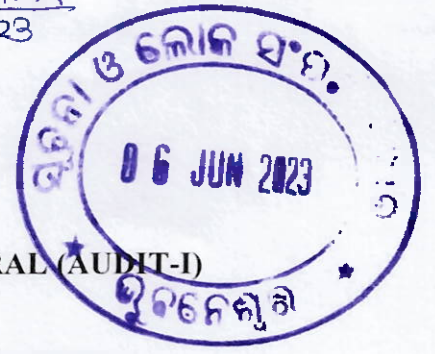


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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I)
ODISHA:BHUBANESWAR-751001.**

No.AMG-V/IR No.03/2023-24/240

Date:05.06.2023

To

The District Information and Public Relations Officer,
Dhenkanal-759001

Sub: Issue of IR No.03/2023-24 on the accounts of the District Information and Public Relations Officer, Dhenkanal

Sir,

I am directed to forward herewith the Inspection Report No.03/2023-24 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. No.AMG-V/IR No.03/2023-24/241

Date:05.06.2023

✓ Copy along with the copy of IR.No.03/2023-24 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, Dhenkanal to comply on the Inspection Report immediately.

Senior Audit Officer /AMG-V

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

INSPECTION REPORT NO. 03/2023-24

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Dhenkanal		
Period of accounts audited	April 2010 to March 2023		
Time taken for audit	3rd May 2023 to 9th May 2023 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ Head of Office	Name & designation	From	To
	MS/Shri/Smt.		
	G.C. Roul, OIS-I, DIPRO	08.07.2002	21.04.2010
	S.N. Behera, OIS-I, DIPRO	21.04.2010	12.07.2010
	H.R. Biswal, OIS-I, DIPRO	12.07.2010	22.11.2017
	H.K. Nayak, OIS-I, DIPRO	22.11.2017	01.01.2020
	R.K. Rout, I/c, ORS, DIPRO	01.01.2020	02.09.2020
	S.K. Mishra, ORS/OAS, DIPRO	11.09.2020	02.02.2021
	S.S. Das, OAS, DIPRO	02.02.2021	05.04.2021
	S.P. Mohanty, OIS-I, DIPRO	05.04.2021	31.07.2022
	R.C. Sahoo, I/c, DIPRO	01.08.2022	Till date.
Next Higher Authority	Director, I&PR Department, Bhubaneswar, Odisha		
Name of the officials/officers who conducted audit	Shri JatrindraNathMajhi, AAO (From 03.05.2023 to 06.05.2023) (3 days) Shri Akshaya Kumar Mohanty, AAO Shri ChhandaCharanMohanty, Auditor.		
Name of the supervising Officer:	Shri N. C. Rout, Senior Audit Officer (From 03.05.2023 to 04.05.2023 and from 08.05.2023 to 09.05.2023) (4 days)		
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:

Centrally located on the Geo-Political map of Odisha, Dhenkanal District is surrounded by beautiful wild lives and forests. The District is situated on the Cuttack-Sambalpur road (NH 55) and on the Cuttack-Sambalpur or Baranga-Sambalpur railway line. The Dhenkanal District touches the boundary of Kendujhar district on its north, Cuttack district on south and bounded by Jajpur District on the east and Angul District on its west. It is commonly believed that the Dhenkanal District owes its name to a Savara chief named 'DHENKA' who formerly ruled over in this tract. Dhenkanal District covers an area of 4452 Sq Km. It has a vast area covered with dense forests and a long range of hills. This is the reason of calling the District as 'Home of Elephants and tigers of the country'. Dhenkanal District has a moderate climate. The District experiences hot with high humidity during April and May and cold during the

winter months, i.e. December and January. Dhenkanal is very rich in case of eminent personalities. Baji Rout (freedom fighter), Bira Baishnaba Pattanaik (Freedom Fighter), Brajanath Badajena (Eminent Poet), Sarangadhar Dash, Nandini Satpathy (First and only woman Chief Minister of Odisha), Kalpana Das (First woman from Odisha to scale Mt Everest) are some of the prominent personalities born in this District.

