

JAJPUR, A.G.I.R NO.- 339/04-05

Para-2- Misappropriation of Govt. money amounting to Rs.12,027/-

While checking the Cash Book maintained by the District Information and Public Relations Officer, Jajpur, it was noticed that there were no money totaling mistake in different pages of the Cash Book during the period from 1997 & 98 to 2000-01 and there wrong figures (calculation) taken as closing balance of that particular day and carried over as opening balance on the next day.

It was also seen that in some cases, the closing balance wrongly carried over loss or excess on the next day as opening balance. But the above mistakes were not rectified in subsequent period i.e upto the date of audit (6/04)

In view of the above, it was concluded in audit that the amount of Rs.12,027.00 was misappropriated by showing the totaling mistake and wrong carried over of the closing balance on the next day as opening balance as detailed in the statement at Annexure-A to this report.

An this happened due to the following reasons.

- i. The Cash book was signed by the DDO, without proper Check.
- ii. Check of daily totaling in the Cash Book was not done by a parsons other than the written of the Cash Book as required under SR-37 (III) of the OTC Vol.I.
- iii. Physical verification of Cash balance as required under SR-37(iv) of the OTC Vol-I, was not done by the DDO at the end of each month.
- iv. No internal audit was conducted from 1995-96 to till date.
- v. No surprise check of Cash balance as required under SR-37 (viii) was conducted by the Head of the Department.

In reply it was stated by the District Information and Public Relations Officers Jajpur that the matter would be investigated and final result intimated to audit.

This is brought to the notice of the Govt. in Information and Public Relations Department/ Director of Information and Public Relations, Orissa, Bhubaneswar for remedial action.

Part-II-B

3. Cash Book and management of Cash

The Cash Book maintained by the District Information and Public Relations Officer, Jajpur was closed with the balance of Rs.16,951.00 and 8,024.00 as on 31.03.2004 and 31.05.2004 respectively.

The mode of keeping the above balance was as follows

In shape of	CB as on 31.03.2004	CB as on 31.05.2004
1. Hard Cash	16,466.00	4,514.00
2. Paid Vouchers	485.00	3510.00

Total	Rs.16,951.00	Rs.8024.00
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General review of the Cash Book revealed the following irregularities

a. Expenditure from available cash Rs.3510.00

The Govt. of Orissa in their Finance Department Circular No.TRA-29/64/20480(13) dated 18.07.79 prohibited all the DDOs from diverting funds meant for other purposes for which funds were not provided.

But despite the above prohibitory orders a sum of Rs.3,510.00 was utilized by this office for payment of other purposes by diverting money from available cash balance and shown in closing cash balance of 31.05.2004 as paid vouchers.

	Payment date	Non-recouped amount (in Rs.)
i.	29.06.2000	425.00
ii.	25.01.2004	40.00
iii.	4.2.2004	20.00
iv.	1.4.2004	3000.00
v.	6.4.2004	25.00

		3,510.00

Steps may be taken to recoup the same by containing funds from the respective authority and compliance reported to audit.

b. P.L.Cash Book

An amount of Rs.1,000.00 has been sanctioned in favour of the DIPRO as permanent advance. But no separate Cash Book was maintained for this. This amount was included in General Cash Book which was not in order.

So a separate Cash Book (Permanent advance Cash Book) may be maintained to accommodate all transactions of permanent advance and compliance reported to audit.

4. Outstanding Advances Rs.29,803/-

According to instructions contained in GOFD letter No.43784 dated 01.12.85 read with memo No.3887 dated 28.1.86 and circular No.639 (375) dated 19.9.94 advances should be adjusted within the month in which advances are paid.

Security of the Advance Register revealed that a sum of Rs.29,803/- towards advances relation to the period from March 97 to October 2002 was unadjusted as on 31.05.2004 as detailed on the statement at Annexure No.B to this report.

It was also seen that the advances paid to different Govt. servants/suppliers were not reflected in the Cash Book which was highly irregular.

Further it was seen that an amount of Rs.6000/- was paid to M/s Joti Printers as advance on 6.9.99. As the above firm is a private party, the authority under which this amount was advanced to that firm may be stated to audit.

In reply it was stated that steps were being taken to recover the amount from the person concerned.

However, effective steps may be taken to rectify the above defect and recover the above advances from the person concerned under intimation to audit.

