

Audit

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)
ORISSA : : BHUBANESWAR.

BY REGISTERED POST

No. OAD-III-IRNO-396/09-10/352

Op. 2552/2
14/9/09
Date : 9/9/09

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The Director of Information and Public Relations, (DIPRO), Nuapada

[Handwritten signature]

Sir,

I am to forward herewith the Inspection Report No. 396/09-10 on the accounts of DIPRO, Nuapada for the period from 3/2/09 to 6/2/09. Reply to the Inspection Report may please be furnished through Secy. to Govt. of Orissa, DIPRO Dept. within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report. The following outstanding paras of old Inspection Report may be treated as settled.

Sl. No.	Inspection Report No.	Para No.
01.		
02.		
03.		
04.		
05.		
06.		

Yours faithfully,

[Handwritten signature]

Sr. Audit Officer

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BY REGISTERED POST

Memo No. OAD-III-IRNO-396/09-10/353

Date : 9/9/09

11 SEP 2009

Copy together with a copy of the IR forwarded to the Secretary to Govt. of Orissa, Road PR Department, Bhubaneswar for information and necessary action. Special attention is invited to the irregularities pointed in paragraphs for necessary action. The compliance for the above IR when received may please be forwarded to this Office along with his comments thereon.

[Handwritten signature]
9/9/09
Sr. Audit Officer / OAD-III

BY REGISTERED POST

Memo No.

Date :

Copy together with a copy of the IR forwarded to the for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. His comments to para of the IRs may please be communicated to this office at an early date.

Sr. Audit Officer

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA, BHUBANESWAR

INSPECTION REPORT No - 396/ 2009 - 10

- 9
1. Name of the accounts audited. : Cash and Contingencies of the District
Public Relation Officer, Nuapada.
Dist - Nuapada
 2. Period of accounts audited. : March 2002 to June 2009
 3. Time taken for audit. : 20.7.2009 to 25.7.2009
(Six working days)
 4. Name of the officer's in-charge of the Accounts. : 1- Sri Rabindra Ku. Nayak,
DIPRO 24.1.02 to 25.1.2004
2- Sri Rajendra Prasad Badhei,
I/C DIPRO 26.1.04 to 13.10.04
3- Sri Rabindra Ku. Nayak,
DIPRO 14.10.04 to 9.7.2005
4- Sri B N Pradhan, DIPRO
10.7.05 to 28.8.2007
5- Sri Durga Ch. Nayak, DIPRO
Nuapada from 29.8.2007 to
date
 5. Name of the Asst. Audit Officers / Senior Auditor who audited the accounts. : 1- Sri A K Behera, AAO
2- Sri R C Barik, Sr. Auditor
 6. Name of the Reviewing Officer. : Sri R C Samanta. Senior Audit
Officer.

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7. Scope of audit. : A Test Check and General Examination of accounts records pertaining to the period covered under audit.

PART = I

1 – (A) – Introductory: - -NIL-

(B) – Outstanding Paras of previous Inspection Reports:-

10/C-54/02-03 - 7(B)

(C) - Schedule of persistent irregularities - -NIL-

(D)- Internal Audit:-

The accounts from 14.3.94 to 31.7.2001 has been audited by IPR Deptt. vide SAR No. 1 / 2006 – 07 and SAR has been received by DIPRO on 15.5.2006.

The internal audit of a/cs from 8/2001 to date has not been conducted by IPR Deptt.

PART = II = A

-NIL-

PART = II = B

2 – Idle expenditure on pay and allowances of the Jeep Driver from 21.4.2003 to 26.5.2008 Rs.4.85 lakh:-

The Govt. Vehicle (Diesel Jeep) bearing Registration No. OR – 02B – 3604 was on road upto 20.4.2003 and remained off road from 21.4.2003 to date. The pay and allowances of the Jeep Driver was drawn and paid from 21.4.2003 to 26.5.2008 without utilizing his services else where by the IPR Department.

