

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି
DRAFT FOR APPROVAL

..... ଡାକ୍ତରୀ ନମ୍ବର 9258-100 ତା. 16-3-07

ନଥି ସଂ. And-02/07

ପ୍ରାପ୍ତ
To

The D18 PRO Naurangpur.

କ୍ରମିକ ସଂ.

Sub - Compliance to O.R no. 183/C-1184/
02-03

Sir,

I am directed to say that A.G in his letter NO - OA - 3 - SM - 931 dt 09.01.07 has intimated that para - 2, 3, 4, 5, 6, 7 of the above O.R is outstanding.

I ~~am~~ therefore to request you to furnish compliance to the above paras of the O.R immediately to A.G under intimation to this Deptt. This may be treated as most urgent.

Y. Y.
16-3-07
A.F.A cum U.S

Memo no 9259 dt 16-3-07
Copy forwarded to A.G Audit Orissa Bhubaneswar for information and necessary action.

(8)

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

INSPECTION REPORT NO.183/C-1184/02-03

Name of the office inspected O/o the Dist. Information and Public Relation Officer, Nawarangpur

Period of accounts audited Since inception to 10/02

Time taken for audit 20.11.02 to 25.11.02
(5 working days)

Office in charge of the accounts Sri J.K.Sahu, OIS, DIPRO
1.1.93 to 21.9.96

Sri C.R.Pati, OIS, I/C DIPRO
22.9.96 to 5.1.97

Sri C.P.Mohanty, OIS
5.1.97 to 15.8.93

Sri M.M.Munda, OAS, I/C
from 7.9.98 to 3.1.2000

Sri Kulamani Patl, OAS
4.1.2000 to 18.2.2000

Sri Daitari Saho, OIS
19.2.2000 to 22.12.2000

Sri B.S.Dharua, OIS, I/C
from 23.12.2000 to 21.9.2001

Sri Subash Nial, OIS
from 22.9.01 to date

Name of the officers who audited the accounts Sri B.C.Sahoo, AAO

Name of the Reviewing Officer Sri R.G.L.Murty, A.O

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

PART-I-A

- a) Introductory:- The office of DIPRO Nawrangpur was created during the year 1992 but drawing and disbursing powers were given to the DIPRO w.e.f. 1.1.93.
- b) Outstanding paras of previous I.Rs.: First Inspection.
- c) Schedule of persistent irregularities: Nil

PART-II-A

Nil

2. Cash Book and management of cash.

The cash book of DI & PRO Nawrangpur was closed with a balance of Rs.9942.70 and 12442.70 as on 31.3.02 and 31.10.02 respectively. The mode of keeping the closing balance on the above dates was as follows:-

Mode of keeping the cash balance.	As on 31.3.02(Rs)	As on 31.10.02(Rs)
In shape of cash	2355.70	5405.70
In shape of Advance	2500.00	1932.00
In shape of vouchers	<u>5087.00</u>	<u>5087.00</u>
	<u>9942.70</u>	<u>12442.70</u>

General review of the cash book revealed the following irregularities:

i) Cash Books since inception to 13.9.98 could not be produced as the same were seized by vigilance department. As such the same may be produced to next audit on this from vigilance department.

ii) As per SR-37(ii) of OTC vol.I all the entries are required to be attested in token of check. Scrutiny of the cash book revealed that the transactions in respect of the following dates have not been attested by the DDO. The same may please be got attested and shown to next audit.

19.11.98 to 16.4.01

22.5.01 to 1.8.01

28.8.01 to 22.9.01

11.11.01 to 31.10.02

iii) As per SR-37(iv) of OTC vol.I the DDO should conduct physical verification of the closing balance at the end of each month and record a certificate to that effect with dated signature which was not done. Physical verification of cash be conducted at the end of each month invariably and shown to next audit.

iv) Analysis of the closing balance indicating bill No. and date and date of drawal should be mentioned at the end of each month as required under Finance Deptt. circular No.TRA/1/60-3186(F) dt.8.2.60 and 2362 dt.4.3.65 which was not done. The instructions of Govt. and codal provision be advanced and shown to next audit.

