

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି  
DRAFT FOR APPROVAL

.....୨୫.୫୫.....ବିଭାଗ

ସଂଖ୍ୟା 664/PR

95  
Please issue the  
letter of approval  
in original by returning  
a copy of the same  
12-1-12  
9-1-2012

ପ୍ରାପକ  
The PR. A. G. (Civil Audit)  
Orissa, Bhubaneswar.

ନଥି ସଂ.....  
Acad-III-28/2010  
କ୍ରମିକ ସଂ.....

Sub. Submission of Compliance report on the outstanding  
paragraphs of A. G. O/R No 193/2003-2004 & 819/2010-2011

Sir,  
In inviting a reference to your Letter No 239 dt  
17.11.2011 on the subject cited above, I am  
directed to forward herewith the Compliance  
reports in original received from the SI+PRO  
Parsauguda for your kind consideration and  
and settlement of audit objections.

JJ

Yours faithfully,

~~Signature~~ 6/1/12  
AFA-Cm-28 B. G. Pat

Memo No 665 dt 12-1-12

Copy forwarded to the SI+PRO, Parsauguda  
for information and necessary action.


~~Signature~~ 6/1/12  
AFA-Cm-28

STATEMENT SHOWING COMPLIANCE REPORT OF THE OUTSTANDING PARAS OF A.G.AUDIT TO THE OFFICE OF THE DISTRICT INFORMATION AND PUBLIC RELATIONS OFFICE, JHARSUGUDA.

SL.NO	IR .NO	PARA NO	OBJECTIONS	COMPLIANCE REPORT
01	193/03-04	02	Non-accountal of Govt. money for Rs.32,445/-	Sri R.P.Mohapatra, Ex-DIPRO, Jharsuguda has deposited a sum of Rs.25,500.00 vide M.R.No.165434 Dt.12.8.2009 at the Collectorate, Jharsuguda in shape of B.D/CH.No.549774 Dt.4.7.09 Rs.21,500.00 and Rs.4000.00 in shape of Vouchers .Out of the rest non realised amount a sum of Rs.2000.00 has been deposited by Sri S.Samadhia I/C. Ex-DIPRO in shape of Cash vide M.R.No.698824 Dt.24.8.10 and the rest amount relates to Sri K.C.Sutar, Ex-Radio Inspector, Jharsuguda. Letter from the Dist.Esst.has been communicated to the Ex-Radio Inspector to deposit thee amount. Hence the para may be dropped. Xerox copies of the M.Rs are enclosed herewith for your reference.
02	-do-	03	Irregular Purchase of furnitures of Rs.21,569/-	A sum of Rs.21, 569/- was allotted to the D.I & P.R.O, Jharsuguda vide Letter No.35102/IPR/Dt.28.11.95 towards purchase of furnitures for the newly created DIPRO office at Jharsuguda. Since the office was newly created having no infrastructures and to run the office in a urgent manner, the purchase formalities was not maintained by the then D.I & P.R.O Sri Mohapatra. But the expenditure was incurred as per the yard stick of Govt. proper stock and store entries has been made and physically the articles are also at the office now. The Vouchers relating to the expenditure has also been entered in the Cash Book. As such the para may be considered.
03	-do-	04	Irregular payment of T.E of Rs.9414/-	The Ex-DIPRO Sri R.P.Mohapatra has been intimated vide this office letter No.129 Dt.2.5.2005 and letter No.263/IPR/ Dt.17.9.10 to comply the para under intimation to the Director, Information and Public relations.
04	-do-	07	Non-return of Library Books worth of Rs.3756/-	During the period from Dt.9.2.93 to 8.2.03,107 nos.of library books were issued to the members with costs of Rs.3756/=.In the mean time the Departmental Audit has been conducted from the period from 30.6.95 to 31.3.2008 to this office and D.A.R has been released vide letter No.10830 Dt.17.4.09.During the period of the Departmental Audit i.e as on Dt.31.3.08, 79 nos of Books were pending at different members which costs of Rs.1656/-.Books worth of Rs.3756-1656=2100 has been returned(107-79=28 books)as on Dt.31.3.08.But now as on

