

P.L. Datta
N. Moh.
dt-21-4-2011

ଅନୁସୂଚୀ B-ପାଠନ ସଂ. 21

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି
DRAFT FOR APPROVAL

..... ବିଭାଗ ସଂଖ୍ୟା 5242/1PR ତା. 23-4-11.....

Aud-A-1-3/2011 ସ୍ୱାସକ
ନଥି ସଂ.....

କ୍ରମିକ ସଂ.....

To
The D.12 P.R.O. Cuttack.

Sub: Submission of Compliance to A.C.
Inspection Report No-66/2002-2003
on the accounts of the D.12 P.R.O. Cuttack,
for the period from-11/1998 to 03/2002.

Ref: A.C. Letter No- O.A. 3-1R NO-66/
2002-2003/687 dated-30.03.2011
from Sr. Audit Officer, A.C. (Audit)
Orissa, Bhubaneswar.

Sir,
In inviting a reference to the
A.C. (Audit) Orissa Letter on the
subject cited above, I am directed
to say that para-wise compliance
report on each para of objection
raised on the A.C. G.R. NO-66/2002-
2003 on your accounts for the

P.T.O

period from 11/1998 to 03/2002
may please be furnished to the
A.C. (Audit) Orissa, Bhubaneswar
under intimation to this Department
within 15 days from the date of
receipt of this letter.

This may please be treated
as urgent.

Yours faithfully,

~~20/11/2011~~
21/11/2011

A.F.A cum U/s to Govt.

Memo No. 5243 Dt. 23-4-11

Copy forwarded to Dy Director
Central Division, Cuttack for information
and necessary action.

~~20/11/2011~~
21/11/2011

A.F.A cum U/s to Govt. (11)

Audit sec.

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

14

BY REGISTERED POST

No. BA-3 IR No. 66/2002-03

Date :

To The District Information and Public Relations Officer, Cuttack

Sir,

I am to forward herewith the Inspection Report No. 66/2002-03 on the accounts of The Dist Information & Public Relations Officer, Cuttack for the period from 11/98 to 03/2002. Reply to the Inspection Report may please be furnished through A.F.A. - Cum - Under Secy to Govt. of Orissa, I & P.R. Deptt. Bhub. Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection Report may be treated as settled.

<u>Sl. No.</u>	<u>Inspection Report No.</u>	<u>Para No.</u>
01.		
02.		
03.	284/98-99	2, 4, 5, 7
04.		
05.		
06.		

Yours faithfully,

[Signature]
Sr. Audit Officer

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BY REGISTERED POST

Memo No. OA-3 IR No. 66/2002-03/687

Date : 30.3.11

Copy together with a copy of the IR forwarded to the A.F.A. - Cum - Under Secretary to Government of Orissa, Information & Public Relations Deptt. Bhubaneswar 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.

[Signature]
Sr. Audit Officer

BY REGISTERED POST

Memo No.

Date :

Copy together with a copy of the IR forwarded to the 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 to this office at an early date.

Sr. Audit Officer

Inspection Report No. 66/C-179/2002-2003.

1. Name of the accounts audited : Cash and contingency a/cs of the District Information & Public Relation Officer, Cuttack
2. Period of accounts : 11/98 to 3/2002
3. Time taken for audit : 22.4.2002 to 27.4.2002 (6 working days)
4. Name of the officer in charge of the accounts : Sri G. B. Nayak, D.I.P.R.O. upto 24.4.2002
Sri B. B. Maishish D.I.P.R.O. 24.4.2002 to date
5. Name of the officer who conducted the audit : Sri A.K.Sahoo, A.A .O.
6. Name of the officer who supervised audit : Sri B. C. Sahoo, A .O.
7. Scope of audit : A 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 Report :-

Sl.No.	IR Nos.	Para Nos.
1.	119/93-94	2(a),3
2.	381/95-96	4,5(a), (b), 6,7
4.	284/98-99	3,6,8,9

c) Schedule of persistent irregularities noticed :-

- i) Non realisation of security deposit
- ii) Non conduct of physical verification of cash as well as stock & store.
- iii) Non conduct of review of bill register.
- iv) Non attestation of entries in cash book.
- v) Non conduct of totalling check of cash book.
- vi) Non conduct of analysis of closing balance.
- vii) Non adjustment of outstanding advances.
- viii) Non deposit of Departmental receipts.
- ix) Non disposal of old newspapers & magazines.
- x) Non submission of U.Cs on celebration a/cs.

