

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି
DRAFT FOR APPROVAL

S.B.
PL issue
12/11/11

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Joint P.R. ବିଭାଗ

ସଂଖ୍ୟା 511/9PR ତା. 12/11/11

ସ୍ୱାସ୍ଥ୍ୟ

Aud-A-1-27/2011. ଓ

ନଥି ସଂ.....

The D.12 P.R.O; Balasore.

କ୍ରମିକ ସଂ.....

Sub: Submission of Compliance to
A.G. Inspection Report No-820/2010-2011
on the accounts of the D.12 P.R.O
Balasore for the period from 12/2002
to 3/2010.

Ref: A.G. Letter No-0A-3, IR No-820/
2010-2011/350 dated- 13.12.2010

12/11

Sir,
In inviting a reference to the
A.G. (Audit) Omessa Letter ~~no~~ on the
subject cited above, I am directed
to say that para-wise compliance
report on each para of objection raised
on the A.G. I.R. No-820/2010-2011 on
your accounts for the period from
12/2002 to 3/2010 may please

be furnished to the A.C. (Audit)
Orissa, ~~under~~ 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,


10/11/11

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

Memo no 512 dt 12/11/11

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


10/11/11
A. F. A. cum U/s.

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

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BY REGISTERED POST


No. OA-3 IR No. 820/2010-11/350

Date: 13/12/2010

To
The District Information and
Public Relations Officer, Balasore
Dist - Balasore.

Sir,
I am to forward herewith the Inspection Report No. 820/2010-11 on the accounts of Dist. J. P. R. O. Balasore for the period from 12/2009 to 3/2010. Reply to the Inspection Report may please be furnished through Dy. Director, I.P.R. Dept. Cuttack 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.		

Yours faithfully,

Sr. Audit Officer

BY REGISTERED POST

Memo No. OA-3 IR No. 820/2010-11/351

Date: 13/12/2010

Copy together with a copy of the IR forwarded to the Deputy Director, Information and Public Relations Department, Cuttack 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. OA-3 IR No. 820/2010-11/352

14 DEC 2010
Date: 13/12/2010

Copy together with a copy of the IR forwarded to the Director, Information and Public Relations Department, Orissa, Bhubaneswar, 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

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA : : BHUBANESWAR

INSPECTION REPORT No. 820 / 2010- 11

1. Name of the accounts audited. : Accounts and Transaction of the District Information & Public Relations Officer (DI & PRO) Balasore, Dist- Balasore.

2. Period of accounts audited. : 12/2002 to 3/2010

3. Time taken for audit. : 13.09.2010 to 17.09.2010
(5 working days)

4. Name of the officers in-charge of the Accounts. :
 1. Sri Ajay Ku. Jena I/C DIPRO 01.07.2002 to 17.08.2003
 2. Sri Golakh Ch. Behera, DIPRO 18.08.2003 to 02.07.2004
 3. Sri Ajay Ku. Jena, I/C DIPRO 03.07.2004 to 25.07.2005
 4. Sri Ramesh Ch Pujhari, I/C DIPRO 26.07.2005 to 09.10.2005
 5. Sri Salil Pattanayak, DIPRO 10.10.2005 to 19.07.2006
 6. Sri Pramod Ku. Mallick, DIPRO 20.07.2006 to 31.12.2008
 7. Asutosh Paikray, I/C DIPRO 01.01.2009 to 01.03.2009
 8. Kanhu Ch. Biswal, I/C DIPRO 02.03.2009 to till date.

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5. Name and Designation of the Next Higher Authority. : Deputy Director (Cuttack).
6. Name of the officers who conducted audit. : Sri Iswar Ch. Swain, AAO
Sri Susant Ku. Das, Sr. Auditor
7. Name of the Reviewing officer. : Sri A. Sandhibigraha, AO
8. Scope of audit. : Test Check and general examination of accounts records pertaining to the period covered under audit.

