

Pl. issue  
No. m. 0000  
Pt - 21. 4. 2011

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି  
DRAFT FOR APPROVAL

Gand P.R. ବିଭାଗ

ସଂଖ୍ୟା 5244/PR

ତା. 23-4-11

Aud-A-1-4/2011

ସ୍ୱାକ୍ଷର  
%

ନଥି ସଂ

କ୍ରମିକ ସଂ

T.B.

The Information Officer,  
State Information Centre  
Jayadev Bhawan, Bhubaneswar.

Sub: Submission of Compliance to A.G.  
Inspection Report No. 1020/2010-2011  
on the accounts of the Information  
officer, State Information Centre,  
Jayadev Bhawan, Bhubaneswar for  
the period from 02/2007 to 03/2010.

Ref: A.G. Letter No. O.A.3.1R No-1020/  
2010-2011/511 Dated-22.2.2011  
from Sr. Audit Officer A.G. (Audit)  
Orissa, Bhubaneswar.

Sir, In inviting a reference to the  
A.G. (Audit) Orissa Letter on the subject  
Cited above, I am directed to say  
that para-wise compliance report  
on each para of objection raised

on the A.C. G.R. No- 1020/2010-2011  
on your accounts for the period  
from 02/2007 to 03/2010 may please  
be furnished to the A.C. (Audit) Orissa,  
Bhubaneswar under intimation to  
this Department within 15 days from  
the date of receipt of this letter.

This may please be treated as  
urgent.

Yours faithfully,

~~ABNLG~~  
24/11/2011  
A.F.A. cum D/S to Govt

OFFICE OF THE PR. ACCOUNTANT GENERAL  
ORISSA :: BHUBANESWAR.



BY REGISTERED POST

No. OA-3 IR No. 1020/10-11/511  
To The Information Officer  
State Information Centre  
Jayadev Bhawan, Bhubaneswar.

Sir,

I am to forward herewith the Inspection Report No. 1020/10-11 on the accounts of the Information Officer, S.I.C. Jayadev Bhawan, BBSR for the period from 02/2007 to 03/2010. Reply to the Inspection Report may please be furnished through Commission - cum - Secretary, 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.	1455/06-07	2 (i) (iii) (iv) (v).
02.		
03.		
04.		
05.		
06.		

Yours faithfully,

Sd/\_\_\_\_\_  
Sr. Audit Officer

(20)

BY REGISTERED POST

Memo No. OA-3 IR No. 1020/10-11/512 Date: 22.2.11

Copy together with a copy of the IR forwarded to the Commissioner - cum - Secretary to Government of Orissa I & P. R. Department, 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.

Sd/\_\_\_\_\_  
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

11

**OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)**

**ORISSA :: BHUBANESWAR**

**INSPECTION REPORT No - 1020 / 2010 - 11**

1. Name of the accounts audited. : Cash and Contingency of Information Officer, State Information Centre, Jayadev Bhawan, Bhubaneswar.
2. Period of accounts audited. : February 2007 to March 2010
3. Time taken for audit. : 10.11.2010 to 18.11.2010  
(6 working days)
4. Name of the officer's in-charge of the Accounts. : 1. Sri Sourajit Das, IO 1.7.2005 to 31.7.2007.  
2. Sri Birakishore Rout, IO 1.8.2007 to 31.10.2007.  
3. Sri Jagajiban Nayak, IO. 31.10.2007 to 31.12.2008.  
4. Shri Bipin Bihari Bariki, IO. 31.12.2008 to 31.3.2010.
5. Name of the officers who conducted audit. : 1. Shri Sanjaya Das, Sr. Ar.  
2. Shri Sudhakar Mahapatra, AAO
6. Name of the Reviewing Officer. : 1. Shri S. K. Podder, AO  
(up to 16.11.2010)
7. Scope of audit. : A Test Check and General Examination of accounts records pertaining to the period covered under audit.

