

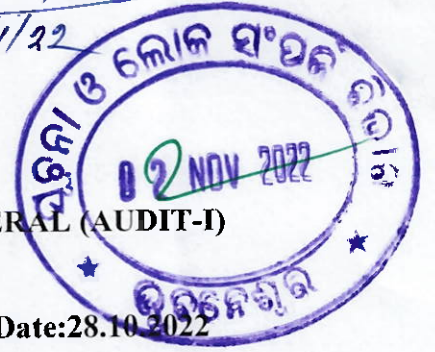
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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
ODISHA:BHUBANESWAR-751001.**

No.AMG-V/IR No.151/2022-23/558

Date:28.10.2022

To

AFA

The District Information and Public Relations Officer,
Bhubaneswar-751001

Sub: Issue of IR No.151/2022-23 on the accounts of the District Information and Public Relations Officer, Bhubaneswar.

Sir,

I am directed to forward herewith the Inspection Report No.151/2022-23 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,

Sd/-

Encl.: As above

Senior Audit Officer /AMG-V

Memo No.AMG-V/IR No.151/2022-23/559

Date:28.10.2022

Copy along with the copy of IR.No 151/2022-23 forwarded to the Dy. Director of Information and Public Relations (Central Division), Cuttack-753002 for information and necessary action. He is requested to direct the District Information and Public Relations Officer, Bhubaneswar to comply on the Inspection Report immediately.

Sd/-

Senior Audit Officer /AMG-V

Memo No.AMG-V/IR No.151/2022-23/560

Date:28.10.2022

Copy along with the copy of IR. No.151/2022-23 forwarded to the Principal Secretary to Govt, Information and Public Relations Department, Govt. of Odisha, Bhubaneswar- PIN-751001 for information and necessary action. He is requested to direct the District Information and Public Relations Officer, Bhubaneswar to comply on the Inspection Report immediately.

Senior Audit Officer /AMG-V

28/10/2022

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

INSPECTION REPORT NO. 151/2022-23

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Bhubaneswar		
Period of accounts audited	October 2009 to March 2022		
Time taken for audit	16 September to 21 September 2022 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ Head of Office	Name & designation	From	To
	Sri N. N. Nayak, DIPRO (OIS-1)	30.04.2008	26.12.2009
	Sri R. K. Sahoo, DIPRO (I/c)	26.12.2009	23.04.2010
	Sri H. C. Ray, DIPRO (OIS-1)	23.04.2010	31.10.2010
	Sri D. K. Mohanty, DIPRO (I/c)	31.10.2010	15.12.2010
	Sri P. K. Mallick, DIPRO (OIS-1)	15.12.2010	22.02.2013
	Sri R. P. Mohapatra, DIPRO (OIS-1)	22.02.2013	29.11.2013
	Sri S. C. Nial, DIPRO (OIS)	24.12.2013	22.10.2014
	Sri B. P. Das, DIPRO (OIS-1Jr)	22.10.2014	11.03.2019
	Sri L. Mohapatra, DIPRO (OIS)	11.03.2019	01.01.2020
	Sri M. R. Khuntia, DIPRO (OIS-1Jr)	01.01.2020	03.09.2020
	Sri P. Rout, DIPRO (OIS)	04.09.2020	27.11.2020
	Sri T. K. Saha, DIPRO (OIS-1)	27.11.2020	31.08.2021
	Sri P. Rout, DIPRO (OIS-1)	01.09.2021	Till date
Next Higher Authority	Dy. Director, I&PR (Central Division), Cuttack		
Name of the officials/officers who conducted audit	Shri Harihar Sahoo, Assistant Audit Officer (C) Shri Chhanda Charan Mohanty, Auditor		
Name of the supervising Officer:	Shri Nrusingha Charan Rout, Senior Audit Officer		
Scope of audit:	A test check and general examination of accounts, records pertaining to the period covered under audit, u/s 13 of C&AG's(DPC) Act 1971.		

PART-I

Introductory:

The District Information & Public Relations Office, Bhubaneswar works as connecting link between Departments in the District Administration and various stakeholders including Media by sharing relevant information. This Office informs the public on the plans, policies and programmes of the State Government and works to ensure people's participation in the successful implementation of different developmental programmes and schemes. It takes responsibilities of organizing various days of National, State & local importance which includes celebrations & observations of birth & death anniversary of eminent persons. The

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office is equipped with one Information Centre cum Reading Rooms at Baliparana to disseminate information and enrich the intellectual growth of the society through books, magazines, newspapers and other informative literatures. The DIPRO has 08 persons working under him against the 12 sanctioned post. While the DIPRO himself is in additional charge of this office, out of 8 persons, one librarian posted in this office is working at Information Centre, Bhubaneswar under the Department of I & PR to implement different programmes and schemes.

