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DRAFT FOR APPROVAL

ସଂଖ୍ୟା 10943

Pl. issue 27

14.9.11

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15.9.11

୨<sup>nd</sup> PR Dept

Aud-1-7-2011

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କ୍ରମିକ ସଂ.....

The Secretary State Information Commission,  
Odisha, Bhubaneswar.

Sub:- Submission of compliance report to  
A.G. Inspection Report NO-710/2010-2011  
on the accounts of the Secretary State  
Information Commission, Odisha, Bhubaneswar  
for the period from 3/2006 to 3/2010.

OAD-3.1RNO-710/2010-2011/

Ref:- A.G. Letter NO-1101 Dated-16.8.2011

Sir,  
In inviting a reference to the A.G.  
(Audit) Odisha, Bhubaneswar, letter  
on the subject, <sup>cited above,</sup> I am directed to say  
that para wise compliance report on  
each para of objection raised on the  
A.G. I.R. NO-710/2010-2011 on your  
account for the period from 3/2006 to  
3/2010 may please be furnished to

26

the A.G. (Audit) Odisha, Bhubaneswar  
under intimation to this Department  
within 15 days from the date of receipt  
of this letter.

This may please be treated as  
urgent.

Yours faithfully,

~~RBND~~  
14.9.21  
A.F.A cum V/S.

25

Government of Orissa  
Information & Public Relations Department

\*\*\*\*

No.Aud-1-7/2011 10943 /IPR., Bhubaneswar, Dated 15.9.11

From:

Sri B.B. Nanda, OFS (I),  
AFA-cum-Under Secretary to Govt.

To

The Secretary,  
State Information Commission,  
Odisha, Bhubaneswar.

Sub: Submission of Compliance report to the A.G. Inspection Report  
No.710/2010-2011 on the accounts of the Secretary, State Information  
Commission, Odisha, Bhubaneswar for the period from 3/2006 to 3/2010.

Ref: A.G. Letter No.OAD-3-IRNo.710/2010-2011/IOI Dated 16.8.2011 .

Sir,

In inviting a reference to the A.G. (Audit) Odisha, Bhubaneswar, letter on the subject cited above, I am directed to say that parawise compliance report on each para of objection raised on the A.G.I.R. No.710/2010-2011 on your account for the period from 3/2006 to 3/2010 may please be furnished to the A.G. (Audit) Odisha, Bhubaneswar under intimation to this Department within 15 days from the date of receipt of this letter.

This may please be treated as urgent.

Yours faithfully,

  
AFA-cum-Under Secretary to Government

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

BY REGISTERED POST

1509 Female  
Date: 16/8/2011  
124

No. OAD-3 IR No. 710/2010-11/101

To The AFA-Cum-Under Secretary to  
Govt. of Orissa, Information & Public Relations  
Department, Bhubaneswar.

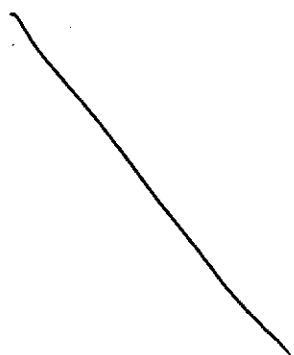
17 6 AUG 2011

Sir, Ref- Your letter No. Aud-1-01-2010/8446/14PR BSR Df. 14.7.2011

I am to forward herewith the Inspection Report No. 710/2010-11 on the  
accounts of Secretary State Information Commission, Orissa, BSR for the  
period from 3/2006 to 3/2010. Reply to the Inspection Report may please  
be furnished through Secretary State Information Commission, Orissa, BSR within one month from the date of its issue.  
Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection  
Report may be treated as settled.

Sl. No. Inspection Report No. Para No.

- 01.
- 02.
- 03.
- 04.
- 05.
- 06.



Yours faithfully,

*[Signature]*  
Sr. Audit Officer 16-8-11

BY REGISTERED POST

Memo No.

