

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

BY REGISTERED POST

No. OAD-3/IR.No-525/09-10/

Date : 16/11/09

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To The District Information & Public Relation Officer, Rayagada

SAD

Sir,

I am to forward herewith the Inspection Report No. 525/09-10 on the accounts of MUN for the period from 9/07 to 7/09. Reply to the Inspection Report may please be furnished through AFA cum-Under Secy. to Govt. P.R. Dept. 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.	<u>108/01-02</u>	<u>5,7,8,9.</u>
02.	<u>97/07-08</u>	<u>2,3,4,5 &amp; 6.</u>
03.		
04.		
05.		
06.		

Yours faithfully,

Sd/-  
Sr. Audit Officer

20 OCT 2009

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BY REGISTERED POST

Memo No. OAD-3/IR.No-525/09-10/26

Date : 16/11/09

Copy together with a copy of the IR forwarded to the A.F.A. cum-Under Secretary to Govt. P.R. 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.

R. Padhan  
16/11/09  
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 - 525/ 2009 – 10**

1. Name of the accounts audited. : Cash and Contingencies of the District Information and Public Relation Officer, Rayagada.
2. Period of accounts audited. : September 2007 to July 2009
3. Time taken for audit. : 21.8.2009 to 27.8.2009
4. Name of the officer's in-charge of the Accounts. : Sri J Pusika, OIS, Since last audit to date
5. Name of the officers who conducted audit. : Sri C Bagh, Asst. Audit Officer
6. Name of the Reviewing Officer. : Sri K K. Soren, Audit Officer
7. 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-**

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**(B) – Outstanding Paras of previous Inspection Reports:-**

<u>IR No/Year</u>	<u>Para No.</u>
108/01 – 02	3
970/07 – 08	7

**(C) - Schedule of persistent irregularities - -NIL-**

**PART = II = A**

**-NIL-**

**PART = II = B**

**2 – Cash Book and Management of Cash:-**

The District Information and Public Relation Officer maintained two nos. of Cash Books which were closed with Rs.2, 53, 326.45 and Rs.2, 28, 520.45 as on 31.3.2009 and 31.7.2009 respectively. The Cash Book wise closing balance as on 31.3.2009 and 31.7.2009 and mode of keeping of balance as on 31.7.2009 are given below.

Sl. No.	Name of Cash Book	CB as on 31.3.09 (Rs.)	CB as on 31.7.09 (Rs.)	Mode of keeping of CB as on 31.7.09 (Rs.)	
1	General Cash Book	2, 52, 976.45	2, 28, 170.45	i- Cash	90.45
				ii- C / A	204129.00
				iii- Advance	14775.00
				iv- Paid Vouchers	9176.00
2	Permanent Advance Cash Book	350.00	350.00	i- Cash	350.00
	Total	Rs.2, 53, 326.45	Rs.2, 28, 520.45		Rs.2, 28, 520.45

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On general review of the Cash Book the following observation were made.

**a- Outstanding advance of Rs.14, 775/-:-**

As per SR – 509 of OTC – Vol. – I advance paid to Govt. Servants to meet various types of departmental expenditure, petty expenses are required to be adjusted by submitted bills within a month failing which pay of the Govt. Servant concerned should be held up. As per the provisions of SR – 37 ibid, the Advance Register is required to be ~~maintained~~ reviewed by the DDO / Head of Office at the end of every month.

It was seen from the Advance Ledger that Rs.14, 775/- was lying outstanding for adjustment as on date of audit. Details given in Annexure – ‘A’ enclosed.

Further it was noticed that of the total advanced Rs.2880/- was advanced to (i) Sri C M Rao, Cl. And S Oram Projection (Rs.2280 + Rs.600) respectively have already expired without submitted the Bills. / Accounts for adjustment which may lead to loss of Govt. money of Rs.2880/-.

In reply it was stated that action has already been taken to recoup the advance from the persons concerned and fact intimated to audit.