PART = I

1- A. Introductory: - -NIL-

B. Outstanding Paras of previous Inspection Reports.

<u>IR No / Year</u>	<u>Para No.</u>
320/99-00	2(i) (ii) (iii), 3,4,5,6,7,8,9,10
250/02-03	2 (b),4,5,7

C. Schedule of persistent irregularities - -NIL-

PART-II-A

-NIL-

PART-II-B

2- Payment of Idle wages of Rs.2.05 lakh to the Driver.

Review of Log Book of vehicle (Govt. Jeep- No- 02- 7688) and other connecting records maintained in O/o the DI & PRO, Balasore revealed the following facts.

The office Jeep was condemned vide Letter No. 2861 / RTO dt.29.07.2009 of the MVI, Balasore as the same was beyond economic repair. The Govt. of Orissa I & PR Department vide letter No. 4607 dt.06.02.2010 directed the DI & PRO, Balasore to dispose of the condemned vehicle through auction sale. But no action was taken till the date of audit. Since 11.06.2009, the vehicle had not plied on road and Sri Surendra Nath Sahoo, the driver of the vehicle remained idle, without utilization of his services since 7/2009. For the period from 7/09 to 8/10, an amount of Rs.2,05,497.00 was paid to the driver towards pay and allowances as detailed in ANNEXURE-'A', which resulted expenditure on payment of salary of in Driver without utilization of his service.

On this being pointed out in audit, it was replied that action would be taken to request the higher authority for necessary action. However, steps may be taken for utilization of services of the driver else where if his service cannot be utilized in the establishment of the DI & PRO Balasore under order of competent authority and compliance reported to audit.

3- Excess payment of pay and allowances of Rs.7,847/- due to Erroneous Pay Fixation Recovery there of.

Orissa State Revised Pay Rules (ORSP), 2008 is applicable to those who are in Government service as on 01.01.2006. Test check of records relating to

pay fixation revealed that pay fixation of Smt. Malati Kisku, Peon who joined in Govt. Service on 28.07.2008, was made as per OSRP- 2008, which led to a gross violation of provision of pay fixation. Due to such irregular fixation, an excess amount of Rs.7,847/- was paid to smt. Kisku, as per detailed calculation incated in ANNEXURE-‘B’.

On this being pointed out in audit, the DI & PRO Balasore stated that the excess payment would be recovered and fact would be intimated to audit. The same may please be expedited.

4- Cash Book and Management of Cash.

The Govt. Cash Book Maintained by the DI & PRO Balasore was closed with the balance of Rs.1,63,730.90 as on 31.03.2010. The modes of keeping the closing balance were as follows.

In shape of	Amount (Rs.)
Current Account (Bank)	1,33,543.90
Advance	2,000.00
Paid voucher	28,187.00
Total	1,63,730.90

The DI & PRO had an amount of Rs.350/- in permanent Imprest (Advance) Account. But a permanent Imprest Cash Book, as required under provision, was not maintained. Out of the above imprest fund an amount of Rs.239.50 was kept in bank Current Account and Rs.110.50 were kept in shape of paid voucher.

On general review of the Cash Book the following observations were made.

i)- Parking of Government Money in Bank Current Account Rs.1.14 lakh (1.14).

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 not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. In violation of the above provision an amount of Rs.1,13,543.90 was irregularly parked in Current Account as on 31.03.2010. Due to non- analysis of the monthly closing balance, the bill wise, purpose wise and age wise particulars of unspent balance could not be ascertained. No reason was furnished for retention of Govt. money in bank Current Account. Steps may be taken to utilize the parked funds immediately under intimation to audit.

ii)- Irregular Retention of Paid Vouchers Rs.28,187/-.

The Government of Orissa, Finance Department in their Letter No. 20480/F date 18.07.1964 strictly prohibited expenditure from available cash and retention of such expenditure in shape of paid voucher. During review of cash Book, it was noticed that the closing balance included the paid vouchers of Rs.28,187/- as on 31.03.2010, which contravened the instruction of the Government. The said paid vouchers related to the period 2006-07 to 2008-09. In the absence of allotment / sanction of funds, expenditures were irregularly incurred on telephone charges, POL/MV charges. No effective steps were taken to regularize the above excess & irregular expenditure by obtaining allotment of funds from the Government. In reply to audit observation it was stated that the Govt. would be requested to sanction funds for regularizing the paid vouchers.

iii)- Result of physical verification of closing balance.

