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

**No.AMG-V/IR No.8/2023-24/**

**Date: 28.06.2023**

To

The District Information and Public Relations Officer,  
Cuttack-753002

**Sub: Issue of IR No.8/2023-24 on the accounts of the District Information and  
Public Relations Officer, Cuttack**

Sir,

I am directed to forward herewith the Inspection Report No.8/2023-24 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.8/2023-24/284**

**Date:28.06.2023**

Copy along with the copy of IR.No.8/2023-24 forwarded to the Director, 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, cuttack 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. 08/2023-24**

Name of the accounts audited:	Compliance Audit on the accounts of the District Information and Public Relations Officer, Cuttack.		
Period of accounts audited	April 2002 to March 2023		
Time taken for audit	23rd May 2023 to 29th May 2023 (five working days)		
Name & designation of the officer in charge of accounts (DDO)/ Head of Office	Name & designation Shri/Smt.	From	To
	Sri Gagan Bihari Nayak, OIS-I	11-08-1997	24-04-2002
	Sri Bidhubhusan Mansingh, OIS-I	24-04-2002	31-01-2006
	Sri Nrusingh Charan Behera, OIS-I	01-02-2006	31-07-2006
	Sri Batakrushna Panda (OIS)	31-07-2006	31-07-2006
	Sri Bidhubhusan Mansingh, OIS-I	31-07-2006	07-02-2007
	Sri Lingaraj Dixit, OIS-I	07-02-2007	29-02-2008
	Sri Nrusingh Charan Behera, OIS-I	29-02-2008	14-07-2008
	Mohammud Ibrahim OIS	14-07-2008	01-01-2009
	Sri Promod Kumar Mullick OIS	01-01-2009	23-04-2010
	Sri Gobinda Chandra Raul OIS	23-04-2010	31-03-2012
	Sri Ashok Kumar Sarangi OIS	31-03-2012	19-04-2012
	Sri Gobinda Chandra Raul OIS	19-04-2012	30-04-2012
	Sri Ashok Kumar Sarangi OIS	30-04-2012	11-03-2013
	Shri Mina Ketan Behera OIS-I	11-03-2013	09-08-2018
	Sri Ashok Kumar Sarangi OIS	09-08-2018	17-06-2021
	Sri Ashok Kumar Sarangi OIS	18-06-2021	23-06-2021
	Sri Ashok Kumar Sarangi OIS	24-06-2021	31-08-2021
	Sri Lalatendu Mahapatra OIS	01-09-2021	Till date...
Next Higher Authority	Director, I&PR Department, Bhubaneswar, Odisha		
Name of the officials/ officers who conducted audit	Shri Jatindra Nath Majhi, 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- (Introduction)**

Cuttack is the former capital and the second largest city in the Indian state of Odisha. It is the headquarters of the Cuttack district. The name of the city is an anglicised form of the Odia and Sanskrit name *Kataka* which literally means *The Fort*, a reference to the ancient Barabati Fort around which the city initially developed. Cuttack is known as the *Millennium City* as well as the *Silver City* due to its history of 1000 years and famous silver filigree works. The Orissa High Court is located there. It is the commercial capital of Odisha which hosts many trading and business houses in and around the city. Cuttack is famous for its Pongal puja which is one of the most important festivals of Odisha. Cuttack is also the birthplace of Netaji Subhas Chandra Bose. The city is categorised as a Tier-II city as per the ranking system used by Government of India.

The District Information & Public Relations Officer, (DIPRO) Cuttack is the District level agency of Information & Public Relations Deptt (Orissa) Bhubaneswar, 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 celebration of various days of National, State & local importance which includes celebrations & observations of birth & death anniversary of eminent persons. The office is equipped with Five Information Centre cum Reading Rooms (ICRRs located at Cuttack city, Banki, Aathgarh, Salipur, and Chahapada at Mahanga) to disseminate information and enrich the intellectual growth of the society through books, magazines, newspapers and other informative literatures.

