

*33 (S-53)*  
A.L.  
20/8/2011  
5/9/2011

DISTRICT INFORMATION & PUBLIC RELATIONS OFFICE, ANGUL.

(14)

No. 544 /Dt. 20/8/2011

To

The Senior Audit Officer,  
PR Accountant General (Civil Audit)  
Orissa, Bhubaneswar.

Sub: Submission of compliance audit report 968/2009-10.

Ref: A.G. Office letter No.657 Dt.4.3.2010.

Sir,

With reference to the letter on the subject cited above, I am to send herewith the audit compliance report on I/R No-968/2009-10 for favour of your kind appraisal and necessary action at your end.

Yours faithfully,

*Sd/-*  
Dist. Information & Public  
Relations Officer, Angul.

Memo No. 545 /Dt. 20-8-2011

Copy submitted to the Director, Information & Public Relations, Department, Orissa, Bhubaneswar under reference to your Office D.O. letter No.7846/I&PR, Dt.18.7.2011.

End:-

compliance Report  
Bank statement &  
letters

*[Signature]*  
20/8/11  
Dist. Information & Public  
Relations Officer, Angul.

*[Signature]*

(B)

Part-II-(B)

2(a) Outstanding advance of Rs.75, 688 as on 30.11.2009.

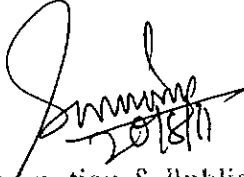
The advances laying unadjusted from 9/96 to 1/09 an amount of Rs.75, 688/-which will be recouped after getting necessary allotment, from the Govt. in I&PR Department. Accordingly the same has been intimated to the Govt. in I&PR Department vide this office letter No.698 Dt.25.11.2008.However, till date no allotment for the purpose has been received from the Govt. The audit remarks on the above context noted for future guidance.

(b) The 1<sup>st</sup> phase fund of Rs.30,000/- deposited in the DDO current account has been withdrawn & purchased the articles as per this office letter No-254/dt.08.04.10 accordingly the U.C. has been submitted to the Spl. Land Acquisition Officer, Nalco, Angul vide this office letter No-603/dt.25.08.10.

(c) Discrepancy of Rs.3, 548/- as on 14.12.09.As per the statement of SBI, Angul a total amount of Rs.4, 209 is deducted up to 21.03.11 from the current account of DDO bearing No-11083090666.The said deduction is not admissible for Govt. DDO current account. The detail statement sent to SBI, Angul for exemption the deduction vide this office letter No-444/dt.22.07.11.Copy of statement of SBI, Angul attached.

3. Steps being taken for Rs.10, 165/-for stock entry certificate on the body of the bill & necessary entry in stock register. The SDI&PRO, Pallahara & Athamallik are intimated to regularise the irregularities pointed out by the audit vide this office letter no-517/dt.26.07.10. Accordingly I/c SDI&PRO, Athamallik & Pallahara have been intimated vide their letter No-80/dt.05.07.11 & 106/dt.02.07.11 along with the report submitted by Sri Umakanat Mohapatra, Ex-S.D.I & P.R.O, Pallahara at present P.R.O to chief secretary.

4. The proposal submitted by the Projectionist for the write off of the AV equipments of Talcher & Pallahara Subdivision amounting to Rs.78, 780/-placed at Annexure-C of Para-4(proposal copy enclosed).The equipments are laying in unused condition since long. In this context a proposal was send to Govt. to return the same equipments to the State Headquarters Orissa, Bhubaneswar to declare condemnation at Govt. level

  
Dist. Information & Public  
Relations Officer, Angul.

(12)

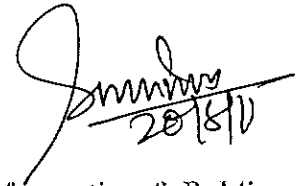
STATEMENT OF S.B.I DEDUCTION, ANGUL.

