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2/11/22



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

No.AMG-V/IR No.139/2022-23/561

Date:28.10.2022

To

The District Information and Public Relations Officer,  
Gajapati-761016

**Sub: Issue of IR No.139/2022-23 on the accounts of the District Information and Public Relations Officer, Gajapati**

Sir,

I am directed to forward herewith the Inspection Report No.139/2022-23 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.139/2022-23/562**

Date:28.10.2022

Copy along with the copy of IR. No.139/2022-23 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, Gajapati to comply on the Inspection Report immediately.

Senior Audit Officer /AMG-V

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

**INSPECTION REPORT NO. 139/2022-23**

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Gajapati		
Period of accounts audited	April 2010 to March 2022		
Time taken for audit	29 August 2022 to 05 September 2022 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ head of office	Name & designation	From	To
	Gurbir Singh, OIS, DIPRO	7.7.2008	1.3.2016
	Pravakar Tripathy, OIS, DIPRO	1.3.2016	3.3.2016
	B. N. Pradhan, OIS, DIPRO	4.3.2016	1.1.2018
	R. C. Nayak, OIS, DIPRO	1.1.2018	14.7.2020
	P. Tripathy, OIS, DIPRO	27.8.2020	8.10.2021
	G. S. Satapathy, OIS, DIPRO	8.10.2021	25.10.2021
	Swarajya Sisa, OIS, DIPRO	25.10.2021	25.8.2022
	P. Gurumai, OIS, DIPRO	25.8.2022	Till date
Next Higher Authority	Director, I&PR Department, Odisha		
Name of the officials/ officers who conducted audit	Shri H. Sahoo, AAO (C) Shri J. N. Majhi, AAO (up to 30.8.2022)		
Name of the supervising Officer:	Shri N. C. 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.		

**PART-I**

**1. Introductory:**

The District Information & Public Relations Officer, Gajapati works as connecting link between Departments in the District Administration and various stakeholders 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, Gajapati at present is assisted with 04 staffs against sanctioned strength of one each Sr. Clerk, Store Keeper, Projectionist, Librarian and two Literate Peon and one Night Watchman-cum-Sweeper to implement different programmes and schemes.

**1.1 Audit criteria**

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The audit findings were bench marked against the following criteria:

1. Odisha Government Financial Rules
2. Odisha Treasury Code
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 2019-20 to 2021-22 funds of ₹ 1.73 crore was allotted of which ₹ 1.55 crore was utilised while ₹ 0.25 crore was surrendered. The year wise details were as under:

(Amount in ₹lakh)

Year	Allotment	Expenditure	surrender	Balance
2017-18	38.09	31.90	2.49	3.71
2018-19	55.33	52.67	0.00	2.66
2019-20	32.04	30.37	0.00	1.67
2020-21	24.75	18.03	0.00	6.72
2021-22	22.33	21.64	0.00	0.69
<b>Total</b>	<b>172.54</b>	<b>154.61</b>	<b>2.49</b>	<b>15.45</b>

The above table showed that an amount of Rs. 15.45 lakh could not be utilized and remain unspent during the period 2017-22. Majority of the fund pertained to the period 2020-21 which could not be utilized due to reduction in activities owing to Covid-19 pandemic. In reply, the authority stated that the amount was never withdrawn from the treasury and automatically surrendered to Govt. exchequer at the end of the financial year. However, the preparation of realistic budget could have resulted in utilization of fund in needy sector.

## 1.3 Scope of Audit

Compliance Audit was conducted during 29-08-2022 to 05-09-2022 covering the period from April 2010 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 Regulations on Audit & Accounts 2020 (Regulation 132), an entry meeting was held between the District Information and Public Relations Officer, Gajapati and Audit party members on 29<sup>th</sup> August 2022 wherein the objective, scope and criteria of Audit were discussed. The findings of Audit were discussed in an exit meeting between the Audit party and the DIPRO on 05 September 2022.

