

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Zilla Parisad
Dhenkanal ZP, District:-DHENKANAL

Audit Report No : 719271/AR/2023-2024-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Dhenkanal ZP
2	Year of Accounts under Audit :	2022-2023
3	Whether Audit of the last year of account was conducted :	Yes
4	Name of the Local Authority during the year of A/Cs :	SRI SAPHALYA MANDITA PRADHAN O.A.S 01.04.2022 TO 11.09.2022 SRI TANMAYA KUMAR DARWAN, O.A.S 12.09.22 TO 31.03.2023
	Name of the Local Authority at the time of Audit :	SRI TANMAYA KUMAR DARWAN, O.A.S
5	Duration of Audit :	01-05-2023 To 19-05-2023 (Mandays Consumed :- 12.5)
6	Name of the Auditors :	CHINAMAYEE BEHERA - Lead Auditor(01-05-2023 to 19-05-2023) SRI PRAVAT KUMAR SAHOO - Auditor(01-05-2023 to 19-05-2023)
7	Name of the Reviewing Officer :	ANJALI PATTANAIAK(Audit Superintendent)
8	Date of submission of report by Reviewing officer :	27-09-2023
9	Entry Conference Date :	06-05-2023
10	Exit Conference Date :	
11	Name of the District Audit Officer :	ANANTA KISHORE TRIPATHY
12	Date of approval of report by District Audit Officer :	29-09-2023

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Dhenkana I ZP	1654.96	26	234079	162056	0	796676	1192811	580218	612593

PARA: 2 PHYSICAL VERIFICATION

Sino	Items	Date Of Physical	Physical Balance	Balance As per Cash Book /	Reference To The Page No	Discrepancies If Any
------	-------	------------------	------------------	----------------------------	--------------------------	----------------------

		verification Before / After Transaction		Stock Register	Of Cash Book / Stock Register	
1	CASH IN HAND RTI CASH BOOK	01.05.2023	4107	4107	38	NIL
2	Measurement Book	01.05.2023	56	56	35	NIL
3	Service Postage Stamp	01.05.2023	4502	4502	7	NIL

Comments

As per Rule 20 (a) of Odisha Local Fund Audit Rules, 1951 the local authority was asked vide POM No.1/ Pg-1 Dt.01.05.2023 before commencement of audit to produce the cash balances, the securities held by a local authority, the postage stamps and also the stock of saleable forms, MR books for verification, up-to-date cash book and the result of verification has been recorded in the relevant books of account as given in the table above.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
S/no	List Records/Register
1	Subsidiary Cash Book- TFC
2	GENERAL CASH BOOK
3	Subsidiary Cash Book- CESS
4	Subsidiary Cash Book- BRGF
5	Subsidiary Cash Book- SFC
6	Subsidiary Cash Book- ZP
7	P/L Account
8	Grant-in-Aid Register
9	Bill Register
10	Pass Book(s)
11	Case Records
12	Measurement Books(MB)
13	TA Acquittance
14	Sitting Fee Acquittance
15	Stock Register
16	Honorarium Acquittance
17	Book of Drawal
18	Misc Receipt Book(s)
19	Voucher Guard file
20	Salary Acquittance Register
21	Subsidiary Cash Book- KL
22	Work Case Records

B : List of Records/Registers not Produced to Audit	
SlnO	List Records/Register
C : List of Records/Registers not Maintained	
SlnO	List Records/Register
D : List of Records/Registers not Required	
SlnO	List Records/Register

Comments

Besides the above the following enlisted records are also verified by the audit due to the merger of DRDA with Zilla Parishad vide Govt. in PR & DW Resolution No 10025-PR-DRDA-MISC-0049-2014/PR & DW dtd. 03.06.2022 & Office Order No. 193 dtd. 07.07.2022 of Dhenkanal Zilla Parishad.

