

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

NO. OA-3-IR/10258/2001-02/1
To
17 JUN 2002
Sri,

Dated.

The Dist. Information & public relation officer,
Sri,

I am to forward herewith the Inspection Report No. 258/2001-02 on the accounts of 4048 establishment for the period from 6/94 to 10/2001. Reply to the Inspection Report may please be furnished through Secy. to Govt. of Orissa, I. & P. R. Dept. BBSR 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.	195/94-95	2(b), 3, 4, 6		
2.	19/92-93	3		
3.				
4.				
5.				

Yours faithfully,

Sd/-
Sr. Audit officer

Dated: 12 APR 2002

Memo No. OA-3-IR/10258/2001-02/141
Copy together with a copy of the IR forwarded to the Secy. to Govt. of Orissa, I. & P. R. Dept. BBSR, 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 thereof.

T.A. Devi 11/4
Sr. Audit officer

REGISTERED POST

Dated:

Memo No. OA-3-I-R
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
14573

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

Inspection report no.258/C-1167/01-02

Name of the accounts audited Cash and contingencies of the
o/o the District Information
and public relation Officer,
Sundergarh.

Period of accounts audited 6/94 to 10/2001

Time taken for a audit 9.11.2001 to 17.11.2001
(6 working days)

Name of officer in charge of accounts 1) ~~Sxx~~ from 6/94 to 23.8.94
vacant
2) Indramani Mahalion DIPR@
from 24.8.94 to 30.4.2000
3) Sri Indramani Pr_dhan, DIPR@
from 5.2000 to date.

Name of the officer who audited the accounts Sri B.N.Das, S.O.
Sri N.C. Saḅani, AAO

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

Telephone No. of office - 72213

P A R T - I

- a) Introductory: N I L
- b) List of outstanding pars of previous Inspection reports:
- | <u>Sl</u> | <u>IR NO/Yr.</u> | <u>Para No</u> |
|-----------|------------------|----------------|
| 1. | 19/92-93 | 5,6. |
| 2. | 195/94-95 | 2(a),5. |
- c) Schedule of persistent irregularities: N I L

P A R T II - A

N I L

P A R T - II - B

2. Cash book and management of cash.
The cash book of D.I. & PRO Sundergarh was closed
with balances of Rs.10,960=80 and Rs.13,763=50 as on 31.3.01
and 31.10.01 respectively. The mode of keeping cash as on
31.3.01 was shown to have been kept in following shape.
not analysed and the balance of 31.10.01 was

<u>Mode of keeping cash balance</u>	<u>Amount in Rs.</u>
In shape of cash	4261=50
.. voucher	2616=00
.. advance	6886=00

Total= Rs.13,763=50

On review of the cash book the following observations
were made:

- 1) The bill wise analysis of the closing balance as on
31.10.01 was not done as per GO^D letter No.2862/F dt.4.3.85

for which the period of pendency of the rolling balance was not ascertainable. However on detail verification the following old balances were seen to have been rolling ~~xxx~~ which may be remitted into treasury.

<u>Bill No/date</u>	<u>Amount in Rs.</u>	<u>Purpose</u>
95/15.12.87	Rs.53	News paper purchase
150/3.2.89	Rs.5.25	Library book ,,
161/12.3.93	Rs.36.00	Magazine Purchase
162/20.3.93	Rs.34.00	cassette ,,
80/23.11.93	Rs.100.00	Photograph.
1984 to 1987 (grants receipts)	Rs.1468.30	Madhubudan Jayanti
	<u>Rs.1694.55</u>	

ii) There was a Pass book opened with the local ~~post~~ post office in respect of the ~~xxxx~~ ~~x~~ caution money deposits received from the members of the library. The balance of the Pass Book as on 31.10.01 (closed upto 14.5.99) was Rs.6399.41 which was not reflected in the closing balance of the main cash book. The interest accrued on the deposit from time to time was however remitted into treasury and the transaction was recorded in the general cash book. This caution money cash book was not closed at any time reconciling the closing balance with the ~~post~~ ~~time~~ ~~reconciling~~ the closing balance with the postal Pass Book. There was delay of ^{around} 5 months in remittance of the interest money of Rs.4866/- to treasury by the cash section.

