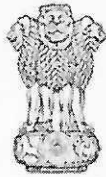


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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)  
ODISHA:BHUBANESWAR-751001.**

No.AMG-V/IR No.55/2022-23/321

Date:11.08.2022

To

The District Information and Public Relations Officer,  
Koraput-764020

**Sub: Issue of IR No.55/2022-23 on the accounts of the District Information and Public Relations Officer, Koraput.**

Sir,

I am directed to forward herewith the Inspection Report No.55/2022-23 relating to your establishment. The Inspection Report has been prepared on the basis of information furnished and made available by your establishment. The office of the Principal Accountant General (Audit-I), Odisha, Bhubaneswar disclaims any responsibility for any misinformation and/ or non-information on the part of the auditee.

The reply to the Inspection Report along with confirmation of the facts and figures may please be furnished to this office within four weeks from the date of receipt of the letter.

The receipt of the Inspection Report may please be acknowledged.

Yours faithfully,

Sd/-

Senior Audit Officer /AMG-V

Encl.: As above

✓ Memo No. No.AMG-V/IR No.55/2022-23/322

Date:11.08.2022

Copy forwarded to the Principal Secretary to Govt. Information and Public Relations Department, Govt. of Odisha, Bhubaneswar- PIN-751001 for information and necessary action. He is requested to direct the District Information and Public Relations Officer, Koraput to comply on the Inspection Report immediately.

Senior Audit Officer /AMG-V

11/08/2022

## OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL(Audit-1),ODISHA:BHUBANESWAR

**DRAFT INSPECTION REPORT NO 55/2022-23****PART-I- (Introduction)**

Name of the accounts audited	District Information & Public Relations Officer, Koraput		
Period of accounts audited	April'2010 to March'2022.		
Time taken for audit	20.06.2022 to 24.06.2022		
Name & Designation of DI&PRO, Koraput.	Name & designation	From	To
	Sri Prafulla Kumar Mallik	01-01-2002	31-05-2015
	Sri Raj Kishore Jena, I/c	01-06-2015	14-10-2015
	Sri Sudesh Kumar Pattanaik, I/c	15-10-2015	05-11-2006
	Sri Jagannath Prasad Raiguru, I/c	06-11-2016	25-03-2019
	Ms. Pradhan Tully Amma, OAS(A)JB, I/c	26-03-2019	04-11-2019
	Sri Jagannath Prasad Raiguru	05-11-2019	Continue.
Next Higher Authority	Dy. Director of Information & Public Relation (Southern Division) Berhampur.		
Name of the Officers/officials who conducted audit	Suresh Chandra Nayak, Asst. Audit Officer Natabara Dash, Asst. Audit Officer		
Name of the Reviewing Officer	Rajendra Kumar Dash, Senior Audit Officer		
Scope of audit:	A test check and general examination of accounts records pertaining to the period covered under audit, u/s 13 of C&AG's (DPC) Act 1971.		

**Introduction**

The organization works as connecting link between departments in the District Administration and various stake holders including Media by sharing relevant information. It also takes responsibilities of organizing various days of National, state & local importance which includes Celebrations & observations of Birth & Death anniversary of eminent persons who are included by the state. This Department not only informs the public on the plans, policies and Programmes of the Government, but also works to ensure people's participation in the successful implementation of different developmental Programmes and schemes. To implement these Programmes and to make them people-oriented, the Department also functions at District and Sub-divisional levels. The T.V. Unit of this Department has been producing news items of day to day Programmes of VIPs, VVIPs, news capsules of important events, tele-documentaries on various developmental activities of the Govt. and ensuring their telecast on various electronic media channels including Door-darshan.

**1.2 Financial Performance**

The allotment and expenditure positions for last three years was as follows:

**Allotment & Expenditure of DIPRO, Koraput. (Rs.)**



FY	Allotment	Expenditure	Balance	Percentage of Expr.
2019-20	6862356	6775128	87228	98.73
2020-21	1587735	244656	1343079	15.41
2021-22	525507	483042	42465	91.92
<b>Total</b>	<b>8975598</b>	<b>7502826</b>	<b>1472772</b>	<b>83.59</b>

### 1.3 Organisational structure

The DI&PRO, Koraput, assisted by the supporting staff i.e. technical and non-technical staff, for functioning of the office.