28

				Dt.31.8.2010.out of 79 outstanding books 58 nos of books worth of Rs.1392/- has been returned by the members and remaining 21 books costing to Rs.264/- is pending with the members . Special drive is being taken to recover the rest 21 books at an earliest. Hence the point may be settled.
05	-do-	08	Non disposal of U.P/O.R for Rs.11,185/-	During the period from 30.6.95 to 31.8.03,3096 nos of U.P and 1979 nos of O.R costing Rs.11,185/-was at the stock balance. But at the end of August,2010, 1142nos.of U.P and 1086 nos.of O.R costing to Rs.5491/-of the above period has been returned to the I & P.R.Department . Receipt of the returned copies are enclosed. Actions are being taken to dispose of the balance books. Hence the para may be settled.
06	-do-	09	Doubtful Expenditure for Rs.16,630/-	The Ex-DIPRO, Sri R.P.Mohapatra has been intimated vide this office letter No.131 Dt.2.5.05 and letter No.265/IPR/ Dt. 17.9.2010 to comply the para, under intimation to the Director of Information and Public Relations.

  
District information and Public  
Relations Officer, Jharsuguda

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ଅନୁସୂଚୀ XIV-- ଫାଲମ୍ ସଂ. 511

ରସିଦ୍ ପୁସ୍ତକ  
RECEIPT BOOK

165434

ସଂ. \_\_\_\_\_

[ ଓଡ଼ିଶା ନିକାଶ ପ୍ରକଳଣ ପୁସ୍ତକ, 1963 ନିୟମ 31(i) ଦ୍ରଷ୍ଟବ୍ୟ ]

ପୁସ୍ତକ ସଂ. 19/2009-10. ମସିହା 200

କାହାଣୀର ପ୍ରାପ୍ତ ହେଲା S.R.R. Sri Rajendra Prasad Mahapatra,  
P-27 Ex-DIR PRO, Jharsuguda.

କେଉଁ ବାବଦରେ Towards reimbursement of Advances  
as per statement. ପରିମାଣ  
ଟ. ଟ.

ନଗଦ ଆକାଉଣ୍ଟରେ \_\_\_\_\_

ସାମ ଆକାଉଣ୍ଟରେ BD No. 54977U of U-701 R 21,500.00  
of SBI Secretariat Branch,

Bhubaneswar.  
10,000/- of Voucher R 10,000.00

ମୋଟ R 25,500.00

(ଅକ୍ଷରରେ) CR. Pay Towards five thousand five hundred  
ଟଙ୍କା ମାତ୍ର)

ତା 12-08-2009

ସ୍ୱାକ୍ଷର  
ସମ୍ପୂର୍ଣ୍ଣ ଅଧିକାରୀ

ଓ. ଟ. ପୁସ୍ତକାଳୟ (ଫାଲମ୍) DTP-193-10,000 Bks. 30-06-2009 Jharsuguda

Nizarat Officer  
Collectorate, Jharsuguda

<u>Voucher No &amp; Date</u>	<u>Amount.</u>
191/ 95-96 dt 11.1.96 - R	2000-00
244/ 95-96 dt 30.03.96 - R	2000-00
182/ 96-97 dt 18.12.96 - R	8000-00
106/ 97-98 dt 30.9.97 - R	1000-00
104/ 98-99 dt 14.10.98 - R	3500-00
<del>224/ 98-99 dt 7.1.79</del> - R	500-00
468/ 99-2000 dt 31.3.2000 R	1000-00
1471/ 2000-01 dt 1.11.2000 R	3000-00
771/ 2000-01 dt 25.7.2000 R	1000-00
994/ 2000-01 dt 16.9.2000 R	5000-00
1558/ 2000-01 dt 24.1.01 R	500-00
1592/ 2000-01 dt 24.1.01 R	1000-00
1795/ 2000-01 dt 30.3.01 R	2000-00
	<u>R 25,500-00</u>

(Rupees Twenty five thousand five hundred 00)

Sr. 12/18/99

NAZIR

Collectorate, Tharsuguda



COMPLIANCE REPORT OF THE OUTSTANDING PARAS OF A.G.INSPECTION REPORT NO.819/2010-11 TO THE OFFICE OF THE DISTRICT INFORMATION AND PUBLIC RELATIONS OFFICE, JHARSUGUDA.

