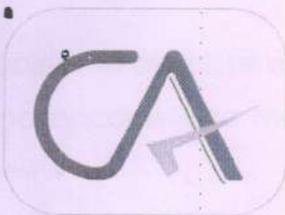


STATUTORY AUDIT REPORT

OF

ZILLA PARISHAD
(SCHEME: MGNREGS)
DHENKANAL
(FY-2024-2025)

Audited by:



RDA & Associates
Chartered Accountants
#N-1/A-15, IRC Village, Nayapalli
Near CRPF Square, Bhubaneswar-15
Ph. No:+0674-2555776, Mob:+91-9437230666
Email: rda.associatesbbsr@gmail.com



AUDITORS' REPORT

We have audited the attached Balance sheet of **ZILLA PARISHAD, DHENKANAL** as at 31st March 2025, and the Income & Expenditure account, Receipt & Payment account for the year ended of "**MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME**" (MGNREGS) on that date which are in agreement with the books of accounts maintained by the organization.

The consolidated Final accounts have incorporated the Audited Final accounts of the District office & Unaudited Final accounts of Panchayat Samities, Gram Panchayats & Line Departments.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the audit standard generally accepted and as prescribed by the ICAI, India. We planned the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit includes examining, evidence supporting the amount disclosed in the financial statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

Subject to our observation in **Annexure- A**, in our opinion, to the best of our information and according to the explanations given to us, the said accounts give a true & fair view.

CA's ICAI REGISTRATION NUMBER: 322810E
D: 614, Bomikhal, Near Vajshakha Enclave
Bhubaneswar-751010, Odisha

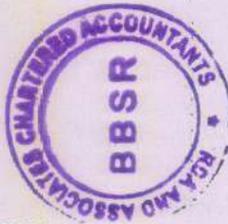
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Branches : Cuttack • Guwahati • Kolkata • Mumbai • Sambalpur

- i. In the case of Balance Sheet, of the state of affairs of the above named organization as on 31st March 2025.
- ii. In the case of Income & Expenditure Account, for the excess of Expenditure over Income of the year ended 31st March 2025.
- iii. In the case of Receipt & Payment Account, for the receipts & payments for the ended 31st March 2025.

For RDA & Associates
Chartered Accountants
FRN: 322810E



CA. Bhabani Prasad Padhi, FCA
Partner
Membership No: 069840
UDIN:
| Bhubaneswar

Annexure-1: Notes on Accounts:

- 1) The consolidated Final account is prepared on the basis of audited final accounts of district office and unaudited final accounts of Gram Panchayats, Panchayat samities and Line departments. Data for Gram panchayat, Panchayat Samities and Line departments are taken from consolidated data provided by the district office after deducting the district office share.
- 2) Details of balances with GPs, Blocks & Implementing agencies were not available at district office report is based on only online data which is available at website and submitted to us.
- 3) Bank Reconciliation statement not prepared by the Zilla Parishad.
- 4) Depreciation has not been charged by the agencies.
- 5) The amount of work expenses, administrative expenses and corresponding receipts against expenditure accounted based on online MIS report generated and submitted by the unit.
- 6) The balance with Post office was not verified by us.

Annexure Forming Part of Audit Report: MGNREGS

PARTICULARS	OBSERVATION
1. Whether the Zilla Parishad is following the prescribed procedure for preparation of annual action plan in accordance with the existing guidelines.	As per our observation Zilla Parishad has been following the action plan as per the existing guidelines.
2. WHETHER GRANTS are utilized for the period for which the same has been placed at the disposal of the DRDA and also as per the terms and conditions laid down by the ministry at the time of release of funds.	Grant has been utilized as per the terms and condition laid down by the ministry.
3. Whether the expenditure and the pattern of subsidies are on the approved lines with reference to program approved and cleared at appropriate level.	Not Applicable
4. Whether the procedure adopted and actual release of money by the Zilla Parishad is appropriate for program purpose.	As per our observation, the procedure for release of money for different program is appropriate.
5. Whether the agency is getting utilization certificate from the institution and other executing agency through which subsidies are extended.	As explained to us that, Utilization certificate are obtained from the different executing agencies by block authority and no copy has available with district office for our verification.
6. Whether the agency have adequate arrangement for watching the utilization of assistance.	As per our observation, the officers of the agency have periodically checked the utilization of funds of the different program.

