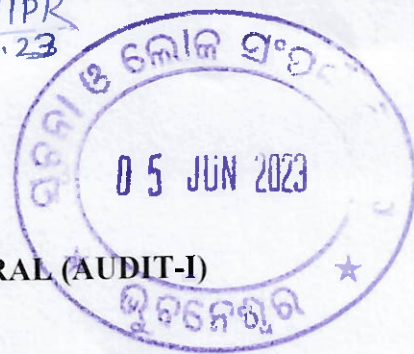




सत्यमेव जयते

OSWAS-6602/1PR
05.06.23



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

No.AMG-V/IR No.01/2023-24/232

Date:01.06.2023

To

The District Information and Public Relations Officer,
Puri-752001

Sub: Issue of IR No.01/2023-24 on the accounts of the District Information and Public Relations Officer, Puri

Sir,

I am directed to forward herewith the Inspection Report No.01/2023-24 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.AMG-V/IR No.01/2023-24/233

Date:01.06.2023

Copy along with the copy of IR. No.01/2023-24/ 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, Puri to comply on the Inspection Report immediately.

 01.06.2023
Senior Audit Officer /AMG-V

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

INSPECTION REPORT NO.01/2023-24

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Puri		
Period of accounts audited	December 2009 to March 2023		
Time taken for audit	24 th April 2023 to 29 th April 2023 (six working days)		
Name & designation of the officer in charge of accounts (DDO)/ Head of Office	Name & designation	From	To
	S/Shri/Smt.		
	Damaodar Padhy, OIS-I, DIPRO	02.08.2005	22.01.2013
	Damaodar Padhy, OIS-I (TI), DIPRO	22.01.2013	28.02.2013
	Tapas Kumar Saha, SDI & PRO, I/C	28.02.2013	08.08.2014
	Lalatendu Mohapatra, OIS-II, DIPRO	08.08.2014	13.12.2016
	Jitendriya Jena, SDI&PRO, I/C	13.12.2016	29.11.2017
	Manas Ranjan Biswal, OIS-I	29.11.2017	12.05.2019
	Gurbir Singh, OIS-I, DIPRO	12.05.2019	05.01.2021
	Jitendriya Jena, SDI&PRO, I/c	05.01.2021	16.05.2022
	Santosh Kumar Sethi, OIS (I)	20.05.2022	Till date...
Next Higher Authority	Director, I&PR Department, Bhubaneswar, Odisha		
Name of the officials/officers who conducted audit	Shri Jatrindra Nath Majhi, AAO Shri Akshaya Kumar Mohanty, AAO Shri Chhanda Charan 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:

Puri, the holy land of Jagannatha, also known by the popular vernacular name Srikshetram, has many ancient names in the Hindu scriptures such as the Rigveda, Matsya purana, Brahma Purana, Narada Purana, Padma Purana, Skanda Purana, Kapila Purana and Niladrimahodaya. Puri is a coastal city and a municipality in the state of Odisha in eastern India. It is the district headquarters of Puri district and is situated on the Bay of Bengal, 60 kilometres south of the state capital of Bhubaneswar.

The District Information & Public Relations Officer, Puri works as connecting link between Departments in the District Administration and various stakeholders including Media by

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sharing relevant information. This office awares 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 three 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, Puri at present is assisted with 8 staffs against sanctioned strength of nine 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 2019-20 to 2022-23 funds of Rs.3.38 crore was allotted, out of which Rs.3.20 crore was utilised while Rs.0.18 crore was balance with DIPRO, Puri. The year wise details were as under:

(Amount in ₹)

Year	Allotment Received	Expenditure Incurred	Surrender	Balance
2019-20	13185882.00	12710854.00	0	475028.00
2020-21	6998697.00	5753210.00	0	1245487.00
2021-22	5638008.00	5636510.00	0	1498.00
2022-23	7957641.00	7904141.00	0	53500.00
Total	33780228	32004715	0	1775513

The above table indicate that an amount of Rs. 17.76 lakh could not be utilized and remain unspent during the period 2019-23. Majority of the fund pertained to the year 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 another sector.