SL.NO	IR .NO	PARA NO	OBJECTIONS	COMPLIANCE REPORT
01	819/2010-11	PART-II(B) 2	Budgetary control Shortcomings noticed Thereof.	Steps will be taken to surrender of funds under different units in the stipulated period as prescribed by the Govt.henceforth.Realistic Budget will be prepared from the financial year 2011/12.Noticed for future guidance.
02	-do-	3	Pending Civil Deposit to the tune of Rs.8594/-	Govt.in I & P.R has been communicated to release of funds for an amount of Rs.8594/-which was kept in civil deposit Account. The account will be swuareup on release of funds by the Govt.
03	-do-	4	Un-serviceable Dead Stock and A.V.Stock	Govt.in I & P.R vide this office letter No.30 Dt.17.1.2011 Has been moved to accord necessary permission for auction of the Un-serviceable articles of the I.C & R.R and to receive the unserviceable A.V.Equipments of this office. Reply awaited.
04	-do-	Supplementary Test Audit 1(i)	Attestation of Entries	Monetary transaction entries in the cash book will be attested henceforth. Noted for future guidance.
05	-do-	1(ii)	Totalling Check	Totalling Check in the Cash Book will be done henceforth. Noted for future guidance.
06	-do-	1(iii)	Physical Verification of Cash Book	Verification of Cash Book will be done at the end of each month and will be signed. Noted for future guidance.
07	-do-	1(iv)	Review of Bill Register	Bill register will be reviewed henceforth.
08	-do-	1(v)	Non-realisation of Security depoPsit	Security Deposit will be realised from the person handling the Cash.
09	-do-	1(vi)	Non-maintenance e of Duplicate Key Register And non-deposit of Key	Duplicate key Register will be maintained henceforth.
10	-do-	1(vii)	Cash Chest non embedded	Cash Chest will be embedded very soon.
11	-do-	2(i)	Non-refund of Library Books worth of Rs.264.00	All the 21 nos.of Library Books costing to Rs.264.00 has been returned by members readers. Hence the Para may be settled.

17

12	-do-	2(ii)	Damaged Books worth of Rs.907.00	Action is being taken to write of the cost of the books by obtaining approval of the Govt.
13	-do-	2(iii)	Non-conduct of annual Physical verification of Books	Annual Physical Verification of Books will be done regularly henceforth. Noted for future guidance.

M 2/3/2011

District information and Public Relations Officer, Jharsuguda

Government of Odisha  
Information & Public Relations Department.

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No.Aud-III-28/10 664 /IPR.,Bhubaneswar,dt. 12-1-12

From:-

Shri B.B.Nanda, OFS (I)  
A.F.A-cum-Under Secy. to Govt.

To

The Principal A.G (Civil Audit)  
Odisha, Bhubaneswar.

Sub:-

Submission of Compliance report on the outstanding  
Paragraphs of A.G, I/R No.193/03-04 & 819/10-11.


Sir,

In inviting a reference to your Letter No.239 dt.17.11.11, on the subject cited above, I am directed to forward herewith the compliance reports in original received from the DIPRO, Jharsuguda for your kind consideration and settlement of audit objections.

Yours faithfully,

  
✓ A.F.A-cum-Under Secretary to Government

Memo No. 665 /IPR.,Bhubaneswar,dt. 12-1-12  
Copy forwarded to the DIPRO, Jharsuguda for information and necessary  
action.

  
✓ A.F.A-cum-Under Secretary to Government.

Spave



22

OFFICE OF THE DISTRICT INFORMATION AND PUBLIC RELATIONS  
OFFICER, JHARSUGUDA

No 413 /IPR/Dt.23.12.2011

To,

The A.F.A.-Cum Under Secretary to Govt.  
Information And Public Relations Department,  
Odisha, Bhubaneswar

Sub: Submission of compliance report of the outstanding paras of the A.G., Audit,  
Odisha, Bhubaneswar

Sir,

With reference to the letter on the subject noted above the compliance report of outstanding paras of A.G. inspection report Odisha, Bhubaneswar of this establishment has already been submitted vide this office letter No84 dt.8.3.2011 & Letter No280 dt.25.9.2011. Again I am enclosed herewith the compliance report of the above paras for favour kind information and taking necessary actions at your end.

