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

No.AMG-V/IR No.128/2022-23/438

Date: 27.09.2022

To

The District Information and Public Relations Officer,
Deogarh-768108

Sub: Issue of IR No.128/2022-23 on the accounts of the District Information and Public Relations Officer, Deogarh.

Sir,

I am directed to forward herewith the Inspection Report No.128/2022-23 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,

B
S.D
Audit

Encl.: As above

sd/-
Senior Audit Officer /AMG-V

✓ Memo No. No.AMG-V/IR No.128/2022-23/436 ✓

Date: 27.09.2022

Copy along with the copies 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, Deogarh to comply on the Inspection Report immediately.

sd/- 27/09/2022
Senior Audit Officer /AMG-V

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-1)
ODISHA, BHUBANESWAR-751001.**

Inspection Report No. 128 /2022-23

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Office, Deogarh		
Period of accounts audited	April 2001 to March 2022		
Time taken for audit	17 th August to 23 rd August 2022 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ head of office	Name & designation	From	To
	Shri Jagajivan Naik	10-09-1998	21-11-2001
	Shri Bijay Kumar Mishra	21-01-2001	08-02-2002
	Shri S.S. Goswami	08-02-2002	30-06-2006
	Shri B.K.Swain, Addl Tdr, I/c	01-07-2006	19-07-2006
	Shri K.K.Nayak	19-07-2006	15-07-2008
	Shri B.P. Das	16-07-2008	18-11-2011
	Shri B . K. Mishra	18-11-2011	31-01-2012
	Shri R. P. Mohapatra	01-02-2012	13-02-2013
	Shri B . K. Mishra	14-02-2013	17-09-2021
	Shri Swaraj Sisa	17-09-2021	12-10-2021
	Shri M. R. Sutar (I/c)	12-10-2021	Till date of audit
Next Higher Authority	Director, I&PR Department, Odisha		
Name of the officials/ officers who conducted audit	Shri Harihar Sahoo, Assistant Audit Officer (C) Shri Jatindra Nath Majhi, Assistant Audit Officer		
Name of the supervising Officer:	Sri Nrusingha Charan Rout, 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.		

Introductory:

The District Information & Public Relation Office, Deogarh works as connecting link between departments in the District Administration and various stake holders including Media by sharing relevant information. This Office informs the public on the plans, policies and programmes of the State Government and works to ensure people's participation in the successful implementation of different developmental programmes and schemes. It takes responsibilities of organizing various days of National, state & local importance which includes celebrations & observations of birth & death anniversary of eminent persons. The office is equipped with one Information Centre cum Reading Rooms to disseminate information and enrich the intellectual growth of the society through books, magazines, newspapers and other informative literatures. The DIPRO is assisted with one SDIPRO and 15 other staff to implement different programmes and schemes.

1.1 Audit criteria

The audit findings were bench marked against the following criteria:

1. Odisha Government Financial Rules
2. Odisha Treasury Code

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3. Odisha Advertisement Policy, 1998 as amended from time to time
4. Instructions, guidelines, circulars issued by Government of Odisha

1.2 Financial profile

During the period 2017-2018 to 2021-22 funds of ₹ 3.25 crore was allotted of which ₹ 3.04 crore was utilised while ₹ 0.05 crore was surrendered. The year wise details were as under:

(Amount in ₹)

Year	Budget Allotment	Expenditure Incurred	Surrender	Balance
2017-18	5960469	5410159	381602	168708
2018-19	6937340	6745411	105000	86929
2019-20	6359492	6348112	0	11380
2020-21	7094964	5820597	60000	1214367
2021-22	6108929	6107927	0	1002
Total	32461194	30432206	546602	14823

(Source: iotms data)

1.3 Scope of Audit

Compliance Audit was conducted during 17-08-2022 to 23-08-2022 covering the period from April 2001 to March 2022 with general examination of accounting records for the period covered under Audit u/s 13(1) of C&AG's (DPC) Act 1971. The audit was conducted 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.

1.4 Detailed Audit

Detailed audit for the months of **March 2021 and March 2022** were conducted.

