

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି

DRAFT FOR APPROVAL

ସଂଖ୍ୟା 24884/PPR

D.B. Pl. issue 31.7.10

ତା. 31-7-10

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Pr. ବିଭାଗ

Aud-I-15/10

The D.I. & PRO Naharangpur

Sub. Compliance to G.RNO - 198/09-10 on the accounts of D.I. & PRO Naharangpur.

Ref - Letter No - 117 dt 23.07.10 from A.G.

Sir,

In inviting a reference to the letter referred to above on the subject noted above I am directed to request you to please furnish necessary compliance to the A.G. Audit Orissa BBSR immediately under intimation to this Deptt.

PKS

27.7.10
A. K. Singh

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

Auditor
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BY REGISTERED POST

No. OAD-III/198/2010-11/117

Date: 23.7.10

To
The District Information & Public Relation Officer
Nabarangpur

Sir,
I am to forward herewith the Inspection Report No. 198/2010-11 on the accounts of DI & PRO, Nabarangpur for the period from 11/02 to 3/10. Reply to the Inspection Report may please be furnished through Secy to Govt of Orissa, 18 PR Deptt, BPS 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

26 JUL 2010

BY REGISTERED POST

Memo No. OAD-III-198/2010-11/118

Date: 23.7.10

Copy together with a copy of the IR forwarded to the Director, Information & Public Relation Department, Bhubaneswar 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.

Date :

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 to para of the IRs may please be communicated to this office at an early date.

Sr. Audit Officer

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

INSPECTION REPORT NO. 198 /2010-11

1. Name of the Accounts Audited. : Cash & contingencies & activities of the DI & PRO, Nabarangpur.
2. Period of Accounts Audited. : 11/02 to 03/10
3. Time taken for Audit : 07/05/2010 to 13/05/2010
(5 working days)
4. Name & Designation of the officer : Smt/Sri
(S) in- charge of Accounts. 1.S.C Nial, O/S, DI/PRO.
01/11/02 to 11/07/06
2. R.C Sahoo, OAS, I/C DI & PRO.
12/07/06 to 24/07/07
3. R.S Behera, OIS, DI & PRO.
25/07/07 TO 15/07/08
4. B.B Rao, OIS, DI & PRO.
16/07/08 till to date.
5. Name and Designation of the : Sri C. Bagh. AAO
officer who conducted Audit.
6. Name of the officer who : Sri S.C. Naik Sr. AO
supervised Audit.
7. Scope of Audit : Test Check and general
examination of accounts records for
the period covered under audit.

PART- I-A

1. A)- Introductory: -NIL-

B)- Outstanding Paras of previous Inspection Reports.

<u>IR No.</u>	<u>Para No</u>
183/02-03	2,3,4

C)- Schedule of persistent irregularities.

1. Security deposit in stage of fidelity insurance was not realized from the person handling cash, store & stock.

PART-II-A

-NIL-

PART-II-B

2- Non -utilisation of funds of Rs 4.00 lakh.

Scrutiny of records revealed that an allotment of Rs 4.00 lakh was received from G.O I & PR Deptt. Towards publicity & awareness programme during 2006-07 & 2008-09 but the same were not utilized during the respective financial year. & trying unutilized as on 31/03/2010. The details of the unutilized fund was as follows;

Sl NO.	Bill No. & date of drawal	Purpose	Amount (Rs)
1	94/06-07. dt. 31/03/07	Awareness for Biju KBK yojana by way of hoarding	2.00 lakh
2	123/08-09 dt. 28/03/09	Awarreness programme in naxeal affected district	2.00 lakh
		Total	Rs4.00 lakh

Due to non-utilisation of funds the very purpose of allotment of funds was defected.

If there is no prospects of its utilization the same may be refunded to Govt. early.

3- Cash book & Management of cash.

The Dist. Information and public Relation Officer, Nabarangpur maintained 2 no. of cash books. The cash book wise closing balance as on 31/03/09 & 31/03/10 & the mode of keeping the closing balance as on 31/03/10 wereas follows-;

Name of the cash book	Closing as on 31/03/09 (Rs)	Balance 31/03/10 (Rs)	Mode of keeping as on 31/03/10 (Rs)
1. General cash book	5,12,462	5,37,079	i) current A/C 5,35,479 ii) Paid urs 3,600 <hr/> Total Rs 5,39,079
2. permanent Advance cash book	750	750	i) Advance 474.60 ii) cash 275.40 <hr/> Total 750

In scrutiny of cash books revealed the following irregularities-;

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I) **Withdrawal of funds without requirement.**

As per sub rule 242 of OTC, Vol-I, no money should be drawn from treasury unless it is required for immediate disbursement but a seem of Rs9,124 as detailed below wasd drawn from treasury & lying unspent as on 31/03/10. Thus it was clear that the amount was not required for immediate disbursement

Bill No.	Purpose	Amount (RS)
60/98-99	Telephone	2,600
65/98-99	Telephone	3,700
72/99-00	TA advance	2,824
	Total	Rs9,124

As the is no prospect of utilization, the same may be refunded to Govt. early.

ii)- **Paid Vouchers of Rs 3600.**

As per GO FD OM NO.17171/F dt.30/04/03 & TRA-29-64-24080(13)f. dt 18/07/03, incurring of expenditure out of available cash without specific allotment & keeping the same in shape of paid Voucher is strictly prohibited contrary to the prohibitory instructions, a sum of Rs 3600 was spent (vide UR. No 24 dt. 21/03/02) towards supply of tent, tools etc out of available cash without allotment.

The paid voucher may be adjusted by obtaining special allotment from the competent authority.

(1)

iii)- **Non-recⁿconciliation of cash book balance with bank pass book balance.**

As per cash book there was a closing balance of Rs 5,35,479 under bank Account as on 31/03/10 but as per bank pass book (C/A) there was a balance of Rs 5,35,561 as on 31/03/10 which resulted to discrepancy of Rs 82. The discrepancy occurred due to non reconciliation of cash book balance with bank pass book balance at the end of each month.

The discrepancy may be reconciled early.

PART-III

A Test Audit Note containing minor and procedural irregularities was issued separately. The compliance to the same may be shown to next audit


23.7.10
Sr. Audit Officer


23.7.10