1.3 Scope of Audit

Compliance Audit was conducted during 24 April 2023 to 29 April 2023 covering the period from December 2009 to March 2023 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 2022 and March 2023 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, Puri and Audit party members on 24th April 2023 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 April 2023.

PART-II
(Audit Findings)

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

2. Suspected misappropriation of Government money of ₹ 84562.00 by Ex-DI & PRO, Puri (OBS No.667373)

To create awareness among the people about the Art, Science, Commerce and culture of Orissa, Govt. of Orissa in I&PR Department published monthly magazines like Utkal Prasang, Orissa Review, Special issues of Jagannath Janan and Orissa Reference Annual and supplied to the Dy. Directors, I&PR and DIPROs for sale to the public at the prescribed rate i.e. Utkal Prasanga and Orissa Review Rs. 5.00 per copy, Jagannath Janana Rs.10.00 per copy and Navakalevar Bisesanka Rs. 100.00 per copy.

Checks of records in audit revealed that Shri Bibek Bhusan Das, the then Junior Store Keeper of DI&PRO, Puri file a written complain against the Sri Latatendu Mahapatra, Ex-DI&PRO, Puri and alleged that Shri Lalatendu Mohapatra, Ex-DI & PRO, Puri had not deposit the sale proceeds of ₹ 84562.00 generated from selling of Government publications i.e. Utkal Prasang, Odisha review, Jagannath Janan on different dates as detailed in **Annexure-A**. The succeeding DI & PRO, puri forwarded the complain vide Letter No.671 dated 31 July 2017 to the Director, I & PR Department, Bhubaneswar. It was also alleged that the Sri Mohapatra, Ex DI&PRO, puri had taken away the issue and dispatch register and had not countersigned in the guest house register.

Govt. of Odisha in Information and Public Relations Department instructed (letter no 1506 dtd. 01 February 2023) to submit a detailed report on the present status of the allegation against Sri Mohapatra, Ex-DI & PRO and the DI&PRO, Puri in its reports communicated (No.408 dated 20 April 2023) the I & PR Department, Bhubaneswar that Sri Mohapatra had not returned the said amount of ₹84,652 till 20 April 2023.

Scrutiny of bank statement for the period July 2014 to December 2016 further revealed that DI&PRO, Puri had received the funds to carry out various activities. The fund was drawn from the banks through cheques and was kept in shape of cash. Although it was required to prepare the vouchers for submission of bills, the same was not done, even prior despite several request to DIPRO, Puri had not furnished the relevant paid vouchers, supporting documents and Cash Book regarding the payment amounting to Rs.47,10,360/- for the aforesaid period as detailed in **Annexure -B**. Without the vouchers and Cash Book and other supporting document the authenticity of transaction for the intended purposes could not be ascertained in audit.

In reply, confirming the facts and figure, DI&PRO Puri stated that the case had already been intimated to Sri Mohapatra, Ex-DI&PRO as per direction of Headquarter office, Bhubaneswar and various Letter had been issued to Sri Mohapatra, Ex-DI&PRO to return of Cash Book along with vouchers which was kept with him during his tenure for the period from 08 August 2014 to 13 December 2016. The voucher pointed out by audit was with him. After

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received of the same from the Ex. DI&PRO, the same would be submitted to audit in due course.

The replies are not tenable as despite intimation of the facts to the departmental senior officers and after being relieved from the charge of DI &PRO from December 2016, no effective steps had been taken to recover the sale proceeds amount ₹ 84562.00 and Cash Book along with the paid vouchers from the Ex-DI&PRO, Puri. Further, neither any Departmental proceedings was initiated nor legal action was taken against him for this gross financial irregularity.

Recommendations : Immediate and effective steps may be taken to recover the sale proceeds amount as well as received back of Dispatch register, Cash Book and Paid vouchers from the Ex-DI&PRO, Puri under intimation to audit.