Date :

Copy together with a copy of the IR forwarded to the .....  
.....  
for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs  
..... for necessary action. The compliance for the above IR when received may please  
be forwarded to this Office along with his comments thereon.

Sr. Audit Officer

BY REGISTERED POST

Memo No.

Date :

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

Sr. Audit Officer

N.M.B  
12-8-2011

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

23

BY REGISTERED POST

No. OA.3 IR No. 710/2010-11 / 429

Date : 24/01/2011

To The Secretary State Information Commission, Orissa, Bhubaneswar.

Sir,  
I am to forward herewith the Inspection Report No. 710/2010-11 on the accounts of Secretary, State Information Commission, Orissa, Bhubaneswar for the period from 3/2006 to 3/2010. Reply to the Inspection Report may please be furnished through within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection Report may be treated as settled.

<u>Sl. No.</u>	<u>Inspection Report No.</u>	<u>Para No.</u>
01.		
02.		
03.		
04.		
05.		
06.		

24.1

o/c

Yours faithfully,  
Sr. Audit Officer

BY REGISTERED POST

Memo No. Date :  
Copy together with a copy of the IR forwarded to the for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs for necessary action. The compliance for the above IR when received may please be forwarded to this Office along with his comments thereon.

Sr. Audit Officer

BY REGISTERED POST

Memo No. Date :  
Copy together with a copy of the IR forwarded to the for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. His comments to para of the IRs may please be communicated to this office at an early date.

o/c

Sr. Audit Officer

**OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)****ORISSA : : BHUBANESWAR****INSPECTION REPORT No. 710 / 2010- 11**

1. Name of the accounts audited. : Accounts and Transaction of the Commissioner- Cum- Secretary. Orissa Information Commission, Orissa, Bhubaneswar.
2. Period of accounts audited. : 3/2006 to 3/2010
3. Time taken for audit. : 16.08.2010 to 24.08.2010  
(8 working days)
4. Name of the officers in-charge of the Accounts. : 1- Pramod Kumar Pradhan,  
21.12.2005 to 30.11.2006  
2- Sri Omprakash Mohapatra,  
30.11.2006 to 26.02.2007  
3- Sri Nimei Sundar Beura  
26.02.2007 to 03.11.2007  
4- Sri Santosh Kumar Das  
03.11.2007 to 09.04.2009  
5- Lokanath Tanty  
09.04.2009 to 11.02.2010  
6- Sri Ram Sankar Behera,  
11.02.2010 to 28.05.2010  
7- Sri Rabikanta Bagal,  
29.05.2010 till date.
5. Name of the Next Higher Authority. : Sri Kasinath Sahoo, IAS

6. Name of the officers who conducted audit. : Iswar Ch. Swain, AAO  
Sri S. K. Das, Sr. Auditor
7. Name of the Reviewing officer. : A. Sandhibigraha, AO
8. Scope of audit. : A Test Check and general examination of accounts records pertaining to the period covered under audit.

**PART = I**

**1- A. Introductory: -**

In exercise of powers conferred by Section 27 of the Right to Information Act, the State Government framed Orissa Gazette dt.01.10.2005. The Government of Orissa in exercise of powers conferred by sub- section (1) of section 15 of the Right to Information Act, 2005 notified the constitution of the Orissa Information Commission vide I & PR Department notification No. 29067/IPR dt.20.10.2005. The State Chief Information Commissioner assumed charge of office in 20<sup>th</sup> November 2005. This is the first audit covering the period from the date of inception.

**B. Outstanding Paras of previous Inspection Reports.**

-NIL-

**C. Schedule of persistent irregularities - -NIL-**

**PART-II-A**

**-NIL-**

**PART-II-B**

**2- Budgetary Control and Appropriation Account.**

**Excess saving of Rs.22.67 lakh due to preparation of Unrealistic Budget.**

While verifying the surrender statement for the year 2009-10, it was noticed that huge funds of Rs.22,67,000/- were surrendered to the finance department vide Letter No. 4282 dt.30.03.2010. Further scrutiny revealed that major portion of the surrendered amount related to pay and allowances as detailed below.