1.	Dt.30.06.08	CHG MIN BAL CHG COAT	Rs.1,000/-
2.	Dt.30.09.08	-do-	Rs.1,000/-
3.	Dt.31.12.08	-do-	Rs.1,000/-
4.	Dt.13.03.09	A/C keeping fees	Rs. 550/-
5.	Dt.12.03.10	-do-	Rs. 550/-
6.	Dt.20.08.10	MICR CA CHQ	Rs. 63/-
7.	Dt.12.03.11	A/C keeping fees	Rs. 46/-

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Total: Rs.4,209/-

(Rupees Four thousand two hundred nine) only.



Dist. Information & Public  
Relations Officer, Angul.



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

(10)

BY REGISTERED POST

No. OAD-3-IR No 918/09-10/657

Date: 4/3/10

To The DIG PRO  
Angul

Sir,  
I am to forward herewith the Inspection Report No. 918/09-10 on the accounts of DIG PRO, Angul for the period from 2/01 to 11/09. Reply to the Inspection Report may please be furnished through Sy. to Govt. of Orissa, 92PR Deptt. 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.

Sl. No.	Inspection Report No.	Para No.
01.		
02.		
03.		
04.		
05.		
06.		

Yours faithfully,

[Signature]  
Sr. Audit Officer / OAD-3

BY REGISTERED POST

Memo No. OAD-3-IR No 918/09-10/658

Date: 4/3/10

Copy together with a copy of the IR forwarded to the Sy. to Govt of Orissa, 92PR Department, B.P.S.R. 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.

[Signature]  
Sr. Audit Officer / OAD-3

BY REGISTERED POST

Memo No. OAD-3-IR No-968/09-10/659

Date: ~~4/3/10~~ 4/3/10

Copy together with a copy of the IR forwarded to the Collector, Angul 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.

[Signature]  
Sr. Audit Officer / OAD-3  
4/3/10

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA : : BHUBANESWAR

INSPECTION REPORT No. 968 / 2009-10

9

1. Name of the accounts audited. : Cash and contingencies accounts of the District Information & Public Relation Officer, Anugul.
2. Period of accounts audited. : 8/2001 to 11/2009
3. Time taken for audit. : 14-12-2009 to 18-12-2009  
(5 working days)
4. Name of the officers in-charge of the Accounts. :
  1. Sri G. Ch. Rout, DI & PRO  
2.5.1997 to 3.7.2002
  2. Sri S. M. Kar I/C DI & PRO  
4-7-2002 to 14-7-2002
  3. Sri N. N. Nayak, DI & PRO  
15-7-2002 to 16-7-2004 (FN)
  4. Sri D. C. Samantary, I/C DI & PRO  
16-7-2004 (AN) to 22-11-2004 (FN)
  5. Sri U. K. Mohapatra, I/C DI & PRO  
22-11-2004 (AN) to 27-6-2005 (FN)
  6. Sri B. P. Das, DI & PRO  
27-6-2005 to 8-7-2008 (FN)
  7. Sri S. C. Sethy DI & PRO  
8-7-2008 (AN) to date.
5. Name of the officers who conducted audit. : Sri K. K. Moharana  
Asst. Audit Officer
6. Name of the Reviewing officer. : Sri G. B. Jena  
Audit Officer

7. Scope of audit. : A 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.**
- NIL-
- C. **Schedule of persistent irregularities - -NIL-**

**PART-II-A**

-NIL-

**PART-II-B**

- 2- **Maintenance of Cash Book and Management of Cash.**

The general Cash Book of the District Information and Public Relation officer, Angul was closed with the closing balance of Rs.82255.00 and Rs.382255.00 as on 31-3-2009 and 30-11-2009 respectively. The mode of keeping the closing balances on both the dates were <sup>as</sup> under:-

SL NO	Mode of keeping	Closing balance as on	
		31-3-2009	3011-2009
1	Cash in hand	Rs.5360.00	Rs.2360.00
2	In DDO Current Account	Rs.4207.00	Rs.30427.00
3	In shape of advance	Rs.72,688.00	Rs.75,688.00
	Total	Rs.82,255.00	Rs.3,82,255.00

On general review of the Cash Book the following irregularities noticed:-

(a)- Outstanding advance of Rs.75,688.00 as on 30.11.2009.