1.5 Entry and Exit Conference

As per provision of C&AG's Regulation on Audit & Accounts 2020 (Regulation 132), an entry meeting was held between the District Information and Public Relation Officer, Deogarh and Audit party members on 17th August 2022 (F/N) where in the objective, scope and criteria of Audit was discussed. The findings of Audit were also discussed in the exit meeting held between the Audit party and the DIPRO on 23rd August 2022.

PART-II-Audit Findings

PART-IIA-Significant Audit Findings

Nil

PART-IIB(Other incidental Audit Findings)

2. Payment of Idle wages amounting to ₹48.02 lakh and non-utilisation of services of the driver (Reference Number: OBS-390813).

Government Vehicle(Jeep) bearing Registration No. ORF 6121 owned by DI PRO , Deogarh was declared condemned on 22.7.2010 and the same was auctioned in October 2010 which fetched an amount of Rs 36,563. Allotment for purchase of new office vehicle was not received from the department thereafter . The driver Patras Lakra (DOB 12.04.1965) of O/o the DIPRO, Deogarh was allowed to continue in the same post and draw his pay and allowances without assignment of any work for the last 12 years. Government of Odisha vide its I & PR Department letter No. VE (B)-02/2017/ 100071/ IPR BBSR dated 06/09/2019 held that necessary steps should be taken at the level of DI PRO for redeployment of the driver in any district level office in consultation with the respective District Collector.

However, effective action was found to have not been taken by the DI & PRO for utilization of services of the driver.

Scrutiny of records of DI PRO, Deogarh revealed that, though a good number of correspondences were made with the I & PR Department by the DI PRO Deogarh(last being letter no. 59 dated 11/2/2022)for taking necessary steps to deploy or transfer of the driver elsewhere in the District for better utility of his services same has not yet been materialized. This resulted in payment of idle wages amounting to Rs 48,02,827 as detailed in Annexure-A. Further, as the driver would retire on 30.4.2025 on superannuation, he would draw pay and allowances amounting to minimum of Rs 17.72 lakh (Rs 61130 * 29 = 17,72,770) by the date of retirement.

On being pointed out on the issue and steps planned up for effective utilization of services of the driver and also to curb the contingent liability of the Govt exchequer, in reply (August 2022) it was stated that further communication in this regard would be made with Hqrs office and action deemed fit would be taken .

Recommendation: The matter may be taken up with Department seriously and Govt may be moved to eliminate the humps that poses problem in transfer of district cader officials to state cadre in the interest of state exchequer , when the cases are not resolved within district.

3. Irregular expenditure of Rs. 533955 towards salary of Projectionist(Reference Number: OBS-390102).

The district information of public relations office, Deogarh has 12 sanctioned posts against which 6 persons are in position. Out of the six employees one projectionist is working in Rairangpur. The manpower of office included one sanctioned post of operator and projectionist each.

Scrutiny of records revealed that one operator working at Rairangpur sub-division was promoted to the post of projectionist and posted to Deogarh. However, subsequent modification order was issued and the employee was permitted to work at Rairangpur sub-division and to draw his salary from Deogarh office. In this connection it was also seen that the Mayurbhanj DIPRO office is regularly sending the absentee statement of the employee concerned to this office before preparation of monthly salary bill. During the period February 2020 to April 2022, the DIPRO, Deogarh spent Rs. 53000 towards arrangement of sound system and spent Rs. 533955 during November 2021 to July 2022 towards salary of projectionist without any service from him.

In this connection audit observed that, As per discussion with the DIPRO in charge of Deogarh, each DIPRO office consisted of one operator post as well as one projectionist. As the Mayurbhanj district is already having one projectionist working at Baripada, the posting of the person concerned could not be done in Mayurbhanj district. As a result posting of the person at Deogarh with work at Rairangpur was adopted. This revealed that to avoid the posting of excess manpower beyond sanctioned strength and to suit to the requirement of the employee the specific arrangement had been done.

Further, due to non-availability of required staff the authority spent Rs. 53000, under broadcasting head despite having the required equipments and manpower. The equipments are also lying idle which may deteriorate due to their non-use.

On this being pointed out in audit, in reply, authority stated that action would be taken to bring the concerned employee back to O/o DI & PRO, Deogarh.

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Recommendation: Immediate and effective step may be taken for actual posting of the person to the O/o DI & PRO, Deogarh office under compliance to audit.

