

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

259/2001-02/

Dated.

19
17/3/02



Chief Information & Public Relation Officer,
Bhubaneswar

I am to forward herewith the Inspection Report No. 259/2001-02 on the accounts of Your Establishment for the period from 7/99 to 10/2001. Reply to the Inspection Report may please be furnished through Secy. to Govt. of Orissa, I.A.P.R. Dept. Bhubaneswar within one month from the date of its issue.

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

Sl. No.	I.R. NO.	Para No.	I.R. NO.	Para No.
1.				
2.				
3.				
4.				
5.				

Yours faithfully,
Sd/
Sr. Audit Officer

259/2001-02/1622 Dated: 8.3.02 11 MAR

Copy together with a copy of the IR forwarded to the Secy. to Govt. of Orissa, I.A.P.R. Dept. Bhubaneswar 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 alongwith his comments.

T.A. Das Sr.
Sr. Audit Officer
REGISTERED POST

Memo No. OA-3-I-R

7/3 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.

Sr. Audit Officer.

233

Inspection Report No. 120/0-117/2001-2002.

Name of the a/c audited : Office of the District Information and Public Relation Officer, Muzaffargarh (Muzaffargarh)

Period of accounts audited : 7/94 to 12/2001

Time taken for audit : 1.11.2001 to 7.11.2001
(6 working days)

Name and designation of the A.A.O. : Sri Valandhar Swaha, IAS
1.7.94 to date

Name of the officer who conducted the audit : Sri G.C. Choudhary, IAS

Name of the reviewing officer : Not given

Scope of audit : Post check and general examination
list of accounts and records
pertaining to the period covered
under audit.

Part-2

1.a) Introduction

Sri Valandhar Swaha, IAS, Muzaffargarh was detailed as acting and supervising officer and head of the office in respect of Muzaffargarh with effect from 1.7.94 to 31.12.94 prior to that the office was under the control of Muzaffargarh. In year 2001, Sri Valandhar Swaha, IAS & Muzaffargarh was detailed from 1/74 onwards & accounts established at Muzaffargarh started.

b) Outstanding items : Not audit

c) Schedule of persistent irregularities :- Nil

Nil

Nil

Nil

2. Check & management of cash book :-

Muzaffargarh District Information and Public Relation Officer

books.

- 1) KARRO govt. general cash book.
- 2) Sports cash book
- 3) Cultural cash book
- 4) Muzaffargarh mini Olympic cash book (Subsidized cash book)
- 5) Army recruitment (Not training cash book)
- 6) P.A. cash book.

Cash books were closed with the following balances as on 31.3.2001 & 31.12.2001 respectively.

Name of the cash book	Rs as on 31.3.2001	Rs as on 31.10.2001
1. IASAO Govt. general cash book	Rs. 229400.49	Rs. 263051.45
2. Sports cash book	Rs. 21020.00	21020.00
3. Cultural cash book	13026.00	32576.00
4. KKK Mini Olympic cash book	1311.53	1311.53
5. Army recruitment (pre-training) cash book	-	140000.00
6. P.A cash book	-	50.00
	<u>Rs. 265567.04</u>	<u>Rs. 458809.00</u>

Mode of keeping cash balances as on 31.3.2001 & 31.10.2001 are as follows :-

Mode of keeping cash balances	Rs as on 31.3.2001	Rs as on 31.10.2001
In shape of cash book	Rs. 46889.70	Rs. 4510.40
In shape of bank a/c	12679.00	50.00 (P.A.) 117260.00 (Bank)
In shape of adv.	Rs. 205998.34	Rs. 334988.60
	<u>Rs 2,65567.04</u>	<u>Rs. 458809.00</u>

While reviewing the cash books, the following irregularities are noticed.