As per SR- 509 of OTC Vol-I, read with GOFD Notification No 43784/F dt.2-12-1985, advances granted to Government servants for departmental and allied purposes is to be adjusted within one month from the date of payment and in contravention salary to be withheld. Further second and subsequent advances ~~is fully adjusted.~~ *Should not be granted unless the previous advances is fully adjusted.*

During scrutiny of the advance register and Cash Book it was noticed that second and subsequent advances were paid without claiming of previous advance for adjustment. These advances were given for several purposes like for purchase of screen, cost of POL, payment of telephone bills and celebration of Independence day etc but lying un-adjusted for years together in contravention to above cited codal provision and instruction of finance department. Advance amount of Rs.75,688.00 against Govt. servant and private party was outstanding for adjustment as on 30-11-2009. The details of which are given in ANNEXURE-A appended to the Inspect Report.

The advances lying unadjusted from 9/96 to 11/09 but no effective step was taken for recoument by the establishment. On this issue a special drive may be



initiated to review the old outstanding advances and effort recovery of cash otherwise chances of realization will be remote due to passage of time.

After this was pointed out in audit it was stated that action would be taken to adjust the outstanding advances and intimated to audit.

**(b)- Delay in release of Rs.3.00 lakhs by the NALCO under periphery Development scheme (PDS) 2008-09.**

Out of the sanctioned amount of Rs.6.00 lakhs a sum of Rs.3.00 <sup>lakh</sup> was released in shape of cheque bearing No 218804 dt.19-10-2009 by the special Land Acquisition Officer, NALCO Angul in favour of the District Information & Public Relation Officer, Angul in first phase of the 50% of the project cost for the year 2008-09 vide Letter No 572 dt.20-10-2009 for the purpose of "Development of Public Libraries and Patahagara (6 Nos) in Angul District. The remaining 50% of the sanctioned amount i.e Rs.3.00 lakhs will be released after completion of the 1<sup>st</sup> phase work.

The first phase fund of Rs.3.00 <sup>lakh</sup> was deposited in the DDO Current Account and rolling in the closing balance as on 30-11-2009. Due to delay in release of funds, after expiry of 6 months of the financial year 2008-09 the funds so received could not be utilized during the same financial year i.e 2008-09 and the balance 50% of the project cost was not released by the Spl. LAO, NALCO, Angul till date of audit (11/09).

Being pointed out in audit it was stated that the fund would be utilized very soon and intimated to audit.

**(c)- Discrepancy of Rs.3548.00 between the balance shown in Cash Book and balance indicated in current account statement.**

In course of physical verification of closing balance as on 14-12-2009 of the Cash Book conducted on the same day afternoon it was noticed that

one DDO Current Account bearing No <sup>11083090666</sup>~~1108090666~~ was operated in the State bank of India Angul.

As per Cash Book there was a balance of Rs.304207.00 in the above cited DDO Current Account as on 14-12-2009, but on verification of the Current Account statement it was noticed that a sum of Rs.300659/- was in the DDO Current Account as on the same date. Thus discrepancy of Rs.3548.00 was occurred (Rs.304207/- - Rs.300659/-) between the balance shown in the Cash Book and balance indicated in the Current Account statement by the Bank.

Being pointed out in audit it was stated that the discrepancy amount would be reconciled with the bank soon and intimated to audit.

### 3- Doubtful purchase of Trophy, Books and Banners etc of Rs.10,165.00.

As per rule 100 of OGFR Vol- I stock entry certificate should be given on the body of the bill before passed for payment of the cost of the articles.

But in course of audit it was seen that payments were made to SDI & PRO Pallahara and SDI & PRO Athamallik towards cost of trophy books and banner etc amounting to Rs.10,165/- without stock entry certificate on the body of the bill. It was also seen from the stock register that no such articles was taken to relevant stock register in contravention to above cited codal provision.

