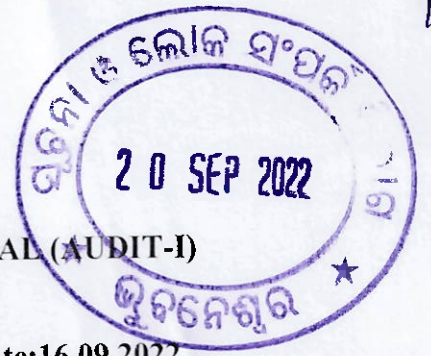


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OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
ODISHA:BHUBANESWAR-751001.

No.AMG-V/IR.No.49/2022-23/408

Date:16.09.2022

To

The District Information and Public Relations Officer,
Balasore-756001

Sub: Issue of IR No.49/2022-23 on the accounts of the District Information and Public Relations Officer, Balasore

Sir,

I am directed to forward herewith the Inspection Report No.49/2022-23 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. AMG-V/IR No.49/2022-23/409

Date:16.09.2022 ✓

Copy along with copies of IR.No.49/2022-23 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, Balasore to comply on the Inspection Report immediately.

✓ 16/09/2022
Senior Audit Officer /AMG-V

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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (Audit I),
ODISHA, BHUBANESWAR
Inspection Report No.49/2022-23**

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relation Officer, Balasore		
Period of accounts audited	April 2013 to March 2022		
Time taken for audit	20 June 2022 to 24 June 2022 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ head of office	Name & designation	From	To
	Shri Harmohan Jena, OIS	18-11-10	31-05-14
	Shri Ananda Prasad Sethi, DCO(I/C)	01-06-14	16-06-14
	Shri Chandra Kanta Nayak, OIS	17-06-14	09-12-14
	Shri Dillip Chandra Samantray, OIS	10-12-14	07-01-15
	Shri Sujit Mishra, OIS	08-01-15	24-11-17
	Shri Deepak Kumar Sahoo, OIS(III)(I/C)	25-11-17	11-12-17
	Shri Subash Chandra, Nial OIS-I	12-12-17	31-01-20
	Shri Deepak Kumar Sahoo, OIS(III)(I/C)	01-02-20	31-03-21
	Shri Ramesh Chandra Nayak, OIS	31-03-21	02-08-21
	Shri Deepak Kumar Sahoo, OIS	03-08-21	Continuing
Next Higher Authority	Director, I&PR Department, Odisha		
Name of the officials/ officers who conducted audit	Shri Kartika Chandra Nayak, Senior Auditor Ravi Kumar Sinha, Assistant Audit Officer Shri Dhaneswar Sahoo, Assistant Audit Officer		
Name of the supervising Officer:	Sri Ramesh Chandra Satapathy, 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.		

PART-I

1. Introductory:

The Information & Public Relations Department serves as a link between the people and the Government. This Department not only informs the public on the plans, policies and programmes of the State Government, but also works to ensure people's participation in the successful implementation of different developmental programmes and schemes. This Department ensures cent per cent coverage of all the activities in a citizen-centric approach

through the 5 "T" initiatives of the State Government. The activities of this department have been covered under "Mo-Sarkar"..

The District Information & Public Relation Office, Balasore works as connecting link between departments in the District Administration and various stake holders including Media by sharing relevant information. It 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. The office is equipped with four 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 Office informs the public on the plans, policies and Programmes of the Government and works to ensure people's participation in the successful implementation of different developmental Programmes and schemes. The DIPRO is assisted with two SDIPRO, one projectionist, three clerk cum librarian and other and 12 other staff to implement different programmes and schemes.

1.1 Audit criteria

- The audit findings were bench marked against the following criteria:
- Odisha Government Financial Rules
- Odisha Treasury Code
- Odisha Advertisement Policy, 1998 as amended from time to time
- Instructions, guidelines, circulars issued by government of Odisha

1.2 Financial profile

During the period 2017-18 to 2021-22 funds of ₹ 2.45 crore was allotted of which ₹ 2.20 crore was utilised while ₹ 0.06 crore was surrendered. The year wise details were as under:

(Amount in ₹)

Year	Allotment	Expenditure	surrender	Balance
2017-18	6250454	5462693	604359	183402
2018-19	9392176	9235383	0	156793
2019-20	6274230	6119754	0	154476
2020-21	1743203	394784	0	1348419
2021-22	887144	776072	0	111072
Total	24547207	21988686	604359	1954162

