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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)  
ODISHA:BHUBANESWAR-751001.**

No. AMG-V/IR No.84/2022-23/

Date:

To

The State Chief Information Commissioner,  
Odisha Information Commission, Bhubaneswar-751007.

Sub: **Issue of IR No.84/2022-23 on the accounts of the State Chief Information Commissioner, Odisha Information Commission, Bhubaneswar-751007.**

Sir,

I am directed to forward herewith the Inspection Report No.84/2022-23 relating to your establishment. The Inspection Report has been prepared on the basis of information furnished and made available by your establishment. The office of the Principal Accountant General (Audit-I), Odisha, Bhubaneswar disclaims any responsibility for any misinformation and/ or non-information on the part of the auditee.

The reply to the Inspection Report along with confirmation of the facts and figures may please be furnished to this office within four weeks from the date of receipt of the letter.

The receipt of the Inspection Report may please be acknowledged.

Yours faithfully,

Encl.: As above

Sd/-  
Senior Audit Officer /AMG-V

Memo No. AMG-V/IR No.84/2022-23/ 448

Date: 27-09-2022

Copy along with the copies of IR.No.84/2022-23 forwarded to the Principal Secretary to Govt. Information and Public Relations Department, Govt. of Odisha, Bhubaneswar- PIN-751001 for information and necessary action.

  
21/09/22  
Senior Audit Officer /AMG-V

B/  
S.D  
Audit

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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)  
ODISHA:: BHUBANESWAR.**

**INSPECTION REPORT NO. 84/2022-23**

Inspection Report on account of the State Chief Information Commission Odisha Information Commission, Bhubaneswar for the years 2014-22			
Name of the accounts audited	State Chief Information Commission Odisha Information Commission, Bhubaneswar		
Period of accounts audited	April 2014 to March 2022		
Name of the Head of the Office.	Name & designation of the Authority	Period	
		From	To
	Shri D. N. Padhi, SCIC	07-08-2013	04-03-2015 FN
	Shri P. K. Mohanty, SIC	04-03-2015AN	27-4-2015
	Shri L. N. Pattanaik, SIC	16-6-2015	3-11-2016
	Shri T. K. Mishra, SCIC	3-11-2016	15-8-2021
	Shri J. K. Tripathy SCIC	16-08-2021	Till Date
Name & designation of the officers-in charge of accounts during the period covered under audit.	Shri S. C. Marandi, Desk Officer	20-07-2011	7-12-2016
	Smt. K. Panda, US	9-12-2016	21.9.2020
	Shri B. Sarangi, AFA-cum-US	22.9.2020	13.7.2021
	Shri D. K. Sitha, Desk Officer	14.7.2021	30.11.2021
	Shri T. Biswal, US	1.12.2021	13.7.2022
	Shri K. Mallik, Desk Officer	14.7.2022	Till date
Next Higher Authority	Pr. Secretary to Government, Information and Public Relations Department, Government of Odisha.		
Time taken for audit	27.07.2022 to 08.08.2022 (12 working days)		
Name of the officers/officials who conducted audit	Shri JatindraNathMajhi, AAO Shri HariharSahoo, AAO Shri ChhandaCharanMohanty, Auditor		
Name of the Reviewing Officer	Shri N. C. Rout, Sr. Audit Officer		
Scope of audit:	Test check and examination of accounts and recordspertaining to the period covered under audit u/s 13 and 17 ofC&AG's(DPC)Act 1971.		

**PART- I**

**1.1 Introduction**

Odisha Information Commission was constituted by Government of Odisha vide I & PR Notification No. 495/2005 dated October 29, 2005. It came into existence on Sunday, the 20<sup>th</sup> November 2005 with His Excellency Shri Rameshwar Thakur, Governor of Odisha, administering the oath of Office of State Chief Information Commissioner to Sri D.N. Padhi, IAS (Retd.) and Office of the State Information Commissioner to Prof. Radhamohan. The



Commission had its first official meeting at 10 A.M on Monday, the 21st November 2005, in its temporary Headquarters in the State Guest House, Bhubaneswar. In the meantime, the Commission has shifted to Block B-1, Toshali Bhawan, Satyanagar, Bhubaneswar-751007. The general superintendence, direction and management of the affairs of the State Information Commission shall vest in the State Chief Information Commissioner who shall be assisted by the State Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the State Information Commission autonomously without being subjected to directions by any other authority under this Act [Section 15 (4)].

### 1.2 Organizational Set up and Manpower

Odisha Information Commission is headed by State Chief Information Commissioner who is assisted by State Information Commissioners for functioning of Commissioners' Court. Further, the SCIC is responsible for day to day functioning of the office who is assisted by the Secretary, Under Secretary, AFA-cum-Under Secretary, Registrar and other staffs.

### 1.3 Scope of Audit

Audit was conducted during the period from 27<sup>th</sup> July to 8<sup>th</sup> August 2022 covering the period April 2014 to March 2022, with examination of accounting and operational records involving management of cash, stock, procurement and other relevant compliance issues covering operational aspects of the organization, on test check basis. The audit was conducted as per the provisions contained in C&AG's Regulations on Audit and Accounts 2020 and the prescribed audit standards.

### 1.4 Audit Criteria

Audit was conducted with reference to the Rules, Regulations contained in the Odisha Treasury Code, Odisha General Financial Rules, Guidelines for Procurement of goods issued by Govt. Of Odisha, Odisha Budget Manual, RTI acts and Rules made thereunder, in addition, supplementary rules, executive instruction /notification /circulars issued by Department of Govt. Of Odisha and Govt of India so far as its applicability to the organization, specific project/ programme guidelines, contract condition were also referred to.

### 1.5 Entry and Exit Conference

As per provision of C&AG's Regulation on Audit & Accounts 2020 (Regulation 132), Entry Conference was held between State Chief Information Commissioner (SCIC), Odisha Information Commission and the Audit team on 27<sup>th</sup> July 2022 wherein audit scope, coverage and timeline of audit were discussed. Audit findings were also discussed in the Exit conference held on 8<sup>th</sup> August 2022 with the SCIC.

### 1.6 Financial Performance

(Rs. In lakh)

Year	Head	Allotment	Expenditure	Surrender	% of expenditure on allotment
2019-20	Salary/ Non	506.04	705.85	(-) 199.81 (Excess expenditure)	139%
	Salary				
	Non- salary				
	Total				
2020-21	Salary	606.57	408.42	198.15	67%
	Non- salary				
	Total				
2021-22	Salary	705.83	464.73	241.1	66%
	Non- salary				
	Total				
Grand Total		1818.44	1579	439.25	86.83%

## 1.7 Physical Achievement.

The details of physical achievement of SCIC in finalising the RTI cases against cases received and their disposal during the audit were as follows.