~~Since~~ <sup>Since</sup> the stock entry certificate was neither recorded on the body of the bill nor the materials were directly taken to relevant stock register, the genuineness of purchases were doubtful and the vouchers appeared to be fake. The details of such purchases of Rs.10,165.00 are given in ANNEXURE-B appended to the Inspection Report.

After this was pointed out in audit it was stated that the units would be asked to furnish the reasons for non entry of the articles in the relevant stock register and their reply would be intimated to audit.

**4- Unserviceable articles of Rs.78,780.00 lying in the stock as on 30-11-2009 (AV Equipment).**

Rule 113 of OGFR Vol- I provides that write off and condemnation proposal of unserviceable articles should be reported to the authority competent to write off and condemnation.

After write off and condemnation declaration by the competent authority, the unserviceable damaged articles/ stores are to be disposed off by way of auction sale under Rule 121 of OGFR vol-I.

But it was noticed that unserviceable 5 nos. of AV equipments worth of Rs.78,780.00 was lying in the store from 00-01 without any action for write off, condemnation and disposal by way of auction sale in contravention to above cited codal provision. The details of such unserviceable article are given in ANNEXURE-C enclosed to the Inspection report.

After this was pointed out in audit it was replied that action would be taken for disposal of the unserviceable articles through auction sale or otherwise.

**PART-III**

A Test Audit Note containing minor and procedural irregularities noticed in course of audit on Cash and Contingency accounts for the period covered under audit is handed over separately. The compliance of which may be furnished to next audit.

*Daxmt*  
4/12/10  
Sr. Audit Officer.

12/11/98  
928/89-10

ANNEXURE - A

OUTSTANDING ADVANCE AS ON 30.11.09.

(64)

(2)

1.	Adv.No.77 dt. 26.9.96	M/s.Bichhana Centre, Angul	Cost of Screen	Rs. 9,000=00 900=00
2.	Adv.No.78 dt. 26.9.96	-de-	-de-	Rs. 900=00
3.	Adv.No.79 dt. 26.9.96	-de-	-de-	Rs. 900=00
4.	Adv.No.80 dt. 26.9.96	-de-	-de-	Rs. 774=00
5.	Adv.No.122 dt. 31.3.97	Judhisthira Das, Sr. Clerk	Exp. on Utikal Divas-1997	Rs. 13,468=00
6.	Adv.No.11 dt. 18.10.97	r&T Deptt. Angul	Telephone dues	Rs. 645=00
7.	Adv.No.22 dt. 4.9.98	-de-	-de-	Rs. 4,662=00
8.	Adv.No.26 dt. 1.12.98	Judhisthira Das, Sr. Clerk	Celebration of H.K. Mahatab Jayanti	Rs. 500=00
9.	Adv.No.14 dt. 29.3.2000	R. T. C., Angul	Road Tax of OSD-5292	Rs. 394=00
10.	Adv.No.1 dt. 10.4.2000	M. D. Sazid Operator, Talcher	<del>Operator, Talcher</del> A. T. A. to Govt. Press	Rs. 200=00
11.	Adv.No.2 dt. 26.5.2000	P & T Deptt., Angul	Telephone dues	Rs. 1,666=00
12.	Adv.No.8 dt. 23.8.2000	-de-	-de-	Rs. 949=00
13.	Adv.No.10 dt. 25.9.2000	-de-	-de-	Rs. 1,192=00
14.	Adv.No.15 dt. 2.11.2000	Ananda Studie, Talcher	Video shooting	Rs. 800=00
15.	Adv.No.7 dt. 15.1.2002	P & T Deptt., Angul	Telephone dues	Rs. 2,360=00
16.	Adv.No.2 dt. 30.4.2002	Balajee filling Station, Angul.	Cost of DCL OSD-5292	Rs. 91=00
17.	Adv.No.3 dt. 30.4.2002	M/s.Mangturan Ratanlal, Angul	<del>OSD</del> -de-	Rs. 3,295=00
18.	Adv.No.4 Dt. 2.7.2002	-de-	-de-	Rs. 198=00
19.	Adv.No.5 Dt. 2.7.2002	Tulasian Service Centre, Angul.	-de-	Rs. 198=00