The DIPRO, Cuttack at present is assisted with 17 staffs against sanctioned strength of 31 Staff 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 2022-23 funds of Rs.9.38 crore was allotted, out of which Rs.8.76 crore was utilised while Rs.0.61

crore was balance with DIPRO, Cuttack were surrender as this amount were not utilized during the respective year. The year wise details were as under:

Amount in Rupees.			
Year	Allotment	Expenditure	Surrender
2017-18	1,94,64,678	1,65,66,259	28,98,419
2018-19	21791096	21536065	2,55,031
2019-20	12826010	12417653	4,08,357
2020-21	11036752	11027048	9,704
2021-22	14471907	11891978	25,79,929
2022-23	14192592	14172188	20,404
<b>Total</b>	<b>9,37,83,035</b>	<b>8,76,11,189</b>	<b>61,71,844</b>

### 1.3 Scope of Audit

Compliance Audit was conducted during 23 May 2023 to 29 May 2023 covering the period from April 2002 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, Cuttack and Audit party members on 23<sup>rd</sup> 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, Cuttack on 29<sup>th</sup> May 2023 .

### **PART-II** ***(Audit Findings)***

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

NIL

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

## **2 . Non-production of vouchers of ₹87.13 lakh (Reference Number: OBS-702592).**

Finance Department, Government of Odisha in its Letter No. 4383(17)/F Dated 07 Feb 2012 stated that it is obligatory on the heads of the offices being audited to provide such documents and to answer such questions that the auditors may pose. Non production of

records to audit is a serious failure of the accountability mechanism prescribed. Denial of records to the audit party amounts to preventing public servant from discharging official duties. It further instructed all the heads of offices avoid non-production of records to audit in future.

Scrutiny of record in audit revealed that the office of DIPRO,Cuttack had submitted(February 2021) the Utilization Certificate(UC) of total sum of Rs1,10,02,640/- to I& PR Department, Bhubaneswar related to “Mounting of Hoardings on Govt. IEC activities” for the year 2017-18 & 2018-19 in respect of Cuttack District. However, till completion of Audit, the auditee had submitted the vouchers of ₹ 22,89,648/-only whereas the vouchers of rest of amount i.e ₹ 87,12,992.00/- was not produced to Audit. Details are stated below :

(Amount in ₹)

Bill No & Date	TV No & Date	UC submitted to Deptt.	Vouchers not produced to Audit
165/6.1.2018	11/17.11.2018	696609	
186/19.02.2018	16/22.02.2018	586291	
65/7.8.2018	9/9.08.2018	356183	356183
78/6.10.2018	9/9.10.2018	244628	
122/18.12.2018	14/20.12.2018	687485	
160/12.02.2019	11/19.12.2019	74635	
166/23.02.2019	17/28.02.2019	1536512	1536512
193/14.03.2019	34/28.03.2019	5096608	5096608
214/21.03.2018	37/29.03.2018	1723689	1723689
	<b>TOTAL</b>	<b>1,10,02,640</b>	<b>87,12,992</b>

These bills were pertaining to IEC & BSKY activities of 2017-18 and 2018-19 . As the rates of work orders were finalized at DIPRO office level, Audit required the tender file , bills /vouchers passed for payment to verify that the payments had been made as per the approved rates and as per the approved period of display and are of the same specification .

In reply,the DIPRO,Cuttack stated that vouchers amounting to Rs 87.12 Lakh were not traceable. However, efforts are being made to submit the copies of vouchers within a fortnight .

The reply is not teneable since Non- production of records / partial production of records not only precluded the audit from performing its statutory function but also a serious failure of the accountability mechanism of DIPRO,Cuttack prescribed by the Government.

*Recommendation :Vochers and related files and registers may be kept ready on earliest for the verification in next Audit.*

**3. Non submission of Utilisation Certificate amounting to Rs.21.28 lakhs (Reference Number: OBS-704430).**

As per provision of Rule 170 & 173 of OGFR- Vol-I read with terms and conditions of the sanction order, grants shall be utilized within the financial year and Utilization Certificate shall be submitted latest by 30 June of the following year. Such utilization certificate should be furnished based on actual utilization of funds.