- As per SR 37(i) of GTC Vol-1, the cash book to be maintained in form-4, but it was maintained in a ^{bound} regt. book.
- All monetary transactions both receipts & payments should be entered into the cash book & should be attested each item by the DDO with dated initial as required under rule SR 37(ii) of GTC Vol-1, have not been done during the period covered under audit.
- Daily tallings after cash book should be checked by persons other than the writer of the cash book with dated initial but have not been done.
- Physical verification of cash at the end of the each month have not been conducted by the DDO.
- Over writing/cutting in the cash book should not be done as per SR 37(v) of GTC Vol-1, but it was noticed that in many cases cutting & over writing were done. These should be avoided.
- Surprise verification of cash balance by the higher authority as per note 6 below of SR 37 of GTC Vol-1 have not been conducted during the period covered under audit.

g) Analysis of cash balance at the end of the each month have been made so that it could not be ascertained from which period the unspent balances were lying undischursed,
 h) Bill recons required to be reviewed every month as per rule 235 of GTC Vol-2 but have not been done during the period under audit.

i) Physical verification of cash :-

Physical verification of cash balance of HEPHO/Malkangiri was conducted in presence of audit on 7.11.2001 and found Rs. 4568.40 in hand as hard cash with the following denomination.

Rs. 100 x 31 = Rs. 3100.00
 Rs. 50x29 = Rs. 1450.00
 Rs. 10x 1 = Rs. 10.00

Coins

Rs. 05x1 = Rs. 5.00
 Rs. 01x3 = Rs. 3.00
 25p x 1 = Rs. 0.25
 10 p x 1 = 0.10
 05px1 = 0.05

Rs. 4568.40

j) Super cyclone NHA(Hudco loan) :-

An amount of Rs. 58,000/- towards super cyclone NHA (Hudco) was drawn in bill No. 9 dt. 25.5.2000 & paid to Smt. Jyotshamayee Acharya of which Rs. 2000/- was recovered upto 21.10.2001. Balance of Rs. 47000/- may be recovered with intimation to audit.

k. Non accountal of Rs. 140000/- in cash book :-

On verification of money receipt books with reference to cash book it was noticed that an amount of Rs. 140000/- was received from different addresses for conducting the army pre recruitment training/camp for SC/ST candidates which has not taken into cash book. Details of receipts are given below :-

SR No. & date	From whom received	Amount
Book No. 6889/15 dt. 29.10.98	Collector/Malkangiri	Rs. 65000/-
6889/16 dt. 9.11.98	S.W.O/Malkangiri	Rs. 25000/-
14148/38 dt. 11.6.01	WFO/Malkangiri	Rs. 50000/-
		<u>Rs. 1,40,000/-</u>

As per para 17 of GOV Vol. I all necessary transactions should be entered into the cash book. A subsidiary cash book used only for recruitment (pre training) work book was opened but the amounts so received have neither been accounted for in Army cash book nor in govt. general cash book and remained unaccounted from 19.10.00 onwards. The Army cash book have not been written and made up to date till to the date of audit (19/10/01). The writing of cash book lead to the misappropriation of cash and GOV is solely responsible for non account of amounts in cash book & this required to be brought into his notice of higher authority. It was also noticed that the utilization certificates of m/s were not furnished to the officers from whom the amounts received.

In reply to the audit query, it was stated that an amount of Rs. 50000/- was kept in the bank B balance 90,000/- (Rs. 65,000 + Rs. 25,000) was paid as advance to Sri N. Parika MPPSO/Walkaneri. In respect of non writing of cash book it was stated that it was not done due to pressure of work, the cash book to be made upto date and shown to next audit. Utilization certificates should be sent to concerned department with intimation to audit.

Further it was noticed that Rs. 20000/- was kept in bank pass book No. KPOB-a/c No. 12/4445. The bank balance as on 31.10.2001 is Rs. 42,770/- which includes the deposit of Rs. 50,000/- The bank balance including the deposit Rs. 50,000/- should be Rs. 92,770/- instead of Rs. 42,770/- This may please be reconciled with bank a/c & result intimated to audit.

4. Unadjusted advance of Rs. 21000.00 :-

That check of advance by ledger and cash book revealed that payments of advances amounting to Rs. 21000 upto 31.10.2001, were lying unadjusted. Payment of advances upto to the concerned department with utilization certificate cash books are given below :-

1. IASPO govt. cash book	Rs. 11700.00
2. Sports cash book	2100.00
3. Cultural cash book	5000.00
4. Army recruitment (pre training)	2100.00
	21000.00

Advances were lying unadjusted with the following particulars from 5/97 onwards.