iii) In contravention of finance department letter No. 20480/F dt. 18.7.68 an amount of Rs.2616/- was retained in closing balance in shape of paid vouchers which was spent from available cash without budget was spent from available cash without budget allocation. The purpose wise details of the paid vouchers was as follows:

<u>Purpose</u>	<u>Amount in Rs.</u>
Motor vehicle	Rs.723.00
FOL	Rs.637.00
Electricity dues	Rs.956.00
Office expenses	<u>Rs.300.00</u>
	<u>Total= Rs.2616=00</u>

Steps may be taken for early recoupment of vouchers.

iv) Advance of Rs.6886/- was outstanding against staff of the office which was pending for ^{more} ~~most~~ than one month. As advances are to be adjusted within one month of the date of payment and allowing advances to ^{remain unpaid} temporary misappropriation of cash, steps may be taken for early adjustment of the same by way of recovery or submission of detail vouchers.

P/3

3. Outstanding recovery of house rent and other service charges.

The DIPRO Sundergarh occupied a bigger house on hire basis with plinth area of 2390 sq ft. against the prescribed maximum floor space of 440 sq ft. fixed by Govt. for store office. The building was partitioned into two portions, one being occupied for store office, the other position continued to be occupied by the DIPROs posted to the district for their residence. ~~xxxxxxx~~ During the period of occupancy of the Ex DIPRO ^{SN} D. Sarangi the house rent was not paid for the period from 10/92 to 4/94 with reference to DIPRO office letter No.871 dt. 7.6.98 the Executive Engineer(R&B) Division Sundergarh has fixed the rent of the portion of the building occupied by Sri D.Sarangi according to which he was liable to pay the following dues amounting to Rs.7418/-

HR for 19 months @ Rs.282/- PM Rs.5358=00

Energy charges ~~of~~ for 19 months
@ Rs.100/- pm Rs.1900=00

Water charges for 19 months
@ Rs.8/- pm Rs.152=00

Total=Rs.7410/-

Action may be taken for early realisation of the amount.

Payment of idle wages to Radio Inspector and attendant.

The staff strength of the office of the DIPRO Sundergarh included one ^{post} of Radio Inspector and an attendant which were meant for providing for maintenance services of the radio/TV sets provided to the public institution for repair of their TV/radio sets. Govt. has also discontinued the scheme of providing TV/Radio sets to the public institution and in that case there is no scope for further utilisation of their services. Although the staff remained idle since long no steps have been taken by the DIPROs for their alternative deployment. The payment of idle wages made to them during the period during 3/99 to 10/01 works amount to Rs.3,92,089/- as per billwise details given in annexure A. In reply it was stated by the PRO to bring the fact to the notice of the higher authorities for deployment of the staff in other ^{office} places where their services could be effectively utilised.

5. Delay in disposal of priced publications.

It was reported in IR NO.195/94-95 that an amount of Rs.295/- was less deposited against ^{sub proceeds} ~~sub proceeds~~ received for the period from 4/92 to 3/93. No compliance was made to the above observations audit and no proof of payment

() Located in rural areas of the Dist. Pending in audit revealed that the services of the two staff remained totally unutilised due to non-regularity from public institutions.*

above amount could also be shown. No periodical reports/returns was ever submitted to any higher authorities in respect of the ~~sale~~^{Sale} of the priced government publications. The register was also not closed at any periodical intervals showing the abstract of receipt sale and deposits of sale proceeds with treasury. On test check of the stock register for the period from 1998 to 10/01. it revealed that during the above period 1492 and 221 copies of utkal Prasanga and Orissa review respectively were sold against which the sale proceeds received @ Rs.2/- per copy amounting to Rs.3426/- was due for deposit into treasury. Total remittance made during the above ~~perio~~ period was Rs.3374/- and thus there was a balance of Rs.52/- to be remitted.