(Source: iotms data)

1.3 Scope of Audit

Compliance Audit was conducted during 20-06-2022 to 24-06-2022 covering the period from April 2013 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, Balasore and Audit party members on 20 June 2022 (F/N) where in the objective, scope and criteria of Audit was discussed. The findings of Audit were discussed in an exit meeting between the Audit party and the DIPRO on 24 June 2022

PART-II (Audit Findings)

PART-II-(A)

Nil

PART-II-(B)

(Other incidental Audit Findings)

2. Ineffective functioning of Information Centre cum Reading Rooms (ICRRs) leading to non-achievement of desired objective (Reference Number: OBS-336746)

The I&PR Department, Government of Odisha have opened 85[1] Information Centre-cum-Reading Rooms (ICRRs) which play a significant role in disseminating information and enriching the intellectual growth of the society through books, magazines, newspapers and other informative literatures. The Department have also installed TVs, Radios in the ICRRs for dissemination of instant/current News and provided grants for strengthening of ICRRs.

Audit noticed that four (Balasore, Jaleswar, Nilagiri and Simulia) ICRRs were opened during 1948-1994 in Balasore District. Audit scrutinised records regarding functioning of ICRRs and observed following deficiencies:

Name of ICRR	<u>Books available</u>	<u>No. of daily visitors</u>	<u>No. of newspapers provided</u>	Observation
Balasore	9668	6-12	Six and employment news	The ICRR is functioning in a building of Balasore Municipality. The TV and Radio provided are not functioning. Out of three sanctioned posts, the posts of librarian and watchman are lying vacant. The Library is run by one literate peon. Key of four out of eight almirahs containing books are not available with the peon running the library.
Jaleswar	1550	Not recorded	five	The ICRR Jaleswar which was <u>running in a rented building</u> remained closed from September 2013 to June 2018 without any recorded reasons. The then DIPRO had shifted the books, furniture and other

				<p>articles in to a private building without any rent agreement with the owner of the building and <u>without approval of government</u>. No inventory of the ICRR stock kept in the shifted building could be provided to Audit. The Owner of the building is <u>claiming monthly rent of ₹1200 for the period from September 2013 to June 2018</u>. However, the ICRR has been reopened (June 2018) in a rented building with <u>monthly rent of ₹7450 per month</u>. After reopening of ICRR, <u>seven type of materials[2] had been received (July 2018) from the owner of the building where same were stacked</u>. Rent of building where ICRR is functioning has not been paid from June 2019. No staff has been posted by the department to run the Library. Though the <u>Local Municipality has deployed one peon to run the ICRR, same is not opening regularly</u>. No visitors register, stock account, caution money register could be produced before Audit.</p>
Nilagiri	4048	10-12	four	<p>The ICRR is running in a portion of Sub-Collector Office, Nilgiri with two staff (one clerk cum Librarian and one peon) while one post of literate peon is lying vacant. The TV and Radio provided are not functioning.</p>
Simulia	1285	6-10	six	<p>The ICRR is functioning in a portion of Gram Panchayat Office Markona with <u>monthly rent of ₹1400</u>. <u>Rent for the period from April 2016 has not been paid due to want certificate of fair rent and non-availability of government building to be submitted by the DIPRO to the I&PR Department</u>. One Clerk-cum-Librarian and night watcher-cum-sweeper are deployed to run the ICRR. Post of one literate peon is lying vacant.</p>

As may be seen from above table, seven (58 percent) out of 12 posts sanctioned for the four ICRRs are lying vacant. The TV and radio sets provided are not functioning. No magazines are provided to the ICRRs while only four to six newspapers are provided daily. Dues of rented building are not paid regularly. Only, six to 12 readers are visiting the ICRRs daily.

Considering the salary of the employees (around ₹1.50 lakh per month) deployed in ICRRs, rent of the buildings (₹8850 per month), infrastructure provided and other expenses incurred by the Department; the number of visitors is very low due to which the very objective of opening of ICRRs remained unachieved. No effort has been made by the DIPRO to address above short comings in running of ICRRs as well as to enhance the number of readers. As such, continuance of ICRRs in its present form raises questions of its efficacy to meet the objectives for which same were set up.