Scrutiny in records in Audit revealed that Government of Odisha in I&PR department had sanctioned funds of ₹21.28 lakh to the DIPRO, Cuttack for execution of various activities of the government as well as celebration of Governments achievement during the period from April 2020 to March 2023. However, audit noticed that DIPRO, Cuttack had not furnished the UCs for the year 2022-23 amounting to Rs.21.28 lakhs though the expenditure had been incurred by the DIPRO, Cuttack out of the fund sanctioned details are state below:

(Amount in ₹)

Year	No. of Sanction order. (i.e., No of UC.)	Amount of Grant received. (Rs.)	No. of UC submitted to No. of Sanction order out of (Col-B)	Amount of UC required to be submitted out of (col-C) (Rs.)
2022-23	21	2128000	Nil	2128000

The reasons for non submission of UCs timely along with confirmation of facts were called for and in reply to DIPRO, Cuttack stated that necessary Utilisation Certificate would be submitted within 30th June 2023.

*Recommendation : Effective steps may please be taken timely submission of UCs under intimation of audit.*

#### **4. Non functioning of LED Video Wall amounting to Rs.8,58,750/- (Reference Number: OBS-704427)**

With the purpose of displaying information about Government programmes, policies and telecast of news and activities of the Government, Information and Public Relation Department had awarded(May 2016) the work for installation and commission of LED Video Wall to M/s Sinox Technologies Pvt Ltd. Bhubaneswar on the roof top of PadhiaryPathagara,Cuttack and intimated(May 2016) the DIPRO,Cuttack with the instruction to contact the firm for any problem regarding the functioning of the video wall. The video was installed on June 2016 with a cost of ₹Rs. 8,58,750.00/-

Audit noticed (as per letter no1473 dt. 24 June 2017 of DIPRO,Cuttack) that the LED Video Wall was not functioning since April 2017 and despite several reminder to the vendor no prompt action was taken for smooth functioning of the video wall. However, the terms and

conditions, warranty and maintenance period etc. were not made available to audit and the video wall was not in function till the completion of Audit.

Non functioning of video walls not only resulted in wasteful expenditure of Rs.8.59 lakhs, but also deprival of information to the resident about scheme/ benefits/activities of the Government.

In reply to the observation, DIPRO, Cuttack while confirming the fact stated that the Annual Maintenance Contract was with the Information and Public Relation Department. Timely intimation had been given to the Department as well as to the agency for repair of the installed LED video wall at Padhiary Pathagara, Cuttack. With the passage of time the LED Video Wall became non functional particularly during Fani Cyclone.

The reply is not tenable, as the video wall was not functioning since April 2017 whereas the Fani Cyclone came in May 2019. The fact remained that the LED Video wall is still at non functioning stage and motive of the Government to acknowledge the people regarding its scheme/activities was not fulfilled.

*Recommendation: Prompt remedial action may be taken to make functional of the LED Video Wall along with fixating of responsibility on the errant officials under intimation of Audit.*

#### **5. Cash Book and Management of Cash (Reference Number: OBS-704434)**

District Information & Public Relations Officer, Cuttack maintained one Cash Book to record the transactions of the Office. The Cash Book was closed with the balance of **Rs.3,88,344.53** and **Rs.3,77,653.53** as on 31 March 2022 and 31 March 2023 respectively. The mode of keeping of closing balance of Cash Book are given below:

#### **Mode of keeping as on 31.03.2022**

(Amount in ₹)

Sl. No.	Name of Cash Book	Cash in hand	Advance	Permanent Advance	SBI, Current Account No. 10861706589	Total Closing balance
1	General	0.17	378513.36	96.00	9725.00	388334.53
<b>Total</b>		0.17	378513.36	96.00	9725.00	388334.53



**Mode of keeping as on 31 March 2023.**

(Amount in ₹)

Sl. No.	Name of Cash book	Cash in hand	Advance	Permanent Advance	SBI, Current Account No. 10861706589	Total Closing balance
1	General	0.17	367832.36	96.00	9725.00	377653.53
<b>Total</b>		0.17	367832.36	96.00	9725.00	377653.53

**(I) Non reconciliation of discrepancy of Rs.9294.00 between balance at bank as per Cash Book and actual balance as per bank Pass Book.**

As per general procedure prescribed by Government of Odisha in Finance Department OM No 33563 dated 13 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 a discrepancy of **₹9294.00** between the balance figure as reflected in the main Cash Book and actual balance as per relevant Pass Books as on 31 March 2022. 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 31.03.22	Actual balance as per bank Pass Book	Discrepancy
General Cash Book	SBI, Current Account No.10861706589 Cuttack	9725.00	431.00	9294.00
	<b>TOTAL</b>	<b>9725.00</b>	<b>431.00</b>	<b>9294.00</b>

The discrepancy arisen due to non reconciliation of Cash Book with the Bank Pass Book.

