

Dy-2987-15  
5-9-03. DRSS

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

NO. OA-3-IR 14/02-04/583  
To  
2 SFD  
The Dist. Information and public  
Relation Officer, Kendrapara

Dated: 1

I am to forward herewith the Inspection Report No. 14/02-04 on the accounts of your establishment for the period from 4/98 to 2/02. Reply to the Inspection Report may please be furnished through Secy. to G.O. S.S.P.R. Deptt. within one month from the date of its issue.

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

S1 No.	I.R. No.	Para No.	I.R. No.	Para No
①	31/98-99	2 (100/100)		
2.				
3.				
4.				
5.				

Yours faithfully,

Sr. Audit Officer

Dated.

1 SEP 2003

Memo No. OA-3-IR 584

Copy together with a copy of the IR forwarded to the Secy. to G.O. S.S.P.R. Deptt. for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs..... for necessary action. The compliance for the above I.R when received may please be forwarded to this office along with his comments thereof.

Audit Officer

REGISTERED POST

Memo no. OA-3-IR

Dated:

Copy together with a copy of the I.R 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.

FC

D.P. Das

Dy-2964-F.S.  
4.9.03.

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

INSPECTION REPORT NO.14/C-1783/2002-03

- |  |  |
|--|--|
| 1. Name of the Accounts audited.                   | Cash and Contingency of the District Information and Public Relation Officer, Kendrapara.    |
| 2. Period of accounts audited.                     | 4/98 to 2/2003   |
| 3. Time taken for audit                            | 3.3.2003 to 7.3.2003<br>( 4 working days)  |
| 4. Name of the Officer- in charge of the accounts. | Sri G.C.Behera,OIS,DIPRO from 5.11.1997 to date.   |
| 5. Name of the Officer who conducted the audit.    | Sri .N.P.Das,<br>Asst.Audit Officer.   |
| 6. Scope of audit.                                 | A test check and general examination of accounts records for the period covered under audit. |

P A R T - I

- 1(a)INTRODUCTORY : -N i l -  
(b) List of Outstanding Paras of the Previous Inspection Reports.

<u>Sl.No.</u>	<u>IR No. and Year</u>	<u>Para No. outstanding.</u>
1.	388/95-96	2,4 and 5
2.	31/98-99	3,4,5

- (c) Schedule of persistent irregularities.  
(i) Non-realisation of security deposit from the persons handing cash and stores.  
(ii) Non-embetement of cash chest into the wall.  
(iii) Non-deposit of duplicate key in the treasury and non-maintenance of Register of duplicate keys.

P A R T - II - A

- N i l -

Contd..P/2.

P A R T-II-B

2. Cash Book and Management of Cash.

The cash book of the District Information and public Relation Officer, Kendrapara was closed with the balances of Rs.85,446.75 and Rs.43,446.75 as on 31.3.2002 and 28.2.2003 respectively.

The mode of keeping the above closing balance as on 28-2-2003 was as follows:-

Sl.No.	Mode of keeping	C.B.AS on 28.2.2003 ( In Rs.)
1.	In shape of Cash	Rs. 3,812.75
2.	In shape of paid Vrs.	Rs.34,574.00
3.	In shape of Advance.	Rs. 5,060.00
<b>Total:-</b>		<b>Rs.43,446.75</b>

A general review of the cash book revealed the following irregularities.

(i) As per the provision of SR-6 of OTC Vol-I all money received on Accounts of revenue of the State shall without any delay, be paid in full into treasury or should be included in the public account of the state. Money so, received shall not be appropriated for departmental expenditure nor other wise be kept apart from public accounts of the state. The time limits for the remittances in 3 days, one week if the treasury located in the same place and outside respectively. But it was seen that a sum of Rs.4,775.75 towards audit recovery and sale proceeds etc., was rolling in the closing balance raining from 1991-92 till date (2/2003) as detailed below

(a) Excess amount realised from Sri B.K.Parida, Ex.S.C.	Rs. 075
(b) Audit from Sri B.K.Parida .	Rs.1,724.00
(c) Telephone charges realised from Sri P.K.Sahoo, Ex.DIPRO	Rs.2,061.00
(d) Sale proceeds of News paper.	Rs.1,010.00
<b>Total:</b>	<b>Rs.4,795.75</b>

Immediate steps may be taken to deposit the said amount into treasury under intimation to audit.

- 3 -

(ii) Un-disbursed/un-spent amount of Rs.33,007.00

Provisions under SR-242 of OTC Vol-I stipulated that money should not be drawn from treasury unless in is required for immediate disbursement. Further Government of Orissa in their Finance Department Letter No.WD 7/2000 17514 C40)F dated 17.4.2000 instructed to all the DDO's to remit the undiburseed amount in to treasury immediately But it was seen that a sum of Rs.33,007.00 in between 1996-97 and 1999-2000 as detailed below was rolling in the Cash Book.