1.1 Audit criteria

The audit findings were bench marked against the following criteria:

1. Odisha Government Financial Rules
2. Odisha Treasury Code
3. Odisha Advertisement Policy, 1998 as amended from time to time
4. Instructions, guidelines, circulars issued by Government of Odisha

1.2 Financial profile

During the period 2017-18 to 2021-22 funds of ₹ 2.1 crore was allotted of which ₹ 1.99 crore was utilised while ₹ 0.08 crore was surrendered. The year wise details were as under:

(Amount in ₹)

Year	Allotment	Expenditure	surrender	Balance
2017-18	5188248	4638387	0	549861
2018-19	4807591	4608065	100000	99526
2019-20	7494611	7384321	0	110290
2020-21	1378024	1195028	0	182996
2021-22	2098468	2098468	0	0
Total	20966942	19924269	100000	942673

The above table showed that the office could not utilize Rs. 9.43 lakh during the last 5 years out of which Rs. 5.5lakh pertained to the payment of arrear salary of the staffs of office. Hence, the authority failed to implement the programmes of the Department to the tune of Rs. 4 lakh in last five years. The authority stated that the reason for such automatically surrender of funds was due to delay in submission of vouchers and clearance of bills at the end of the financial year.

1.3 Scope of Audit

Compliance Audit was conducted during 16-09-2022 to 21-09-2022 covering the period from October 2009 to March 2022 with general examination of accounting records for the period covered under Audit u/s 13(1) of C&AG's (DPC) Act 1971. The audit was conducted

adhering to the provisions contained in C&AG's Regulations on Audit and Accounts 2020 and as per the Auditing standards prescribed by the C&AG of India.

1.4 Detailed Audit

Detailed audit for the months of March 2018, August 2018 and August 2021 were conducted.

1.5 Entry and Exit Conference

As per provision of C&AG's Regulation on Audit & Accounts 2020 (Regulation 132), an entry meeting was held between the District Information and Public Relation Officer, Bhubaneswar and Audit Party members on 16th September 2022 wherein the objective, scope and criteria of Audit were discussed. The findings of Audit were discussed in an exit meeting between the Audit party and the DIPRO on 21st September 2022.

PART-II-(A)

(Significant Audit Findings)

2. Excess payment of Rs 88.94 lakh to the contractors and non deduction on GST from the Contractor (Reference Number: OBS-421441)

One of the functions of DIPRO office is to communicate public about different developmental programmes /schemes / festivals of Government of Odisha. For this, various posters are mounted/planted at public places by the help of service providers through the process of tendering.

Advertisements were published in Odia dailies, the Sambad and the Samaj dated 16.6.2017 and also hoisted in Government website inviting bids for mounting of hoardings for Car Festival 2017. Three bidders participated in the bid. As per meetings/ proceedings of the tender selection committee held on 21.06.2017, "Torrent Advertisers" was selected as L1 bidder with Rs.26 per sq. ft. for mounting of hoardings (inclusive of all taxes). That rate was continued for a long period to take up different programmes of Government needing printing & mounting of signboards . As per section 194C of Income Tax Act 1961, the payer is required to deduct TDS at 1% in case the payment is made to an individual or HUF, and 2% if the payment is made to any other person. Further, TDS @ 2 per cent on GST amount paid to the contractor is required to be deducted.

Scrutiny of bills/vouchers presented by two service providers i.e. Torrent Advertisers/ Ajanta Advertisers for different events during 17-18 and 18-19, including Biju Swathya Yojana revealed that they had submitted the bills @ 26 /- per sq. ft. inclusive of all taxes. But, many a time, the period of display of hoarding at designated places had been extended for further period (15 days in one stretch) starting from 15- 45 days. The bills had been preferred

twice/thrice accordingly depending upon the extension period and also passed for payment at the original price i.e. @ sq. ft. Rs 26.