Dhenkanal District is very much famous for its fairs and festivals. Gajalaxmi Puja is very much popularly known festival to be celebrated in the District. Every year this festival begins from Kumar Purnima and continues for eleven days. Kapilash is the abode of Lord Chandra Sekhar which is one of the famous tourist spot of Odisha. Every year during Mahashiv Ratri “JagarYatra” is being observed. Dussehera festival of Kamakhyanagar bears a special significance in the culture of Dhenkanal District. Maghamela at Joronda is yet another most famous festival of ‘Mahima Dharma’. Every year it begins on ‘Magha Purnima’ and continues for four days at Jorondo. Bullock festival of Bhuban has a special identity. Racing competition is held among the bullocks and prizes are awarded to the owners.

The District Information & Public Relations Officer, Dhenkanal 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 programme of the State Government and works to ensure people's participation in the successful implementation of different developmental programme 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 four 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, Dhenkanal at present is assisted with 9 staffs against sanctioned strength of 23 staff to implement different programme and schemes of the Government.

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 2018-19 to 2022-23 funds of Rs.4.02 crore was allotted, out of which Rs.3.88 crore was utilised while Rs.14.07 lakh was surrendered by the DIPRO, Dhenkanal.

The year wise allotment received, expenditure incurred and amount surrendered were as under:

(Amount in ₹)

Year	Allotment Received	Expenditure Incurred	Surrender	Balance
2018-19	10551707.00	10155766.00	395941.00	0
2019-20	7806411.00	7359020.00	447391.00	0
2020-21	5610989.00	5120112.00	490877.00	0
2021-22	7870550.00	7825067.00	45483.00	0
2022-23	8369350.00	8341668.00	27682.00	0
Total	40209007	38801633	1407374	0

1.3 Scope of Audit

Compliance Audit was conducted during 03-05-2023 to 09-05-2023 covering the period from April 2010 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, Dhenkanal and Audit party members on 3rd May 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 09th May 2023.

PART-II-(A)

(Significant Audit Findings)

NIL

PART-II-(B)

(Other incidental Audit Findings)

2. Idle wage payment of ₹ 6.71 lakh to the driver (OBS-681369)

Rule 09 of OGFR envisages that every officer incurring or authorizing expenditure from public moneys or stores should be guided by high standards of financial propriety. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

Check of records in Audit revealed that one Mahindra & Mahindra Jeep bearing Registration No.OR-02-5321 was supplied to the O/o DI& PRO, Dhenkanal in the year 1991. It had Road permit from Feb 1991 to Feb 2006. The DI& PRO, Dhenkanal Vide memo no No 578 dated 26 May 2018 informed the Director that the vehicle was not in running condition and no permit was accorded from the registering authority (Motor Vehicle) and local MVI had not also issued the fitness certificate for plying the vehicle. Later, the vehicle was put to auction (July 2019) for an amount of Rs 46,755/-. Allotment for purchase of new office vehicle was not received from the department thereafter. As evident from the letter No. 578 dated 26 May 2018, the driver was sitting Idle in the absence of new vehicle. The matter was already brought to the notice of the Director, I&PR Department. The Driver was allowed to continue in the same post and draw his pay and allowances without assignment of any work till his final deployment in I& PR Department Bhubaneswar after being relieved (Sep 2019) from Dhenkanal office as per deptt order no. 8689 dated 30 July 2019. However, no effective step had been taken for utilization of services of the driver. This resulted in idle payment of wages of ₹ 670911/- (taking into account of payment from June 2018 to August 2019) as detailed in **Annexure-A**.

In reply, it was stated that the fact was communicated to the Department, but order of the deployment was received in Sept 2019. The compliance to the audit observation would be furnished after consultation with the Department.