**Status of receipt and disposal of Cases as on 31-12-2021 were as follows.**

Calendar Year	As on	Opening Balance	Received	Disposed of	Closing Balance
<b>Complaint Cases U/s 18</b>					
2021	31/12/2021	4374	1119	622	4871
<b>Second Appeal U/s 19(3)</b>					
2021	31-12-2021	13284	4165	2368	15081

Necessary remedial action should be taken to lessen the pendency of cases by SCIC, so that the very purpose of the act could be fulfilled.

**Internal Audit:** No internal audit of the office had been taken since inception of this office.

**Physical verification of stock and stores:** The physical verification of stock was not conducted by the authority as the stock was not entered in the register completely. Further, the library books purchased and stored were not recorded in the Accession Register.

### PART-II

#### (Audit Findings)

#### PART-II-(A)

#### (Significant Audit Findings)

Nil

#### PART-II-(B)

#### (Other incidental Audit Findings)

### **2. Irregular payment of various allowances to staff out of office contingency-Rs. 64 lakh (Reference Number: OBS-382603)**

As per para 2 of GOFD circular no. 40545 (255)/F dated 29th August 2009, any special allowance/ coaching allowance earlier available to such employees over and above the contractual remuneration shall now be merged with the total contractual remuneration which shall not exceed the minimum pay in the scale of pay of the corresponding pay band prescribed under ORSP Rules, 2008 against the post(s) for which such contractual engagement has been made/ is being made. Further, Rule 11 of OGFR Vol-I stipulates that expenditure in excess of the amount of grant or appropriation, as well as expenditure not falling within the scope or intention of the grant or appropriation, unless regularized by supplementary grant, will be treated as unauthorized expenditure within the meaning of Article 204 (3) of the Constitution.

Audit scrutiny revealed that contractual employees and also regular employees working in the office of the Odisha Information Commission had been paid with different types of allowances viz., Transport Allowance, Medical Allowance, Communication Allowance and Incentive (Interim Relief and Additional Interim Relief) over and above their remuneration / salary. The details of these allowances of Rs. 4375700 paid to these staff during April 2010 to March 2014 were indicated in the **Annexure A(i)**. These amounts were paid out of office contingency without concurrence of Finance Department thereby creating disparity of salary

of the staffs of OIC with that of other establishments of GoO in contravention to the above GOFD circular.

This being pointed out in Audit during September 2014, the OIC applied for post facto concurrence of the Department of Information and Public Relations. However, the same was neither approved by the nodal department nor by Finance Department. Further, the OIC continued to release such irregular allowances to the outsourced as well as regular employees till October 2016. This resulted in additional irregular expenditure of Rs. 2073813 during the period from April 2014 to October 2016 Annexure A(ii). Neither the Finance department accorded post facto sanction to the irregular expenditure of Rs. 6449513 nor the OIC recovered these paid allowances from the beneficiaries.

Thus, payment of Rs. 6449513 to the OIC staffs as inadmissible allowances resulted in irregular expenditure and loss to the government exchequer.

In reply, authority stated to submit the compliance after detail verification of records.

*Recommendations: Necessary steps may be taken to adhere to the provisions, instructions issued by Government from time to time and regularize the irregular expenditure under intimation to Audit.*

### **3. Non-realization of penalty amounting to Rs 58.42 lakh imposed by OSIC (Reference Number: OBS-380654)**

Section 20(1) of the RTI Act, 2005 empowers Information Commission to levy a penalty of Rs 250 per day, up to a maximum of Rs 25,000, on a Public Information Officer for delay in providing the information which has to be mandatorily paid within 30 days of the date of receipt of the order for realisation.

As per Section 13 of Orissa Right to information Rules, 2005, any penalty or damages or any other sum payable under this Act, if not paid within 30 days of the date of receipt of the order for finalization of the same or cannot be recovered, can be realized from such person as arrears of Land revenue.

The penalty is calculated from the day the information becomes due to the day when it is provided. It is recovered from the PIO from its salary, according to the Act. Further, the penalty is imposed on erring PIOs/ referred PIOs under section 20(1) of the RTI Act 2005 after giving them reasonable opportunity of being heard. Some of them take recourse to the High court in form of appeal. Barring those cases, the amount of fine should have been collected within a stipulated period.

Scrutiny of records, however, revealed that the penalty amount slapped by commission over PIOs in different periods had been lying unrealized for years together as per the abstract given below :

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022 (June )	Total
Amount in Rs.	412000	180000	870000	366166	277000	258500	1011750	1310500	1157000	5842916

Non imposition of penalty in deserving cases/non appeal cases by the commission and non-realization of the same send a signal to public authorities that violating the Law will not invite any serious consequences.

Adequate steps have not been taken by the Commission for realization of the amount which not only led to non-realization of Rs 5842916 imposed as penalty but also prepared ground for the public authorities to take a lackadaisical approach in furnishing the information in stipulated time, thereby defeating the very purpose of RTI Act.



In reply, it was stated that as per the Act, the name of the defaulter PIOs were intimated by the Commission to the concerned Collectors/ DMs, for realisation of the Penalty in the proper head of account i.e. Head "0070-Other Administrative Services-60-Other services-118-Receipt under Right to Information, 2005-0014- Collection of Fees and Fines-02178-Fees and Fines Under Right to Information ACT 2005 " in Government Treasury .

However , the fact remains that no serious efforts have been taken by the commission to remind the Collectors/ DMs time and again for collection of the penalty amount . As piling up of penalties is very likely to spread the message of helplessness of the authorities in executing the penalty clause of RTI Act, this may foster attitude of procrastination of PIOs in delivering the desired information in time.

The commission may exert pressure through National Federation of Information Commissions (NFIC) or otherwise over the Government to come up with stringent laws for recovery of the amount. The DPIOs may be supplied with the district-wise defaulter PIOs and instructed to be in touch with DMs wrt recovery of the amount.

*Recommendation: Stringent laws may be imposed on priority basis, provisioning fixing of higher penalties including fixing of responsibility for the defaulter PIOs in case of non /delay furnishing of information by the PIOs under intimation to audit.*

**4. Idle obsolete Chair/furniture without auction and non-accountal of laptop, PC and printer amounting to Rs. 18.42 lakhs in the stock register (Reference Number: OBS-381136)**

On scrutiny of files/ records, it was noticed that the following furniture/equipment, computer laptop, chairs were not taken in the dead stock register by the SCIC. (Annexure-B)

From the Annexure audit observed the following:

The items/equipment purchased amounting to Rs. 18.42 lakhs prior to the period 02/11/2019 had not been incorporated in the dead stock register by the Commission. Without incorporation of the equipments in the stock register, Audit could not ascertain the mis- use of the aforesaid equipment. This has also resulted in under valuation of the assets amounting to Rs. 18.42 lakhs.

Action had not been taken by the Commission to auction the obsolete 201 chairs till the date of audit. Reasons for non-auctioning of the obsolete chairs were called for.

Further it was noticed that MV no-OR-02-AK-2021 was lying idle since December 2017. Non use the MV may lead to deterioration of the vehicle. Reasons for non-use and non auctioning of the MV were called for.