Part-II-B

2. Cash book :-

The cash book of the establishment of the D.I & PRO Cuttack was closed with the following closing balances in different shapes on different dates as detailed hereunder :-

SlNo. In shape of

AS ON
31.3.2001

31.3.2002

	31.3.2001	31.3.2002
1. Cash	106760.31	221712.31
2. Advance	<u>467741.22</u>	<u>523624.22</u>
	Rs. 574501.53	Rs. 745336.53

From the above closing balances left in the cash book the following audit observations were noticed.

i) That heavy cash balances were rolling in the cash book at the end of each month by drawal of money from treasury not required for immediate disbursement on contravention to the provisions of S.R 242 of CTC Vol-I as detailed in the enclosed statement as Annexure-A. Effective steps may be taken to minimise the cash balances by restriction in the drawal of the amounts not received for immediate disbursement henceforth under intimation to audit.

ii) Secondly it was noticed that at the end of 31st March, 2002 huge amount of advances to the tune of Rs. 523624.22 were remained outstanding on different persons during different periods since from 1982-83 onwards details of which as per party-wise/year-wise break up was not made available to audit. So effective steps may be taken to furnish the details of the outstanding amount of advance remained on different officers by early adjustment threads under intimation to audit.

iii) Lastly, it was noticed that in absence of proper analysis of closing balances remained at the end of each month, the periodicity/analysis of the undisbursed amounts remained in the establishment for years together could not be made available to audit. So effective steps may be taken to make proper analysis of closing balances remained at the end of each month hence forward by early disbursement of the undisbursed amounts if possible of refund of the same into the treasury if not required immediate disbursement under due intimation to audit.

3. Huge outstanding advances for Rs. 523624/-

On scrutiny of records it was noticed that at the end of 31.3.2002 huge amounts of advances to the tune of Rs. 523624.22 were remained outstanding against different cost servants during different periods which was increased from year to year without any effective adjustment as detailed hereunder :-

Sl No.	Year ending	Amount of outstanding
1	31.3.98	3,34,144.52
2	31.3.99	3,88,318.99
3	31.3.2000	4,13,475.39
4	31.3.2001	4,67,741.22
5	31.3.2002	5,23,624.22

From the above details it was ~~is~~ apparent that the outstanding amount of advance for Rs.334144.52 as on 31.3.98 was increased from year to year by increasing to an audit of Rs.523624.22 as on 31.3.2002 which was very much alarming in nature. No details of the above outstanding amount of advance remained on different officials during different periods was made available to audit due to improper maintenance/absence of proper maintenance of advance ledger in time which was very much irregular.

So effective steps may be taken for the maintenance of advance ledger in order to achieve the details of outstanding amount of advance remained on different officials since last 20 years without adjustment as early as possible as well as for the early adjustment of outstanding amount of advance by receipt of vouchers in support of adjustment of advances if possible or recovery of the same if not adjusted as early as possible from different Govt. servants under due intimation to audit.

4. Irregular expenditure of Departmental receipts as Departmental expenditure :-

On scrutiny of records it was noticed that huge amounts were received in the establishment towards sale proceeds of magazines and newspapers during different periods in different years. But instead of depositing the said amounts in the treasury towards Govt. revenue, the said amounts were spent in the establishment towards departmental expenditure in absence of any specific permission/direction received from Govt. which was highly irregular as detailed hereunder :-

Sl No.	Year	Amount received Rs.
1.	1993-94	10905.00
2.	1994-95	6896.00
3.	1995-96	6664.00
4.	1996-97	3439.00
5.	1997-98	3837.00
6.	1998-99	9998.00
7.	1999-2000	3811.00
8.	2000-2001	8376.00
9.	2001-2002	2774.00
		<u>Rs. 56,700.00</u>

In reply it was stated that as per the direction of the collector and chairman, Celebration committee, Cuttack the expenditure was made which was not in order or specific permission should be received obtained from Govt. in this regard.

