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DRAFT FOR APPROVAL

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ସଂଖ୍ୟା 4742/୩୩ ଚା.....

୫/4/11

ପ୍ରାପକ
The DIFPRO, Bhubaneswar.

ନଥି ସଂ.....

Acad-III-12/2011

କ୍ରମିକ ସଂ.....

Sub. Submission of Compliance report on the outstanding paragraphs of the A.G. Inspection report No/106/2010-2011 for the period from 10/2004 to 2/2010.

Sir,

P-10/c

In inviting a reference to A.G. Letter No 559 dt 1.3.2011 on the subject cited above, I am directed to say that immediate steps may please be taken to furnish Compliance report to A.G. Office within 15 days from the date of receipt of this Letter under intimation to this Department for Settlement of audit objections.

This may please be treated as urgent.

Yours faithfully,

[Signature]
7.4.2011
A.F.A - Com - Zs to Govt.

[Signature]
Please forward
24/4/2011

Memo No 4743/11

Copy forwarded to the Deputy Director, Sambalpur with the request to expedite submission of C/R

[Signature]
7.4.2011
A.F.A - Com - Zs to Govt.

Jy-455/519 R
8/3/11

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

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BY REGISTERED POST

No. OA-3 IR No. 1106/2010-11/559

Date : 01-03-2011

To The District Information and Public Relations Officer, Sonepur

Lg



Sir,

I am to forward herewith the Inspection Report No. 1106/2010-11 on the accounts of District Information and Public Relation Officer, Sonepur for the period from 10/2004 to 03/2010. Reply to the Inspection Report may please be furnished through Commissionery (cum. Secretary) Govt of Orissa, I & P.R. Deptt. BBSR 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.

<u>Sl. No.</u>	<u>Inspection Report No.</u>	<u>Para No.</u>
01.	904/04-05	2 (1) (1) (111)
02.		
03.		
04.		
05.		
06.		

Yours faithfully,

Sd-
Sr. Audit Officer

13

BY REGISTERED POST

Memo No. OA-3 IR No. 1106/2010-11/560

Date : 01-03-2011

Copy together with a copy of the IR forwarded to the Commissioner-cum-Secretary to Govt of Orissa, Information and Public Relations Department BBSR 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.

Sd-
Sr. Audit Officer

BY REGISTERED POST

Memo No.

Date :

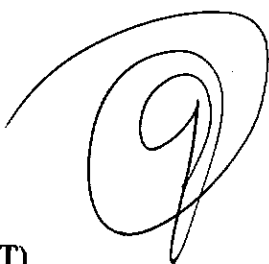
Copy together with a copy of the IR forwarded to the for information and necessary action. Special attention is invited to the irregularities pointed out in paragraphs for necessary action. His comments to para of the IRs may please be communicated to this office at an early date.

Sr. Audit Officer

OFFICE OF THE PR. ACCOUNTANT GENERAL (CIVIL AUDIT)

ORISSA :: BHUBANESWAR

INSPECTION REPORT No - 1106 / 2010 - 11

- 
1. Name of the accounts audited. : Cash and Contingencies of the District Information and Public Relation Officer, Sonepur.
 2. Period of accounts audited. : From October 2004 to March 2010
 3. Time taken for audit. : 9.12.2010 to 15.12.2010
(5 working days)
 4. Name and designation of the head of the office. : 1. Shri Mahapatra Pradhan
(OIS) DI & PRO & DDO.
From 26.8.2003 to 11.7.2005.
2. Shri Narayan Ch. Sethi,
(OIS) DI & PRO & DDO.
From 11.7.2005 to 27.4.2010 (FN).
3. Shri Chandrakanta Nayak
(OIS) DI & PRO & DDO.
From 27.4.2010 to 3.11.2010 (FN).
4. Smt. Rita Kanti Baliarsingh,
Incharge/ DI & PRO & DDO.
From 3.11.2010 and continuing.
 5. Name of the officers who conducted audit. : 1. Shri S. Mahapatra, AAO.
From 9.12.2010 to 10.12.2010.
2. Shri C. Das, AAO.
From 13.12.2010 to 15.12.2010.
3. Shri S. Das, Sr. Ar.
from 9.12.2010 to 15.12.2010
 6. Name of the Reviewing Officer who supervised the accounts audited. : 1. Shri S. K. Podder, AO

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.

<u>IR No/Year</u>	<u>Para No.</u>	<u>Para outstanding</u>
904/04-05	4	4

(C) - Schedule of persistent irregularities.

- (i) Security deposit in shape of fidelity insurance bond not obtained from the official handling cash.
- (ii) Bill register is not being reviewed at the end of each month.
- (iii) Duplicate key of the cash chest not deposited with the treasury.

PART = II = A

-NIL-

PART = II = B

2 – Maintenance of Cash Book and Management of Cash.

The District Information & Public Relation Officer (DI & PRO), Subarnapur maintained four cash books which were closed with the following balances as on 31.3.2009.

