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महानिदेशक, लेखापरीक्षा (केन्द्रीय) का कार्यालय, हैदराबाद
शाखा कार्यालय: ओडिसा, भुवनेश्वर
OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(Central), HYDERABAD,
BRANCH OFFICE: ODISHA, BHUBANESWAR.

No. CRA-V/ IR No. 96(18-19)/2018-19/1207

Dtd: 06.03.2019

To

The Secretary,
Social Education for Environment and Development(SEED),
At-S.Tandapalli,
P.O-Tamasa(MV-7),
Dist-Malkangiri, Odisha-764045.

Sir/Madam,

I am to forward herewith the Inspection Report No. **96/2018-19** on the accounts of your establishment for the period from **04/2017 to 03/2018**. Reply to the Inspection Report may please be furnished through the **Director to Govt. of India, Ministry of Tribal Affairs, Shastri Bhawan, New Delhi- 110001** within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report.

Yours faithfully,


Senior Audit Officer/CEA

**INSPECTION REPORT NO-96/2018-19 ON THE ACCOUNTS OF SECRETARY,
SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT(SEED),
S.TANDAPALLI, MALKANGIRI FOR THE PERIOD FROM 2014-15 TO 2017-18.**

1	Name of the accounts audited	Secretary, SEED, At-S. Tandapalli, P.O-Tamasa (MV-7), Dist- Malkangiri-764045.(Odisha)
2	Period of the accounts audited	From 2014-15 to 2017-18
3	Time taken for audit	From 04.02.2019 to 08.02.2019(05working days)
4	Name & designation of head of the organization	Sabita Samal ,Secretary,SEED,Malkangiri
5	Name & designation of the person- In-charge of Accounts	P.K. Bhupati Deo,Treasurer, SEED, Malkangiri
6	Name of the officers who audited the accounts	1.Shri D K Mohanty, Sr. Auditor 2.Shri H R Meena, Asst. Audit Officer 3.Shri A K Nayak, Asst. Audit Officer
7	Name of the reviewing officer	Shri. M. Kerketta, Sr. Audit Officer

Part I-Introduction

1.1The Social Education for Environment & Development(SEED) was registered (March 1993) under Societies Registration Act, 1860 as a voluntary organisation. The organisation has been running an educational complex (primary level) for 140 Tribal girls at S.Tendapalli,Malkangiri under the scheme “Strengthening Education among ST girls in Low Literacy Districts” of Ministry of Tribal Affairs, Govt of India from 1998-99. The Ministry intimated(July’16) its decision for discontinuation of GIA for the project of Educational complex at S.Tandapalli from 2016-17. Since then the voluntary organisation has been maintaining the complex out of its sources and donations. The Ministry of Tribal Affairs requested(June 2017) the Director of Audit(CRA) to audit of the organization and submit the report to the Ministry for release of balance amount of grant for 2015-16. Accordingly audit of the accounts of the organization was taken up for the period from 2014-15 to 2017-18.

1.2 Scope of audit: A test checks and general examination of accounts records pertaining to the period covered under audit under Section 14(1) of C&AG’s (DPC) Act, 1971 in accordance with the applicable Auditing Standards.

1.3 Criteria:

(i) GFR

(ii)Terms and condition of sanction order

1.4 Audit sampling: Detailed audit for the month of Jan 2016 was selected because expenditure was more in this month.

1.5 Entry and Exit conference:

An entry conference was conducted on **04.02.2019** with the Secretary. The objectives, scope, and methodology was discussed. Audit findings were discussed at an exit conference held on **08.02.2019**.The replies were duly incorporated at appropriate places.

Part II-Audit Findings

Part IIA

-NIL-

Part IIB

2.Observation on utilization of GIA of Rs14,47,300.00.

The Social Education for Environment & Development (SEED) received GIA for running educational complex (primary level) for 140 Tribal girls at S.Tandapalli, Malkangiri under the scheme "*Strengthening Education among ST girls in Low Literacy Districts*" of Ministry of Tribal Affairs, Govt. of India w.e.f. 1998-99. The ministry used to release the GIA on reimbursement basis. For the year 2015-16 it sanctioned Rs28,94,600.00 and released (March '17) Rs 14,47,300.00 (first instalment). The Ministry decided (July 2016) to discontinue the GIA for the educational complex at S.Tandapalli, Malkangiri from 2016-17. The balance GIA of Rs 14,47,300.00 for 2015-16 was released in August 2018. The amount of balance GIA plus interest amounting to Rs15,76,852.00 is yet to be expended in full towards repayment of loans availed from other sources for running the educational complex as of date of audit. The amount should be utilized and compliance reported to audit.

In reply the facts and figures were confirmed and it was stated that the amount was being utilized towards repayment of outstanding and loan amount. The process would be completed and fact would be intimated to audit.

Part III

Follow up on audit findings outstanding from previous reports

SL No	Inspection Report No.	Paras outstanding	Paras recommended for settlement	Paras for compliance	further
-Nil* -					

*Present audit is first audit

Part IV-Best practices

Part V-Acknowledgement

Audit acknowledges the organization's cooperation for providing facilities for carrying out audit and smooth production of records.


Sr. Audit Officer/ CEA