Yours faithfully,

23/12/11

District Information and Public  
Relations Officer, Jharsuguda

OFFICE OF THE DISTRICT INFORMATION AND PUBLIC RELATIONS OFFICER  
JHARSUGUDA

No. 84 /IPR/Date: 8.3.11

The A.F.A-cum-Under Secretary to Govt.,  
Information and Public Relations Department,  
Orissa, Bhubaneswar

Sub:- Submission of compliance report of the outstanding paras of the A.G. Audit, Orissa,  
Bhubaneswar

Ref:- Letter No.I.R.No.819/2010-11/353 Dt.13.12.2010 & G.O.No.126 Dt.5.1.11, No.2303  
Dt.15.2.11

Sir,

With reference to the letter on the subject noted above I am to submit herewith the compliance report of the outstanding Audit Paras of the A.G. Inspection Report, Orissa, Bhubaneswar of this establishment for favour of your kind information and taking necessary actions at your end.

Enclosed:-As above

Yours faithfully,

8/3/2011  
District Information and Public  
Relations Officer, Jharsuguda.

Memo. No. 85 /IPR/Date: 8/3/2011

Copy along with compliance report submitted to the Senior Audit Officer (Audit), Orissa, Bhubaneswar for favour of kind information and necessary action.

ed-  
District Information and Public  
Relations Officer, Jharsuguda.

COMPLIANCE REPORT OF THE OUTSTANDING PARAS OF A.G.INSPECTION REPORT NO.819/2010-11 TOTHE OFFICE OF THE DISTRICT INFORMATION AND  
PUBLIC RELATIONS OFFICE, JHARSUGUDA.

SL.NO	IR .NO	PARA NO	OBJECTIONS	COMPLIANCE REPORT
01	819/2010-11	PART-II(B) 2	Budgetary control Shortcomings noticed Thereof.	Steps will be taken to surrender of funds under different units in the stipulated period as prescribed by the Govt.henceforth.Realistic Budget will be prepared from the financial year 2011/12.Noted for future guidance.
02	-do-	3	Pending Civil Deposit to the tune of Rs.8594/-	Govt.in I & P.R has been communicated to release of funds for an amount of Rs.8594/-which was kept in civil deposit Account. The account will be swareup on release of funds by the Govt.
03	-do-	4	Un-serviceable Dead Stock and A.V.Stock	Govt.in I & P.R vide this office letter No.30 Dt.17.1.2011 Has been moved to accord necessary permission for auction of the Un-serviceable articles of the I.C & R.R and to receive the unserviceable A.V.Equipments of this office. Reply awaited.
04	-do-	Supplementary Test Audit 1(i)	Attestation of Entries	Monetary transaction entries in the cash book will be attested henceforth. Noted for future guidance.
05	-do-	1(i)	Totalling Check	Totalling Check in the Cash Book will be done henceforth. Noted for future guidance.
06	-do-	1(iii)	Physical Verification of Cash Book	Verification of Cash Book will be done at the end of each month and will be signed. Noted for future guidance.
07	-do-	1(iv)	Review of Bill Register	Bill register will be reviewed henceforth.
08	-do-	1(v)	Non-realisation of Security deposit	Security Deposit will be realised from the person handling the Cash.
09	-do-	1(vi)	Non-maintenance of Duplicate Key Register And non-deposit of Key	Duplicate key Register will be maintained henceforth.
10	-do-	1(vii)	Cash Chest non embedded	Cash Chest will be embedded very soon.
11	-do-	2(i)	Non-refund of Library Books worth of Rs.264.00	All the 21 nos.of Library Books costing to Rs.264.00 has been returned by the members readers. Hence the Para may be settled.

(157)

14

12	-do-	2(ii)	Damaged Books worth of Rs.907.00	Action is being taken to write of the cost of the books by obtaining approval of the Govt.
13	-do-	2(iii)	Non-conduct of annual Physical verification of Books	Annual Physical Verification of Books will be done regularly henceforth. Noted for future guidance.

8/3/2011

District information and Public Relations Officer, Jharsuguda

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି  
DRAFT FOR APPROVAL

*Please Issue*  
15/2/11

୨୫୫୫.....ବିଭାଗ

ସଂଖ୍ୟା 2303 / PR ଚା. ....  
15/2/11

ପ୍ରାପକ

The D14 PRO, Bhubaneswar.