### 1.4 Audit criteria

The audit findings were bench marked against the following.

- OGFR and OTC Vol-I& II
- Circulars, Notifications, Office Orders of Govt. of Odisha
- Odisha Budget Manual

### 1.5 Scope of Audit

Audit of District Information & Public Relation Office (DI&PRO), Koraput, was conducted with general examination of accounting records u/s 13(1) of C&AG's (DPC) Act 1971 and also adhering to the provisions contained in C&AG's Regulations on Audit and Accounts 2020 and as per the Auditing Standards prescribed by the C&AG of India.

### 1.6 Detailed Audit:

Detailed audit for the month of March'2020 & March'2022 was conducted considering highest transactions made during the months.

### 1.7 Entry and Exit Conference

As per provision of Regulation-132 of C&AG's Regulation on Audit & Accounts 2020, an entry meeting was held between the District Information & Public Relation Office (DI&PRO), Koraput and audit party members on 20-06-2022 wherein the objective, scope and criteria of Audit was discussed. The exit meeting was held with the District Information & Public Relation Office (DI&PRO), Koraput, on 24-06-2022.

### 1.8 Disclaimer

The Inspection Report had been prepared on the basis of information furnished and contents of records made available by District Information & Public Relation Office (DI&PRO), Koraput. Office of the Accountant General (Audit-I), Odisha, Bhubaneswar, disclaims any responsibility for any misinformation and/ or non-information on the part of the audited entity.

## PART-II-(A) (Significant Audit Findings)

NIL

## PART-II (Audit Findings)

### 2. Non- completion of e- Library software programme& idle keeping of equipment worth of Rs.2.69 lakh.( Reference Number: OBS-336760)

To keep pace with the present times of digitization, there is a revolution in the field of library to convert the traditional library to e-Library for providing quick and instant information as



and when required. An e-Library software i.e. "Granthalaya" was developed by the support of NIC which has already been installed for the digitization work through which all the rare and valuable old documents, manuscripts, articles of the Department magazines will be digitized for quick and instant availability of information. (Activity Report-2018-19).

Scrutiny of records as made available to audit revealed that for implementation of the programme namely e-Library software i.e. "Granthalaya" the following equipment worth of Rs.2.69 lakh had been provided by the department during the year 2018-19.

Sl. No	Name of the equipment.	Quantity	Total value.
1	HP Pro Desk 600 G4 SFF PC 2VG42AV	04	186000
2	HPV203p Monitor INDIA T3U90A7#ACJ	04	
3	HP Laser Jet PRO MPF427dw Printer	01	44356
4	HP Scan Jet PRO 2500 scanner	01	29471
5	BPE 0.5VA 7AH UPS	04	9240
<b>TOTAL</b>			<b>269067</b>

One hired/ outsourced manpower (i.e. Sri Sameer Kumar Khosla, Rollout Executive) was engaged by the department for this purpose vide Memo No.9935/IPR, BBSR, dt.13-08-2018. Further, scrutiny of records revealed that 1800 out of 2625 nos. books had been documented through e-Library software i.e. "Granthalaya" by the Rollout Executive. But, before completion of the work the job of the outsourced manpower (Rollout Executive) has been discontinued, by the I&PR Department vide Lt.No.PTS-IPR-IMU-COMP-0005-2018-12026/IPR, dated 03-11-2021. It was also instructed by the department that the project will be continued with the existing manpower of I&PR Department.

However, due to discontinuance of the job of the Rollout Executive before completion of the work and non-continuance of the programme with the existing manpower of I&PR department the aim and objective of e-Library programme i.e. to convert the traditional library to e-Library for providing quick and instant information has been collapsed as a result of which all the rare and valuable old documents, manuscripts, articles of the Department magazines had not been digitized for quick and instant availability of information. Moreover, the entire equipment provided by the department worth of Rs.2.69 lakh became idle.