The reply is not tenable, as it is silent on how the car was plying without the permit of the Registering authority for such long period from Feb 2006 and delay in communication to the MVI, Dhenkanal and to the Department during March 2018 and May 2018 respectively. No sincere effort was taken to utilize the service of the driver in other District or headquarter office.

Recommendation :Expeditious steps may be taken against the erring officers responsible for such negligence under intimataion to Audit.

3. Non deduction of TDS amounting to ₹ 36,397/-from the vender (Hoarding). (OBS No.680782)

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.

Check of records in Audit revealed that 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. On verification of payment vouchers relating to Hoardings and flex banner files/ records audit noticed that DIPRO, Dhenkanal had awarded the work to various suppliers/contractors for preparation and Installation hoardings/flex banners on IEC activities of Government in the Municipality areas of Dhenkanal and in the Dhenkanal district areas. But, DI&PRO, Dhenkanal had not deducted the required TDS under section 194C of Income Tax Act amounting to ₹36,397/- towards the payment made to contractor/Supplier as detailed in the **Annexure-B**.

In reply it was stated that the observation of audit was noted for future guidance.

Recommendation : Reason for non adhering the provision of IT Act 1961 may be stated under intimation of audit.

4. Poor selling of Govt. publications led to blockage of revenue amounting to Rs.84790.00 (OBS No.681217)

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 Prasanga, 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.

As per information furnished by the DIPRO, Dhenkanal revealed that during the year 2018 to 2023 a total number of 5951 numbers (including OB of 492 numbers) of Utkal Prasanga were received, out of which 5246 number of books were sold leaving 705 number of books with Rs.3525.00 were still with DIPRO, Dhenkanal for sale. Similarly, 2332 number of Odisha Review including OB of 728 numbers were available with DIPRO, Dhenkanal for sale during 2018 to 2023. Out of that, 1430 number of books were sold leaving 753 number of books with Rs.3765.00 was still with DIPRO, Dhenkanal. Further, I & PR Department had sent a total number of 1150 number of Navakalevar Visesanka-2015 to DIPRO, Dhenkanal for sale. Out of which 288 numbers were complimentary copies. Till the date of audit (April-2023), DIPRO, Dhenkanal could able to sale only 87 copies and 775 number of copies of Rs.77500.00 were still pending with DIPRO, Dhenkanal. In total, there are 2233 number of journals (Utkal Prasanga-705, Odisha Review-753 and Navakalevara-775) with money value of Rs.84790.00 were still pending with DIPRO, Dhenkanal. The details of journals received, journals sale and balance are given below.

(Amount in ₹)

(S l. N o.)	Name of the Article	Year	Openi ng Balan ce	Recei ved	Tot al	Price per unit	No. of unit s sold	Sale val ue	Bal anc e	Rate
1	UtkalPrasa nga	2018	492	1814	230 6	5.00	211 2	105 60	194	770.00
		2019	194	985	117 9	5.00	116 0	580 0	19	95.00
		2020	19	775	794	5.00	100	500	694	3470.0 0
		2021	694	235	929	5.00	0	0	929	4645.0 0
		2022	929	1050	197 9	5.00	187 4	937 0	105	525.00
		2023	105	600	705	5.00	0	0	705	3525.0 0
			492	5459			524 6		705	3525.0 0
2	Odisha	2018	728	435	116	5.00	800	400	363	1070.0

	Review				3			0	*	0
		2019	214	160	374	5.00	374	187 0	0	0
		2020	0	229	229	5.00	0	0	229	1145.0 0
		2021	229	100	329	5.00	26	130	303	1515.0 0
		2022	303	430	733	5.00	230	115 0	503	2515.0 0
		2023	503	250	753	5.00	0	0	753	3765.0 0
			728	1604			143 0		753	3765.0 0
3	JagannathJ anana	2018	127	600	727	10.00	705	705 0	22	220.00
		2019	22	50	72	10.00	720	720 0	0	0
		2020	0	200	200	10.00	70	700	130	1300.0 0
		2021	130	50	180	10	0	0	180	1800.0 0
		2022	180	0	180	10	180	180 0	0	0
		2023	0	0	0	0	0	0	0	0
4	Navakaleva rVishesank a	2015	0	1150	115 0	100	87	870 0	775 **	77500. 00
				1150			87		775	77500. 00