1. Sri S. Suman	R. 500/-
2.	1000/-
3.	500/-
4.	30000/-
	<hr/>
	R. 304199.00
Details not available	<u>132781.00</u>
	R. 155170.00

It was observed that major portion of payment of advances were lying with Sri Sumanthar Pusika, NIPON, Malkangiri.

Sri Pusika, himself being the D.O. ^{of the} office concerned must have not taken any steps for adjusting advances taken by him. This may be brought to the notice higher authority.

As per advance ledger details of advances for R. 304199/- were made available and given in Annexure-A.

As regards non availability of details of payment of advances for R. 132781.00 no records have been produced to audit. Necessary investigation may please be initiated early & result intimated to audit. Early action may please be taken to adjust the advances with intimation to audit.

In reply to the audit observations it was stated that all the advances would be adjusted soon & statement of unadjusted advances would be prepared & intimated to audit separately.

5. Paid vouchers for R. 165170.00 :-

Payment of advances for R. 217100.00 were made from XASND govt. general cash book as on 31.10.2001 included the paid vouchers of R. 165170.00 were lying unadjusted since 5/97. Out of the total paid vouchers of R. 165170.00 details of paid vouchers of R. 63220.10 were made available to audit as given in Annexure-B.

Balance of balance paid vouchers of R. 101949.90 were not available to audit as the same had not been handed by Sri G.O.Sha, ex dealing assistant.

It was also noticed that paid vouchers have not been exhibited in cash balance.

Keeping of accounts in shape of paid vouchers indicate the expenditure made out of available cash for purpose for which no receipt was received or disbursement of funds. Hence the such expenditures are irregular & the same were prohibited in G.O. No. 2000/7 dt. 15.7.01. paid vouchers are as good as cash. Missing or non availability of paid vouchers lead to the misappropriation of govt. money.

Immediate action may be taken to obtain the paid vouchers which Sri Rao have not handed over at the time of transfer. The matter may please be investigated and action taken in this regards may please be intimated to audit. This may also be brought to this notice at the higher authority.

Early steps may be taken to obtain the allotment of Govt. for regularise adjustment of the paid vouchers with intimation to audit.

In reply to audit observation it was stated that the paid vouchers will be adjusted and for balance paid vouchers action would be taken to obtain the same from ex-assistant Sri Rao for further action.

6. Observation on detailed audit :-

While conducting detailed audit for selected month of 2/2000 & 3/2001, the following audit observations were noticed.

a) Discrepancy of Rs.334.10 in general cash book :-

On cash checking of general cash book revealed the following discrepancies which may please be rectified & cash book corrected with intimation to audit.

Date	Page No. & cash book	Actual balance	Balance shown in cash book	Discrepancies
13.12.99	11	Rs. 274529.53	Rs. 274313.53	Rs. 216.00
7.3.2000	57	Rs. 276319.03	Rs. 276239.03	Rs. 80.00
23.3.2000	79	Rs. 12644.50	Rs. 12581.44	Rs. 63.06
20.10.01	427	Rs. 263051.45	Rs. 263051.45	0.00
				<u>Rs.334.10</u>

b) PGE sale vouchers for Rs.10,190 not produce to audit :-

The following bills/vouchers relating to purchase of PGE to jeep No. 02-02-4-4331 & 020 2-2/4100 related to general cash book have not been produced to audit for check. These may be produced to audit.

General Ledger
Page 20.

Date of
Invoice

Bill No./SV No.

Amount

8/11
(OK-024-5231)

15.2.2000

633/29.12.99	N.	157.20
600/30.12.99	N.	471.00
609/25.1.2000	N.	231.95
1822/28.1.2000	N.	314.00
623/27.12.99	N.	235.00
74/10.1.2000	N.	293.25
539/7.1.2000	N.	152.30
73/6.1.2000	N.	215.95
628/6.1.2000	N.	42.00
700/18.1.2000	N.	471.00
555/23.1.2000	N.	215.95

N. 2911.00

9/209
(OK-024-4148)

17.3.2001

NR. NO.