In reply the DIPRO assured to take effective steps for smooth functioning of ICRRs. *Recommendation:* The matter may be taken up with the I&PR Department for ensuring effective running of ICRRs.

[1] State level:01, Regional Level Reading Room- cum-Information Centre:03, District Level Reading Room-cum-Information Centre: 28, Subdivisional and Block Level Reading Room-cum-Information Centre: 51 and outside the State (Kolkata / Delhi): 02

[2] Chair 10 Nos, one cane chair, two almirah, one black and white TV(Konark), one radio, 500 books and one reading table

3. Non operationalisation of e Library project despite supply of hardware (Reference Number: OBS-335555)

The Information and Public Relation (I&PR) Department, Government of Odisha has developed an e Library software i.e. "Granthalaya" with the support of NIC to keep pace with the present times of digitization and to convert the traditional library to e-Library for providing quick and instant information as and when required. As per activity report of the department, the e-library project has been carried out at 9 Districts and Sub-Divisional HQs., Information Centre-cum-Reading Room premises including Geet Gobinda Sadan Library, Bhubaneswar while the work for the rest e-library project in 21 numbers of districts IC-cum-RRs was in full swing.

Audit noticed that in response to request (April and August 2019) of the Department regarding status of availability of infrastructure for implementation of e library project in the district, the DIPRO Balasore intimated (August 2019) that sufficient space for e library was available, good number of readers were visiting library regularly and no internet connection was given to the library as no computer was provided by the department for the e library project. The DIPRO also intimated that estimate of ₹208700 was submitted to the department for set up of e library in the district. Providing of computer/ approval of estimate for operationalisation of e library is yet to be given by the Department.

Further scrutiny revealed that the department had supplied (23 October 2019) required hardware (Sophos SG-125 Fire wall) for e library project. The DIPRO, Balasore had certified that the hardware was received in good condition and installed on 23 October 2019. The cost of material could not be made available to Audit. However, the material supplied by the department is left unused without opening of packing. Thereafter, no correspondence regarding operationalisation of e library has been made between the DIPRO and the Department.

Thus, despite supply of hardware, e library project has not been operationalised in the district. As a result, the very objective i.e. conversion of the traditional library to e-Library for providing quick and instant information to the readers remained unachieved. In reply the DIPRO stated that the matter would be taken up with I&PR Department, Odisha for operationalisation of e library project.

Recommendation: Effective steps may be taken for operationalisation of e- library project.

4. Non-contribution of employee's/Govt. Share to New Pension Scheme to the tune of ₹ 4.63 lakh (Reference Number: OBS-338227)

As per Para 2(a)(b) of Operational Procedures for New Pension Scheme (communicated vide No-Pen-II/89-11/3612 dtd.10.02.2011 of Director of Treasuries and Inspections, Odisha, Bhubaneswar), the State Government employees joining government service on or after 01.01.2005, the monthly contribution of employees to Tier-I of the New Pension Scheme (NPS) shall be 10 % of his/her Basic Pay including Grade Pay with admissible DA. An equal matching contribution shall be made by the State Government. The contribution through salary deductions shall become due from the salary of the month, following the month in which the Government Servant has joined the service. The DDO shall effect deductions as prescribed limit towards monthly contribution to the scheme and submit the schedule and bills to the concerned fund manager in shape of bank draft along with the said scheduled by the 5th of the succeeding month. All the employees covered under the scheme have to register under the scheme through their DDO and a Permanent Retirement Account Number (PRAN) shall be given to each employee by the Central Recording Keeping Agency (CRA).

Scrutiny of records revealed that three numbers of employees have joined in O/o The District Information & Public Relations Officer, Balasore during April 2015 to April 2018 after introduction (January 2005) of New Pension Scheme. But NPS was deducted from the salary of March 2022 due to late receipt of PRAN.

As per operational guidelines, arrear NPS was to be deposited to the fund. However, no arrear has been deducted so far. Due to this, there was non deposit of NPS of ₹ 462916/- as detailed at table below:

Name of the employee with Designation	D.O.J	Due date of deduction	Actual date of deduction	Period for which contribution not deducted (in month)	Employee contribution at 10% of pay + DA to be deposited	Employers contribution to be deposited (at 10 % of pay + DA upto 31-03-19 & at 14 % thereafter)
Sri Rahul Kr Singh,JSK	24-04-15	May-15	Mar-22	82	107299	132307
Smt S. Parida, Lit. Peon	02-04-18	May-18	Mar-22	46	46657	61769
Sri S.S.Mandal,Clerk cum Librarian	26-03-18	Apr-18	Mar-22	47	49659	65225
Total					203615	259301

In reply, the DIPRO assured to examine the matter and take necessary steps for deposit of arrear NPS under intimation to Audit.