10

**PART = I**

1 – (A) – Introductory: - -NIL-

(B) – Outstanding Paras of previous Inspection Reports: -

<u>IR No &amp; Year</u>	<u>Paras Outstanding</u>
347/91-92	2
1455/06-07	3,4

(C) - Schedule of persistent irregularities.

- (i) Non-realisation of security deposit in shape of fidelity insurance bond from persons handling cash and stock and store.
- (ii) Non-maintenance of property register.
- (iii) Annual and physical verification of the stock and stores and library books not conducted regularly.

**PART = II = A**

-NIL-

**PART = II = B**

2 – Maintenance of Cash Book and Management of Cash.

Three nos. of cash books were maintained by the Information Officer, State Information Centre, Jayadev Bhawan, Bhubaneswar which were closed with the balances of Rs.83,680.12 and Rs.1,25,214.12 as on 31.3.2009 and 31.3.2010 as detailed below.

SL No.	Name of the cash book	Closing balance as on 31.3.2009	Closing balance as on 31.3.2010
1	General Cash Book	39,487	86,173
2	Permanent Advance	1000	1000
3	Library Cash Book	43,193.12	38,041.12
	Total	83,680.12	1,25,214.12

The mode of keeping of the closing balances as on 31.3.2010 was as follows.

SL No.	Name of the cash book	In shape of cash hard cash (Rs.)	In bank (Rs.)	Total (Rs.)
1	General cash book	86,173	-	86,173
2	Permanent advance	1000	-	1000
3	Library cash book	-	38,041.12	38,041.12
	Total	87,173	38,041.12	1,25,214.12

Review of the cash books revealed the following observations.

**(I) Retention of heavy cash balance.**

Retention of heavy cash balances in hand in contravention of GOFD Circular No. 31088 (65)/F dt10.6.1991 is highly irregular. It was seen that hard cash amounting to more than one lakh was kept in hand regularly & few instances of which are given below.

8

Date	Cash in hand	Date	Cash in hand
1.2.2007	2,13,749	27.3.2009	1,84,979
6.2.2007	2,75,812	6.8.2009	83,059
8.5.2007	2,41,319	1.10.2009	95,739
18.7.2007	3,58,379	27.1.2010	1,14,420
6.8.2007	5,23,353	25.2.2010	84,478
5.9.2007	4,30,235	17.3.2010	94,631
29.2.2008	3,03,339	-	
2.7.2008	3,54,701	25.3.2010	1,05,504
3.10.2008	1,88,359	30.3.2010	87,573

In reply to reason for retention of heavy cash balance, the auditee had noted the instruction for future guidance.

However, steps may be taken to avoid the accumulation of huge cash balance in hand hence forth to prevent theft and misappropriation under intimation to audit.

**(II) Non-refund of Caution money Rs.2,20,800/-.**

Analysis of closing balance as on 31.3.2010 revealed that the following funds were rolling in the cash book since long.

Caution money	50,800.00
Sale proceeds	28,173.00
OE (Misc.) bill	7200.00
Total	86,173.00

Further, it was seen that the following caution money were deposited in the DDO's current account bearing A/c No. 11109326225 at SBI, Dist Treasury Branch, Bhubaneswar and shown as final expenditure in the cash book.

Date	Amount deposited in C/A & shown as final expenditure
17.11.2008	1,20,000
9.10.2009	50,000
Total	1,70,000

So total caution money rolling in the cash book as on 31.3.2010 was Rs.1,70,000 + Rs.50,800 = Rs.2,20,800/-.

The above caution money was realized towards reservation of the auditorium which was refundable to the persons/ parties on demand.

For want of year wise analysis of caution money the pendency position of the caution money rolling in the cash book could not be ascertained in audit.

However steps may be taken to remit the caution money in to Govt. account which were unclaimed for more than 3 years following usual procedure of going due notice to the depositors and compliance reported to audit.

The instruction were noted for future guidance.