In reply, Commissioner stated that reply/information would be furnished after verification of records.

*Recommendations: Early steps may be taken for auction of the obsolete materials including action of the unused vehicle after following due procedure as per the provisions in vogue under intimation to Audit.*

**5. Idle expenditure on procurement of AC, equipment and furniture amounting to Rs.15.74 lakh (Reference Number: OBS-381139)**

The State Chief Information Commission (SCIC) had procured the following equipment such as ACs and Furniture, which were yet to be installed and put to use till the date of Audit.

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Sl. No	Description of Items	Date of Supply and order no.	Amount of Purchase. In Rs.	Date of installation/ Receipt	Remarks
1	14 number of 2.0 Ton Inverter Split AC 5 star (brand Intec)	GEMC-51168777447576/ 22 <sup>nd</sup> March 2021.	657902	19-04-21	14 ACs could not be put to use till 11-05-22 due to electricity load factor.
2	High back Executive chair, -5 number	GEMC-511687769284532/ 16-02-2022	77000	19-02-22	High back Executive chair, -5 number not put to use.
3	Sofa set (3+1+1) 1 set plus table.	GEMC-511687762260704	73900	22-02-22	Sofa set, not put to use till date
4	Standard office chair 24 number	GEMC-511687769284532/ 16-02-2022	378000	19-02-22	Standard office chair 24 number not put to use.
5	Photo Copier (25 PPM), CANON (IR-2625)	09.02.2022	325776		Photo Copier machine 2 number not put to use
6	One Air Conditioner	GEMC-511687776254302	52100+ Installation charges- 8870	1.01.2021	Not installed till date
	Total		1573548		

Audit noticed that 14 no. of ACs were not duly used due to insufficient load factor. The articles mentioned at Sl. No.2 to 6 could not put to use as it was purchased for the new Chief Information Commissioner Office. 'A' block 8<sup>th</sup> floor Toshali Bhawan. The interior works of the 8<sup>th</sup> floor are yet to be completed till date of audit.

From the above, it was revealed that the SCIC had procured the aforesaid items for utilisation of the budget grants. Before procuring the items, the essentiality and the load factor of the same were not ensured. This had resulted in idle expenditure amounting to Rs. 15.74 lakhs by the auditee. The asset register/ dead stock register from 14-15 to 18-19 regarding the procurement of the articles were called for.

In reply, the Commissioner stated that 14 ACs were installed as per requirement of this office. Further, with regard to items mentioned at Sl no-2 to 6, the Commissioneer, accepted the observation, that these items procured in advance. However, the reply of the Department is not tenable as, the installment report was not produced to audit, regarding the completion of the interior work of the department, the completion certificate, handing over and taking over certificate regarding renovation work 'A' block 8<sup>th</sup> floor Toshali Bhawan was not furnished to audit.

*Recommendations: It is recommended that existing provisions and financial instructions may be followed before utilisation of Government funds and also steps be taken for installation/ utilization of the procured items early under intimation to Audit.*

#### **6. Irregular appointment of Staffs in Odisha Information Commission leading to excess expenditure of Rs. 12.32 lakh(Reference Number: OBS-382635)**

The Clause 15 (4) of the RTI Act 2005 stipulates that the general superintendence, direction and management of the affairs of the State Information Commission shall vest in the State Chief Information Commissioner who shall be assisted by the State Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the State Information Commission autonomously without being subjected to directions by any other authority under this act.

Further, Clause 16(6) of the Act states that the State Government shall provide the State Chief Information Commissioner and the State Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this act and the salaries and allowances payable to and the terms and conditions of



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service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

The Finance Department ordered in December 2004 that, while making contractual appointment, the appointment order must mention the validity of the contract period up to February of succeeding year and continuance of such post with concurrence of Finance Department. Also, the appointing authority had to ensure an undertaking from the appointee about non-claiming of regular post for such appointment.

Scrutiny of records revealed that OIC appointed 39 employees through outsourcing agency out of which 10 employees were taken to the direct contractual engagement fold of the Commission. This empowered them claiming for direct recruitment after completion of six years. As a result of the court order, the Commission had to convert them to regular employee despite the fact that the Commission was not having any appointing authority.

In this connection, Audit observed that the contractual engagement of those employees was governed by Contractual Engagement Rules 2004 which did not contain any conversion to regular employees. The succeeding contractual engagement rule involved converting the contractual employees to regular employee after completing six year of service. Further, the same rule also empowered converting the earlier contractual employees to regular employee under the condition that their selection was through a proper selection process. In the instant case, the candidates were sponsored by one placement agency, hence, did not involve any advertisement in the public. As such, their service did not fall under the Contractual Appointment Rule 2014. However, the OIC converted their engagement as direct recruitment of contractual employees by OIC. This wrong interpretation of the rule and situation empowered them to claim regular engagement which resulted in additional expenditure. Further, OIC had neither filed any review petition nor gone to the higher forum against the verdict of the Hon'ble High Court. This also encouraged other such employees to claim direct recruitment.

This resulted in additional expenditure of Rs. 1231607 (not exhaustive) to the government exchequer as detailed below:

Calculation of excess expenditure on regularization (Amount in Rs.)						
Name of Employee	Designation	Period	Revised Salary	Dearness Allowance	Old Salary	Excess expenditure
P R Sahoo	Law Officer	2020-21	583700	99229	353730	329199
P R Sahoo	Law Officer	2021-22	554400	144144	326520	372024
P R Sahoo	Law Officer	2022-23	142800	44268	81630	105438
Sub total						806661
Arrear salary and interest paid						424946
Total	(Not exhaustive)					1231607

In reply, the authority stated (August 2022) to submit the compliance after detail verification of records.

*Recommendations: Steps may be taken to examine the cases and to take appropriate action as deemed proper under the existing provisions of Government and intimated to Audit.*

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**7. Non-Submission of UC amounting to Rs. 8.00 lakhs to National Federation of Information Commission in India (NFICI) (Reference Number: OBS-381137)**

In accordance with OGFR rule 173, in cases in which conditions are attached to the utilization of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the Departmental Officer on whose signature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General where necessary the fulfilment of the condition attaching to the grant, unless there is any special rules or order to the contrary, the certificate in duplicate in OGFR 7A so as to reach the administrative department by 1<sup>st</sup> June of the succeeding year.

National Federation of Information Commission in India (NFICI) had released the grants to SCIC, Bhubaneswar Odisha, towards expenditure relating to promoting knowledge and encourage initiatives in matters related to transparency and accountability in governance. However, the voucher (1<sup>st</sup> grant) and UC (Utilisation Certificate) in respect of the 2<sup>nd</sup> grant were pending against the SCIC, Bhubaneswar Odisha till the date of audit as detailed below.

