

Audit (S) S.C. 15/7/96
BY REGD. POST

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)
ORISSA: BHUBANESWAR

NO. OA-3-I.R. No. 29

/96-97

Dy. 1563. F.S.
Dated: 6-8-96.

To

The District Information & Public Relation Officer
.....Deogarh.....

Sir,

I am to forward herewith the Inspection Report No. 29/96-97 on the accounts of your establishment for the period from 8/93 to 2/96

Reply to the Inspection Report may please be furnished through Director Cum. Addl. Secretary to Govt. Orissa, I & P. Deptt. Bhubaneswar within the 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.

SlNo.	Inspection Report No.	Para No.
1.	62/91-92	4
2.		
3.	218/93-94	3
4.		

Yours faithfully

- sd -

Sr. Audit Officer

By. Regd. Post

Memo No. OA-3-I.R. No. 29 96/97/1699 Dated: 25 JUL 1996

Copy together with a copy of the Inspection Report forwarded to Director Cum. Addl. Secretary to Govt. Orissa, I & P. Deptt. Bhubaneswar, for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. The compliance for the above Inspection Report when received may please be forwarded to this office alongwith his comments thereon.

Prananta
SR. AUDIT OFFICER
By. Regd. Post 15/7/96

Memo No. OA-3-I.R. No. /96-97 Dated:

Copy together with a copy of the Inspection Report forwarded to for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs No. for necessary action. His comments on the paragraphs No. Inspection Report may please be communicated to this office at an early date.

(5)

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)
ORISSA : BHUBANESWAR

Inspection Report No : 29/96-97

Name of the accounts Audited : Cash and contingencies of the District Information and public Relation Officer, Deogarh.

Period of accounts audited : 8/93 to 2/96

Time taken for audit : 20.3.96 to 26.3.96

Name of the Officer in-charge of accounts : Shri M. Pradhan, D.I. & P.R.O upto 12.7.95
Shri B.K. Mishra, In-charge, S.D.I & P.R.O. 12.7.95 to 11.3.96
Shri Arjuna Mallick, D.I. & P.R.O. 11.3.96 to date.

Accounts Audit by : Shri B.C. Sahoo, Asst. Audit Officer.

Reviewed by : Shri Sanatana Sahu, Audit Officer.

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

PART-I

1. (a) Introductory : Nil
- (b) Outstanding paras of previous Inspection Reports:
- | <u>I.R.No.</u> | <u>Paras Outstanding</u> |
|----------------|--------------------------|
| No. 62/91-92 | 3 |
| No. 218/93-94 | 2,4,5 & 6 |
- (c) Schedule of persistent irregularities : Nil.

PART-IIA

- Nil -

PART-IIB

2. Maintenance of Cash Books and management of Cash.

A) Permanent Advance Cash Book :-

The Permanent Advance Cash Book of the District Information and Public Relation Officer, Deogarh was closed with the following balances on the dates mentioned against each :-

Contd.....P/2

<u>In shape of</u>	<u>As on 31.3.94</u>	<u>As on 31.3.95</u>	<u>As on 29.2.96</u>
Cash	Rs.300.00	Rs.500.00	Rs.300.00
Advances	Rs.700.00	Rs.500.00	Rs.700.00
Total	Rs.1000.00	Rs.1000.00	Rs.1000.00

In this connection the following were the observations of audit :-

I) Non adjustment of the outstanding advances :-

As per financial rules, the Permanent Advance amounts should be recouped at the end of each financial year. But it was observed that there were outstanding advances at the end of each financial year, i.e. Rs.700.00 as on 31.3.94, Rs.500.00 as on 31.3.95 and Rs. 700.00 as on 29.2.96. Early steps may be taken to adjust the outstanding advances under intimation to audit.