The following irregularities were noticed during verification of closing balance by the DI & PRO, Balasore.

- 11
- a. Due to non- availability of Current Account statement of the concerned bank, where funds were kept, the authenticity of bank balance could not be verified. The bank reconciliation account statement was never prepared.
 - b. The Paid voucher register was not maintained. The detailed list of paid vouchers was not made available to audit. No effective steps were taken for early regularization of paid vouchers, by obtaining sanction of funds from the competent authority.

5- Budgetary Control.

i- Delayed Release and Drawal of programme Fund- Ineffective Budegetary control there of.

During review of relevant records maintained by the DI & PRO, Balesore it was revealed that the Government released allotment / fund long after celebration of various important / auspicious days. And in some cases, though funds were received by the DI & PRO before the date of celebration, the same was drawn from treasury after observance of important days. It appeared, the expenditure on these programmes was met from unknown source. The detailed information's are indicated in ANNEXURE-'C'. Thus the said lapses resulted in ineffective budgetary, control. On this being pointed out in audit, it was replied that the late release of funds would be brought to the notice of the Government. However, the DI & PRO, Balasore may draw funds from treasury in time, when allotment is with him. And it is brought to the notice of the I & PR Department to release funds in time, which will help in an effective budgetary control.

ii- Rush of Expenditure in the Month of March.

An expenditure of Rs.8,13,286/- was incurred in the month of March, which was 31% of the total expenditure (Rs.26,60,091) during the 2009-10 financial year.

As this amounted to an irregular budgetary control, this may be avoided in future.

6- Stock Management.

- i. The stock register of receipt and sale of magazines (Utkal Prasanga & Orissa Review) pertaining to the period 2002-03 to 2009-10 was not produced to audit for verification. Due to non-availability of relevant stock register, the detailed information regarding receipt of Utkal Prasanga, Orissa Review and other magazines, their position of sell and deposit of sale proceeds in government account could not be ascertained.
- ii. The relevant records relating to auction of old new papers, amount realized from auction and deposited in government account from time to time, pertaining to the period 8/05 to 8/09 were not made available to audit. The DI & PRO, Balasore however replied to conduct auction sale old news paper for the above period. However, steps may be taken for early auction and deposit of sale proceeds in government account under intimation to audit.
- iii. Test check of relevant records and scrutiny of information made available to audit, revealed that the following instruments / articles were lying unserviceable for years together Cost of stock was not available.

Name of the Equipment	Quantity Number	Date from which remained unserviceable
Microphone	1	19.01.2005
L. S. Unit	4	01.04.2010
Photophone projector	1	10.03.2010
Weel Battery	1	15.05.2010
BPL VCP	1	10.03.2000
Konark TV	1	10.03.2000

The DI & PRO may immediately act and take steps to conduct auction sale of these un-serviceable. In case where auction is not possible and the equipments are quite old, damaged and not in a position for reuse, steps may be taken to write off the cost of this equipment under order, of competent authority under intimation to audit.

- iv. Twelve Nos of Library books costing Rs.301.50, as detailed in ANNEXURE-D were not refunded by the concerned members since 1996-97. Action may be taken to bring back the said books. Other wise the cost of books may be realised from the defaulting members of the library under intimation to audit.
- v. The annual verification of library stocks from 12/02 to 3/10 was not done, which violated the provision of OGFRI (Rule-111 & 112)

7- Idle computer- Non- Availability of computer Trained personnel.

Review of available records maintained in the office to the DI & PRO, Balasore, revealed that there were one computer (IBM PC) and other accessories like UPS, CD writer etc in stock prior to 4/2004. Computer training programme was conducted in two batches at NIC, BBSR on behalf of the Government to train personnel for operation of computer. The then DI & PRO Sri Golak Ch. Bebera, participated in the training programme, but subsequently he was transferred on 02.07.2004. Since that period, no other computer trained person was available in the office. Due to absence of concerned personnel, the computer remained idle for more than six years.

