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

No.AMG-V/IR No.165/2022-23/584

Date:02.11.2022

To

The District Information and Public Relations Officer,
Khordha, PIN-752055

Sub: Issue of IR No.165/2022-23 on the accounts of the District Information and Public Relations Officer, Khordha

Sir,

I am directed to forward herewith the Inspection Report No.165/2022-23 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/-

Encl.: As above

Senior Audit Officer /AMG-V

✓ **Memo No. No.AMG-V/IR No.165/2022-23/585**

Date:02.11.2022

Copy along with the copy of IR.No.165/2022-23 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, Khordha to comply on the Inspection Report immediately.

02/11/2022
Senior Audit Officer /AMG-V

585A

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

INSPECTION REPORT NO.165/2022-23

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Khordha		
Period of accounts audited	April 2010 to March 2022		
Time taken for audit	23 rd September 2022 to 29 th September 2022 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ Head of Office	Name & designation	From	To
	S/Shri/Smt.		
	Ramesh Kumar Sahoo, OIS, DIPRO	23.06.2006	30.6.2010
	Dillip Kumar Mohanty, OIS, DIPRO	30.06.2010	31.01.2017
	Baroda Prasana Das OIS, DIPRO	01.02.2017	26.11.2017
	Surjit Mishra, OIS, DIPRO	27.11.2017	25.04.2019
	Tapas Kumar Saha, OIS, DIPRO	13.05.2019	8.07.2019
	Lalatendu Mohapatra, OIS, DIPRO	09.07.2019	31.12.2019
	Manas Ranjan Biswal, OIS, DIPRO	01.01.2020	23.01.2022
	Puspanjali Paikaray, OIS, DIPRO	24.01.2022	23.05.2022
	Chaudhury Arabinda Das OIS DIPRO	23.05.2022	01.08.2022
	Jitendriya Jena, OIS, DIPRO	01.08.2022	Till date
Next Higher Authority	Director, I&PR Department, Bhubaneswar, Odisha		
Name of the officials/officers who conducted audit	Shri H. Sahoo, AAO (C) Shri J. N. Majhi, AAO Shri C.C. Mohanty, Auditor.		
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

Introductory:

The District Information & Public Relations Officer, Khordha 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 two Information Centre cum Reading Rooms (ICRRs) to disseminate information and enrich the intellectual growth of the society through books, magazines, newspapers and other informative literatures.

The DIPRO, Khordha at present is assisted with 4 staffs against sanctioned strength of one DIPRO and eight officials 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
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 2017-18 to 2021-22 funds of ₹2.84 crore was allotted of which ₹ 2.54 crore was utilised while ₹ 0.70 crore was surrendered. The year wise details were as under:

(Amount in ₹)

Year	Budget Allotment	Expenditure Incurred	Surrender	Balance
2017-18	6087474	4293001	599401	1195072
2018-19	6988137	6890847	97290	67290
2019-20	4385449	4282004	0	103445
2020-21	5577048	4567709	0	1009339
2021-22	5410073	5335989	0	74084
Total	28448181	25369550	696691	2449230

The above table indicate that an amount of Rs. 24.49 lakh could not be utilized and remain unspent during the period 2017-22. Majority of the fund pertained to the period 2017-18 and 2020-21 which could not be utilized. 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 23-09-2022 to 29-09-2022 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 October 2020, March 2021 and March 2022 was 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, Khordha and Audit party members on 23rd September 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 29th September 2022.

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

Nil

PART-II-(B)
(Other incidental Audit Findings)

2. Excess payment of Rs 14.45 lakh to the Contractor and non deduction on GST from the Contractor (Reference Number: OBS-429192)

One of the functions of DIPRO office is to cause to make advertisement of different developmental programmes /schemes / festivals of Government of Odisha. For this, various posters are mounted/planted at public places by the help of service providers through the process of tendering.

Advertisements were published in Odia dailies, the Sambad and the Samaj dated 16.6.2017 and also hoisted in Government website inviting bids for mounting of hoardings for Car festival 2017 . Three bidders participated in the bid . As per meetings/ proceedings of the tender selection committee held on 21/6/2017 , “ Torrent Advertisers ‘ was the winner as L1 bidder with Rs 26/- per sq ft for mounting of hoardings (inclusive of all taxes). That rate continued for a long period to take up different programmes of govt, needing printing & mounting of sign boards . As per section 194C of Income Tax Act 1961, the payer is required to deduct TDS at 1% in case the payment is made to an individual or HUF, and 2% if the payment is made to any other person. Further, TDS @ 2 per cent on GST amount paid to the contractor is required to be deducted.