3. Avoidable payment of Rs 6.45 lakh to the Contractor (OBS No.667115)

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

Scrutiny of records in Audit revealed that “ Torrent Advertisers “ was the winner as L1 bidder with Rs 26/- per sqr feet for mounting of hoardings different programmes of Government, printing & mounting of sign boards including Biju Swathya Yojana and IEC events during 2017-18 & 2018-19. it had submitted the bills @ 26 /- per sqft all inclusive. But many times , the period of display of hoarding at designated places had been extended for further period 15 days in one stretch. The bills had been preferred twice/ thrice accordingly depending upon the extension period and also had been passed for payment by DIPRO Puri at the original price ie @ Rs 26/- per square feet.

Audit is of the view that for the extended period , the vendor was not required to incur any expenditure towards printing of material ie preparation of banner/poster and towards mounting of the banner, as the place of advertisement remains the same / unchanged . The DI & PRO made the payment to the vendors @ 26/ suare feet without any negotiation of discounting the rate for the extended period which was illogical and 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 for the rate of Rs 26/ per square feet for 15 days was not made available to audit . However Audit , noticed from the proceedings of the meeting of selection committee held on **14 March 2020** for Hiring and Mounting of hoardings in GPs , Municipalities, municipal corporations , NACs areas across the state that by M/S Torrent Advertisers(L1 Bidder)quoted ₹ **14.16/sq ft** per month for printing & mounting of hoardings for the district of Puri, Khordha & Nayagarh which had been accepted by the Director, I & PR . Similarly , for the same districts , the composite charge (for hiring, printing & mounting) had been finalized @ ₹30.09/ per squarefeet per Month. So, apparently rental/hiring charges comes out (Rs30.09 - Rs 14.16)ie. ₹15.93 for a month and ₹ 7.97/per square feet for a period of 15 days. So the excess payment made to the vendor (~~₹26-₹7.97~~)ie **₹18.03/-** per square feet for 15 days. The Audit had worked out the excess/avoaidble payment of ₹ 645236.00/- for the extenstion period as detailed in table below.

Name of the vendor	SV No.(original period Bills)	Particulars of the extended period	Extended period bills amount (Rs)
Torrent Advertisers , 217, Jharpada Ctc road, bbsr Odisha 751006	Sv No 02/17-18	TA/17-18/954dt 22/2/2018 <u>16.11.17 to 30.11.17=15 days</u> SV 3/17-18	158600
	Sv 6/18-19	Sv 5/18-19 TA 17-18/958 dt 22.2.18 <u>16/01/18 to 30/01/18=15 days</u>	158600
	IEC Activities	SV 02/ 2018-19 TA 17-18/1163 dated 31/3/2018 <u>01.02.2018 to 15.02.2018=15</u>	158600
		Sv no 11/ 18-19 TA 17-18/1164 Dated 31.3.2018 <u>16/2/2018 to 28.2.18=13 days</u> 137457	137457
		SV No 9 /18-19 TA/17-18/1165 dated 31.3.2018 <u>01.3.2018 to 15.3.2018 = 15 days</u>	158600
		SV no.10/2018-19 TA/17-18/1166 dated 31/3/2018 <u>16.3.2018 to 30.3.2018 = 15days</u> 158600	158600
		Total	930457

Excess payment made to contractor for extended period $\{(930457/26) * 18.03\} = \text{Rs } 645236/-$

The DIPRO, Puri could have raised objection over the bill while making payment / sought clarification from the Department in this regard . Further, as per I & PR department letter No. 8848 dated 11.10.2017 , bills with counter- signature of the Collector along with documentation like : photographs and video-clips shall be submitted by the DI & PRO for reimbursement of cost . The counter-signature of the District collector were not found in any of the passed vouchers .

In reply, the facts and figures were confirmed but it was stated that final compliance would be furnished after getting necessary clarification from the department .

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

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

4. Procedural irregularities in payment of bills to the vendors amounting to ₹ 5343640/- (OBS No.667360)

Government of Odisha in Information & Public Relations Department decided(letter no 8848 dated 11 Oct 2017) that the field level functionaries of the I & PR department headed by the DI & PRO and the heads of the ULBs will work hand in hand for putting the advertisements in prominent places for fixation of flexes / banners on existing hoardings of urban areas where there is high footfall to disseminate the various schemes/ activities of the Govt with the provision of **counter signature of the collector** along with documentations like of photographs and video clips shall be submitted by DI& PROs for reimbursement of the cost.