ନଥି ସଂ.....

ଆଦ-ଆ- 28/2010

କ୍ରମିକ ସଂ.....

Sub-Submission of Compliance report on the outstanding paragraphs of the A.G. Inspection report No 819/2010-2011 on the accounts of the D14 PRO, Bhubaneswar.

Ref- His Dept Letter No 126/SPR dt 5.1.2011.

*P-12*

Sir,  
With reference to the subject cited above, I am directed to say that no Compliance report on the outstanding paragraphs of the aforesaid Inspection report has been received during the stipulated period.

You are therefore requested to take immediate steps to furnish the pledged Compliance report on the said report to the A.G. Office under intimation to His Dept for further necessary action at this level.

Yours faithfully,

*[Signature]*  
14/2/11

AFA-Comptroller & Asst Comptroller  
15/2/11

Memo No 2304 Dt

Copy forwarded to the Deputy Director, JPR, Sambalpur for expedite ~~of~~ expedite ~~of~~ expedite submission of C/R.

*[Signature]*  
14/2/11  
AFA-Comptroller & Asst Comptroller

ଅନୁମୋଦନ ନିମିତ୍ତ ବିଠା

DRAFT FOR APPROVAL

✓ R

.....I.P.R.....ବିଭାଗ

ସଂଖ୍ୟା 126/9PR

5/1/11  
ତା.....

ପ୍ରାପ୍ତକ

The D14 PRO, Bhubaneswar.

ନଥି ସଂ.....

ଆଦେଶ-III-28/2010

କ୍ରମିକ ସଂ.....

Sub: Submission of Compliance report on the outstanding paragraphs of the A-G inspection report No 819/2010-2011 on the accounts of the D14 PRO, Bhubaneswar.

Ser,

In exhibiting a reference to A-G. Letter No 359 dt 13.12.2010 on the Subject cited above, I am directed to say that immediate steps may please be taken to furnish the Compliance report to A-G. Cross on each outstanding paragraphs of the aforesaid report under intimation to this Department for Settlement of audit objections.

Yours faithfully.

31/12/10

A.F.A. - Com. - Est. Dept

Memo No 127 dt

5/1/11

Copy forwarded to the Deputy Director, 24PR Sambalpur for expeditious submission of Compliance report.

31/12/10

A.F.A. - Com. - Est.

JS  
Please Tame  
7.1.2011

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

11

BY REGISTERED POST

No. OA-3 IR No. 819/2010-11/353 Date: 13/12/2010

To The District Information and Public Relations Officer,  
Thorsuguda

Sir,  
I am to forward herewith the Inspection Report No. 819/2010-11 on the accounts of the Dist Information and Public Relations Officer, Thorsuguda for the period from 7/2003 to 3/2010. Reply to the Inspection Report may please be furnished through Dy. Director, I.A.P.R. (ND) within one 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.

Sl. No.	Inspection Report No.	Para No.
01.	994/03-04	3, 7 & 8
02.		
03.		
04.		
05.		
06.		

Yours faithfully,  
sd/—  
Sr. Audit Officer

BY REGISTERED POST

Memo No. OA-3 IR No. 819/2010-11/354 Date: 13/12/2010

Copy together with a copy of the IR forwarded to the Deputy Director, Information and Public Relations (N.D) At - Bhubaneswar, Red Cross building, Sambalpur for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs for necessary action. The compliance for the above IR when received may please be forwarded to this Office along with his comments thereon.

sd/—  
Sr. Audit Officer

BY REGISTERED POST

Memo No. OA-3 IR No. 819/2010-11/355 Date: 14 DEC 2010  
13/12/2010

Copy together with a copy of the IR forwarded to the Director, Information and Public Relations Department, Orissa, Bhubaneswar for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. His comments to para of the IRs may please be communicated this office at an early date.

sd/—  
Sr. Audit Officer

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**OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)**