SL.No.	Name of the Cash Book Verified
1	Aspiration
2	NHM
3	RGPSA
4	NRLM
5	COVID-19
6	CDPTF
7	DRM
8	AGAV
9	IEC TRAINING
10	SAGY
11	MISSION SAKTI
12	DWSM PFMS
13	MISC
14	OTDC SADEIBERENI
15	BSBKY
16	MLALAD
17	AWC
18	DMF CONT.
19	BPGY
20	EASE OF LIVING
21	OTDC BHUBAN
22	DMF Mining
23	DWSM
24	SPPF
25	BYSY
26	OSCBC

27	CFP Project
28	LED LIGHT
29	PMAYG Contg
30	BGJY
31	SNA
32	SAMAGRA SIKSHYA
33	GPLF
34	GGY
35	SDPF
36	BPL CENSUS
37	NREGA
40	All Bank Pass Books
41	Work case Records
42	Vouchers

PARA: 4 FINANCIAL POSITION

Dhenkanal ZP - 2022-2023

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED	01-04-2022	673289009.57	628703864.32	1301992873.89	506977362.33	31-03-2023	795015511.56	31-03-2023	734878976.27	60136535.29	
	GRAND TOTAL		673289009.57	628703864.32	1301992873.89	506977362.33		795015511.56		734878976.27	60136535.29	

Comments
Due to the merger of DRDA with Zilla Parishad vide Govt. in PR & DW Resolution No 10025-PR-DRDA-MISC-0049-2014/PR & DW dtd. 03.06.2022 & Office Order No. 193 dtd. 07.07.2022 of Dhenkanal Zilla Parishad the consolidated opening balance (as on 01.04.2022) differ from the consolidated closing balance of previous year audit report (as on 31.03.2022)
Closing Balance as on 31.03.2022 - 148411359.65

Add the merger cash book C.B (DRDA) 524877645.92

Consolidated Opening balance as on 01.04.2022 673289009.57

RECONCILIATION OF CLOSING BALANCE IN BETWEEN AUDIT AND CASH BOOK AS ON 31.3.2023	
CLOSING BALANCE AS PER CASH BOOK AS ON 31.03.2023	734878976.27
Add (Interest received but not taken to cashbook)	181642.00
Add (Grants received but not taken to cashbook)	61832840.00
Deduct bank charges deducted from pass books not taken deducted from cash books	-14370.71
Deduct receipt taken in NHM cash book towards cost of tender paper but cheque encashed after 31.03.2023	-24000.00
Add excess expenditure shown in NHM cash book vide vr no p/52 date 24.03.23	3.00
Deduct receipt taken twice in DMF MINING cash book once on 11.11.22 vide vr no 11 & another on 02.01.23 vide vr no 12	-10500.00
Add NEFT Return on 26.10.22 towards G.S.T in PMAYG pass book but receipt not taken to cash book	2192.00
Add excess expenditure shown in NRLM cash book vide vr no p/78 date 17.01.23	23.00
Deduct Grant receipt twice in LED LIGHT cash book	-1831294.00
CLOSING BALANCE AS PER AUDIT AS ON 31.3.2023	795015511.56

Details of Interest received in different pass books but not reflected in cash books			
Sl No.	Name of the cashbook	Date of accrual of interest	Amount
1	CDPTF	02.11.22	6.00
2	IEC TRAINING	03.04.22	1036.00
		2.07.22	1092.00
		02.10.22	1115.00
		01.01.23	1123.00
3	BPGY	03.04.22	22.00
		2.07.22	23.00
		02.10.22	23.00
		01.01.23	23.00
4	DMF MINING	28.07.22	1.00
5	PMAYG Contg	25.12.22	20383.00
6	SDPF	NGB - 50101000008979	
		01.04.22	9307.00

		01.07.22	9230.00
		01.10.22	9332.00
		01.01.23	9400.00
		NGB - 50101000008982	
		01.04.22	21790.00
		01.07.22	21552.00
		01.10.22	21790.00
		01.01.23	21950.00
		NGB - 50101000008981	
		01.04.22	2299.00
		01.07.22	2340.00
		01.10.22	2382.00
		01.01.23	2398.00
		NGB - 50101000008980	
		01.04.22	5363.00
		01.07.22	5460.00
		01.10.22	5558.00
		01.01.23	5596.00
7	BPL CENSUS		1048.00
		TOTAL	181642.00

