00	0.00	0.00	-200644.00	0.00	-200644.00	
37	Maintenance of G.P./P.S.Road		1590764.00	300000.00	1890764.00	600870.00	776200.00	513
38	Constn.of building	-2496455.00	0.00	1194216.00	-1302239.00	0.00	-1302239.00	
39	Sports	50000.00	0.00	0.00	50000.00	0.00	50000.00	
40	Protection of land	150000.00	0.00	0.00	150000.00	0.00	150000.00	
41	B.K.B.K.	26430000.00	0.00	0.00	26430000.00	13845108.00	12584892.00	
42	A.C.A.(IAP).	12950000.00	0.00	16820440.00	29770440.00	10782970.00	18987470.00	
	Repair road and bridge	0.00	0.00	1500000.00	1500000	0	1500000	
	Total:	95834482.62	5143317.23	67156137.00	168133936.85	70697915.00	96834774.62	601
III	EDUCATION DEPARTMENT:							
1	D.P.E.P.	38613.00	0.00	0.00	38613.00	0.00	38613.00	
2	Repair of School building	-239744.00	62500.00	0.00	-177244.00	0.00	-239744.00	62
3	Constn.of school under RLEGP	0.00	141272.00	0.00	141272.00	0.00	0.00	141
4	Repair of School building under NREP Grant.	0.00	2500.00	0.00	2500.00	0.00	0.00	2
5	Teachers pay	0.00	60.76	0.00	60.76	0.00	0.00	
6	Purchase of books	0.00	0.4	0.00	0.40	0.00	0.00	
7	Infrastructure Dev.of Tribal community	0.00	0.35	0.00	0.35	0.00	0.00	
8	Investment of ITDA Grant	0.00	18000.00	0.00	18000.00	0.00	0.00	180
9	Repair of hostel	0.00	24981537.00	0.00	24981537.00	10325000.00	14555981.00	1005
10	Electric charges	-346097.00	0.00	0.00	-346097.00	0.00	-346097.00	
11	Road maint.of building	-23090.00	0.00	0.00	-23090.00	0.00	-23090.00	

	Total:	-570318.00	25205870.51	0.00	24635552.51	10325000.00	13985663.00	3248
IV	H & F.W.DEPARTMENT:							
	1PHC./ Aurvedic dispensery building	1225124.00	0.00	0.00	1225124.00	0.00	1225124.00	
	Total:	1225124.00	0.00	0.00	1225124.00	0.00	1225124.00	
V	REVENUE DEPARTMENT:							
	1Sand casting	-1034605.00	0.00	0.00	-1034605.00	0.00	-1034605.00	
	2House damage	-81269.00	0.00	0.00	-81269.00	0.00	-81269.00	
	3Food/Contingency	-25969.00	0.00	0.00	-25969.00	0.00	-25969.00	
	4Ex gratia	2000.00	0.00	0.00	2000.00	0.00	2000.00	
	Total:	-1139843.00	0.00	0.00	-1139843.00	0.00	-1139843.00	
VI	OTHER DEPARTMENT:							
	1Cess grant	324613.00	276000.85	143757.00	744370.85	0.00	744370.00	
	2K.L.Grant	578066.00	0.00	133715.00	711781.00	0.00	711781.00	
	3Mionr forest product grant.	212622.00	0.00	53013.00	265635.00	0.00	265635.00	
	Total:	1115301.00	276000.85	330485.00	1721786.85	0.00	1721786.00	
VII	INCOME FROM INTERNAL SOURCES:							
	1Empty gunny bags	1143083.00	0.00	353639.00	1496722.00	26460.00	1470262.00	
	2Security deposits	944789.00	0.00	924016.00	1868805.00	211106.00	1657699.00	
	Cess grant (1%).	84258.00	0.00	451394.00	535652.00	440112.00	95540.00	
	Total:	2172130.00	0.00	1729049.00	3901179.00	677678.00	3223501.00	
VIII	MISCELLANEOUS:							
1	Interest	2286776.00	0.00	3543042.00	5829818.00	0.00	5829818.00	
2	Store suspense	-26521436.00	0.00	18809133.00	-7712303.00	12793798.00	-20506101.00	
3	Royalty	-874415.00	0.00	1477894.00	603479.00	1216743.00	-613264.00	
4	With held	1245787.00	0.00	600300.00	1846087.00	209000.00	1637087.00	
5	OST/VAT	-65280.00	0.00	505196.00	439916.00	504000.00	-64084.00	
6	Insurance	72460.00	0.00	0.00	72460.00	0.00	72460.00	
7	T.C.of rice.	-89287.00	0.00	0.00	-89287.00	0.00	-89287.00	
8	Application fee.	450.00	0.00	0.00	450.00	0.00	450.00	
9	Diversion to Govt.cash book.	6944431.00	0.00	0.00	6944431.00	1500.00	6942931.00	
10	Diversion to PS.cash book.	16187.00	0.00	52963362.00	52979549.00	55195524.00	-2215975.00	
11	Cost of rice	9425.00	0.00	0.00	9425.00	0.00	9425.00	
12	Contingency	-736629.00	0.00	54508.00	-682121.00	225754.00	-907875.00	
13	Chulla	8920.00	0.00	0.00	8920.00	0.00	8920.00	
14	Muster roll	4371.00	0.00	0.00	4371.00	0.00	4371.00	
15	Empty drum	36250.00	0.00	0.00	36250.00	0.00	36250.00	
16	Amount spent from available cash.	0.00	-0.48	0.00	-0.48	0.00	0.00	
17	World disabled day	-2000.00	0.00	0.00	-2000.00	0.00	-2000.00	
18	Right to information	63090.00	0.00	6667.00	69757.00	0.00	69757.00	
19	House rent	157520.00	0.00	42660.00	200180.00	0.00	200180.00	
20	Misappropriation recovery	0.00	0.00	0.00	0.00	0.00	0.00	
21	Malyabanta mahostava	-24000.00	0.00	24000.00	0.00	0.00	0.00	