Data Source : DIPRO, Dhenkanal

**149 numbers were distributed as complimentary copies*

***288 numbers were distributed as complimentary copies*

Audit made the following observations:

The DI&PRO, Dhenkanal did not produced any invoices hence the audit could not assessed the actual number of books received from the Government. It was also noticed that money receipts were not issued at the time of sale of the Government publications as no money receipt books were maintained with DIPRO, Dhenkanal. Audit further noted that the sale proceeds of the publications were neither deposited with the cashier nor taken into Cash Book. The sale proceeds were kept with the librarian and was deposited by him directly into the treasury. This type of practice should be avoided .

On this being pointed out in audit, it was stated that steps are being taken to sell out the journals left with DIPRO, Dhenkanal.

Suggestions : Effective steps may be taken to sell the journals in time. All receipts on account of sale of Government publications may be deposited with the cashier and the receipts entered

in the Cash Book as well as remittance into treasury under intimation to audit. Instruction of Government in this regards should be followed in true letter and spirit.

5. Poor functioning of Information Centre –cum- Reading Rooms (ICRRs) (OBS No.681174)

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 Programme of the Government, ensures 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 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 are supplied to these Information Centers. There are four Information Center-cum- Reading Rooms (ICRRs) within the purview of DIPRO, Dhenkanal, ie at Dhekanal Town, Kamaksya Nagar, Bhuban & Hindol. Status of the ICRRs were as follows :

(A) Functioning of ICRRs At – Dhenkanal

The regular timing of operation of ICRR Puri was 7 am to 10 am in the morning and 5 Pm to 8 pm in the evening . One clerk- cum- Librarian and one peon had been assigned the task of operating the ICRR .

The voucher register revealed that 5 number of newspapers including one in English were procured daily for the readers. Around 10 to 12 number of visitors come daily to read the newspapers in this reading room, as revealed from the attendance register. News paper-cuttings were regularly sent to the District Collector, DKNL highlighting the issues needing action.

However, the reading room, was not provisioned with a clean toilet, drinking water, TV and current magazines leading to decreasing trend of readers day by day. A clean and calm atmosphere, with basic provisions have been always a pre-requisite to attract more and more readers. The lending of books from the library had stopped since 2003, although 3630 number of books were available in the library for reading. The last operation/ transaction was made on 23.7.2003. No effort had been made since then to procure more new books / magazines to attract new readers . There is a need to upgrade the library keeping in view of the demand of the readers. Simultaneously the membership fee needs revision ie Rs 20 only. A new LED 32 inch TV purchased (March 2020) was not installed till completion of Audit.

ICRR of Kamakhya Nagar – The ICRR functions from 10 to 5 pm near Sub-collector office campus. It had got a Television which had not been recharged. Four to five news papers are being procured on daily basis. The library had 4123 number of books . Lending of books from the Library has stopped since long .

Functioning of ICRRs At Bhuban : The ICRR functions from 10 to 5 pm near officers recreation club , Bhuban. It had got a Television which was not functioning. Four to five news papers were being procured. The library had 1740 number of books. The transaction of lending books from library is has been stopped since long . This ICRR was being taken care of by one peon

ICRR of Hindol : The ICRR functions from 10 to 5 Pm . It had a Television which was not functioning. Four to five news papers were being procured . The library of this had 1263

7

number of books . The transaction of lending books from library had stopped since long. The ICRR was being looked after by one Night watchman

The number of daily news- readers in the Kamakshya Nagar ICRR ranged from 5 to 8 while same of the other two ICRRs were not available on record . No corresponance was made with department for revival of Kamakshya Nagar, Bhuban and Hindol ICRRs & upgrade ICRR, Dhenkanal, by putting up of a consolidated proposal to department and taking into account the opinion of the regular readers, local senior citizen.