Pay	6,67,000.00
DP	5,04,000.00
DA	79,000.00
HRA	3,59,000.00
OA	1,30,000.00
	17,39,000.00

The budget was made in anticipation to meet the probable expenditure of two state information commissioners and other supporting staffs which were neither sanctioned nor filled up by Govt.

Secondly, as per Orissa Budget manual all surrenders are to be effected by the first week of March. But the above surrender was made on last two days before the closing of the financial year, i.e. on 30<sup>th</sup> & 31<sup>st</sup> March, 2010 which contravened the manual provision.



On this being pointed out in audit it was replied that due to non sanction of two posts of state information commissioners and non- payment of arrear salary of ex- state information commissioner under revised UGC scale. However, steps may be taken for preparation of realistic budget which will help in proper budgetary control.

**Financial Management.**

**3- Cash Book and Management of cash.**

The Secretary, State Information Commission maintained two Cash Books which were closed with the closing balances of Rs.24,62,008/- and Rs/5,91,958/- as on 31.03.2010 and 31.07.2010 respectively as detailed below.

SL NO	Name of the Cash Book	CB as on 31.03.10	CB as on 31.07.10
1	General Cash Book	24,32,008.00	15,61,958.00
2	Permanent Advance Cash Book	30,000.00	30,000.00
	Total	24,62,008.00	15,91,958.00

The mode of keeping the closing balance as on 31.03.2010 and 31.07.2010 was as follows.

SL NO	Mode of keeping	CB as on 31.03.10	CB as on 31.07.10
1	Bank Account (Current Account)	24,33,008.00	15,62,958.00
2	Advance	---	16,472.00
3	Cash	29,000.00	12,528.00
		24,62,008.00	15,91,958.00

On general review of Cash Books, the following observations were made.

**i)- Discrepancy of Rs.15.25 lakh between Cash Book and Pass Book balance.**

As per Cash Book, the bank balance as on 31.03.2010 was Rs.24,33,008.00, where as the Pass Book balance on the same day was Rs.39,56,795.00 resulting in discrepancy of Rs.15,23,787.00, No bank reconciliation statement was prepared to reconcile the above discrepancy. Henceforth the bank reconciliation statement may be made every month to reconcile such discrepancy and shown to next audit. The instruction were noted by the office.

**ii)- Outstanding Advance / Paid Voucher of Rs.97,015/-.**

An amount of Rs.97,015/- was advanced to the A.O (Cash) BSNL, office of the GMTD, Bhubaneswar on 16.12.2009 out of available cash for broad band connection. Till the date of audit, the above advance was not adjusted. However effective step may be taken for immediate adjustment of advance and regularization of the paid vouchers by obtaining central Govt. grant- in- aid.

**iii)- Advance shown as final Expenditure.**

As per Note (9) below SR- 37 (viii) of OTC VOL-I, all amounts drawn from treasury should be included in the Cash Book including those advanced wholly or partly to other officers entrusted with their disbursement. The amount so advanced should be treated as forming part of the cash balance of the drawing officer until adjustment of the same. As the advances given to the officials were not final expenditure, they should be written in red ink in the inner column of disbursement side of the Cash Book and also be noted in register of Advance showing therein all the

particulars regarding date, name and designation of the officer receiving advance and the purpose of payment of advance.

But it was seen that an amount of Rs.95,00,000 advanced to the IDCO Bhubaneswar was booked under final expenditure before adjustment of the same instead of showing as advance, which contravened the OTC provision and no advance register was maintained. Hence forth the booking of advance as final expenditure may be dispensed with. The advance register may be maintained and shown to next audit.

**iv)- Drawal of funds without Immediate need for Disbursement Parking in Bank Account.**

As per SR- 242 of OTC, VOL-I, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is also not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant.