**b- Retention of Paid Vouchers of Rs.9176.00:-**

As per SR – 241 of OTC – Vol. – I and GOFD Circular No. 18975 / F dated 29.11.2000, incurring expenditure from available cash without having specific allotment and retained as paid voucher in the closing balance is strictly prohibited. Contrary to the above Rs.9176.00 was incurred without allotment and kept in shape of paid vouchers is highly irregular. Details are given below.

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Sl. No.	Bill No. / Date	Purpose	Amount (Rs.)
1	19.9.05	Telephone Bill	1468
2	5.10.05	OC	840
3	21.10.05	Electricity	2099
4	1.12.05	Service Postage Stamp	2000
5	2.7.07	POL	2769
		Total	Rs.9176.00

In reply it was stated that after receipt of allotment paid vouchers would be adjusted which is not acceptable. Since incurring expenditure without specific allotment is not only irregular but also un-authorized. However steps may be taken to get the additional allotment obtained and adjustment made.

**PART = III**

A Test Audit Note containing minor and procedural irregularities noticed during the course of audit has been handed over separately, the compliance to which may be shown to next audit with relevant records.

*Pradeep*  
16/11/09  
St. Audit Officer.  
*P/13/X*

**SUPPLEMENTARY TEST AUDIT NOTE**

**1- Retention of money in Current Account of  
Rs.204129/-:-**

As per the provisions of SR – 242 of OTC – Vol. – I no money shall be drawn from Treasury unless it is required for immediate disbursement. As per GOFD Circular No.27395 (F) dated 25.6.1992 read with SR – 8 of OTC – Vol. – I, except with special permission of Govt. money withdrawn from Public Account may not be deposited in a bank. Parking of Govt. money outside the Govt. A/C is a serious act of fiscal in discipline.

In reply it was stated that guidance of audit would be taken up in future.

✓ Check of Cash Book revealed that Rs.204129/- was drawn from treasury and kept in the Current Account No. 11038920025 of SBI, Rayagada without disbursement immediately violating the codal provisions.

In reply it was stated that as per practice the amount was encashed from treasury and deposited in SBI which is not acceptable since codal provisions has not been adjusted. However, the above practice may be avoided in future under intimation to audit.

Further it was revealed that out of total amount kept in the Current A/C Rs.2.00 lakh was meant



for Generating Awareness for publicity purpose in Naxalite affected District. The amount was drawn on 17.3.2009 remained un-utilised for the purpose for which the same was allotted.

In reply it was stated that due to General Election 2009 the code of conduct was in forces. Steps has already been taken to conduct the Generating Awareness for publicity and the amount would be utilised soon.

*Pradhaan*  
16/1/09  
Sr. Audit Officer.  
*[Signature]*

Statement showing  
Outstanding advance

Sr. no.	Name & designation Govt. servant to whom advance paid	Date of adv. payment	Purpose of adv.	Amount of adv. (Rs)	Amount adjusted (Rs)	Amount outstanding (Rs)
1.	Sr. B. Patra,peon	21-1-06	T.E.	1500 = 00	-	1500 = 00
2.	J. Pusika DIPLO	11-3-04	charts	600 = 00	-	600 = 00
	do	12-8-05	Independence Day	4000 = 00	-	4000 = 00
	do	27-9-05	T.E.	1500 = 00	-	1500 = 00
3.	J. P. Rajguru cl.	31-8-05	do	700 = 00	-	700 = 00
	do	17-9-05	do	500 = 00	-	500 = 00
	do	-	do	2400 = 00	-	2400 = 00
4.	D. Panda Helper.	28-9-05	do	500 = 00	-	500 = 00
5.	D. Behara cl.	-	-	195 = 00	-	195 = 00
6.	C.M. Rao cl.	-	-	2280 = 00	-	2280 = 00
7.	S. Oram, projectionist	24-11-05	-	600 = 00	-	600 = 00
Total.						14775 = 00

14775  
14775 = 00