

G.P.R. Deptt
Audt-28-2010

ଅନୁମୋଦନ ନିମିତ୍ତ ଟିପି
DRAFT FOR APPROVAL

ସଂଖ୍ୟା 329/06

G.B
D.L. issue
08.12.10
୯.12.10

ପ୍ରାପ୍ତକ

To

The District Information and Public Relation officer, Dhenkanal.

Sub: Submission of Compliance Report to the Outstanding paragraphs of the A.G.I.R. No. 378/2010-2011 on the accounts of the O/o the District Information and Public Relation officer, Dhenkanal for the ~~year~~ period from 1/2003 to 3/2010.

Sir, In inviting a reference to the A.G. (C.A) memo No. OA-3 IR No. 378/2010-2011/311 dated 29.11.2010 on the subject cited above, I am directed to say that compliance report on the audit objection paras in the G.R. may be furnished to A.G. (Audit) Office under intimation to this department. Compliance in this regard should reach in fifteen days time from the date of issue of this letter. ~~This may be treated as~~

most urgent

Yours faithfully,

Memo No 32907 Dt 9.12.10 ^{by J 8/12/10}
A.F.A. cum U/S. central
Copy forwarded to Director, Northern Division
Attacker

for information and necessary action
He is requested to take immediate steps
to expedite submission of compliance

Memo no 32908 Dt 9.12.10 ^{by J 8/12/10}
A.F.A. cum U/S.
Copy forwarded to A-4 (Aud.+) (C) Bhukhawan
for information and necessary action.

^{by J 8/12/10}
A.F.A. cum U/S

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

18

BY REGISTERED POST

No. OA-3 IR No. 378/2010-11/310

Date: 29.11.2010

To
The District Information & Public Relations Officer,
Dhenkanal

Sir,

I am to forward herewith the Inspection Report No. 378/2010-11 on the accounts of District Information & Public Relations Officer, Dhenkanal for the period from 1/2003 to 31/2010. Reply to the Inspection Report may please be furnished through Director, I & P.R Deptt, Orissa, Bhubaneswar, 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>
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- 01.
- 02.
- 03.
- 04.
- 05.
- 06.

Yours faithfully,

Sr. Audit Officer

11 DEC 2010

BY REGISTERED POST

Memo No. OA-3 IR No. 378/2010-11/311

Date: 29.11.2010.

Copy together with a copy of the IR forwarded to the Director, Information & Public Relations Department, Orissa, 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. 378 / 2010-11

- 1. Name of the accounts audited. : Cash and contingencies on the accounts of **DF** & PRO, Dhenkanal.
- 2. Period of accounts audited. : 1/03 to 3/10
- 3. Time taken for audit. : 25.06.2010 to 30.06.2010
- 4. Name and Designation of the Next Higher Authority. : Director, I & PR Department (O), Bhubaneswar
- 5. Name and designation of the officer's in-charge of the Accounts. : Govinda Ch. Roul, DF & PRO
From 08.07.2002 to 21.04.2010
- 6. Name of the officers who conducted audit. : C. Bagh, AAO
R. K. Mishra, Sr. Ar
- 7. Name of the Reviewing officer. : Non-review.
- 8. Scope of audit. : A Test Check and general examination of accounts records pertaining to the period covered under audit.

PART = I

1- A. Introductory: - -NIL-

B. Outstanding Paras of previous Inspection Reports.

<u>IR No / Year</u>	<u>Para No.</u>
284/02-03	2,5

C. Schedule of persistent irregularities - -NIL-

PART-II-A
-NIL-
PART-II-B

2- Cash Book and Management of Cash.

The DI & PRO, Dhenkanal maintained two Cash Books, which were closed with Rs.3,512.91 and Rs.3,234.11 as on 31.03.2009 and 31.03.2010 respectively. The Cash Book wise closing balance and mode of keeping of closing balance were given below.