Scrutiny of vouchers submitted by Nilachal tent House and catering and Maa Jaduani Decorator and suppliers for mounting of hoardings on Biju Swastya Kalyan Yojana in the different Blocks , NACs , ULBs of Puri district revealed that bills submitted for payment had neither been counter-signed by the District collector nor the file was sent to DM for obtaining approval in the note side for payment of bills of such large amount ie. Rs 53,43,640 /

(Amount in ₹)

Name of the service provider	Total amount passed for payment to the contractor	SV. no
Neelachal Tent HS and catering	487200	07/18-19
Maa Jadumani Decorator & suppliers	986080	08/2018-19
Neelachal Tent HS and catering	1278900	03/2018-19
Maa Jadumani Decorator & suppliers	2591460	4/2018-19
Total	5343640	

No committee was formed to verify whether the claim of the vendors was as per the work orders issued. The Specifications for days of continuity of banner , Size of the banner , material of frame structure , place of banner posting etc were also not verified. Only the certificate of the SDI & PRO Puri was given on the back side of bills . Financial limit of the DI&PRO for approval of expenditure was also not produced to audit.

In reply , it was stated that compliance would be furnished after getting clarification from department .

Recommendation : A committee should be formed to authenticate the genuiness of the bills and necessary action may be taken to obtain the counter signature of the competent authority before passing the bills for final payment.

5. Non -deduction of TDS amounting to Rs 175390.00 /- from the vendors (OBS NO.667116)

As per section 194C of Income Tax Act 1961, TDS @ 2% requires to be deducted from the payment or credit of bill to the supplier/ contractor whenever the aggregate value exceed ₹ 1,00,000/- in a Financial year and ₹ 30,000/- for a single transaction.

Scrutiny of Records produced to Audit revealed that DI&PRO, Puri had not deducted the required TDS for the payment made to vendors for the service of printing, hoarding and hiring of flex banners and other service related to it in Puri district as detailed in **Annexure-C**

Deduction of TDS on IT and GST could have ensured the compliance of filling of IT return and GST return of the vendors. These are two dynamic tools for reduction of tax evasion. In reply it was stated that the party would be asked to submit the tax return files and final compliance would be submitted thereafter. Audit observation noted for future guidance.

Recommendation : Reason for non Deducting of TDS may be stated to audit. The concerned vendors may be asked to submit the return file of the relevant years under intimation of audit.

6. (I) Poor functioning of Information Centre –cum- Reading Rooms (ICRRs) (OBS No.66384)

The Information & Public Relations Department serves as a link between people and the Government. This Department apart from informing the public on the plans, policies and Programmes of the Government, ensures people's participation in the successful implementation of different developmental Programmes and schemes. To implement these Programmes and to make its people-oriented, the department also functions at district and 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 were also supplied to these Information Centers. There were four Information Center–cum- Reading Rooms (ICRRs) within the purview of DIPRO, Puri i.e. at – Town hall Puri, Sakhigopal, Pipili and at- Konark.

Functioning of ICRRs in Puri

The regular timing of operation of ICCR Puri was 8 am to 11 am in the morning and 5 Pm to 8 pm in the evening. Two lady staffs i.e. one Librarian and one class-IV staff had been assigned the task of operating the ICRR.

The voucher register revealed that 10 to 11 number of newspapers were procured daily for the readers. Around 13 to 15 number of visitors come daily to read the newspapers in this reading rooms, as revealed from the attendance register. However, no hard copy of newspaper cuttings containing local news (needing departmental attention) were sent to the District collector- cum- DM, Puri, although it's one of the primary function of DIPRO to cause to bring to notice of Collector all important local news needing departmental attention/ action.

The reading room, as found, is not well-maintained with spider webs at the top. Needless to mention that a clean and calm atmosphere is always a pre-requisite to attract more and more readers. Old news papers had been dumped in the library and had not been sold out in the last one and half year, making congestion (the used newspapers were last sold in 11 September 2021 for Rs 10, 270 /-).

