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DRAFT FOR APPROVAL

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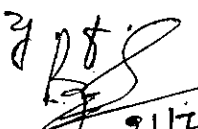
The 218 PRO koraput  
Sub. Compliance to J.R No- 196/10-11  
on the accounts of 212 PRO koraput

Ref - letter no- 112 dt 12.07.10 received  
from A.C. (Audit) Orissa Bhubaneswar.

Sir,

In inviting a reference to the  
letter referred to above on the subject  
noted above I am directed to request  
you to furnish necessary compliance to  
A.C (Audit) Orissa Bhubaneswar on the above  
J.R ~~above~~ <sup>within fifteen days</sup> under intimation to this  
Dept. This may be treated as most urgent.

Genm

  
31/7/10  
A.P. Kumar

Aud-I - 14/10

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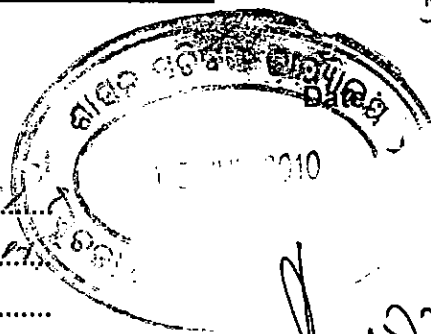
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**OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)**  
**ORISSA :: BHUBANESWAR.**

BY REGISTERED POST

No. OAD-3/196/2010-11/

To The District Information & Public Relation Officer, Koraput



Sir,

I am to forward herewith the Inspection Report No. 196/2010-11 on the accounts of M/R P.R.O. Koraput for the period from 10/2002 to 03/2010. Reply to the Inspection Report may please be furnished through Secy. to Govt. of Orissa 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.		
02.		
03.		
04.		
05.		
06.		

Yours faithfully,  
[Signature]  
Sr. Audit Officer

BY REGISTERED POST

Memo No. OAD-3/196/2010-11/

Date : \_\_\_\_\_

Copy together with a copy of the IR forwarded to the Director, I & 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.

[Signature]  
Sr. Audit Officer

BY REGISTERED POST

Memo No. OAD-3/196/2010-11/114

12.10.2010  
Date : 09/10/2010

Copy together with a copy of the IR forwarded to the Secy. to Govt. of Orissa, I & P.R. Department, Bhubaneswar 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.

[Signature]  
Sr. Audit Officer

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**OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)****ORISSA : : BHUBANESWAR****INSPECTION REPORT No. 196 / 2010- 11**

1. Name of the accounts audited. : Cash and contingencies accounts of the DI & PRO, Koraput.
2. Period of accounts audited. : 10/02 to 3/10
3. Time taken for audit. : 01.05.2010 to 06.05.2010  
(5 working days)
4. Name of the officers in-charge of the Accounts. : Sri P. K. Mallick, DI & PRO, 01.01.2002 to till date.
5. Name of the officers who conducted audit. : Sri C. Bagh, AAO
6. Name of the Reviewing officer. : Sri S. C. Naik, Sr. AO
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-**

**B. Outstanding Paras of previous Inspection Reports.**

-NIL-

**C. Schedule of persistent irregularities -**

- i. Security deposit in shape of fidelity insurance was not realized from the person handling cash, store and stock.

**PART-II-A**

-NIL-

**PART-II-B**

**2- Cash Book and Management of Cash.**

The General Cash Book of the DI & PRO, Koraput was closed with a balance of Rs.3,21,493.10 and Rs.1,78,596.10 as on 31.03.2009 and 31.03.2010 respectively and the mode of keeping the closing balance as on 31.03.2010 was as follows.

<b>Mode of keeping</b>	<b>Amount (Rs.)</b>
i. Unclassified	997.68
ii. Advance	93,689.42
iii. Current Account	71,726.00
iv. Cash	12,183.00
<b>Total</b>	<b>1,78,596.10</b>

On general review of Cash Book the following irregularities were noticed.

**i)- Retention of heavy cash:**

As per GOFD Circular No. 3289/F dt.16.09.1999 retention of Cash in exceeding Rs.5,000/- is strictly prohibited but in spite of strict prohibitory instructions heavy cash of Rs.12,183/- was retained in cash as on 31.03.2010.

The retention of heavy cash in hand may be stopped henceforth.

