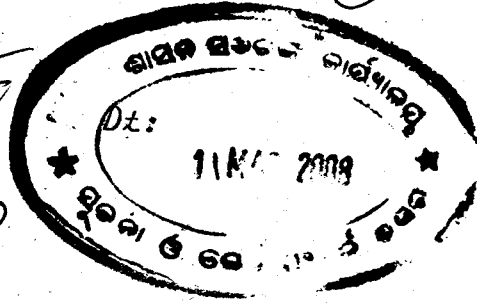


OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT),
ORISSA: : BHUBANESWAR

BY REGISTERED POST
Memo No. OAD-111-IR No.

2988
18/3/08

DT. 980
12/3/08



Forwarded

The Dy. Director, J. & P. R. Dept. (C)
Raygada

Sir,

I am to forward herewith the Inspection Report No. 970/07-08 on the accounts of ... Vicer establishment ... for the period from 5/01 ... to 8/02 ... reply to the Inspection Report may please be furnished through Secy. to Govt. J. & P. R. Dept. BSN ... within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection Reports may be treated as settled.

A
SRD
15/3/08

Sl.No.	Inspection Report No.	Para No.
1.	346/01-02	2, 4, 6.

Yours faithfully,

Sd -
Sr. Audit Officer/OAD-111

BY REGISTERED POST

Memo No. OAD-111-IR No.

Date:

Copy together with a copy of the IR forwarded to the Collector Raygada ... 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.

Lily

Sd -
Sr. Audit Officer/OAD-111

BY REGISTERED POST

Memo No. OAD-111-IR No. 1020

Date: 29/2/08 MAR 2008

Copy together with a copy of the IR forwarded to the Secy. to Govt. J. & P. R. Dept. BSN ... for information & necessary action. Special attention is invited to the irregularities pointed out in paragraphs ... for necessary action. His comments on para of the IRs may please be communicated to this office at an early date.

13

Sd -
Sr. Audit Officer/OAD-111

(6)

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

INSPECTION REPORT No. 970/2007-08

Name of the office Audited : Cash and contingencies of the District Information & Public Relation Officer, Rayagada.

Period of Audit : 5/01 to 8/07

Duration of Audit : 22-9-07 to 27-9-07

Name of head of the office as well as officer in charge of accounts. : 1- Sri. Bhagaban Behera, OAS 1/2/01 to 30/9/01
2- Sri. N N Nayak, OIS 1/10/01 to 10/7/02
3- Sri. Jalandhar Pusika, OIS 10/7/02 to date.

Name of the officer who conducted audit : Sri. P C Das-I Asst. Audit Officer.
Sri. R N Singh, Section Officer.

Name of the reviewing officer : Sri. R K Sethi Senior Audit Officer.

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) Schedule of outstanding paras of previous IRs:-

IR No./year	Paras outstanding
108/01-02	3,5,7,8(a,b),9

(c) Schedule of persistent irregularities:- NIL

PART-II-A

-NIL-

PART-II-B

2- Cash book and management of cash.

The cash book of the DI & PRO Rayagada was closed with the balance of Rs.270443.45 and Rs.39,389.45 as on 31.3.07 and 31.8.07 respectively and the balance were kept as follows:-

Mode of keeping	CB as on 31.3.07	CB as on 31.8.07
In cash	338.45	866.45
Current A/C	247,838.00	11,972.00
In advance	22,267.00	26,551.00
Total	Rs.270,443.45	Rs.39,389.45

Scrutiny of the cashbook for the period from 5/01 to 8/07 revealed as follows:-

(i) Analysis of the closing balance at the end of each month showing Bill No. & date of drawal should be done vide GOFD memo no.3186/F dt 6.2.80 read with 9482 dt 6.3.2000. This was not done and as such the age of the unspent balances could not be ascertained in audit.

How ever the unspent balances may be utilized early and compliance intimated to audit.

(ii) Non-conducting Bank reconciliation.

Balance as on 31.8.07	
Balance in current A/C No.11038920025	Rs.31,249.00
Balance as per cash Book	Rs.11,972.00
Difference	Rs.19,277.00

The difference may be reconciled under intimation to audit.

(iii) **Diversion of Fund Rs.500/-**

A sum of Rs.500/- has been diverted from Government cashbook to permanent celebration cashbook (a non-Government cashbook) on dt 12.7.01. This is irregular. The authority stated that the same will be adjusted soon. The same may be adjusted early and compliance intimated to audit.