Sr. No	Amount released (Rs. In lakhs) 1 <sup>st</sup> Grant	Cheque no & Date	Amount released (Rs. In lakhs) 2 <sup>nd</sup> Grant	Cheque no & Date	Status of UC & Vouchers	
					1 <sup>st</sup> Grant	2 <sup>nd</sup> Grant
1	4.00	604334/ 31-10-16	4.00	927148/ 18-01-19	UC received vouchers are pending in r/o 1 <sup>st</sup> Grant	pending

The vouchers regarding utilisation of the aforesaid NFICI grants were called for. Further, The reasons for non-submission of UC to NFICI for the grants received amounting to Rs. 8.00 lakhs (1<sup>st</sup> and 2<sup>nd</sup> grant) were also called for.

In reply Commissioner stated (August 2022) that the reply would be furnished after verification of records.

*Recommendation:* Steps may be taken to furnish UCs to the concerned authorities after utilisation of funds meant for and intimation to Audit.

**8. Irregular expenditure on Hiring of Vehicle amounting to Rs.5.10 lakh (Reference Number: OBS-381142)**

SCIC is assisted by four State Information Commissioners, one Secretary, one Under Secretary, one Finance Officer, and one Registrar. As per the Finance Department Circular, all Commissioners and the Secretary are entitled to use independent vehicles while the rest officers like the US, AFA and the Registrar are eligible to use pool vehicles. The current AFA has expressed his unwillingness to use the vehicle. In that case one vehicle could have been used as pool vehicle for both Under Secretary and the Registrar. The office is having five Government vehicles. Three vehicles are being used on hiring basis. As per para-3(xi) notification No-30464/dated 6th September 2019 of Finance Department, "hiring may be discontinued immediately, when the vehicles are no longer required for offices. As per para

3(xii), sanction for hiring of vehicles for one-time sporadic requirement on case to case shall be accorded by concerned Administrative Department”.

Scrutiny of the hiring files of vehicles revealed that the three vehicles were being hired regularly instead of the requirement of two. Further, as per para 2 of the aforesaid notification, (Tiago/Bolt/Celerio) vehicles shall be used as Pool Vehicles. However, it was noticed that the office had hired vehicles i.e Swift Desire No OD-33-Z-3032 “for office use & pool” for several months. This vehicle is used by the Under-secretary which is not as per the provision of the circular of Finance Department. Hence, the expenditure amounting to Rs. 5,09,681/- incurred on this head, as detailed in the Annexure-C was irregular. Further, the concurrence of the Finance was not obtained for hiring additional vehicle.

In reply, the Commissioner stated that reply/information would be furnished after verification of records.

*Recommendations: It is suggested that action may be taken after duly examining the requirements of vehicles as per the instructions of Finance Department and intimated to Audit.*

#### **9. Improper management of hired vehicles led to avoidable expenditure of Rs. 2.21 lakh(Reference Number: OBS-381293)**

Odisha State Information Commission used eight vehicles allotted to entitled officers for official purposes. Out of eight vehicles, three vehicles were hired and five vehicles were owned by the Commission. Scrutiny of records revealed that one functionary of OIC residing at Cuttack was allotted one vehicle bearing registration No OD 02 BG 9339 during October 2020 to September 2021 and another vehicle bearing registration No OD 02 BS 4943 during September 2021 and July 2022 for his personal as well as official use. During the period, both the vehicles ran 50275 kms for to and fro journey of the officer to office. It was noticed that in each journey of residence to office, the vehicle was to travel to Cuttack from Bhubaneswar. Similarly, in case of journey back to the residence the vehicle was to travel back from Cuttack after dropping him at his residence. In this way, the vehicle was plying double the distance required for the purpose thereby travelling 25138 kms more during the period. This way the vehicle consumed 2323 liters of fuel resulting in avoidable expenditure of Rs. 220537 (Annexure-‘D’).

In this connection, Audit observed that the allocation of one hired vehicle (preferably from Cuttack base station) instead of Government vehicle to the functionary residing at Cuttack could have avoided the extra plying of 25138 kms thereby resulting in saving of Rs. 220537.00

In reply, authority appreciated the suggestion and assured to take action accordingly.

*Recommendation: Steps may be taken to implement the suggestion of Audit since it is accepted and assured for implementation and the fact of implementation be intimated to Audit.*

**10. Irregular continuance of the service-provider without original agreement and Performance Security (Reference Number: OBS-380690)**

M/s Jagannath Placement & Security Services, Private Limited has been the service provider for deployment of manpower against different categories of posts in the State Information Commission ( Data processing Assistant – 8 posts, Driver-one post, peon- six, sweeper cum – night watch man –one , attendant -5, bench clerk -4 and legal scrutiniser –cum sheristadar one post, a total of 26 posts). No formal agreement was found to have been made with the service provider although renewals have been made from time to time . The tender and the original agreement with Jagannath services was, however, available in the file which was exclusively meant for 11 numbers of security Guards only .

Scrutiny of files and vouchers of M/s Jagannath Placement & Security Services Private Limited revealed the following irregularities .

The **service charges** of the service provider ie M/s Jagannath Placement & Security Services is abysmally low i.e., one rupee per month per one person . In this connection, Finance Department in GoO has categorically mentioned that in the tender process, the price quotation of the service-providers putting abnormally *low prices towards service charges* should be discarded terming them as non-serious participants . With such low **service- charges** , the commercial viability of the service providers can be called in question . The possibility of physical and financial exploitation of the engaged man powers **to make good** the low service charges by the service provider may not be ruled out .

There have been frequent change in the number of manpowers supplied to the OSIC as found in the payment bills . In June 2021, it was 26 ( 21+5) ; in August, it was 28.(22+6) ; in September it was 29 ( 23+6), and in Nov 2021, it was 30 ( 24+6) . The **orders of varying requirement of manpowers** of the OSIC in different months was not available in the file nor in the bill payment files.

Performance security of Rs 2.0 lakh has not been deposited by the Service Provider as mentioned in the extension agreement commenced from 1.7.2020 to 30.6.2021 and re-extended from time to time till today .

No fresh tender has been called for and the same service- provider has been continuing since 2012 . In reply , it was stated that comments/ compliance would be offered after verification of records.

*Recommendations: Steps may be taken to regularize the service provider following due procedure as per the agreement made with under intimation to Audit.*

**11. Non-recovery of License fees amounting to Rs.1, 67,007/- (Reference Number: OBS-381138)**

As per rule 19(1) under Chapter-IV of "Right to Information(Term of Office, Salaries, Allowances and Other Terms and Conditions of Service of Chief Information Commissioner, Information Commissioners in the Central Information Commission, State Chief Information Commissioner and State Information Commissioner in the State Information Commission) rules, 2019 , the State Chief Information Commissioner or State Information Commissioners as the case may be shall be eligible subject to the availability, to use of official residence from the general pool accommodation of the type as admissible to an officer holding a post carrying the same pay in the State Government on the payment of license fee at the rate prescribed by State Government from time to time.



On scrutiny of the records/files/pay bills of the SCIC, Bhubaneswar, it was noticed that the Commission had not recovered the license fee against the following Commissions/officials as follows.

