

F.S. (Audit)
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OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)
 CRISSA : : TRIPUR

7th MAR 2005
 IR-904/04-05
 Dated :
 Dy. Information and Public Relation
 Officer, Sonapur.

Sir,
 I am to forward herewith the inspection report No.
 904/04-05 on the accounts of
 D.I.P.O. Sonapur for the period from 7/01
 to 9/09 reply to the inspection report may please
 be furnished through Copy to Govt of Assam, and PR Deptt BDRS within
 one month from the date of its issue.

Kindly acknowledge the receipt of the Inspection Report.
 The following outstanding para of old IRs may be treated as settled.

<u>Sl. No.</u>	<u>IR No.</u>	<u>Para No.</u>	<u>IR. No.</u>	<u>Para No.</u>
1.	173/c-763/01-02	2, 3, 4, 7, 8, 9		
2.				
3.				
4.				
5.				

Yours faithfully,

Memo No. OA-3-IR-904/04-05/1384 **13 MAR 2005** Sr. Audit officer.
 Dated :
 Copy together with copy of the IR forwarded to the
Copy to Govt of Assam, and P.R. Deptt. Muz Sonapur
 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
 thereof.

REGISTERED POST
 Sr. Audit officer. 13/3/05

~~Memo No. OA-3-IR-
 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 on para of the I.Rs may please be communicated to
 this office at an early date.~~

Sr. Audit officer.

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

Inspection Report No. 904/2004-05.

1. Name of the Accounts
Audited : Cash and contingencies
of the Dist. Information
and Public Relation Officer,
(DIPRO), Sonepur, Sonepur.
2. Period of accounts
audited : 7/2001 to 9/2004.
3. Time taken for audit : 1.10.2004 to 8.10.2004.
(6 working days)
4. Name and designation
of the Officer(s) in
charge of the accounts:
 1. Sri Nirakar Nayak, I/C
D.I.P.R.O
22.11.2000 to 1.10.2001.
 2. Sri Dillip Ku. Mohanty,
D.I.P.R.O
1.10.2001 to 3.12.2002.
 3. Sri Nirakar Nayak, I/C
D.I.P.R.O
3.12.2002 to 26.8.2003.
 4. Sri Mahapatra Pradhan,
D.I.P.R.O
26.8.2003 till date.
5. Head of the Officer : Sri Mahapatro Pradhan, DIPRO
6. Next higher authority: Sri R.K. ^{Majhi} ~~Majhi~~, O.I.S(I)
Dy. Director Information
and Public Relation(ND)
Sambalpur.
7. Controlling Officer :

(Contd..P/2)

8. Name of the Officer who audited the accounts : 1. Sri K.K. Mishra, Asst. Audit Officer.
2. Sri K.K. Moharana, Section Officer.
9. Supervising Officer : Sri P.K. Mishra, I Sr. Audit Officer.
10. Scope of audit : A test check and general examination of account Records for the period covered under audit.

PART-I

1(a) Introductory: - NIL -

(b) Outstanding Paras of Previous Inspection Reports.

<u>Sl. No.</u>	<u>IR No./ Year</u>	<u>Outstanding Paras</u>
1.	173/2001-02	5,6,10.

Immediate steps may be taken to furnish compliance to the above outstanding Paras for settlement.

(c) Schedule of Persistent Irregularities:

- NIL -

Part-II(A)

- NIL -

(Contd..P/3)

PART-II(B)

2. Cash Book and management of cash.

The Cash Books (General and P.A) of District Information and Public Relation Officer (DIPRO), Sonapur was closed with balances of Rs.60,677=00 (Rs.59,927 + + Rs. 750) and Rs.16,350 (Rs.15,600 + Rs.750) as on 31.3.2004 and 30.9.2004 respectively.

In closing balance on those days were kept in the following manner.