<u>Bill No. and date.</u>	<u>Purpose of drawal</u>	<u>Amount</u>
152/96-97	Dist.Level Exhibition(DLE)	Rs. 30.00
120/97-98	D.L.E.	Rs.15,000.00
115/98-99	D.L.E.	Rs. 5,000.00
132/98-99	E.W.C.	Rs. 200000
91/98-99 T	Telephone Charges.	Rs. 152.00
117/99-2000	Photo Charges.	Rs. 55.00
113/99-2000	D.L.E.	Rs. 7,500.00
115/99-2000	E.W.C.	Rs. 3,800.00
125/99-2000	O.E.	Rs. 200.00
95/99-2000	S.V.D.	Rs. 50.00
96/99-2000	Photo charges.	Rs. 20.00
124/99-2000	Maintenance of AV remits.	<del>Rs.1,000.00</del> Rs. 1,000.00
	Total:-	<u>Rs.33,007.00</u>

Immediate steps may be taken to disburse the above amount to actual payees, otherwise deposit the amount into the treasury under intimation to audit.

(iii) Retention of money in shape of paid vouchers<sup>1</sup>

As per the provision contained in SR-241 of OTC Vol-I and G.O.F.D. Memon.No.20480 dated 18.7.79 incurring of expenditure without specific allotment from available cash and retention shape of paid vouchers is strictly prohibited. But it was noticed that an amount of Rs.34,574.00 involving 143 nos. of vouchers was utilised by the Dt and PRO, Kendrapara for payment of local purchase of stationery, telephone and electric charges and M.V. etc., by diverting funds from available cash and shown in the closing cash balance as on 28.2.2003 which is highly irregular.

Contd..P/4.

Immediate steps may be taken to regularise the above expenditure by obtaining fresh allotment of funds from the competent authority under intimation to audit.

(iv) Non-Adjustment of Outstanding Advance:-

According to instruction of G.O.F.D. Letter No.43784-dated 1.12.85 advances should be adjusted within a month in which the advance is paid. But it was noticed that a sum of Rs.5,060.00 was lying unadjusted as on 28.2.2003 as detailed below:-

Name of the Government Servant.	Date of Payment.	Amount outstanding (In Rs.).
Sy/shri		
1. Alakh Ch.Das.	05.07.97	Rs. 50.00
<del>XXXXXXXXXXXX</del>	26-12-97	Rs. 100.00
	03-07-98	Rs.2,000.00
2. G.C.Behera	16.10.99	Rs.2,000.00
3. N.Chali	21.10.99	Rs. 100.00
4. Kusa Das	01.07.2000	Rs. 50.00
5. <del>XXXXXXXXXX</del>	20.10.2000	Rs. 70.00
5. P.Mahalik	23.04.01	Rs. 60.00
	28.10.00	Rs. 400.00
6. Ranjan Behera.	30.03.01	Rs. <del>100.00</del>
	16.11.2000	Rs. 1003000
7. Bira Kajhi	04.10.2001	Rs. 100.00
		Total: Rs.5,060.00

Effective steps may be taken to adjust the advance early under intimation to audit.

3. Misappropriation of Rs.1100/-

It was seen from the records available that Sri A.C.Prusty Ex.Sr.Clerk of DI and PRO, Kendrapara, was transferred to B.D.O. garadpur and relieved on 24.12.02. From the letter communicated to B.D.O.Garadpur, it was seen that Sri Prusty has not handed over full charge and cash of Rs.1000/- towards permanent advance. The said amount was out of the cash since his relieved from DI and PRO Kendrapara. Hence the said amount is treated as misappropriated by Sri Prusty.

Further it was seen that S.B.Bearing No.144577952 dated.0.12.1998 received from DI & PRO Angul encashed on 11.12.98 has not tkane to cash book. In reply it was stated that the said amount was not taken into the cash due to oversight which will be throughly verified

intimated to audit.

Contd..P/5.

- 5 -

Hence immediate action may be taken against the persons responsible for such misap under intimation to audit.

4. ✓ Non-Production of Contingent Bills/Vouchers Worth Rs.2.20 Lakhs.

During detailed audit and general review of contingent bill Register the bills/vouchers worth Rs.2,19,980.00 as per details vide Annexure AI and A II enclosed to this report was not produced to audit.

To an audit query it was replied by the DI and PRO that Sri A.C.Prusty, Ex-Sr.Clerk was not handed over full charge. However he will be informed to handed over the bills /vouchers and delay in furnishing the full charge the fact will be brought to the notice of collector Kendrapara.