Name of the cash books	CB as on 31.3.2010	Mode of keeping of the closing balance				
		In cash	In shape of advance	In shape of paid voucher	In shape of savings A/c	In shape of current A/c DDO A/c
General cash book	25,780	8900	-	3700	-	13,180
Permanent advance cash book	750	750	-	-	-	-
RTI cash book	50	50	-	-	-	-
Celebration cash book	27,566	20,000	6500	-	1066	-

On general review of the cash books the following observations were made.

(i) Unadjusted paid vouchers of Rs.3700/-.

The closing balance of General Cash Book as on 31.3.2010 held Rs.3700/- in shape of paid vouchers which was spent from the available cash, drawn during 1988-89 and 2000-01 towards contingencies but kept as paid voucher as there was no sanction for which it was spent.


As, the retention of cash in shape of paid voucher is prohibited by the Govt. of Orissa vide FD OM No. 17171/F dated 30.4.1983 & TRA-29-64-24080 (13)/F dt18.7.2003 hence steps may be taken to recoup the paid voucher by obtaining allotment from the competent authority under intimation to audit. The DI & PRO agreed to adjust the paid vouchers after obtaining allotment of funds for the purpose. The same may please be expedited.

(ii) Outstanding advance Rs.6500/-.

The closing balance of Celebration Cash Book held Rs.6500/- as outstanding advance which was paid to Shri N. C. Sethy, DI & PRO, Sonapur Rs.1500/- on 12.12.2008 & Rs.5000/- on 1.10.2009 but remained unadjusted as of 31.3.2009.

As per SR 509 of OTC Vol-I GO & FD Letter No. 44125 (45) dated 8.10.2004 advances granted to Govt. servant for departmental and allied purposes are needed to be adjusted through submission of detailed accounts supported by vouchers and refunding unspent balance thereon within one month from the date of payment of advance.

In case of any advance given to an employee remains unadjusted after expiry of three months from the date of advance the outstanding advance should be recovered from the monthly pay bill of the concerned employee who availed the advance and interest should be accrue on such outstanding advance from the fourth month counted from the date of advance.



However, the fact of recovery may be intimated to audit. In reply to the above observations it was stated that the concerned advances had been recouped on 23.4.2010 (vide SV No. 172 & 176) but the same was not shown to audit.

3 – Unfruitful expenditure of Rs.3,06,547/-.

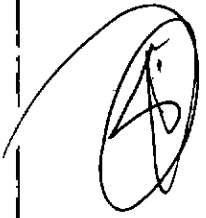
It was seen from the information on the position of Library books that the information Centre cum Reading Room at Birmaharajpur had 1627 books as of 2004 and during 2006 to 2010 it received 2249 books (valuing Rs.1,50,619) from Sahitya Academy Bhubaneswar but the received packing of the books had not yet been opened as of 15.12.2010 for reading purpose by the library members as the library had no accommodation facility for the above books.

Similarly, another Information Centre Cum Reading Room at Subarnapur had also received 2259 books (valuing Rs.1,55,928/-) during 2006 to 2010 but the same was kept unused as it was in packing since the library had no accommodation facility for the books.

In the above connection it was also seen that during 2004 to 2010, 1311 books from Biramaharajpur library had been issued to different members, of which 25 books valuing Rs.1163/- had not been returned by the recipients.

Similarly 344 books from Sonepur library had been issued to different members, of which 9 books valuing Rs.216/- had not been returned by the members.

However, from the above it is seen that Rs.3,06,547/- (Rs.1,50,619 + Rs.1,55,928) had been spent for receipt of 4508 (2249 + 2259) books but remained unutilized for one to six years and 34 books (25 + 9) valuing Rs.1379 (Rs.1163 + Rs.216) received during one to seven years by the members of library but not returned as of 15.12.2010 and the DI & PRO Subarnapur took no action on it.



This is brought to the notice of GO information & public relation department for necessary action and deemed fit.

4 - I - Irregular expenditure of Rs.3800/- towards transportation of Display Flex Board to different block Hdqr.

II - Irregular payment of tax of Rs.3820/- to M/s Shiba Arts, Bolangir.

III - Non-utilisation of Biju KBK Yojana fund of Rs.13,180/- kept in DDO A/c.

Govt. of Orissa Planning & Co-ordination Department allotted Rs.2,00,000/- towards Biju KBK Yojana (through Hoarding) for Subarnapur Distinct.

As per office order, (vide No. 133 dt17.4.2007) of the Collector Subarnapur, for supply of display board, size 10 - 0" x 8' - 0" & 4' - 0" x 3' - 0" for DI PRO, Sonapur the selected suppliers had to supply the above articles in complete shape including colouring transportation and fixation within 15 days from the date of issue of order without any extra charges of delivery, but it was seen from the records that the Collector, Subarnapur issued supply order, for seven display board size 10'-0" x 8' - 0" made with 3 diomon pipe @ Rs.12,500/- to M/s Ashutosh Steel Industries, Chandrasekharnagar, Bolangir on 31.5.2007 (vide Letter No. 192/I & PR dt31.5.2007) and for 96 Display Board of Size 4' - 0" x 3' - 0" (made with 2 x 2 iron square pipe with flex cloth) the supply order was issued on 31.5.2007 (vide Letter No. 190/I & PR dt31.5.2007) to M/s Shiba Arts, Advertising Agency Bolangir but the supplier M/s Ashutosh Steel Industries Chandrasekharnagar, supplied Display Flex Board (10' x 8') to six blocks and one BMPur Municipality, after one to three months and M/s Shiba arts Advertising Agency Bolangir supplied Display Flex Board 4' x 3' to six blocks for distribution among 96 Gram Panchayat after one to more than three months.