In reply the DI&PRO, Koraput, stated (June'2022) that after obtaining clear instruction from the I&PR Department, the job would be completed.

*Recommendations: Necessary steps may be taken to utilise the existing man power of the Department and get the work completed under intimation to Audit.*

### 3. Cash book and management of cash.( Reference Number: OBS-337895)

The District Information & Public Relation Officer, Koraput maintained one (main) Cash Book which was closed with balance of Rs. 83080.10 as on 31.03.2022. Closing balance as per cash book is given below.

Sl. No.	Mode of keeping balance	Closing Balance as on 31.3.2022(in Rs.)
1.	Unclassified amount	997.68
2.	Advance	76535.42



3	Current Account of DDO	00
4.	Cash in hand	5547.00
	<b>Total</b>	<b>83080.10</b>

On general review of cash book Audit observed following irregularities:

**i. Unclassified amount of Rs. 0.01 lakh:**

It was noticed that Rs.997.68 was shown as unclassified in the closing balance. The amount was rolling over in cash book since 2004-05 as unclassified amount. Steps may be taken to classify the amount and dispose as per OTC rule otherwise it may be deposited in the treasury in pursuance of the order No.15343/F dated 16.05.2020 para (iv) issued by the Finance Department, Government of Odisha under intimation to audit.

In reply the DI&PRO, Koraput, stated (June'2022) that steps would be taken to classify the amount of Rs.997.68 and intimated to audit.

**ii. Final expenditure of Rs. 0.42 lakh booked without obtaining proper vouchers:**

Scrutiny of cash book and relevant records revealed that Rs. 12000/- dated 09.07.2009, Rs.5000/- dated 18.07.2009 and Rs.25000/- dated 24.07.2009 was drawn through self-cheque No.603061 dated 09.07.09, No.603063 dated 18.07.09 and No.603065 dated 24.07.09 respectively towards organising exhibition on Naxal awareness in the weekly Haats of the districts by Sri P. K. Mallick, the then DI&PRO, Koraput, however, total amount of Rs.42000/- was booked in the cash book as final expenditure incurred instead of taking as advance given in the cash book. The same objection was raised by audit vide IR No. 196/2010-11. Further, against the expenditure of Rs. 42000/-, the DDO could not produce the vouchers to substantiate the expenditure incurred which raised suspicion about the actual expenditure. Therefore, immediate steps may be taken to obtain vouchers from the delinquent official or responsibility may be fixed and recovery may be made from them under intimation to audit.

In reply the DI&PRO, Koraput, stated (June'2022) that steps would be taken to obtain vouchers for Rs.42000/- or to recover the amount from Sri P.K.Mallik, Ex-DIPRO, Koraput and intimated to audit.

**iii. Unadjusted outstanding advance amount Rs.0.76 lakh:**

As stipulated in SR-509 of OTC Vol-I read with Govt. of Odisha Finance Department circular no TRY/11/112/85-43784/F dated 30.11.1985 and FD-XIV-audit-11/02-2220 dated 8.3.2002, advance granted to Govt. Servants for departmental and allied purposes are required to be adjusted **within a month** from the date of payment by submission of detailed accounts supported by vouchers failing which the salary of the official concerned shall be withheld. According to Note-9 below SR-37 of OTC Volume-1, no second and subsequent advances should be given unless the first one is adjusted. Further Govt. of Odisha in FD letter no. 2220/F dated 08.03.2012, also instructed to treat the old outstanding advances as temporary misappropriation of Govt. money warranting initiation of disciplinary/ criminal proceedings in respect of the appropriate case for adjustment.

Scrutiny of closing balance of cash book and advance ledger as on 31.03.2022 revealed that an outstanding advance amounting Rs. 76535.42 was paid to Govt. servants for official and allied purposes was lying unadjusted since 1994-95. The same has not been adjusted/recouped despite lapse of 25 years against prescribed provision of 30 days.