Name of Cash Book	CB as on 31.03.09	CB as on 31.03.10	Mode of keeping of CB as on 31.03.2010
General Cash Book	3,162.91	2,884.11	i)- Paid Voucher 2,860.00
			ii)- Cash 24.11
			2,884.11
Permanent Advance Cash Book	350.00	350.00	Cash in Hand 350.00
	3,512.91	3,234.11	3,234.11

On general review of the Cash Books, the following observations were made.

a)- Paid vouchers of Rs.2,860.00.

As per GOFD No- 9482 (265) F/dt.06.03.2000 read with Rule- 11 of OGFR, incurring of expenditure out of available cash with out specific allotment and retaining the same in shape of paid vouchers is strictly prohibited. Contrary to the provision an amount of Rs.28,860.00 was incurred from available cash and kept in shape of paid vouchers. The paid vouchers were not produced to audit due to which the purpose, date from which the paid vouchers were lying un-adjusted were not as curtained in audit.

In reply, the DI & PRO stated that the paid vouchers were not available to produce before audit. However, steps may be taken to recoup the paid vouchers of Rs.2,860.00 under intimation to audit. The paid vouchers may be shown to next audit for check.

b)- Non- accountal of money, received towards sale proceeds, in the Cash Book for Rs.26,280.00.

Money received towards revenue, from any source should be entered in the Cash Book and credited to the proper head of Govt. account as required under rules of OTC Vol- I. But it was noticed that an amount of Rs.26,280.00 realised towards sale proceeds of monthly magazine like. Utkal Prasang, Orissa Review Jagannath Janan and the Special issue of Orissa reference annual was not accounted for in the Cash Book, though the same amount had been credited to Govt. Account No.1 0058 stationary & printing. Due to non- accountal of amount into the Cash Book, the risk of misutilisation, misappropriation of Govt. money could not be ruled out.

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In reply, the DI & PRO, Dhenkanal stated that henceforth the sale proceeds would be extend in the Cash Book.

Steps may be taken to account the amount received towards sale proceeds in the Cash Book under intimation to audit.

3- Irregular expenditure of Rs/82,500/- under awareness programme in naxal affected area.

Govt. of Orissa, I & PR Department in his Letter No- 2632 dt.20.01.2009 alloted an amount of Rs.2,00,000/- to DI & PRO, Dhenkanal to implement the awareness programme in Naxal affected area. According to guidelines an organizing committee will be formed under the chairmanship of collector and the DI & PRO will be convener- cum- secretary of the organizing committee for execution of various programmes as given -below with estimated amount (approximately) approved by Collector, against each programme.

SL NO	Name of the programme	Amount (Rs.)
1	Song and drama	30,000
2	Street play	20,000
3	Exhibition	60,000
4	Printing of potser, leaflets Book lets.	50,000
5	Tribal cultural programme	20,000
6	Sports activities & Health Camp	20,000
	Total	2,00,000

The awareness programme was held from 17.02.2009 to 26.02.2009 in Kankadahad block (Naxal Affected area).

Scrutiny of programme files revealed that 5,000 booklet were printed, for distribution to public by incurring an amount of Rs.40,500/- towards printing charges @ Rs.8.10P. per copy. But the stock entry of the booklet were not mode in the stock register, in absence of which the genuiness of the printing of booklet and the

numbers of booklets actually printed could not be verified. In the absence of the stock entries the expenditure appeared to be doubtful.

Further it was noticed that under this awareness programme, 21 Ghodanacha (Horsedance) programmes were performed and for the purpose Rs.42,000/- was paid @Rs.2,000/- per programme, to the director micromedia awareness. But the details like, the name of performers, the acknowledgement of amount received by the performers were not furnished, due to which the performance of programme as well as the payment made to the performers of Ghodanacha appended to be doubtful.

Thus in total, the amount of Rs.82,500/- incurred towards printing of booklets and performance of Ghodanacha' (40500 + 42,000) might prove doubtful.

In reply, it was stated by the DI & PRO Dhenkanal that the booklets were distributed by G. P Sarapanch & BDO, Kankadahad and the programme was organized by the BDO.