**ii)- Retention of cash in Current Account.**

As per SR- 242 of OTC, VOL-I no money shall be drawn from treasury unless it is required for immediate disbursement but an amount of rs.71,726/- was drawn from treasury towards different supposes and kept in current Account without immediate disbursement.

If there is no scope of its utilization the same may be refunded to Govt. early.

**iii)- Advances shown as final payment.**

As per Accounting procedure Rule, advance paid to Govt. servant should be entered in the inner column (Payment side) of the Cash Book and the total amount be shown as advance in the mode of keeping of cash balance at the end of the date but on advance of Rs.42,000/- was detailed below was shown as final payment in violation of codal provisions.

SL NO	Date of payment	To whom paid	Amount (Rs.)
1	09.07.2009	Sri P. K. Mallick, DI & PRO	12,000/-
2	18.07.2009	-do-	5,000/-
3	24.07.2009	-do-	25,000/-
		Total	Rs.42,000/-

The amount may be with drawn from final expenditure and shown as advance.

**iv)- Non- reconciliation of bank balance.**

As per Cash Book there was a balance of Rs.71,726/- under Current Bank Account in the Cash Book, as on 31.03.2010 but as per Current Account in SBI as on 31.03.2010 there was a balance of Rs.71,126/- as on 31.03.2010 which resulted to discrepancy of Rs.600/- as on 31.03.2010. the discrepancy occurred due to non-reconciliation of Cash Book balance with Current Account balance.

The reconciled may be done henceforth and the discrepancy be reconciled early.

**v)- Outstanding advance of Rs.0.93 lakh.**

As per Rule 509 of OTC, VOL-I advance paid to Govt. servants for departmental and allied purposes should be adjusted within the month of payment failing which the pay of the Govt. servants should be help up. Further, the advance register is required to be reviewed by the DDO at the end of each month but and advance of Rs.93,689/- was outstanding for adjustment as on 31.03.2010. no effective steps were

taken by the DDO on the advance register was reviewed at the end of each month. Further, the advance register was not properly maintained, as a result of which the details of the advance could not be verified in audit.

Effective steps may be taken to adjust the advance and to main the advance register properly. In reply the DI & PRO, Koraput stated that action would be taken to adjust the outstanding advances.

**3. Loss of Govt. revenue of Rs.0.29 lakh due to non- sale of Magazine and Books.**

Scrutiny of records and information made available to audit revealed that 20278 No of Magazine and Books i.e. Utkal Prasang (UP), Orissa Review (OR), Jeganth and Orissa Reference Manual were received from Govt. of Orissa, I & PR Department and Dy. Director, (ND) I & PR, Berhampur for selling to the public at the prescribed rate of Rs.2/- and Rs.5/- and Rs.100/- per copy respectively during 1993- 2010 almost all Magazines were received after 2 months of their issue out of total 20,278 No of copies only 10615 No of copies were sold out 838 Nos were distributed as complementary and the balance of 8825 Nos as detailed vide ANNEXURE-I could not be sold out and lying in the stock as of 3/10.

As the magazine were old there is no scope of their sale. As a result, Govt. sustained a loss of revenue of Rs.29,157/- as detailed vide ANNEXURE-I.

Steps may be taken to recover the cost of the magazine amounting to Rs.29,157/- from the officer responsible. In reply it was stated by the DI & PRO, Koraput that steps would be taken to sell them very soon.

**4.5- Excess payment of Rs.17,250/- on hoarding.**

Scrutiny of records in audit revealed that GO P & C Department planned to give wide publicity to the Biju KBK plan by way of hoarding at Markets, main road, cross sections, bridges, G.P Headquarters and other conspicuous places. Accordingly, a sum of Rs.2.00 lakh was received from GO, I & PR Department for this purpose Quotation cell Notice was published vide No. 111 dt.28.02.2007 and in response to call Notice 3 Quotations were received and the negotiated rate of Rs.10,750/- per hoarding including taxes & fixing of Babul Engineering works, Koraput was accepted by the ADM, Koraput on 11.03.2007. the supply order was placed with the firm vide No 114 (A) dt.12.03.2007 for supply of 17 No of iron hoarding with specification flex Board with 4 x 8" since 3" iron angle of 12' long supported by GEC (sheet). The firm fixed the hoarding and a sum of Rs.2.00 lakh was paid to the firm (i.e. cost of IT No of hoarding Rs.1,94,138/- plus transportation Rs.5,862/-) but the firm was to be paid Rs.1,82,750/- @ Rs.10,750/- per hoarding taxes and transportation charges. Thus, an excess amount of Rs.17,250/- was paid to the firm which needs recovery.