v) As per SR-6(i) of OTC vol.I Govt. revenue realised is required to be deposited into treasury within 3 days of its receipt. It was observed from the cash book that an

amount of Rs.565/- received on 4.7.2000 on account of sale of news papers has not been deposited till date (25.11.02) Early steps may please be taken to deposit the amount into treasury and audit intimated accordingly.

vi) Incurring of expenditure without specific allotment and keeping the cash in shape of vouchers is strictly prohibited as per GO Finance Deptt's instructions ~~xxx~~ vide No.20480/F.dt.18.7.64. In spite of the above instructions DI & PRO had kept Rs.5087/- in shape of vouchers as on 31.10.02. steps may please be taken to obtain allotment for recoupment of the cash balance and audit intimated accordingly.

vii) Drawal of funds not required for immediate disbursement contravenes the provisions of SR-242 of OTC vol.I. But it was noticed that the following amounts have been drawn from the treasury and kept in the cash chest as on 31.10.02.

Bill No.	Amount(Rs)	Purpose.
60/98-99	2600.00	Telephone charges
65/ ..	3700.00	..
72/ ..	253.00	contingency.

Since the above amounts have not been utilised so far, steps may please be taken to refund the above amounts into treasury and audit intimated.

viii) The following ~~xxxxxx~~ Govt. servants have refunded the TA advances on the dates mentioned against each.

Name of the Govt. servant	Amount(Rs)	Date of refund.
Sri P.C.Bagh, Peon	800.00	26.3.01
Sri N.K.Naik, Peon	800.00	25.3.01
Sri P.R.Lima, Jr. Cl.	1224.00	22.5.01

Reasons for retention of money in the cash chest without refund to the treasury may be stated and steps be taken to deposit the same into treasury and audit intimated accordingly.

ix) Permanent Advance Cash Book.

Scrutiny of the P.A.Cash Book revealed that out of Permanent Advance of Rs.750/- hard cash of Rs.275.40 was handed over and taken once excluding vouchers of Rs.474.60. It was stated by the DI & PRO that vouchers for Rs.474.60 was not handed over by the ex-Junior clerk As such early steps be taken to obtain the same and shown to next audit.

3. Misappropriation of cash to the tune of Rs.3.71 lakh. Sri Chandī Prasad Mohanty, Joined as DI & PRO, Nowarangpur on 6.1.97 and continued as such upto 15.8.98 and proceeded on leave and did not join duties thereafter. During his incumbency he had misappropriated an amount of Rs.3,70,892/- (as per the report of departmental audit conducted during 21.5.2001 to 19.6.2001 by ~~xxxxxx~~ I & PR Deptt. for the period from 1.1.97 to 31.8.98). The records for the above period could not be checked as the same were seized by ~~xi~~ vigilance Deptt. The following comments were made by the departmental auditors.

A) Main Cash Book:-

The Cash Book was found to be closed with a closing balance of Rs.54882/- ~~xxx~~ which was not handed over while proceeding on leave.

B) Sri Mohanty had taken an advance of Rs.1,04,882/- to meet the expenditure in connection with official work for which he did not furnish any adjustment vouchers.

c) Sri Mohanty was also in charge of Dist. Cultural Officer, Nowarangpur and during his incumbency he had withdrawn Rs.59000/- from the pass Book No.31129 of SBI Nowrangpur for which no vouchers in support of the above amount were furnished. Thus there was a misappropriation of Rs.5900/- by Sri Mohanty. Further he had not handed over the cash balance of Rs.25,767/- and TDR worth Rs.23,201/- till the date of audit by Deptt. audit. Thus a sum of Rs.1,07,968/- (Rs.59,000 + Rs.25,767 + Rs.23,201) was misappropriated from the Dist. Cultural Office. Further it was also mentioned in the audit report that during his incumbency he might have received Bank Drafts from the Director of Culture, Museum Building, Bhubaneswar for conducting cultural functions.