On this being pointed out in audit, it was stated that the department would be requested to take steps for imparting training to available staffs for operating the idle computer. Thus effective steps may be taken to make the computer and accessories functional for smooth functioning of office.

8- Inordinate delay in Auction of condemned vehicle.

On test check of relevant records and scrutiny of available information revealed that the departmental Jeep bearing No- OR- 02- 7688 was condemned by the M.V.I vide his Letter No. 2861 dt.24.07.2009. Though more than 1 year was since elapsed no action was taken for disposal of the vehicle through auction. With the passage of time and wear & tear, the auction price of the vehicle may fall from time to time. In replying to audit observation, regarding reason for inordinate delay in auction of the condemned vehicle, it was stated that the process of auction got delayed at departmental level. However, the DI & PRO, Balasore may take effective action to complete the process of auction immediately and remit the sale proceeds of auctioned vehicle to Govt. account, under intimation to audit.

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.

SUPPLEMENTARY TEST AUDIT NOTE

1- i)- Attestation of Entries in Cash Book.

As per SR- 37 (ii) of OTC VOL-I, all monetary transactions entered in the Cash Book should be attested by the head of the office in token of check, which was not done. The same 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 subordinate other than the writer of the Cash Book and initial it as correct, which was not done. This may be done and shown to next audit.

iii)- Physical Verification of Cash Balance.

As per SR- 37 (iv) of OTC VOL-I, the head of the office should physical verify the cash balance at the end of each month and record a signed and dated certificate to that effect, which was not done. Hence forth this may be done and shown to next audit.

2- Non- Maintenance of Records / Registers.

The DI & PRO, Balasore did not maintain the following records / register as required under codal provisions, Rules and instruction of the Government.

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1. Permanent Imprest (Advance) Cash Book.
2. Paid Voucher Register.
3. Short term Advance Register.
4. Cheque Issue Register.
5. Aquittance Register.
6. Stock Register of money Receipt Books.
7. Challan Guard File.
8. Guard File of Govt. orders / circulars etc.
9. Bill Register.

Steps may be taken to maintain these records / register for smooth financial management and produce before next audit.


Sr. Addit Officer

Annexure A

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Statement of details of payment of
Pay and Allowances for the period 7/09 to 8/10

<u>Month</u>	<u>Date of payment</u>	<u>Amount of Pay & Allowances (Rs)</u>
7/09	11.8.09	13543=00
8/09	10.9.09	13543=00
1/09 to 3/09	19.9.09	1845=00 Arr. DA
9/09	6.10.09	13543=00
10/09	4.11.09	13543=00
11/09	4.12.09	14056=00
12/09	5.01.10	14056=00
1/10	6.2.10	14481=00
2/10	2.3.10	14481=00
3/10	18.3.10	2052=00 Arr DA
4/10	17.4.10	14495=00
5/10	17.5.10	14495=00
6/10	7.6.10	15341=00
7/10	7.7.10	15341=00
8/10	10.8.10	15341=00
8/10	2.9.10	15341=00
Total :		Rs 205497=00

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DIS. INFORMATION AND
PUBLIC RELATIONS OFFICE
BALASORE

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Annexure-B

Smt. Malati Kiskre, Peon

Pay - 4440
G.P - 1300/-

Due

Date of Joining - 28.7.2008
Drawn

Sl. No	Month	Pay	G.P	DA	HRA	Total	Pay	G.P	DA	HRA	Total	Difference Excess payment
1	08/08	4440	1300	@16% 918	-	6658	4750	1300	@16% 968	-	7018	360
2	09/08	4440	1300	918	-	6658	4750	1300	968	-	7018	360
3	10/08	4440	1300	918	-	6658	4750	1300	968	-	7018	360
4	11/08	4440	1300	918	-	6658	4750	1300	968	-	7018	360
5	12/08	4440	1300	918	@10% 574	7232	4750	1300	968	@10% 605	7623	391
6	01/09	4440	1300	@22% 1263	574	7577	4750	1300	@22% 1331	605	7986	409
7	02/09	4440	1300	1263	574	7577	4750	1300	1331	605	7986	409
8	03/09	4440	1300	1263	574	7577	4750	1300	1331	605	7986	409
9	04/09	4440	1300	1263	574	7577	4750	1300	1331	605	7986	409
10	05/09	4440	1300	1263	574	7577	4750	1300	1331	605	7986	409
11	06/09	4440	1300	1263	574	7577	4750	1300	1331	605	7986	409
	07/09	4620	1300	@27% 1598	574 592	8110	4940	1300	@27% 1685	624	8549	439