22	Salary RWSS.Staff	-1468253.00	0.00	800000.00	-668253.00	801120.00	-1469373.00	
23	Revision of electoral roll	-15283.00	0.00	0.00	-15283.00	205216.00	-220499.00	
24	Hire charges of vehicle	-86679.00	0.00	16311.00	-70368.00	0.00	-70368.00	
25	Red cross	-5000.00	0.00	0.00	-5000.00	0.00	-5000.00	
26	Remuneration of comuter programmer	-265007	0.00	97574.00	-167433.00	0.00	-167433.00	
27	Supervision charges	-1218.00	0.00	0.00	-1218.00	0.00	-1218.00	
28	Hon.of GRS.	-460854.00	0.00	360000.00	-100854.00	524806.00	-625660.00	
29	Salary of J.E.	-22886.00	0.00	0.00	-22886.00	0.00	-22886.00	
30	Latrine	700.00	0.00	0.00	700.00	0.00	700.00	
31	Refund of D.R.D.A	-721132.00	0.00	0.00	-721132.00	0.00	-721132.00	
32	Advance book adjustment.	-50744.00	0.00	0.00	-50744.00	0.00	-50744.00	
33	P.R.Diwass.	-500.00	0.00	0.00	-500.00	0.00	-500.00	
34	G.P.F.of RWSS.Staff	4000.00	0.00	249350.00	253350.00	249350.00	4000.00	
35	P.T.of RWSS.Staff	740.00	0.00	3700.00	4440.00	3700.00	740.00	
36	LIC of RWSS.STAFF.	-10568.00	0.00	40145.00	29577.00	40145.00	-10568.00	
37	HBA.of RWSS Staff	3833.00	0.00	17400.00	21233.00	21233.00	0.00	
38	F.A.of RSWSS.Staff	-21400.00	0.00	31000.00	9600.00	30000.00	-20400.00	
39	Rajiv Gandhi Akshaya Urja Diwas	75.00	0.00	0.00	75.00	0.00	75.00	
40	Rectification	2000.00	0.00	0.00	2000.00	0.00	2000.00	
41	Atma Nijukti mela	-8000.00	0.00	0.00	-8000.00	0.00	-8000.00	
42	Tender paper	499012.00	0.00	264150.00	763162.00	0.00	763162.00	
43	NREGA Mela	-30000.00	0.00	0.00	-30000.00	0.00	-30000.00	
44	Repair of office jeep	-64525.00	0.00	0.00	-64525.00	0.00	-64525.00	
45	Civil supply FPS at G.P.	500000.00	0.00	0.00	500000.00	352100.00	147900.00	
46	Advance to Sarapancha	-200000.00	0.00	0.00	-200000.00	0.00	-200000.00	
47	Advertisement	-57527.00	0.00	0.00	-57527.00	0.00	-57527.00	
48	Income tax	2007.00	0.00	266130.00	268137.00	257434.00	10703.00	
49	POL Expenditure	-89084.00	0.00	0.00	-89084.00	0.00	-89084.00	
50	Photograph	16986.00	0.00	10400.00	27386.00	21350.00	6036.00	
51	Rep.of staff quarters	0.00	15605.00	524203.00	539808.00	0.00	222611.00	317
52	Wages	634099.00	0.00	0.00	634099.00	498627.00	135472.00	
53	Janasamparka divas	-350000.00	0.00	0.00	-350000.00	0.00	-350000.00	
54	Plantation	-5580.00	0.00	0.00	-5580.00	0.00	-5580.00	
55	Spare parts	-3753.00	0.00	0.00	-3753.00	0.00	-3753.00	
56	Travelling expenses.	-60305.00	0.00	0.00	-60305.00	0.00	-60305.00	
57	Rep.& maint.of building	375000.00	0.00	0.00	375000.00	260375.00	114625.00	
58	Salary of Night watcher	-31770.00	0.00	0.00	-31770.00	0.00	-31770.00	
59	H.R.A.	-174040.00	0.00	0.00	-174040.00	0.00	-174040.00	
60	PAYAKA	118000.00	0.00	780000.00	898000.00	0.00	898000.00	
61	Play field	-279573.00	0.00	0.00	-279573.00	0.00	-279573.00	
62	Revolving fund	-425000.00	0.00	0.00	-425000.00	0.00	-425000.00	
63	Village hat.	-292297.00	0.00	0.00	-292297.00	0.00	-292297.00	
64	Inspection charges	-7000.00	0.00	0.00	-7000.00	0.00	-7000.00	