**(II) Non recoupment of Outstanding advance amounting Rs. 367562.36.**

As per SR-509 of OTC VOL-I Try-III/112/85-43784/ F dated-02.12.1995 and Try-3807/F dt.28.01.1996 advances paid to staff/others for departmental and allied purposes should be adjusted within one month from the date of disbursement and second advance should not be made to Govt. Servant unless previous advances are fully adjusted or recovered with penal

interest@12% per annum. Delay in adjustment may lead to misappropriation of Govt. Fund. On scrutiny of advance register, Audit noticed that advances to the tune of Rs.367562.36 was paid to different staffs out of General Cash Book since June-2002 were laying unadjusted till 31<sup>st</sup> March 2023 as detailed in the Annexure-I.

### (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 done in the cash book at the end of each month. Due to non-analysis of closing balance audit could not ascertain the period since when the amounts were lying unutilized and the purpose for which it was received could not be ascertained.

### (IV) Incorrect calculation led to discrepancy in Opening Balance and Closing Balance to the tune of Rs.331795.00/-

On scrutiny of Cash Book audit noticed that there was irregularities in accounting of opening and closing balance in DIPRO Cuttack cash book.

**Table-A**

(Amount in Rupees)

Sl. No	Date	OB	Receipt	Total Receipt (OB+ Receipt)	Total expenditure	Closing Balance		
						Actual	As accounted in cash book	Difference
1	28-08-2014	399545.53	220312.00	619857.53	514012.00	105845.53	399545.53	293695
2	10-11-2014	417545.53	3780.00	421325.53	18000.00	403325.53	421325.53	18000
3	23-09-2009	543362.53	48566.00	591928.53	5673.00	586255.53	589755.53	3500
4	01-10-2009	589037.53	283529.00	872566.53	284704.00	587862.53	590862.53	3000
5	22-10-2009	621162.53	3500.00	624662.53	0	624662.53	620862.53	3800
6	23-10-2009	624662.53	5000	629662.53	45675.00	583987.53	575187.53	8800
7	08-04-2009	578316.53	282566.00	860882.53	301851.00	559031.53	560031.53	1000
	Total							<b>331795</b>

*(Source : Cash Book of DIPRO, Cuttack)*

This case is illustrative not exhaustive, the DIPRO, Cuttack should scrutiny the Cash Book with a thorough check along with receipts and expenditure vouchers and rectify the mistakes.

**(V) Non conduct of physical verification stock and store accounts**

As per Rule-111 of OGFR Vol-1, annual physical verification of store and stock should be conducted by the Head of office concerned or such officer authorized on his behalf.

On verification of Stock and Store accounts maintained by the DIPRO, Cuttack as well as different ICRRs, of Cuttack City, Banki, Salepur, Chahapada and at Aathgarh under DIPRO Cuttack, Audit noticed that the annual physical verifications of stock and stores in these units had not been conducted till completion of audit which was highly irregular and thus the possibility of missing of assets cannot be ruled out.

**(VI) Erasures & over writing:**

As per SR 37(vi) an erasure or overwriting of an entry in the cash book is strictly prohibited. If a mistake is occurred it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and invariably date his initial. It was noticed that in many instances cuttings/over writings/whitener used were made without counter signature of the higher authority.

In reply, DIPRO, Cuttack noting the point for future guidance stated that necessary bank reconciliation would be carried out. Further, while confirming the facts the department stated that discrepancy in Opening and Closing Balance in Cash Book would be looked into hence forth.

*Recommendation : Effective may please be taken to reconcile the discrepancy of balance as per bank Pass Book with balance as per Cash Book, analysis of closing balance of Cash Book at the end of each month, recovery of outstanding advance and sort out the difference between Opening and Closing Balance along with the physical verification of stock and store accounts under the intimation of audit. The guideline issued by the Government in this regard may be followed in true letter and spirit.*

**6. Non-deduction of TDS (IT) from the vendors amounting to Rs32,227 /- ( Reference Number: OBS-702586)**

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.