Audit noticed that, in the extended period, the vendor was not required to incur any expenditure towards printing of material i.e preparation of banner/poster and towards mounting of the banner, as the place of advertisement remained same / unchanged . Only the vendor had to bear the cost or rental, if any , when posters were planted in places other than Government Office walls/places. So, the payment of bills at the original period price i.e.@ 26per sq. ft, for the extended period was irregular.

The working sheets prepared at the time of tender process having segregation of rates applicable for printing , mounting and hiring charges for hoarding related -works out of the rate of Rs 26/ per sq. ft for 15 days was not made available to Audit . However, it was found from the proceedings of the meeting of selection committee held on 14-03-2020 (copy enclosed) for hiring and mounting of hoardings in GPs, Municipalities, Municipal Corporations, NACs areas across the State that the L1 rate of Rs 14.16 sq ft per month for printing & mounting of hoardings quoted by M/S Torrent Advertisers and Appolo Advertising for the district of Puri, Khurda & Nayagarh had been accepted. Similarly, for the same districts, the composite work (printing, mounting and rental) has been finalized for Rs 30.09 per sq ft per month.

Apparently, the balance (Rs.30.09 - Rs 14.16) i.e.Rs.15.93 is left only towards rental for a month for the hoarding-related-work. Thus, the rental cost for 15days would be Rs 7.97 per sq. ft. For all extension periods of 15days, the vendor should have been paid @ Rs.7.97 per sq. ft in lieu of Rs 26.00. By paying the vendors @ Rs 26.00, there was excess payment @ Rs18.03 per sq ft in the bills stated above and the overall excess payment comes to Rs. 88,93,724.00 as detailed in **Annexure-A**.

Audit noticed that the DIPRO, Bhubaneswar had not deducted TDS @ 2 per cent amount paid to the contractor under section 194C of Income Tax Act 1961. TDS on IT of Rs 313945 (i.e. 2% on 15697292) was not deducted from the vendors and TDS on GST of Rs 56510 (2% on 2825513) was also not collected.

In reply, the DIPRO, Bhubaneswar stated that the rate had been finalised by the I & PR Department & work order for installation of hoarding was done with approval of District Collector, Khurda. Audit compliance would be made after obtaining necessary clarification from departmental authority. The compliance is not acceptable as Auditee had no dispute over authority of placement of order or original rate per square feet. For the extended period, payment has been made, for the item of work which the contractor did not make (i.e. printing

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& mounting). As the contractor is still operating in the hoarding related works with Government as of date, the excess amount paid may be fully recovered under intimation to Audit.

Recommendations: Necessary steps may be taken to recover the excess amount paid to the contractor under intimation to Audit.

PART-II-(B)-
(Other incidental Audit Findings)

**3. Irregularity in payment of ex-gratia of Rs 1.06 crore to the Working Journalists
(Reference Number: OBS-421408)**

Government of Odisha, Information and Public Relations Department vide Notification No. 5829 dated 03.06.2020, under Section 2(f) of "Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act 1955" enhanced the ex-gratia amount to ₹15.00 lakh in case of death of a Working Journalist/ retired working journalist being affected by Covid-19 while performing duty. Further, I&PR Department, GoO, vide Notification No. 10708/ 26/11/2020 brought about "Odisha State Working Journalists Welfare Fund Amendment Rules-2020 by making partial modification of Rule-2 Clause (c) and sub-Rules of Rule-7 (1) of "Odisha State Working Journalist Welfare Fund Rules -2006".

As per the Amendment Rule 2020 "working journalist" means a journalist whose name is submitted / recommended, as such, by the DIPRO through the Collector concerned for the purpose of this Rule ."

Further, the Amendment Rule 2020, sub -Rule (i) of Rule 7 was modified as " ex-gratia of Rs 4.00 lakh shall be sanctioned to the family of the working journalist in event of his death".

However, the other clauses of Rule 2006 remained unchanged which read as follows :

(Rule 3)- There shall be constituted a Fund called the Orissa Working Journalists Welfare Fund which shall consist of contributions made by the Government of Orissa from time to time towards the corpus of the Fund. The Committee shall be competent to accept contribution from other sources for the corpus of the Fund subject to the condition that such contributors accept the scheme envisaged under these Rules. The corpus of the Fund shall be invested in a fixed deposit in any Nationalised Bank in such a manner as to be most beneficial to the Fund in the circumstances.