So effective steps may be taken either to obtain the necessary permission from Govt. in this regard of deposit of the said amount of departmental receipts in the Govt. head of accounts receipt of proper ~~approval~~ appropriation of expenditure of allotment of funds under different heads of expenditure made in different years as early as possible under due intimation to audit.

5. Irregular payment made to Radio Helper on Adhoc basis :-

On scrutiny of records it was noticed that one outsider Sri Sirish Chandra Das, S/O Sri Binbadhar Das of ~~the~~ District. Mayurbhanj was appointed as Radio Helper on adhoc basis for a period of 44 days from 18.3.99 to 30.4.99 with usual scale and posted as Radio helper in the office of the D.I.P.R.O. Cuttack against the retirement vacancy of Nagendranath Ray, Radio helper vide office order No. 217 dt. 18.3.99 of D.I.P.R.O. Cuttack. Accordingly Sri Das joined in the advice as Radio helper on 18.3.99.

But after ~~the~~ expiry of 44 days Sri Das was again appointed as Radio helper on adhoc basis for a period of 44 days from 3.5.99 to 15.6.99 against the ~~xxxx~~ vacant post and directed to work as orderly ~~xxxx~~ to D.I.P.R.O. Cuttack from 3.5.99 to 15.6.99 instead of working as Radio helper for which he was initially appointed against retirement vacancy as Radio helper vide order No. 328 dt. 18.5.99 ~~xxx~~ of D.I.P.R.O. Cuttack. After this, he was appointed as Radio helper after expiry of each and every order of 44 days with 1/2 days break and directed to work as orderly ~~from~~ peon till to date Upto 1.5.2002 w.e.f 19.3.2002 vide last order No. 132 dt. 19.3.2002 as there was no ~~xxxxxx~~ wage of Radio helper in the establishment.

And during the period of appointment Sri Das was paid an amount of Rs.1,29,854.00 from 3/99 to 3/2002 as detailed in the enclosed statement as Annexure-B without any engagement of work of Radio helper for which initial ~~xxxx~~ appointment was made during 3/99. ~~xxxxxxxx~~

In this connection, the following audit observations were noticed

1) That, though Sri Das was appointed as Radio helper against the ~~xx~~ retirement vacancy there was no necessity of appointment of Radio helper in the era of Television

~~xxxxxxxx~~ where the function of radio was very much remote and out dated.

ii) Secondly, after appointment as Radio helper Sri Das was directed to work as orderly peon instead of working as Radio helper ~~xxxxxxxx~~ over and above the peon post ~~xxx~~ available in the establishment.

iii) Thirdly, in each and every appointment order appointment was made as Radio helper but direction was made to work as orderly peon which was contradictory in nature of appointment.

iv) Fourthly, as there was availability of peon post in the establishment, no vacancy was shown in the post of peon for which Sri Das was appointed and directed to work as orderly peon.

v) Fifthly, though the appointment was made as Radio helper yet work was entrusted as orderly peon in deviating the appointment order made against the existing vacancy on retirement which was no very necessary in the establishment due to out-dated of Radio.

vi) Lastly, due to this wrong appointment order of Radio helper, there was an extra expenditure of Rs. 129854/- over and above regular expenditure towards payment of pay and allowances to Sri Das appointed as Radio helper but worked as orderly peon in addition to the availability of peon posts which can be avoided had there been control over the ~~xxx~~ appointment order of Radio helper not necessary as well as peon post available in the establishment.