(B)Non- conduct of physical verification of library books :As per Rule 215 of General Financial Rules, complete physical verification of library books should be done every year in case of libraries having not less than 20000 volumes.

No physical verification of library books of ICRRs was arranged by the DIPRO, Dhenkanal 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 ascertained.

In reply it was stated that audit observations were noted and all necessary steps would be taken to upgrade the ICRRs under DIPRO Dhenkanal.

Recommendation :There is a need to upgrade the infrastructural facilities , preservation of old books, purchase of new books , magazines , Installation & recahringing 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.

6. Suppression of facts in public auction led to litigation liability of ₹ 15500/- (OBS No.681373)

Rule 12 of OGFR envisages that every controlling officer must satisfy himself not only that adequate provisions exists within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed check are effectively applied.

Check of records in Audit revealed One Mahindra & Mahinda Jeep bearing Registration No.OR-02-5321 of the O/o DI PRO , Dhenkanal was put to auction on 05 July 2019 . The Shri Ranjan Pattanaik, S/o Late Karunaker Pattanaik , At – Kunjakant, Dhenkanal was declared as winner(H1 bidder) of auction. Sri Pattanaik deposited the required amount of Rs 46,755/- thorough challan on 12 July 2019. But the change of ownership of the vehicle was not permitted by the RTO . Scrutiny of files revealed that the vehicle had the road permit from 26 February1991 to 25 February 2006 only . After that, no permit was accorded from the Registering authority (MV) , Bhubaneswar till the date of auction. The fact was also concealed in the tender call notice. The period of discontinuity of road permit prevented transfer of ownership . The petitioner appealed to the DI&PRO, Dhenakanal to provide updated road permit but, same was not provided to him. Being aggrieved , the bidder placed the jeep in front of the DIPRO, Dhenkanal office.

Audit notices that a committee was formed to find the terms and conditions of auction, the fact of non- availability of the permit of the auctioned jeep (from 2006 to 2019) had not been intimated to the bidder. The bidder finally filed a case(January 2020) before the, Dist Consumer Dispute Redressal Commission(DCDRF), Dhenkanal against the DI&PRO , Dhenkanal alleging deficiency in service on the part of seller. Hon'ble Forum directed (18 September 2021) to provide updated document of the vehicle to the petitioner within 30days, failure of which would entail daily fine of Rs 500/- till providing of

required documents. Further, Hon'ble Forum also directed to pay a sum of Rs 10,000/- for causing deficiency of service and harassment to the petitioner and a sum of Rs 5000/- towards litigation expenses. The DIPRO Dhenkanal sought permission (April 2022) of the I & PR Department to file an appeal in the State forum, Cuttack.

In reply the DI & PRO, Dhenkanal stated that the suppression of the fact was not deliberate. Necessary steps would be taken to mitigate the grievance of the bidder. The reply is not tenable as it was silent on plying of vehicle from the 2006 to 2018 without a valid permit and non communication of the same to the bidder.

Recommendation : Effective step may be taken to address the greivances of the bidder and to take action against the erring officers/officials.

7. Cash Book and Management of Cash. (OBS No.681466)

The District Information & Public Relations Officer, Dhenkanal maintained one cash book to record the transactions of the Office. The cash book was closed with the balance of NIL as on 31 March 2022 and 31 March 2023 respectively.

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

(A) Non reconciliation of discrepancy of Rs 36213.46 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 13.7.2005, 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.

The District Information and Public Relations Officer, Dhenkanal maintained two numbers of bank account for transactions. 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.30097169608 Dhenkanal	0	35488.00	35488.00
	SBI, Savings Account No.33521187301	0	725.46	725.46
	TOTAL	0	36213.46	36213.46

(Source : Record of the DI&PRO, Dhenkanal)

Audit noticed the discrepancy of ₹ 36213.46 between the bank balance figure as reflected in the main cash book and actual balance as per relevant Pass Books as on 31 March 2023. No

bank reconciliation has been made by the DI & PRO, Dhenkanal during the period covered under audit due to which various funds transferred directly to the account were not accounted for in Cash Book.