d) Sri Mohanty had mortgaged a fixed deposit cheque bearing No. TD/A/19-030494 dt.24.5.95 and obtained a loan for Rs.10,000/- for observance of Kartik Purnima and Boita Bandana on 13.11.97 for which no vouchers in support of the expenditure were furnished.

e) As per the permanent advance cash book the closing balance was as follows:

Vouchers	300.60
Cash	<u>449.40</u>
	<u>750.00</u>

Neither the vouchers nor cash was handed over. Thus it was construed by departmental auditors as misappropriation of cash.

f) During the incumbency of Sri Mohanty as DI & PRO an amount of Rs.39,000/- was collected through receipt books from private agencies for celebration of District Development Exhibition '97 for which he neither rendered any account nor handed over the cash which was misappropriated by him. He had also collected Rs.5260/- from private organisations vide receipt nos. 51 to 68 for depositing in Govt. Account which was not deposited and misappropriated.

g) The U/o the DI & PRO was functioning in the building of K.C.C. Bank Ltd, Nowrangpur and an amount of Rs.25,200/- was drawn in bill No.59/97-98 towards payment of rent. The money drawn was not paid to the Bank authorities and the amount was misappropriated.

h) Sri Mohanty had drawn Rs.15,000/- in connection with celebration of Independence Day vide Bill No.60/97-98 for which he has not furnished any vouchers. It was observed by Departmental Auditors that the above amount was also misappropriated by him.

i) Sri Mohanty had received a sum of Rs.5700/- towards payment of telephone bill which was not deposited with telephone authorities and misappropriated the ~~same~~ money.

J) The librarian of the office had deposited an amount of Rs.1350/- vide receipt No.14/43493 dt.15.5.97 towards sale of old newspapers and Magazines with Sri Mohanty. The money was neither taken into cash book nor deposited in the treasury and the amount was misappropriated.

Hence action taken to recover the amount misappropriated by Sri Mohanty, Ex-D.I. & PRO may be stated.

In reply it was stated that steps will be taken to realise the amount from the person concerned.

4. Irregular accountal and disposal of Govt. Publications.

Scrutiny of records revealed that DI & PRO Nowrangpur receives Govt. Publications like Utkal Prasanga and Orissa Review for sale to Public. The following irregularities are noticed while checking the records.

1. Actual no. of books received from the Govt. could not be assessed as no invoice could be produced to audit.

2. Out of 3416 Nos. of Utkal Prasanga received as on 11/2001 only 1739 Nos. could be sold leaving a balance of 1677 Nos. the value of which was Rs.3414/-. Steps taken

to dispose the above books may be stated and if the same cannot be sold the same may be returned to Govt. under intimation to audit.

3) It was also noticed that money receipts are not issued at the time of sale of the Govt. Publications no money receipt books is also maintained. Further the money is not deposited with the cashier and the money is retained at the hands of the Librarian and is deposited directly into treasury which is also not routed through the Cash Book. This type of practice may please be avoided and all receipts on account of sale of Govt. Publications may be deposited with the cashier and the receipts entered into the cash books as well as remittances to treasury.

4) It was noticed from the stock registers that an amount of Rs.3478/- was realised towards sale of Utkal Prasanga for the period from 6/94 to 11/2001. As against Rs.3478/- an amount of Rs.3360/- was deposited into treasury leaving a balance of Rs.118/-. The same may be recovered from the person concerned and credit pointed out to audit.

5) It was also noticed that 275 nos. of Orissa review were sold for Rs.550/-. As against Rs.530/- an amount of Rs.404/- was only deposited into treasury ~~xxxxxx~~ leaving a balance of Rs.146/-. The amount may be recovered from the person concerned and credit ~~xxxx~~ pointed out to audit.

6) It was further noticed that an amount of Rs.110/- was received by Sri C.R.Fati, Ex-DI & PRO towards sale of 55 Nos. of Utkal Prasango. The same was not deposited into treasury by the Ex-DI & PRO. As such steps may please be taken to realise the above amount and audit intimated.

