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OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA :: BHUBANESWAR

INSPECTION REPORT No - 739 / 2010 - 11

1. Name of the accounts audited. : Accounts and Transaction of the District Information and Public Relations Officer (DIPRO), Nayagarh, Dist-Nayagarh.
2. Period of accounts audited. : 6/2003 to 3/2010
3. Time taken for audit. : 27.8.2010 to 2.9.2010 (5 days)
4. Name of the officer's in-charge of the Accounts. : 1. Sri Dillip Ku. Mohanty, DI & PRO. 12.12.2002 to 24.6.2010.
2. Sri Minaketan Behera, DI & PRO. 25.6.2010 to till date.
5. Name and designation of the Next higher authority. : Deputy Director (Central Division), Cuttack.
6. Name of the officers who conducted audit. : 1. Sri Iswar Ch. Swain, AAO
2. Sri S. K. Das, Sr. Auditor.
7. Name of the Reviewing Officer. : 1. Sri A. Sandhibigraha, AO
8. 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.

IR No/Year Para No.

531/03-04 6

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

PART = II = A

-NIL-

PART = II = B

2 – Financial Management.

Cash Book and Management of Cash.

The District Information and Public Relation Officer (DIPRO), Nayagarh maintained two cash books which were closed as under.

Name of the Cash Book	In shape of hard cash as on	Total
	31.3.2010	
General cash Book	11,378.00	11,378.00
Permanent advance cash book	750.00	750.00

12

General review of Cash Book revealed the following irregularities.

(i) Retention of heavy Cash balance.

Retention of heavy Cash balance in excess of Rs.5000/- is strictly prohibited vide GOFD Circular No. 31088/F dt14.8.1981 and No. 3279/F dt16.9.1999. But heavy Cash balance in excess of prescribed limit were retained in many occasions which violated the above provision. Few instances were given below.

Date	Amount of Cash retained
26.4.2008	5563.00
31.3.2009	9004.00
26.3.2010	16,335.00
31.3.2010	10,628.00

This irregular practice may be avoided in future, since this involves the possibility of loss, theft, defalcation misappropriation etc of Govt. Cash.

(ii) Non-attestation of entries in Cash Book.

All transactions entered in the Cash Book were not attested by the DDO in taken of check which violated the provision SR(II) of OTC Vol-I. This may be done and shown to next audit.

11

(iii) Totalling Check.

As per SR-37 (iii) of OTC Vol-I, the Head of the office should verify the totaling of day to day transaction in Cash Book or have this done by some subordinate official other than the writer of the cash book. This was not done.

(iv) Physical verification of cash balance.

As per SR-37 (iv) of OTC Vol-I, the physical verification of Cash balance at the end of each month and as per Note-6 below SR-37, surprise verification of Cash at irregular intervals are required to be done. But these procedures were never done, which contravened the provision of OTC Vol-I. This may be done in future.

(v) Review of bill register.

As per Note-4 below SR-235 of the OTC Vol-I, the bill register should be reviewed monthly by a gazetted officer and the result of review should be recorded there on, which was not done. This may be done and shown to next audit.

(vi) Non-analysis of closing balance.

According to instruction contained in Finance Department Circular No. TRA/1/60-3186/F dt8.2.1960 and GO Finance Department Letter No. 2862/F dt4.3.1985, bill wise and purpose wise analysis of closing balance is required to be worked out at the end of each month noting age, amount of any unspent balance. But no analysis was made. This may be done and shown to next audit.

(70)

(vii) Security Deposit.

As per Rule 269 of OGFR security deposit should be obtained from the person handling cash and stock and store. But this was not done. This may be done and shown to next audit.

(viii) Non-submission of Budget proposal.

The DI & PRO, Nayagarh did not submit any feed back of budget proposal to the Department for preparation of Annual Budget.

The above audit observations were simply noted by the DIPRO, Nayagarh.

3 – Release and Drawal of Programme Fund at the fag end of the year.