3. Theft case of T.V. Antina Head out amounting to Rs.4,000.00.

It was seen from the records that one T.V. Antina Head out with accessories (HE-314) worth Rs.4,000/- was stolen on 12.6.95 night from the Information Centre-cum-Reading Room Kuchinda. In absence of the Dist. Information & Public Relation Officer, the operator of the T.V. Set Sri Sarat Chandra Sahu, lodged a F.I.R. in the local Police Station at Kuchinda on 13.6.95 at 12.00 Noon.

In this connection the following were observations of audit:-

12) It was observed that although the higher authorities, such as Deputy Director of Information & Public Relations (N.D.), Sambalpur in letter No. 401 dated 20.6.95, Addl. Director of Information & Public Relations, Orissa, Bhubaneswar in letter No. 106 dated 28.6.95 and Additional Secretary to Govt. of Orissa, Information & Public Relation Deptt, Bhubaneswar in Memo No. 107 dated 28.6.95 were intimated about the occurrence of the theft case, A.G., Orissa was not intimated about this case, which was required to be done as per the rules.

11) It was further observed that after investigation of the case " as no clue could be had " F.I.R.No. 69 dated 3-8-95 U/S-379 I.P.C. was submitted by the Police authority and the investigation was closed, vide letter No. 1697 /C.I. dated 16-11-95 of the circle Inspector of Police, Kuchinda.

Hence, necessary orders from the competent authority may be obtained to write off the value of the stolen articles under intimation to audit.

4. Irregular payment of Electricity Duty amounting to Rs.261.50.

As per section 13 of the Orissa Electricity Duty Act, 1961, State Govt. Offices are exempted from payment of Electricity

Duty while paying the electricity charges to the O.S.E.B. authorities. But it was observed that while paying the electricity charges of the Information centre-cum-Reading Room, Deogarh Electricity Duty amounting to Rs.261.50 was also paid by the Dist. Information & Public Relation Officer, Deogarh, as detailed below, which contravened the above mentioned provisions of the Act.

<u>Bill No. & date.</u>	<u>Consumer No.</u>	<u>Period</u>	<u>Total amount paid</u>	<u>Amount paid towards the electricity Duty.</u>
No.18/94-95	C/47-A-4	4/93 to 2/94	Rs.2755/-	Rs.261.50

Early steps may be taken to move the O.S.E.B. authorities either to recover the amount of Rs.261.50 or to adjust the same from the future electricity bills under intimation to audit.

5. Irregular purchase of Tyres, Tubes and Battery for Govt. Vehicle.

On scrutiny of the records it was observed that there were some purchases of Tyres, Tubes and Battery as detailed below without calling for the quotations and without purchasing the same at the lowest rates, which contravened the provisions of G.O., Finance Deptt, Memo No. 10412/F dated 9-3-87

<u>Bill No & date.</u>	<u>Name of Supplier.</u>	<u>Quantity Supplied</u>	<u>Amount paid</u>
No.27/93-94	M/S New Tyre House, Sambalpur.	4 tyres & 4 Tubes.	Rs.8580/-
No.93/95-96, dated 5.2.96	M/S Shree Durga (Automobiles, Sambalpur,	12 Volts Battery.	Rs.3782/-

On being enquired in audit about purchase of the Tyres, Tubes and Battery without calling for the quotations, no satisfactory reply could be furnished to audit. In this connection it may be stated as to whether the above mentioned suppliers were authorised dealers of the manufactures or the purchases were made at the rate contract approved by Govt. at the D.G.S.D. rates. If not, expost facto approval of the competent authority may be obtained to regularise such purchases.

6. Irregular expenditures under Exhibition.

It was seen from the records that the following expenditures were incurred by the District Information & Public Relation Officer Deogarh for the "District level Exhibitions" without calling for the quotations though the expenditures incurred were more than Rs.1,000/- each, which contravened the provisions of G.O. Finance Deptt. Memo No. 10412/F. dated 9-3-87.