Recommendation: Immediate and effective step may be taken for deposit of the arrear NPS due under intimation to audit.

5. Cash Book and Management of Cash (Reference Number: OBS-337076)

The District Information & Public Relations Officer, Balasore maintained one cash book to record the transactions of the Office. The cash book was closed with the balance of ₹ 53971 as on 31.03.2022 and 31.03.2022. The mode of keeping of closing balance of cash book as on 31.03.2022 is detailed below:

Sl. No.	Name of Cash book	Cash in hand	Advance	Current Account	Total Closing balance
1	General	0.00	53971	0.00	53971
	Total	0.00	53971	0.00	53971

On general review of cash book, following observations are made:

A. Advance shown as final expenditure

Audit noticed that advances were paid to different employees on different dates were shown as final expenditure in the cash book instead of writing the amount in the inner column of the cash book and showing same as advance. For instance, an amount of ₹ 12266 was paid to Sri G. Biswal, Clerk-Cim-Librarian (₹ 10000) of Nilagiri ICRR and Sri P. Sethy, Projectionist on 14.03.2022 vide bill No. 151 towards electricity bill. But the amount was shown as final expenditure in the payment side of the cash book on this date. The vouchers against the amount have not yet been submitted till date. Due to this, the cash book did not reflect actual amount of advance.

The DIPRO noted the Audit observation for future guidance.

Recommendation: Effective step may be taken for proper maintenance of Advance Register as well as Cash Book for ensuring proper watch on recovery/ adjustment of advance payments. Fact of compliance may be communicated to audit.

B. Deduction of Govt. money by the Bank from Current A/c: ₹ 0.05 lakh

On verification of Bank statement (C/A No. 11157507088) made available to audit, Audit noticed that the bank has deducted a total amount of ₹ 5236 from this bank account in different dates as detailed below under different grounds viz: A/c keeping fees and minimum balance charges etc.

Date	Amount debited(₹)	Purpose of deduction
12.03.2018	649	A/c keeping fees
30.09.2018	590	Minimum balance charge
31.12.2018	590	Minimum balance charge
12.03.2019	649	A/c keeping fees
31.03.2019	590	Minimum balance charge
30.06.2019	590	Minimum balance charge
30.09.2019	590	Minimum balance charge
31.01.2020	590	Minimum balance charge

29.02.2020	398	Minimum balance charge
Total	5236	

Thus, due to debits of the above amounts by the bank, there was a loss of Govt. money amounting to ₹ 5236 during the period. Further, no steps have been taken at DIPRO level to intimate the bank for credits of these amounts till date. The bank statements for the period from 01.04.2013 to 31.03.2017 was not made available to audit for which audit could not verify the statements during the period. The DIPRO assured to request the SBI main Branch, Balasore for return of amount. *Recommendation:* Effective steps may be taken for ensuring return of amount under intimation to Audit.

C. Doubtful expenditure towards hiring charge of vehicles: ₹ 0.99 lakh

During detail audit for the month (March 2021 & March 2022), it was noticed that the amounts of ₹ 43292 (19 Sub-vouchers) and ₹ 56130 were paid vide Bill No. 144/ 09.03.2022 and No. 107/ 10.03.2021 respectively to Siba Sankar Bhoi towards payment of office contingencies for the purpose of Hire Motor Vehicles for office use. However, in seven sub-vouchers as detailed below, following irregularities were noticed:

Vehicle No.	Date of engagement of vehicle	Initial and closure meter reading of vehicle in KM	S.V. No.	Distance covered in KM/ amount paid in ₹	Remarks
OR01U-9006	24.01.2022	253980-254042	16	62 KM ₹ 1644	Initial meter reading of vehicle on 21-02-22 was less than closure meter reading of vehicle on 24-01-22.
	21.02.2022	253852-253892	19	40 KM ₹ 1380	
OD02AQ-9565	18.02.2022	111920-112025	10	105 KM ₹ 2260	Initial meter reading of vehicle on 20-02-22 was less than closure meter reading of vehicle on 18-02-22.
	20.02.2022	111959-112107	09	148 KM ₹ 2776	
	24.02.2022	1122162-1122218	07	56 KM ₹ 1672	The initial and closure meter reading of the vehicle has suddenly changed from six digits to seven digits.
OD01C-4263	17.02.2021	338760-339047		287 KM ₹ 3670	Initial meter reading of vehicle on 03-03-21 was less than closure meter reading of vehicle on 17.02.2021
	03.03.2021	253851-254501		650 KM ₹ 8900	

It may be seen from the above table that as per the bills, the distance covered upto the later dates were less than the previous date's distance. Further, in all the sub-vouchers, the bill nos. were hand-written instead of machine numbered. Thus, genuineness of these bills as well as the payment against these bills was doubtful.

On this being pointed out in audit, in reply the DIPRO stated that the journeys were actually

performed but the vehicle owner roughly noted the initial reading of the vehicles which could not be noted during checking of bills. The DIPRO assured for passing of bills after necessary check.

The reply was not convincing since the payments were released based on initial and closure meter reading.

Recommendation: Genuineness of the journey made against the passed bills may be investigated for ascertaining regularity in the expenditure. Fact of compliance may be communicated to audit along with supporting documents.

D. Non submission of vouchers: ₹ 0.15 lakh

Audit noticed that an amount of ₹ 15239 was paid vide Bill No. 142 dt. 9.3.22 to IC&RRs (Simulia and Nilagiri) towards newspaper bills. But related vouchers could not be produced before Audit. Due to non-submission of vouchers, audit could not verify the genuineness of the expenditure incurred on this date. The DIPRO assured for submission of vouchers to Audit at the earliest.

Recommendation: relevant vouchers may be produced to audit for exercising necessary check.

E. Observations on maintenance of records by the ICRRs

On verification of cash books and pass books of different Information Centre-Cum-Reading Rooms (ICRRs), following observations were made:

- i. **ICRR, Balasore:** Scrutiny of Caution money register revealed that an amount of ₹ 25485 was kept in the closing balance as on 02.11.2019. The amount was collected towards caution money from the different members registered in the ICRR. The Register has not been updated since then. One pass book has been maintained at Allahabad Bank bearing A/c No. 10184 which reflect balance of 25235 as on 18.12.2018. Updated pass book could not be produced before Audit. Due to this, the actual balance as per register and bank pass book could not be ascertained in Audit.
- ii. **ICRR, Simulia:** It was noticed that an amount of ₹ 810 was kept in the closing balance of Post office savings account (A/c No. 460453) as on 08.04.2003. The pass book has not been updated till date. Caution money register has also not been updated. Due to this, the actual balance as per register and bank pass book could not be ascertained in Audit.
- iii. **ICRR, Nilagiri:** The ICRR, Nilagiri has not submitted the Caution money register as well as the pass book maintained at his level. In the absence of these records, the actual balance kept in the closing balance of the register/ pass book could not be ascertained.
- iv. **Non production of records by ICRR, Jaleswar:** The ICRR, Jaleswar did not submit any records viz: Caution money register, pass books and stock/ store registers maintained for the period (04/2013 to 03/2022) for which these records could not be verified by audit.
- v. **Non conduct physical verification stock and store accounts**

As per Rule-111 of OGFR Vol-1, annual physical verification should be conducted by the Head of office or got it done by some responsible official.

On verification of stock and store accounts maintained by different ICRRS viz: ICRR, Balasore, ICRR, Simulia and ICRR, Nilagiri, Audit noticed that the stock and store registers maintained by these ICRRs were not updated as on 31.03.2022. Further, the annual physical verification of stock and stores was also not conducted by the Higher Authority during the period covered under audit (04/2013 to 03/2022) which was highly irregular and thus the possibility of missing of books cannot be ruled out. The DIPRO assured to take steps for updation of ICRR records.

Recommendation: Effective step may be taken for ensuring proper maintenance of ICRR records under compliance to audit.

F. Procedural irregularities in maintenance of cash book

(i) 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. But the same was not done in the cash books.

(ii) As per sub rule 37(iii) of OTC Vol-I, the cash book should be closed regularly and completely checked. The totalling of the cash book should be checked by the DDO or by some responsible subordinate other than the writer of the cash book and initial it as correct. However, it was noticed in audit that this was not done in the cash books.