65	Service charges	-3760.00	0.00	0.00	-3760.00	0.00	-3760.00	
66	Decrease CB.	-3850000.00	0.00	0.00	-3850000.00	0.00	-3850000.00	
67	Youth camp	0.00	0.00	18400.00	18400.00	0.00	18400.00	
68	Umbrella cost	0.00	0.00	139370.00	139370.00	244200.00	-104830.00	
69	Sanitation	0.00	0.00	6300.00	6300.00	0.00	6300.00	
70	SECC.(BPL fund)	0.00	0.00	85000.00	85000.00	0.00	85000.00	
	Total:	-24372666.00	15604.52	81736195.00	57379133.52	73655975.00	-16594038.00	3171
	Grand Total:	73942085.62	34513210.90	154601414.00	263056710.52	161301749.00	100093595.62	16613
<b>A B S T R A C T</b>								
I	C.D.& P.R.Department	-322125.00	3872417.79	3649548.00	7199840.79	5945181.00	836628.00	4180
II	D.R.D.A.GRANT:	95834482.62	5143317.23	67156137.00	168133936.85	70697915.00	96834774.62	6012
III	EDUCATION DEPARTMENT:	-570318.00	25205870.51	0.00	24635552.51	10325000.00	13985663.00	3248
IV	H & F.W.DEPARTMENT:	1225124.00	0.00	0.00	1225124.00	0.00	1225124.00	
V	REVENUE DEPARTMENT:	-1139843.00	0.00	0.00	-1139843.00	0.00	-1139843.00	
	Total (A):	95027320.62	34221605.53	70805685.00	200054611.15	86968096.00	111742346.62	1344
VI	OTHER DEPARTMENT:	1115301.00	276000.85	330485.00	1721786.85	0.00	1721786.00	
VII	INCOME FROM INTERNAL SOURCES:	2172130.00	0.00	1729049.00	3901179.00	677678.00	3223501.00	
VIII	MISCELLANEOUS:	-24372666.00	15604.52	81736195.00	57379133.52	73655975.00	-16594038.00	3171
	Total (B):	-21085235.00	291605.37	83795729.00	63002099.37	74333653.00	-11648751.00	3171
	Grand Total(A+B):	73942085.62	34513210.90	154601414.00	263056710.52	161301749.00	100093595.62	16613

As per audit	101754961.5
As per Cash book	103987123.52
Dif.	-2232162.00

**18.7 - Statement-C**

Statement &quot; c &quot; (Vide para 4 of the A.R.)