Test check of relevant records revealed that different programme funds for celebration of important festivals were drawn from the treasury at the fag end of the year (March). As verbally ascertained from the office, the reason for inordinate delay in drawals was attributed to delayed sanction/ release of funds by the I & PR Department. The funds of various programmes/ festivals were released and drawn months after the actual date of celebration. The details of such lapses were indicated in ANNEXURE-A. This became a perpetual practice which occurred due to prevalence of ineffective financial management and lack of sound budgetary control policy.

This is brought to the notice of the Department to do away with short comings and release of funds in time under intimation to audit.

4 – Irregular expenditure on repair and maintenance of vehicle.

As per Rule-7 (vi) of Rules Regulating Control and Use of Govt. vehicles-1992 read with Finance Department Notification No. 7966 dt24.2.2003, the approval of

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the concerned Administrative Department should be obtained for expenditure exceeding Rs.2000/- on repairs and maintenance of Govt. vehicle which has outlived its prescribed life span period.

On scrutiny of the information furnished to audit it was seen that no approval was taken from the Department for the expenditure of Rs.9200/- incurred on repair & maintenance of the Departmental Jeep bearing Repr. No. 02-B-1332 (17th year), which outlived its prescribed span of life.

On this being pointed out in audit it was stated in reply that, steps would be taken to obtain Expost facto sanction from the Department to regularize the expenditure. The same may please be expedited under intimation to audit.

5 – Programme Management.

Implementation of Awareness Programme in Naxalite Affected Areas.

The I & PR Department, had placed funds of Rs.2.00 lakh with the District Information and Public Relation Officer, Nayagarh vide Memo No. 2649 dt20.1.2009 for organization of various programme for generating awareness in Naxal affected areas through sending messages of implementation of various welfare schemes undertaken by Govt. and by bringing to light the stories of successful projects, achievement, etc, through organizing (i) song & Drama (ii) street play (iii) group talks, (iv) exhibition and by printing and distributing poster/ leaflet and producing documentary films for public exhibition.

Review of available records relating to implementation of this programme revealed the following short comings and lapses.

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(a) Non-utilisation & surrender of Programme Fund Rs.0.42 lakh.

It was decided in the preparatory meeting held on 7.2.2009 to conduct awareness programme by organizing exhibition at District Headquarter for which an amount of Rs.41,800/- was ~~apportioned~~. But it was seen that instead of utilizing the said fund, the full amount was surrendered to the department vide Letter No. 112 dt26.3.2009 of the DI & PRO, Nayagarh, which affected the scheme implementation.

(b) No organization of Group talk and non-showing of documentary film.

In letter no. 2632/IPR dt20.1.2009, it was instructed to organize exhibited/ cinema show, where the DIPRO and other resource persons of different schemes may interact with people and convince the public regarding aim and objectives of Govt. policies. But these programmes never found place in the action plan decided in the O/o the DIPRO, Nayagarh which clearly indicates that the instruction of Govt. were not followed scrupulously.

(c) Monitoring of Programme Implementation.

There was found lack of monitoring of the programme implementation. Though it was decided to conduct second preparaty and review meeting on 28.2.2009 the authority failed and no such meeting took place to monitor the implementation of the Govt. programme.

On this being pointed out in audit, the short comings and lapses in programme implementation were attributed to delay in placement of funds by the Govt., which was not accepted by audit. In future, the DI & PRO may take up this matter with authorities concerned to receive the funds in time for implementation of Govt. programmes.

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6 – Store Management.

Observation on stock and store of Library Books.

- (i) On test check of relevant records and scrutiny of information made available to audit, it was noticed that there were lying 32 nos. damaged books costing Rs.901.00 as indicated in ANNEXURE-B in Library stock. No action was taken for writing off the cost of damaged book.
- (ii) **Outstanding Library Books.**

Five nos. books costing 320/- were outstanding against the members since 9/2006 to 10/2008, as detailed in ANNEXURE-C. No action was taken either to get back the books from the concerned member or recover the cost of books as prescribed under rule and remit the same in Govt. Account.