Scrutiny of bills/vouchers presented by the service provider i.e. Torrent Advertisers for different IEC events during 17-18 & 18-19 , including Biju Swasthya Kalyan Yojana revealed that it had submitted the bills @ 26 /- per sqft (inclusive of all taxes). But many a time, the period of display of hoarding at designated places had been extended for further period (15 days in one stretch) starting from 15 - 30 days. The bills had been preferred twice/ thrice accordingly depending upon the extension period and also had been passed for payment by DIPRO, Khurdha at the original price ie @ sq. ft Rs 26/-.

Audit scrutiny revealed that, during the extended period , the vendor was not required to incur any expenditure towards printing of material i.e. preparation of banner/poster and towards mounting of the banner, as **the place of advertisement remains the same / unchanged** . Only the vendor has to bear the cost or rental, if any, when posters were planted in places other than Government Office walls / places. So the payment of bills at the original period price ie @ 26 per sqr feet, for the extended period was irregular.

The working sheets prepared at the time of tender process having segregation of rates applicable for printing, mounting and hiring charges for hoarding related -works out of the rate of Rs 26/ per square feet for 15 days was not made available to Audit . However , it was revealed from the proceedings of the meeting of selection committee held on **14-03-2020** for hiring and mounting of hoardings in GPs , Municipalities, Municipal corporations , NACs areas across the state that the L1 rate of Rs 14.16 sq ft per month for printing & mounting of hoardings quoted by M/S Torrent Advertiser for the district of Puri, Khordha & Nayagarh has been accepted . Similarly , for the same districts , the composite work (printing , mounting and rental) has been finalized for Rs 30.09 per sq ft per Month.

So, the balance (Rs30.09 - Rs 14.16) ie 15.93 is left only towards rental for a **month** for the hoarding -related- work . Thus, the rental cost for 15days would be Rs 7.97 paisa per sqr feet. For all extension periods of 15days, the vendor should have been paid @ 7.97 per sqft instead

of Rs 26.00 . By paying the vendors @ Rs 26.00 , there has been excess payment @ Rs18.03 per sqr feet in the bills stated above and the overall excess payment comes to Rs 1444975/- as detailed in **Annexure-A**. The DIPRO, Khordha could have raised objection over the bill while making payment / sought clarification from the Department in this regard.

Audit further noticed that the DIPRO, Khordha had not deducted TDS @ 2 per cent amount paid to the contractor under section 194C of Income Tax Act 1961. TDS on IT of Rs 47612 (i.e. 2% on 2380605) was not deducted from the vendors and TDS on GST of Rs 8570 (2% on 428509) was also not collected. The calculation of TDS is detailed in **Annexure-A**.

In reply, the DIPRO, Khordha stated that the rate was finalised by the I & PR Department & work order for installation of hoarding was done with approval of District Collector, Khordha. Audit compliance would be made after obtaining necessary clarification from departmental authority. To the reasons for non recovery of TDS of Rs.56182.00 from the supplier, the DIPRO stated that the Audit comment is noted for future guidance.

The compliance is not acceptable as auditee did not disagree with the authority of placement of order or original rate per sq ft. For the extended period, payments were made, for the item of works which the contractor did not make in the extended period (i.e. printing & mounting). While making series of payments over the same work, doubts should have been raised and departmental clarification could have been sought for. As the contractor is still in business with department in this area of work ie., the mounting of hoarding works as of date, the excess amount paid to the Contractor may be fully recovered from him and necessary recovery of the outstanding TDS and TDS on GST may be made under intimation to audit .

Recommendations: Necessary steps may be taken to recover the excess payment made to the contractor under intimation to Audit.

3. Irregularity in payment of ex-gratia of Rs 15.00 lakh to the Working Journalists (Reference Number: OBS-431934)

Government of Odisha, 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" enhanced the ex-gratia amount to **₹15.00 lakh** in case of death of a Working Journalist/ retired working journalist being affected by Covid-19 while performing duty . Further, I & PR Department GoO, vide notification No. 10708/ 26/11/2020 brought about "Odisha State Working Journalists Welfare Fund Amendment Rules -2020 by making partial modification of Rule-2 Clause (c) and sub- Rules of Rule-7 (1) of "Odisha state working Journalist Welfare Fund Rules -2006".