Hence immediate steps may be taken against Sri Prusty to hand over the wanting bills/vouchers early, failure he comply, the entire amount of Rs.2,19,980.00 may be recovered from him wither in cash or from his gratuity under intimation to audit.

5. ✓ Irregular payment of Special House Building advance of Rs.5.10 lakhs.

Government of Orissa in Finance Deptt-L-No-01/10 dated.01.01.2000 had decided to extent special house building advance(loan) facilities to the Government Servants through(HUDCO) whose houses were effected/damaged during super cyclone of October'1999. According to the eligible crateria the Government Servant must have a house in his/her name or in the name of any member of his family and such advance should not be ganted to more than on member of the family. Further the Government servant is required to Furnish utilisation certificate in support of the loan availed.

Scrutiny of the records revealed that an amount of Rs.5,10,000/- was drawn during the year 2000-01 and 2001-02 as details vide enclosed Annexure-"B" Out of which an amount of Rs.1,35,162/- has since been recovered as on 2/03. But the aspects required vide G.O.No. dated 1.1.200 had not been furnished by the government servants against whom the loan was sanction, drawee and paid to them

Contd..P/6.

To an audit quirey it was replied by the DI and PRO, Kendrapara that the information desired by audit will be furnished to audit. Hence steps may taken to produced the required information so else in case of failure to produce the same the entire balance amount of loan may be recovered from the government servant alongwith penal interest under intimation to audit.

6. ✓ Non-Return of library books worth Rs.1130/-  
Scrutiny of reading room/library records revealed that 40 nos of books issued among the members during the period between January'1997 to November'2001 valuing Rs.1130/- were not (Refunded) returned till (2/03)

As per library rules the books issued to the members are required to be returned within 15 days from the date of issue, eventhough the books were lying with them for last five years no steps have been taken by the authority. However suitable steps may be taken to return back the books early or else three times of the cost i.e. Rs.3390/- (Rs.1130/- X 3 ) may be recovered from the defaulting members under intimation to audit.

7. ✓ Irregular Payment of RCM Bills.

Scrutiny of the RCM bills revealed the following irregularities.

(i) ✓ Sri N.Chuli Sr.Clerk has submitted a claim for self indoor treatment at D.H.H.Kendrapara from 14.1.99 and onwards and Rs.432/- was paid to Sri Chuli, Sr.Clerk vide Bill.No.98 dated 1998-99. But the indoor patient discharge certificate etc. were not available to audit. In absence of the required document the payment of claim to Sri Chuli, Sr.Clerk was irregular and the amount of Rs.432/- needs to be recovered from him and under intimation to audit.

(ii) ✓ Sri S.K.Mohapatra, Ex.DI & PRO Kendrapara has submitted a claim for treatment of his wife at p.m. centre, kendrapara and a sum of Rs.504/- was paid to him vide bill no.121/98-99. It is seen that the patients had undergone treatment from 21.2.99 and E.C. is required to be signed by the AMA on or after completion of treatment. Since the E.C. has been signed on the date of commencement of the treatment, the claim seems to be irregular and needs to be recovered from him.

Hence steps may be taken to recover the amount of Rs.504/- from Sri Mohapatra Ex.DI&DPRO Kendrapara under intimation to audit.

(iii) The following RCM Bills were not produced to audit.

<u>Bill No. and date.</u>	<u>Amount.</u>
94/99-2000	Rs.1,016
103/99-2000	Rs.1,084
47/2001-02	Rs.1,992
79/2001-02	Rs.1,778
48/2002-03	Rs.1,400
49/2002-03	Rs.1,200

Total: Rs.8,470

To an audit quirey it was stated that Sri A.C. Prusty Ex.Sr.Clerk had not handedover full in his transfer to Gandapur block. However action may be taken to obtain full charge from him and the required records stated above may be produced to next audit.

PART -III

A Test Audit Note containing minor and producible irregularities was issued separately on the spot. Compliance to the same may please be produced to next audit alongwith relevant records.

*W. K. Nayak*  
28/8/2003  
SR. AUDIT OFFICER/OAD Hdgr.



