

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି
DRAFT FOR APPROVAL

୨୫୫୧୨..... ବିଭାଗ

ସଂଖ୍ୟା ୨୫୫୧/୧୫୫୨

ତା. 12.8.11

ପ୍ରାପ୍ତ

The P. A. G (Chief Audit).
Gressa, Bhabaneswar.

ନଥି ସଂ.....

ଆଇ-୩-29/2010

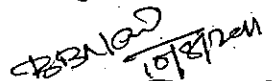
କ୍ରମିକ ସଂ.....

Sub-Submission of Compliance report on the outstanding paragraphs of A.G. 9R No 823/2010-2011.

Ser,

In evincing a reference to your letter No 357 dt 13.12.2010 on the subject cited above I am directed to forward herewith the Compliance report in original received from the Deputy Director, 94 PR, Sambalpur for favour of your kind Consideration and Settlement of audit objections.

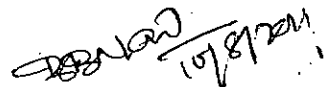
Yours faithfully,



A.F.A. Curator to Govt

Memo No 9860 Dt 12.8.11

Copy forwarded to the Dy. Director, S2, Sambalpur for information and necessary action. He is requested to take immediate steps to furnish the full-fledged etc to AG/He is requested for further necessary action



A.F.A. Curator

Handwritten notes:
J.S.
Please issue the draft alongwith the enclosure original and return the draft.
10/8/11

13

Government of Orissa
Information & Public Relations Department

No.Aud-III-29/2010 9859 /IPR, Bhubaneswar, Dated 12-8-11

From:

Sri B.B. Nanda, OFS (I),
AFA-cum-Under Secretary to Govt.

To

The Principal A.G. (Civil Audit),
Orissa, Bhubaneswar.

Sub: Submission of Compliance report on the outstanding
paragraphs of A.G. IR No.823/2010-2011.

Sir,

In inviting a reference to your Letter No.357 dt.13.12.2010 on the subject cited above, I am directed to forward herewith the Compliance report in original received from the Deputy Director, I&PR, Sambalpur for favour of your kind consideration and settlement of audit objections.

Yours faithfully,

B.B. Nanda
12/8/11

AFA-cum-Under Secretary to Government

Memo No. 9860 /IPR., Dated 12-8-11

Copy forwarded to Dy. Director, (ND), Sambalpur for information and necessary action. He is requested to take immediate steps to furnish the full-fledged c/c to A.G/the undersigned for further necessary action.

B.B. Nanda
12/8/11

AFA-cum-Under Secretary to Government

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Government of Orissa
Information & Public Relations Department

No.Aud-III-29/2010 9859 /IPR, Bhubaneswar, Dated 12-8-11

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Sub: Submission of Compliance report on the outstanding
paragraphs of A.G. IR No.823/2010-2011.

Sir,

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Yours faithfully,


AFA-cum-Under Secretary to Government
12/8/11

Memo No. 9860 /IPR., Dated 12-8-11

Copy forwarded to Dy. Director, (ND), Sambalpur for information and necessary action. He is requested to take immediate steps to furnish the full-fledged c/c to A.G/the undersigned for further necessary action.


AFA-cum-Under Secretary to Government
12/8/11

OFFICE OF THE DEPUTY DIRECTOR INFORMATION & PUBLIC RELATIONS (ND) SAMBALPUR.

No. 178 /IPR/ND/Dt. 58-11

(13)

From:

Shi Indrajit Pradhan, OIS(I),
Deputy Director, I&PR(ND),
Sambalpur.

To

The Asst. Financial Adviser-cum-
Under Secretary to Government,
Information & Public Relations Department,
Orissa, Bhubaneswar.

Sub:

Compliance Report of the A.G. Inspection Report No.823/2010-11 on the account of the
Deputy Director, I&PR (ND), Sambalpur.

Ref:

Letter No.356 Dt. 13.12.2010 of PR Accountant General (Civil Audit), Orissa;
Bhubaneswar.

Sir,

With reference to the letter on the subject cited above, I am to furnish herewith the Para wise compliance Report of the Accountant General Inspection Report No.823/2010-11 on the accounts of the Office of the Deputy Director, Information & Public Relations(ND), Sambalpur for kind information & necessary action.

Yours faithfully,


Deputy Director, I&PR(ND) Sambalpur.