On test check of available records and scrutiny of information furnished to audit it was found that huge fund of Rs.25,26,653/- as detailed in the statement appended as ANNEXURE-A were drawn from the treasury during the year 2006-07 to 2009-10 out of which fund to the tune of Rs.24,33,008/- remained un-utilised as on 31.03.2010 and kept in bank account which indicates that the said funds were drawn from treasury without immediate need for disbursement and to avoid lapse of funds.

On this being pointed out in audit it was stated in reply that some funds were already utilized and the remaining funds would be utilized soon for the intended purposes. The same may please be expedited under intimation to audit.

v)- **Result of verification of closing balance (including Cash Balance).**

The DDO conducted verification of closing balance on 16.08.2010. The following audit observation were made.

- a. There was found a discrepancy of Rs.1,08,228.00 between Pass Book balance and Cash Book balance as on 16.08.2010. Due to non- preparation of bank reconciliation statement, the above discrepancy was not reconciled. Henceforth this may be done and shown to next audit.
- b. An amount of Rs.23,472/- was advanced to different officials out of permanent Imprest and remained un-adjusted. On this being pointed out in audit, it was stated in reply that the bank reconciliation statement would be prepared in future and shown to next audit. Regarding pending advance it was said that the relevant vouchers were already received and step would be taken for adjustment of advance soon.

4- **Rush of Expenditure towards fag end of financial year.**

Test check of relevant records and information made available to audit revealed that a total expenditure of Rs.2,42,70,842/- was made during the financial year 2009-10. Out of the total expenditure an amount of Rs.44,89,211.00 was spent in the month of March, which was 18% of the total expenditure.

Rush of expenditure in the closing month of the financial year was considered a breach of financial regularity and should be avoided in future.

The audit observation were simply noted for future guidance.

5- Idle programme Fund of Rs.1.74 lakh under state plan.

In accordance with the provision made in the Budget Estimate of 2006-07, the Orissa Information Commission (OIC) had sanctioned a sum of Rs.2,25,000/- towards conducting district level seminars and workshops on Right to Information (RTI) Act, 2005 in 30 districts of the State by Nehru Yuva Kendra Sangathan (NYKS), zonal office, Bhubaneswar. Again Rs.60,000/- were sanctioned for conducting regional level Training for Trainers (TOT) for creating awareness among the public. The DDO of the OIC was authorized to draw and disburse the same amount. Again in the 2<sup>nd</sup> phase an additional sum of Rs.2,25,000/- was sanctioned and placed with the DDO for conduct of district level seminar, work shop and training awareness & campaign on RTI Act.

Test check of available records revealed that the above sums of Rs.2,25,000/- (first phase) and Rs.60,000/- (TOT fund) were disbursed to Nehru Yuva Kendra Sangathan during 10/09 for carrying out the required work. Mean while the NYKS submitted the UCs for Rs.2,25,000/- and Rs.54,238 (out of Rs.60,000) and the balance fund Rs.5,762/- was refunded. But it was noticed that the programme funds of Rs.2,25,000/- drawn in 2<sup>nd</sup> phase vide bill No. 115/2 dt.01.11.2006 remained idle with the SIC authority without utilization. Out of the above fund a sum of Rs.51,000/- was disbursed to NYKS recently on 17.07.2010 for organizing training but no UCs of this amount was received. Due to non- utilization of fund in time, the purpose of the programme could not be achieved and the authority blocked the amount for years.

In reply to the audit observation, it was stated that the funds were not released due to non- submission of firm programme from the NYKS and during the year 2007-08 and 2008-09 no proposal for fund utilization was received from the NYKS, in the ligh of heavy floods. However, steps may be taken for utilization of funds at an early date to enable the participation of rural youth in the mass social campaign to make the RTI Act, 2005 will know & effective.

**6- Pending utilization certificates to the tune of Rs.1.69 Crore.**

Test check of records and security of information furnished to audit revealed that amount of Rs.1,78,95,488/- was paid as on 31.03.2010 to collectors / Agencies of various districts for organizing seminars and other IEC related activities on Right to Information Act. As against the above funds disbursed, utilization certificates for Rs.9,81,172/- were received by the end of 31.03.2010 and UCs for the balance funds of Rs.1,69,14,316/- were yet to be submitted by the field agencies to the state Information authority. The details are given in the statement appended as ANNEXURE-B.