As per the Amendment Rule 2020 "working journalist means a journalist whose name is submitted / recommended , as such, by the DIPRO through the Collector concerned for the purpose of this Rule"..

However, the other clauses of Rule 2006 remained unchanged which read as follows :
(Rule 3)- There shall be constituted a Fund called the Orissa Working Journalists Welfare Fund which shall consist of contributions made by the Government of Orissa from time to time towards the corpus of the Fund. The Committee shall be competent to accept contribution from other sources for the corpus of the Fund subject to the condition that such

contributors accept the scheme envisaged under these Rules. The corpus of the Fund shall be invested in a fixed deposit in any Nationalised Bank in such a manner as to be most, beneficial to the Fund in the circumstances.

(Rule - 4) Financial assistance under these rules shall be paid out of the interest accruing to the corpus of the Orissa Working Journalists Welfare Fund and no part of the corpus of the Fund shall be utilized for payment of any assistance under these Rules. Interest accruing to the corpus shall be deposited in a Savings Bank Account in a Nationalised Bank. The Committee shall be competent to decide whether any part of the interest remaining unutilised shall be transferred to the corpus of the Fund.

(Rule -5) 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 Rs.50,000/- and a retired 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 Rs.25,000/- .

(Rule -6) All assistance under these rules are ex-gratia in nature and there shall be no legal right to assistance from the fund / funds constituted under these rules.

Scrutiny of records of DIPRO, Khordha, revealed that I&PR Department released ₹15 lakh to the Collector, khurdha towards payment of ex-gratia amount in favour of one Working Journalist who died due to Covid-19 and as detailed in **Table-A**.

Table-A

Sl No.	Name of journalist	Date of death	Reason	Amt received (Rs)	Observation of Audit
1	Pratap kumar Das / Manthan and previously in Naxatra Jyoti	24/9/2020	Covid -19	1500000 as per I &PR Department letter No 1381 dated 03/02/2021	No income certificate of the deceased Journalist enclosed in file .

Audit noticed that the application by the beneficiary / reporting officer remarks had not been submitted in proper format i.e. in Schedule-I and schedule –II which had been kept as blank in page c-2 &3 and the annual income certificate from the Revenue officer had not been insisted upon, as required as per para 5 of the “Odisha State Working Journalist Welfare Fund Rules -2006” to be eligible to get welfare fund in event of death. In this connection, it is to be mentioned here that all the moneys have been spent from the Savings Bank Account No. 11109338377, SBI, Government Treasury Branch, Bhubaneswar where the **Corpus Fund** created for welfare of working journalists have been kept. Hence, all the expenditure from it ought to be governed by the welfare Fund Rule- 2006, as amended from time to time. In addition to the above, following deficiencies were noticed by Audit which could have been verified by the DIPRO. (i) The up-to-date I-card till the date of death is not enclosed in the File (ii) The latest insurance card is not enclosed in the file, (iii) The income certificate from the Revenue officer has not been enclosed, (iv) The case has been directly recommended by the District Collector without the report/recommendation of the DIPRO , Khurdha, (v) The file is devoid of any definite proof of the deceased, supporting his active journalism, (vi) The DIPRO could have called for the retirement benefits/ condolence messages details given by the Media office to the deceased employee/ journalist on death of the journalist to confirm the *bona fide* relationship between the employee- employer. This procedure was not followed before proceeding of the case.

Thus, there was irregularity in payment of ex-gratia of Rs 15.00 lakh to the Working Journalists.

In reply, the DIPRO, Khordha stated that income certificate would be obtained from the beneficiary and other audit comments would be noted for future guidance. The compliance is not tenable since the DIPRO is the key person to decide who was actually a journalist and who was not. Journalists Welfare fund Amendment Rule 2020 enhanced the power of DIPRO whose decision regarding the profession of deceased would be suffice. As power entails responsibility, decision has to be taken more cautiously before recommending any case for ex-gratia. It is to be seen that all the criteria are met by the applicant and the ex-gratia amount is extended to the most deserving ones. The reasons of direct recommendation by the District collector without the initial report of the DIPRO was not available in the file.

Recommendations: Before recommending for the payment of ex-gratia to the families of Working Journalists provisions of the Government issued from time to time may be adhered scrupulously and intimated to Audit.