Mode of keeping	Closing balance as on	
	31.3.2004	30.9.2004
	(Rs)	(Rs)
In shape of hard cash	9163 (8543 + 620)	2599 (2149 + 450)
In shape of advance	8,222 (8092 + 130)	10,600 (10,300 + 300)
In shape of paid Vrs.	12,666	3151
In shape of cheque	30,626	-
	<u>60,677</u>	<u>16,350</u>

On general examination of cash books and connected records for the period covered under audit the following audit observations are made.

(1) Unspent balance - Rs.15,600/-.

The closing balance as on 30.9.04 included an amount of Rs.15,600/- being unspent balance of drawals made during 95-96 to 2002-03. The entire amount drawn was kept unutilised as detailed below.

Bill No. & date	Purpose	Amount
117/15-3-96	Rural exahibition	3,000
125/31.3.99	Sub-Divin-Exhibition	1,500
117/31.3.01	-do-	2,500
103/31.3.01	-do-	1,600
98/31.3.03	Exhibition-2003	7,000
Total:		15,600/-

The said unspent balance was kept in shape of cash, paid vouchers and advance as on 30.9.2004. This indicates that the amounts were utilised for the purpose for which there was no sanction/allotment. Thus non utilisation of the ~~same~~ ~~same~~ draws defeated the purpose for which it was sanctioned by the Govt. and utilisation of the same for the purpose there was no sanction/allotment is highly irregular. This also clearly indicates that the amounts were drawn from the Treasury at the pag end of the financial year without actual requirement but just to avoid lapse of allotment which is also irregular.

Immediate steps may be taken to utilise the amount for the purpose it was sanctioned obtaining orders of competent authority or refunded to Govt. under intimation to audit. Further the irregular practice may be avoided in future.

(ii) Unadjusted paid vouchers Rs.3151.

Retention of cash in shape of paid vouchers is prohibited under Govt. of Orissa Finance Department circular No.TRA/29/64/20480(13)/F dt.18.7.64 . But it was noticed that in violation of said circular amounts were spent from the available cash balance and could not be adjusted soon of sanction/allotment. which is irregular.

The position of unadjusted paid vouchers at the end of 30.9.2004 was Rs.3151.00 relating to the period 1999-2000 onwards as indicated below.

<u>Year</u>	<u>Amount (Rs)</u>
1999-2000	180
2000-01	1520
2003-04	389
2004-05(9/04).	1062
<u>Total: Rs. 3151</u>	

Non adjusted of paid vouchers of previous financial years i.e Rs.2089/- for 99-2000 to 2003-04 clearly indicates that the authority is not inclined for those expenditures as allotment was not provided within the financial year for adjustment.

Steps may be taken to obtain additional allotment to the extent of unadjusted paid vouchers and adjusted, under intimation to audit.

(iii) Unadjusted advance - Rs.10,600/-

As per Rule 262 of OGFR-Vol-I, advance made to Govt. officials for different purposes is required to be adjusted within one month from the date of its payment either by passing of vouchers or by recovery of cash from the payee.

But it was noticed that an amount Rs.10,600/- being unadjusted advance was part of the closing balance as on 30.9.2004 relating to the period 2000-01 to 2004-05(9/04). The year wise position of outstanding advance is as indicated below.

Year	No of cases	Amount (Rs)
2000-01	1	2000
2003-04	1	4000
2004-05(9/04)	7	4600
Total:	9	10,600

The am outstanding advance for 2004-05 comprising of advance I.A to Govt. officials Rs. 1,600 and for Deptt. Purpose Rs.3000/-. Further it was noticed that Rs.2000/- of 2000-01, outstanding against Md. Ibrahim, EX-DIPRO, who relived from the establishment since 22.11.2000. As such non adjustment of this advance before relive of Md. Ibrahim is highly irregular.

Effective steps may be taken to adjust the outstanding advances, under intimation to audit.