**PART-II-(A)**  
**(Significant Audit Findings)**  
**Nil**

**PART-II(B)****(Other incidental Audit Findings)****2. Irregular payment of ex-gratia of ₹ 30.00 lakh to the retired working Journalists(Reference Number: OBS-402471)**

The Government of Odisha in Information and Public Relations Department vide Notification No. 5829 dated 03.06.2020, under Section 2(f) of "Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act 1955" had enhanced the ex-gratia amount to Rs 15.00 lakh in case of death of a Working Journalist being affected by Covid-19 while performing duty. To provide financial assistance to such working journalists and their dependents, a welfare fund has been formed and regulated by "Orissa working journalist's welfare fund rules, 2006". Subject to the other provisions of these rules, a working Journalist shall be eligible for consideration for sanction of assistance under these Rules if his annual income from all sources taken together does not exceed ₹50,000/-. As defined in the Act 1955, "working journalist" means a person whose principal occupation is that of a journalist. Further, "Retired Working Journalist" means a working Journalist who has retired after having rendered a minimum service of ten years as a Working Journalist and has attained the age of 58 years and has not taken up any other gainful employment after such retirement.

Scrutiny of records revealed that I&PR Department released Rs 15.00 lakh each to the Collector, Gajapati towards payment of ex-gratia amount in favour of the following two retired working Journalists on recommendation of the DIPRO, Gajapati.

Sl.No.	Name of the deceased person/ address	Date of death And age	Working in Media House	Cause of death certificate
1	Late K Ch. Ratnam Address- Paralakhimundi	12/07/2020,  62 plus	News Today PvtLtd . But no working certificate is enclosed . No ID card submitted .	Not available in file
2	Late Nabina Nando Gantayat Address- Palace street , Paralekhemundi , Gajapati - 761200	13/11/2020,  82	Hindustan Samachar . But no working certificate is enclosed . ID proof given without any signature of authority .	--Do -

Audit noticed that in the above cases, application and other documents like Death Certificate were submitted by the claimant of the deceased before DIPRO, Gajapati for payment of ex-gratia which were forwarded by the Collector to the Department for sanction of ex-gratia amount. But the documents in support of engagement i.e. appointment letter issued by the concerned Media House against the two deceased Journalists, period of engagement and place of working till the date of hospitalized affected due to Covid-19 and Annual income certificate issued by the competent authority were neither furnished for verification nor obtained by the DIPRO, Gajapati. Though such documents are mostly required for verification of genuine claim, the same were also not called for by the I&PR Department. It was further observed that the deceased Sl no 1 was 62 years old and Sl no 2 was 82 years old. Hence, both the Journalists received ex-gratia in capacity of retired working journalists. The



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proof of *retired working journalists* were not found anywhere in the file . As per letter no. 7602 of I & RR department dated 10.8.2020, Ex gratia will be paid to the family of deceased **working journalist or retired working journalist.**

Further, in the I & PR letter no 7122 dated 16/07/2020 ( in case of K Ch Ratnam) and in letter no 275 dated 31.12.2020 ( relating to N Gantayat ) Medical certificate showing cause of death have been sought for, but the same were not furnished anywhere. Moreover, these two names are not there in the list declared by State Govt. comprising 17 number of journalists who had been awarded ex-gratia of Rs 15 lakh each as per the New Indian Express dated 24.7.2021.

Though the I&PR Department enhanced the amount of assistance to ₹15.00 lakh in June 2020, the **annual income limit for eligibility** was not changed and it remained at Rs 50,000/- as earlier for working journalist and 25000 for retired working journalist. However, no income certificates were produced by claimants of both the deceased.

Thus, payment of ex-gratia without proper verification of the document, authenticity of their engagement as retired working Journalist and the annual income certificate of the deceased was found to be irregular.

In reply it was stated that henceforth the income details and bonafiedness of their engagements would be verified before recommending thier names. The replies of the DIPRO was not tenable.

*Recommendations: Correctness of the enagement of the Journalists and other revelevant documents/papaers should be got verified before forwarding to the higher authorities for sanction of ex-gratia to next of the kind under intimation to Audit.*

### **3. Irregularities in release of payment for various activities of DIPRO, Gajapati** **Non deduction of TDS from the vender (Hoarding) (Reference Number: OBS-404495)**

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

(a) On verification of Hoardings files/ records, Audit noticed that the DIPRO, Gajapati. had awarded the work to M/s Chevitamma supplier Parlakhemundi and M/ Flexin, Parlakhemundi, Gajapati for the work of preparation and installation hoardings on IEC activities of Government in the Municipality areas of Gajapati. Quotation and tender for the aforesaid work were not called for. Without tendering/quotation, the work order had been extended from time to time to the same tenderer without inviting quotations/tenders

till March 2019. This has resulted in violation of procedures regarding procurement of Goods and services of Finance Department.