96/17.3.2001	N.	142.00
- do -	N.	70.00
- do -	N.	452.00
- do -	N.	250.00
17.3.2001	N.	60.00
102/12.9.97	N.	60.00
103/29.9.97	N.	95.00
104/4.10.97	N.	230.00
105/- do -	N.	60.00
106/1.10.97	N.	110.00
107/16.10.97	N.	220.00

9/311

17.3.2001

110/15.10.97	N.	200.00
109/15.10.97	N.	60.00
110/5.11.97	N.	60.00
111/5.11.97	N.	387.00
112/12.11.99	N.	60.00
113/17.11.97	N.	170.00
114/20.11.97	N.	175.00
115/29.11.97	N.	292.00
116/20.11.97	N.	151.00
117/6.11.97	N.	277.00
118/12.1.98	N.	177.00
119/13.1.98	N.	60.00
120/13.1.98	N.	204.00
121/14.1.98	N.	120.00
122/15.1.98	N.	177.00
123/27.1.98	N.	471.00
124/23.3.98	N.	117.00
125/27.3.98	N.	60.00
126/21.3.98	N.	175.00

.....

127/31.3.98	R. 50.00
128/25.4.98	56.00
129/17.11.98	170.00
130/29.11.98	226.00
131/30.11.98	170.00
132/1.12.98	170.00
133/20.12.98	27.00
134/5.12.98	226.00
135/30.12.98	226.00
136/ 12.1.2001	98.00

R. 7104.00

20.1.2001 90/2000-2001

144.00

G. Total R. 10,199.00

R. 7240.00

C) Non production of sale vouchers to R. 78,735. related to sports cash book not produced to audit.

Sports cash book	Date of payment	Amount
9/69 to 71	21.3.001	R. 71223.00
	21.3.01	R. 400.00
	21.3.01	R. 1220.00
	22.3.01	R. 720.00
	22.3.01	R. 1000.00
	22.3.01	R. 300.00
	22.3.01	R. 2000.00
	22.3.01	R. 1700.00
	22.3.01	R. 62.00
		<u>R. 78,735.00</u>

The above sale vouchers related to sports cash book have not been produced to audit. These may be produced to next audit.

7. Acknowledgement for bank drafts valued at 14914.75

During test check of bank drafts regtr. it was noticed that the following nos. of bank drafts valued R.14914.75 were sent to different offices but acknowledgement received in question could not be obtained so far, for which its authority could not be verified in audit.

Acknowledgement receipts may please be obtained & shown to next audit. Details of bank drafts issued are given below :-

11911

(11)

Date	To Whom sent	No. and date	Amount
18.5.98	DINMO Morapat	GT/A/13/556519 Dt. 15.5.98	Rs. 736.73 Rs. 736.73
23.4.99	Secretary to GOVT, BSR	499358	Rs. 5400.00
23.4.99	- do -	499353	Rs. 4910.00
21.5.99	Chief Executive officer/National Centre of Films of Children & Youth people	499862	Rs. 2250.00
21.9.99	Secy to G.O.F.D, BSR	581421	Rs. 1620.00
			<hr/> Rs. 14916.00

Part-III

A test audit note containing minor and procedural irregularities is issued on the spot. Compliance to which may please be produced to our next audit.

T. A. Desai
Sr. Audit Officer

BT

Details of Advances of D.T. PROJ.
Malkanguri
as on 31-10-2001

Page - 15 (11) (1)
Para - (10)
Annexure - A

Sports
Cultural Cash bank

26-5-98	Sri J. Pusika DTPRO	Rs 10,000/-
12-10-98	-/-	Rs 190/-
29-6-99	-/-	Rs 6,130/-
27-7-99	-/-	Rs 3,500/-
27-2-2001	-/-	Rs 2,000/-
		<u>Rs 21,820/-</u>

Cultural Cash bank

29-11-2000	J. Pusika DTPRO	Rs 1000/-
11-8-2001	-/-	Rs 7,000/-
		<u>Rs 8,000/-</u> ✓

Army recruitment
Cash bank

25-10-98	J. Pusika DTPRO	Rs 65,000/-
9-11-98	-/-	Rs 25,000/-
		<u>Rs 90,000/-</u> ✓

