

Dy. 740 Gm
27/4/19

OFFICE OF THE DEPUTY COMPTROLLER GENERAL (AUDIT) I
ORISSA : BHUBANESWAR.

D.S.N. (A/101A)
37/04/19

No. OA-3-IR-²⁰⁸ C-907/03-04
1 15/1/004

Date: 4/4/04
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Senior Maintenance Officer
(U and PR Deptt) Sambalpur Dy 2604 FS
28.8.04

I am to forward herewith the Inspector Report No.
 208 / 03-04 on the accounts of Senior Maintenance Officer, Sambalpur for the period from 2/01 to 7/03.
 reply to the Inspector Report may please be furnished through Secy to Govt of Orissa, U and PR Deptt BSR within one month from the date of its issue.

Kindly acknowledge the receipt of the Inspection Report may be treated as settled.

Sl. No.	R.No.	Para No.	IR.No.	Para No.
1.				
2.				
3.				
4.				
5.				

Yours faithfully,

ad
Sr. Audit Officer, 2004
Dated : 28 JUN 2004

✓ Memo No. OA-3-IR-²⁰⁸ C-907/03-04/84

Copy together with a copy of the IR forwarded to the Secy to Govt of Orissa, U and PR Deptt, Bhubaneswar for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs for necessary action. The compliance for the above IR when received may please be forwarded to this office along with his comments thereof.

N.L.L. 25/6/04
Sr. Audit Officer.

REGISTERED POST

Memo No. OA-3-IR-

Copy together with a copy of the IR forwarded to the for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. His comments on para of the I.R.s may please be communicated to this office at an early date.

Sr. Audit Officer.

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INSPECTION REPORT NO. C-907/2003-04

Name of the accounts audited: - Senior Maintenance Officer
(I. & P.R. DEPTT.), Sambalpur.

Period of account audit . :- 2/01 to 7/03.

Time taken for audit. :- 13.8.2003 to 23.8.2003(8 working days).

Name of the Officer-in-charge of accounts. :- Sri Hina Samal.

Accounts audited by :- Sri B.N. Das, Asst. Audit Officer.

Name of the reviewing Officer:- Sri N. Ahmed, Audit Officer.

Scope of Audit :- A test check and general examination of the accounts records for the period mentioned above.

PART : I

- 1.(a) Introductory :- NIL.
- 1.(b) Outstanding paras of Previous Inspection Reports.:-
- | | |
|----------------------|----------------|
| IR.No. | 335/2000-2001. |
| Outstanding Para No. | 2,3,4,5. |
- 1.(c) Schedule of Persistent Irregularities:- Nil.

PART : II : A

NIL

PART : II : B X

2. Wasteful expenditure of idle staff to the tune of Rs. 2,68,579/-
The office of the Senior Maintenance officer, Sambalpur provided with a Senior Maintenance officer, who is head of the office and a Radio Inspector. The duty and function of the both the official to look after the maintenance and repair of the T.V. and Radio sets provided to different information centres, Educational institution, etc. On test check it was found that 244 Nos. of TV/Radio sets are to be looked after at the jurisdiction of Senior maintenance officer Sambalpur. Out of the above 244 Nos., 6 Nos. of sets were out of order. None of the sets were checked and repaired.

It was found that w.e.f. 1.9.2002 both the officials are sitting idle in the office, not a single centre was visited by the official. The Pay and allowances paid to the official during the period is Rs. 2,68,579/- as detailed vide Annexure 'A' is wasteful.

In reply it has been stated that as there is no allotment for T.E. and there is no vehicle for field visit, hence the number of repairing is less.

The matter may please be brought to the notice of the higher authority for remedial measure at their end.

3. Excess area taken on hire for Office purpose beyond the prescribed norm.

Under Rule-1 appendix-XII of OPWD Code Vol.II, where the accomodation is hired for office, the area of office shall not encash. What is admissible by more than 10% area admissible for the purpose of office accomodation for office accomodation the following prescribed norms should be adopted.