- (b) Further, Audit noticed that the DIPRO, Gajapati had not deducted TDS @ 2 per cent amount paid to the contractor under section 194C of Income Tax Act 1961 amounting to Rs.32354.00 towards the payment Rs.16, 17,680/- as detailed in **Annexure A**. This has resulted in not only non-deduction of TDS but also non remittances of the same to Government. The reasons for non deduction of TDS from the vender were asked for.

**(c) Purchase of article/services worth Rs. 1.59 lakh from unregistered GST agency**

On verification of Hoardings files/ records audit noticed that the DIPRO, Gajapati. had awarded the work to M/s Chevitamma Supplier, Parlakhemundi Gajapati for the work of preparation and Installation hoardings on IEC activities of Government in the Municipality areas of Gajapati, without invitation of tender/quotations. The work of the aforesaid vender had been extended from time to time without inviting any fresh tender/quotations.

- (d) Further, as per GST rule 157f, GST at 18% of the total billed amount was required to be recovered/ deposited from the non registered vender. Audit noticed that the bill submitted by M/s Chevitamma supplier, Parlakhemundi Gajapati, 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 Rs.238928.00 (i.e.@18% of Rs.13, 27,380/-) was remained un recovered/ deposited (as detailed in the **Annexure-B**) in Government account. The reasons for not purchasing from GST vender were called for.

**(e) Common Irregularities pertaining to vouching (Reference Number: OBS-405570)**

Scrutiny of records revealed that despite issue of work order the DIPRO, Gajapati drew money through paid voucher which could have been transferred to the vendor account. This resulted in non-deduction of TDS as well as TDS on GST. Further in some cases the paid vouchers were not authenticated by the payee. The non-authenticated voucher should have been negated for payment.

In reply, DIPRO stated that the matter would be investigaged and action would be taken accordingly. Henceforth, while tendering necessary precaution would be taken as per Notification of Finance department.

*Recommendation: Steps may be taken for recovery of TDS from the supplier/tender and the same should be intimated to audit.*

**4. Non-deposit of sale value of old news-papers in Government account amounting to Rs 45,000/- (Reference Number: OBS-402426)**

As per the provisions of LMM, the sale proceeds of old, unserviceable items or any auctionable items should get deposited in Govt Account under the Head " 0070- misc-Receipts".

Files related to Information Centre cum Reading Rooms (ICRRs) of the DIPRO, Gajapati revealed that 13 papers namely *the Nitidina, the Sakala, the Bhasker, the Odisha Express, the Sarbasadharana, the Pioneer, the Prajatantra, the Samaj, the Dharitri, the Sambad and the Pragatibadi* were procured for reading purpose of library members . But the sale proceeds of

old newspapers were not found to have deposited in Government accounts . In the absence of chronological maintenance of records of cost of procurement of newspapers, Audit calculated the approximate cost and sale proceeds of the news papers based upon the price list available for December 2021.

The day wise cost of procurement was found to be Rs 69.00. Accordingly, **the monthly and yearly expenditure in this Head comes to Rs.2070 and 25,000 respectively** . The expenditure towards purchase of newspapers for the period covered under Audit i.e. from April 2010 to March 2022 (12 years) comes to 25000 \* 12 i.e.Rs.3,00, 000. The sale value old news papers which is calculated 15% of the cost ( taken on conservative estimate and the rate which was in vogue in IA & AD department in reimbursement of cost of news papers to eligible officers ) is found to be Rs 45,000/-

Scrutiny of records / cash books, however, revealed that no such amount had been deposited in the Govt account . While old newspapers of the last one year was found lying inside the ICRR , the same pertaining to the previous 11 years were not available . The indicates that while the same have been disposed of and the sale proceeds have not been deposited in the Government Account.

Further , the records and accounts of various magazines like Utkal Prasanga, the Odisha Review, the Jagannath Janana received from I and PR Department with the sole purpose of educating the people at large , against nominal cost have not been maintained by the Office .