Recommendations: Necessary steps may be taken to reconcile the closing figures with the bank balances with that of the Cash Book under intimation to Audit

(B) Deduction of Govt. money by the Bank from Current A/c: Rs.5156.50

On verification of Bank statement (C/A No. 30097169608) made available to audit, Audit noticed that the bank had deducted a total of **Rs.5156.50** from this bank account in different dates as detailed below for A/c keeping charges.

Date	Amount debited (in ₹)	Reason of deduction
12.03.2023	649	Account keeping charges
12.03.2022	649	Account keeping charges
12.03.2021	649	Account keeping charges
27.01.2020	842	Account keeping charges
12.03.2020	649	Account keeping charges
12.03.2018	456	Account keeping charges
14.03.2017	632.50	Account keeping charges
22.03.2016	630	Account keeping charges
Total	5156.50	

(Bank statement of Account No. 30097169608)

Thus, due to debits of the above amounts by the bank, there was a loss of Govt. money amounting to **Rs.5156.50** during the period. Further, no steps have been taken at DIPRO level to intimate the bank for credits of these amounts till date.

Recommendation : *Effective step may please be taken to credit the amount in DI & PRO, Dhenkanal.*

(C) Observations on maintenance of records by the ICRRs

On verification of Caution Money Register and Pass Books of different Information Centre-Cum-Reading Rooms (ICRRs), following observations were made:

ICRR, Dhenkanal :

Scrutiny of Caution Money Register revealed that it had a closing Balance of ₹ 5600.65/- as on 23 July 2003. Since then there was no money received under caution money head which shows that there was no enrolment of members in the ICRR Dhenkanal since July 2003. The amount was collected towards caution money from the different members registered in the ICRR. The Register had not been updated since last nineteen years. One pass book had been maintained at Neelachal Gramya Bank bearing A/c No.050101000008255 which reflect balance of Rs.11431.00 as on April 2023. The ICRR, Dhenkanal was running with one librarian and one literate Class-IV staff.

(ii) ICRR, Kamakhya Nagar – Scrutiny of Caution Money Register revealed that an amount of Rs.9767.00 was kept in the closing balance as on 22 December 2017. Since then there was no money received under caution money head which shows that there was no enrolment of members in the ICRR Kamakhya Nagar since December 1999. The amount was collected towards caution money from the different members registered in the ICRR. One pass book has been maintained at State Bank of India bearing A/c No.10789368110 which reflect

balance of Rs.9767.00 as on September 2017. The ICRR, Kamakhya Nagar is running with one night watch man.

(iii) ICRR, Bhuban – Scrutiny of Caution money register revealed that an amount of Rs.5384.00 was kept in the closing balance as on 07 September 2004. Since then there was no money received under caution money head which shows that there was no enrolment of members in the ICRR Bhuban since September 2004. The amount was collected towards caution money from the different members registered in the ICRR. The Register had not been updated since last eighteen years. One savings pass book has been maintained in Post Office bearing A/c No.427830 which reflect balance of Rs.5384.20 as on September 2004. The ICRR, Bhuban was look after by one librarian and one literate Class-IV staff.

ICRR, Hindol - Scrutiny of Caution Money Register revealed that an amount of Rs.5418.50 was kept in the closing balance as on 06 April 2022. Since then there was no money received under caution money head which shows that there was no enrolment of members in the ICRR Hindol since March 2002. The amount was collected towards caution money from the different members registered in the ICRR. The Register had not been updated since last twenty years. One savings pass book has been maintained in Dhenkanal Gramya Bank bearing A/c No.998 which reflect balance of Rs.5418.60 as on April 2022. The library of ICRR, Hindol was look after by a night watchman-cum-sweeper.