There was a balance of 2316 and 3264 nos of Utkal prasanga and Orissa review respectively relating to very old periods. Delay in disposal of the old publications led to loss of Rs.5580/- to Government. The stock was also not physically verified by the head of office or any other ~~res~~ responsible officer authorised for the purpose.

6. Irregular payment of advance deposit of telephone charges.

Payments were made in advance to the Telephone Department for telephone charges which were shown in outer column of the cash book instead of being shown as advance in the inner column. A few of such instances are cited below.

<u>Bill No</u>	<u>Dt.</u>	<u>Amount paid</u>	<u>Telephone No</u>
85	16.3.2000	3000	72213 office tele- phone
89	27.3.2000	2000	-- do --
85	10.3.2000	1130	72334 Residence of PRO
89	27.3.2000	802	-- do --

Rs.6932/-

The payments were made in advance in order to exhaust the budget allotment which was irregular. Further the log books of the above telephones were also not maintained.

Avoidable payments were made towards surcharge for late payment of the charges. In the following bills an amount of Rs.60/- was paid towards surcharge even though there was sufficient cash in hand and x also allotment to cover the expenditure.

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<u>Bill No</u>	<u>Dt.</u>	<u>Amount of SC paid</u>
75	19.2.2001	Rs.30.00
67	17.1.2001	Rs.30.00
		Rs.60.00

~~Surchage~~

such cases of payments of surcharge may be avoided in future

P A R T - I I I

A test audit note containing minor and procedural irregularities noticed during audit has been handed over separately compliance to which may be ~~shown~~ shown to next audit with relevant records.

T.A. D. 11/1/04
Sr. Audit Officer.

ANNEXURE - A

STATEMENT SHOWING IDLE WAGES TO ATTENDANT/HELPER *and* IRI

S1 NO	Month	Bill No	Attendant/Helper	RI
1.	3/99	2/99-00	3454	6922
2.	4/99	6/-do-	3454	6922
3.	5/99	9	3454	6922
4.	6/99	15	3454	6922
5.	7/99	19	3454	6922
6.	8/99	24	3726	7467
7.	9/99	27	3726	7467
8.	10/99	37	---	7467
9.	11/99	48	3726	7467
10.	12/99	51	1904	3815 ADA
11.	12/99	58 LS	3726	---
11.	12/99	60	3862	7740
12.	1/00	71	680	1365 ADA
13.	1/00	76	3948	7952
14.	2/00	78	3948	7952
15.	3/00	2/2000-01	3948	7952
16.	4/00	4/-do-	3948	7952
17.	5/00	11/-do-	3948	7952
18.	6/00	15/-do-	3948	7952
19.	7/00	21/-do-	3948	7952
20.	8/00	27/-do-	3948	7952
21.	9/00	38/-do-	3948	7952
22.	10/00	43/-do-	3975	8008
23.	11/00	46/-do-	---	7728(SLS)
24.	11/00	56/-do-	3990	8008
25.	12/00	63/-do-	4076	8008
26.	1/01	65/-do- (SLS)	3933 3933	---
27.	1/01	71/-do-	4076	8223
28.	2/01	77/-do-	4076	8223
29.	3/01	81/-do-	---	504
30.	3/-do-	82/-do-	---	617
31.	3/01	2/01-02	4076	8223
32.	4/01	7/-do-	4076	8223
33.	5/01	11/-do-	4162	8396
34.	6/01	20/-do- 14/-do-	846-4162	3204 ADA
35.	6/01	20/-do-	4162-846	8396-3204 ADA
36.	7/01	18/-do-	4162	8396
37.	8/01	25/-do-	4162	8396
38.	9/-do-	32/-do-	4162	8396
	10/-do-	45/-do-	4162	8396

Rs. 135978

Rs. 256111

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(1) 557/S12 (8)
17/6/2

<u>Abstract</u>	Attendant/Helper	1,35,978
	R.I.	<u>2,56,111</u>
	Total=	Rs. 3,92,089.