In reply, the DIPRO, Gajapati stated that the matter would be verified and action would be taken accordingly.

*Recommendations: Necessary steps may be taken to deposit the sale proceeds of the old newspapers after disposing of with short intervals under intimation to Audit.*

##### **5. Improper recommendation of beneficiaries under Gopabandhu Working Journalists "Health Insurance Scheme"(Reference Number: OBS-401279)**

The Odisha State Working Journalists Health Insurance Scheme-2016 was launched on 18 December 2016 in the State to provide health insurance facility to the working journalist. The scheme is applicable to 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. The details of journalists applied for the assistance under the scheme vis-a-vis sanction of the scheme thereto during the period 2019-20 to till date is as given below;

Year	Applications Received	No. of Applications recommended	No. of Journalists sanctioned the scheme
<u>2019-20</u>	<u>49</u>	<u>49</u>	<u>49</u>
<u>2020-21</u>	<u>55</u>	<u>55</u>	<u>55</u>
<u>2021-22</u>	<u>118</u>	<u>118</u>	<u>118</u>
<u>2022-23</u>	<u>110</u>	<u>110</u>	<u>Yet to be approved</u>

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 the given

format. The DIPRO Office compiled the list to recommend all the total candidates for the schemes based on the certificate submitted by them. The DIPRO never verified the authenticity of the certificate from the source. In absence of such, the extension of the scheme to the un-deserving candidate could not be ruled out.

Hence, the veracity of the certificate submitted should have been ensured from the concerned news agency before compiling the list and recommending thereof.

In reply, the DIPRO-Gajapati noted the audit comment for future guidance.

*Recommendations: It is recommended that the DIPRO should scrutinize the applications with their authenticity being accredited journalists of the approved newspapers before recommendations for the scheme and intimated to Audit.*

#### **6. Functioning of Information Centre –cum- Reading Rooms (ICRR) at snail's pace (Reference Number: OBS-402381)**

The Information & Public Relations Department serves as a link between people and the Government. This Department apart from informing the public about the plans, policies and Programmes of the Government, aims to ensure people's participation in the successful implementation of different developmental Programmes and schemes. To implement these Programmes and to make these people-oriented, the Department is also functioning at the District and the Sub-divisional levels. Information Centre-cum-Reading Rooms have been opened in Urban and Rural areas which play a significant role in disseminating 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.

The present Information Centre-cum-Reading Room, Gajapati at Paralakhimundi along with DIPRO Office has been functioning in an old building called Maharaja Palace (i.e. the palace which belongs to the King of Gajapati) since 01 November 1988 at a monthly rent as agreed upon from time to time (currently @ Rs 5830 per month). The reading room because of its co-existence with DIPRO office suffers from scarcity of space and is functioning in pre and post office-timing only i.e. from morning 8.00 to 11 am and from evening 5 to 8.30 pm. The number of readers in the reading room daily ranged from 8 to 10 numbers only. The concept of e-library has not been executed yet as visualized in the year 2019 by the I & PR Department.

Name of ICRR	Books available	No. of daily visitors	No. of newspapers provided	Observation
Gajapati	7128	Eight to Ten	13	The post of clerk- librarian is lying vacant since 2005. No new members have been enrolled for library membership in the last two years. The Library is being run by two literate peons, alternately i.e. by SmtSaibaniBehera and SmtDuhitaDandasena.

TV installed in the reading room has become inoperative in post Covid times. Besides, no new members have been enrolled in the last two years. Catalogues detailing the



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books available in library has not been maintained. Verification of library books has not been made even once. No radio is available in the library and it lacks modern infrastructural facilities. There is also not even a standard toilet for the readers.

Facilities should be upgraded. To make it a professional reading room with enhanced timing for reading i.e., to say, from 7 AM to 9 pm. The library should be kept open in holidays also. Procurement of newspaper everyday without provision of opening the reading rooms daily has no meaning at all. This requires adequacy of staffs to be in charge of library on rotational basis which in turn requires continuous correspondence with authorities for filling up of the vacant posts.

No effort has been made by the DIPRO to address shortcomings in running of ICRR as well as to enhance the number of readers.