(Rule - 4) Financial assistance under these rules shall be paid out of the interest accruing to the corpus of the Orissa Working Journalists Welfare Fund and no part of the corpus of the Fund shall be utilized for payment of any assistance under these Rules. Interest accruing to the corpus shall be deposited in a Savings Bank Account in a Nationalised Bank. The Committee shall be competent to decide whether any part of the interest remaining unutilised shall be transferred to the corpus of the Fund.

(Rule -5) Subject to the other provisions of these rules, a Working Journalist shall be eligible for consideration for sanction of assistance under these Rules if his annual income from all sources taken together does not exceed Rs.50,000/- and a retired Working Journalist shall be eligible for consideration for sanction of assistance under these rules if his annual income from all sources taken together does not exceed Rs.25,000/- .

(Rule -6) All assistance under these rules are ex-gratia in nature and there shall be no legal right to assistance from the fund / funds constituted under these rules.

Scrutiny of records of DIPRO, Bhubaneswar revealed that I&PR Department had released ₹15 lakh each towards payment of ex-gratia amount in favour of the six working Journalists who died due to Covid-19 and Rs 4.00 lakh each to four Journalists who died due to reasons other than Covid -19 to the Collector, Khurdha on the recommendation of the DIPRO, Bhubaneswar as detailed in the **Annexure B**.

As it could be seen from the table, in all the 10 cases except Sl no.9, the annual income certificates from the Revenue Officer have not been insisted upon by the DIPRO, Bhubaneswar, as required under para 5 of the of "Odisha State Working Journalist Welfare Fund Rules -2006 ." to be eligible to get welfare fund in event of death. Granting of ex-gratia without annual income eligibility criteria may end up with plethora of applications . It may be mentioned here that all the moneys have been spent from the Savings Bank Account 11109338377, SBI, Government Treasury Branch, Bhubaneswar where the **Corpus Fund** created for welfare of working journalists have been kept . Hence all the expenditure from it ought to be governed by the Welfare Fund Rule- 2006, as amended from time to time .

(2) Odisha State Working Journalists Welfare Fund **Amendment** Rules -2020 came into effect as per I & PR Deptt CircularNo. 10708 dated 26/11/2020. However, all the cases of four journalists who have been given ex- gratia of Rs 4 lakh each starting from sl no. 7 to 10 relate to pre- notification period . The amount of ex-gratia should have been regulated by the *Committee* as per *the then* Rule 7(i).

(3) No special effort has been taken by the DIPRO to see that the ex-gratia amount reaches all the actual dependants. Not to speak of the ex-gratia cases of Rs 4.00 lakhs, in almost all the cases, the amount has been deposited in the account of one person taking the affidavit of other dependants under the notary that they have no objection if the entire amount is given to one legal heir. The DIPRO could have ensured the genuineness of the deponent's affidavit, either over telephonic conversation, or otherwise and give a certificate to the effect that the affidavit was suo-mutto, spontaneous and without any pressure. That could have ensured the *de-facto* utilization of the *ex-gratia* amount by all dependents.

(4) As regards Sl No. five, a definite part of amount / entire amount could have been **fix-deposited** in the name of the minor daughter Sheenam shirin of lady journalist Sabnam Sirin, till she becomes a major. This has not been tried by the DIPRO.

(5) The DIPRO could have called for the retirement benefits details given by the Media office to the deceased employee/ journalist on death of the journalist to confirm the bonafide relationship between the employee- employer. This procedure has also not been followed.

Thus, there had been irregularity in payment of ex-gratia of Rs 1.06 crore to the Working Journalists.

In reply, the DIPRO, Bhubaneswar stated that ex-gratia cases had been sanctioned by Government in I & PR Department and income certificate must have been submitted by beneficiaries directly in the Department. However, the cases will be re-examined and audit compliance will be communicated after verification from I& PR department. The compliance is not tenable as all the death cases of journalist both Covid and non-Covid calling for ex-gratia require prior recommendation of DIPRO. He is the key person to decide who was actually a Journalist and who was not. Journalists Welfare Fund Amendment Rule 2020 has enhanced the responsibility of DIPRO and a lot of care has to be exercised by him/ her before recommending any case for ex-gratia. He is to see that all the criteria are met by the applicant/s and the ex-gratia amount is extended to/ shared among the most deserving ones.

Recommendations: Before recommending for the payment of ex-gratia to the families of Working Journalists provisions of the Government issued from time to time may be strictly adhered to and intimated to Audit.