The reply, was not acceptable since it contravened the guidelines of the awareness programme. Regarding Ghodanacha programme it was stated by DI & PRO that the money Receipts would be obtained from performer of Ghodanacha and sent to A.G (Audit).

4- **Loss of Govt. Revenue due to non- sale of monthly magazine and special issue worth Rs.5,605/-.**

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To create awareness among the people about the Arts, science, commerce and Culture of Orissa, the Govt. of Orissa. I & PR Department published the monthly magazines like Utkal Prasang, Orissa Review and special issue of Jagannath Janana and Orissa Reference Annual, and supplied to the Dy. Directors of I & PR and DI & PROs for sale to the public at the prescribed rate as detaile below.

12

Utkal Prasang & Orissa Review @Rs.5/- per copy and
Orissa reference Annual @Rs.100/- per copy.

The sale proceeds were to be deposited into the proper head of
Govt. account.

Check of the stock registers of magazines and information made
available to audit revealed that 5521 books were received from I & PR Department
during the period from 1/03 to 3/10. Out of which 4513 nos of copies were sold out, 552
copies were returned to I & PR Department and the balance 456 copies were lying in the
stock which could not be sold out as on the date of audit (3/10). Due to non- sale of
books, the Govt. sustained a loss of Rs.5,605/- (the cost of 456 nos of books) as detailed
in the ANNEXURE-A.

On this being pointed out in audit the DI & PRO stated that the
books were not supplied by the I & PR Department regularly in the month of issue due to
which the selling periods of books lapsed and were not sold.

PART-III

A Test Audit Note containing minor and procedural irregularities
for the period from 01/03 to 03/10 was handed over on the spot, compliance to which
may be furnished to next audit.


Sr. Audit Officer 28/11

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) P.A.
UP- Jan '03		1 RPR.			20 39	5/- 5/-	100/- 195/-	65/ 15.04.04 64/ 15.04.04	59
UP- Feb/Mar '03	27.06.03		50		40	5/-	200/-	64/ 15.4.04	10
OR- Feb/Mar '03	27.6.03		25		2	5/-	10/-	65/ 15.4.04	23
UP- April '03	27.06.03		100		30	5/-	150/-	64/ 15.4.04	70
OR- April '03	27.06.03		25		2	5/-	10/-	65/ 15.4.04	23
UP May-Jun '03	27.6.03		100			5/-			100
OR- May-Jun '03	27.6.03		25			5/-			25
UP- July '03	4.7.03		150		112	5/-	560/-	64/ 15.4.04	38
OR- July '03	4.7.03		50		16 6	5/- 5/-	80/- 30/-	65/ 15.4.04 64/ 15.4.04	28
UP- Sept/Oct '03	14.x.03		100		60	5/-	300/-	65/ 15.4.04	40
			25		227				

Bal = 298

20.6.10
 Dist Information &
 Public Relations Office
 Dhenkanal

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) P/2
UP-Jan.'04	25/2/04	1 RPR.	50	-	50	5/-	250/-	57 / 23.3.05	-
UP-April.'04	25/5/04		100		49 16	5/- 5/-	245/- 80/-	57 / 23.3.05 27 / 22.03.05	35
UP-May.'04	21/6/04		50		31 19	5/- 5/-	155/- 95/-	57 / 23.3.05 27 / 22.3.06.	-
June-'04 UP-	21/6/04 26/7/04		100 150		182 25 41	5/- 5/- 5/-	910/- 125/- 205/-	57 / 23.3.05 2 / 04.6.05 27 / 22.3.06.	2
OR-June-'04	21/6/04		15		10 5	5/- 5/-	50/- 25/-	57 / 23.3.05 27 / 22.3.06.	-
UP-July-'04	2/9/04		50		5 35 2	5/- 5/- 5/-	25/- 175/- 40/-	2 / 4.6.05 57 / 23.3.05 27 / 22.3.06.	2
UP-Aug.'04	2/9/04		50		33 5 12	5/- 5/- 5/-	165/- 25/- 60/-	57 / 23.3.05 2 / 4.6.05 27 / 22.3.06.	-
UP-Sept.'04	1/11/04		50		50	5/-	250/-	57 / 23.3.05	-
UP-Oct.'04	1/11/04		100		100	5/-	500/-	57 / 23.3.05	-
OR-Oct.'04	1/11/04		50		37 6	5/- 5/-	185/- 30/-	57 / 23.3.05 27 / 22.3.06.	7
			765		719				46

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30.6.10
Dist Information &
Public Relations Office
Dhenkanal.