**(III) Un-disbursed leave salary Rs.89,191/- rolling since 5 years.**

An amount of Rs.89,191/- was drawn vide Bill No. 261/ dt10.2.2005 towards leave salary of Sri P. C. Satpathy, Ex-Sales Manager who retired from his service on 31.7.2003, but as on date of audit the amount had not been disbursed in



6

contravention of Note-5 below SR 235 (2) of OTC Vol-I, according to which the un-disbursed pay and allowances for more than 3 months from the date of drawal should be refunded into treasury.

In reply to reason for non-disbursement of the same, the auditee had simply noted the observation for guidance.

However, immediate step may be taken either to disburse the pay and allowances to the concerned ex-employee or deposit the same into Govt. account by remittance into treasury under proper head of account and compliance reported to audit.

Further the amount has been kept in DDO's current account bearing A/c No. 11109326225 at State Bank of India, District Treasury Branch, Bhubaneswar by depositing on 22.4.2008 and the amount was shown as final expenditure in the cash book which was highly irregular.

Immediate steps may be taken to include the same in the closing balance of the cash book under intimation to audit.

**(IV) Delay in remittance of revenue/ sale proceeds.**

As on 31.3.2010, Rs.20,173/- was rolling in the cash book towards sale proceeds realized from sale of priced publications received in the sale counter. In reply it was stated that the fact was noted for future guidance.

5

**3 – Infuctuous expenditure towards clearing charges amounting to Rs.6,19,660/- and irregular drawals of pay and allowances of sweeper Rs.16,48,967/-.**

Check of records relating to outsourcing of cleaning activities of State Information Centre revealed that agreement had been signed between the Information Officer, State Information Centre, Jayadev Bhawan, Bhubaneswar and Dynamic Industrial Security Services, Bhubaneswar for cleaning and sanitation work of floors and premises of State Information Centre (SIC) Jayadev Bhawan on 31.10.2005 for 2 years for an amount of Rs.12,500/- per month (1.11.2005 to 31.10.2007). The Govt. of Orissa, I & PR Department had entrusted the work to Dynamic Industrial Security vide Letter No. RP-14/05-33998/I & PR dt19.12.2005.

After expiry of the agreement on 31.10.2007, the firm had continued the work from 11/2007 to 5/2008. Further the agreement was signed with another firm Sri Biswajit Mishra, Tamando, Bhubaneswar on 30.5.2008 @ Rs.12,360/- Pm for one year from 1.6.2008 to 31.5.2009 and without any agreement, the firm executed the work during the period 1.6.2009 to 30.9.2009. Then another agreement was signed with Dwitikrishna Pradhan (Diamond Security Service) on 23.9.2009 @ Rs.17,190/- Pm for the period 1.10.2009 to 31.10.2010.

Accordingly, the following payments were made to the three firms.

**(1) Dynamic Industrial Security Service @ 12,500/- Pm.**

Bill No.	Period	Amount
83/06-07	10/06 to 1/07	50,000
26/07-08	2/07 to 4/07	37,500
41/07-08	5/07 to 6/07	25,000
98/07-08	7/07 to 10/07	50,000
112/07-08	11/07 to 1/08	37,500
59/08-09	2/08 to 5/08	50,000
	Total	2,50,000

(A)

(2) Sri S. Mishra @ 12,360/- Pm.

93/09-10	2/09 to 9/09	98,880
97/08-09	8/08 to 1/09	74,160
86/08-09	6/08 to 7/08	24,720
	Total	1,97,760

(3) Diamond Security Service @ 1,71,980/- Pm.

95/09-10	10/09 to 12/09	51,570
20/10-11	1/10 to 3/10	68,760
47/10-11	5/10 to 7/10	51,570
	Total	1,71,900

Earlier, the above work was performed by 4 regular sweepers who were paid pay and allowances for the purpose. The same work was outsourced and entrusted without the approval of Finance Department which leads to in-fructuous expenditure of Rs.6,19,660/-.