The lending of books from the library has stopped altogether since 2004, although 10,069 number of books are available in the library for reading. The last operation/ transaction was made on 25 Sep 2004. No effort has been made since then to procure more

new books to attract the readers . A new LED 32 inch TV which was procured in 2022, was not installed in the Reading room of Puri till completion of Audit.

Functioning of ICRRs in konark , Pipili & Sakhigopal . The ICRR at – Sakhigopal is on its last leg as per the information collected from the DIPRO Puri . It's being managed by a 3rd party who takes remuneration of Rs 300 per month . Although , 3 to 4 number of news papers are procured to that ICRR , the use of it by the readers could not be ascertained . Two ICRRs at konark & Pipili have been completely closed and no News papers were procured for those two offices . Allotment of Rs 15,000/- was given for konark ICRR in 22-23 , which was returned back due to non-functioning of the same .

(II) Non- conduct of physical verification of library books.

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

No physical verification of library books was arranged by the DIPRO, Puri 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. .

In reply, it was stated that necessary steps would be taken to upgrade the ICRR at puri town . and revival of ICRR Pipili, Konark and Sakhi Gopal. As regards non- sending of hard copy of news paper clips to collectors , it was stated that the same get through social media regularly

Recommendation : There is a need to upgrade the infrastructural facilities , preservation of old books , purchase of new books , magazines , Installation & recahrginging of TV and timely opening of library-cum -ICRR.Physical verfication of Library should be done at regular intervals.The allotment of funds also needs upward revision. Further, hard copy of the newspaper cuttings containing local news (needing departmental attention) may be sent to the District collector- cum- DM by the ICRRs.

7. Non-handing over of charge of Stores & Stock (OBS No.667404)

Rule 102 of OGFR envisages that in cases of transfers, the officer-in-charge of stores should see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him. Every Departmental officer is bound to take over charge of Departmental stores which may be left at or near his station without adequate protection occasioned due to death or departure of the person lately in-charge or from any other cause. Rule 64 of OGFR also states that in the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge.

During scrutiny of records relating stores and stock of DIPRO, Puri, it was revealed that the Dead Stock Register produced to Audit was maintained taking the stocks issued since March-2022 only. On interaction, the DIPRO stated that Sri Bibek Bhusan Das, Junior Storekeeper was in charge of stock and had been relieved from DIPRO, Puri vide Order No.2455/I&PR dated 17 February 2023 to join on deployed basis at Bhubaneswar. From the file it was observed that the DI & PRO, Puri vide LW No.330 dtd.15 March 2023 advised Sri Rajendra Kumar Patra, Assistant Information Officer to take over the charge of store keeper. On 23. March 2023, DI & PRO, Puri vide No.396 dtd.17.04.2023 requested Director, I & PR Department to direct Sri Patra to take over the charge of store keeper. Due to non taking over charge by Sri Patra as store keeper, the stock register could not updated as well as affect the

selling of monthly journals i.e. Utkal Prasanga and Jagannath Janan etc. In the above context audit observed that, DIPRO, Puri has not ensured taking over charge of stock and store from the transferred official as a result of which stock register of the office could not be accounted for. The act of Sri Patra of not taking over charge as store keeper is not only irregular but also disobey of Government instructions.

Accepting the facts, the DI& PRO, Puri stated that Sri Patra, ASO posted at Lions Gate, Puri had already been informed to taken over the charge of store keeper vide No.330 dtd.15.03.2023, but he had not yet taken over the charge.

The reply is not teneable since without store keeper the work of sale and keeping of monthly journals and other duties are affecting .

Recommendations : Effective steps may be taken to hand over the charge of store keeper in priority basis under intimation of Audit.