- (i) For Gazetted Officer :- 100 to 175 Sq.Ft.
- (ii) Asst. Clerk Etc. :- 40 Sq.Ft.

The sanctioned strength of the office is as below.

- 1. Gazetted Officer :- 1 No.
- 2. Asst/Clerk :- 2 Nos.
- 3. Radio Inspectors :- 3 Nos.

Hence the space required for the Office is calculated as below:-

1. Gazetted Officer	:-	175 Sq.ft.
2. 5 Nos. of Staff @ 40	:-	200 Sq.Ft.
3. For Store room-cum-work shop(Approximately).	:-	300 Sq.ft.
Total:-		<u>675 Sq.ft.</u>
Add 10%		<u>70 Sq.Ft.</u>
		745 Sq.Ft.

The office is functioning on a hire building covering an area of 2600 Sq.ft. with a monthly rent of Rs. 5,821/-. Had the above norm been followed encass payment of rent to the extent of Rs. 4,151/- per month could have been avoided as calculated below.

Rent paid per month for 2600 Sq.ft.	:-	Rs.5,821/-
Rent payable for 745 Sq.ft. per month at the above rate.	:-	Rs.1,670/-

Excess rent paid per month. ~~xxxxxxx~~
Rs.4,151/-

In reply it has been stated that for store and workshop so much area is required. The reply is not acceptable in audit. Immediate steps may please be taken to hire a accomodation as per the prescribed norm.

4. Non-payment of Income Tax to the tune of Rs. 56,180/-.

As per Section-192 of the Income Tax Act it is the responsibility i.e. the head of the office to provide correct and complete particulars of salary paid to the employee and ~~also~~ also will be responsible for deducting tax at source of the employee for the relevant financial year, failing which the following panal action will be applied.

- (i) Under Section 201, Subsection 1(a) if a person fails to pay whole or part of the tax, ^{he} shall to pay simple interest @ 10% P.A. w.e.f. 1st June.
- (ii) Under Section 271/C of Income Tax Act if any person fails

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Penalty a sum equal to the amount of tax not deducted by him.
(iii) Under section 276/B if a person fails to pay tax he shall
be punishable with vigorous imprisonment for a term between
months to seven years as the case may be.

On scrutiny it was found that Sri Hina Samal, Senior
Maintenance Officer have not paid the income tax for the year
2001-2002 and 2002-2003 as indicated below:-

Tax payable for the year 2001-2002.	Rs. 52,139/-
Tax payable for the year 2002-2003.	Rs. 04,041/-
Total:-	Rs. 56,180/-

The detail calculation enclosed vide Annexure 'B'.
Sri Hina Samal is also the Head of the Office.

In reply it has been stated that the rules of Income Tax
is not communicated to his office. Due recovery will be done if
rules are communicated. Such reply is not at all acceptable. It
is a false plea on his part not to pay the Income tax. Immediate
steps may please be taken to deposit the income tax as pointed
out, failing which the matter may please be brought to the
notice of the higher authority as well as the Income tax author-
ity for taking appropriate action against him.

5. Irregular payment of Electricity duty to the tune of Rs. 1626/-

Under section 13 of Orissa State Electricity Act all the
Govt. office are exempted from payment of Electricity duty. An
amount of Rs. 1626/- paid towards electricity duty as detailed
vide Annexure-C.

Immediate steps may please be taken to adjust the same
with the concerned authority.

PART : III

A Test Audit Note, containing minor and procedural
irregularities issued on the spot, compliance of which may
please be furnished to next Audit party.