The same may be recovered from the officer responsible early.

Further, the following irregularities were noticed.

- i. The specifications of the hoardings were neither verified nor the stocks were entered in the stock register.
- ii. The places in which the hoarding fixed were not recorded. As a result, the fixing of hoardings was doubtful.

In reply, it was stated that the fixing place of hoardings would be collected and shown to audit.



5. Irregularities on awareness programme in naxal affected areas.

Scrutiny of records revealed that a sum of Rs.2.00 lakh was received during 3/09 from GO, I & PR Department towards awareness programme in naxal affected areas and the provisions of fund and expenditure incurred the rain was as follows.

SL NO	Name of the head	Amount provided (Rs.)	Expenditure incurred as on 31.03.2010 (Rs.)	Balance
1	Palla programme 14 x 6 = 84 shows @Rs.800/-	67,200/-	67,200/-	-NIL-
2	Street play 14 x 3 = 42 shows @ Rs.1000/- each	42,000/-	39,000/-	Rs.3,000/-
3	Exhibitions 10 Nos @ Rs.7,000/- each	70,000/-	Adv: 57,000/-	
4	Printing of posters / banners and leaflet.	8,000/-	5,000/-	Rs.3000/-
5	Provision for hired vehicle and fuel.	10,000/-	4,700/-	Rs.5,300/-
6	Misc.	2,800/-	---	Rs.2,800/-
	Total	2,00,000/-	1,15,900/-	Rs.27,100/-

172900

The following irregularities were noticed in audit.

- i. As per Rule 509 of OTC, VOL- I and Rule 507 (I) (b) (i) of OTC, VOL-I advances to Govt. servants for departmental purposes should be sanctioned by the competent authority and adjusted within the month of payment but an amount of Rs.52,000/- and Rs.5,000/- was drawn and paid as advance to Sri P. K. Mallick, DIPRO, Koraput and Sri K. K. Mohanty, SDIPRO, Jeypore respectively for exhibition without sanction by the competent authority and also not adjusted as on 31.03.2010.
- ii. A money of Rs.5,000/- was obtained and shown as paid on 27.06.2009 to paikray Arts and printers Koraput on the basis of certificate recorded on the back side of the receipt that the expenditure was actually incurred but there was no details of payment for which it was paid.
- iii. The balance amount of Rs.27,000/- was not utilized as on 31.03.2010.

**6. D Un-successful programme on awareness in the naxal affected areas.**

Govt. of Orissa vide their No. 2632 dt.20.01.2009 allotted a sum of Rs.2.00 lakh to the collector, Koraput for awareness programme in the naxal affected areas to be undertaken by the DI & PRO, Koraput and the followings guidelines were issued for smooth implementation of the programme.

Activities:- 1. Song and Drama 2. Street Play, 3. Exhibitions 4. Printing and distribution of posters and leaflet 5. Group talks 6. Documentary Film.

- i. One organization committee under chairmanship of collector consisting 1. PD DRDA, 2. CDMO, 3. DFO 4. DDA, 5.DSWO 6. DC Nehru Yuba Kendra, 7.field publicity officer 8. DWO 9. CI of schools, 10. project co- ordination,

Orissa primary Education 11. DSO, 12. DI & PRO, 13. Co- opted members from leading NGOS, 14. Leading intellectuals may be constituted.

ii. Success of the programme depends on the effective efforts of the Dist administration.

**iii. Song and Drama.**

The programme is to be executed by way of organizing Drama, Palla, Daskathia, Ghodanacha in villages. The DI & PRO is to feed with information on the progress of different schemes of their respective.

**iv. Street Plan.**

Street play is to be performed by talent of local youth in developmental activities of Govt. under different scheme. The manuscript / play script is to be prepared in the local or tribal dialects.

**v. Exhibition.**

Exhibition is to be organized displaying photographs of successful villages / schools / weekly markets / gathering (festivals).