ANNEXURE-A-I

<u>Sl.No.</u>	<u>Bill No.</u>	<u>Amount.</u>	<u>Particulars of Bill</u>
1.	88/2000-01	Rs.1,592.00	Cost of News Paper
2.	89/-do-	Rs. 348.00	-do-
3.	90/-do -	Rs. 600.00	Cost of Service postate stamps.
4.	91/-do-	Rs. 518.00	Cost of T.V.Antina.
5.	92/-do-	Rs. 664.00	Cost of Stationary.
6.	94/-do-	Rs. 150.00	Repairing charges.
7.	96/-do-	Rs. 680.00	Expenditure on Gandhi Jayanti.
8.	97/-do-	Rs. 600.00	Purchase of spare parts and repairing charges of A.V.Unit.
9.	106/-do-	Rs.2,000.00	Cost of photo charges.
10.	93/2002-01	Rs.18,000.00	H.Rend of Office Building
11.	95/-do-	Rs. 700.00	Rikshaw charges & other Misc. Purchaser.
12.	98/-do-	Rs.1,350.00	Payment of pallo gayak
13.	98-do-	Rs.1,000.00	Expenditure on Taw 26-II
14.	99/-do-	Rs. 600.00	Cost of amatez invitation cards.
15.	100/-do-	Rs.2,400.00	Towards vedio suiting
16.	64/2001-02	Rs.41,500.00	House Rent for office building.
Total:		<u>Rs.72,702.00</u>	

ANNEXURE-A-II

WANTING CONTINGENT BILLS/VOUCHERS.

<u>Contg. Bill No.</u>	<u>Amount (Rs.)</u>
32/98-99	Rs. 1,400.00
33/98-99	Rs. 2,114.00
64/98-99	Rs. 1,664.00
115/98-99	Rs. 5,000.00
131/98-99	Rs. 2,550.00
154/98-99	Rs. 1,092.00
107/98-99	Rs. 1,408.00
47/99-2000	Rs. 10,000.00
93/99-2000	Rs. 15,000.00
113/99-2000	Rs. 7,500.00
114/99-2000	Rs. 13,600.00
115/99-2000	Rs. 3,800.00
124/99-2000	Rs. 3,000.00
125/99-2000	Rs. 1,300.00
126/99-2000	Rs. 2,203.00
34/2000-2001	Rs. 2,593.00
35/2000-2001	Rs. 1,296.00
68/2000-2001	Rs. 1,740.00
69/2000-2001	Rs. 1,610.00
105/2000-01	Rs. 13,600.00
30/2001-02	Rs. 3,991.00
31/2001-02	Rs. 2,228.00
32/2001-02	Rs. 2,000.00
63/2001-02	Rs. 1,165.00
48/2001-02	Rs. 41,500.00
65/2001-02	Rs. 3,924.00
Total:-	<u>Rs. 1,47,278.00</u>

ANNEXURE -4B\*

STATEMENT SHOWING THE DETAILS OF SPL.HBA PAID TO OFFICIALS DURING 2000-01 & 2001-02

Sl.No.	Name & Designation	Amount of Advance	Date of payment	Amount recovered as on 2/03.	Balance	B.No.
1.	G.C.Behera, DI PRO	Rs.75,000.00	21.11.2000	Rs.11,500.00	Rs.63,500.00	63/2000-01
2.	G.C.Behera, N.W.S.	Rs.25,000.00	15.03.02	---	Rs.25,000.00	97/01-02
3.	N.Mallik	Rs.50,000.00	24.05.2000	Rs.12,000.00	Rs.38,000.00	7 9/2000-01
4.	L.K.Behera, SDIPRO	Rs.50,000.00	21.11.2000	Rs.14,000.00	Rs.36,000.00	64/2000-01
5.	A.K.Khatna, Steno.	Rs.50,000.00	21.11.2000	Rs.11,662.00	Rs.38,000.00	65/2000-01
6.	P.Mohalik, Proj ctioner.	Rs.50,000.00	25.08.00	Rs.7,000.00	Rs.7,000.00	-do-
7.	A.K.Baliarsingh Librarian.	Rs.30,000.00	-do-	Rs.7,000.00	Rs.23,000.00	-do-
8.	B.Maghi, Nigh Watch	Rs.3,30,000.00			Rs.2,66,838.00	
9.	A.Ch.Das, Jr. Clerk.	Rs.30,000.00	26.2.2000	Rs.12,000.00	Rs.18,000.00	94/99-2000
10.	G.C.Behera, Night Watch	Rs.30,000.00	-do-	Rs.12,000.00	Rs.18,000.00	-do-
11.	Kushe Ghana, Night Watch.	Rs.30,000.00	-do-	Rs.12,000.00	Rs.18,000.00	-do-
12.	P.K.Behera, Peon	Rs.30,000.00	-do-	Rs.12,000.00	Rs.18,000.00	-do-
13.	T.K.Parida, Peon	Rs.30,000.00	-do-	Rs.12,000.00	Rs.18,000.00	-do-
	<b>Total:-</b>	<b>Rs.5,10,000.00</b>		<b>Rs.1,35,162.00</b>	<b>Rs.3,37,838.00</b>	



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