8. Cash Book and Management of Cash (OBS No.668607)

The District Information & Public Relations Officer, Puri maintained one cash book to record the transactions of the Office. The cash book was closed with the balance of **Rs.63360.00** and **Rs.70730.00** as on 31.03.2022 and 31.03.2023 respectively. The mode of keeping of closing balance of cash book as on 31.03.2022 and 31.03.2023 are given below:

Mode of keeping as on 31.03.2022

Sl. No.	Name of Cash book	Cash in hand	Advance	SBI, Current Account No.10913106473	Total Closing balance
1	General	0.00	12650.00	50710.00	63360.00
Total		0.00	12650.00	50710.00	63360.00

Mode of keeping as on 31.03.2023

Sl. No.	Name of Cash book	Cash in hand	Advance	SBI, Current Account No.10913106473	Total Closing balance
1	General	0.00	0	70730.00	70730.00
Total		0.00	0	0.00	70730.00

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

(I) Non production of Cash Book as well as vouchers from December 2009 to 13.12.2016

As per tour programme, the compliance audit of District Information and Public Relations Officer, Puri (DIPRO) was to be audited from December 2009 to March 2023. But, the DIPRO, Puri could able to produce the Cash Book only from 14 December 2016. The DIPRO, Puri stated that due to non handing over of Cash Book by the then DIPRO, Puri, Sri

Lalatendu Mahapatra, the Cash Book for the above period could not be produced to audit. From the file it was seen that DIPRO, Puri vide LW No.380 dtd.18.04.2017 requested Sri Mahapatra to handover the cash book. But Shri Mahapatra returned the letter without receiving the same. Further, Collector, Puri vide No.3890 dtd. 14.12.2016 directed Shri Mahapatra to handover the detail charges to his successor before being relieved to join in O/o the Director, I&PR (ND), Sambalpur. Similarly, Govt. of Odisha, Information and Public Relations Department vide No.3367 dtd.03.04.2017 directed Shri Mahapatra, Ex-DI & PRO, Puri (under suspension) to hand over the keys of the Office of the DI & PRO, Puri and the guest house attached to the Office to Sri Jitendriya Jena, the DI & PRO, Puri immediately. Failure to comply would amount to disobedience of order of higher authority and action as deemed proper would be taken against him as per rule. As per order of the Collector, Puri, the DIPRO, Puri had been maintaining a separate cash book with opening balance as per cash balance and Bank account balance available on that date. Due to non -production of Cash Book for the above period, the Audit was not able to get the clear data about the allotment received, Funds utilised and the expenditure made by the DIPRO, Puri during the said period.

(II) Non reconciliation of discrepancy of Rs.1.68 lakh between balance at bank as per cash book and actual balance as per bank pass book.

As per general procedure prescribed in Government of Odisha Finance Department OM No 33563 dated 13th July 2005, in order to watch the balance in bank account of the DDO, a subsidiary cash book shall be maintained in the prescribed proforma and same should be reconciled with the bank balance every month. Bank reconciliation statement for every month should be prepared by the DDO by 18th of the succeeding month with reference to the bank pass books and statement furnished by the bank, discrepancy if any should be reconciled instantly.

Audit noticed the discrepancy of **Rs.168356.00** between the bank balance figure as reflected in the main cash book and user fee cash book and actual balance as per relevant Pass Books/ bank statements as on 31 March 2023. Bank account wise details are given table below.

(Amount in Rs.)

Name of Cash book	Name of Bank/ Account No.	Balance at bank as per cash book as on 31.03.23	Actual balance as per bank pass Book/ statement	Discrepancy
General cash book	SBI, Current Account No.10913106473	70730.00	239086.00	168356.00
	Puri			
	TOTAL	70730.00	239086.00	168356.00

No bank reconciliation had been made by the DI & PRO, Puri during the period covered under audit due to which various funds transferred directly to the account were not accounted for in Cash Book. Further, non-reconciliation of balance at bank as per Cash Book and as per Pass Book at regular interval could not give clear picture of actual balance position.

(III) Non analysis of closing balance of Cash Books.

As per GOFD Memo No-31-3189(48/f) dated 6.2.60 and 28962 dt 11.3.65 bill wise, age wise and purpose wise analysis of closing balances should be worked out at the end of each month. However, it was revealed that analysis of closing balances was not being done in each month in the Cash Book. Due to non-analysis of closing balance at the end of each month for the

entire period of audit i.e., December 2009 to March 2023, the period since when the amount was lying unutilized and the purpose for which it was received could not be ascertained.