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Scrutiny of Records produced to Audit revealed that DI&PRO, Cuttack had not deducted the required TDS on the payment made to vendors for the service of Hoarding display violating the above provisions as detailed in table below.

**Table-B**

(Amount in ₹)

Sl no.	Name of the Vendor	Invoice No./date	Total Amt involved	TDs IT @ 2%/
1	Prince,Cuttack	17-18/Jg-513 /27-3-18	39719	794
2	Prince, Cuttack	17-18/ JG-512 , 27-3-18	10080	202
3	Ramayan,Cuttack	17-18-002, 21-4-18	77191	1544
4	-do-	18-19/01 , 21-4-18	19040	381
5	Prince , Cuttack	18-19/PE -204, 8.8.18	74635	1493
6	Ramayan,Cuttack	18-19/81 dated	109760	2195
7	-do-	18-19-82 dt 18-8-18	128360	2567
8	-do-	18-19-83 dt 18-8-18	128360	2567
9	Ramayan,Cuttack	17-18-097 dt 12-12-17	56321	1126
10	-do-	17-18-09 dt 18-12-17	56321	1126
11	Prince, Cuttack	17-18/Jg-287 /15-12-2017	118443	2369
12	Prince , Cuttack	17-18/JG-288 /15.12.17	118443	2369
13	Prince, Cuttack	17-18/JG-293/18.12.17	118443	2369
14	Ramayan,Cuttack	17-18-93/12-12-17	48160	963
15	-do-	17-18-94/12-2-17	56321	1126
16	-do-	17-18-95/ 12.12.17	56321	1126
17	-do-	17-18-96/ 12/12/17	56321	1126
18	Prince , Cuttack, Cuttack	17-18/JG-283/ 15-12-17	102200	2044
19	Prince , Cuttack	17-18/JG-285/15-12-17	118443	2369
20	Prince , Cuttack	17-18/JG-286/15-12-17	118443	2369
	Total		1611325	32,227

(Source : Voucher produced to audit by DIPRO,Cuttack)

In reply,it was stated that compliance would be furnished after verification of records .

The reply is not tenable as TDS is the dynamic tool for reduction of tax evasion.The DIPRO,Cuttack has failed to perform its duty.

**Recommendation :** Reason for non Deduction 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.

**7. Poor functioning of Information Centre –cum- Reading Rooms ICRRs**  
(Reference Number: OBS-704431)

The Information & Public Relations Department serves as a link between people and the Government. The 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 them people-oriented, the department also functions at district and Sub-divisional levels. Information Centre-cum-Reading Rooms had 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 were five Information Center-cum- Reading Rooms (ICRRs) within the purview of DIPRO , Cuttack i.e., (i)Cuttack Town,(ii)Banki,(iii)Salipur,(iv)Aathgada and(v)Mahanga. Observation of Audit on these ICRRs are stated below :

**(i) Functioning of ICRRs “Padhiary Pathagara” in Cuttack Town,Cuttack:**

ICCR Padhiary Pathagara at Cuttack started in 15 August 1960. The regular timing of operation the ICCR was 8 am to 11 am in the morning and 5 Pm to 8 pm in the evening. One Librarian and one class IV employee had been assigned the task of operating the said ICRR. The voucher register revealed that 10 number (Six Odia Newspapers and four other newspapers) of newspapers were procured daily for the readers. Besides, the library was provided with Nine complementary copies of Odia news paper. Daily visitors to the library around 150 to 200 daily to read the newspapers in this reading rooms, as found from the daily attendance register. However, no hard copy of newspaper cuttings containing local news (needing departmental attention) were being sent to the District collector- cum- District Magistrate, Cuttack, although it's one of the primary function of DIPRO to cause to bring to notice of the Collector about all important local news needing departmental attention/ action. There were 18,500 above books available with the ICRR for reading. A separate E-Library section was started in May 2019. Audit noticed, Out of 939 members in the library; 259 members had withdrawn their membership in the process of time. One TV, water purifier and seven computer provided to the library were found in working condition. Old news papers had been dumped in the library and had not been sold out since the last one and half year. The used newspapers were last sold in June 2021). The “E-library” though introduced in 2019, found in defunct stage. From the date which the E-library was non-functional was not revealed to audit.