**ORISSA :: BHUBANESWAR**

**INSPECTION REPORT No - 819 / 2010 - 11**

1. Name of the accounts audited. : Accounts and Transaction of the District Information and Public Relation Officer (DI & PRO), Jharsuguda.
2. Period of accounts audited. : 9/2003 to 3/2010
3. Time taken for audit. : 25.9.2010 to 30.9.2010  
(5 working days)
4. Name of the officer's in-charge of the Accounts. : 1. Sri B. K. Rout, DI & PRO.  
9.11.2002 to 22.7.2005.  
2. Sri S. C. Supkar, DI & PRO.  
23.7.2005 to till date.
5. Name of the Next Higher Authority. : Deputy Director, I & PR (ND), Sambalpur.
6. Name of the officers who conducted audit. : 1. Iswar Ch. Swain, AAO  
2. Susant Ku. Das, Sr. Auditor.
7. Name of the Reviewing Officer. : Sri A. Sandhibigraha, Audit Officer.
8. 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>IR No/Year</u>	<u>Para No.</u>
994/03-04	2,4,9

(C) - Schedule of persistent irregularities - -NIL-

PART = II = A

-NIL-

PART = II = B

2 - Budgetary Control shortcomings noticed thereof.

For exercise of sound and effective budgetary control over expenditure the budgeting should be realistic and based on reliable information and need based assessment from field offices. The reason for excess or saving in expenditure should be analysed and anticipated in advance. Timely action for surrender of savings should be initiated.

Test check of allotment, expenditure and surrender files maintained in the office of the DI & PRO, Jharsuguda revealed the following shortcomings with respect to surrenders effected on units of expenditure in respect of pay, DA, DP, HRA, Electricity

dues, POL/DOL charges and programmes such as "Song & Drama", 'Exhibition', etc, as indicated in a separate ANNEXURE-A.

- (i) The allotment of funds received under state plan in respect of programme of "Songs & Drama" and "Exhibition" for the year 2007-08 to 2009-10 were fully surrendered.
- (ii) The contingency allotment of Rs.10,000/- (Electricity dues) and Rs.5000/- (POL/DOL charges) relating to 2008-09 were also fully surrendered. As ascertained from the official source, payment towards electricity was met by the Collectorate establishment, thus resulting in surrender.
- (iii) Besides the above, during these three financial years. surrenders on expenditure on "Pay", "DP", "DA", "HRA" & "Arrear Salary" etc were also made regularly.

Further, it was noticed that as per the Finance Department Circular Letter No. 2857/F dt14.1.2009, the dead line for submission of surrender to Govt. was fixed for 28.2.2009. But the DI & PRO, Jharsuguda surrendered the savings for the year 2008-09 to the AFA-Cum-US to Govt., I & PR Department, vide Letter No. 118 dt24.3.2009, which violated the Govt. instruction. The surrender of savings during the year 2009-10 were submitted on 22.3.2010, i.e. at the fag end of the financial year. Due to in-ordinate delay, the re-appropriation of the surrendered fund to some other unit/ service, could not be made possible.

When the DI & PRO, failed to utilize funds under programme "Song and Drama" & "Exhibition" repeatedly for three years, the budgetary allocation under these programmes could not have been made. Again it came to notice that the DI & PRO, Jharsuguda failed to submit the budgetary requirement for the year 2009-10 to Govt. In the absence of requirement, the budgetary provision was made by the Govt. Thus, it was observed that the budgetary control was not effective and the budgeting was not based on reliable information. The reason for saving in expenditure was not analysed and anticipated in advance. Timely action for surrender of savings was not taken.

On the above audit observation, the DI & PRO did not furnish any specific reply. Henceforth steps may be taken for preparation of realistic budget under intimation to audit.

### 3 – Pending Civil Deposit to the tune of Rs.8594/-.

Scrutiny of information furnished to audit revealed that there was lying an amount of Rs.8594.00 in Civil deposit as on 31.3.2010, the details of which given below.

Bill No. & year of drawal	Amount drawn	Challan no. & date of deposit in civil deposit	Amount & utilized	Balance amounting in civil deposit	Purpose of fund
79/97-98	11,248.00	42/dt31.3.1998	4504.00	6744.00	OE/OC maintenance of AV Equipment
80/97-98	1850.00	41/dt31.3.1998	-	1850.00	OE/OC of songs, drama & photo services
		Total		8594.00	

The delay in release of funds lying under civil deposit was attributed to non-action of the Govt. Despite repeated communication of the DI & PRO, the Govt. failed in taking any action. Thus, if there is no prospect of utilization of fund, steps may be taken to refund the same to Govt.