4. Creation of office space without requirement leading to idle expenditure of Rs. 2.97 lakh (Reference Number: OBS-429651)

The District Information and Public Relations Office, Khordha was running in the Sanskruti Bhawan due to non-availability of own building since creation. Action was taken (2013) for construction of own building of DIPRO, Khordha with an estimated price of Rs. 6866500. The proposed new building was a two storeyed building with ground floor being office and first floor being a library cum reading room. The floor plan of the office consisted 2000sqft. of super built up area. Though the new building was completed in 2014, the office shifted to the new building completely in February 2019.

Scrutiny of records revealed that the building plan consisted of a dedicated room for the post of Sub-Divisional District Information and Public Relations Officer, though there was no sanctioned post of SDIPRO in the office. As a result, the creation of the dedicated room with a cost of Rs. 297335 (estimated average cost) without any sanctioned post resulted in idling of the room thereby resulting in idle expenditure of Rs. 297335.

Details	Total Estimate	Revised Estimate	Super Built up Area
Whole Building	6866500	6061000	
Ground Floor Estimate	4374675	3861488	2000
SDIPRO room	336850	297335	154

In reply, authority stated to explore the further use of the available room in consultaion with the Department.

Recommendations: Steps may be taken to utilize the idle room under intimation to Audit.

5. Blockage of government revenue of ₹35,540 due to non sale of Magazines (Reference Number: OBS-432204)

To create awareness among the people about the Art, Science, Commerce and Culture of Orissa, Govt. of Orissa in I&PR Department published the monthly magazines like Utkal Prasanga , Orissa Review, Special issues of Jagannath Janan and Nabakalebar and supplied to the Dy. Directors, I&PR and DIPROs for sale to the public at the prescribed rate.

Scrutiny of records and information made available to Audit revealed that 10368 number of Magazines i.e. Utkal Prasang (UP), Orissa Review (OR), Jagannath Janana & Nabakalebar were received during 2016-19 from the Government of Odisha in I & PR department for selling at prescribed rate of Rs.5/-, Rs.5/-, Rs.10/- and 100/- per copy respectively. Out of total 8148 books were sold out and the balance 2220 lying in stock as on September, 2022 as detailed below.

Name of Magazines	Nos. of Magazines receive from the Deptt.	Already Sold	Stock in office i.e. non sale	Price (₹) i.e. per piece	Loss of Govt. revenue in (₹)
Utkal Prasanga	7673	6305	1368	5	6840
Odisha Review	1695	1195	500	5	2500
Jagannath Janana	700	600	100	10	1000
Nabakalebar	300	48	252	100	25200
Total	10368	8148	2220		35540

Effective step has not been taken for sale of books. As the magazines like Utkal Prasanga, Odisha Review, and Nabakalebar were old there is little scope of their sale. Non-selling of magazines in time resulted in blokeage of revenue to the extent of ₹.35,540. Further, the stock verification of magazines had not been carried out by the DIPRO since 2012, in the absence of which number of books available in stock in these years could not be ascertained in Audit.

The reasons for non-disposal/non sale of the magazine were called for. In reply, the DIPRO stated that action would be taken to disposal/sale of the magazine and audit would be intimated in due course.

Recommendation: The fact of updation of register and sale of pending magazines may be ensured and intimated to Audit.

6. Slow Functioning of Information Centre-cum- Reading Rooms (ICRRs) (Reference Number: OBS-431953)

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 information and enriching the intellectual growth of the society through books, magazines, newspapers and other informative literatures. Besides, TVs and Radios are supplied to the Information Centers. There were two Information Center-cum-Reading Rooms (ICRRs) within the purview of DIPRO, Khordha i.e. one at – Khurdha and other at- Begunia.

On checking of records of ICRR of Khordha and Begunia, the following deficiencies were noticed.

(A) Functioning of ICRRs without adequate number of staffs.

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According to the sanctioned strength approved by the Administrative Department, each of ICRR should have been posted with one Clerks-cum-Librarian and one Literate Peon for management of ICRRs. But it was noticed that post of literate peon had fallen vacant in Khordha since 2007. The ICRR Khordha was the 1st choice of all senior citizens of town area who came there to read magazines and news papers prior to Covid-19 period. Most of students who were regular visitors of ICRR were trying to have Govt./ company placements. Hence, to see the ICRR as busy as before, there is a need to upgrade the infrastructural facilities, preservation of old books, purchase of new books, magazines, installation of TV, and most important regular and timely opening of library- cum -ICRR .