Showing the details list of Receipt and Expenditure OF Govt.Account in respect of MATHILI P.S.for the year 2011-12.

Sl.No.	Head of Account	Opening balance as on 01.4.12.	Received during the year 2011-12	Total	Expenditure during the year	Closing balance as on 31.3.2012.	Remarks
1	Staff Salary	-117699.99	0.00	-117699.99	0.00	-117699.99	
2	Pay of Staff	245662.00	4252487.00	4498149.00	4330548.00	167601.00	
3	UULS.of staff	0.00	236782.00	236782.00	236782.00	0.00	
4	Pay of Sr.clerk	0.00	20562.00	20562.00	20562.00	0.00	
5	DCRG.of staff	0.00	228231.00	228231.00	228231.00	0.00	

6	G.P.F.of staff	0.00	1023595.00	1023595.00	1027595.00	-4000.00
7	G.I.S.of staff	0.00	100200.00	100200.00	100200.00	0.00
8	O.A.of staff.	0.00	700.00	700.00	700.00	0.00
9	F.A. to Staff	0.00	95000.00	95000.00	95000.00	0.00
10	Provisional pension of staff	-60155.00	253632.00	193477.00	238700.00	-45223.00
11	T.E.of staff	0.00	75914.00	75914.00	75914.00	0.00
12	Maintenance charges (Diverce)	0.00	0.00	0.00	0.00	0.00
13	R.C.M.of staff.	0.00	3000.00	3000.00	3000.00	0.00
14	T.B.A.of staff.	0.00	0.00	0.00	0.00	0.00
15	S.A.of staff	0.00	0.00	0.00	0.00	0.00
16	Teachers salary	21445.73	0.00	21445.73	0.00	21445.73
17	Pay of Teachers	-224658.00	41221432.00	40996774.00	41221434.00	-224660.00
18	G.P.F.of Teachers	146492.00	8319831.00	8466323.00	8320097.00	146226.00
19	Prov.pension of Teachers	8436.00	3833670.00	3842106.00	3833670.00	8436.00
20	G.I.S.of Teachers	0.00	1526400.00	1526400.00	1526400.00	0.00
21	Oth.allowances	0.00	0.00	0.00	0.00	0.00
22	Contingency of Trs.	1750.00	3000.00	4750.00	3000.00	1750.00
23	Obseques money of Trs.	1800.00	12500.00	14300.00	12500.00	1800.00
24	S.A.of Teachers.	0.00	85094.00	85094.00	0.00	85094.00
25	UULS.of Teachers.	0.00	933126.00	933126.00	933126.00	0.00
26	T.B.A.of Teachers	0.00	85094.00	85094.00	0.00	85094.00
27	VAT.	100.00	9502.00	9602.00	0.00	9602.00
28	TLF.	13000.00	0.00	13000.00	0.00	13000.00
29	AWC.Building	29068.00	0.00	29068.00	0.00	29068.00
30	NOAP/ODP/MBPY	6996725.50	51164975.00	58161700.50	51917685.00	6244015.50
31	P.M.S.	2990197.50	8287610.00	11277807.50	10830660.00	447147.50
32	Excess T.C.Collected	0.20	0.00	0.20	0.00	0.20
33	M.D.M.	17516959.00	16419976.00	33936935.00	17324553.00	16612382.00
34	Hon.to Cook & helper	0.00	1510000.00	1510000.00	2444200.00	-934200.00
35	Supervision charges	0.00	0.00	0.00	75160.00	-75160.00
36	Labour cess under MDM Prog.	0.00	23131.00	23131.00	24385.00	-1254.00
37	With held amount	0.00	38837.00	38837.00	59799.00	-20962.00
38	Royalty under MDM.Prog.	0.00	45862.00	45862.00	37160.00	8702.00
39	Purline under MDM prog.	0.00	80460.00	80460.00	0.00	80460.00
40	Cement under MDM.Prog.	0.00	522308.00	522308.00	0.00	522308.00
41	Iron rod under MDM Prog.	0.00	48869.00	48869.00	0.00	48869.00
42	Iron door under MDM Prog.	0.00	256808.00	256808.00	0.00	256808.00
43	Constn.of AWC.Building	0.00	757700.00	757700.00	0.00	757700.00
44	Security Deposit	9105.00	37326.00	46431.00	0.00	46431.00
45	Old Arrear	1513.20	0.00	1513.20	0.00	1513.20
46	VHP.Loan	1114.03	0.00	1114.03	0.00	1114.03
47	House hold survey	118.45	0.00	118.45	0.00	118.45