In reply, it was stated that as per Finance Department Resolution No. 164986/F dt. 7.2.97 with Revenue and Excise Department Resolution No. 59351/R dt. 6.12.97. the appointment was made which was related to the appointment peon post in the existing vacancy of peon post in the establishment. But in the present case, there was no vacancy created in the peon post and though there was vacancy in the post of Radio helper due to retirement vacancy. The necessity of use of Radio helper was not arisen for which he was utilised as orderly peon which was very much irregular by appointment made as Radio helper. Further on being pointed out by audit the Govt. was moved vide letter No. 205 dt. 25.4.2002 for seeing necessary clarification for the extension of temporary posting of Radio helper working as peon for 44 days further from 3.5.2002 to 15.6.2002 which was ~~xxxxxxxx~~ awaited.

So effective steps may be taken for the receipt of necessary clarification from Govt. in this regard

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before making further continuance of adhoc appointment of Radio helper not at all necessary but worked as orderly peon over and above the availability of sanctioned posts of peon in the establishment by regularisation of the expenditure made for Rs.129854/- towards payments made to Radio helper worked as orderly peon under the orders of the Govt. with due intimation to audit.

6. Delay in submission of U.Cs on celebration Expenditure

On scrutiny of records it was noticed that during the period under audit some amounts were received in the establishment from different outside agencies to incur expenditure on different celebration purpose such as Republic Day, Orissa/Utkala Divas and Independence Day celebration for which necessary utilisation certificates were not yet sent to those agencies after utilisation of the amount received even after lapse of 1 year to 2 years as detailed hereunder which was highly irregular.

Sl No.	Name of agency	Date of receipt	Amount received
1.	C.E. Officer municipal Corporation, Cuttack	13.8.99	20,000/-
2.	P.D/D.R.D.A. Cuttack	5.4.2000	10,000/-
3.	C.E.O/M. Cuttack	6.4.2000	10,000/-
4.	- do -	25.4.2000	15,000/-
5.	- do -	31.3.2001	15,000/-
6.	P.E/D.R.D.A. Cuttack	10.8.2001	15,000/-
7.	CEO/M. Cuttack	13.8.2001	20,000/-
8.	- do -	25.1.2002	30,000/-
9.	P.D/D.R.D.A. Cuttack	25.1.2002	15,000/-
			<u>Rs. 1,50,000/-</u>

So effective steps may be taken for the early submission of the U.Cs with the proper utilisation of the amount received for the purpose of different celebration purpose by production of the necessary vouchers for the same before rent audit for necessary check under due intimation to audit.

7. Irregular payment of Rs.20,000/- on diversion from Available cash towards Refreshment charges :-

On scrutiny of records it was noticed that on 20.5.2000, an amount of Rs.20,000/- was paid to 50 nos. of high schools and colleges located at Cuttack Rs.400/- each towards refreshment charges on the occasion of celebration of Republic Day,2000(i.e 26.1.2000) from the available cash which should have been met from the celebration account of the collector. Cuttack kept separately in the S.B.I a/c instead of routing through the cash book which was highly irregular.

Any amounts received to spent in the establishment should have been reflected in the cash book with proper attestation of the expenditure made and receipt received by the DDO. As such the amount received and spent on celebration account should have been reflected in the cash book instead of keeping it separately in the S.B.I a/cs pass book without any details of descriptions regarding receipt and expenditure.

So effective steps may be taken for the exhibition of the celebration account expenditure in the cash book hence forward by easy recoupment of the above amount of Rs.20,000/- spent from available cash as early as possible under due intimation to audit.

8. Non disposal of the Old magazines and Newspapers :-

On scrutiny of records it was noticed that during the period under audit huge amounts were spent in the establishment towards payment of different newspapers and magazines purchased for different information centres -cum reading rooms remained in the control of the D.I.P.R.O, Cuttack during 11/98 to 3/2002 as detailed below :-

Sl No.	Name of centre	Amount spent
1.	PaChinary P ,Cuttack	23,861.00
2.	I/C cum R/R, Mahapur Salepur	21,218.00
3.	- do - Athagarh	18,899.00
4.	- do - Banki	18,470.00 18,470.00
5.	- do - Cha	<u>13,845.00</u>
		Rs. 1,06,293.00

In addition to this, huge expenditure was also made in the establishment to the tune of Rs. 77,767/- towards purchase of newspapers and magazines during the period 1/96 to 10/98 for different centres, but no effective disposal of the newspapers and magazines was made by sale, auction sale in order to achieve some revenue to the govt. towards disposal of old newspapers and magazines purchased which was very much irregular.