Enclosure:-

As above-

A.S.
10/8/2011

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Para wise compliance report of Accountant General, Orissa, Inspection Report No.823/2010-11 on the accounts of the Deputy Director Information & Public Relation(ND),Sambalpur.

PART-I

Nothing to comply.

PART-II-B

2. Ineffective Human Resource Management:-

Govt.in Information & Public Relations Department, Orissa, Bhubaneswar have been requested for immediate posting of Ministerial staff. But till date no action has been taken.

3. Monitoring and Supervision:-

- (I) The present Deputy Director is conducting regular Inspection of the sub-ordinate office for proper monitoring and supervision.

4. Financial Management:-

- (I) **Cash Book and Management of Cash:-**

Nothing to comply.

- (i) **Undisbursed Salary of Rs.9, 280.00**

After joining of Shri U.C.Biswal, Peon the undisbursed salary of Rs. 9,280.00 drawn vide Bill No.29 Dt. 28.8.2009 has been disbursed on 29.10.2010. Hence the Para may be dropped. Noted for future guidance of A.G.Audit.

- (ii) **Non adjustment & non recovery of Medical Advance of Rs. 1.10Lakh.**

Action has already been taken to recover the Medical Advance from the Salary of Shri Umesh Chandra Biswal from the month of January 2011 onwards in 55 equal monthly instalments @ Rs.2,000/-. Hence para may be dropped.

- (iii) **Irregular advance payment of Rs.6, 000/- to BSNL Ltd.**

Noted for future guidance of A.G.Audit. The para may be dropped.

- (iv) **Irregular Payment of Electricity dues:-**

Discussion was made with the Honorary Secretary, Indian Red Cross Society on the A.G.Audit objection regarding installation of Separate Electric Metre for the office of the Deputy Director I&PR(ND),Sambalpur. Steps are being taken very short in this regard. Hence para may be dropped.

Deputy Director I&PR(ND), Sambalpur.

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି
DRAFT FOR APPROVAL

10
5/1/11

...୧.୫.୧.୧:.....ବିଭାଗ

ସଂଖ୍ୟା 124/୨୫୫୫

ତା.....

ପ୍ରାପକ

The Deputy Director,
୨୫ P.R. Department
At - Bhatapada, Red Cross Building
Sambalpur-768001.

ନଥି ସଂ:.....

Acad-III-29/2010

କ୍ରମିକ ସଂ:.....

Sub. Submission of Compliance report on the outstanding paragraphs of the A.G. L.R. No 823/2010-2011 on the accounts of the Dy. Dr ୨୫ PR, relating to the period from ୩/୨୦୦୫ to ୩/୨୦୧୦.

RKS

Sir,

In ^{a reference to} inviting A.G. Letter No OA-8. ୨୫ No 823/2010-2011 dt 18.12.2010 on the subject cited above, I am directed to say that immediate steps may please be taken to furnish compliance report to A.G. cross on each outstanding paragraphs of the aforesaid report under submission to this Department, which is required for settlement of audit objections.

[Signature]
9/1/2011

Yours faithfully,

[Signature]
31/12/10
A. R. A. - Cum - Secy + Govt

Memo No 125 dt 5/1/11

Copy forwarded to the Collector, Sambalpur for information and necessary action.

[Signature]
31/12/10
A.R.A. - cum - Secy

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)
ORISSA : : BHUBANESWAR.

9

BY REGISTERED POST

No. OA-3 IR No. 823/2010-11/356 Date: 13/12/2010
To The Deputy Director
Information and Public Relations (N.D)
At - Bhulā Pāra Red Cross building,
Sambalpur - 768001

Sir,
I am to forward herewith the Inspection Report No. 823/2010-11 on the accounts of Dy Director, I. & P.R. (N.D) Sambalpur for the period from 3/2004 to 3/2010. Reply to the Inspection Report may please be furnished through Director, I. & P.R. Deptt. Orissa, Bhubaneswar within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection Report may be treated as settled.

<u>Sl. No.</u>	<u>Inspection Report No.</u>	<u>Para No.</u>
01.		
02.		
03.		
04.		
05.		
06.		

Yours faithfully,

Sd/_____
Sr. Audit Officer

BY REGISTERED POST

10
Memo No. OA-3 IR No. 823/2010-11/357 Date: 14 DEC 2010
Date: 13/12/2010

Copy together with a copy of the IR forwarded to the Director, Information and Public Relations Department, Orissa, 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 thereon.