Recommendation : Effective step may be taken to deposit the accumulated amount of Caution Money Register into Government account. The registers should be reviewed periodically be monthly by a gazetted officer.

(D) Procedural irregularities in maintenance of cash book

(i) As per SR-37(ii), all monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check. But the same was not done in the cash books.

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

The auditee while accepting the facts and figures, DIPRO, Dhenkanal noted the audit observation for future guidance.

Recommendation: Codal provision of the Government issued to maintain Cash Books time to time may be followed in true letter and spirit.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

Sl. No	I.R No/Year	Paras outstanding	Subject	Paragraphs proposed for settlement	outstanding Para
1	32/2001-02	4	Outstanding TA advance of Rs.7000.00	Nil	4
2	32/2001-02	5	Non recovery of house rent from Sri G.C. Behera,	NIL	5
3	308/2008-09	3	Non-adjustment of advance electricity charges paid- Rs.3904.21	Nil	3

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PART-IV

(Best Practice)

The day to day official works like preparation of accounts and budget, maintenance of official records, correspondences etc. had been computerized. The DI & PRO, Dhenkanal had internet facility available for better information & prompt communication.

PART-V

(Acknowledgement)

Audit highly appreciates the cooperation extended by the staff and Officers of the Office of the District Information and Public Relations Officer, Dhenkanal in all matters including producing of the records and furnishing the information to Audit during the course of audit is acknowledged.

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2/6/23

Deputy Accountant General(AMG-V)

Annexure -A**The month-wise Pay and allowance drawn from the period June 2018 to August-2019**

(Amount in ₹)

Name of the month	Total salary drawn
June-2018	43173.00
July-2018	43173.00
August-2018	43173.00
September-2018	43173.00
October-2018	43953.00
November-2018	43953.00
December-2018	43953.00
January-2019	43953.00
February-2019	43953.00
March-2019	45123.00
Arrear salary/DA	2340.00
April-2019	45123.00
May-2019	46467.00
June-2019	46467.00
July-2019	46467.00
August-2019	46467.00
Total	670911

(Source : Record of the DI &PRO, Dhenkanai)

Annexure-B

Statement showing non recovery of TDS from the Tenderer for the work of preparation and Installation hoardings on IEC activities of Government for the work of (Banner & Hoarding)

Sr. No	Bill. No / Date	Name of the Supplier	Purpose and name of work.	Bill Amount (Rs)	TDS @2%
A	B	C	D	E	F
1	01/20-01-18	M/s Chandra Sekhar Press Dhenkanal	Flex Banners,	69000	1380
2	59/14-09-18	M/s Chandra Sekhar Press Dhenkanal	Flex Banners,	84000	1680
3	59/14-09-18	M/s Chandra Sekhar Press Dhenkanal	Hoarding Advertisement	77500	1550
4	59/14-09-18	M/s Chandra Sekhar Press Dhenkanal	Hoarding Advertisement	20160	403
5	60/14-09-18	M/s Chandra Sekhar Press Dhenkanal	IEC Activities Vaccination Programme-18	86400	1728
6	60/14-09-18	M/s Chandra Sekhar Press Dhenkanal	IEC Activities Vaccination Programme-19	107520	2150
7	85/08-11-18	M/s Chandra Sekhar Press Dhenkanal	IEC programme BSKJ, Hoarding Flex banner.	624000	12480
8	85/08-11-18	M/s Chandra Sekhar Press Dhenkanal	IEC programme BSKJ, Hoarding Flex banner.	627500	12550
9	06/09-03-18	M/s Chandra Sekhar Press Dhenkanal	Flex Banners, Hoarding (kathaNukenKathinaParishram)	60750	1215
10	07/09-03-18	M/s Chandra Sekhar Press Dhenkanal	Flex Banners, Hoarding (kathaNukenKathinaParishram)	63000	1260
		Total		1819830	36397

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