4. Suspected misappropriation of Culture Fund: ₹.4.93 lakh(Reference Number: OBS-390807)

Audit in the course of checking of cash book and other relevant documents noticed that, DI & PRO, Deogarh had received fund amounting to ₹.4,92,965 from District Council of Culture Deogarh during 18 March 2015 to 04 June 2018 by credit in the current A/C Number 0761604605 as detailed in the ANNEXURE-B. The receipts were accounted for in the receipt side of cash book. Then the same fund is withdrawn in cash from the account and shown in expenditure side of cash book as “**transferred to the cash book of Culture**”. Audit however noticed that the corresponding **culture cash book** has not been maintained since 06th October 2013. Vouchers relating to expenditure of the amounts withdrawn also could not be shown to audit. Absence of proper accountal of receipt in the Culture cash book and non availability of expenditure vouchers in respect of the amounts withdrawn, constrained audit to observe these withdrawal(₹.4,92,965) as a clear case of misappropriation. Person(s) handling the bank account/ cash as well as the incumbent DI & PRO are responsible for this act.

Though the matter was brought to the notice of the DI & PRO, no specific compliance was furnished to audit except for noting it for future guidance, which is not at all tenable to audit as it involves suspected misappropriation of government money to the tune of ₹.4.93 lakh.

Recommendation: Immediate and effective step may be taken for investigating into the matter so as to ascertain the actual fact behind the incident and taking appropriate action and to set right the records relevant to the incidence. Fact of compliance may be communicated to audit along with supporting documents.

5. Maintenance of Cash Book and Management of Cash (Reference Number: OBS-390807)

The District Information & Public Relations Officer, (DI&PRO) Deogarh has been maintaining one cash book to record day to day transactions of the Office. The cash book was closed with ₹ 57,400 and ₹ -Nil- as on 31.03.2021 and 31.03.2022 respectively.

In the course of general review of cash book along with other relevant documents, audit observed the following procedural irregularities:

a. Non-conducting physical verification of stock and store.

As per Rule-111 of OGFR Vol-1, annual physical verification stock and store should be conducted by the Head of office or get it done by some responsible officer/official.

In the course of checking of stock and store accounts maintained by the DIPRO, Deogarh as well as ICRR, Deogarh, Audit noticed that the annual physical verification of stock and stores in the units was not conducted by the Higher Authority during the period covered under audit (11/2001 to 03/2022) which was highly irregular as this may lead to missing of books and other

stores and stock. Physical verification of library books was also not ensured though there are 11073 books in the library.

b. Non attestation on entries in the Cash Book by the head of the office:

As per SR-37(ii), all monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check. However, the cash book was not attested by the Head of the office during the period covered in the audit.

c. Use of erasure & over writing in cash book:

As per provisions under SR 37(vi) of OTC volume-I, use of erasure or overwriting of an entry in the cash book is strictly prohibited. If a mistake is occurred it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should invariably initial every such correction and date his initial. Audit however noticed cuttings/over writings/use of whitener in the cash book without ensuring proper correction with dated initial of the Head of Office. A few examples are provided below for ready reference: 01/07/2017(p/78), 26/09/2017 (P/94), 02/06/2018 (P/131) 25/02/2020 (P/9), 17.03.2020 (P/11, 12, 13) and 22.03.22 (P/94) etc.

d. Non conduct of surprise verification of cash balance leading to availability of excess hard cash ₹1000.00 :

In terms of Note (6) below S.R. 37 (viii) of OTC Vol-1, surprise verification of cash balance was to be conducted by the DDO at regular intervals but the same had not been carried out by the department during the period covered in audit. Audit however noticed that, though closing balance in the cash book on 17-08-2022 (date of start of audit) was ₹ 0.00, however hard cash amounting to 1000.00 was available in the chest resulting a discrepancy of ₹. 1000.

On being pointed out the irregularities in audit, in reply DIPRO stated that audit comment is noted for future guidance.

Recommendation: Submission of sub para wise compliance in respect of the audit observations may be ensured along with supporting documents.

6. Avoidable expenditure of Rs. 488555 due to improper quotation calling (Reference Number: OBS-390173)

The District Information and Public Relations Office is entrusted with dissemination of information of welfare schemes to the public through mounting of banners, announce through loud speaker and roadside drama, reciting poems and other cultural programmes. Different government departments provide the issues to be covered through public awareness against which the I & PR department provided specific theme of the awareness campaign.