It was noticed that effective steps were not taken for early submission of utilization certificate to monitor the actual utilization of various programme funds. On this being pointed out in audit, it was stated in reply that the concerned authority were being requested to furnish UCs at an early date.

**7- Excess and Avoidable Expenditure of Rs.0.55 lakh towards payment of Agency Charges to IDCO.**

The State Information Commission started functioning during 2005-06. At the initial stage, the Orissa Industrial Infrastructure Development Corporation (IDCO) BBSR was awarded with the work of under taking internal furnishing fitting of permanent accommodation of the State Information Commission in B- 1 Block, Toshaliplaza. Accordingly the IDCO had submitted the detailed and revised estimate of the above work and executed the work. The final bill for Rs.5,85,000/- was paid to the IDCO during 3/09.

Towards clearing charges of the officer for the period from 12.04.2008 to 28.02.2009, an amount of Rs.2,14,344/- (including 15% Agency Charges Rs.27,957.00/-) was paid to the IDCO while making payment of final bill. Again, an expenditure of Rs.2,07,000/- (including 15% agency charges: Rs.27,000.00) was incurred and paid to the IDCO vide cheque No. 080723 dt.31.03.2010.

In this connection the following observations were made by audit.

- i. The clearing work cannot be considered to be a part of work of permanent "Accommodation" which relates to work of per manus nature and creation of durable assets.
- ii. There was no provision of clearing charges in the detailed estimate submitted by the IDCO
- iii. The relevant records with respect to purchase formalities, such as Tender . Quotation call notice comparatives statement prepared and awarding the work to the lowest bidder as required under OGFR, were not available in the O/o the SIC Orissa. Thus the transparency of this transaction could not be verified.
- iv. In spite of frequent request of the SIC authority the state Govt. (GA Department) did not respond and accept its proposal for "designating the IDCO, as the Management Authority for providing day to day utility services in B1 & B2 Block of Toshaliplaza Complex.

In the light of the above deficiencies the total expenditure of Rs.54,957.00 (Rs.27,957 + Rs.27,000) incurred towards payment of agency charges to IDCO resulted in an excess and avoidable expenditure had the work been executed by the office through adopting open tender / Quotation process without engaging the third party, the above excess expenditure could have been saved.

On this being pointed out in audit, it was stated in reply that as the office was under staffed the work was entrusted to the IDCO and payment made was a benefit to the state owned corporation. The reply was found not tenable. However, in future the office may adopt open tender / Quotation call in order to ensure transparency of transaction and propriety in economy.

**8- Human Resource management.**

**Non- verification of service period of Sri Jagannath Sahoo, ASO.**

As per Finance Department OM No. 5731/F dt.15.02.1997 the Head of the office shall verify the service rendered by a Government servant five years before the date of retirement or after completion of 25 years of service whichever is earlier. Besides the head of the office shall verify the service books of Government servants every year.

But while checking the service book of Sri Jaganath Sahoo, ASO, it was noticed that no verification of the service book was made from 01.10.2005. It was further revealed that Sri Sahoo, was in the Agriculture Department from 13.12.2005 to 10.10.2006. A departmental proceeding was pending in the Agriculture Department for his un-authorised absence and negligence to duty. On the other it came to notice that Sri Sahoo was rendering duty in the Information Commission office from 13.12.2005 to 10.10.2006 (for the period of un-authorised absence) as ascertained from the Letter No. 8095 dt.18.07.2007 of the Information Commission addressed to Joint Director- Cum- Deputy Secretary to Govt., I & PR Department.

On this being pointed out in audit it was replied that the matter would be brought to the notice of the Government for regularization of service period of Sri Sahoo, it was further stated that the service book would be verified soon. The Secretary state Information Commission may take effective steps to verify the service period of Sri J. Sahoo, immediately, under intimation to audit.