So effective steps may be taken for the early disposal of the above old newspapers and magazine remained at different centres for years together above 5 to 7 years without disposal as early as possible and fact of disposal and revenue received and amount deposited may be intimated to audit.

9. Irregular purchase of Tyres, Tubes, Batteries and spares without approved rate contract :-

On scrutiny of records it was noticed that during the period under audit some purchase of tyres &

tubes, batteries and spare parts were made in the establishment without obtaining any approved rate contract of the supplier for the supply of articles as detailed hereunder which was highly irregular.

Sl No.	Bill No. & date	Name of supplier	Nature of supply	Amount paid
1.	142 dt. 17.3.99	Laxmi Trading Co., Cuttack	Spare parts	5,268/-
2.	- do -	Orissa Automobiles, Cuttack	Labour charges	14,137/-
3.	53 dt. 5.10.99	Auto wheelers, Cuttack	Batteries	5,047/-
4.	59 dt. 17.11.99	Howach motors, Cuttack	- do -	7,238/-
5.	32 dt. 11.7.2000	Poddar Tyres, Cuttack	Tyres & tubes	10,200/-
				<u>Rs. 42,485/-</u>

So effective steps may be taken for the regularisation of the above expenditure made irregularly in different years towards purchase of Tyres, tubes, batteries and spares without obtaining any approved rate contract of the supplier for the supply of articles under the orders of the govt. with due intimation to audit.

10. Irregular drawal of Electricity charges :-

As per S. R 242 of OTC Vol-I, amounts should not be drawn from treasury unless until it is required for immediate disbursement. But it was noticed that during 2001-2002, some amounts were drawn in the establishment from treasury towards payment of electricity charges in anticipation of payment in order to avoid the lapse of budget grant which was not fully yet fully paid to the concerned authority as detailed balance which was highly irregular.

Sl No.	Bill No. & date	Amount drawn Rs.	Amount paid Rs.	Amount not yet paid Rs.
1.	58 dt. 5.10.2001	20,000/-	17,000/-	3,000/-
2.	132 dt. 7.3.2002	56,000/-	22,223 35,223/-	20,777/-
3.	161 dt. 7.3.2002	6,000/-	3,000/-	3,000/-

So effective steps may be taken for the disbursement of the above undisbursed amounts remained if possible otherwise refund of the same into the treasury if not required immediate disbursement as early as possible under due intimation to audit.

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Part-III

A test audit note containing minor and procedural ~~irregular~~ nature of irregularities has been issued separately on the spot. The compliance to which may be shown to next audit.

b
10/12/2002
Sr. Audit Officer.

Statement showing details of Cash balances remained at the end of each month

<u>Sr No</u>	<u>month</u>	<u>Amount of Cash Balances</u>
1	30/11/98	24,306 = 74
2	31/12/98	62,007 = 24
3	31/01/99	16,388 = 24
4	19/02/99	16,669 = 54
5	31/03/99	1,46,336 = 54
6	30/04/99	Analysis not done
7	26/05/99	Analysis not done
8	24/06/99	Analysis not done
9	30/07/99	Analysis not done
10	28/08/99	Analysis not done
11	30/09/99	Analysis not done
12	21/10/99	Analysis not done
13	25/11/99	27,490 = 14
14	31/12/99	29,982 = 14
15	31/01/2000	29,609 = 14
16	29/02/2000	41,221 = 14
17	31/03/2000	2,61,768 = 14
18	27/04/2000	1,06,751 = 14
19	30/05/2000	86,588 = 14
20	30/06/2000	44,351 = 14