Scrutiny of records revealed that DIPRO Deogarh spent Rs. 1120000 @ Rs. 35 to Rs. 100 per sq.ft. during December 2017 to August 2018 towards creation and mounting of banner in prominent places of public congregation. In this connection audit observed the following:

- The quotations called for did not involve the date of submission of quote. The sealed quotations were also not called for from the vendors.
- In case of requirement of specific design, only one quotation was called for as a result there was avoidable expenditure of Rs. 39555 in creation and mounting of 567 sqft. Banner.

- The rate contract finalized by the headquarter for creation and mounting of hoarding as well as rate of local vendors on celebration of special days stood at Rs. 20 and Rs. 12 during subsequent period. The reason of such high rate of Rs.35 was the outcome of preparation of estimate at higher side. This resulted in avoidable expenditure of Rs. 459000 in mounting flex banners of 30600 sqft

While accepting the fact the authority stated that the practice of mounting hoarding and banners was being done by Hqrs. since August 2018. However, the facts remained that improper quotation calling resulted in avoidable expenditure of Rs. 488555.

Recommendation: *Quotation may be called for and selection of Bidders should be done considering rules and regulations in force.*

7. Irregularities in release of payment for various activities of DIPRO, Deogarh (Reference Number: OBS-390806)

a. Non deduction of TDS amounting to Rs. ₹22400.00 from the vender.

In order to educate and make aware the common citizens about the ongoing programmes, schemes, activities, Government of Odisha in Housing and Urban Development Department decided (September-2017) for advertising achievements and best practices of the Government under Information Education and Communication (IEC) activities in prominent places of the urban/rural areas. As per the scheme, 1st phase of IEC Campaign would start from 1st October 2017 and DIPROs were to co-ordinate the matter under the guidance of Collector and ensure preparation and fixing the Flex Banner on the identified hoarding posts in the prominent places of public congregation. They were requested to identify the agencies for printing & fixing of flexes/ banners on the prevailing market rate for the 1st phase IEC activities.

On verification of Hoardings files/ records audit noticed that DIPRO, Deogarh. had awarded the work "preparation and Installation of hoardings in the Municipality areas of Deogarh" to M/s Janma Arts & screen Deogarh vide work order no-349/13-10-2017. The work order had been extended time to time to the same tenderer without inviting quotations/tenders till August 2018 in violation of procedures prescribed by Finance Department on procurement.

Further audit noticed that the DIPRO, Deogarh had not deducted TDS @2 per cent under section 194C of Income Tax Act 1961 amounting to ₹22400.00 while making payment ₹11,20,000 which is reflected as ANNEXURE-C. This has resulted in not only non-deduction of TDS but also non remittances of the same to Government.

b. Purchase of article/services worth ₹0.33 lakh from GST unregistered agency

In order to carried out celebration of days of importance as instructed by Government, the DIPRO Deograh, had sanctioned the work order to M/s Agrawal Tent House, for crection and decoration of pandal work without invitation of tender/quotations. The work of the aforesaid vender had been extended from time to time without inviting any fresh tender/quatuons.

Further as per GST rule, GST at 06% of the total bill amount was required to be recovered/ deposited from the non registered vender. Audit noticed that the bill submitted by M/s Agrawal Tent House, (light house and catering) Deogarh and Mahapatra Tent House was inclusive of all taxes for the aforesaid works. The DDO passed bills without ensuring the GST number and submission of GST as required under rules. As such GST of ₹.32,759 (i.e., 06%) of ₹5,78,739 remained un rcovered/ deposited (as detailed in the ANNEXURE-D.

c. **Non deduction of TDS amounting to Rs. ₹11574.00 from the vender (Tent House).**

Audit noticed that DI&PRO, Deogarh had not deducted TDS @2 per cent under section 194C of Income Tax Act amounting to ₹11574.00, from the payment made to the Contractors/suppliers for the works of pandal decoration and tent house amounting to ₹5,78,739 as detailed in the ANNEXURE-D. This has resulted in not only non-deduction of TDS but also non remittances of the same to Government. The reasons for non recovery of TDS and non recovery of GST were called for.