3. Amount under Civil Deposit Rs.8,004.

Scrutiny of Treasury challan file and information made available to audit, disclosed that an amount of Rs.8,004/- drawn during 94-95(Rs.2000) and 1997-98 (Rs.6,004) has been kept under Civil Deposit at the end of 30.9.2004. The detail of drawal and deposit are as under.

(Contd...7)

Bill No./ Year	Purpose	Amount (Rs)	Challan No.& date
101/94-95	Gandhi Jayante celebration-94	500	2/27.3.95
102/ "	Ambedkar Jayante Celebration	1,000	1/ "
103/ "	Quami Ekata Week	500	3/ -do-
141/97-98	Cost of News	3,838	76/3
142/ "	-do-	2,166	77/ -do-
	Total	8,004	

Further it was noticed that the amount kept under civil deposit was neither from a part of the closing balance nor any register maintained for the purpose, which is irregular. The amount could not be utilised by redrawing the amount in spite of released order made in G.O.No. RR/13/99/2493 dt.18.1.2001 and audit observation made during last inspection(IR No.173/01-02).

However early steps may be taken to redraw the amount under orders of competent authority for its utilisation or refund, under intimation to audit.

4. Non submission of D.C Bills Rs. 8,600/-.

Test check of Reports and information made available to audit, disclosed that D.C bills to the tune of Rs.8,600/- were outstanding for submission to the A.G Orissa as on 30.9.2004 against the amount drawn an A.C Bills during the period 1995-96 to 2000-01 as detailed below.

XXXXXXXXXXXXX
A.C Bill No. &
XXXXX
Year

(Contd..P/8)

A.C bill No. & year	Purpose of drawal	Amount drawn (Rs)	Amount for which D.C Bill pending (Rs)
117/1995-96	Rural Exhibition and sub-Divn. Exhibition Exhibition.	3,000	3,000
125/1998-99	-do-	1,500	1,500
113/1999-2000	-do-	2,500	2,500
103/2000-2001	-do-	1,600	1,600
Total:		8,600	8,600

It appears that no effective steps were taken to submit D.C Bills related to above amount inspite of previous audit observation(Para No. 9 of IR No.173/2001-02), which is highly irregular.

Early action may be taken to submit the pending D.C bills, under intimation to audit.

5. Non disposal of "Utakal Prasang" and "Orissa Review" valued at Rs.13,645.00.

The office of the Dist. Information and Public Relation (DIPRO), Sonepur was started functioning with effect from 5.3.94, after joining of Md Ibrahim as DI and PRO. Books like ~~Utakal~~ "Utakal Prasang" and "Orissa Review" (Govt. Publication) were supplied to the DI and P.R.O, Sonepur by the Dy. Director Information and Public Relation (ND), Sambalpur for sale in Sonepur District.

In this connection scrutiny of stock Register and information made available to audit, disclosed that 10,578 Nos. of books have been received for sale during 1994 to 2004. (8753 nos. @ Rs. 2 each and 1825 nos @ Rs.5 each). Out of the above 6310 nos.

were sold at the rate of Rs.2/-(6188 nos.) upto 31.7.2001 and at the rate of Rs.5/- each(122 no.) thereafter, leaving 4268 nos. unsold as on 30.9.04 (@ Rs.2/- 2565 nos. and @ 5/- 170 nos.), relating to the period 1994 to 2004. The value of unsold books worked out to Rs.13,645/-. The yearwise details of Books received, sold and balance unsold as on 30.9.2004 is at Annexure-"A". Further it was noticed that the sale of books was only 60% to that received, particularly the sale was 'Nil' during 2002 to 2004, except 10 nos. during 2003, which is very poor.

However, immediate steps may be taken to improve the sale of the books at the same time Old books may be disposed off obtaining orders of competent authority, under intimation to audit.

PART-III

A test audit note containing minor and procedural irregularities on the accounts of the DI and PRO, Sonapur for the period from 7/2001 to 9/2004 has been handed over on the spot. Compliance to the same may be shown to next audit.

M.K. Swain.

Bachchan
Sr. Audit Officer.