On this being pointed out in audit the information officer stated in reply that the matter would be intimated to the higher authorities and after receipt of reply the matter will be complied.

Further pay and allowances of Rs.16,48,987/- were paid to the four regular sweepers who were deputed to the I & PR Department without receipt of any absentee statement or work certificate during the period from 2/2007 to 9/2010. Deputation of staff to an organization for a continuous period of more than one year and drawing pay and allowances from the parent office is not a normal procedure, authorized by any Act and Rules of the Govt. since diverting a regular staff borne against the sanctioned strength of an establishment is prima facie irregular in as much as the benefit of services of such Govt. servants posted to a different office does not accrued to the parent office.

The following pay and allowances were drawn and paid to the sweepers.

SL No.	Name of sweeper	Pay and allowances
1	Smt. Jhari Naik	3,96,390
2	Sri Ashik Naik	4,91,869
3	Sri Govinda Naik	4,33,038
4	Sri J. B. Naik	3,27,670
	Total	16,48,967

In reply to the irregular payment Information Officer stated that higher authorities would be intimated to submit Absentee/ work certificate.

However, immediate steps may be taken to bring back the sweepers to the parent officer and compliance reported to audit.

**4 – Irregular payment of Water tax amounting to Rs.7,01,005/-.**

Check of records relating to payment of water tax revealed that during the period from 2/2007 to 9/2010 an amount of Rs.7,01,005/- was paid by State Information Centre, Jayadev Bhawan, Bhubaneswar towards water tax without assessing actual consumption of water as detailed in the statement appended as ANNEXURE-A.

It was seen that water charges were paid tentatively without assessing the actual consumption which is irregular.

Further, as per the resolution No. 15516/Plw-SB-5/2005-HUD GO H & UD Department dt30.6.2005 the rate was revised and Rs.6000/- was charged per connection of Industrial/ Commercial establishment. Water rate for commercial purposes would be charged at the rate of Rs.8.00 per 1000 litres. Rebate of 2% of the monthly

2

billed amount would be allowed if the payment was made within 15<sup>th</sup> of succeeding month and penalty @ 5% of the total monthly billed amount would be charged for delayed payment beyond the stipulated period. As per rule 48 of such resolution there should be automatic increase of water bill/ tariff for all categories of consumer at the rate of 5% each year.

In reply to such irregular payment the Information Officer had simply noted the instructions.

However step may be taken for fixation/ installation of meter to access the actual consumption of water so as to pay the actual water charges consumed by the institution and compliance reported to audit.

### PART - III

A Test Audit Note containing minor and procedural irregularities noticed during the course of audit has been issued separately on the spot. The compliance of the same may be shown to next audit.

  
Sr. Audit Officer.

Annexure - A

①

291

BFA wise Payment of water charges

<u>S/No</u>	<u>BFA No/Yr</u>	<u>Amount Rs</u>	<u>Period</u>
1.	73/06-07	79,138	
2.	89/ "	25,862	
3.	11/07-08	19,795	
4	13/ "	12,815	
5	21/ "	11,961	
6	21/ "	5,429	
7.	44/ "	21,696	
8	56/ "	13,456	
9	63/ "	13,456	
10	69/ "	13,456	
11.	88/ "	13,456	
12	92/ "	4,480	
13	102/ "	20,000	7/08 - 31/08
14	6/08-09	29,344	31/08 - 31/08
15	12/ "	12,559	4/08
16	24/ "	12,815	5/08
17	35/ "	14,999	6/08
18	42/ "	13,187	7/08
19	48/ "	13,187	8/08
20	57/ "	3,914	9/08
21	87/ "	40,000	9/08 - 12/08
22	26/09-10	50,000	12/08 - 31/09
23	44/ "	77,988	4/09 - 9/09
24	101/ "	20,000	8/09 - 9/09
25	45/10-11	1,58,017	9/09 - 8/10
		<u>7,01,005</u>	

Shahaf  
AM/ OAP-13