4. Irregular expenditure of Rs. 18.61 towards salary of Clerk-cum-Librarian(Reference Number: OBS-421660)

The District Information of Public Relations Office has 12 sanctioned post against which 6 persons are posted at the station and two persons are posted at Information Centre cum

Reading Room (ICCR), Balipatana. Out of the two employees, one employee i.e Clerk cum Librarian is working at Information Centre, Jayadev Bhawan under Directorate of Information and Public Relations. However, the employee is drawing the salary from the DDO of DIPRO, Bhubaneswar.

Scrutiny of records revealed that the manpower of ICCR, Balipatana included sanctioned post of one Literate Peon, one Clerk-cum-Librarian and one Night Watchman-cum-Peon. But, the ICCR of Balipatana is running through the only one staff i.e. Literate Peon and one employee drawing salary for the ICCR at Balipatana is working at Information Centre.

In this connection, Audit noticed that the Information Centre at Jaydev Bhawan was regularly sending the absentee statement of the employee concerned to this office after which the salary bill is being prepared for the employee at DIPRO, Bhubaneswar. During the period February 2017 to August 2022, the DIPRO, Bhubaneswar incurred Rs.1861239 salary without any service from him to the ICCR, Balipatana.

In this connection audit observed the following:

The posting of the Clerk cum Librarian at ICCR-Balipatana without any work indicated that there is no requirement of the said post. Hence, the sanction strength of the ICCR, Balipatana should be reconsidered.

Further, working of the Clerk cum Librarian at Information Centre of Jaydev Bhawan despite having one Librarian against the sanctioned post is a clear cut over provisioning of manpower. This revealed that to avoid the posting of excess manpower beyond sanctioned strength and to suit to the requirement of the employee, specific arrangement had been done.

Thus, to facilitate the employee the provisioning of staff beyond sanctioned strength had been done thereby incurring irregular expenditure of Rs. 1861239 as detailed in **Annexure-C**.

In reply, the DIPRO, Bhubaneswar stated that the employee concerned was appointed by the Headquarters with the above arrangement. However, the matter will be communicated to the Government for compliance. The reply is not tenable as the ICCR is running with only literate peon where the librarian presence is very much essential for smooth running of the centre.

Recommendation: Steps may be taken to bring back the employee to her place of posting.

5. Maintenance of Cash Book and Management of Cash (Reference Number: OBS-421641)

The District Information & Public Relations Officer (DIPRO), Bhubaneswar maintained two cash books-General Cash Book and Permanent Advance Cash Book. The General Cash Book was closed with ₹ Nil balance as on 31.03.2022 and 31.8.2022 respectively. Mode of keeping of closing balance of general cash book as well as PA cash book on 31.03.2022 and 31.8.2022 were as detailed in the table below:

Date	Name of Cash book	Cash in hand	Current Account	Advance	Paid Voucher	Total Closing balance
31.3.2022	General	0.00	0.00	0.00	0.00	0.00
31.3.2022	PA	1000	0.00	0.00	0.00	1000.00
31.8.2022	General	0.00	0.00	0.00	0.00	0.00
31.8.2022	PA	1000.00	0.00	0.00	0.00	1000.00

Procedural irregularities in maintenance of cash book- On general review of cash book and other relevant documents, Audit observed the following:

- (i) Surprise verification of cash balance is to be conducted by the DDO at regular intervals as per Note (6) below S.R. 37 (viii) of OTC Vol-1 but the same had not been carried out by the DIPRO during the period covered in audit.
- (ii) As required under SR-235 of OTC Vol-I, the pay bill registers should be reviewed monthly by a gazette officer. However, Audit noticed that the same had not been carried out during the period covered in audit.
- (iii) Non analysis of closing balance of cash books- As per GOFD Memo No-31-3189(48/f) dated 6.2.60 and 28962 dt 11.3.65 bill wise, age wise and purpose wise analysis of closing balances should be worked out at the end of each month. However, it was revealed that analysis of closing balances was not done regularly at the end of each month. The cash book should have been authenticated by the initiator and countersigned by the DDO. However, no such arrangement exists in the cash book of DIPRO, Bhubaneswar. Further, the cash book did not contain any OB and totalling of transactions regularly.

In reply, the authority noted the audit comment for future guidance.

Recommendations: While maintaining the Cash Books, provisions/ instructions issued by the Government/ Finance Department may be followed strictly and intimated to Audit.