In reply, it was stated that steps would be taken for full-fledged operation of the ICRR and communication would be made with Hqs for posting of vacant posts.

Recommendations: Early effective steps may be taken for functioning of ICRR in full fledge so as to make the objective of the Government under intimation to Audit.

#### **7. Maintenance of Cash Book and Management of Cash (Reference Number: OBS-404493)**

The District Information & Public Relations Officer, (DIPRO) **Gajapati**, at Parlakhemundi maintained one cash book to record the transactions of the Office. The cash book was closed with ₹ -Nil- and ₹ -Nil- as on 31.03.2021 and 31.03.2022 respectively.

On general review of cash book and other relevant documents, audit observed the following :

##### **(A) Non reconciliation of balances.**

The closing balances at the end of every month should be reconciled with the balances as per cash book. However, audit noticed that Bank Reconciliation with cash book was not prepared by DIPRO, Gajapati at the end of each month during the period covered in audit.

##### **(B) Non maintenance of cash book of DIPRO, Gajapati.**

On scrutiny of cash book, Audit noticed that the General cash book had not been maintained by the DIPRO Gajapati during the period from 2<sup>nd</sup> February 2018 to 31<sup>st</sup> October 2020. In absence of cash book, the actual transaction occurred vis-à-vis their proper accountal could not be ascertained in Audit. transactions made during these two years could not be verified by Audit. In absence of maintenance of Cash Book, misappropriation of Government money can not be ruled out. Reasons for non maintenance of cash book may please be stated.

Hence, it is recommended that the higher authorities may intervene and instructions may be given for wrting the Cash Book and keep in readiness of all the vouchers/documents etc. for scrutiny by the next Audit.

**(C) Procedural irregularities in maintenance of cash book**

(i) **Surprise verification of cash balance** is to be conducted by the DDO at regular intervals as per Note (6) below S.R. 37 (viii) of OTC Vol-1, but the same was not carried out by the DIPRO during the period covered in audit.

(ii) The pay bill registers as required under SR-235 of OTC Vol-I should be reviewed monthly by a Gazetted Officer. However, Audit noticed that the same had not been carried out by the DIPRO during the period covered in Audit.

In reply, the DIPRO stated that due to death of Shri R.C. Nayak Ex. DIPRO, the cash book for the above mentioned period was not maintained. The points raised in audit are noted for future guidance, and cash book would be maintained and the same would be furnished at the time of next audit. The Reply is not convincing because Shri Nayak passed away on 15 July 2020 whereas the Cash Book was not maintained for the period from 2<sup>nd</sup> February 2018 to 31<sup>st</sup> October 2020.

*Recommendation:-Cash Book may be maintained as per the prescribed procedure and the same be furnished to the next Audit with all relevant vouchers etc.*

**8. Irregular Maintenance of Records and their non-reconciliation (Reference Number: OBS-405471)**

The DIPRO is entrusted with disseminating information between the public about welfare activities of the Government with maintaining public relations through celebration of days of importance. For carrying out day to day activities the office has to maintain varieties of assets like amplifier, sound system, batteries, television set, computers, printers and other electrical equipments.

Scrutiny of records revealed that the authority did not have asset wise record / asset register to have a proper accounting of existing assets. While some of the assets have been recorded in consumable stock register, the record of the same did not match with actual existence. Some assets were also not recorded in the proper register despite their existence in the store room. In absence of proper records the theft and embezzlement of valuable assets may not be ruled out.

Further, it was seen that the records of library books as maintained in the Accession register was short of 19 books. The discrepancy may be reconciled for maintenance of proper record. Hence, proper maintenance of records of all the assets may be ensured by the DIPRO.

In reply, the DIPRO stated that lack of staff as the reason of non-maintenance of proper record and assured to take action for proper maintenance of record.

*Recommendations: Early steps may be taken to bring matter to the higher authorities for appointment of staff and reconciliation of the discrepancy be rectified under intimation to Audit.*

**9. Non-disposal of obsolete items (Reference Number: OBS-405512)**

The DIPRO is entrusted with disseminating information between the public about welfare activities of the government with maintaining public relations through celebration of days of

importance. For carrying out day to day activities, the Office has to maintain varieties of assets like amplifier, sound system, batteries, television set, computers, printers and other electrical equipments.