Therefore, immediate steps may be taken to analyse against whom the advances are pending and adjustment/progress of recovery/recoupment in this regard may be intimated to audit.

In reply the DI&PRO, Koraput, stated (June'2022) that steps would be taken to adjust the outstanding advance of Rs.76535.42 and intimated to audit.

**iv. Parking of Govt. money in Current Account.**

SR-471 of OTC-Vol-1 read with Finance Department. Letter September.2000/October 2012 and 21 November 2014 prohibits parking of government Money in current Account, as this extends un-due benefit to the bank at the cost of Government money and affects the ways & means position of Government. Such parking of Government money in current account cost implication for the exchequer because it carries no interest whereas the borrowing rate from Central Government ranged from 11 to 14.5 *per cent* per annum by State Government, thus affecting the ways and means of the State Government besides affecting the objective of fund. It was noticed that the DDO was transacting the fund in non-interest bearing Current Account opened in SBI, Main Road Koraput (No-11190080699) instead of keeping it in Saving-cum-Flexi account. Transaction through Current Account deprives the State exchequer from getting interest out of accumulated money rather charges for A/c keeping are debited.

In reply the DI&PRO, Koraput, stated (June'2022) that steps would be taken to open a Saving-cum-flexi account and intimate to audit.

**v. Non-accountal of sponsored money in cash book:**

As per OTC Vol-I, Rule 37(ii) all monetary transactions should be entered in the cash book as soon as they occur and attested in token of check. Scrutiny of cash book and bank pass book revealed that Rs. 105460/- was received dated 08.03.2018 through NEFT from the P. D. Watershed towards putting hoardings. Similarly, Rs. 105460/- was received dated 27.03.2018 through NEFT from NHM Officer cum CDMO, Koraput towards IEC activities and subsequently expenditure was made. However, the above amounts were not accounted in the cash book. Therefore, the accounting of receipt of the said amount as well as such sponsored amount and its subsequent expenditure made may be accounted for by opening a separate cash book under intimation to audit.

In reply the DI&PRO, Koraput, stated (June'2022) that a separate Cash Book would be opened by taking into credit the sponsored money and the expenditure would be shown accordingly under intimation to audit.

*Recommendations: The provisions/ instructions of the Government may be adhered to under intimation to Audit.*

**4. Non-conduct of physical verification of stock register and irregular maintenance of stock thereof.( Reference Number: OBS-338350)**

As Per rule -111 to 112 of OGFR –Vol.-I annual physical verification of stock & store should be conducted at least once in every year by the head of the office or special authorized officer on his behalf and certificate of verification of stores with its results should be recorded.

Rule -106 of OGFR reads an inventory (list of articles) of the dead stocks should be maintained in all Govt. Offices in the form of OGFR -06 showing the receipt, disposal and balance in hand for each kind of articles.

Review of the stock register maintained and produced by the District Information & Public Relation Officer, Koraput in respect of purchase of furniture, computer accessories, stationary articles (consumables/non-consumables), spare parts of vehicles, and information made



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available to audit, it was observed that no physical verification of stock and stores was made during the period of audit in violation of above codal provision. The DDO/Authorized officer had not signed in the stock register as required under Govt. rules. As a result, the receipt and issue of the stocks were doubtful. Separate dead stock register has not been maintained in violation of above codal provision.

In view of the above, the possibility of miss-utilisation / shortage of Govt. Stocks/ stores cannot be ruled out. Thus, steps may be taken for immediate accounting and physical verification of store & stocks by the competent authority and action may be taken against shortage / loss of stocks under intimation to audit.

In reply the DI&PRO, Koraput, stated (June'2022) that annual physical verification of Stock & Store would be carried out and produced to next audit.

*Recommendations: Necessary steps may be taken to physical verification of stock and store accounts as required under rules and intimation to Audit.*

#### **5. Non disposal of surplus, obsolete and old stocks and stores.( Reference Number: OBS-338485)**

Rule -106 of OGFR 2000 enumerates that; an inventory (list of articles) of the dead stocks should be maintained in all Govt. Offices in the form of OGFR -06 showing the receipt, disposal and balance in hand for each kind of articles.