Sr. No	Name and Designation	Amount not recovered. (Rs.)
1	Shri Sunil Kumar Mishra, State Chief Information Commissioner For the period from (11/2019 to 08/2021)	150766
2	Shri Dilip Kumar Bisoi, State Information Commissioner For the period from (11/2020 to 03/2022)	32521
	<b>Total</b>	<b>167007</b>

The reasons for non recovery of license fees amounting to Rs.1, 67,007/- in respect of the aforesaid Commissioners were called for. However, suitable compliance could not be furnished to Audit.

In reply Commissioner stated (August 2022) that reply/information would be furnished after verification of records.

*Recommendations: Steps may be taken to recover the licence fees from the Officers after following existing provisions under intimation to Audit.*

**12.Subject: Cash book and Management of Cash(Reference Number: OBS-381129)**

The Accounts Officer, Office of the State Chief Information Commissioner ,Bhubaneswar had maintained one cash book. The closing balance of the cash book as on 30-06-2022 were as follows:

Sr. No	Name of Cash Book	31 March,2022
1	General Cash Book A/c No-10977507979	1175785
2	Permanent Advance (No cash Book)	30000
	<b>Total</b>	<b>1205785</b>

**The mode of keeping the closing balance as on 30-06-2022 were as under:**

Sr. No	Name of Cash Book	Mode of keeping (Amount in Rupees)				
		Cash	Current Account	UNCLASSIFIED	Advance	Total
1	General Cash Book	0	828770	0	347015	1175785
2	Permanent Advance	11000	0	19000	0	30000
	<b>Total</b>	<b>11000</b>	<b>828770</b>	<b>19000</b>	<b>347015</b>	<b>1205785</b>

Review of cashbooks revealed the following irregularities.

**Non-reconciliation of cash book balance with pass book balance.**

There was discrepancy between the closing balance as per Cash Book and Bank book in 30-06-2022 as follows.

(Amount in Rupees.)

Sr. No	Name of Cash Book	Balance as per Bank Pass Book	Balance as per Cash Book Bank Account	Difference
1	General Cash Book A/c No-10977507979	588466.10	828770.00	240304

The aforesaid discrepancy was not reconciled by the OIC for the period from 01-04-2014 to 31-03-2022.

**ii) Permanent advance cash Book.**

As per SR 509 of OTC vol-I read with Govt. of Odisha, FD circular No-Try-II /112-85/4378 /F Dt-30/11/85, advances granted to Government servants for departmental contingent expenditure are required to be adjusted/recouped twice a month. The accountability of the advance amount shall be the responsibility of the holder of the Permanent Advance. PA cash book was not maintained by the Commission till the date of Audit though Rs.30,000/- was meant for permanent advance. Further scrutiny, it was revealed that out of cash of Rs. 30,000/-, Rs.11,000/- was available with the Cashier, but details of balance amount of Rs 19,000 was not clarified to Audit. Hence, due to non submission any reply to the observation for Rs. 19,000 in respect of the permanent advance, misappropriation of Government money cannot be ruled out.

**iii) Undisbursed pay and allowance**

As per SR 235 NOTE-2 of OTC Vol-1 the undisbursed pay and allowances beyond 3 months should be refunded to the proper head of account. On scrutiny of cash book it was revealed that the undisbursed pay and allowances to the tune of Rs 8,28,770/- and advance paid was not recouped Rs 3,47,015 (as on 30-06-2022) relating to the drawal month June 2022 and Earnest Money Deposit (EMD) amounting to Rs.28,000. Details of the unclaimed EMD year-wise were called for. However, reply is yet to be received.

**(iv) Retention of cash in hand more than admissible amount**

As per G.O.F.D Circular No.31088/F Dated-16.09.2009, a maximum of Rs.5000/- should be retained in shape of cash. But, it was seen that the Cash Book (Permanent Advance) reflected cash in hand balance was more than Rs.11,000/- as on 31.03.2022 and 26/07/2022 in contravention of the aforesaid order.

v) Further as per noting of the DDO dated 31-12-2016, it was noticed that an amount of Rs. 2,50,000/- shown as advance in the cash book every month since October, 2010. The aforesaid amount paid from the available cash of current account had not been reflecting in the cash book. Corrective action taken in this regard were called for in audit.

**vi) Unpaid bills since 2009.**

The following bills were pending since 2009.

Sr. No	Details bill and Date	Amount (Rs.)
01	Contingency bill no-283/21-02-2019	11500
02	Contingency bill no-311/13-03-2019	67577
03	Contingency bill no-388/10-03-2010	419670
04	OC bill no-101/29-06-08-2011	1250
05	MV bill no-326/18-03-2011	3240
	<b>Total</b>	<b>503237</b>

Non payment of pending bills were called for in audit, no satisfactory reply was received.

**vii) Non-maintenance of RTI Cash book.**

Scrutiny of RTI records revealed that the RTI cash book has not been maintained by the Commission during the period covered in audit. Without RTI cash, the receipt of cash in terms of RTI fees during the period from 2014-15 to 2021-2022 could not be ascertained in Audit.

**vii) Non-maintenance of Permanent Advance Cash book.**

Scrutiny of permanent advance records, it was noticed that the Commission had permanent advance of Rs.30,000/-. However, the permanent advance cash book had not been

maintained by the Commission. Without the cash book the actual advance sanctioned to the staff could not be ascertained in Audit.

viii) Physical verification of cash balances at the end of the month had not been carried out by the Commission during the period covered in Audit. This could lead to temporary misappropriation of cash. Further during the Audit, DDO was called for to furnish the details of closing balance as on 27-07-2022.

**ix) Discrepancy in closing balance and opening balance amounting to Rs. 30,000/-.**

On scrutiny of the cash book, it was noticed that the actual closing cash book balance was Rs. 7,98,770 as on 31-03-2021 when making totaling of the figures of the cash book, and the opening balance as on 23-04-2021 was taken as Rs.8,28,770/- which led to a discrepancy of Rs. 30,000 (Rs.8,28,770-Rs.7,98,770). The discrepancy of Rs. 30,000 is continuing till the date of audit and for which misappropriation of Govt. money can not be ruled out. The reasons for the difference were called for in Audit. However, no reply was furnished during the course of Audit.

In reply Commissioner stated (August 2022) that reply/information would be furnished after verification of records.

*Recommendations: Steps may be taken to rectify the discrepancies stated above and also adhere to the codal provisions and instructions of the Government issued from time to time under intimation to Audit.*

### **13. Steps taken by commission in curbing the mis-use of RTI Act 2005 (Reference Number: OBS-380686)**

There are numerous instances of Right to Information Act, 2005, being misused. The information sought were sometimes used for alleged blackmailing / harassing the public officers. In *Satish Tiwari v. I.O.C.L.*, the CIC observed that it is indeed very unfortunate that a large number of persons who themselves are not so clean in so far as their conduct and behavior, including economic integrity is concerned and it is they who have been misusing the provisions of the RTI Act for promotion of personal interest at the heavy cost of public expenditure which are incurred in processing the RTI applications.