In absence of proper records, the photograph of the store room revealed the following;

From the above, it could be seen that the VCD cassettes, old television set, the funnels and rusted microphone stands were stacked in the store for a long period without disposal.

Further, the scrutiny of records revealed that one vehicle bearing registration number OR02E5580 though crossed the maximum permissible life (20 years) is lying un-disposed since 2016. No steps had been taken for the disposal of the vehicle.

Thus, non-disposal of obsolete stock is resulting in further diminution of value as well as blocking off spaces.

In reply authority stated that action would be taken in consultation with the Headquarters Office for quick disposal of obsolete items.

Recommendations: Quick action for disposal of the stock may be taken in adherence to codal provisions and intimation to Audit.

### PART-III

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

**Follow up on findings outstanding of previous Inspection Reports:**

There is no para pending pertaining to the previous inspection reports.

**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:

Non conduct of physical verification of stock and store

Non-maintenance of asset register.

### PART-IV (Best Practice)

**Best practice:** NIL

### PART-V (Acknowledgement)

**Disclaimer:** The Inspection Report has been prepared on the basis of information furnished and made available by DIPRO, Gajapati. The Office of the Accountant General (Audit-I), Odisha disclaims any responsibility for any misinformation and/ or non-information on the part of the audited entity.

**Acknowledgement:** Audit appreciates the cooperation extended by the staff and Officers of the District Information and Public Relations Office, Gajapati in producing the records and furnishing information to Audit.

*H-11/mch/1*  
*28/10/22*

**Deputy Accountant General(AMG-V)**

Annexure-A				
Statement showing non recovery of GST from the Tenderer for the work of preparation and Installation hoardings on IEC activities of Government.				
Sr. No	Try. Vr. No / Date	Name of the Supplier	Bill Amount (Rs)	TDS not Deducted (Rs)
1	51/24-09-18	M/s Chevitamma Supplier, Parlakhemundi	78400	1568
2	67/10-11-18	M/s Chevitamma Supplier, Parlakhemundi	164000	3280
3	46/10-09-18	M/s Chevitamma Supplier, Parlakhemundi	33000	660
4	78/15-12-18	M/s Chevitamma Supplier, Parlakhemundi	299500	5990
5	92/21-02-19	M/s Chevitamma Supplier, Parlakhemundi	153600	3072
6	102/28-02-19	M/s Chevitamma Supplier, Parlakhemundi	145900	2918
7	104/13-03-19	M/s Chevitamma Supplier, Parlakhemundi	130500	2610
8	84/22-01-19	M/s Chevitamma Supplier, Parlakhemundi	161280	3226
9	91/12-02-19	M/s Chevitamma Supplier, Parlakhemundi	161200	3224
10	67/10-11-18	M/s Flexin, Parlakhemundi	263300	5266
11	51/24-09-18	M/s Flexin, Parlakhemundi	27000	540
		<b>Grand Total</b>	<b>1617680</b>	<b>32354</b>

**Annexure-B**

**Statement showing non recovery of GST from the Tenderer for the work of preparation and Installation hoardings on IEC activities of Government.**

Sr. No	Try. Vr. No / Date	Name of the Supplier	Bill Amount (Rs)	GST not Recovered (Rs.)
1	51/24-09-18	M/s Chevitamma Supplier, Parlakhemundi	78400	14112
2	67/10-11-18	M/s Chevitamma Supplier, Parlakhemundi	164000	29520
3	46/10-09-18	M/s Chevitamma Supplier, Parlakhemundi	33000	5940
4	78/15-12-18	M/s Chevitamma Supplier, Parlakhemundi	299500	53910
5	92/21-02-19	M/s Chevitamma Supplier, Parlakhemundi	153600	27648
6	102/28-02-19	M/s Chevitamma Supplier, Parlakhemundi	145900	26262
7	104/13-03-19	M/s Chevitamma Supplier, Parlakhemundi	130500	23490
8	84/22-01-19	M/s Chevitamma Supplier, Parlakhemundi	161280	29030
9	91/12-02-19	M/s Chevitamma Supplier, Parlakhemundi	161200	29016
		<b>Total</b>	<b>1327380</b>	<b>238928</b>