

1. Name of the accounts audited : Accounts and <sup>Transaction</sup> of Oriya Translation to the Govt. of Orissa Information and Public Relation Deptt. Loksambark Bhavan Bhubaneswar.
2. Period of accounts audited : 1/2001 to 3/2003
3. Time taken for audit : 2.4.03 to 8.4.03  
( 6 working days )
4. Name of the officer in-charge of accounts : Sri G.C. Nayak, O.S.S, Under Secretary to Govt. I & PR Deptt. from 1/2001 to date.
5. Name of the Head of the office : Sri Bibekananda Biswal, of Oriya Translator to the Govt. of Orissa from 24.10.2000 to date.
6. Name of the officer who audited the accounts : Sri K.L. Panda, Asst. Audit Officer
7. Name of the Supervising officer : Sri N. Panda, Sr. Audit Officer
8. Scope of audit : A test check and general examination of accounts records for the period covered under audit.

PART-I

- a) Introductory:- - Nil -
- b) Outstanding parae of previous Inspection Reports.  
- Nil -
- c) Schedule of persistent irregularities.  
- Nil -

PART-II-A

- Nil -

1/2/1

PART-II-B

Non-maintenance of Drawal and Recovery Register and non-updating of the pass books in respect of HUDCO assisted special House Building Advance.

According to para 12 of the G.O. Finance Deptt. O.M. No. CSIV-HB-88/99-01/F Dt. 1.1.2000, Pass Books with form as prescribed in Annexure-VII and drawal and recovery register in the form as prescribed in Annexure-IX to the said O.M. are required to be maintained by each Drawing and Disbursing officer to note the drawal of HUDCO assisted special House Building Advance and its recovery of the end of each month. as follows. Scrutiny of records revealed

1) Non-Updating of pass Books.

The pass books of the following employees had not been updated. The month upto which the same were maintained has been furnished against each employees.

Sl.No.	Name of the employee	Designation	Amat. of date special of HBA drawn	Recovery month of recovery posted
1.	Sri Bibhu Ch. Mishra,	O.T. to Govt. of Orissa	7500 27.3.2k	1250X60 4/1/to 5/02.
2.	Sri Bibhu Ch. Mishra,	Asst. to O.T.	50,000 17.5.2k	833X60 6/2k to 10/02
3.	Sri Prhallad Dalai,	Peon	30,000 "	600X50 6/02 to 9/02

The Pass Books may be made up to date under intimation to audit.

2. Non-maintenance of Drawal and Recovery Register.

The Drawal and recovery Register in the form as prescribed in Annexure-IX as mentioned above had not been maintained by the DDO to note the drawal and recovery of special House Building Advance. The same may be maintained up to date under intimation to audit.

The office noted the observation of audit for action.

3. Cash Book and management of Cash.

The cash book of the office was closed with nil balance as on 31.3.02 and 31.3.03. Despite repeated previous audit observations the following irregularities in relating to maintenance of cash book and management of cash still persisted.

Contd...P/3.

(1) Non attestation of entries in the cash book.

Contrary to the previous contained in SR 37 (ii) of O.T.C Vol-I, ~~cash Book entries~~ on both the sides of the cash Book had not been attested by the Drawing and Disbursing officer. The same may be done regularly.

ii) Non-check of totalling in the cash Book.

As per SR-37(iii) of O.T.C Vol-I, the daily totalling in the cash Book should be checked by a responsible subordinate other than the writer of the cash Book.

But no such totalling had were been closed by any official other than the write of the cash Book. The correct procedure may be foalwood under intimation to audit.

iii) Non-conduct of physical verification of cash Book balance.

Contrary to the provisions contained in SR-37(iv) of O.T.C. Vol-I, physical verification of closing cash balance had not been conducted by the D.D.O and a certificate to this effect had not been recorded in the cash Book. The correct procedure may be followed and audit intimated.

iv) Non-review of Bill Register.

According to Note 4 below SR-235 of O.T.C Vol-I, the Bill Register should be reviewed by the D.D.O of the end of each month and the result of review recorded therein.

Contrary to the above previsions the Bill Register had never been reviewed. The same may be reviewed regularly under intimation to audit.

v) Irregular maintenance of the Bill Register .

Scrutiny of the Bill Register revealed that colume No.15 to 28 of the Bill Register had not been filled in by the cashier/DDO since April 2001. The same may be done and the fact intimated to audit.

PART-III

- NIL -

*N. A. V. A.*  
*05/10/01*  
SR. AUDIT OFFICER/OAD-INDQRS.