6. Improper maintenance of stock book and Non-conducting physical verification of stock and store(Reference Number: OBS-421732)

As per Rule-111 of OGFR Vol-1, annual physical verification should be conducted by the Head of office or got it done by some responsible official.

On verification of stock and store accounts maintained by the DIPRO, Bhubaneswar as well as ICRR Balipatana, Audit noticed that the annual physical verification of stock and stores in these units was not conducted by the Higher Authority since 2012 which was highly irregular and thus the possibility of missing of books cannot be ruled out.

Further, neither the stock register maintained for durable goods nor the durable goods itself contains clear identification number. As a result the exact quantity of the assets, position of the assets and its condition (working/damage/obsolete) could not be verified. Non maintenance of the durable stocks in proper proforma may lead to theft and embezzlement of assets.

In reply the authority stated the audit comment is noted for future guidance.

Recommendation: All the durable assets/ stock should be entered in one register with their date of purchase and transfer to the unit/ section and their location with proper identification number.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

PART-IV (Best Practice)

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

Follow up from findings of earlier Inspection Reports- Nil

Pending Inspection Reports and paragraphs- There is no para pending pertaining to the previous inspection reports.

Persistent irregularities

Some major persistent irregularities are as under:

Non conduct of physical verification of stock and store

Best Practice**Nil****PART-V****(Acknowledgement)**

Disclaimer: The Inspection Report has been prepared on the basis of information furnished and made available by DIPRO, 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.

Acknowledgement: Audit appreciates the cooperation extended by the staff and Officers of the District Information and Public Relations Office, Bhubaneswar in producing the records and furnishing information to Audit.

[Handwritten signature]
28/10/22

Deputy Accountant General (AMG-V)

Annexure-A

Name of the vendor	Fully Vr cont No. Poster relating to	Number of location in which posters fixed	Original period bills In voice No/ date / Bills - period Rate at which Posters were fixed ie for 15 days @Rs26 per sqft inclusive of GST)	Extended period / Invoice No. details	Extended period bills in (Rs)
Torrent Advertisers , 217, Jharpada Ctc road, bbsr Odisha 751006	132/18-19 Biju Swastya kalyana Yojana	104+64= 168	TA/18-19/0738 & 0741 dated 5.12.18 15.8.2018 to 29.8.2018 = 15days Bill = Rs1889490.00	30.8.2018 to 13.9.2018=15days TA /18-19/739&742 dated 5.12.18 14.9.2018 to 29.9.2018 =15 days TA /18-19/740&743 dt-5/12/18	1889490 1889490
Do	122/17-18 Hard labour (kathina parishram)	38	TA/17-18/563 dated 2.12.17 14/10/17to 31/10/17= 15days Bill=Rs 698750	TA/17-18/626dated 6.12.17 1.11.17 to 30.11.17 = 30days	1397500
Do	51/18-19 Natonal Health mission & Nirman Shramik	72	TA/17-18/1081&1082 dated 27-3-18 1.2.18 to 15.2.18= 15 days Bill = Rs 1101100	TA 17-18/1083/1084/1085/1086dated 27/3/18&1151,1152 dated 31-3-18 16/2/2018 to 31.3.2018 (in three phases of 15 days each)	3156485
Do	139/17-18 Hard Labour (kathina parishram).	72	TA/17-18/890 &891Dated 7/2/2018 1.12.2017 to 15.12.2017= 15 days Bill = Rs 1101100	TA /17-18/892, 893 dated 7.2.2018 and TA/17-18 898,899,900,901 dated 8.2.18 16/12/2017 to 31.1.2018= 45 days	3303300

Name of the vendor	Fully Vr cont No. Poster relating to	Number of location in which posters fixed	Original period bills In voice No/ date / Bills - period Rate at which Posters were fixed ie for 15 days @Rs26 per sqft inclusive of GST)	Extended period / Invoice No. details	Extended period bills in (Rs)
Do	108/18-19 Biju Pakaghara/ BSKY	35	TA/18-19/0417 dated 09-08-2018 09-07-2018 to 23.7.2018= 15 days Bill= 627250	TA/18-19/0418 dated 9-8-2018 24/7/2018 to 9/8/2018 = 15 days	627250
Do	109/18-19 Ajanta Advertiser s Biju Swastya kalyana Yojana	23	AA/2018-19/418 dated 3-9-18 15-8-2018 to 31-8-18=15 days Bill= Rs 280000	AA/2018-19/484 dated 8/10/2018 1-9-2018 to 30-9-2018= 30days	561600
Total			5697690		12825115

Explanations :

(a) Excess payment made to contractors for extended period { (12825115 /26)* 18.03 } = Rs 8893724 .