48	Enumeration charges	1402.95	0.00	1402.95	0.00	1402.95
49	T.C.of	802.95	0.00	802.95	0.00	802.95
50	Pay of DWCRA staff	-146411.00	0.00	-146411.00	0.00	-146411.00
51	G.P.F.of DWCRA staff	1245.00	0.00	1245.00	0.00	1245.00
52	House rent	12440.00	0.00	12440.00	0.00	12440.00
53	Patra	400.45	0.00	400.45	0.00	400.45
54	M.Gallery	0.85	0.00	0.85	0.00	0.85
55	Diversion of PS.Account.	-1024013.00	1500.00	-1022513.00	10726.00	-1033239.00
56	Interest	218603.00	544078.00	762681.00	0.00	762681.00
57	Pay of S.S./Jr.Trs.	434959.00	8707500.00	9142459.00	5896845.00	3245614.00
58	EPF.of S.S./Jr.Teachers	0.00	0.00	0.00	793242.00	-793242.00
59	Return to DPC.DPEP.	-10000.00	0.00	-10000.00	0.00	-10000.00
60	LIC.of S.S/Jr.Teachers	0.00	0.00	0.00	1642131.00	-1642131.00
61	LIC.of Gana Sikhyak	0.00	0.00	0.00	180051.00	-180051.00
62	Remn.to Gana Sikhyak	0.00	0.00	0.00	2587498.00	-2587498.00
63	Empty gunny bags	-80278.00	11626.00	-68652.00	0.00	-68652.00
64	Insurance	-50064.00	16942.00	-33122.00	0.00	-33122.00
	Total:	26940061.82	150795260.00	177735321.82	156031554.00	21703767.82

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

**19.1 -**

No comments

**PARA: 20 RESULT OF AUDIT**

**20.1 - Result of audit:**

As a result of this audit a sum of Rs. 39,41,552.00 Is suggested for recovery which includes Rs. 41,44,739.00 Is held under objection as detailed below.

Amount suggested for recovery	Amount held under objection including that suggested for recovery.
Rs.39,41,552.00	Rs.41,44,739.00

**20.3 - General Remarks:**

In view of the objection raised in the foregoing paragraphs, the state of maintenance of accounts records of this institution may not be satisfactory. Non maintenance of advance ledger, outstanding advance ledger, non submission of compliance report on audit report. The local authority is requested to improve the maintenance of accounts and records henceforth.

Rabindra Mohapatra,

Lead Auditor (LFA.).

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	3853160.00	3853160.00	3853160.00	0.00	0.00	
2	14.1	0.00	38200.00	0.00	0.00	0.00	
3	14.2	0.00	95594.00	0.00	0.00	0.00	
4	14.3	0.00	33922.00	0.00	0.00	0.00	
5	14.5	0.00	11410.00	0.00	0.00	0.00	
6	14.6	0.00	18829.00	0.00	0.00	0.00	
7	14.7	0.00	5232.00	0.00	0.00	0.00	
8	14.8	38316.00	38316.00	38316.00	0.00	0.00	
9	14.9	1019.00	1019.00	1019.00	0.00	0.00	
10	15.2	5311.00	5311.00	5311.00	0.00	0.00	
11	15.3	1200.00	1200.00	1200.00	0.00	0.00	
12	15.4	1608.00	1608.00	0.00	0.00	0.00	
13	15.5	2934.00	2934.00	0.00	0.00	0.00	
14	15.6	796.00	796.00	796.00	0.00	0.00	
15	15.7	24442.00	24442.00	24442.00	0.00	0.00	
16	15.8	3000.00	3000.00	0.00	0.00	0.00	
17	15.9	4646.00	4646.00	0.00	0.00	0.00	
18	15.10	5120.00	5120.00	5120.00	0.00	0.00	
<b>Total</b>		<b>3941552.00</b>	<b>4144739.00</b>	<b>3929364.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Mathili P.S for the financial year 2011-2012 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

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