(iii) **Erasures & over writing:** As per SR 37(vi) an 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 initial every such correction and invariably date his initial. It was noticed that cuttings/over writings were made in different dates i.e. on 31.03.14 (P/132), 22.08.14 (P/152), 01.09.16 (P/37) and 07.02.2017 (P/50) etc. in the General cash book without the dated signature of DDO and Accountant.

(iv) The bill registers as required under SR-235 of OTC Vol-I was not reviewed monthly by a gazetted officer. The DIPRO noted the Audit observations for future guidance.

Recommendation: Steps may be taken for avoiding procedural irregularities as pointed out above under compliance to audit.

6. Loss of Govt. revenue of ₹14,645/- due to non- sale of –Magazines (Reference Number: OBS-336751)

Scrutiny of records and information made available to audit revealed that 9892 No of Magazines i.e. Utkal Prasang (UP), Orissa Review(OR) & Jagannath Janana were received from Govt. of Orissa, I & PR Department for selling to the public at the prescribed rate of Rs.5/-, Rs.5/- and Rs.10/- per copy respectively during 2015- 2021. Out of total 9892 No of copies 6968 No of copies were sold out and the balance of 2924 Nos as detailed at table below could not be sold out and lying in the stock as of May 2022.

Name of Magazines	Nos. of Magazines	Already Sold	Stock in office i.e	Price (₹) per piece	Loss of Govt. revenue in (₹)
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	receive from the Deptt.		non sale		
<u>Utkal Prasanga</u>	7012	5489	1523	5	7615
<u>Odisha Review</u>	2480	1084	1396	5	6980
<u>Jagannath Janana</u>	400	395	5	10	50
Total	9892	6968	2924		14645

As the magazine were old there is a little scope of their sale. Due to non sale of magazines in time, Govt. sustained a loss of ₹.14,645/- as stated above. In reply the DIPRO while assuring to take necessary steps for sale of magazines, stated that despite sincere efforts, for sale of Magazines and books as pointed out in Audit, some books could not be sold.

Recommendation: Effective steps may be taken for sale of above books/ magazines lying in the stock under intimation to Audit.

7. Non compliance of operational guidelines for implementation of Right to Information Act, 2005 (Reference Number: OBS-336777).

The Chief Secretary & Chief Development Commissioner, Govt. of Odisha, Bhubaneswar framed (October, 2005) operational guidelines for implementation of the act. Scrutiny of records and information made available to audit revealed following discrepancies:-

PIOs are required to open a subsidiary Cash Register and Cash Book as prescribed in form appended to as Annexure 'B'. But, the same was not followed in the office till date. As a result, the details of amount received towards supply of information could not be ascertained in Audit. Audit noticed that two applicants Shri Tusar Kanti Mohapatra & Shri Tapan Das Mohapatra their applications dated 16.07.2021 & 26.08.2021 respectively received ₹190/- (fees of ₹20/- & additional fees ₹170/-) but said amount was has not been deposited in bank/treasury.

Contrary to the operational guidelines, a Zero Invest Bank A/c in the name of PIO in the nearest scheduled Bank has not been opened for deposit the amount received in cash towards application fees as well as amount towards cost for providing information.

An RTI register was to be maintained and placed before the Head of Office at least once in a month for his perusal. But, the same was not followed in the office till date.

In reply the DIPRO while instructing the dealing hand concerned to follow the guidelines attributed the reasons of non compliance to shortage of staff.

Recommendation:: The fact of compliance may be intimated to Audit.

8. Non disposal/ auction of Old/ Unserviceable Equipment(Reference Number: OBS-337668)

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

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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.

During physical inspection of stores and stock items, Audit noticed that a huge number of old/ unserviceable radio equipment as shown at alongside photograph was lying unused and kept in damaged condition in the store room inside the office building since long. The stock register of such items was not made available to audit. Due to non-conduct of physical verification of stores and stock, audit could not verify the detailed list including name, quantity and the cost of such items etc. Further scrutiny of Radio equipment file, it was revealed that the DIPRO, Balasore in his letter (No. 132(A) dt. 24.02.2021) had requested the Director, I & PR Department, Govt. of Odisha, Bhubaneswar to direct the concerned department for taking necessary action at their level to vacate the office store. But no action was taken at Department level for disposal/ auction of the store items till date. Further, the matter was also not pursued at DIPRO level even after lapse of more than one year of issue of the letter. As a result, the condition of these equipment may further deteriorate resulting in loss of Govt. revenue.