As enumerated in Rule 120 ibid, No loss, deficiency or depreciation in value of stores shall be written off and no store, furniture, fixture, tool, plant, machinery or vehicle condemned without previous sanction of the competent authority. As per Rule 121 ibid, subject to special Rules or Government orders, if any, the authority competent to sanction purchase of stores, equipment, tools, plants etc. may condemn and dispose of or cause to be disposed of obsolete surplus or unserviceable stores, equipment, tools, plant, machinery and vehicles by sale or otherwise. The order, in each case, shall stipulate the up-set price and the date, venue and mode of disposal. Disposal of Government property through public auction shall be given wide publicity by notifying the particulars in the locality as well as out-stations. Where the reserved price exceeds Rs. 25,000 an advertisement shall ordinarily be made in a local Newspaper at least seven days before the date of auction.

Audit scrutinised the (a) General Stock Register and (b) Audio Visual stock registers, (c) Stock register for Utkala Prasanga and other periodicals and other records maintained and produced by the DIPRO, Koraput.

(a) Scrutiny of **General stock register**, revealed that there are 67 different types of items listed in the register which include broken steel, wooden and plastic furniture, water filters, steel boxes, table lamps, petromax lights, Bicycle, TVs etc. It was seen that most of the items are very old and obsolete and have been procured between the periods from 1974 to 2005.

(b) Scrutiny of **Audio Visual stock registers**, revealed that there are 63 different types of items listed in the register. These items include wet batteries, petrol generators, projectors, tape recorders, televisions, monograms, sound boxes, flash gun for camera, cinema screen and tools which mostly procured prior the year 2000. It was seen that most of the items are not in functional condition and are obsolete and beyond economic repair.



Likewise there are 5 different types of magazines and periodicals in (c) **Stock register for Utlkala Prasanga** and other periodicals which are more than 2 years old and have no fetching/ economic values.

These items occupy lots of spaces and require continuous watch and ward. Non-disposal of these items further reduces the value in future.

In reply the District Information and Public Relation Officer, Koraput, stated (June'2022) that appropriate steps would be taken to dispose of the old and obsolete stock and stores on approval of the sanctioning authority.

Recommendations: Necessary steps may be taken to segregate the obsolete items and also to auction those as soon as possible following codal provisions under intimation to Audit.

### **PART-III**

#### ***(Follow up on findings outstanding of previous Inspection Reports)***

Following paragraphs of earlier Inspection Reports remained unsettled due to non-furnishing of compliances during inspection.

<b>DI&amp;PRO, Koraput.</b>					
IR No/ Year	Outstanding Paras		Paras settled	Paras outstanding	
	Part II A	Part II B		Part II A	Part II B
196/2010-11	Nil	2 (i, ii, iii, iv, v), 3, 4, 5 (i, ii, iii) 6 (i, ii, iii, iv, v, vi).	2(i, ii, iii, iv, v), 3, 4, 5(iii), 6 (i, ii, iii, iv, v, vi).	Nil	5 (i, ii)

However, expeditious step may be taken for furnishing proper compliance to above paragraphs.

#### **Persistent irregularities:**

Irregularities those persisted despite being pointed out in earlier audits, is indicative of lack of effective monitoring by the executive. Some persistent irregularities are as under:

- As per GOFD Circular No.3289/F dt.16-09-1999, retention of Cash in exceeding Rs.5000/- is strictly prohibited. An amount of Rs.5547/- was retain in shape of hard cash as on 31-03-2022 and Rs.5647/- as on 20-06-2022 (date of commencement of audit).
- Non adjustment of outstanding advance

### **PART-IV (Best Practice)**

NIL

### **PART-V**

#### **Acknowledgement:**

Audit appreciates the cooperation extended by the staff of the District Information & Public Relation Office, Koraput, in producing the records for scrutiny and smooth completion of audit.

*Handwritten signature and date: 4/4/22*

Deputy Accountant General/AMG-V