①

**4 – Unserviceable Dead stock and Audio-Visual Stock.**

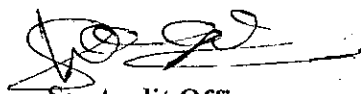
On test check of relevant records and scrutiny of information made available to audit, it was revealed that 11 nos. article of Dead stock and 9 nos. of Audio Visual (AV) equipments were lying unserviceable since 2000, as detailed in ANNEXURE-C. Retention of the articles and equipments for a longer period will result in further deterioration and the expected value of the stock would not be fetched.

On this being pointed out in audit it was stated in reply that action was being taken to do the needful.

Hence action may be taken to condemn such articles and equipments which are beyond economic repair and auction those under the orders of competent authority under intimation to audit.

**PART = III**

**-NIL-**

  
**Sr. Audit Officer.**

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**(iv) Review of the Bill Register.**

As per Note 4 of SR 235 of OTC Vol-I, the bill register should be reviewed monthly by a gazetted officer and the result of review should be recorded there on which was not done. Hence forth, the same may be done and shown to next audit.

**(v) Non-realisation of Security Deposit.**

As per Rule 269 of OGFR-I, security deposit should be realized in Form of fidelity insurance bond from the persons handling Cash and store, which was not done. This may be done and shown to next audit.

**(vi) Non-maintenance of Duplicate Key Register and Non-deposit of key.**

The duplicate key register was not maintained and the duplicate key was not deposited in treasury every year, which violated the provision under note below SR 69 of OTC Vol-I. This may be done and shown to next audit.

**(vii) Cash chest not embedded.**

As per the Rule, the Cash chest should be embedded in the wall for ensuring security, which was not done. This may be done and shown to next audit.

**2 – Observation on Library stock.**

The test check of the Library stock register and scrutiny of information made available to audit revealed the following irregularities.

4

**(i) Non-refund of Library Books.**

21 nos. of Library Books costing Rs.264.00, as detailed in **ANNEXURE-B** were lying outstanding against members since 1992-93 to 1999-00. No action was taken to get back the books. However, effective action may be taken to recover the cost of books (as admissible) from the concerned members, who failed to refund the books under intimation to audit.

**(ii) Damaged books worth of Rs.907/-:**

167 nos. damaged books costing Rs.907/- were lying in stock, without use. Action may be taken to write of the cost of the book by ~~obtaining~~ approval from the competent authority.

**(iii) Non-conduct of Annual Physical verification of Books.**

As per Rule 111 and 112 of OGFR-I, annual physical verification of stock should be made regularly to ascertain the position of stock and furnish the result of the verification report. But it was seen that since the year 2002, no such verification was conducted, thus resulting in ineffective stock management. Hence forth, this may be done and shown to next audit.

  
Sr. Audit Officer.

# Annexure A

## Statement containing information on Surrender in Expenditure during the year 2007-08, 2008-09 & 2009-10

### Year - 2007-08

Major Head	Unit of Attachment	Amount Surrendered (Rs)	Remarks
2220 - District Organisation	Pay	10432 = 00	Surrendered on 15-3-08
	DP	5704 = 00	
	DA	14647 = 00	
	Electricity Dues	5000 = 00	
2220 - Headquarter Organisation	Pay	125 = 00	
	DP	311 = 00	
	DA	965 = 00	
	HRA	339 = 00	
	Song & Drama	5000 = 00 (Full)	
	Exhibition	8000 = 00 (Full)	

### Year - 2008-09

Major Head	Unit of Attachment	Amount of Surrendered (Rs)	Remark
2220 - District Organisation	Pay	550 = 00	Surrendered on 24-3-09
	DP	14327 = 00	
	DA	43 = 00	
	Arr. Pay 40%	10632 = 00	
	Electricity due	10000 = 00 (Full)	
	POL/DOL	5000 = 00 (Full)	
2220 - Headquarter Organisation	Pay	6985 = 00	
	DP	12410 = 00	
	DA	13742 = 00	
	HRA	783 = 00	
	Song & Drama	5000 = 00 (Full)	

### 09 - 10

Major Head	Unit of Attachment	Amount Surrendered (Rs)	Remark
2220 - Headquarter Organisation	Pay + DP	3350 = 00	Surrendered on 22-3-10
	DA	66 = 00	
	Song & Drama	5000 = 00 (Full)	
2220 - District Organisation	Exhibition	8000 = 00 (Full)	
	Pay	4173 = 00	
	DA	7319 = 00	
	HRA	5912 = 00	

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Annexure B

Position of library books not returned by the members/receivers as on Dt. 25.9.2010.