On this being pointed out in audit it was replied that steps would be taken to write off the cost of damaged books after obtaining orders from the competent authority. And steps would be taken to deposit the cost of outstanding books in Govt. account after deducting the same from the caution money of the persons concerned.

- (iii) **Non-conducting of physical verification of stock and store.**

As per Rule 111 and 112 of OGFR I, physical verification of stock and store should be made atleast once in every year by the head of the office or such officer as may be specially authorized by him and a certificate of verification of store with its result should be recorded. But it was noticed that the physical verification of stock was not conducted in proper order specifying condition of stock and store. Hence forth this may be done every year.

6

(iv) Non-accountal of stock resulting in non-achievement of objective.

It was noticed that 80 pkts of different books received from Raja Rammohan Ray Library Foundation, Calcutta during the year 2008-09 and 2009-10 were kept in heaps and not entered in stock register. The non-accountal of stock was attributed to shortage of space and non-availability of almirahs where books were to be kept. The DI & PRO may take steps to arrange funds and space in order to keep these books properly for benefiting the public to acquire learning and knowledge.

(v) Non-disposal of unserviceable stock furniture.

On scrutiny of information furnished to audit it was noticed eleven nos. of furnitures as per detailed below were lying broken and unserviceable since 2003-04. No action was taken either to repair those furnitures for further use or to dispose of the same and remit the sale proceeds in Govt. account.

Name of the article	No.
Tin table	3
Folding chair	4
S Type chair	3
TV set	1

Hence, action may be taken at an early date to condemn such articles which are beyond economic repair and auction those under the orders of competent authority and deposit the sale proceeds in Govt. account.

(vi) Unsold stock of "Utkal Prasanga" and "Orissa Review" worth of Rs.265.

31 nos. Utkal Prasanga and 22 nos. of Orissa Review (monthly magazine) worth of Rs.265/-. Pertaining to the year 2009-10, remained unsold. Steps may be taken to sell these magazines and deposit the cost in Govt. a/c under proper head of account.

7 - Human Resource Management.

Non-updating of Leave Account in Service Books.

While checking service books of employees maintained by the District Information and Public Relation Officer, Nayagarh, it was found that the leave accounts of staffs were not updated.

To an audit enquiry in this regard it was stated in reply that action would be taken to update the leave accounts of all the employees very soon. The same may please be expedited under intimation to audit.

8 - Internal Audit.

The internal audit of the establishment of the DI & PRO, Nayagarh was not conducted regularly. Since the year 2003, no internal audit was conducted. The internal audit reports for the year 1994 to 2002, were not received till the date of audit. The Higher authority may be moved to take steps to conduct internal audit at an early date.

PART - III

-NIL-

[Signature]
29/11
Sr. Audit Officer.

Annexure - 'A'
Release and Drawal of Programme funds
at the Fag end of the Year

<u>Sl. No</u>	<u>Allotment No. & Date</u>	<u>Bill No & date of Drawal</u>	<u>Amount drawn</u>	<u>Purpose</u>
1.		100 dt 14.3.08	4400=00	Contingent of Orissa Day-07
2.		101 "	12400=00	do -
3.		102 "	3200=00	do -
4.		103 "	5000=00	Cont. of Sahod. Raghudibakar
5.		104 to 106 "	1860=00 3000=00	Cont. of B.R. Ambedkar
6.		107 "	2000=00	Dival
7.		108 to 110 "	10000=00	Contingent of Car festival
8.		111 to 113 "	4999=00	Contingent of Independence day
9.		114 "	20000=00	Contingent of Gandhi Jayanti
10.		116 "	8000=00	Cont. of Republic Day-08
11.		117 "	20000=00	Cont. of Song & Drama
12.		118 "	2000=00	Cont. of Shiva Ratri
13.		119 "	8800=00	Cont. of Ram Navami
14.		99 dt 19.3.09	5000=00	Exhibition
15.		100 "	2000=00	Gandhi Jayanti
16.		101 "	10000=00	Car festival
17.		102 "	20000=00	Independence day
18.		103 "	3000=00	Orissa day
19.		104 "	5000=00	Birth day of B.R. Ambedkar
20.		105 "	25000=00	Raghudibakar Dival
21.		106 "	2500=00	Shiva Ratri
22.		112 dt 16.3.10	2000=00	Sree Ram Navami
23.		113 "	8000=00	Car festival
24.		115 "	4000=00	Exhibition
25.		117 "	10000=00	Maha Shiva Ratri
26.		118 "	20000=00	Gandhi Jayanti
27.		119 "	20000=00	Independence Day
				Republic Day -10