(9)

The reasons of delayed supply was not stated by the DIPRO. In this connection it was also seen that for transportation of the above Display Flex Board to Tarabha, Dunguripali, via Bolangir Binka (MR No. 97 dt5.10.2007 Rs.1300/-) Binka Dunguripali & back (MR No. 93 dt5.10.2007 Rs.1300/-) & Birmaharajpur & Ulunda (MR No. 91 dt5.10.2007 Rs.1200) the DI & PRO paid Rs.3820/- to the driver of the vehicle (OR-05-P-9541) which was not permissible as the transportation was due to be done by the said suppliers. Hence the separate engagement of vehicle (OR-05-P-9541) for transportation of the above Display Boards and payment of Rs.3800/- to the driver of the vehicle is irregular and needed recovery.

In this connection it was also seen from the terms and conditions vide Letter No. 133 dt17.4.2007 that the rate quoted by the supplier for supply of Display Boards, was inclusive of all taxes but it was noticed that M/s Shiba Arts Bolangir charged to Rs.3820/- (i.e. 4% VAT) separately, in their credit memo no. SA/BGR/07/73 dt26.6.2007 and a total payment of Rs.95,520/- (Rs.91,699/- + Rs.Vat 3820) was made to the supplier. This charging of vat of Rs.3820/- may not be allowed (vide Lr. No. 133 dt17.4.2007) which needs recovery.

In this connection it was further seen that an amount of Rs.1,86,820/- out of total sanctioned funds of Rs.2,00,000/- for Hoarding under Biju KBK Yojana was utilized and the balance amount Rs.13,180/- had been rolling in DDO A/c since 24.10.2007. It is not to be used, it may be refunded to IEC (Information Education & Communication) head after obtaining permission from the P & Co Department Govt. of Orissa and fact of action taken may be intimated to audit.

In reply to the above observations it was stated that the above matter would be brought to the notice of the Director I & PR as well as previous DI & PRO and further action taken on it would be intimated to audit. The same may please be expedited.

5 – Irregular expenditure of Rs.2000/- and refund of Rs.18000/- after lapse of three months of receipt of the fund for organization of Interactive Workshop.

It was seen from the records that Rs.20,000/- in shape of cheque was received from the Collector, Subarnapur in March 2009, for organization of Interactive Workshop on RTI-2005. The cheque was encashed on 3.3.2009 and kept in hand as of 27.5.2009 and on 28.5.2009 Rs.2000/- was paid to Shri N. C. Sethi, DI & PRO Sonapur. As per Note dated 12.10.2009 Rs.2000/- was paid to him for purchase of packets for the children, VIPs and VVIPs both for preparatory meeting and observation meeting but as per voucher (SV No-13 cash memo no. 111 dt15.3.2009) Rs.2000/- was spent towards printing charges of 2500 invitation cards, including official letter. From which it is seen that the above amount was spent for the purpose which was not permitted which is irregular.

In this connection it was also seen that Rs.18,000/- was refunded to the Collector, Sonapur on 30.5.2009 (cash book p/165) vide MR No. 423240 dt30.5.2009 towards unspent amount of interactive work shop on RTI. The reasons of keeping at cash of Rs.18,000/- in hand, for three months, was not found on records. However the reason of non-execution of the programme needs clarification.

In reply to the above it was stated that this matter would be brought to the notice of the Ex-DI & PRO and on receipt of the reply, the fact would be intimated to audit.

6 – I – Unutilised cash balance Rs.8900/- drawn during 1998-99 and 2003-04.

II – Unadjusted paid voucher of Rs.3700/- spent from available cash drawn during 1998-99, 2000-01 and 2003-04.

In Para-2 (1) of IR/ 904/04-05/Previous audit pointed out that Rs.15,600/- drawn during 1995-96 to 2002-03 for conducting exhibition but remained unutilized as of

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September 2004. During present audit it was seen that Rs.3000/- out of Rs.15,600/- had been utilized towards organization of Rural Exhibition and Rs.3700/- was utilized towards organization of Divisional Exhibition during 1998-99 and 2000-01 and 2002-03 from available cash balance and the same was kept in shape of paid vouchers and the balances amount Rs.8900/- (15,600 – 3000 - 3700) relating to the fund for conducting of Rural Exhibition for 1998-99 and exhibition for 2003, remained unutilized in shape of cash in chest as of 15.12.2010.

To explain the reason of non-utilisation of this fund, it was stated that steps were being taken to refund the money to treasury.

PART = III

A Test Audit Note (TAN) containing minor and procedural irregularities noticed during the period covered under audit on the accounts of Dist Information and Public Relation Officer (DI & PRO) Sonapur is handed over on the spot. The compliance to the same along with the TAN may be shown ^{to} the next audit.


Sr. Audit Officer.