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✓ 78

Sl No	Month	Due					Excess Payment					Diff.
		pay	GP	DA	HRA	Total	pay	GP	DA	HRA	Total	
	08/09	4620	1300	27% 1598	592	8110	4940	1300	27% 1685	624	8549	439
	9/09	4620	1300	1598	592	8110	4940	1300	1685	624	8549	439
	10/09	4620	1300	1598	592	8110	4940	1300	1685	624	8549	439
	11/09	4620	1300	1598	592	8110	4940	1300	1685	624	8549	439
	12/09	4620	1300	1598	592	8110	4940	1300	1685	624	8549	439
	01/10	4620	1300	35% 2072	592	8584	4940	1300	35% 2184	624	9048	464
	02/10	4620	1300	2072	592	8584	4940	1300	2184	624	9048	464

1,45,154

1,53,001

7847 = 0

CS:
AAS/SAR-3

Annexure C


(Pom-26)

(7)

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Statement of details of allotment of Programme funds released and drawn at the celebration of different programmes / Celebrations

Sl. No. / Bill No & date	Amount drawn	Particulars of Drawal
<u>16351</u> 22-9-09	25 dt- 23.9.09	2000 = 00
<u>21343</u> 11-8-09	26 " "	10000 = 00
-do-	27 " "	20000 = 00
<u>23761</u> 3-9-09	44 dt 23.12.09	10,000 = 00
-do-	60 dt 31-3-10	10000 = 00
-do-	61 " "	20000 = 00
<u>21863</u> 23-6-08	48 dt 17-9-08	20000 = 00
-do-	49 -do -	10000 = 00
-do-	51 " "	2000 = 00
<u>29602</u> 20-9-08	73 dt 30-12-08	5000 = 00
-do-	74 -do -	10000 = 00
<u>4013</u> 30-1-09	95 dt 31-3-09	10000 = 00
-do-	96 " "	5000 = 00
-do-	97 " "	5000 = 00


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S.No.	Date	Membership No	Name of the Member	Book No	Name of the books	Rp Cost of Book
1	15-11-96	548	Gyanendra Das. T. D. Pathy	1807	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	16.00
2	28-1-97	554	Dramod Ku. Beraal	3393	କଳାକଳା	6.00
3	30-4-97	545	Akhya Ku. Pradhan	3380	ଜାତୀୟତା ଓ ଜାତୀୟତା	18.00
4	1-7-97	552	Padwan Kumara	2108	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	7.00
5	22-8-92	521	Birendra Ch. Pradhan	3677	ମୁକାବିଲ	7.50
6	3-10-97	489	Abani Kumara Jena	1427	କଳା ଓ ଉତ୍କଳୀୟତା	16.00
7	3-11-92	565	Minaketan Das	131	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	20.00
8	30-10-98	580	Namita Akhya	1699	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	22.00
9	8-4-99	600	Shashmesh Ku. Sathapathy	238	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	40.00
10	16-6-99	542	Khinod Ku. Bal	2462	କାଳୀକାଳୀ ଓ ଉତ୍କଳୀୟତା	4.00
11	21-1-2002	603	Ajay Ku. Bherera	1872	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	125.00
12	12-5-2000	547	Purna Ch. Sathi	267(RD)	ଉତ୍କଳ ଓ ଉତ୍କଳୀୟତା	

Steps are being taken for return of the above mentioned books as at the earliest from the concerned borrowers of books.

16/3/10
 DIST. INFORMATION AND PUBLIC RELATIONS OFFICE
 BALASORE

304.50
 Cg
 AEP/0482

(1)
 Annexure
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