**(ii) Functioning of ICRRs at Banki, Cuttack:** The ICRR at Banki, was functioning in Government building, with only one librarian. Only 15 to 20 visitors were availed the facility

of the ICRR as per information provided to audit. Apart from the inadequacy of staff, audit also noticed that out of two TV set one TV set was not functioning. No magazines, journals, Books were provided to the ICRR Banki apart from five Odia Newspaper and one English Newspaper. The ICRR had 5498 numbers of books. Total CMD deposited to ICRR Banki, was Rs. 2504.05 as on 31<sup>st</sup> March 2023. The amount was kept in Canara Bank bearing account no-4128101003947. The accumulated old newspapers were not sold since June 2021.

**(iii) Functioning of ICRRs at Salipur Cuttack:** The ICRR of Salipur, was functioning in Government building with only one librarian. Only 10 to 12 visitors are availing the facility of the ICRR, as per information provided to audit. One TV set functioning and inverter were provided to the ICRR was found in running condition. No Magazines, Journals, Books were provided to the ICRR, Salipur while only three Odia newspaper and one English newspaper were provided to the center. There were 5373 books available with the aforesaid ICRR. Total CMD was deposited with ICRR, was Rs. 6908.94 as on 31<sup>st</sup> March 2023, was kept in SBI Bank account bearing no-11359384066. No efforts were taken by the ICRR Salipur, Cuttack to auction the accumulated old news paper which were not sold since June 2021.

**(iv) Functioning of ICRR at Aathgada, Cuttack:** The ICRR at Aathgada, Cuttack was functioning at Government Building. Only 25 to 30 visitors are availing the facility of the ICRR, Aathgada, Cuttack as per information provided to audit. Apart from the inadequacy of staff, audit also noticed that the one TV set, one radio set, one Inverter set were provided to the center and was found in running condition. No Magazines, Journals, Books were provided to the ICRR Aathgada, Cuttack, while only three Odia newspaper and one English newspaper were provided to the ICRR. There were 5373 books available with the ICRR. Total CMD was deposited with ICRR Aathgada, Cuttack was Rs. 4949.00 as on 31<sup>st</sup> March 2023 and the same was kept in SBI Bank (A/c No .30299569602). No efforts were taken by the ICRR to auction the accumulated old news paper which were not sold since June 2021.

**(V) Functioning of ICRR at Chahapada, Mahanga Cuttack:** The ICRR at Chahapada, Mahanga Cuttack was functioning on a rented building. Only 25 to 30 visitors are availing the facility of the ICRR, Chahapada, Mahanga, Cuttack as per information provided to audit. Apart from the inadequacy of staff, audit also noticed that one TV set, one radio set and one inverter set provided to the center was functioning. No Magazines, Journals, Books were provided to the ICRR while only three Odia newspaper and one English newspaper were provided to the center. There were 4623 books available with the ICRR. Total CMD was deposited with ICRR Chahapada, Mahanga,

Cuttack was Rs. 2811.00 as on 31st March 2023 and the amount was kept in Canara Bank (A/c no-1705101012663). No efforts were taken by the ICRR to auction/sold the accumulated old news paper since June 2021.

(VI) **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, Cuttack 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. The reason for non conduction of physical verification of library books were called for.

In reply, to the audit observation the DIPRO, Cuttack, stated that physical verification of Library books of the ICRR's of the District would be carried out. Old news papers kept in the ICRR's would be auctioned as per due procedure, and the points are noted for future guidance.

**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 -ICRRs. Effective step may be taken to refunction the E-library. Physical verification of Library should be done at regular intervals. 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.*

### PART-III

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

IR No.	Para oustanding		Para settled		Para outstanding after settlement		Remarks
	Par-II-A	Part-II-B	Par-II-A	Part-II-B	Par-II-A	Part-II-B	
66/2002-03	NIL	3	-	3	Nil	NIL	Para-3 of IR. No.66/2002-03 has been updated in current IR in para No. 5(II). IR No.66/2002- 03 is closed

### PART-IV (Best Practice)

-Nil

### PART-V (Acknowledgement)

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

*मना लिका*  
28/6/23

Deputy Account ant General/AMG-V

Director Audit