<u>Bill No & date.</u>	<u>Name of the supplier.</u>	<u>Name of items supplied.</u>	<u>Amount paid.</u>
No. 139 dated 8.3.94	M/S Shrabani Tent House, Deogarh.	Tent, Gate side wall etc. on 5.3.94	Rs.4980/-

Contd.....P/4

<u>Bill No & date.</u>	<u>Name of the Supplier.</u>	<u>Name of items supplied.</u>	<u>Amount paid</u>
No. 138 dated 24.3.95	M/S Surya Tent House, Deogarh.	Tent, Fendal date etc. on 21.3.95 to 23.3.95	Rs.8400/-
	M/S Saaz O Awaj, Deogarh.	Orchestra programme on 22.3.95	Rs.5500/-
	M/S Mallik electricals, Deogarh.	Light decoration on 21.3.95 to 23.3.95	Rs.3750/-
No. 94 dated 5.2.96	M/S Kalika, Deogarh.	Staging of Drama.	Rs.3000/-
	M/S Nayak Tent House, Deogarh.	Tent, gate side wall Barmass etc. on 21.1.96 to 28.1.96	Rs.10,300/-
	M/S Manoj electricals, Deogarh.	Light decoration for 3 days.	Rs.2,005/-
<u>Total</u>			<u>Rs.37,935/-</u>

On being pointed out in audit about non observance of the formalities in calling for the quotations from the local suppliers it was, however, replied that due to urgency quotations could not be obtained. However, ex post facto approval of the competent authority may be obtained to regularise these expenditures.

7. Irregular Payment of transportation charges.

It was seen from the records that the following payments were to the suppliers by the District Information and Public Relation Officer, Deogarh towards the transportation charges for supply of the articles like tents, Banners, gates, light decorations materials for the District Level Exhibition held at the R.B.D. High School Play ground during the period from 26.1.96 to 28.1.96.

<u>Bill No. & date.</u>	<u>Name of the supplier</u>	<u>Name of the item supplied.</u>	<u>Total amount paid</u>	<u>Amount paid towards transportation charges.</u>
No. 94/5.2.96	M/S Nayak Tent House, Deogarh.	Tent, gate Materials.	Rs.10,300/-	Rs.400/-
-do-	M/S Manoj Electricals, Deogarh.	Light Materials.	Rs.2,005/-	Rs.110/-
<u>Total.....</u>			<u>Rs.510/-</u>	

As per general procedure, the suppliers were required to supply the materials at the site, i.e. at the site of the exhibition ground, and there was no necessity for payment of transportation charges to the suppliers. Hence, the amounts paid towards transportation charges may be recovered from the concerned suppliers and credit pointed out to audit.

8. Excess consumption of P.O.L. for the Govt. vehicle (Jeep) No. ORF-6121
Govt. of Orissa in their Finance Deptt. code No. 33/92-20877

(225)/P. dated 7.5.92 have fixed the ceiling limit of consumption of P.O.L. per vehicle per month for different categories of Officers. As per the above mentioned orders, the District level Officers, are entitled for consumption of 130 litres of Petrol/Diesel per vehicle per month.

But it was seen from the Log Book of Govt. Jeep No.GRF-6121, that there were excess consumptions of P.O.L. over and above the ceiling limit fixed by Govt. in the following months :-

<u>Month.</u>	<u>Actual consumption.</u> (in litres)	<u>Ceiling limit</u> <u>Fixed by Govt.</u>	<u>Excess consumption.</u> (in litres)
1/94	170	130	40
3/94	137 1/2	-do-	7 1/2
4/94	141 1/2	-do-	11 1/2
10/94	307 1/2	-do-	177 1/2
12/94	255 1/2	-do-	125 1/2
1/95	138 1/2	-do-	8 1/2
3/95	193 1/2	-do-	63 1/2
5/95	134	-do-	4
11/95	221	- do -	91

Necessary ex post facto approval of the competent authority may be obtained to regularise the excess consumptions of P.O .L.

Part-III

A Test Audit Note containing minor and procedural irregularities has been issued on the spot, the compliances to which may be shown to next audit with the relevant records.

D. Manoj Kumar
Senior Audit Officer, 28/1/96