5. Irregular payment of Moped Advance of Rs.28,000/- scrutiny of bill register and acquittances rolls revealed that Sri S.N.Mohanty, operator and Sri P.C.Bashpeon were sanctioned moped advance of Rs.14,000/- each on 10.12.99 and 18.7.2000 ~~xxx~~ drawn vide bill nos. 38/99-2000 and 16/2000-01 respectively.

As per conditions stipulated vide G.O Finance Deptt's memo No.29533 dt.22.11.99 and 16608 dt.24.6.2000 a Govt. servant is required to submit the requisite documents i.e. cash memo R.C.Book, Insurance certificate etc. to the DDO in support of purchase of the vehicle. Further the Govt. servant is required to execute a mortgage bond in prescribed form and the same should be submitted to G.O. Finance Deptt.

within one month from the date of drawal of advance. Failing which the entire amount is required to be refunded with 12% penal interest thereon.

However, on scrutiny of the records it was revealed that both the officials did not submit the supporting documents in support of purchase of the vehicle. The details of amount recovered and yet to be recovered are enclosed.

As such the outstanding balance amount along with penal interest of 12% may please be recovered and audit intimated accordingly.

6. Excess consumptions of fuel.

Scrutiny of vehicle log book No.OAX-3139 revealed the excess consumption of fuel against the ceiling limits fixed by Govt. of Orissa Finance Deptt. vide No.20877(225) codes 33/92F dt.7.5.92 in respect of Dist. level officers. The details are as follows:

Month	Consumption (Ltrs.)	Limit prescribed	Excess consumption
2/95	241	130	111
1/96	196	130	66
1/97	213	130	83
3/97	181	130	51
1/98	154	130	24
2/98	212	130	<u>82</u>
G. Total			<u>417</u>

Necessary post facto sanction be obtained for such excess consumption and audit intimated.

7- Non-accountal of drawals and deposits in the cash book.

It was noticed from the Bill Register, Book of drawals and treasury records that the following amounts were drawn from treasury but were not accounted for in the cash book.

TV No. & date	Amount (Rs)
277/30.3.02	5,278/-
278/ ..	1,50,988/-

On an enquiry it was stated that the above amounts were sent to Govt, I&PR Dett, Bhubaneswar in shape of B/D vide L.No.125 dt.15.4.2002 and L.No.213 dt.19.6.2002 and the acknowledgements have not so far been received.

It was also observed that an amount of Rs.168/- was deposited vide challan no.3 dt.16.10.01 and the remittance was not routed through the Cash Book.

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In reply it was stated that the non-entry of receipts and remittances was a mistake and the same will not receive in future.

Early steps may please be taken to obtain the receipts from G.O I & PR Deptt. Bhubaneswar and shown to next audit.

PART-III

A test audit note containing minor and procedural irregularities is handed over the compliance of which may be shown to next audit.

V. S. Prasad
21/8/2007
Sr. Audit Officer

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DRAFT FOR APPROVAL

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J.

କ୍ରମିକ ସଂ.

The A.G Audit Orissa Bhubaneswar.
Sub-Compliance to J.R NO - ¹⁸³(283)/02-03
on the accounts of JI2PRO
Nowrangpur.

B.D.S.

Ref - your letter no - OA-3-SM-931

Dt 09.01.07

Sir,

In inviting a reference to your
letter referred to above on the subject
noted above I am directed to say that
you have intimated that ~~also~~ para-2,3,4,
5,6,7 of the above J.R is outstanding.

On verification of records available
in this Deptt it is seen that the above
J.R has not been received in this Deptt.

I am therefore to request you
to please furnish a copy of
the above J.R

Received the J.R from
A.G on 13.03.07.
13.03.07

to Sri Santosh Ranjan Dal Auditor of this Dept - Deputed to your office for the above purpose. This is urgently required ~~that~~ to furnish compliance on the D.R. to A.G.

J. F.
M
13-2-07
A.F.A cum U.S.

Memo no 4828 dt 17-2-07

Copy forwarded to ~~Sri~~ Sri Santosh Ranjan Dal Auditor of this Dept for information and he is instructed to collect a copy of the above D.R form o/o A.G Audit Orissa Bhubaneswar.

M
13-2-07
A.F.A cum U.S.

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Audit