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Sri Surendra Singh, Ex- Driver was relieved on 26.5.08 vide Order No. 16687 dt.1.5.08 of IPR Deptt. by DIPRO Nuapada on transfer to DIPRO Bolangir.

The expenditure incurred during 21.4.03 to 26.5.2008 as detailed vide Annexure 'A' was treated as idle expenditure and needs to be regularized by IPR Deptt. also confirmed by DIPRO Nuapada.

Ex-post-facto approval of the competent authority may be obtained to regularize the expenditure ^{under} intimation to audit.

3- Govt. Vehicle OR – 02B – 3604:-

a- Off-road of Govt. Vehicle from 21.4.2003 to date:-

The Vehicle was purchased by IPR Department on 2.8.1993 and placed with DIPRO Nuapada on 13.12.1995. The vehicle logbook was maintained upto 20.4.2003 vide Page 71 of the vehicle logbook. There was a balance of 7 litres Diesel in Vehicle tank on 20.4.2003. The vehicle did not run during 21.4.2003 to the date of audit and lying in the Garriage of the Collectorate, Nuapada as confirmed by DIPRO Nuapada.

The vehicle has been lying as such with out repair / disposal as on date of audit. Effective step may be taken either to repair the vehicle or to dispose of the same under intimation to audit.

b- The expenditure on repair and maintenance of the vehicle has exceeded the limit during 4th year and 6th to 8th life span period as detailed below.

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Period	Life year	Expenditure on R / M	Ceiling	Excess expenditure
2.8.96 to 1.8.97	4 th year	7789	3050	4739
2.8.97 to 1.8.98	5 th year	6462	14950	----
2.8.98 to 1.8.99	6 th year	4671	3451	1221
2.8.99 to 1.8.2000	7 th year	12141	6950	5191
2.8.2000 to 1.8.2001	8 th year	3750	2686	1061
1.8.01 to 1.8.03	9 th Month	Nil	Nil	

The vehicle was off-road from 21.4.2003 to date.

Ex-post-facto approval of the IPR Deptt. may be obtained to regularize the excess expenditure of Rs.12215.00 and compliance reported to audit.

4- Cash Book and Management of Cash (3/ 02 to 6 / 09):-

The Govt. Cash Book and PA Cash Book of DIPRO Nuapada was closed as under.

a- Govt. Cash Book:-

Month	Date of closing	Closing Balance	Mode of keeping of the closing balance		
			Cash	Advance	DDO's C/A
03/ 09	30.3.09	Rs.3350.00	---	300	3050
06 / 99	03.6.09	Rs.5386.00	---	300	5686
07 / 99	20.7.09	Rs.6879.00	---	300	6579

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The DDO's C/A No. 30233322930 at SBI Nuapada represents a balance of Rs.6579.00 relating to PPA deduction of Smt. S Panda from pay of 12/08 to 6/09 Rs.6079.00 and loan from DIPRO for SBI Core Banking System Account.

- i- The Bank Reconciliation Statement may be done at the end of each month.
- ii- The PPA deductions may be deposited with the competent authority on receipt of PPA A/C Number.
- iii- The Advance of Rs.300.00 shown in LPC of Sri P Sethy related to unspent balance out of advance of Rs.1100.00 paid on 4.2.09. The concerned DDO may be moved to recover and remit the same to DIPRO Nuapada early.

The closing balance as on 20.7.2009 is analysed as under.

Bill No.	Date of drawal	Month of Salary Bill	Amount of PPA
78 / 08 - 09	21.1.09	12 / 08	Rs.850.00
83 / 08 - 09	4.2.09	1 / 09	Rs.850.00
92 / 08 - 09	3.3.09	2 / 09	Rs.850.00
04 / 2009 - 10	18.4.09	3 / 09	Rs.850.00
07 / 2009 - 10	25.5.09	4 / 09	Rs.893.00
12 / 2009 - 10	3.6.09	5 / 09	Rs.893.00
16 / 2009 - 10	17.7.09	6 / 09	Rs.893.00
Loan from DIPRO (B N Pradhan) on 1.3.07 for deposit of SBI Core Banking System			Rs.500.00
NAC Publicity 1999 out of Rs.1100.00 advance to P Sethy on 4.2.2000 adjusted			Rs.300.00
	12.6.2000		Advance
		G Total	Rs.6879.00

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b- Permanent Advance Cash Book:-

The DIPRO Nuapada is having a Permanent Advance of Rs.750.00.
The PA Cash Book was closed on 19.5.2009 for 5 / 2009 as under.