J. D. - 1.1.17
27/6/04
Audit Officer.

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Statement showing Idle expenditure (P2) to the Radio Inspector

<u>S/NO</u>	<u>Budget year</u>	<u>Proposed payment</u>	<u>Amount</u>
1.	25/02-03	Pay for 9/02	9843
2.	28/ -do-	- 1402	9843
3.	33/ -do-	11/02	9843
4.	36/ -do-	12/02	9843
5.	40/02 -do-	4/03	9843
6.	55/ -do-	Amount 1/01 to 7/02	3983
7.	42/ -do-	7/03	9843
8.	1/03-04	3/03	10092
9.	6/ -do-	4/03	10335
10.	15/ -do-	Amount - do - 7/03	3538
11.	10/ -do-	5/03	10335
12.	20/ -do-	6/03	10335
13.	24/ -do-	7/03	10335

Total n. 1, 18,016

Abstract (P1) 150563
 (P2) 18016
168579

IR No - ~~205~~ 205 / 03-04 (P/1)

(57)

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Table of expenditure sumo

Sino	IR No - year year	Particulars	Amount
1.	24/02-03	Payd 9/02	12555
2.	27/2	1/02	12555
3.	32/2	11/02	12555
4.	35/2	14/02	12555
5.	39/2	1/03	12555
6.	43/2	2/03	5064
7.	56/2	Am DA	12879
8.	1/03-04	3/03	12879
9.	4/2	4/03	4820
10.	14/2	Am 9A 256	12879
11.	9/2	5/03	12879
12.	19/2	6/03	13197
13.	23/2	2/03	636
14.	27/2	Am 9A. Pay	
		Total	1,50,583

Amritsar - 25th Nov 2002 / 13/11/02 (2002)

Income Tax Calculation

of Sri Hina Samol Sr. maintenance of her
Sambalpur

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Yea - 2001-02

Total Salary Received
(Statement enclosed) 1,69,122

Am. amount received but
not taken into Cal-
culation elsewhere
B/S No. - 14 of 01-02 1,59,693

Total 3,28,815

Less NRA Received (2) 10,560

3,18,255

Less Ind. deduction (2) 20,000

2,98,255

Less Professional Tax

1,200
2,97,055

Tax to be paid

Upto Rs 50,000 Nil
50001 to 60000 Nil
60001 to 1,50,000 (20%) 18,000
1,50,001 to 2,00,000 (30%) 44,117
Total 62,117/-

Rebate under Sec. 88

GPF - 30,000
LIC - 12,000
MSE - 3,000
Total 45,000
Max. 60,000
Max. 12,000

Tax to be paid Rs 62,117 - Rs 12,000 = 50,117/-

Surcharge @ 2% = 1,022

Total Tax to be paid 51,139/-

IR No - 205 / 2717 / 03-04
Income Tax Calculator for 2002-03

(55) 12

Total Salary Received	1,48,436
Less HRA Account	9,680
	<hr/>
Total m.	1,38,756
Less Standard dedn.	30,000
	<hr/>
	1,08,756
Less professional Tax	1,200
	<hr/>
m.	1,07,556

Tax on income

upto Rs 20000 -	Nil
20000 to 50000	1000
50000 to 100000	9511
< 20%.	<hr/>
Total Tax	10511/-

Rebate under Sec 86

GPR Defrmt -	33308
Rebate @ 20%.	
	= 6662/-

Tax to be paid m.	10511 - 6662 = 3849/-
Surcharge @ 5%.	192
	<hr/>
Total m.	4041/-

Abstract

2001-02	52,139
2002-03	4,041
	<hr/>
Total m.	56,180

Annexure - 1!
 Excess payment of F.D.

(54)
 /RN/o-205
 e-907/03-14

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Sl.	Rt. N. E Date	Period	Amount paid to word F.D.
1)	466493	15/1/93 - 2/1/90 to 10/1/92	185.00 20.40
2)	Px11 N . 9535 21. 1. 02	24.0.0 Dec. 2001 - 4/1/16/2002	1220.40
3)	" C:U.A 2 11. 8. 2000	P.P. upto July 2001	150.00
4)	Rt. N. . 612189 10. 30. 8. 2001		50.00
5)	" 299029 10. 28/1/02	11/2002 to 12/2002	

1626.40

Total. Rs. 1626.00