The ICRR at-Begunia had been functioning in a rented house since 1997. Upto Nov 2020, it was managed by a literate peon Sri Sarat Chandra Sahoo alone in absence of any librarian. Since his retirement in May 2020, the post has remained vacant and functioning of ICRR has come to a halt. The Librarian of ICRR Khordha, Shri Raghunath Sethy had been asked to open the ICRR in Khodha and Begunia three days a week alternately. Although, a new building has come up in Begunia exclusively for ICRR, Its functioning has virtually become a non-starter. The expenditure of Rs 49.58 for the construction of new building has become a wasteful expenditure in the absence of any follow up action by the DIPRO.

(B) Non- conduct of physical verification of library books

As per Rule 215 of General Financial Rules, complete physical verification of library books should have been done every year in case of libraries having not less than 20000 volumes.

But no physical verification of library books was arranged by the DIPRO, Khorda during the period covered under audit in contravention to the above provision. Due to non-conduct of physical verification loss of books due to wear and tear and missing of books could not be established. All the books of Begunia have however been transferred to Khodha as there is no watch and ward in that place . A detailed verification of books segregating the books of Khordha and that of Begunia should be made on priority basis. Correspondences may be continuously made with Department for filling the vacant posts, and initiative be taken for full -fledged operation of both the libraries.

The library of Khordha alone is having 8465 number of books. The membership of library is 378 & last membership was on 23.08.2022 with membership fee of Rs 50 . However ,the library functions only on Government working days with timing from 8 to 11am & 5pm to 8 pm . To make it functional , there is a need of full time librarian in Khodha and Begunia .

In reply, the DIPRO, Khordha stated that the matter would be communicated to Hqrs for posting of necessary staffs and effective steps would be taken for smooth functioning of ICRR both at Khordha and Begunia.

Recommendations: Action may be taken with the Department for recruitment of staff and also for functioning of both the ICRRs under intimation to Audit.

7. Non disposal/ auction of the old vehicle MV No-ORF-6122(Reference Number: OBS-432158)

As per Rule 26 of Orissa Government Vehicles (Control and Use) Rules 1978, old and unserviceable vehicles shall be disposed of to the best advantage of Government in accordance with the provisions of the Orissa General Financial Rules and/or any other rule/order for the time being in force. As per Rule 23, the proposal for condemnation shall be

supported by recommendation of the Motor Vehicle Inspector certifying that the vehicle is not fit for economic repairs. The criteria for determination of economic repairs shall be the same as under Rule 21. The authority competent to order condemnation under Rule 22, shall on the basis of the recommendation of the Motor Vehicle Inspector determine the minimum price at which the vehicle can be disposed of by public auction.

Scrutiny of vehicle file, log book and on physical inspection of the vehicle, Audit noticed that one government vehicle bearing No-ORF-6122 (Mahindra and Mahindra Jeep) date of registration 12-06-1989, (total KM runs-2,08,708, having 32 years service). The upset price of the aforesaid MV was Rs. 30,000 fixed by the MVI (22-07-2021). The aforesaid MV was of road condition service since 01-01-2021. As the RTO had instructed for condemnation of the vehicle and fixation of upset price, no steps had yet been taken for auction of the old vehicle so far. As such, due to non-disposal/non-auction of the vehicle, the condition of the vehicle is deteriorating day by day which may lead to loss of Govt. revenue.

The reasons for non-disposal/non-auction of the vehicle were called for. In reply DIPRO stated that the matter had already been intimated with the higher authority for auction of the MV. Final compliance would be intimated to the audit after receipt of the confirmation from the Higher Authority.

Recommendation: Effective steps may be taken for early disposal of the vehicle under intimation to Audit.

8. Maintenance of Cash Book and Management of Cash (Reference Number: OBS-433124)

The District Information & Public Relations Officer, (DIPRO) Khordha, maintained three cash book to record the transactions of the Office. The General Cash Book was closed with ₹ -Nil- and ₹ -Nil- as on 31.03.2022 & 30-08-2022 respectively. However, the closing balances of the Library Cash Book, RTI Cash Book and PA Cash Book as on 31.03.2022 were rs.15988.00, Rs.10.00 and Rs.1000.00 respectively.

Sr. No.	Name of Cash Book	Amount in Rs.	
		As on 31 st March 2022	As on 31 st August 2022
1	General Cash book	Nil	Nil
2	Library cash book	15790	15,988
3	RTI cash book	10	10
4	Permanent Adv. Cash Book	1000	1000

On general review of cash book and other relevant documents, following observations are made:

(A) Non reconciliation of balances.

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

(B) 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 had not been carried out 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.