(IV) 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, Puri

Scrutiny of Caution Money Register revealed that an amount of Rs.2600.50 was kept in the closing balance as on 31 March 2009. The amount was collected towards caution money from the different members registered in the ICRR. The Register had not been updated since last fourteen years. One pass book has been maintained at Union Bank, Kacheri Road bearing A/c No.045810011008374 which reflect balance of 3798.50 as on 30 July 2016. The bank transferred the balance amount of Rs.3798.50 into DEAF Account due to non-operation of account for long period. 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) Non function of ICRR at Konark

The ICRR, Konark which was functioning only for reading room purpose and has closed since 2009.

(iii) Non function of ICRR at Sakhigopal

The ICRR, Sakhigopal which was functioning only for reading room purpose which has been closed since 2009.

(iv) Non function of ICRR at Pipili

The ICRR, Pipili which was functioning only for reading room purpose has since been closed from 2009.

(V) Non conduct of 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 the DIPRO, Puri as well as different ICRRs viz: ICRR, Puri, Konark, Pipili and Sakhigopal, Audit noticed that the annual physical verifications of stock and stores in these units were not conducted by the Higher Authorities during the period covered under audit (12/2009 to 03/2023) which was highly irregular and thus the possibility of missing of books cannot be ruled out.

(VI) 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 Rs.6650.00 was paid to Sri Pradipta Kumar Pattnaik, Head Driver on 29 June 2020 for purchase of office vehicle battery and to Sri Rabindranath Barik, Ex-Peon on 08 October 2020 (Rs.6000) towards celebration of Gopabandhu Jayanti-2020. 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 were not submitted till date (28.04.2023). Due to this, the Cash Book did not reflect actual amount of advance.

(VII) Deduction of Govt. money by the Bank from Current A/c: 0.05 lakh

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On verification of Bank statement (C/A No. 10913106473) made available to audit, Audit noticed that the bank had deducted a total amount of Rs.5312.00 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 (in ₹)	Purpose of deduction
12.03.2023	649	Account keeping charges
12.03.2022	649	Account keeping charges
12.03.2021	649	Account keeping charges
20.02.2020	649	Account keeping charges
12.03.2019	649	Account keeping charges
12.03.2018	649	Account keeping charges
14.03.2017	632.50	Account keeping charges
22.03.2016	630	Account keeping charges
12.03.2015	155	Account keeping charges
Total	5311.5	

(Source : Bank statement)

Thus, due to debits of the above amounts by the bank, there was a loss of Govt. money amounting to Rs.5312.00 during the period. Further, no steps have been taken at DIPRO level to intimate the bank for credits of these amounts till completion of Audit.

(VIII) Procedural irregularities in maintenance of cash book

(a) 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.

(b) 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.

(c) The bill registers as required under SR-235 of OTC Vol-I was not reviewed monthly by a gazetted officer.

On this being pointed out in audit while accepting the facts and figures observed by audit, it was stated that the Cash Book relating to the period December 2009 to December 2016 had not found. Those cash books and vouchers might be taken by the then DIPRO, Puri.

Recommendationsd :Effective step may be taken to obtain the Cash Book and vouchers, reconcile the Cash Book with the Bank Pass Book, analysis of closing cash balance Review of register and initiative to return back the Government money deducted as account keeping charges under intimation of audit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

IR No.	Para ousstanding	Para settled	Outstanding Para
917/2009-10	3(a),(b)	Nil	3(a)(b)

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, Puri in producing the records and furnishing information to Audit.

मनालिका
29/5/23

Deputy Accountant General/AMG-V

Annexure -A

**Statement of sale proceeds of sale of Government publication received
by Ex-DI & PRO, Puri**

(Amount in ₹)

Sl.No.	Date	Amount	Remarks
1	01.11.2015	21355	
2	20.11.2015	3000	
3	21.11.2015	4820	
4	31.12.2015	13435	
5	19.04.2016	6000	
6	18.07.2016	1600	
7	18.07.2016	1750	
8	18.07.2016	1582	
9	09.11.2016	2000	
10	11.11.2016	460	
11	14.11.2016	660	
12	10.12.2016	27900	
	TOTAL	84562	