Details of Grant received in different pass books but not reflected in cash books

SI No.	Name of the cashbook	Date of accrual of Grant	Amount
1	IEC TRAINING	17.06.22	212840.00
2	Samagra sikshya	14.03.23	46540000.00
		14.03.23	14080000.00
		31.03.23	1000000.00
		TOTAL	61832840.00

Amount debited from passbook but expenditure not booked in cashbook

SI No.	Name of the cashbook	Date of Debit	Amount
	NRLM	07.04.22 to 29.03.23	141.61
	RGPSA		4.00
	MISC	30.09.22	94.00
		20.10.22	94.00
	OTDC SADEIBERENI	08.07.22	2.00
		05.08.22	2.00
		05.08.22	1.00

		05.08.22	2.00
		09.03.22	49.00
		09.03.22	12.60
	EASE OF LIVING	19.06.22	18.00
	PMAYG	26.10.22	265.50
	BPL CENSUS		13685.00
		TOTAL	14370.71

DETAILS OF CASH BOOK WISE CB as on 31.03.2023

SL No	Name of the cashbook	CASH	BANK	PL	TOTAL
1	General Cash Book	0.00	5674713.35	0.00	5674713.35
2	Misc cash book	0.00	228561.50	0.00	228561.50
3	BRGF CASH BOOK	0.00	0.00	0.00	0.00
4	P.L. CASH BOOK	0.00	0.00	119895860.00	119895860.00
5	RGPSA (JE)	0.00	59469.00	0.00	59469.00
6	15TH health sector	0.00	952007.00	0.00	952007.00
7	15th CFC	0.00	23051421.50	0.00	23051421.50
8	SFC	0.00	11073351.00	0.00	11073351.00
9	ASPIRATION	0.00	76268.00	0.00	76268.00
10	NHM	0.00	101785904.00	0.00	101785904.00
11	RGPSA	0.00	4177260.00	0.00	4177260.00
12	NRLM	0.00	49403.00	0.00	49403.00
13	COVID-19	0.00	50591.00	0.00	50591.00
14	CDPTF	0.00	55724968.00	0.00	55724968.00
15	DRM	0.00	388597.00	0.00	388597.00
16	AGAV	0.00	213840.00	0.00	213840.00
17	IEC TRAINING	0.00	272340.00	0.00	272340.00
18	SAGY	0.00	714.00	0.00	714.00
19	MISSION SAKTI	0.00	135670.00	0.00	135670.00
20	DWSM PFMS	0.00	0.00	0.00	0.00
21	MISC	0.00	13878948.00	0.00	13878948.00
22	OTDC SADEIBERENI	0.00	10326833.00	0.00	10326833.00
23	BSBKY	0.00	10590209.00	0.00	10590209.00
24	MLALAD	0.00	20113239.00	0.00	20113239.00
25	AWC	0.00	6055164.00	0.00	6055164.00

26	DMF CONT.	0.00	19446298.00	0.00	19446298.00
27	BPGY	0.00	21214982.00	0.00	21214982.00
28	EASE OF LIVING	0.00	3415.00	0.00	3415.00
29	OTDC BHUBAN	0.00	4469919.00	0.00	4469919.00
30	DMF Mining	0.00	107557820.00	0.00	107557820.00
31	DWSM	0.00	0.00	0.00	0.00
32	SPPF	0.00	11210910.73	0.00	11210910.73
33	BYSY	0.00	24150.00	0.00	24150.00
34	OSCBC	0.00	87591.00	0.00	87591.00
35	CFP Project	0.00	0.00	0.00	0.00
36	LED LIGHT	0.00	27269973.00	0.00	27269973.00
37	PMAYG Contg	0.00	7973596.97	0.00	7973596.97
38	BGJY	0.00	103035874.00	0.00	103035874.00
39	SNA	0.00	0.00	0.00	0.00
40	SAMAGRA SIKSHYA	0.00	0.00	0.00	0.00
41	GPLF	0.00	42828662.00	0.00	42828662.00
42	GGY	0.00	191720.00	0.00	191720.00
43	SDPF	0.00	4573262.00	0.00	4573262.00
44	BPL CENSUS	0.00	12637.00	0.00	12637.00
45	NREGA	0.00	202834.22	0.00	202834.22
	TOTAL	0.00	614983116.27	119895860.00	734878976.27