TO

Annexure B

ନିମ୍ନ ଲିଖିତ କାର୍ଯ୍ୟ ପାଇଁ ଆବଶ୍ୟକ ସମସ୍ତ ଲାଗୁ

କ୍ର. ସଂ.	କାର୍ଯ୍ୟ ନାମ	ମୂଲ୍ୟ	ଟିପ୍ପଣୀ
୧.	କାମର ସଫାକାର	12/-	
2.	ବେଦିଆ ସାମଗ୍ରୀର ସଫାକାର	20/-	
3.	କୋମ୍ପ୍ୟୁଟର	16/-	
4.	ଜ୍ୟାକ୍ଟର ସୁମା	16/-	
5.	ଉପକରଣ	16/-	
6.	କେସ୍ (୨ ଟା)	-	
7.	ସାମଗ୍ରୀର ସଫାକାର (୨ ଟା)	Rs. 30/- x 2 P.C. = 60/-	
8.	କମ୍ପ୍ୟୁଟର (୨ ଟା)	Rs. 15/- x 2 P.C. = 30	
9.	କାମର ସଫାକାର	16/-	
10.	କାମର ସଫାକାର	10/-	
11.	କାମର ସଫାକାର	10/-	
12.	କାମର ସଫାକାର	12/-	
13.	କାମର ସଫାକାର	35/-	
14.	କାମର ସଫାକାର (୨ ଟା)	3.50 x 2 P.C. = 7	
15.	କାମର ସଫାକାର	4/-	
16.	କାମର ସଫାକାର	3.50	
17.	କାମର ସଫାକାର	25/-	
18.	କାମର ସଫାକାର	35/-	
19.	କାମର ସଫାକାର	60/-	
20.	କାମର ସଫାକାର	18/-	
21.	କାମର ସଫାକାର	10/-	
22.	କାମର ସଫାକାର	15/-	
23.	କାମର ସଫାକାର	50/-	
24.	କାମର ସଫାକାର	25/-	
25.	କାମର ସଫାକାର	25/-	
26.	କାମର ସଫାକାର	20/-	

DS. 61. 9/50 65. 7. 20

12

Annexure

पृष्ठ-2/78

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3


193

27.	प्रशासनिक फर्निचर	75/-
28.	मिडिलेरी रोल	66/-
29.	डेफेंस प्रोडिक्ट्स प्रासिडिन्स 3 प्रोडिक्ट्स इन्वॉयस पत्रिका	70/-
30.	पत्रिकाएं बनाने	27/-
31.	सूचना पत्रिका	70/-
32.	कॉपी	3.50/-

कुल रकम

619.50

₹. 901.00


 Dist. Information & Public
 Relations Officer
 Nagpur

SCS

Annexure 'C' Books not returned till date.

Sl. No.	Name of the member	Date of Issue	Name of the Books	Rate of the Book
1	2	3	4	5
			N. Frank ki diary	30/-
1.	Om Prakash Swaroop	11.9.08	Mohi Fern Ashchi	50/-
2.	K. Babhruclatta Bharata	12.4.2008	Lajya	40/- 60/-
3.	Santosh Kumar Sahw	14.7.2008	A short history of the English Language	100/-
4.	Pabitra Mohan Sahw	10.7.2008	Becha Baibhab.	80/-
5.	Satmaighna Sahw	30.10.2008		

Rs. 320.00

31.5.2010