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Sl. No.	Sl. No. of Book Issue Register	Name of the Book Issue	Price- Rs-P.	Date of Issue
01.	113	ଉଦିଆ ସାମାଜ ଉତ୍ପତ୍ତି ଓ ପଢ଼ନ ବିଭାଗ	6=00	11-2-93
02.	116	ଅସରକ୍ଷ୍ମ	18=00	12-2-93
03.	290	ଆତ୍ମକ୍ଷ୍ମ ପ୍ରତିମା	18=00	27-7-93
04.	410	ଝଗୁପାଣି	10=00	16-11-93
05.	769	ପଦ୍ମକଳା ଓ ଆତ୍ମାନ୍ତରାଳୀ	16=00	29-9-94
06.	879	ଫାଲ୍‌ଗୁଣିଆ	14=00	28-12-94
07.	1002	ଚନ୍ଦ୍ର, ମନ, କୁଳି	13=00	29-3-95
08.	1126	ଉଦିଆର କିଶୋରୀ	15=00	23-6-95
09.	1151	ମଞ୍ଜୁଷା ପଠ	16=00	13-7-95
10.	1350	ଆଧୁନିକ ଉଦିଆ ଜାତୀୟ ଉତ୍ସାହୀ	20=00	06-2-96
11.	1502	ନରଜିଆ	13=00	23-8-96
12.	1506	ଉଦିଆର ଉଦ୍ଧାରକାରୀ	12=00	25-8-96
13.	1516	ଉଦାହାରଣର ସୂଚୀ	16=00	09-11-96
14.	1584	ବିକ୍ରମ ଓ ଶ୍ରୀମତୀର ଉଦ୍ଧାର	11=00	30-1-97
15.	1654	ପଞ୍ଚମ ଓ ଶ୍ରୀମତୀର ଉଦ୍ଧାର	11=00	27-8-97
16.	1698	ଶ୍ରୀ ଚିନ୍ତାମଣି	07=00	31-1-98
17.	1756	ସମାଜର ବିକାଶ	02=00	16-7-98
18.	1766	ସ୍ତ୍ରୀମାନଙ୍କର ସ୍ୱାଧୀନତା	20=00	07-8-98
19.	1859	ବିକ୍ରମ ଉପାଳୀ	10=00	07-6-99
20.	1936	ଉଦିଆ ଶ୍ରୀମତୀର ଉଦ୍ଧାର	02=00	29-1-2000
21.	1962	ବୀର ବରାହ ମୁରୁ ଓ ସମ୍ପଦ	14=00	26-5-2000

Counter sign

TOTAL-Rs. 264=00

Dr. Anil Kumar

[Signature]



# Unserviceable Stock & Store

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## Annexure - 2

### List of Unserviceable Stock & Store Articles

Sl No	Name of the Item / Article	Quantity	Cost	Date of Unserviceable
1)	Wooden Almirah	04	not mentioned Supplied by DIPRO Sambalpur	since 2012
2)	Wooden Rack	02		
3)	Wooden Table (small)	02		
4)	Office Table (wooden)	01		
5)	Office Chair (wooden)	02		
6)	Wooden bench	01		
7)	Folding chair (Iron)	21		
8)	Steel Almirah	01		
9)	Radio (Box Type)	01		
10)	Lantern	03		
11)	TV (B/W) Kinnor made	01		

### List of A.V. Equipments (unserviceable)

Sl No	Name of the Item / Article	Quantity	Cost	Date of Unserviceable
1	Horn	2	Cost not mentioned.	2002
2	Film Projector	1	Supplied by DIPRO	
3	Amplifier	1	I.C.P.R	2008
4	Microphone	3	Deptt	2017
5	NET Battery	1		2004
6	TV Colour	1		2000
7	V.C.P	1		2000
8	Film Screen	1		2000
9	Mike stand	2		2000

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