

18PR

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ସଂଖ୍ୟା 28295

ତା. 28.9.06

Audit 4/2004

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କଥି ସଂ.

କ୍ରମିକ ସଂ.

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 The 18PR, Khurda
 Sub: Submission of para-wise
 compliance ~~statement~~
 in respect of GR No 83/0304
 of AG on SSA on the
 accounts of the 18PR
 Khurda for the period
 from 7/94 to 5/03.

RMS

Sir,

I am directed to ^{invite a} refer to
 letter No. OA-3-1R-83
 103-04/1083 dt 6.2.04 on
 the above noted subject
 to your address and to
 request you to submit
 the para-wise compliance
 in respect of the said GR
 at an early date

Yours faithfully

ADA Cum

Dy-1088-FS
11.3.04

A
SEP 11/3/04

Dy. 36

OFFICE OF THE PR. ACCOUNTS GENERAL (AUDIT) I
ORISSA : : BILASWAR.

No. OA-3-IR-83
C-404/03-04

Dated :

Dist. Information and Public
Relation officer, Khurda.

I am to forward herewith the Inspector Report No...
83/03-04 on the accounts of your Establishment
for the period from 7/94

reply to the Inspector Report may
please be furnished through Secy to Govt of Orissa, GPR
Dept - BBSR
within one month from the date of its issue.

Kindly acknowledge the receipt of the Inspection
Report may be treated as settled.

Sl. No.	IR No.	Para No.	IR No.	Para No.
1.	130/94-95	2, 3, 4, 5		
2.				
3.				
4.				
5.				

IR closed.

Yours faithfully,

Gr. Audit Officer
Dated : 6 FEB 2004

Memo No. OA-3-IR-83/03-04/1084
Copy together with a copy of the IR forwarded to
the Secy to Govt of Orissa, I.R.P.R. Dept., BBSR
for information and neces-
sary action. Special attention is invited to the irre-
gularities pointed in paragraphs
for necessary action. The
compliance for the above IR when received may please be
forwarded to this office alongwith his comments thereof.

Gr. Audit Officer.

REGISTERED POST

Memo No. OA-3-IR-
Copy to

For

issent
nfe PRD#
No 897PM
12/2/04

OFFICE OF THE PR. ACCOUNTANT
ORISSA : : BHUBANESWAR

Inspection Report No. 83/G-404/2003-04.

Name of the office audited : District Information and Public Relation officer, Khurda District, Khurda

Period of accounts audited : 7/94 to 5/2003

Time taken for audit : 05.06.2003 to 11.06.2003
(6 working days)

Name of the officer in charge of accounts : S/sri
 1. Balaram Prusty, D.I & PR
01.10.93 to 16.07.95
 2. Surjit Das, DI & PR
17.7.95 to 17.08.98
 3. Ragendra Prasad Mehanty, D.I & PR
17.08.98 to 13.07.01
 4. N.C.Sethi, DI & PR
13.07.01 to date

Name of the next higher authority : Dy. Director, Information and Public Relation, Central Division, Cuttack

Name of the officer who conducted the audit : Sri G.N.Ojha, AAO

Name of the Reviewing officer : Sri Natabar Naik, Sr.A.O.

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 :- Nil
 c) schedule of persistent irregularities :-
 i) Cash chest has not been ^{embedded} to the wall.
 ii) security deposit in the form of Fidelity Insurance bond has not been obtained from the persons handling cash and stores.

Part-II-A

- Nil -

Part-II-B

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 31.3.03 and 31.5.03 respectively. The mode of keeping of the balance on the above date(s) is detailed below :-

<u>Mode of keeping</u>	<u>C.B as on 31.3.03</u> <u>in Rs.</u>	<u>C.B as on 31.5.03</u> <u>in Rs.</u>
Cash	37,369.00	16,985.00
In shape of advance	<u>4,476.00</u>	<u>1,358.00</u>
	41,845.00	18,343.00

The detailed analysis of the C.B was as under :-

Particular of receipt/drawals.	Balance as on 31.3.03	Balance as on 31.5.03
a) Sale proceeds of Old means Utkal Prosang Orissa, review and recovery amount from during 99-2000 to 12/02	5620.00	5620.00
b) Unspent contingency drawn on 31.3.2000	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 (SV No.11)	-	1.00
		<u>18,343.00</u>

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 31.5.03 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 due to non-deposit of govt. revenue in time, the p booklet of misutilisations/departmental expenditure cannot be to ever 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. 31.3.2000) for publicity were remained unspent without utilisation 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 utilisation of the amount for the purpose which it was drawn. However the same may be utilised early.

iii) Payment of advance out of the available cash is irregular. It was revealed that Rs.1358/- was advanced to the Govt. official (Sri G.N.Sahoo, S.K., Rs.400/- ^{SV.13} and Sri D.Maharana, Driver SV 5/99-2k, SV-⁹⁸⁻⁹⁹3/01-02, 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 hand 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~~ maintained.

v) Undisbursed pay and allowance register has not been maintained which needs to 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 ~~xxxx~~ formalities credit of sale proceeds pointed out to audit.

4. Unsold govt. publication like Utkal Prasa Orissa Review :-

Attention was made under Para-4 of 130/94-95 that copies of 7386 and 1381 of Utkal Prasa and Orissa Review respectively were stated to be unsold as of June, 1994. The no. of ~~xxxx~~ copies of the above publication received from Govt. during 7/94 to 5/2003 and no. of copies during previous balance sold could not be worked as the stocks and sale was not recorded properly in the stock register. The information as requ

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.

Part-III

A test audit note containing minor and procedural irregularities noticed during the period covered under audit is issued separately on the spot, compliance to which may be shown to next audit along with relevant records.

J. I. I. I.
6/2/04
Sr. Audit Officer.

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