**vi. Printing and distribution of posters / leaflets.**

The implementing agencies of different programme are to print posters / leaflets and supply to DI & PRO. The collector is to prepare a publication committee under his chairmanship to prepare the booklet highlighting the achievements done in various fields in local tribal language "Desia" with the help of local tribal teachers / resource person knowing tribal language or through SC / ST department to make the booklet more effective and helpful to the populous of that region.

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vii. **Documentary Film show.**

Documentary films are to be produced for public exhibition based on different policy, programmes / projects in local dialect so that it could be more appreciable and effective.

Scrutiny of records revealed that the fund was drawn during 3/09 and the allocation of fund and expenditure incurred thereon was as follows.

SL NO		Amount allotted (Rs.)	Expenditure incurred (Rs.)
1	Song and Drama	67,200/-	67,200/-
2	Street Play	42,000/-	39,000/-
3	Exhibition	70,000/-	Advance 57,000/-
4	Printing of posters / banners & leaflet.	8,000/-	5,000/-
5	Provision for vehicle	10,000/-	4,700/-
6	Misc.	2,800/-	---
7	Group Talks	---	---
8	Documentary film show	---	---
	Total	2,00,000/-	1,72,900/-

The balance of Rs.27,100/- was lying un-utilised as on 31.03.2010.

The following irregularities were not utilized.

- i. As against 14 officers for constituting one organizing committee only 7 officers attended meeting held on 18.02.2009 under chairmanship of PD, DRDA, Koraput and which was 50% of the targeted officer. The other officers i.e. DFO, DSWO, DCNYK Field publicity officer, project coordinator Orissa primary Education, leading intellectuals were not duly informed & involved in the organizing committee.
- ii. The Palla was played by Sri B. N. Behera, Palla Gayak and Sathi during 17.07.2009 to 02.09.2009 in different villages and street play was performed by "Pradeep" NGO, Sunabeda on different development schemes during 25.07.2009 to 26.09.2009 and certified by the Sarpanches and Headmasters of schools but no staff of respective implementing agencies of the schemes was present to certify the proper presentation of the schemes. There was also no record of supply of topics / script. As a result, the proper presentation of schemes / activities of Govt. was doubtful.
- iii. Neither the printed posters, leaflets and banners were not obtained from the implementing agencies nor one publication committee was constituted to prepare booklet highlighting the achievement done in various fields, sectors in local language- Desia only a few leaflets in oriya were prepared. As a result, the effective of the programme was doubtful.
- iv. Out of target of 10 No of exhibition programme there was not record of conducting even a single programme and a sum of Rs.57,000/- was lying with DI & PRO and SDIPRO Jeypore.
- v. Neither any provision of fund for documentary film show was provided not any programme conducted.

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- vi. There was no record of printing leaflets, posters and banners and photographs and distribution of the same in the exhibitions. To make the scheme effective each leaflet was not carried single scheme as per decision in the meeting / instructions of Govt.

As a result, the very purpose of the awareness programme was not effective but defeated and the purpose of the programme is defeated.

The fact was brought to notice.

### PART-III

A Test Audit Note containing minor and procedural irregularities was issued separately. The compliance to the same may be shown to next audit.

  
Sr. Audit Officer. 9/7/2010

ANNEXURE - I  
STI

~~Abstract~~  
Statement showing the balance of UP/OR/JS & ORA.  
(Loss of govt. revenue)

S/NO.	Receipt during the months	Name of magazine	Total receipt	Total sold	Complementary copy	Balance kept in stock.	Rate	Amount (Rs)
1.	10/93 to 6/01	Utkal prasang	9372	6548	300	2524	x @ Rs 2 =	5048 = 00
2.	8/02 to 3/10	- do -	4319	1768	170	2381	x @ Rs 5 =	11905 = 00
3.	10/93 to 3/02	Oriassa Review	5459	1937	359	3163	x @ Rs 2 =	6326 = 00
4.	9/02 to 9/09	- do -	667	187	6	474	x @ Rs 5 =	948 = 00
5.	4/07 to 9/09	Jagannath Janana	396	150	-	246	x @ Rs 5 =	1230 = 00
6.	11/06 to 8/08	Oriassa Reference Annual	65	25	3	37	x @ Rs 100 =	3700 = 00
			<u>20278</u>	<u>10615</u>	<u>838</u>	<u>8825</u>	<u>Total</u>	<u>Rs 29157 = 00</u>

Chas  
AAO/AP-10