In reply DIPRO stated (August 2022) that the audit comment is noted for future guidance.

Recommendation:-Proper TDS/GST should be deducted from the Vendor as per provision and the same should be intimatimated to audit.

8. Improper scrutiny of beneficiaries under Gopabandhu Working Journalists 'Health Insurance Scheme' (Reference Number: OBS-390218)

The Odisha State Working Journalists Health Insurance Scheme-2016 was launched on 18.12.2016 in the state to provide health insurance facility to the working journalists. The scheme would cover the family members of eligible journalists including spouse and three dependents. The scheme was applicable to the accredited journalists /correspondents/ journalists of approved newspapers/ Periodicals/ Electronic Medias/ Web Medias/ News Agency as identified by Govt. from time to time.

Scrutiny of records revealed that the applicants applying for the scheme used to collect and submit the bonafide certificate of working journalist along with the application in given format. The DIPRO office compiled the list and to recommend the total candidates for the schemes based on the certificate submitted by them. The DIPRO never verified the authenticity of the certificate for ascertaining its source. In absence of such verification, extension of benefit under the scheme to the un deserving candidate could not be ruled out. The veracity of the certificate submitted should have been ensured before compiling the list and recommending thereof.

On this being pointed out in audit, in reply the authority stated that action would be taken accordingly in future selection of beneficiaries.

Recommendation: Compliance as committed above may please be ensured in future incidences and submitted to audit along with supporting documents.

9. Non disposal of old/ unserviceable item / equipment(Reference Number: OBS-390819)

As per Rule-121 of OGFR Vol-1, 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 etc. 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.

In the course of physical verification of stock and store items as well as study of information in the relevant matter as made available to audit, it was noticed that huge number of old and unserviceable audio and visual equipment as shown in the photograph/ video alongside were lying unused and kept in damaged condition in the store room of the office including one generator since long. The stock register of such items was not made available to audit. The almirahs containing other instrument / audio and visual equipment could not be verified as the concerned keys are with the Projectionist who has been posted to Rairangpur. As ascertained no physical verification of stock and store has been made. Due to non-conduct of physical verification of stock and stores, the actual status of these unused/ damaged items could not be ascertained. However, no action had been taken for disposal/ auction of these store items till date. As a result, the condition of these equipment could further deteriorate resulting in loss of Govt revenue.



On this being pointed out in audit, in reply it was stated that permission was sought from Hqrs office for disposal of obsolete items. Further communication would be made to get the approval. The reply is not tenable as obsolete and outdated instrument / equipment could be disposed off by the HoO as per provisions under rule, as delay in disposal of items not only consumes space but also its sale/ auction value. As the office is poised to move to the new building, quick disposal of the obsolete items with a help of a committee is desirable.

Recommendation: Immediate and effective step may be taken for disposal of the old and obsolete stores so as to prevent them from further deterioration under compliance to audit.

10. Improper Property Management with functional harmony (Reference Number:OBS-390836)

The Information & Public Relations Department serves as a link between people and the Government. 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 is also functioning at District and Sub-divisional levels. Information Centre-cum-Reading Rooms have been opened in Urban and Rural areas which plays a significant role in disseminating

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information and enriching the intellectual growth of the society through books, magazines, newspapers and other informative literatures. Besides, TVs and Radios have been supplied to the Information Centres.

Scrutiny of records revealed that the present Information Centre-cum-Reading Room, Deogarh, has not been functioning properly as it should have been, taking into consideration of its being the one and only reading room of the district. The reading room because of its co-existence with DI & PRO office suffers from scarcity of space and is functioning in pre and post office-timing only i.e. morning 8.30 AM to 10 AM and in the evening from 6 PM to 8.30 PM. The number of books in the library was 11073 and number of readers in the reading room commuting daily ranged from 3 to 4 only. Only eight new members have been enrolled in between 20-12-2019 and 27-5-2022. The concept of e-library has not been executed yet as visualized in the year 2019 by the I & PR department.