In shape of Cash	Rs.50.00
In shape of Advance on 19.5.09	Rs.700.00
Total	Rs.750.00

The advance paid on 19.5.2009 may be recouped and compliance reported to audit.

PART = III

A Test Audit Note containing minor and procedural irregularities noticed during the period covered under audit is handed over on the spot. The compliance to the same may be shown to next audit for verification and settlement.

Praveen
9/9/09
Sr. Audit Officer.
[Signature]

Annexure "A"

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Details of details of pay and allowances of Sub Sergeant Singh, Driver. [OR-02-133604]

RAC
346/25-10

Month	Bill No.	Amount
3/03	2/03.04	6238
4/03	3/03.04	6238
5/03	12/03.04	6238
6/03	18/03.04	6238
7/03	29/03.04	6238
8/03	36/03.04	6238
9/03	44/03.04	6238
10/03	51/03.04	6359
11/03	-/03.04	6359
12/03	76/03.04	6359
Adv. DA 3/03 to 10/03	-/03.04	1924
1/04	78/03.04	6359
2/04	79/03.04	6481
3/04	1/04.05	6643
4/04	4/04.05	6643
5/04	21/04.05	6782
6/04	12/04.05	6782
7/04	15/04.05	6782
8/04	17/04.05	6782
9/04	29/04.05	6782
10/04	34/04.05	6864
11/04	45/04.05	6864
12/04	-/04.05	6864
1/05	63/04.05	7005
2/05	70/04.05	7005
Adv. DA 1/04-7/04	-/04.05	738
		<u>140063</u>
		1,53,805

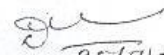
17.0

<u>Mon. Ref</u>	<u>Bill No.</u>	<u>Amount</u>
		BF 153805 153,805
3/05	2/05-06	7005
4/05	7/05-06	7005
5/05	1/05-06	7132
6/05	17/05-06	7132
7/05	25/05-06	7132
8/05	29/05-06	7132
9/05	30/05-06	7132
10/05	45/05-06	7132
11/05	50/05-06	7132
12/05	58/05-06	7132
For DA 1/04-11/05	74/05-06	2638
1/06	69/05-06	7404
2/06	80/05-06	7189
3/06	2/06-07	7404
4/06	9/06-07	7771
5/06	12/06-07	7879
6/06	18/06-07	7879
7/06	26/06-07	7879
8/06	33/06-07	7879
9/06	30/06-07	8137
For 7/05-9/06	42/06-07	3043
10/06	47/06-07	8137
11/06	55/06-07	8137
12/06	59/06-07	8137
1/07	77/06-07	8297
2/07	81/06-07	8297
3/07	- 07-08	8496
		<u>349,970</u>

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<u>Month</u>	<u>Bill No.</u>	<u>Amount</u>
		36,355,710 349,472
4/07	13/07-08	8494
5/07	15/07-08	8494
Apr 08	20/07-08	2597
6/07	24/07-08	8165
7/07	31/07-08	8824
8/07	44/07-08	8824
9/07	49/07-08	8824
Apr.	57/07-08	3918
10/07	57/07-08	9219
11/07	67/07-08	9219
12/07	75/07-08	9219
1/08	82/07-08	9399
Apr.	89/07-08	2555
2/08	98/07-08	9399
3/08	24/08-09	9399
4/08	19/08-09	9201
5/08	17/08-09	2220
Total = Rs.		4,91,210 4,84,972


 D.I & PRO
 NUAPADA
 85/7/09