

BBSR, A.G.I.R. NO.-83/C-404/2003-04

Para-2. Cash Book and management of cash:-

General Cash book was closed with the balance of Rs.41,845.00 and Rs.18,343.00 as on 31.03.2003 and 31.05.2003 respectively. The mode of keeping of the balance on the above date(s) is detailed below.

Mode of keeping	C.B.as on 31.03.2003 in Rs.	C.B.as on 31.05.03 in Rs.
Cash	37,369.00	16,985.00
In shape of advance	4476.00	1358.00
	41845.00	18343.00

The detail analysis of the C.B was as under

Particular of receipt/drawals	Balance as on 31.3.03	Balance as on 31.05.03
a) Sale proceeds of old means Utkal Prasang, Orissa Review and recovery amount from during 99-2000 to 12/02	5620.00	5620.00
b) Unspent contingency drawn on 31.03.2000	500.00	500.00
c) Undisbursed amount drawn during 2002-03	35725.00	12224.00
	41,845.00	18,344.00
Less excess payment against bill No.88/2002-03(SVNo.11)	----	1.00
		18,343.00

On general review of Cash Book, the following observations are made.

- i) As per Rule 6(I) of Orissa Treasury Rules, all money received by or endorsed the Govt. account of revenue shall be paid in the Treasury without undue delay and shall not be appropriated to meet departmental expenditure. As could be seen from the analysis of cash balance as on 31.05.03 that govt. revenue for Rs.5620/- was not deposited into treasury for years together in contravention of the Treasury Rule and the same was rolling under balance irregularly. As such ue to non-deposit of govt. revenue in time, the booklet of multilisations/departmental expenditure cannot be over ruled. However immediate steps may be taken to deposit the same in the treasury and fact intimated.
- ii) Rule 242 of OTC Vol-I stipulated that money should not be drawn for treasury unless it is required for immediate disbursement or in anticipation of lapse of budget grant. It was noticed

that Rs.500/-(out of Rs.1400/- drawn in Bill No.141 dt.31.03.2000) for publicity were remained unspent without utilization or refund in violation of the codal provision. Further out of drawals of Rs.20,000/- vide Bill No.83/2002-03 towards song and drama, Rs.12,000/- was remained as unspent and rolling in the cash balance as of 5/03 without utilization of the amount for the purpose which it was drawn. However the same may be utilized early.

iii) Payment of advance out of the available cash is irregular. It was revealed that Rs.1358/- was advanced to the Govt. officials (Sri G.N.Sahoo, S.K.Rs.400/-SV.13/98-99 and Sri D.Maharana, Driver SV-5/99-2k, SV-3/01-02, SV-4/02-03 Rs.958/-) and remained unadjusted/unmeasured as of 5/03. As the advance out relates to pretty old, effective steps may be taken for early adjustment/recovery the amount of advance and reduced the NIL. It was further observed that advance paid was shown as final expenditure in the cash book before adjustment and the advance out did not form a part of closing balance in the cash book but only analysed in the cash balance and hard cash balance taken as closing balances. However, codal procedure may be followed henceforth.

iv) Advance ledger/register has not been maintained which may be maintained.

3. Damaged and defective A.V.Equipments

On verification of stock register of Audio Visual (A.V) equipments revealed that as many as 15 nos of items as detailed vide Annexure-I enclosed to the reports were lying in damaged and defective condition and occupied unnecessary space in the store. The book value of the equipments could not be ascertained as the same has not been recorded against each item in the stock register. Further physical verification of the stock was also not been conducted since 1997 onwards to establish the physical existence of the same.

However, physical verification may be conducted and survey reported and disposed off the same if beyond economical repair by observing the codal formalities credit of sale proceeds pointed out to audit.

4. Unsold govt. publication like Utkal Prasang and Orissa Review

Mention was made under para-4 of IR No.130/94-95 that copies of 7386 and 1381 of Utkal Prasang and Orissa Review respectively were stated to be unsold as of June 1994. The no. of copies of the above publication received from the govt. during 7/94 to 5/2003 and no. of copies including previous balance sold could not be worked out as the stocks and sale was not recorded properly in the stock register. The information as required was also could not be furnished to audit. However stock register may be up-dated and shown to next audit.

In reply D.I and P.R.O stated that compliance would be supplied to next audit.