The post of clerk-cum-librarian is lying vacant since 1.06.2015. The Library is being run by two literate peon. Both of them have been drawing monthly salary of ₹.46,610 and ₹.45,802 respectively (as per pay of July 2022). Considering the salary of the employees deployed in ICRRs (around ₹92,412 per month), infrastructure provided and other expenses incurred by the Department; the number of visitors/readers were very negligible. Besides, a very few members have been enrolled in a span of two years. In the presence of above drawbacks, audit observed that, very objective of opening of ICRRs remained unachieved. No effort has been made by the DIPRO to address short comings in running of ICRRs as well as to enhance the number of readers. As such, continuance of Information cum Reading Room (ICRR) in its present form is uneconomical and raises question mark on its efficacy to meet the objectives for which same were set up.

The O/o The District Information and public Relation officer, Deogarh has been functioning in the Information Centre- cum- Reading Room since 2006, which is an old building. In the meantime, as per the decision of district Administration, a land was allotted for the DI PRO office and staff quarters. Administrative approval was accorded for the work of office building of DIPRO at Deogarh at a cost of Rs 60,46,000 as per the estimate submitted by EE(R&B), Deogarh vide his letter No. 01/05.01.2017. The work order was issued to R&B and the construction of new building is over now and the completion report of the building has been handed over to the O/o DI PRO Deogarh in July 2022.

On shifting of the DIPRO office to the new building at Mouza- Nua Baliroi, Tehsil- Deogarh, Thana- Deogarh, Khata- 7/72, Plot No-108/180, Area- Ac. 0.25; there would be plenty of space left over for the Information Centre- cum- Reading Room, Deogarh (present location-Deogarh town, unit-&7, Mirigiria Sahi, Tehsil no 172, Deogarh, Thana- Deogarh, plot no -17, Area- 16 decimal) wherein all modern infrastructural facilities can be provided with, to make it a professional reading room with enhanced timing for reading i.e. say, from 7 AM to 9 pm.

An early shifting of the DIPRO office to the new building at Baliroi which is adjacent to new Collector's Office with which it has functional linkage, and vacating the space of old office for exclusive use of ICRR will not only enhance the qualitative function of the library with increase in timing for the readers but also act as a safeguard against encroachment of heritage building (the building belonged to the King of Deogarh) by unwanted organizations / unscrupulous personnel. The availability of sufficient space would ease the introduction of e-library.

Though the matter was brought to his notice, the DI & PRO simply noted the observation of audit for future guidance.

Recommendation: As the new building has already been completed for the DIPRO office, shifting of the office may be made at the earliest for upgradation of ICRR under compliance to audit.

PART-III(Follow up on findings outstanding of previous Inspection Reports)

Paras relating to previous Inspection Reports pending for compliance: NIL

Persistent Irregularities- i.Lack of effective monitoring by the executive.
ii.Non-conduct of physical verification of stock and store

PART-IV (Best Practice)

-Nil-

PART-V (Acknowledgement)

Disclaimer: The Inspection Report has been prepared on the basis of information furnished and made available by DIPRO, Deogarh. The O/o Pr. Accountant General, Audit-I disclaims any responsibility for any mis-information and /or non-information on the part of the audited entity.

Acknowledgement.

Audit appreciates the cooperation extended by the staff and Officers of the Office of the District Information and Public Relations Officer, Deogarh in producing the records and furnishing information to Audit.

Deputy Accountant General, AMG-V

Signature 23/9/22

Annexure - 1

Salary paid to the driver since October 2010				
From	To	Period	Monthly Gross Pay	subtotal
Oct-10	Mar-11	6	16350	98100
Apr-11	Jul-11	4	17519	70076
Oct-11		1	7691	7691
Nov-11	Mar-12	5	18305	91525
Apr-12	Jun-12	3	19670	59010
Jul-12	Aug-12	2	19091	38182
Septmber 2012		1	19670	19670
Oct-12	Nov-12	2	20479	40958
Dec-12		1	19900	19900
Jan-13	Mar-13	3	20479	61437
Apr-13		1	21098	21098
May-13	Sep-13	5	22052	110260
Nov-13	Mar-14	5	23244	116220
Apr-14	Jun-14	3	24436	73308
Jul-14	Sep-14	3	26015	78045
Oct-14		1	26903	26903
Nov-14	Dec-14	2	26905	53810
Jul-15	Sep-15	3	28493	85479
Oct-15	Dec-15	3	29277	87831
Jan-16		1	142465	142465
Jan-16	Apr-16	4	30173	120692
May-16	Jul-16	3	30982	92946
Aug-16	Nov-16	4	33006	132024
Dec-16	Mar-17	4	34010	136040
Apr-17	Aug-17	5	35029	175145
Sep-17	Oct-17	2	36742	73484
Nov-17		1	39011	39011
Dec-17	Feb-18	3	39379	118137
Mar-18		1	41689	41689
Apr-18	Sep-18	6	43753	262518
Oct-18	Feb-19	5	44557	222785
Mar-19		1	45763	45763
Apr-19	Feb-20	10	47107	471070
Mar-20		1	49177	49177
Apr-20	Apr-21	13	50581	657553
May-21	Sep-21	5	53155	265775
Oct-21	Dec-21	3	58083	174249
Jan-22	Mar-22	3	59427	178281
Apr-22	Jul-22	4	61130	244520
Total				4802827

