

Phulbani, AGIR NO. 1456/2006-07

Para-2 Cash Book and management of cash

The Cash Book maintained by the District Information and Public Relation Officer Phulbani was closed with the balances as indicated below:-

	As on 31.3.06	As on 28.2.2007 (27.01.07)
Cash	4219.45	2109.45
Adv.	15641.99	16817.99
Vouchers	823.00	227.00
Total	<u>Rs.20,684.44</u>	<u>19154.44</u>

Following observations are made in respect of cash book and management of cash.

i) Unspent balance Rs.19154.44

The closing balance included unspent balance of Rs.19154.44 (annexure-A) drawn from the treasury at different times during 1977-78 to 97-98 purpose of drawal of these amounts was not however made available. Since these drawals were as old as more than 20 years there was no point in retaining the balance in closing Cash balance. Steps may be taken to deposit the amount into treasury under intimation to audit.

3. Departmental receipts utilized for departmental expenditure.

The closing cash balance included departmental receipts as detailed below:-

MR No.	191851/2.5.94	2369.00
	191798/18.1.94	1000.00

		3369.00

Though the purpose of the receipt of the amount was not mentioned in the MR it was pointed out that the receipts realized related to the sale of Govt. publications and periodicals. As per rule the amount of sale proceeds should have been remitted into treasury. But it was found that in course of time these sale proceeds were treated as part of the unspent balance and spent for other purposes. This would be clear from the following instance.

The last component in closing cash balance was as below verified from the cash book.

3.x.05	1992.45
27.10.05	806.45
9.11.05	806.45
18.2.06	656.45

From above it would be seen that since the cash component of the closing balance was four less than the amount of sale proceeds (3369.00) it was evident that the departmental receipts were utilized for departmental expenditure. This was irregular.

Steps may be taken to deposit the amount into treasury under intimation to audit.

4. Outstanding advance

The closing Cash balance as on 28.02.2007 included an amount of Rs.16817.99 in shape of advance as detailed below.

i)	H.P. Mohapatra, Librarian	-	7200.00
ii)	Gopal Dalbehera, Driver	-	306.00
iii)	S.N.Das, Peon	-	250.00
iv)	S.Pradhan, Peon	-	150.00
v)	BSK Pattanaik, Ex.DIPRO	-	8341.99
vi)	D.C.Nayak, DIPRO	-	570.00

Total - Rs.16,817.99

The date of payment of advance was not mentioned as the outstanding advance figure against the individually was mostly progressive totally. Out of Rs.16,817.99 Rs.8341.99 related to the period prior to 10.09.91 which was paid to Sri B.S.K Pattanaik Ex.DIPRO and at present his where about was not known to the office. Similarly in case of Sri H.P.Mohapatra, Librarian the amount of Rs.7200/- outstanding against him was the result of progressive total of the advance paid to him as four bank as in the year 1994.

It was interesting to note that the amount of advance was paid to the above persons out of the unspent balance held in cash book and any refund of unspent balance would depend upon adjustment of these advances.

This was irregular. Steps may be taken to get these advance adjusted under intimation to audit.

5. Loss due to unsold publications Rs.24,410/-

Test check of records maintained by the DIPRO, Phulbani revealed that as many as 4790 copies of Utkal Prasanga, 3594 copies of Orissa Review and 143 copies Utkal Prasanga and Orissa Review combined issue were lying unsold till the date as detailed below.

Utkal Prasanga	3083 x 2	= 6166.00
	1707 x 5	= 8535.00
Orissa Review	2849 x 2	= 5698.00
	745 x 5	= 3725.00

UP & OR combined issue 143 x 2 = 286.00

Rs.24410/- (As per Annexure-C)

From above it would be seen that huge quantities of stock of Govt. publications received by the DIPRO remained unsold that continued year after year in the stock.

Further scrutiny of the records revealed that even the sale of these publications was very nominal after receipt as discussed Annexure-C

This would be revealed that the sale potentiality taken into account while dumping stock at the District level offices. Since the books and periodicals had a emergency for a short period of one month or so there was no possibility of it being sold now. As a result it was loss to the Govt.

This is brought to the notice of the Govt. in I & P.R.Department for necessary action.

PART-III

A test audit note containing minor and procedural irregularities has been issued separately which may be produced to the next audit with compliance.

Annexure-C

Instancess of unsold publications where sale was very nominal after receipt

Name of the books	Month of issue	Total Copies received	Total copies sold
Utkal Prasanga	May-99	324	9
	July-2000	971	Nil
	April- 2001	222	37
	Jun-2001	100	Nil
	Dec.-2002	200	Nil
	Jan.-2003	300	Nil
	Sept. & Oct.-03	200	Nil
	June-2006	50	Nil

Orissa Review	July-2006	50	9
	Oct.95	78	3
	May & June96	75	Nil
	Nov.96	309	Nil
	Nov.-98	200	2
	Dec.-2000	150	Nil
	Jan.-2001	202	Nil
	Feb.-2001	119	Nil
	March-2001	190	Nil
	April-2001	55	Nil
	Jan.-2003	100	Nil