7. Whether the bankers are allowing interest on the unspent balance kept in bank regularly and whether the same has been properly accounted by the agency.	We have verified the Bank account of the agency and found that banks have given interest on unspent balance.
8. Whether the agency have any separate account for interest money if so the details thereof.	NO
9. Whether the interest money is being utilized strictly for the program purpose only as laid down in the existing guidelines.	YES
10. Whether Zilla Parishad has undertaken any construction of office building. If so the source of funds and the amount spent may be indicated.	NO
11. Whether the Zilla Parishad has purchased any new vehicle or replaced any condemned vehicle during the year. If so the source of funds and the amount spent may be indicated.	NO
12. Whether Zilla Parishad has availed overdraft of paid interest to the banks. If so the details thereof	NO
13. Whether the Zilla Parishad is maintaining the accounts under double entry accounting system of accounting procedure for Zilla Parishad.	YES
14. Whether the Zilla Parishad is maintaining various books of accounts as prescribed in the said accounting procedure.	YES
15. Whether the books of account are updated.	Yes
16. Whether the proper attention is being given to the chartered accountant observation/remarks of	YES

the previous audit report.	
17. Whether the Zilla Parishad has diverted/ inter transferred the funds from on scheme to other during the period in contravention to the existing guidelines. If, so the details thereof.	NO
18. In accordance with the existing guidelines rural development funds cannot be kept in treasury/ personal ledger accounts. If so, the details thereof.	Central govt. and state govt. funds are not kept in Personal Ledger Account.
19. Have any program funds kept in fixed deposits (Long/ short Term). If so the period of deposits, purpose and the amount kept in the fixed deposit may be indicated.	NO

For RDA & Associates
Chartered Accountants
FRN: 322810E




CA. Bhabani Prasad Padhi, FCA
Partner
Membership No: 069840
UDIN:
| Bhubaneswar

ZILLA PARISHAD
DHENKANAL
(SCHEME: MGNREGS)

Rs in lakhs)

AMOUNT (Rs₹)

BALANCESHEET AS ON 31ST MARCH 2025

ASSETS

AMOUNT (Rs₹)

AMOUNT (Rs₹)

LIABILITIES

5.22

AMOUNT (Rs₹)

ASSETS

AMOUNT (Rs₹)

AMOUNT (Rs₹)

LIABILITIES

AMOUNT (Rs₹)

CAPITAL FUNDS

Opening Balance

Add: Surplus during the year

Less: Deficit During the Year

3,395.94

2,424.72

-971.22

-971.22

FIXED ASSETS:

As per Schedule "A"

CURRENT ASSETS & LOANS & ADVANCES

Advances to Implementing Agencies

As per Schedule "B"

Corpus Fund Deposits

Cash & Bank Balance

Cash-at-Bank

SBI A/c: 30919237898

845.00

77.83

29.36

952.19

5.66

50.00

-79.91

-19.03

CURRENT LIABILITIES:

Spill Over Expenditure (FY 2024-25)

Materials

Unskilled Wages

Semi skilled and skilled wages

845.00

77.83

29.36

952.19

-79.91

-19.03

Total :

Total :

For RDA & Associates
Chartered Accountants
FRN: 322810E

(Signature)

CA. Bhabani Prasad Padhi, FCA

Partner

Membership No: 069840

| Bhubaneswar



For & On behalf of
DISTRICT RURAL DEVELOPMENT AGENCY

(Project Director)

ZILLA PARISHAD
DHENKANAL
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
(SCHEME: MGNREGS)

PARTICULARS	AMOUNT (Rs)	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)	Rs in lakhs AMOUNT (Rs)
To Administrative Expenses			By		
Salary & IT	59.73		Grant-in-Aid		75.21
Office Stationery	1.23		FTO (DRDA)		
Fuel Charges	0.90		FTO (Implementing Agencies)		11,828.32
Hire Charges	5.66		District Level Line Deptt.		
IT/GST/EPF/PT	2.64				
Wages NREGA Asst.	5.05	75.21			
To Programme Work Expenses		9,403.60			
To Excess of Income over Expenditure		2,424.72			
		11,903.53			11,903.53

For RDA & Associates
Chartered Accountants
FRN: 322810E



CA. Bhabani Prasad Padhi, FCA
Partner

Membership No: 069840
| Bhubaneswar



For & Onbehalf of
DISTRICT RURAL DEVELOPMENT AGENCY

(Project Director)

ZILLA PARISHAD
DHENKANAL

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025
(SCHEME: MGNREGS)