(iv) The authority maintained another cashbook known as Rajiv Gandhi Askhya Urja Divas (RGAUD) cashbook which was closed with the balance of Rs.2331.00 as on 31.8.07. The same may be utilized early for the purpose for which it was received under intimation to audit.

3- Outstanding Advance Rs.14,986.0.

The closing balance in the cash book on dt 31.8.07 Rs.39,389.45 included Rs.26,551.00 kept in shape of Advance. Further scrutiny revealed that the advance component comprises (i) Rs.14,986.00 kept in shape of Advance and (ii) Rs.11,565.00 kept in shape of paid vouchers.

In terms of SR-509 of OTC vol-I read with GOFD Cir No.43784/F dt 2.12.88, advance to Government servants should be adjusted within one month from the date of payment of advance and no second advance be paid unless the earlier advance is adjusted.

Scrutiny of records revealed that as of 8/07 a sum of Rs.14,986/- is lying in shape of advance as detailed vide **Annexure-A** enclosed and it would be seen that advances were lying unadjusted since 26.3.04 onwards.

To an audit query, the authority stated that action is being taken to adjust the outstanding advances early.

The same may be done with early and compliance reported to audit.

4- Paid vouchers-Rs.11,565.00.

The paid vouchers relates to the period from dt 14.10.04 to dt 27.7.07. As per rule 8 of OGFR vol-I read with GOFD No.18975/F dt 29-11-2000 incurring of expenditure out of available cash for the purposes for which no allotment was available is highly

3
irregular. Thus keeping Rs.11,565/- in shape of paid vouchers in the closing balance as on 31.8.07 is highly irregular.

In reply the authority stated that action is being taken to adjust the paid vouchers early. The same may be done early and compliance intimated to audit.

5- Non-disposal of Office Jeep Rs.13,000/-

The office Jeep bearing No. OR-02-5189 purchased on dt 10.12.90 was running up to 98, there after it met an accident and declared condemned. The MVI Rayagada in his letter No.2235 dt 19.9.07 has recommended to dispose of the vehicle with an off-set price of Rs.13,000/-.

The same may be disbursed of early and sale proceeds deposited in to treasury under intimation to audit.

6- Permanent Advance Cashbook Rs.350/-.

As per order No. GOPR-Deptt. Letter No. BT-34/76-33290/IPR dt 18.8.81 a sum of Rs.350/- was placed at the disposal of the DI & PRO Rayagada in shape of permanent advance.

In reply the local authority stated that PA. ADV. Cashbook is not readily traceable. The same will be searched out and intimated to audit.

The matter is brought to the notice of Government in IPR Deptt for needful direction and action under intimation to audit.

7- Non-dsiposal of Utkal Prasanga (UP) and Orissa Review (OR) Rs.15,859.00.

Scrutiny of stock Register of UP and OR revealed that during the period from 5/01 to 8/07 stock position of UP & OR was as follows:-

Receipt	Disposed of	Balance	Value
UP-1168	376	792 x Rs.5	Rs.3960.00
OR-393	146	247 x Rs.5	Rs.1235.00
		1039 x Rs.5	Rs.5,195.00
Balance as per para-6 of IR No.108/01-02		5332 x Rs.5	Rs.10,664
	Total	6371 nos.	Rs.15,859.00

To an audit query the authority stated that action is being taken to dispose of the books early. The same may be done with early and compliance intimated to audit.

PART-III

A test audit note containing minor and procedural irregularities has been handed over on the spot, compliance to which may be shown to next audit with relevant records.

Haku
29.2.08
Senior Audit Officer.

[Signature]
28.2

Annexure - 'A'

63

1

Statement showing outstanding
advance as of 31.8.07

Sl No	Name of the person	Date of payment of advance	Amount of advance outstanding as on 31.8.07 ₹
1.	S/Sri D. Panda	26.3.04 to 28.9.05	1350.00
2.	B. Patro	31.3.04 to 20.1.06	1500.00
3.	J.P. Raigun	17.4.04 to 30.8.06	3,600.00
4.	K. Panigrahi	29.5.04 to 7.12.04	
4.	D. Behere	16.5.05	936.00
5.	J. Pusika	12.6.05 to 27.9.05	5500.00
6.	S. Oram	24.10.05	600.00
7.	M.S. Palaka	28.4.06 to 2.7.07	1500.00

14,986.00

B