(source: Forwarding letter of DI&PRO,Puri to Director ,I&PR dt. 31.07.2017)

Annexure B

Statement showing Non-submission of Vouchers

(Amount in ₹)

Sr. No	Date	Cheque No	₹.
1	09-07-2014	38802	200000
2	31-07-2014	38803	200000
3	25-10-2014	38811	30000
4	06-01-2015	38815	91960
5	06-04-2015	38816	80000
6	06-04-2015	38817	228550
7	20-07-2015	38820	500000
8	31-07-2015	38821	500000
9	17-08-2015	38822	703250
10	21-06-2015	38823	40,000
11	22-02-2016	38824	80000
12	23-02-2016	38825	80000
13	04-04-2016	163427	337600
14	08-04-2016	163428	39000
15	08-07-2016	163429	1000000
16	18-07-2016	163430	600000
		Total	47,10,360

(Source : Bank statement of account No. 10913106473)

Annexure C

Statement of non- deduction of TDS from the vendor for the service of the Banner & Hoarding

SR/SV NO	Bill/SV No / Date	Name of the Supplier	Purpose	Bill Amount excluding GST (Rs)	TDS not Deducted @2% of Bill
07/18-19	21.01.2019	Neelachal Tent HS and catering	Mounting of Hoardings	412902	8258
08/2018-19	11.01.2019	Maa Jadumani Decorator & suppliers	Mounting of Hoardings	835702	16714
03/2018-19	16.11.2018	Neelachal Tent HS and catering	Mounting of Hoardings	1083814	21676
4/2018-19	16.11.2018	Maa Jadumani Decorator & suppliers	Mounting of Hoardings	2196154	43923
1	22-07-2013	M/s Janani Arts, Bhubaneswar	Flex Banners,	31568	631
2	21-07-2011	M/s Maa Jaduani Decorator,Puri	Superstructure and exhibition at Jagar Jatra	106540	2131
3	17/04-09-18	M/s Garuda Sound and Light , Puri	Sound and light	50622	1012
4	13-03-2015	M/s Shiva Tent House, Puri	Superstructure and exhibition at Jagar Jatra	55000	1100
5	31-07-2014	M/s Maa Jaduani Decorator,Puri	Superstructure and exhibition at Rath jatra	200002	4000
6	01/15-03-2017	M/s Shiva Tent House, Puri	Superstructure and exhibition at Jagar Jatra	45000	900
7	22-05-2016	M/s Shiva Tent House, Puri	Superstructure and exhibition at Jagar Jatra	50000	1000
8	12-07-2016	M/s Ramakrushna Jena	Hoarding during Nabakalebar	600000	12000
9	12-07-2016	M/s S-Screen Print	Hoarding during Nabakalebar	187500	3750
10	12/30-07-19	M/s Maa Bankeswari	Vehicle hire charges	22005	440

		Transport, Alandapada			
11	11/19-07-19	M/s Garuda Sound and Light, Puri	Sound and light	50600	1012
12	04-08-2010	M/s Maa Jaduani Decorator, Puri	Car Festival 2009	96284	1926
13	213/10-01-19	M/s Nilachal Tent House, Puri	Mounting of Hoarding Biju Syastha Kalyan Yojana	487200	9744
14	121/09-01-19	M/s Maa Jaduani Decorator, Puri	Mounting of Hoarding Biju Syastha Kalyan Yojana	986080	19722
15	01/23-02-19	M/s Artisan, Puri	Flex Banners,	68530	1371
16	36/19-07-09	M/s Maa Jaduani Decorator, Puri	Construction of Superstructure.	85655	1713
17	2to5/7-7-20	M/s Garuda Sound and Light, Puri	Pendal works	87504	1750
18	10/21-01-19	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
19	11/21-01-19	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	116489	2330
20	12/21-01-19	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
21	05/16-11-18	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
22	06/16-11-18	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
23	02/13-03-18	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
24	03/13-03-18	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	134407	2688
25	01/19-02-18	Torrent Advertisers Bhubaneswar	Hoarding, Flex banner	107967	2159
		Total		8769560	175390

(Source : Records of DI & PRO, Puri)

Sery f-A