A

CA-3-12.10.259/01-02

Contd -

W. Pusika
7-11-2001
DIST INFORMATION & PUBLIC
RELATIONS OFFICER
MALKANGURI

9

8

7

2

Abstract-

Spots - Rs 21,820/-

Cultural Rs 8,000/-

Army Rs 90,000

General Rs 84,375/-

Cash Rs 2,04,195/-

contd - 3

General Cash book

3.5.97	Shri J. Pusika DIPRO.	Rn 5000/-
5.5.97	-d-	Rn 10,000/-
3.5.97	-d-	Rn 311/-
3.11.97	-d-	Rn 15,000/-
29.7.97	-d-	Rn 1,210/-
15.11.97	-d-	Rn 15,000/-
26.12.97	-d-	Rn 5,000/-
16.5.98	-d-	Rn 3,400/-
24.3.99	-d-	Rn 1,200/-
24.8.99	-d-	Rn 6,000/-
6.4.2000	-d-	Rn 14,838/-
27.4.2000	S Behan	Rn 500/-
1.8.2000	Sankarisingam	Rn 1,000/-
31.10.2000	J. Pusika DIPRO.	Rn 600/-
20.11.2000	H.K. Kulania	Rn 600/-
22.10.01	J. Pusika DIPRO.	Rn 5,000/-
		<u>Rn 84,378/-</u>

A. K. Singh

For 11.2.01
DIST INFORMATION & PUBLIC RELATIONS OFFICER

Detail of paid vouchers
of D.P.R.O / Mal'kanji
as on 31.10.2001.

Page 7
Annexure - B

DA-3-IR.No.259/01-02

<u>Date</u>	<u>Sl No</u>	<u>Purpose of paid vouchers</u>	<u>Amount (in Rs)</u>
12-5-97	1	Telephone	150 = 00
12-6-97	2	Xerox	122 = 00 ✓
3-9-97	3	Starters	12 = 00 ✓
12-6-97	4	Xerox	25 = 00 ✓
12-6-97	5	Pal	187 = 80 ✓
28-7-97	6	Pal	281 = 70 ✓
28-7-97	7	Vehicle repairing	318 = 00 ✓
28-7-97	8	Vehicle repairing	117 = 00 ✓
9-9-97	9	Stationery	343 = 00 ✓
10-9-97	10	Pal	281 = 70 ✓
10-9-97	11	Pal	187 = 80 ✓
22-1-98	12	Pal	475 = 80 ✓
16-2-98	13	Pal	117 = 70 ✓
23-3-98	14	Pal	116 = 90 ✓
20-3-98		Pal	246 = 00 ✓
17-6-98	15	Electric	160 = 00 ✓
28-3-98	16	Wiro of mykrost	25 = 00 ✓
9-4-98	17	Dolphin	10 = 50 ✓
18-2-98	18	Tyre	25 = 00 ✓
30-11-98	19	Tyre repairing	702 = 00 ✓
		Pal	30 = 00 ✓
		Pal	167 = 50 ✓
			1,47,910 ✓

(6) (6)

dt. ^(M) Sl.

Purpose of
paid vouchers.

Amt.
4097 = 40
282 = 90

3-12-98 20. Pal 282 = 50

9-12-98 21. Pal 595 = 00

26-12-98 22. M.V. 113 = 00 ✓

26-12-98 23. M.V. 120 = 00 ✓

26-12-98 24. M.V. 47 = 00

30-12-98 25. M.V. 203 = 00 ✓

30-12-98 26. M.V. 350 = 00 ✓

9-3-99 27. Pal Exhibition. 228 = 00 ✓

13-2-99 28. Pal. 700 = 00 ✓

26-3-99 29. Pal. 114 = 00 ✓

31-3-99 30. Pal. 42 = 00 ✓

5-4-99 31. Pal. 718 = 00 ✓

TR-27/ 12-4-99 32. Telephone do. 1282 = 00 ✓

16-6-99 33. Xerox 30 ✓

16-6-99 34. Xerox 100 ✓

25-2-99 35. Xerox 20 = 00

7-8-99 36. Xerox 20 = 00

8-9-99 37. Xerox. 30 = 00

8-9-99 38. Pal. 300 = 00 ✓

97,88 = 80

At Sl. No. TR-27 38.

GA-3-1R-No. 259/01-02

Purpose (3)

Telephone

do

do

do

do

do

B for 788 = 80

963 = 00 1-5-98

3930 = 00 1-7-98

2760 = 00 1-9-98

168 = 00 B.S.