**9- Stores Management**

**Irregular Purchase of Stationeries, payment of supervision charges to IDCO- Excess Expenditure to the tune of Rs.0.20 lakh.**

Test check of relevant records maintained in the O/o the Commissioner- Cum- Secretary, SIC revealed that the office procured stationary articles



by engaging the services of the IDCO instead of following prescribed purchases procedures. During the years 2007-08 to 2009-10, the following payments were made to IDCO towards supply of office stationeries.

SL NO	Cheque No & Date	Amount Paid (Rs.)
1	850630 dt.28.03.2008	90,339.00
2	006310 dt.24.01.2009	13,233.00
3	006340 dt.26.02.2009	85,750.00
4	076749 dt.31.03.2009	90,673.00
5	080725 dt.31.03.2010	1,24,525.00
	TOTAL	4,04,520.00

Towards procurement of stationery articles an amount of Rs.19,925.00 was paid to the IDCO authority towards 5% supervision charges, as detailed below.

Cheque No & Date	Amount Paid (Rs.)	
080725 dt.31.03.2010	5,929.75	19,929.00
862989 dt.17.03.2010	14,000.00	

The following audit observations were made in respect of payment of supervision charges.

- a. The office did not follow the purchase procedures, including invitation of Quotations evaluation of bids and contracting and the full advantage of competitive bidding was not availed, by engaging the service of IDCO. Thus, the audit could not verify the above records. In the absence of transparency the entire expenditure on procurement of stationeries proved irregular.
- b. Prior to 8/2009, the IDCO never claimed any supervision charges (Commission) as seen from IDCO Letter No 4026 dt.29.02.2008, No. 2004

dt.02.02.2009 and No. 4859 dt.18.03.2009 address to O/o the SIC. But subsequently, vide Letter No. 8155/ 08.05.2009 and No. 9466 dt.31.08.2009, the IDCO claimed 10% supervision charges towards supply of stationery articles. However, the IDCO letter agreed to charge 5% instead of 10% as per the request of SIC authority.

- c. Again it was observed that the IDCO was not established to undertake business of this kind, when its primary function is to work for industrial promotion and development of Orissa.

Thus by procuring stationeries by engaging the service of the IDCO without going for open tender / Quotation call procedure, the office had to incur an excess expenditure of Rs.19,929.00 towards payment of super vision charges which could have been avoided.

In replying to the audit observation it was stated that due to paucity of staff, IDCO was entrusted with the procurement of office stationery and any payment made to IDCO was a benefit to the State owned corporation. It was not possible for a small office to constitute tender committee and the bill raised by the IDCO for supplying materials is not above the market rate. Under section 15 (4) of RTI Act, 2005 vesting the management of the affairs of the State Commission on the Honorable SCIC, the work for procurement of office stationery was entrusted to IDCO. The above reply was not considered tenable as the same did not conform to the provision of OGFR and the propriety of economy could not be observed. Henceforth, the Secretary, SIC may strictly adhere to the OGFR provision while going for purchase in future and avoid this kind of excess expenditure in shape of payment of commission to a third party, under intimation to audit.

10- **Avoidable Expenditure of Rs.0.29 lakh on purchase of cartridge.**

On test check of relevant records and information made available to audit it was seen that a sum of Rs.3,24,428.00 was expended on 25.02.2010 and 08.03.2010 towards purchase of cartridge. Instead of following purchase procedure through open tender / quotation, the office entrusted this function to the Orissa computer Application centre (OCAC) and procured the article. For this the office paid Rs.29,220/- (10% of the purchase price) to the OCAC towards consultancy charge, which resulted in excess and avoidable expenditure.