PARTICULARS	AMOUNT (Rs)	AMOUNT (Rs)	PARTICULARS	AMOUNT (Rs)	Rs in lakhs AMOUNT (Rs)
<u>Opening Balance</u>			<u>Administrative Expenses</u>		
<u>Cash At Bank</u>			Salary & IT	59.73	
SBI A/c: 30919237898	-79.91		Office Stationery	1.23	
Cash-in-Hand			Fuel Charges	0.90	
Advances with EA	5.66		Hire Charges	5.66	
Corpus Fund Deposits	50.00		IT/GST/EPF/PT	2.64	
<u>Grant-in-Aid</u>		-24.25	Wages NREGA Asst.	5.05	75.21
FTO (DRDA)	75.21		Programme Work Expenses	9,403.60	
FTO (Implementing Agencies)	11,828.32		Less: Payable Current year	952.19	
District Level Line Deptt.		11,903.53	Add: Paid for Previous Year	3,376.91	11,828.32
			<u>Closing Balance</u>		
			Cash in Hand		
			<u>Cash At Bank</u>		
			SBI A/c: 30919237898	-79.91	
			Advances with EA	5.66	
			Corpus Fund Deposits	50.00	
Total		11,879.28	Total		11,879.28

For RDA & Associates
Chartered Accountants
FRN: 322810E



CA. Bhabani Prasad Padhi, FCA
Partner
Membership No: 069840

| Bhubaneswar



For & Onbehalf of
ZILLA PARISHAD

(Project Director)

ZILLA PARISHAD
DHENKANAL
(SCHEME: MGNREGS)

Schedule-A

Rs'in lakhs)

Details Of Fixed Assets as on 31.03.2025

				AMOUNT (Rs₹)
SL No	Particulars	Opening Balance 01.04.2024	Addition/Deletion During the year	Closing Balance 31.03.2025
1	Funitures & Fixtures	0.97	-	0.97
2	Mobile Phone	0.99	-	0.99
3	Printer	0.21	-	0.21
4	Computer	2.82	-	2.82
5	Inverter	0.22	-	0.22
TOTAL		5.22	-	5.22

ZILLA PARISHAD
DHENKANAL
(SCHEME: MGNREGS)

Schedule-B

Rs'in lakhs
AMOUNT (Rs₹)

Advance as on 31.03.2025

Sl. No.	Particulars	Opening Balance	Disbursed During The year	Adjusted/ Refund during the year	Closing Balance
1	Bhuban Block	(269.21)			(269.21)
2	Dhenkanal Sadar	(463.66)			(463.66)
3	Gondia	(738.64)			(738.64)
4	Hindol	(618.78)			(618.78)
5	Kamakshyanagar	(600.85)			(600.85)
6	Kankadahad	(693.80)			(693.80)
7	Odapada	(512.93)			(512.93)
8	Parajanna	(392.99)			(392.99)
9	PMAYG (ADMN. & CONTIGENCIES)	0.69			0.69
10	Advance with Line Deptt. EA	4,295.83			4,295.83
11	Advance with DPC EA				
	TOTAL	5.66	-	-	5.66

ZILLA PARISHAD
DHENKANAL
(SCHEME: MGNREGS)

Status of funds during the year 2024-25 in the district as per Audit Report Under MGNREGS:

Sl. No.	Particulars	Amount paid	Pending Liabilities (Current Year)	Pending Liabilities (Previous Year)	Amount (Rs' in Lakhs)
1	Opening Balance as on 1st April 2024	-	-	-	(3,401.16)
2	Fund released during the 2024-25				
	a) Authorisation of e-FMS-Blocks and Line	-			11,828.32
	a) Authorisation of e-FMS-DPC	-			75.21
	Total (a+b)	-			11,903.53
3	Authorisation of e-FMS	-	-	-	11,903.53
4	Misc. receipt				-
5	Total Funds available during 2024-25 under MGNREGA (1+2+3+4)	-	-	-	8,502.37
6	Funds Refunded to SEGF A/c of State Govt.	-	-	-	-
7	Total Funds Available for utilisation during the year 2024-25 (5-6)	-	-	-	8,502.37
8	Funds Utilised during the year 2024-25				
	a) On Unskilled Wages	7,484.84	77.83	184.93	7,377.74
	b) On Semi-skilled & Skilled Wages	129.40	29.36	26.78	131.98
	c) On Material Including Taxes	4,037.65	845.00	3,165.20	1,717.45
	d) Administrative Expenditure	176.43	-	-	176.43
9	Closing Balance as on 31st March 2025				(901.23)
10	Current Assets				-24.25
11	Current Liabilities				952.19
					(976.44)