(8)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) P/3
UP Jan-'05	9/2/05	1&PR.	100	50	4 42 50	5/- 5/- 5/-	20/- 210/- 250/-	15 / 17.11.06 27 / 22.3.06 57 / 23.3.06.	9	
UP- Feb/Mar. '05	29/4/05		50		50	5/-	250/-	27 / 22.3.06	-	
UP- April '05	29/4/05		50		50	5/-	250/-	27 / 22.3.06 .	-	
OR- April-'05	29/4/05		50		50	5/-	250/-	27 / 22.3.06 .	-	
UP- May-'05	2/6/05		100		100	5/-	500/-	27 / 22/3/06	-	
OR- May-'05	2/6/05		50		50	5/-	250/-	27 / 22/3/06 .	-	
July UP- '05	7/7/05		200		200	5/-	1000/-	27 / 22/3/06 .	-	
UP- Sept/Oct-'05	20/7/05		100 <hr/> 200		72 27 <hr/> 695	5/- 5/-	360/- 135/- Bal=5	27 / 22/3/06 . 15 / 17-11-06.	1 <hr/> 5	

Relove
30.6.10
Dist Information &
Public Relations Office
Dhenkanal

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) ⁽⁷⁾ PA
UP - Feb/Mar'06	2/5/06	1 & PR.	100	0	96	5/-	480/-	15 / 17.11.06.	4
UP - Apr'06	2/5/06		150		137	5/-	685/-	15 / 17.11.06.	13
OR - May'06	29/7/06		50		40	5/-	200/-	15 / 17.11.06.	10
UR - May'06	29/7/06		50		50	5/-	250	15 / 17.11.06.	—
UP - June'06	29/7/06		50		50	5/-	250/-	15 / 17.11.06.	—
	26/6/06		200		200	5/-	1000/-	15 / 17.11.06.	
OR - July'06	4/9/06		50		38/-	5/-	190/-	15 / 17.11.06.	12
UP - July'06	4/9/06		100		100	5/-	500/-	15 / 17.11.06.	—
UP Aug.	4/9/06		100		100	5/-	500/-	15 / 17.11.06.	—
UP - Sep/Oct. '06	24/11/06		100						100
OR - Sep/Oct 06	24/11/06		50						50
UP - Dec'06	28/3/07		100						100
OR - Dec'06	28/3/07		50	1150	811				50 (339)

Director
 30.6.10
 Dist. Information &
 Public Relations
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Bal = 339

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) 1/5
Jan '07 up.	28/3/07	12PR	100	(5)	71 18	5/- 5/-	355/- 90/-	23/- 24.6.08 10 / 26.7.08	11
OR-Jan '07	28/3/07		50		15 2	5/- 5/-	75/- 10/-	23 / 24.6.08 10 / 26.7.08	33
UP-Feb/Mar '07	28/3/07 8/5/07		100 50		105/- 22	5/- 5/-	525/- 110/-	23 / 24.6.08 10 / 26.7.08	23
OR-Feb/Mar '07	28/3/07		50		19 5 1	5/- 5/- 5/-	95/- 25/- 5/-	23 / 24.6.08 10 / 26.7.08 7 / 7.7.09	25
UP-April '07	8/5/07		100		100	5/-	500/-	23 / 24.6.08	-
UP-May '07	19/6/07 18/9/07		100 19		76 72	5/- 5/- 5/-	380/- 360/- 5/-	23 / 24.6.08 10 / 26.7.08 7 / 7.7.09	-
UP-June-July '07	16/7/07 18/9/07		150 50		200	5/-	1000/-	23 / 24.6.08	-
UP-Aug '07	18/9/07		50		49	5/-	245/-	23 / 24.6.08	1
UP-Nov '07	16/1/08		50		9 39	5/- 5/-	45/- 195/-	23 / 24.6.08 10 / 26.7.08	2
			899		801				25