(b) Total bills paid = Extended period bills + original period bills ie Rs 12825115 +5697690 = 18522805 (which includes GST of 18%)

GST amount paid to contractor @18%– 2825513 , TDS on GST - Rs 56510

Amount paid to contractor without GST – 15697292 , TDS on IT - Rs 313945

Annexure-B

Sl No.	Name of journalist	Date of death	Reason	Amt received (Rs)	Observation of Audit
1	Manas Ranjan Jaipuria / Zee Media	29.4.2021	Covid - 19	Rs.15.00 lakh as per I & PR Department letter no 7520 dated 23/7/2021	No income certificate of the deceased enclosed in file . Relinquishment of share by dependent parents on basis of notary affidavit is available .
2	Prabir kr Pradhan / News 18 Odiya TV	5.11.2020	do	15 lakh vide Deptt letter no. 11241 dated 9/12/2020	No income certificate of the deceased enclosed in file . Relinquishment of the share by the dependent mother Jenamani Pradhan, on basis of notary affidavit is available.
3	Pritiman Mohapatra / T.O.I	1.5.2021	do	15 lakh vide Deptt letter no 9545 dated 2.9.2020	No income certificate of the deceased enclosed in file / Relinquishment of share by the mother Basanti Mohapatra , on basis of notary affidavit , is available.
4	Basanta Das /Sr Journalist / Accredited / Govt quarter noType-VI - 4/2, unit-2 , BBSR	28.5.2021 at age of 82	do	15 lakh vide Deptt letter no 7690 dt 27/7/2021	No income certificate of the deceased enclosed in file.
5	Sabnam Sirin / programme Reporter of News 7	11.5.2021	do	15 lakh vide Deptt letter no 3386 dt 25/3/2022	Income of Sabnum was 12000 PM . Money transferred to Joint account of the husband and minor girl child.
6	Bijayluxmi Mohanty / state level accredited	27/8/2020	do	15 lakh vide Deptt letter no 7599 dt 23/7/2021	No income certificate of the deceased enclosed in file .
7	Radhanatha Mohapatra / Odiya daily Nitidin	9 .5.2018	Non-covid	4 lakh /I &PR department letter no IPR-pr-misc-0010-2021/5291 dated 11/5/2021	No income certificate of the deceased enclosed in file.
8	Aswini kumar Nayak / Kalinga TV Electronic media –AV Editor .	4.1.2020	do	4 lakh /I &PR department letter no IPR-pr-misc-0010-2021/4056 dated 11/4/2022	No income certificate of the deceased enclosed.
9	Pravat kumar Dash / Journalist odiya daily Pratidin	26/12/2019	do	4 lakh /I &PR department letter no IPR-pr-misc-0010-2021/5296 11/5/2021	Has got income certificate from Revenue officer . But date of death was well before the modified circular date ie 26/11/2020.
10	Jitendra Kumar Barik / Kalinga TV	20.9.2020	do	4 lakh /I &PR department letter no IPR-pr-misc-0010-2021/4051 11/4/2022	No income certificate of the deceased from Revenue officer enclosed in file. In Health insurance scheme, parents have not been included , Hence do not appear to be dependent . Income certificate from RI was inevitable.

Annexure-C
Drawal Statement of Clerk-cum-Librarian

Month	Pay	DA	HRA	Gross Amount
February-2017 to August 2027	6600/-+ GP 1900/-	11220/-	425/-	20145/- x7=141015/-
September-2017 to October 2017	20586/-	823/-	425/-	21834/- x2=43668/-
November-2017 to August 2018	23100/-	1617/-	425/-	25142/- x10=251420/-
September 2018 to August 2019	23800/-	1666/-	425/-	25891/- x12=310692/-
September 2019 to August 2020	24500/-	2940/-	425/-	27865/-x12/- =334380/-
September 2020 to August 2021	25200	4284/-	425/-	29909/- x12=358908/-
September 2021 to January 2022	26000/-	8060/-	425/-	34485/- x5=172425/-
February-2022 to August 2022	26800/-	8308/-	425/-	35533/- x7=248731/-
Total				1861239

A.E.A.