Sl. No	month	Amount of Cash Balance
21.	31/07/00	— 34,236.14
22	31/08/2000	— 53,467 = 14
23	31/09/2000	— 37,396 = 14
24	28/10/2000	69,682 = 14
25	30/11/2000	Analysis not done.
26	30/12/2000	52,381 = 14
27	31/01/01	1,20,449 = 14
28	28/02/01	1,22,417 = 76
29	31/03/01	1,06,760 = 31
30	30/04/01	64,831 = 51
31	31/05/01	58,869 = 71
32	30/06/01	47,671 = 91
33	31/07/01	— 49,350 = 91
34	31/08/01	12,629 = 31
35	29/09/01	— 8,032 = 31
36	30/10/01	— 18,265 = 31
37	28/11/01	— 12,162 = 31
38	29/12/01	1,33,759 = 81
39	01/02	7,539 = 31
40	02/02	11,776 = 31
41	03/02	2,21,712 = 31

IRN-66/02-03

Statement showing details of payment made to Sri S. Ch. Das. appointed as R.I. Helper on adhoc basis for period of 44 days (1 day or two day break) w.e.f. 18.3.99 onwards -

(98) (2)

<u>Sl No.</u>	<u>Month</u>	<u>Amount paid.</u>
1.	3/99 (18.3.99 to 31.3.99)	1405 = 00
2.	4/99	3111 = 00
3.	5/99 (29 days)	2910 = 00
4.	6/99 (1.6 to 15.6 17.6 to 30.6)	3007 = 00
5.	7/99 (30 days)	3011 = 00
6.	8/99 (2.8 to 31.8)	3505 = 00
7.	9/99 (1.9 to 14.9 and 16.9 to 30.9)	3501 = 00
8.	10/99 (29 days)	3387 = 00
9.	11/99	3621 = 00
10.	12/99 (1.12 to 14.12 and 16.12 to 31.12)	3629 = 00
11.	1/2000 (1.1.2000 to 28.1.2000 and 31.1.2000)	3507 = 00
12.	2/2K	3749 = 00
13.	3/2K (1.3.2K to 14.3.2K 16.3.2K to 31.3.2K)	3628 = 00
14.	4/2K (1.4.2K to 28.4.2K 30.4.2K)	3999 = 00
15.	5/2K (1.5.2K to 31.5.2K)	3749 = 00
16.	6/2K (1.6 to 13.6 and 16.6 to 30.6)	3499 = 00
17.	7/2K (1.7 to 29.7)	3629 = 00
18.	8/2K (1.8 to 31.8)	3749 = 00
19.	9/2K (1.9 to 13.9 and 15.9 to 30.9)	3625 = 00
20.	10/2K (1.10 to 28.10)	3408 = 00
21.	11/2K (1.11 to 30.11)	3774 = 00
22.	12/2K (1.12 to 13.12, 15.12 to 31.12)	3653 = 00
23.	1/01 (1.1. to 28.1.01 and 31.1.01)	3530 = 00
24.	2/01 (full month)	3774 = 00
		<u>82,860.00</u>

B/F 81,860.00

25.	2/01. (1.3 to 15.3 & 17.3 to 31.3)	3653 = 00
26.	4/01. (1.4 to 29.4)	3649 = 00
27.	5/01. (1.5 to 31.5)	3351 = 00
28.	6/01. (1.6 to 13.6, 18.6 to 30.6)	3209 = 00
29.	7/01. (1.7 to 31.7)	3851 = 00
30.	8/01. (3.8 to 31.8)	3727 = 00
31.	9/01. (1.9 to 15.9 & 19.9 to 30.9)	3466 = 00
32.	10/01. (1.10 to 31.10)	3851 = 00
33.	11/01. (3.11 to 30.11)	3723 = 00
34.	12/01. (1.12 to 16.12 & 19.12 to 31.12)	3723 = 00
35.	1/02. (1.1.02 to 31.1.02)	3851 = 00
36.	2/02. (2.2 to 28.2)	3713 = 00
37.	3/02. (1.3 to 17.3 & 19.3 to 31.3)	3727 = 00

Rs. 1,29,854.00