District Information and

ANNEXURE-B

**Statement detailing receipt and withdrawal of fund from current account
no.10761604605**

Sr. No	Date of receipt of Fund in account No-10761604605	Amount withdrawn (₹)	Date of withdrawal from Current account No-10761604605.
1	18-03-15	67545	20-03-15
2	09-04-15	32000	10-04-15
3	27-06-15	11200	27-06-15
4	27-06-15	73670	02-07-15
5	09-02-16	22480	09-02-16
6	14-03-16	23700	15-03-16
7	07-04-16	32500	08-04-16
8	11-04-16	30370	21-04-16
9	29-06-16	25250	19-07-16
10	17-08-16	10000	25-08-16
11	17-09-16	5000	21-09-16
12	12-01-17	5000	15-02-17
13	31-03-17	37250	10-04-17
14	27-04-17	15000	04-05-17
15	19-05-17	20000	01-06-17
16	08-08-17	25000	09-08-17
17	09-02-18	30000	16-02-18
18	02-06-18	17000	11-06-18
19	04-06-18	10000	04-07-18
	Total	492965	

ANNEXURE-C

Statement showing non recovery of GST from the Tenderer for the work of preparation and Installation hoardings on IEC activities of Government.					
Sr. No	Vr. No / Date	Description of Work	Name of the Supplier	Bill Amount (Rs)	TDS not Deducted (Rs)
1	62/ 26-12-17	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	84000	1680
2		Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	84000	1680
3	68/26-12-17	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	49000	980
4	32/29-10-18	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	147000	2940
5	49/ 29-12-18	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	196000	3920
6	57/ 15-01-19	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	245000	4900
7	65/26-02-19	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	245000	4900
8	70/ 16-03-19	Banner Hoarding Printing	M/s Janma Arts & Screen Deogarha	70000	1400
		Total		1120000	22400

ANNEXURE-D

Statement showing non recovery of GST from the Supplier (Tent House).						
Sr. No	Vr. No / Date	Description of Work	Name of the Supplier	Bill Amount (Rs.	GST not recovered	TDS not Deducted.
1	11-06-2012	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	43900	2485	878
2	20-09-2013	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	48700	2757	974
3	25-03-2014	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	43500	2462	870
4	23-09-2014	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	21500	1217	430
5	15 / 14-02-15	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	42000	2377	840
6	13 / 19-03-16	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	38600	2185	772
7	21 /28-03-17	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	39000	2208	780
8	16/01-04-17	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	22679	1284	453
9	09/ 09-02-18	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	39000	2208	780
10	73/16-03-19	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	40000	2264	800
11	78 /16-03-19	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	30000	1698	600
12	59/25-02-20	Pandals and Decoration	M/s Agrawal Tent House, Deogarha	42500	2406	850
13	42/ 21-10-20	Pandals and Decoration	M/s Mahapatra Tent House, Deogarha	20300	1149	406

14	65/ 10-02-21	Pandals and Decoration	M/s Mahapatra Tent House, Deogarha	27600	1562	552
15	24/ 25-08-21	Pandals and Decoration	M/s Mahapatra Tent House, Deogarha	32360	1832	647
16	69/ 15-03-22	Pandals and Decoration	M/s Mahapatra Tent House, Deogarha	23500	1330	470
17	14/ 21-05-22	Pandals and Decoration	M/s Mahapatra Tent House, Deogarha	23600	1336	472
			Total	578739	32759	11574