168 = 00 Rent from 1-5-97-31-87

105 = 00 R.C.F.

(5) (62) (72)

16-10-99 39

21-2-00 40

9-3-00 41

1-4-00 42

3-4-00 43

2-2-00 44

12-4-00 45

29-3-00 46

~~19-4-00 47~~

~~3-4-00 48~~

19-4-00 47

12-5-00 48

Pol

Pol

Pol.

M.V.

Pol.

Pol.

Seeding charge

Pol

~~Pol~~

repairing

Pol

318 = 80

236 = 00

234 = 00

80 = 00

80 = 00

157 = 00

15 = 00

315 = 00

~~80 = 00~~

150 = 00

236 = 00

R2 19,704 = 60

③ ⑥ ⑦

④

Dt.	Sl no.	Purpose	Amt
1-6-00	49.	Electrical items	114=00
18-7-00	50.	Pol	394=00
18-7-00.		M.V.	420=00
20-7-00		M.V.	259=00
25-7-00		Electrical items	20=00
25-7-00		Krishna Rao Achary	91=00
1-8-00		M.V.	125=00
2-8-00		Pol	157=00
9-8-00		Pol	236=00
14-8-00		Pol	236=00
17-8-00		Pol	315=00
12-9-00		M.V.	394=00
24-9-00		Pol	180=00
14-9-00		Pol	236=00
19-9-00.		M.V.	157=00
19-9-00		M.V.	446=00
19-9-00.		M.V.	956=00
6-10-00		M.V.	150=00
		Pol	378=00

111400

Qe. Sl no.
17-10-00

20-10-00

DA 3-1R No. 259/01-02

28-10-00

3-11-00

2-11-00

6-11-00

6-11-00

7-11-00

8-12-00

10-9-97

10-9-97

~~23-11-98~~

(5)

Purpose

Pol

do

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~~Pol~~
Electric items

Pol

Pol

Pol

Pol

electric items

sweet

Pol

do

do

do

Xerox

Stationery

Pol

Pol

~~Pol~~

entire p/b Rs.

Amnt.

24,968 = 60
~~378~~

473

189

378 = 00

154 = 00

284

87

284

473

235

600

378

473

567

89

14

110

187 = 80

281 = 70

~~28 = 00~~

30604 = 10

(70)

(50)

(3)

6) Purpose Amt
 Name of items

69) Dt. Sno.

4-1-01	From postal stamp	30,604 = 10 300 = 00
1-1-01	electric items	193 = 00
7-1-01	Xerox	31 = 00
1-3-01	Printing	180 = 00
7-3-01	Photo	450 = 00
7-3-01	cool drinks	310 = 00
7-12-00	Xerox	14 = 00
7-12-00	Pol	284 = 00
2-12-01	Pol	662 = 00
11-4-01	Lineman	60 = 00
17-3-01	electrical	211 = 00
1-12-00	Pol	189 = 00
5-12-00	Pol	302 = 00
6-12-00	Pol	157 = 00
4-2-01	Pol	189 = 00
11-4-01	Kerosene	70 = 00
11-4-01	Challan	20 = 00
-do-	Turkish cleaning	25 = 00
3-2-01	Pol	473 = 00
1-2-01	Pol	47 = 00
1-2-01	Pol	473 = 00

Rs 35,244 = 10
 Cent 177

Dt.	No.	Purpose	Amt.
29-1-01		पत्र	35244 = 10
18-1-01		पत्र	189 = 00
26-1-01		पत्र	473 = 00
5-3-01		पत्र	95 = 00
7-1-01		पत्र	302 = 00
		पत्र	31 = 00
		do	50 = 00
		do	100 = 00
92/		M.V.	156 = 00
59/		M.V.	400/-
21-2-01		video	800/-
1-4-00		do	800/-
21-10-01		stall charge	24000/-
30-10-01		Disastrous	980/-
			<u>Rs. 63,620 = 10</u>

Details not available } Rs 1,01,550.80
 + 63,620.10
1,65,170.90

V. S. K. S.
 F. 11. 2021
 D. I. & P. R. O.
 MALKANGIRI

CA-3-1R.No. 259/01-02