Had the purchase of tonner cartridge been made by the office by adopting the open tender / Quotation call procedure, the above excess expenditure could have avoided. On this being pointed out in audit, it was stated in reply that the Orissa Information Commission was a new office an understaffed and so no alternative was available as the open tender Quotation call was not possible for a small office. Any payment made to OCA centre a benefit to the State owned organization. The office was five years old. In the name of benefit to the state owned. Organization, the above reply of the auditee was not found tenable, the office was five years old. In the name of benefit to the state owned Organisation, the principal of financial propriety cannot be disregarded. Henceforth the office of the OIC may develop its own system and follow the right purchase formality in order to avoid any excess penditure.

**PART-III**

A Test Audit Note containing minor and procedural irregularities noticed during the course of audit has been issued separately on the spot. The compliance of the same may be shown to next audit.

  
Sr. Audit Officer

Annexure 1

(16) (8)

Banking of Treasury draws in the Bank

Sl No	Bill No	Date	Amount RS	Purpose
1)	115	2.11.06	2,25,000	Awareness campaign in RTI.
2)	237	12.3.07	1132	
3)	283	21.2.09	11500	IEC Activity
4)	311	13.3.09	92,077	OC
5)	322	13.3.09	2,02,187	Preparation of Annual Report
6)	336	13.3.09	5,00,000	I.E.C
7)	328	10.3.10	2,72,689	OC
8)	332	-do-	1700	OC
9)	334.	-do-	32,592	MV
10)	338	-do-	9,87,776	OC
11)	336	-do-	2,00,000	TAC
			<u>25,26,653.50</u>	
Total				

Furnished Separately,

*[Signature]*  
D.O.O.  
Orissa Information Commission  
Bhubaneswar

*[Signature]*  
AAO/OTP-3

## Annexure B wanting U.C

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Sl No.	Name of the Scheme	Amount for which Ucs were pending as on 01/04/2009	Funds received during 01/04/09 to 31/03/10	Total (3+4)	Amount for which U.Cs submitted as on 31/03/10 relating to Cal (3+4)	Balance amount for which U.Cs not submitted as on 31/03/10
1	2	3	4	5	6	7
1	<b>Organization of District level Interactive workshop</b>					
	Phase-I	125080	-	125080	-	125080
	Phase-II	210000	-	210000	10000	200000
	Phase-III	300000	-	300000	70000	230000
2	<b>Organisation of Gram Panchayat Level Interactive workshop</b>					
	Phase-I	5276000	-	5276000	426000	4850000
	Phase-II	-	6248000	6248000	-	6248000
3	<b>Organisation of Sochana Shibir</b>					
	Phase-I	245902	-	245902	-	245902
4	<b>Organisation of Interactive workshop at Block Level</b>					
	Phase-I	795314	-	795314	70000	725314
	Phase-II	2512000	-	2512000	216000	-
5	<b>Transmission of development programmes on RTI through Doordarshan under Serial Kranti by ORSAC</b>					
	Phase-I	80000	-	80000	-	80000
6	<b>Production of developmental programmes on RTI Act, for telecast in Doordarshan</b>					
	Phase-I	440000	-	440000	-	440000

1,62,32,296

7,92,000

3,14,296

6

169

7	<b>Charges for Telecash of programme in Pallishree or Doordarshan to create awareness on the provision of RTI Act,2005</b>					
	Phase-I	1713000	-	171300	-	171300
8	<b>Organisation of interactive workshop to create awareness among the NSS volunteers of the by NSS Bureau, council of Higher Secondary Education</b>					
	Phase-I	573100	-	573100	-	573100
9	<b>Organisation interactive workshop for the field functionaries of Women &amp; Child Development Department</b>					
	Phase-I	97000	-	97000	-	97000
10	<b>Organisation of interactive workshop for officers of the Cooperative and Allied Department</b>					
	Phase-I	2700	-	2700	-	2700
11	<b>Organisation of interactive workshop to create awareness among the police officers of the State.</b>					
	Phase-I	250000	50000	300000	-	300000
12	<b>Organization of interactive workshop for the field functionaries under Director, State Institute of Health and Family Welfare</b>					
	Phase-I	109920	-	109920	-	109920