(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. Audit noticed that over writings/whitener used were made in different dates i.e. on illustrative dates 21-09-19(p/30), 12-03-19 (P/34), 18-03-19 (P/38) and 31-07-2021 (P/140) in the cash book without the dated signature of DDO and Accountant. Compliance to the aforesaid point are called for In reply, the DIPRO stated that the audit comment was noted for future guidance.

Recommendation: Compliance to the above discussed procedural irregularities may be ensured in letter and spirit under compliance to audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

IR No/ Year	Paras outstanding before audit		Paras settled during Audit	Paras outstanding after close of audit	
	Part IIA	Part IIB		Part IIA	Part IIB
83/2003-04	Nil	2(i)(ii)(iii)(iv)(v), 3, 4		Nil	2(i)(ii)(iii)(iv)(v) 3, 4
322/2010-11		3(i)(ii)(iii)(iv)(v)		Nil	3(iii)(iv)

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 Relations Officer, Khordha in producing the records and furnishing information to Audit.

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

Handwritten signature and date:
2/11/22

Deputy Accountant General (AMG-V)

Annexure-A

Name of the vendor	SV No./ Poster relating to	Number of location in which posters fixed	Original period bills In voice No/ date / Bills - period Rate at which Posters were fixed as per original agreement period (ie for 15 days @Rs26 per sqft inclusive of GST)	Extended period / Invoice No. details	Extended period bills in (Rs)
Torrent Advertiser s , 217, Jharpada Ctc road, bbsr Odisha 751006	Sv No 158/17-18	15	TA17-18/566dt 2/12/2017 14.10.17 to 28.10.17=15days Bill = 59800	TA17-18/566dt 2/12/2017 29.10.17 to 14.11.17=15 days	59800
	Sv 158/159-17-18	45	TA17-18/564 & 566 dt 2/12/2017 15-11-2017 to 30.11.2017=15 days Bill =137800	Sv 181/182-17/18 TA 17-18/913&914 dt 12.2.18	137800
	IEC Activities			1/12/17 to 15/12/17=15 days (59800+78000)	
				SV 183/184/2017-18 TA 17-18/915&916 dated 12/2/2018 16.12.2017 to 31.12.2017=15 days (59800+78000)	<u>137800</u>
				Sv no 185/186 / 17-18	

Name of the vendor	SV No./ Poster relating to	Number of location in which posters fixed	Original period bills In voice No/ date / Bills - period Rate at which Posters were fixed as per original agreement period (ie for 15 days @Rs26 per sqft inclusive of GST)	Extended period / Invoice No. details	Extended period bills in (Rs)
				TA 17-18/917&918 Date 12.2.2018 01/1/2018 to 15.1.18=15 days (59800+78000)	137800
				SV No 187& 188 /17-18 TA/17-18/919 &920 dated 12.2.2018 16.1.2018 to 31.1.2018 = 15 days (59800+78000)	137800
				SV no.31 &32- /2018-19 TA/17-18/1154 & 1153 dated 31/3/2018 1.2.2018 to 15.2.2018 = 15days (78000+59800)	137800
Kd-22pages	IEC Activities	45		S V no33&34 /18-19 16.2.2018 to 28.2.2018=13days TA /17-18/1155& 1156	119414

Name of the vendor	SV No./ Poster relating to	Number of location in which posters fixed	Original period bills In voice No/ date / Bills - period Rate at which Posters were fixed as per original agreement period (ie for 15 days @Rs26 per sqft inclusive of GST)	Extended period / Invoice No. details	Extended period bills in (Rs)
				14.9.2018 to 28.9.2018=15 days	
Do - Kd -8pages	81/18-19 IEC Activities	<u>33</u>	TA/18-19/0434 Dated 10-08-18 9-7-18 to 23.7.18 (15 days) Bill =115700	SV 82/18-19 TA / 18-19/0435 dt 10-08-18 24.7.18 to 9.8.18 (15 days)	<u>115700</u>
Total			725400		2083714

Explanation :

(a) Excess payment made to contractor for extended period $\{(2083714/26) * 18.03\} = \text{Rs } 1444975/-$

(b) Calculation of TDS:-

Total Bill Amount:- $2083714+725400=2809114$

$2809114/118 \times 100=2380605$

GST:- $2380605 \times 18\%=428509$

TDS on GST = $428509 \times 2\%=8570$

TDS on IT= $2380605 \times 2\%=47612$

Total TDS= $8570+47612=56182$