In reply the DIPRO assured to move to I&PR Department for early disposal of old/ unserviceable stocks.

Recommendation: Effective step may be taken for early disposal of the old/unserviceable store so as to prevent further deterioration of equipments. Fact of compliance may be communicated to audit along with supporting documents.

9. Improper maintenance of Service Books and Leave Accounts (Reference Number: OBS-337816)

According to Rule 57 of the OCS (P) Rules, 1992, every Head of Office shall prepare, twice in a year, a list of employees who are due to retire from service within the next 24 to 30 months of that date. It has also been laid down in F.D. O.M. No. 5731/F. dt. 15.2.97 that the Head of Office shall verify the service rendered by a Government Servant five years before the date of retirement or after completion of 25 years of service whichever is earlier. This has to be certified in each service book by the Head of Office.

Audit test checked seven service books (retirement within 5 years-1 No. & others-6 Nos.) maintained by the DIPRO, Balasore which is as detailed at table below.

Sl No	Name & Designation S/Shri	Date of Birth	Period up to which Leave A/C maintained	Remarks
1	Rabindranath	13.04.1966	01.7.04 to	Increment has not been entered in

	Swain, Peon		31.12.04	the service book since January 2020.
2	Gobardhan Biswal, Clerk Librarian	02.07.1968	01.7.04 to 31.12.04	Service book has not been updated since January 2005.
3	Kartik Chandra Behera, Watch men	03.01.1972	01.07.18 to 31.12.18	Although, EL sanctioned from 01.11.2015 to 25.11.2015 (24 days), from 01.05.16 to 30.06.16 (61 days) were deducted from leave account but the same was not entered in the service book. Further, he had availed commuted leave for 91 days from 1.04.19 to 30.06.19 which was converted to HPL (182 days), but the leave was not entered in the leave account.
4	Rohul Kumar Singh, Jr. Storekeeper	08.02.1993	The leave account was not maintained since the date of his joining (24.04.2015)	Service period was not verified from April 2018 onwards and annual Increment was also not mentioned in the service book since April 2020.
5	Satya Sagar Mandal, Clerk cum librarian	27.03.1985	The leave account was not maintained since the date of his joining (26.03.2018)	
6	Suchismita Parida, Literate Peon	29.02.1984	The leave account was not maintained since the date of his joining (02.04.2018)	
7	Smt. Malati Kisku, Peon	01.07.1973	The leave account was not maintained since the date of his joining (28.07.2008)	

On verification of these service books, following deficiencies were noticed:

- In case of four employees (Sl. No.4 to 7), the leave accounts were not maintained since the date of their joining.
- In case of three persons (Sl. No. 1,2 & 4), the increments were neither entered in the service books nor the service books were updated.
- Although, Kartika Chandra Behera, Watchman had availed leave in different spells the leave sanctioned was not entered in the service book.

In reply the DIPRO assured to take steps for updation of service books and leave accounts.

Recommendation: Step may be taken for updating the Service Books and Leave Accounts of the employees tabulated above under compliance to audit.

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

A. Pending Inspection Reports and paragraphs

Following paragraphs of earlier Inspection Reports remained unsettled due to want of proper compliances.

IR No/ Year	Paras outstanding before audit		Paragraphs settled	Paras outstanding after settlement	
	Part II A	Part II B		Part II A	Part II B
320/99-00		2, 3, 4, 6, 7, 8, 9	2, 3, 4, 6, 7, 8		9
250/02-03		5	Nil		5
820/10-11		4(i, iii), 6	4(i, iii), 6		IR Closed
04/ 13-14		2, 4(ii, iii, iv, v), 6(a, c), 8, 9, 10 (a-d)	2, 4(ii, iii, iv), 6(a, c), 8, 9		4(v), 10 (a-d)

Expeditious steps may be taken for furnishing proper compliance to the above paragraphs.

B. Persistent irregularities

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

- Showing of advances as final expenditure
- Non conduct of physical verification of stock store

PART-IV(Best practice)

NIL

PART-V (Acknowledgement)

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


Deputy Accountant General(AMG-V)