Sr. Audit Officer

BY REGISTERED POST

Memo No.

Date :

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 to para of the IRs may please be communicated to this office at an early date.

Sr. Audit Officer



OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA : : BHUBANESWAR

INSPECTION REPORT No - 823 / 2010 – 11

1. Name of the accounts audited. : Accounts and Transaction of the Deputy Director, I & PR (ND), Sambalpur.
2. Period of accounts audited. : 3/2004 to 3/2010
3. Time taken for audit. : 20.9.2010 to 24.9.2010
(5 working days)
4. Name of the officer's in-charge of the Accounts. :
 1. R. K. Majhi.
29.1.2001 to 7.7.2005.
 2. S. C. Supakar.
7.7.2005 to 13.7.2005.
 3. S. N. Mishra.
13.7.2005 to 20.7.2005.
 4. M. Pradhan.
20.7.2005 to 16.1.2006.
 5. N. Sethi. 16.1.2006 to 16.6.2008.
 6. I. Pradhan.
17.6.2008 to 9.1.2009.
 7. Md. Ibrahim.
9.1.2009 to 31.8.2009.
 8. M. Naik.
31.8.2009 to 19.10.2009.
 9. B. B. Naik.
19.10.2009 to 18.11.2009.
 10. John Deep.
3.12.2009 to 8.1.2010.
 11. I. Pradhan, Deputy Director.
8.1.2010 to till date.

5. Name of the officers who conducted audit. : 1. Iswar Ch. Swain, AAO
2. Susant Ku. Das, Sr. Auditor.
6. Name of the Reviewing Officer. : 1. A. Sandhibigraha, AO
7. Scope of audit. : Test Check and General Examination of accounts records pertaining to the period covered under audit.

PART = I

1 - (A) - Introductory: - -NIL-

(B) - Outstanding Paras of previous Inspection Reports.

<u>IR No/Year</u>	<u>Para No.</u>
740/09-10	2,3,4 (a) (b) (c) + 3, 5,6,7

(C) - Schedule of persistent irregularities - -NIL-

PART = II = A

-NIL-

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PART - II - B

2 -- Ineffective Human Resource Management.

Perusal of relevant records and scrutiny of information furnished to audit revealed that as against the sanctioned strength of one post of Senior Clerk, no person was available in the establishment of the Deputy Director, I & PR, Sambalpur and the post remained vacant since 1.2.2009. The office had also no sanction in the cadre of ministerial staff. The Cash Book of the establishment was being written by the Head Operator, a technical staff who did not have any accounting knowledge. Due to such shortcoming the quality of work suffered and smooth functioning of the office got affected. This resulted in ineffective human resource management.

On this being pointed out in audit it was stated in reply that the Govt. would be moved for posting of Ministerial Staff. However, the matter is brought to the notice of the Govt. for early filling up the vacancy to help in effective human resource management.

3 - Monitoring and Supervision.

- (I) The Deputy Director, I & PR (ND), Sambalpur has 10 District Information Officers under his jurisdiction. As required under provision the Deputy Director being the higher authority should inspect the subordinate offices and monitor their functioning from time to time and submit inspection report. But it ^{was} noticed that during the period 2008-09 to 2009-10, the Deputy Director conducted only one inspection, which was found inadequate for proper monitoring and supervision.

In reply to audit observation, it was told that due to non-availability of regular Deputy Director, the inspection and supervision work could not be taken up. However, the present Deputy Director may conduct regular inspections of the

sub-ordinate offices for ensuring proper monitoring and supervision, under intimation to audit.

4 – Financial Management.

(I) Cash Book & Management of Cash.

The Deputy Director, I & PR (North Division), Sambalpur maintained two Cash Books, which were closed with following balances as on 31.3.2010 along with the mode of keeping.

Name of the Cash Books	Bank (Current A/C)	Advance	Cash	Total
General Cash Book	9288.00	-	-	9288.00
Permanent Adv Cash Book	-	-	750	750

On general review of Cash Book, the following irregularities were noticed.

(i) Un-disbursed salary of Rs.9288/-.

An amount of Rs.9288/- drawn vide Bill No. 29 dt28.8.2009 towards salary of Sri Umesh Ch. Biswal, Peon remained un-disbursed due to his unauthorized absence from duty since 27.8.2009. As per provision under Rule 235 of OTC Vol-I, un-disbursed pay & allowance pending for three months should be refunded to treasury. In view of long absence of the employee, the un-disbursed salary may be refunded to treasury, under intimation to audit.