In the case of Uma Kanti & Ramesh Chandra v. Navodaya Vidyalaya Samiti it is observed, "This is perhaps the worst case to have come to this bench showing the worst misuse of the RTI Act." The Commission feels that this case together with some others like *Shri Faqir Chand v North Western Railway, Bikaner* show the necessity of some provision in the RTI Act for taking **punitive action** against the Appellants who seek to misuse the RTI Act in such a blatant fashion.

Instances are also there where, such applicants have been **enforced monetary fines**.

In *Paardarshita Public Welfare Foundation vs. Union of India (UOI)* and Ors. case, Delhi High Court slapped a fine of Rs 75,000 on an NGO, which used the Act to abuse two MCD engineers and seek distasteful personal details about them.

In *Hardev Arya v Chief Manager (Public Information Officers) & others* case, the conduct of the petitioner was far from fair and therefore, the writ was dismissed with a cost of Rs 10,000/- which the petitioner was directed to deposit with the Free Legal Aid Board of the High Court, Jodhpur within one month.

Scrutiny of Annual reports of the commission/ other files reveal the followings :

Nowhere the complainant is found to have slapped with a fine for seeking the documents/information which were apparently called for, with the prime intention of troubling/ harassing the administration / authorities and not for any benevolent public purpose.

In many cases, the applicant was found to be absent in the commissioner's court at the time of hearing but no action has been taken to declare them as non-serious applicant.

There is no doubt that various State level commissions might have observed loopholes of the RTI Act from their experience over the years which required to be plugged, in furtherance of the noble intention of the Act for which it was initially envisioned for. The National Federation of Information Commissions (NFIC) is a right forum where the common issues/loopholes that are mis-directing the RTI Act can be earmarked and ventilated to the Government to bring about necessary changes in the Act. Steps taken by OSIC in exerting pressure on government to curb the malady i.e. misuse of RTI act, either through NFIC or otherwise were called for. In reply, it was stated that no specific provision have been framed to slap non-serious complainants/ applicants with penalties. Rule 9 (2) of OIC (Appeal procedure) Rules 2006 puts the complainant at discretion to be present/ remain absent at the time of hearing. However, it was agreed that steps are to be taken, as and when some loopholes are noticed, through NFIC for eventual amendment in RTI Act through parliament.

The contention that loopholes have not yet been brought to the notice of commission is not acceptable at all in view of the fact that cases of habitual information-seekers are increasing day by day, as already stated supra, in absence any specific clause of penalty for them. Many-a-times they seek the information purely for vested personal interest and not for Public interest which the Act intends to secure. At times, the Act is used by people to harass their colleagues or blackmail the authorities. The commission must have realized by this time from its own experience, the various loopholes of the Act leading to mis-use of the RTI Act which could be ventilated to Govt, through appropriate forum instead of waiting for someone to come up and bell the cat. Recommendation: The RTI Act may be amended with provision of penalty for the applicants/persons misusing the provisions of the RTI Act for promotion of personal interest at the heavy cost of public expenditure.

**14. Appointment of Retainer Counsel with monthly remuneration resulted in irregular expenditure of Rs. 24.96 lakh (Reference Number: OBS-382652)**

Scrutiny of records revealed that Odisha State Information Commission engaged a Retainer Counsel at a remuneration of Rs. 12000 per month in October 2014. Further, the retainer counsel was entitled a fee of Rs. 2000 per day appearance irrespective of number of cases appeared before court/ authority /tribunal or commissions. During the period 2014-22, the authority had spent Rs.822000 towards appearance fee in the High Court apart from monthly remuneration of Rs. 1674000 of the Retainer Counsel. In this connection Audit observed the following;

The State Government provides manpower for carrying out activities of the Commission. In the instant case the engagement of Retainer Counsel neither had Finance concurrence nor Parent Department.

The Commission had appointed two Assistant Law Officers and one Law Officer. However, the Commission had engaged a Retainer Counsel for representation in the Court of Law which needs justification.

Further, the Government had Counsel of the State who had to represent the Government in the Court/ Tribunal/ Authority/ Commission. Despite having Counsel of the State the appointment of Retainer Counsel needs justification.



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In the engagement letter, the Retainer Counsel had been offered monthly remuneration as well as appearance fee. Whereas no accountability had been fixed in case the commission incurs losses due to absence of the Retainer Counsel in the court.

It is pertinent to mention here that in view of the audit query on the performance of the legal retainer of the Odisha State Information Commission, the Secretary to the Commission replied (September 2022) that the performance of the Legal Retainer of the Commission while defending the Commission in the cases relating to Second Appeals & Complaint Cases in the Hon'ble High Court of Odisha is not satisfactory as in most of the cases judgements passed by the Hon'ble High Court have gone against the Commission.

When the performance of the Legal Retainer is not satisfactory then the total expenditure of Rs. 24.96 lakh incurred during 2014 to 2022 towards monthly remuneration as well as appearance fee seems to be infructuous and irregular.

*Recommendations: The Performance of the Legal Retainer may be reviewed every year with reference to stand taken by him in different cases defending the Commission and judgements passed by the different courts on the above cases and performance report may be submitted to parent Department for taking necessary action.*

#### **15. Idle expenditure in printing / purchase of books (Reference Number: OBS-380689)**

A Compendium of Odisha Information Commission has been published in May 2021. It includes as many as 70 decision of OSIC. As found, 1000 copies have been printed costing Rs 143493. However, all the copies are lying idle in the office of OSIC without any distribution to any one leading to idle expenditure of Rs 1.43 lakh .

The library of OSIC is also having a good number of new Odiya story books / Novels . But as found, the books have neither been allotted **index numbers nor any issue registers** have been opened to facilitate any interested officers/ commissioners to take the books and go through it .

Books are the treasure house of knowledge and reading of good writings makes our mind active and broad. It introduces the reader to a world of imagination and sometimes cause to bring tranquillity and serenity amidst the busy schedule of life . Although purchase of books can never be termed as wasteful, non-use of the same makes the entire effort and expenditure idle. .

The vouchers of purchase of odia collections were not found inside the files. Appreciating the comments of Audit, it has been stated that the compendium will be distributed shortly among various District collectors, Departments of GoO on approval of SCIC. Other books would be indexed properly and would be available for readers.

Serutiny of record it was found that the SCIC during his personal visit to OIC library on 11.9.2017 had expressed his displeasure on maintenance of library . He had directed for updation of library , tracking of books and indexation of books with a catalogue. The same has not been followed properly. No physical verification of library books by any officer was found to have been made during 2014 to 2022.