5. Double expenditure of Rs.1.86 lakh on District level exhibitions.

Scrutiny of bill register as well as Cash book of the District Information and Public relations Officer, Jajpur revealed that a sum of Rs.1,85,736.00 was sanctioned towards Districts Level exhibition during the year 1993-94 to 1999-2000 as detailed in the statement at Annexure-C to this report.

The amount was sanctioned to exhibit the different programmes, achievements, development of the I & PR Department as well as Govt. to appraise the general public in the district level exhibition alongwith other Department located in the district.

Further, it was seen that entire amount was shown as expenditure but no supporting documents/vouchers could be shown to audit. It was also seen that the money was paid to DIPRO as advance for further payment to suppliers instead of direct payment to the suppliers.

Hence, the entire position appears cloudy to audit. In reply, it was stated that the vouchers would be produced to next audit after verification of relevant records.

As the maintenance of records is very poor, the matter is brought to the notice of the higher authority in Govt. as well as Director for further appraisal and comment.

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POM-15

Annexure-‘A’

Statement showing the details of misappropriation of cash by showing the following mistake and wrong carry-forward of C.B to O.B

Sl No.	Year of cash Book	Date of Cash Book	Page No of Cash Book	Actual CB should have been	OB shown in the Cash book	Shown excess(+) less(-)	Remarks
1.	1997-98	24.5.97	128	33873.85	33871.85	(-)2.00	Due to totaling mistake
2.	-do-	25.9.97	168	29538.85	29688.85	(+)150.00	-do-
3.	-do-	24.12.97	194	19664.85	19626.85	(-)38.00	-do-
4.	1998-99	26.9.98	103	17415.95	7415.95	(-)10000.00	-do-
5.	1900-00	5.7.99	179	15236.95	15136.95	(-)100.00	-do-
6.	2001-02	31.3.02	31	4054.95 (CB as on 31.3.02)	1566.95 (OB taken next day i.e 5.4.02)	(-)2488.00	Due to wrong carry forward

7.	2000-01	21.9.00	109	3579.95 (CB as on 21.9.00)	4030.95 OB taken next day i.e on 26.9.00)	(+)451.00	of CB to OB -do-
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NetRs.(-)12027.00

Annexure-‘B’

Statement showing in respect of outstanding advance of the following officials

Sl. No	Name of G.S with designation	Date of advance	Advance outstanding
1.	Sri G.Khandie, Clerk	22.3.97 to 22.2.2001	Rs.6950.00
2.	Sri Krupasindhu Moharana, S.K.	26.7.2000 to 19.110.2002	Rs.1900.00
3.	Sri Pratap Kesari Sen	20.6.2000 to 19.8.2002	Rs.260.00
4.	Sri Saroj Ku. Satapathy, Clerk	1.7.2000 to 1.11.2001	Rs.2727.00
5.	Sri Gagan Bihari Nayak	31.5.2002	Rs.5000.00
6.	Sri Upendra Ku. Mohanty	1.4.2000	Rs.569.00
7.	Sri Basanta Ku. Swain, Driver	20.6.2000	Rs.7617.00
8.	Sri Krushna Ch. Behera	9.4.2000	Rs.310.00
9.	M/s Jyoti Printers, Medical Road Jajpur	6.9.99	Rs.6000.00
10.	Sri Sankar Senapati, Asst. Operator	10.1.2002	Rs.180.00

Rs.29,803.00

Annexure-‘C’

Statement showing towards allotment of District level Exhibitions

Year	Bill No	Amount Sanctioned for exhibition	Date of Drawals	Date of entry in cash book
1993-94	165/93-94	Rs.10,000.00	21.3.94	21.3.94
1994-95	170/94-95	Rs.25,000.00	28.3.95	28.3.95
1995-96	105/95-96	Rs.10,000.00	9.1.96	9.1.96
1995-96	128/95-96	Rs.16,300.00	27.3.96	27.3.96
1996-97	66/96-97	Rs.35,537.00	9.10.96	18.10.96
1996-97	67/96-97	Rs.39,825.00	9.10.96	18.10.96
1996-97	68/96-97	Rs.11,574.00	9.10.96	18.10.96
1996-97	125/96-97	Rs.15,000.00	31.3.97	31.3.97
1997-98	150/97-98	Rs.15,000.00	30.3.98	30.3.98
1999-2000	100/99-2000	Rs.7500.00	23.3.2000	23.3.2000

Rs.1,85,736.00