(ii) Non-adjustment and non-recovery of medical advance Rs.1.10 lakh.

An amount of Rs.1.10 lakh advanced to Sri Umesh Ch. Biswal on 31.3.2007 towards his open heart surgery, remained unadjusted till the date of audit, after

a lapse of more than three years. It was learnt that Sri Biswal had remained absent unauthorisedly from duty since 28.8.2009. No effective action was taken either to adjust the pending medical advance or to recover the same from the concerned employee in the event of non-adjustment.

On this being pointed out in audit, it was stated in reply that action would be taken to recover the advance from the employee after his joining in duty. However, the authority may review the position seriously and take effective steps to recover the pending medical advance along with penal interest immediately, as there was no prospect of adjustment of the advance.

(iii) Irregular Advance payment of Rs.6000/- to BSNL Ltd.

As per SR 242 of OTC Vol-I, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is also not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of Budget manual.

Test check of relevant records revealed that an amount of Rs.6000/- was drawn from the treasury to avoid lapse of the allotment and advanced to the BSNL Ltd, Sambalpur towards future adjustment and payment of telephone dues, which contravened the codal provision.

On being asked about the justification for this irregular advance payment, the Deputy Director told that such practice would be avoided in future.

(iv) Irregular payment of Electricity Dues.

The O/o the Deputy Director is functioning in a portion of the ground floor of the Red Cross Building located at Bhutapara Chowk, Sambalpur on hire basis. The Deputy Director had paid an amount of Rs.9852/- to the Honorable Secretary, District Red Cross Branch, Sambalpur towards electricity dues for the period 4/2009 to

3/2010 (one year). But the relevant bill of units of electricity consumption by the Deputy Director Office was not made available for audit scrutiny. Further it was ascertained that there was no separate electricity metre for this office. It was told that as per agreement, the payment was being made. Thus without any supporting record of actual consumption of electricity, the authenticity and appropriateness of expenditure could not be verified. This resulted in an irregular payment. Hence forth, a separate electricity metre may be installed and separate bill of consumption of energy may be obtained in future to stop this kind of irregular payment, under intimation to audit.

PART = III

-NIL-


Sr Audit Officer.

SUPPLEMENTARY TEST AUDIT NOTE

1 – I – Procedural Irregularities in Cash Management.

- (a) The bill register was not reviewed monthly and result of it was not recorded therein, which contravened the provision under Note-4 below Rule SR-235 of OTC Vol-I.
- (b) As per SR 37 (ii) of OTC Vol-I, all monetary transactions entered in the Cash Book should be attested by the head of the office in token of check, which was not done. This may be done and shown to next audit.
- (c) As per SR 37 (iii) of OTC Vol-I, the head of office should verify the totaling of the Cash Book or have this done by some responsible subordinate other than the writer of the Cash Book, and initial it as correct, which was not done. Hence forth, this may be done.
- (d) The head of the office did not conduct physical verification of Cash balance at the end of each month and record a dated certificate to that effect, which violated the provision of SR 37 (iv) of OTC Vol-I. This may be scrupulously done in future and shown to next audit.
- (e) The Security deposit as required under Rule 269 of OGFR Vol-I was not realized in form of fidelity insurance bond from the persons handling cash and store. This may be done and shown to next audit.
- (f) A Duplicate Register was not maintained as required under note below SR 69 of OTC Vol-I and deposited in the treasury. Henceforth this may be done and shown to next audit.
- (g) The Cash chest was not embedded in to the wall in the O/o the Deputy Director, which violated the provision of Rule. This may be done and shown to next audit.

2 – Stock & Store Management.

Non-conduct of physical verification of stock and store.

As per Rule 111 and 112 of OGFR Vol-I, the physical verification of stock should be conducted by the head of the office or by any other official entrusted by him atleast once in a year for ensuring effective stock and store management. But while checking the stock register of Audio Visual (AV) equipment, Dead stock, etc it was noticed that the Deputy Director failed in conducting annual verification of the above stocks pertaining to the period 4/2004 to 3/2010, which contravened the above provision of OGFR. Steps may be taken for conducting annual verification of store in future scrupulously for ascertaining the condition of various stocks and taking necessary action under intimation to audit.


Sr. Audit Officer.