*Recommendations: Necessary steps may be taken to utilise the books meant for the purpose and compliance be furnished under intimation to Audit.*

**PART-III***(Follow up on findings outstanding of previous Inspection Reports)*

IR No/Year	Paras outstanding before audit		Paras Settled during Audit	Paras outstanding after close of audit	
	Part-IIA	Part-IIB		Part-IIA	Part-IIB
710/2010-11	Nil	5,7,9,10	Nil	Nil	5,7,9,10
119/2014-15	2(A),(B)	3(a,b,c),4,5(i,ii,iii,iv),6(i),7(a), 9(A,B),10(b),11	2(A)	2(B)	3(a,b,c),4,5(i,ii,iii,iv),6(i),7(a), 9(A,B),10(b),11

**PART-IV (Best Practice)**

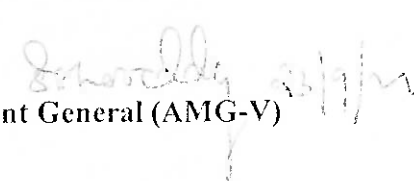
Nil

**Disclaimer:**

The Inspection Report has been prepared on the basis of information furnished and made available by State Chief Information Commissioner (SCIC), Odisha Bhubaneswar. The Office of the Principal Accountant General (Audit- I), Odisha disclaims any responsibility for any misinformation and/ or non-information on the part of the audited entity.

**PART-V (Acknowledgement)**

Necessary co-operation was extended by the State Chief Information Commissioner (SCIC), Odisha Bhubaneswar in furnishing the records and replies to Preliminary Objection Memos (POMs) issued during the period of audit i.e. from 27-07-2022 to 08-08-2022.

  
 Deputy Accountant General (AMG-V)

Annexure - A(i)

Statement showing payment of Communication Allowance to the contractual employees during the period from April 2010 to March 2014

Sl. No.	Name of the employees	Designation	Communication Allowance				Transport Support				Grand Total		
			From	To	Rate	Nos. of months	Total	From	To	Rate		Nos. of months	Total
1	R.C.Dakua	AFA cum-US	13.7.13	31.3.14	50	9	450	13.7.13	31.3.14	750	9	6750	7200
2	B.K.Mangaraj	Ex-AFA-cum-US	8.12.10	12.7.13	50	31	1550	8.12.10	31.7.11	400	8	3200	4750
3	J. Sanil	Pr. Pvt. Secretary	24.11.10	31.3.14	50	40	2000	1.8.11	12.7.13	750	23	17250	17250
4	G.C.Mohanty	Ex-Pr. PS	1.4.10	19.11.10	50	8	400	1.8.11	31.7.11	400	8	3200	5200
5	P. Mohanty	Sr. PS	1.4.10	31.3.14	50	48	2400	1.8.11	31.3.14	750	32	24000	24000
6	S. Singh	Sr. PS	15.5.10	31.3.14	50	47	2350	1.8.11	31.7.11	400	8	3200	400
7	S.C.Marandi	Desk Officer	1.4.10	31.3.14	50	48	2400	1.8.11	31.7.11	400	8	3200	5600
8	J.Sahoo	Desk Officer	1.4.10	2.12.10	50	8	400	1.8.11	31.3.14	750	32	24000	24000
9	D.P. Das Sharma	Personal Assistant	24.11.10	31.3.14	50	40	2000	1.12.10	2.12.10	0	0	0	400
10	B.Maharana	Personal Assistant	24.11.10	31.3.14	50	40	2000	1.12.10	31.7.11	400	8	3200	0
11	S.Panda	Personal Assistant	30.12.10	31.3.14	50	39	1950	1.12.10	31.7.11	400	8	3200	5200
12	K.Mahapatra	Personal Assistant			50		0	1.8.11	31.7.11	750	32	24000	24000
13	R.P.Nanda	Personal Assistant			50		0			750	0	0	0
14	R.Pal	Personal Assistant	31.12.10	31.3.14	50	39	1950			750	0	0	0
15	T.Kameswar Rao	Ex-Personal Assistant	24.5.11	1.6.13	50	24	1200	31.12.10	31.7.11	400	7	2800	4750
16	P.K.Pattanayak	Personal Assistant	10.2.12	31.3.14	50	26	1300	1.8.11	31.3.14	750	32	24000	24000
								24.5.11	31.7.11	400	2	800	2000
								1.8.11	1.6.13	750	22	16500	16500
								10.2.12	31.3.14	750	26	19500	20500
											0	0	0





17	S.M. Mohanty	QSO	18.07.13	31.3.14	50		0		750			0	0
18	L. Sarpathy	Personal Assistant	1.10.12	31.3.14	50	18	900	1.10.12	31.3.14	750	18	13500	14400
19	T.K. Choudhury		1.4.10	21.6.10	50	3	150	1.4.10	21.6.10	0		0	150
20	S.N. Swain	Personal Assistant	7.7.13	31.3.14	50	9	450	7.7.13	31.3.14	750	9	6750	7200
21	P.C. Rath	Ex-PA	1.4.11	17.8.11	50	5	250	1.4.11	31.7.11	400	4	1600	1850
22	Manoranjan Das	Ex-Court Master	2.1.12	28.4.12	50	4	200	2.1.12	28.4.12	750	1	750	750
23	P.R. Sahoo	Law Officer	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
24	Smt. S. Khadenga	Asst. Law Officer	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
25	A.K. Naik	Asst. Law Officer	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
26	M.R. Jena	Section Officer	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
27	S.K. Mohanty	Section Officer	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
28	R.R. Patra	ASO	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
29	S. Behera	Ex-ASO	7.12.11	31.3.14	50	28	1400	7.12.11	31.3.14	750	28	21000	22400
30	R.K. Mishra	Legal Scrutinizer-cum-Sheristadar	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
31	S.K. Swain	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
32	Smt. Pushpalata Seth	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
33	K.C. Mohapatra	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
34	B.P. Nayak	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600



35	Miss Rajashree Bank	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
36	P. Panirahli	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.8.11	31.3.14	750	32	24000	24000
37	Smt. S. Sahoo	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.8.11	31.3.14	400	32	24000	5600
38	Miss Babita Hota	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.8.11	31.3.14	750	32	24000	24000
39	Dwijajhar Mohanty	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
40	Smt. N. Mohapatra	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
41	S. Pattnaik	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
42	P. K. Swain	fx-Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
43	Smt. B. Bank	Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
44	Smt. Lilottama Mohanty	fx-Data Processing Asst.	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
45	S. Mohapatra	Legal Facilitator	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
46	B. Pattnaik	Driver	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
47	Mangaraj Sahu	Driver	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
48	A. K. Mudioli	Driver	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
49	B. C. Rana	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
50	R. K. Das	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
51	D. K. Routray	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600





523	S.C. Sinha	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
524	Mahendra Swain	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
525	Laxmidhar Behera	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
526	Satyabadi Nayak	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	24000
527	Bhagabat Behera	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	5600
528	P.C. Sahoo	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
529	B.K. Das	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
530	R. Mohapatra	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
531	B.B. Das	Peon	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
532	A.K. Swain	Peon-cum-Attendant	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
533	A.K. Naik	Attendant	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	32	24000	24000
534	N. Pradhan	Attendant	1.4.10	31.3.14	50	48	2400	1.12.10	31.7.11	400	8	3200	5600
535	Smt. L. Dalbehera	Attendant	13.6.12	6.8.13	50	14	700	13.6.12	6.8.13	750	14	10500	11200