Contdd..p/2

20.	Adv.No.6 dt. 2.7.02	M/s.Menguturam Ratanlal, Angul.	Cost of DOL OSD-5292	Rs. 100=00
21.	Adv.No.12 dt. 29.3.03	F.M. Garmaik, Driver	Cost of Road Tax OSD-5292	Rs. 589=00
22.	Adv.No.10 dt. 19.11.03	-de-	Repair of vehicle OSD-5292	Rs. 1,489=00
23.	Adv.No.12 dt. 29.12.03	P & T Deptt., Angul	Telephone dues	Rs. 1,032=00
24.	Adv.No.13 dt. 17.2.04	-de-	-de-	Rs. 416=00
25.	Adv.No.8 dt. 1.1.08	Sri Barada Pradhana Das, III&PRO, Angul.	For arrangement of celebration of 150 Anniversary of 1st war of Independence day on the 13th Jan 08	Rs. 35,000=00
26.	Adv.No.2 dt. 4.8.09	Sri Parsuram Mahalik, Projectionist	Celebration of Independence Day 2009	Rs. 3,000=00
Total				Rs. 75,688=00

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968/09-10

*[Signature]*  
Dist. Information &  
Public Relations Officer  
A. S. L.

ANNEXURE B

Statement showing the Stock entry wanting for the month of  
3/07 and 3/09 of DI & PRO Angul.

(62)

(1)

Name of the S.D. / PRO	Bill No & Dt	SubvY No	Name of the articles	Amount
S.D. / PRO Pallakara	123/6.2.07.	169/31.3.07	Banner	Rs. 160 = 00
	"	170/ "	Trophy Books	Rs. 840 = 00
	138/7.3.07.	216/24.1.07.	Cup & Seal	Rs. 960 = 00
	"	217/ "	G. Card	Rs. 950 = 00
	"	218/ "	"	Rs. 900 = 00
	"	219/ "	Seal	Rs. 990 = 00
	"	220/ "	Banner	Rs. 300 = 00
	"	224/ "	Seal	Rs. 900 = 00
	122/6.2.07	163/3.8.07	Trophy	Rs. 675 = 00
	"	164/1.4.07	Banner	Rs. 325 = 00
S.D. / PRO A.H. Mallik	138/7.3.07.	222/22.1.07.	Cup & Trophy	Rs. 985 = 00
	"	223/ "	Orissa Essay Book & G.K. Book	Rs. 480 = 00
	"	227/ "	Shield	Rs. 995 = 00
122/6.2.07.	165/12.8.07.	Trophy	Rs. 500 = 00	
123/6.2.07.	171/ "	Orissa Book	Rs. 205 = 00	
				<u>Rs. 10,165 = 00</u>

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Bor  
S. M. D.

ANNEXURE-C  
Statement Showing the ~~list~~ List of Un-serviceable articles

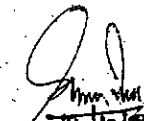
of S.D.I & P.R.O

<u>Sl No</u>	<u>Name of the S.D.I. &amp; P.R.O</u>	<u>Name of the article</u>	<u>Qnt</u>	<u>Amount</u>	<u>Remarks</u>
1.	Pallahara	Projector Super light-D)	1	Rs. 12,000	
2.	Generator -do-	Photo phone Generator (Honda) EG 1800x	1	Rs. 18,000	
3.	-do-	Colour T.V.	1	Rs. 12,390	
4.	Talcher	Projector	2 nos	Rs. 24,000	
5.	"	Colour T.V. Korambi	1 nos	Rs. 12,390	

Rs. 78,780/-

IN No  
968/09-10

B. S. S. S.

  
 Dist. Information &  
 Public Relations Officer  
 Anandpur