

By 1688/1512/04
18/12/04 15

OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT) I,
KISSOR : B. S. ANAND SWAR

Dated : Dy 388/PS
15.12.04

To
The Dy. Information and Public Relation
Officer, Kendrapada

I am to forward herewith the Inspection Report No. 603/04-05 on the accounts of D.I.P.R.O. Kendrapada for the period from 3/03 to 7/04 reply to the Inspection Report may please be furnished through Secy. to Govt. of Orissa, Govt. P.R. Deptt. BASE within one month from the date of its issue.

Kindly acknowledge the receipt of the Inspection Report may be treated as settled.

Sl. No.	IR. No.	Para No.	IR. No.	Para No.
1.	388/95-96	5		
2.	31/98-99	3, 4, 5		
3.				
4.	1783/03-04	2, 3, 5		
5.				

Yours faithfully,
sd/-
Sr. Audit officer,
Dated : 30 NOV 2004

① Memo No. CA-3-IR-603/04-05/906
Copy together with a copy of the IR forwarded to the Secy. to Govt. of Orissa, Govt. P.R. Deptt. B. K. Banerjee 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 alongwith his comments thereof.

sd/-
Sr. Audit officer,
REGISTERED POST
Dated :

Memo No. CA-3-IR-5
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 on para of the I.Rs may please be communicated to this office at an early date.

Sr. Audit officer.

DY NO-1
IX.500

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(AU)-I,
ORISSA: BHUBANESWAR.

Inspection Report- No.603/04-05

Name of the accounts audited : Cash and contingencies
of the District Information
& Public Relation Officer,
Kendrapara, Dist. Kendrapara.

Period of accounts audited : 3/03 to 7/04
(6 working days)

Time taken for audit. : 8.8.04 to 21.8.04
(6 working days)

Name of the officers in charge : Sri G.C.Behera, DIPRO
of accounts : from 5.11.97 to 31.3.03
Sri M.K.Behera, DIPRO
1.4.03 to 18.11.03
Sri L.K.Behera, DIPRO
19.11.03 to 2.7.04
Sri G.C.Behera, DIPRO
3.7.04 to till date

Name of the officer(s) who : Sri R.P.Tripathy, AAO
audited the accounts : Sri A.K.Sethy, SO

Name of Reviewing Officer : Sri B.C.Swain, Sr. AO

Scope of audit. : A test check and general e
examination of the accounts
records.

Part-I

1. a. Introductory :- NIL-
b. Outstanding paras of Previous IRs.

<u>IR No.</u>	<u>Paras outstanding</u>
388/95-2 96	2, 4.
1783/2003-04	4, 6, 7.

c. Schedule of persistent irregularities

- i. Non-realisation of security deposits in shape of fidelity insurance bond from the person(s) handling Cash and stock & stores.
- ii. Cash chest out embedded to the wall for safe custody of Govt. money.
- iii. ~~Spax~~ Duplicate Key not deposited in the treasury as required under financial rules.

Part-II-A

-NIL-

Part-II-B

2. Cash Book and management of Cash.

The Cash Book of the District Information & Public Relation Officer, Kendrapara was closed with

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closing balance(s) of Rs. 58,099.00 and Rs. 57,599.00 as on 31.3.04 and 31.7.04 respectively. The mode of retention of the closing balance(s) was as follows.

	CB as on 31.3.04	CB as on 31.7.04
i. In shape of Cash	26,893.00	23,408.00
ii. In shape of Advance	5060.00	5,060.00
iii. In shape of Vrs.	26,146.00	29,131.00
Total	Rs. 58,099.00	57,599.00

On review of the Cash Book, the following irregularities were noticed.

i. As per SR-5 OTC Vol-I, revenue receipts should be deposited in to Govt. treasury ~~xxxxx~~ within 3 days of its receipt. Further, revenue receipts should not be utilised towards departmental expenditure. Contrary to this revenue receipts realised during 2001-02 amounting to Rs. 4796/- as per the details given below have ^{not} been deposited in the treasury.

a. Audit recovery	Rs. 1725.00
b. Telephone charges towards private calls	Rs. 2061.00
c. Sale proceeds of news paper.	Rs. 1010.00
	<u>Rs. 4796.00</u>

Prompt and effective steps may ~~be~~ however, be taken for deposit of the revenue receipts in to treasury.

ii. As per SR-242- of ~~the~~ OTC Vol-I, money shall not ~~be~~ be drawn from the treasury unless it is required for immediate disbursement. It was however noticed that the following amounts drawn during the period from 1997-98 to 02-03 have remained unutilised.

Bill No. & date,	Amount	Purpose
120/97-98	15000	Exhibition
115/98-99	5000/-	-do-
113/99-2000	7500	-do-
115/99-2000	3800	Electricity & water charges.
124/99-00	1000	A.V. unit charges.
81/01-02	1804	Telephone charges Photo
89/02-02	15000	Charges.

The amounting out ~~xxxxx~~ required for disbursements, may be refunded to the treasury.

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iii. Cultural grant of Rs.2000/- received from the collector on 13.8.97 is rolling on in the closing balance which may be refunded to the auditority concerned ~~in~~ soon.

iv. The C.B. as on 31.7.04 x included paid vouchers of Rs.29,131.00 relation to the period from 97-98 to 2004-05 which were spent unauthorisedly from the available cash ~~under~~ uncontravention of SR-241 of OTC Vol-I, read with GOFD No. 20480 dt. 18.7.99. Such irregular expenditure may however, be regulised by specific allotment of funds and sanction to expenditure, and the cash balance recouped. The funds so purpose for which it was originally sanctioned or refunded to the treasury if there is no prospect of utilisation.

v. The closing balance of Rs.57,599.00 included outstanding advance of Rs.5060/- as of 31.7.04, The advances were given to the staff during the period from 1997-98 to 2001-02 which have remained unadjusted for years together uncontravention of GOFD 43784 dt. 1.12.85. Prompt and effective steps may be taken for adjustment/ recovery of the advances and compliance separately.

vi. Retention of heavy Cash balance in excess of Rs.5000/- is strictly prohibited in terms of GOFD Cir. No.324 dt. 10.9.79. Contrary to this heavy Cash in hand was retained from time to time as per the instances cited below. The instances given below were for ready reference as illustration but not exhanstive.

<u>Date</u>	<u>Amount</u>
31.3.04	26,893.00
15.4.03 04	26,053.00
2.6.04	30,433.00
14.7.04	23,408.00
31.3.04	26,893.00

As the ~~retention~~ retention of heavy Cash in hand involves the risk of theft/embezlenment/ ~~ix~~ misappopriation the practice of retention of heavy Cash in hand may be dispensed with hence forth.

Physical verification of closing balance (hand Cash only) was ~~connected~~ connected by the DDO in presence of audit on 19.8.04 excluding the paid vouchers and advances which is not in order.

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It is , thus, impressed upon that physical verification of closing balance including paid Voucher ~~xxx~~ and compliance reported to audit soon.

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vii. Physical verification of closing balance has never been conducted by the DDO as per SR 37 (IV) & Note 6 below of ZOTC Vol-I which may be done regularly at the end of each.

IX. All the entries both receipts and payments entered in the cash Book should be duly attested intoken of check and to ensure the correctness of receipts & payments which may be ensured hence forwards

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To sum up the cash book may be written and a closing closed daily strictly in accordance with the Rule SR-37 of OTC Vol-I.

Part-III

A test audit note containing irregularities of minor and procedural nature was issued separately . Necessary compliance to the same may be shown to next audit.

M. K. Bhatnagar
Sr. Audit Officer.

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