Medical allowance  
IR & AddIR  
Grand Total:

1524700  
106000  
2745000  
4375700

Suppl  
25/5/12





Irregular expenditure in lieu of inadmissible allowance paid to staff

Date of Bill	Medical Support	Transport Support	Incentive	Communication	Interim Relief	Total
21.4.2014		36750			62100	98850
16.5.2014	12000	37500	0	0	0	49500
17.6.2014	6000				62100	68100
27.6.2014		37500				37500
13.8.2014					124200	124200
22.8.2014		75000				75000
09.09.2014		35000			62100	98100
27.09.2014	9000					9000
11.11.2014	6000	71250				77250
16.12.2014			52800			52800
30.01.2015		77000	52800	14600		144400
02.02.2015		9350				9350
10.02.2015		38250				38250
17.3.2015	3500	35250	56200			94950
25.08.2015					140500	140500
19.09.2015					28100	28100
26.09.2015		194918				194918
17.10.2015	18000	33750			28100	79850
18.11.2015		33750			28100	61850
14.12.2015					28100	28100
22.12.2015	3000	30750				33750
16.01.2016					28100	28100
16.02.2016					28100	28100
22.02.2016	6000	60000				66000
30.03.2016	3000	31345			28100	62445
09.05.2016					28100	28100
09.06.2016	6000	53250				65250
17.06.2016					28100	28100
15.07.2016	3000	31500				34500
12.08.2016					56200	56200
27.09.2016	6000	61500			28100	95600
17.10.2016					28100	28100
11.11.2016	6000					6000
26.11.2016	3000					3000
Total	90500	990613	161800	14600	816300	2073813



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Annexure-B

Sr. No	Description of the obsolete items and Date of purchase	Date of procurement	Number	Purchase Cost in (Rs.)
1	Black revolving chair	Date of procurement not mentioned in the statement.	55	Cost of the chair not mentioned in the statement.
2	Conference Hall chair		38	
3	High back executive chairs		10	
4	Court room chairs		46	
5	Other revolving and executive chairs		12	
6	Plastic chairs		37	
7	Wooden Chair		3	
	<b>Total Obsolete chair</b>		201	
1	Photocopier machines (Aficio-2035) 14/02/2006	14/02/2006	One	313202
2	Photocopier machines (Aficio-2027) 30/01/2006	30/01/2006	one	208835
3	Photocopier machines (Aficio-3010) 28/03/2008	28/03/2008	one	196645
4	Laptop (HP-S/N-SGH9100NWQ)	2006 (issued to D.N.Padhi) Ex. SIC)	One	52500
5	Laptop (HP-Compaq-S/N-CNU6090JGH)	2009 (issued to Sri Jagadananda Ex. SIC)	One	71000
6	Laptop HP PROBOOK-4410S S/N (CNU01247L6) &( S/N-NU01247LT)	2010 (Shri K.N. Sahoo Ex. Secy) & Shri P.K. Mohanty, Ex.SIC-(M)	Two	110007
7	Sony VAIO laptop-S/N-7001721	2010 Shri T.K. Mishra Ex.SCIC	One	69289
8	HP laptop (i5) (5CG810302H)	2018	One	55270



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9	Desktop PC Lenovo (FOD100CXIN)	23-11-2018	One	62712
10	Desktop PC Lenovo (V520-10NLA01AIG))	23-11-2018	One	72542
11	PC Lenovo S/N- PG01B22H/PG01B1RY	23-12-2018	one	72542
12	Laptop HP-15 BC408TX/ S/N- 5CD82944J9	15-03-2019	One	81200
13	HP- PC Desktop G3 AiO, 8CC9072GYT, 8CC9072H08  8CC9072FQZ, 8CC9072FVO 8CC9072FQW, 8CC9072FW0 8CC9072FR4	15-03-2019	Seven	411263
14	Printer HP LaserJet 1020 Plus	15-03-2019	6	65399
	Total			18,42,406

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Annexure-‘C’				
Sr. No	Month/year	Irregular Expenditure on Hire Charges (Rs.)		
		Expenditure on Hire Charges	Expenditure on Fuel	Total Expenditure
1	Mar-21	23100	5281	28381
2	Mar-21	23100	5281	28381
3	Apr-21	23100	722	23822
4	May-21	23100	722	23822
5	Jun-21	23100	4209	27309
6	Jul-21	23100	9469	30727
7	Aug-21	23100	7627	31486
8	Sep-21	23100	8386	31486
9	Oct-21	23100	15380	38480
10	Nov-21	23100	18723	41823
11	Dec-21	23100	16860	39960
12	Jan-22	23100	16033	39133
13	Feb-22	23100	18000	41100
14	Mar-22	23100	17311	40411
15	Apr-22	23100	19177	42277
	<b>Total</b>	<b>346500</b>	<b>163181</b>	<b>509681</b>



Calculation of excess expenditure in improper management of vehicle 4943

Month	Distance Covered	Actual Distance	Fuel Consumed	Excess Fuel consumed	Extra Expenditure @ Rs. 100 per liter
Sep-21	700	350			
Oct-21	1960	980	58	29.01	2901
Nov-21	2310	1155	163	81.38	8138
Dec-21	3010	1505	326	163.02	16302
Jan-22	2030	1015	248	124.10	12410
Feb-22	2520	1260	168	83.97	8397
Mar-22	2870	1435	208	104.01	10401
Apr-22	2380	1190	237	118.27	11827
May-22	2940	1470	196	97.76	9776
Jun-22	2660	1330	254	127.10	12710
Jul-22	2730	1365	219	109.72	10972
Sub Total	26110	13055	225	112.33	11233
			2301	1151	115068

Calculation of excess expenditure in improper management of vehicle 02 BG 9339

Month	Distance Covered	Actual Distance	Fuel Consumed	Excess Fuel consumed	Extra Expenditure @ Rs. 90 per Liter
Oct-20	1620	810			
Nov-20	2565	1283	162	80.95	7285
Dec-20	2430	1215	257	128.25	11543
Jan-21	2565	1283	243	121.45	10931
Feb-21	2295	1148	257	128.25	11543
Mar-21	1890	945	236	118.13	10632
Apr-21	2025	1013	179	89.66	8069
May-21	945	473	203	101.25	9113
Jun-21	2430	1215	95	47.25	4253
Jul-21	2430	1215	243	121.50	10935
Aug-21	2970	1485	173	86.68	7801
Sep-21	2160	1080	297	148.50	13365
Sub Total	24165	12083	216	108.00	9720
Grand Total	50275	25138	2344	1172	105469
				2323	220537

*Handwritten signature/initials*