19

1,74,86,316

13	Organisation of Interactive work for officials, NGO Representative peoples representatives and SHG members belonging to/working in tribal Sub-plan					
	Phase-I	172240	16932	189172	189172	-
14	Organization of interactive workshop for Judicial officers of the State					
	Phase-I	-	20000	20000	-	2000
15	Collection on information on implementation of RTI Act,2005	-	200000	200000	-	200000
						1,46,00,316

1,78,95,488

98,1,72

1,69,14,316

*[Signature]*  
24/8/10

O. O. O.  
Orissa Information Commission  
Bhubaneswar

9

4

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

No. OAD-3-IR. No. 710/2010-11/102

Dt. 16/8/2011

To  
The A.F.A-Cum-Under Secretary <sup>76 AUG 2011</sup>  
to Govt. of Orissa, Information  
and Public Relations Department,  
Bhubaneswar.

Sub: Issue of Supplementary Test Audit Note.

Sir,

Ref- Your letter No. Aud-1-01/2010/8446/14PR BBSR, Dt. 14<sup>7</sup>/<sub>2011</sub>

I am to enclose herewith <sup>copy of</sup> a supplementary Test Audit Note on the accounts of  
the Secretary, State Information Commission, Orissa BBSR  
for the period from 3/2006 to 3/2010 in addition to that  
issued vide No. .... which may be incorporated as para  
.....to that said Test Audit Note and the  
compliance to which may be shown to next audit with relevant records for verification  
and settlement on the spot.

Yours faithfully,

Senior Audit Officer/OAD-3  
8



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

No. OAD- III- I. R. No. 710/2010-11/430

Date: 24/01/2011

To -

The Secretary, State Information Commissioner  
Orissa, Bhubaneswar.

Sub: Issued of Supplementary Test Audit Note.

Sir,

I am to enclose herewith a <sup>copy of</sup> supplementary Test Audit Note on the account of  
The Secretary, State Information Commissioner, Orissa,  
Bhubaneswar for the period from 3/2006  
to 3/2010 in addition to that issued vide No. \_\_\_\_\_

which may be incorporated as Para \_\_\_\_\_ to the  
said Test Audit Note and the compliance to which may be shown to next audit with  
relevant records for verification and settlement on the spot.

Yours faithfully,

*[Signature]*  
21/11  
Sr. Audit Officer/OAD- III

*[Handwritten initials]*

*[Handwritten initials]*  
24.1

**SUPPLEMENTARY TEST AUDIT NOTE**

**1- i)- Non- Review of the Bill Registers.**

As per Note- 4 below SR- 235 of OTC VOL-I, the bill Register should be reviewed monthly by a Gazetted officer, which was not done. This may be done and shown to next audit.

**ii)- Totalling Check.**

As per SR- 37 (iii) of OTC VOL-I, the head of the office should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book, which was not done. This may be done and shown to next audit.

**iii)- Physical Verification of Cash Balance.**

The Physical Verification of cash balance as required under SR- 37 (iv) of OTC VOL-I, was not done at the end of each month. This may be done and shown to next audit.

**iv)- Attestation of Entries.**

As per SR- 37 (ii) of OTC VOL-I all monetary transaction in Cash Books should be attested by the DDO / Head of the office in token of check. But attestation of entries in the Cash Book was not done during the period from 02.12.2006 to 09.04.2009. This may be done and shown to next audit.

①

**2- Non- conduct of physical verification of stores.**

As per Rule- 111 of OGFR VOL-I, the annual physical verification of all stores should be made at least once in a year by the head of office or any other officer authorized by him for doing so As per Rule 112 of OGFR- VOL-I a certificate of verification of stores with its result should be recorded in the stock account.

But on verification of stock register it was noticed that no physical verification stock and store was made during the period of audit, which violated the provision of OGFR. In reply to audit comment, it was stated that after procurement work was completed by this newly established office, all materials would be recorded in the stock and verification of stock would be conduct. The reply was not accepted by audit, as the office is already five years old steps may be taken for annual verification of stock and store immediately under intimation to audit.

  
**Sr. Audit Officer**