Bay=25

Debaro 30.6.10
Dist Information &
Public Relations Office
Dhankaj

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) ⁽⁵⁾ ₍₆₎
UP July-'08	4/7/08		125		125	5/-	625/-	11/26.7.08	—
UP Sept/Oct'08	6/11/08		100		20 18	5/- 5/-	100/- 90/-	29/22.X.09 7/7.7.09	62
UP Dec-'08	18/3/09		100		13 10	5/- 5/-	65/- 50/-	7/7.7.09 29/22.X.09	77
			325		186				139

Beel = 139

Delivered
20.6.10
Dist. Information &
Public Relations Office
Dhankanal

4

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
UP- Jan-'09	10/2/09	1 APR.	50	(B)	34	5/-	170/-	7 / 7.7.09	16
UP June-'09	23/6/09 7/7/09		300 149		171 25 251	5/- 5/- 5/-	855/- 125/- 1255/-	29 / 22.7.09 53 / 4.8.09 6 / 7.7.09.	2
UP- Aug-'09	28/8/09		49		48	5/-	240/-	29 / 22.7.09	1
UP- Dec-'09	17/2/10		49						49
									0
UP Jan-10	6/2/10		50						50

647
473
5111

529
~~3557~~
4139
3552

1200 = 118
Total Bal = 1200
972
1040

20355
7000
1495
28,850

UP = 20355
7000
1495

Public Information
Public Relations Office
Dhenkanal

3

8/8

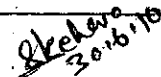
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Jaganmoh Janana	29/7/06	12PR.	100	-	1	5/-			Balace
"	4/9/06		50		144 6	5/-	720/- 30/-	15 / 17.11.06 23 / 24.06.08	
"	4/7/08		100		100	5/-	500/-	11 / 26.7.08	
"	7/7/09		50		49	5/-	245	29 / 22.X.09.	
			300		299				L.

20.6.10
 Dist Information &
 Public Relations Office
 Dhenkanal

2

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OR Annual '03	25/2/04	-	20		20	100/-	2,000/-	2 / 4.6.05.	-
OR Annual '04	29/4/05	-	8		8	100/-	800/-	40 / 14.2.06.	-
OR Annual '05	2/5/06	-	40		30	100/-	3,000/-	15 / 17.11.06.	10
OR Annual '06	18/9/07	-	20		7	100/-	7,000/-	24 / 24.6.08	13
OR Annual '06	16/1/08	-	17		3 2	100/- 100/-	3,000/- 200/-	10 / 26.7.08 7 / 7.7.09.	12
OR Annual '06	19/6/07	-	5	1 - Collector, 4 - I/Cs.	Free Copy	-	-	-	-
			110		70		7000		

B21 = 35


 20.10.10
 Dist Information &
 Public Relations Officer
 Dhenkanal

P/9

Despatched from DIPRO, Dtl. to I & PR. Dept., Orissa, BBR. on dt. 18/3/09.

<u>month</u>	<u>No. of UPs</u>	<u>No. of ORs</u>
Sept/Oct '03 -	39	-
July '03 -	-	23
April '04 -	34	-
Feb-Mar '03 -	-	43
Dec '06 -	23	-
Sept/Oct '06 -	94	48
Dec '06 -	74	49
July '06 -	-	12
April '06 -	10	-
Jan '05 -	7	-
May '06 -	-	40
Feb/Mar '06 -	4	-
April '03 -	-	20
May/June '03 -	-	25
Oct '04 -	-	7
Total.	285	267

(3)

G. Total - 285 + 267 = 552 copies Returned

S. K. Mohanty
30.6.10
Dist Information &
Public Relations Office
Bhubaneswar