DETAILS OF RECEIPT AND EXPENDITURE FIGURE AS PER CASH BOOK FOR THE FY 2022-23

SL No	Name of the cashbook	OB	RECEIPT	TOTAL	EXPENDITUR E	CB
1	General Cash Book	5405341.35	2655909.00	8061250.35	2386537.00	5674713.35
2	Misc cash book	115880.50	11727871.32	11843751.82	11615190.32	228561.50
3	BRGF CASH BOOK	11323699.30	247377.00	11571076.30	11571076.30	0.00
4	P.L. CASH BOOK	39157629.00	336425482.00	375583111.00	255687251.00	119895860.00
5	RGPSA (JE)	57826.00	1643.00	59469.00	0.00	59469.00
6	15TH health sector	45910926.00	488081.00	46399007.00	45447000.00	952007.00
7	15th CFC	35660709.50	44931902.00	80592611.50	57541190.00	23051421.50
8	SFC	10779348.00	294003.00	11073351.00	0.00	11073351.00
9	ASPIRATION	4763962.00	65825.00	4829787.00	4753519.00	76268.00

10	NHM	70365641.00	60597536.00	130963177.00	29177273.00	101785904.00
11	RGPSA	4007311.00	188789.00	4196100.00	18840.00	4177260.00
12	NRLM	476489.00	267207.00	743696.00	694293.00	49403.00
13	COVID-19	49241.00	1350.00	50591.00	0.00	50591.00
14	CDPTF	54137459.00	1587509.00	55724968.00	0.00	55724968.00
15	DRM	378286.00	10311.00	388597.00	0.00	388597.00
16	AGAV	209037.00	4803.00	213840.00	0.00	213840.00
17	IEC TRAINING	190766.00	81574.00	272340.00	0.00	272340.00
18	SAGY	0.00	150714.00	150714.00	150000.00	714.00
19	MISSION SAKTI	132850.00	2820.00	135670.00	0.00	135670.00
20	DWSM PFMS	0.00	870735.00	870735.00	870735.00	0.00
21	MISC	13913234.00	2721135.00	16634369.00	2755421.00	13878948.00
22	OTDC SADEIBERENI	14603108.00	363658.00	14966766.00	4639933.00	10326833.00
23	BSBKY	10298375.00	291834.00	10590209.00	0.00	10590209.00
24	MLALAD	19656023.00	457216.00	20113239.00	0.00	20113239.00
25	AWC	23442565.00	243020.00	23685585.00	17630421.00	6055164.00
26	DMF CONT.	18934102.00	529896.00	19463998.00	17700.00	19446298.00
27	BPGY	20557985.00	656997.00	21214982.00	0.00	21214982.00
28	EASE OF LIVING	0.00	3415.00	3415.00	0.00	3415.00
29	OTDC BHUBAN	4403078.00	66841.00	4469919.00	0.00	4469919.00
30	DMF Mining	113639449.00	38684706.00	152324155.00	44766335.00	107557820.00
31	DWSM	374319.00	12443.00	386762.00	386762.00	0.00
32	SPPF	10504468.73	706442.00	11210910.73	0.00	11210910.73
33	BYSY	23788.00	362.00	24150.00	0.00	24150.00
34	OSCBC	3292.00	266066.00	269358.00	181767.00	87591.00
35	CFP Project	311808.00	3466.00	315274.00	315274.00	0.00
36	LED LIGHT	26272749.00	17081890.00	43354639.00	16084666.00	27269973.00
37	PMAYG Contg	7982613.97	128370.00	8110983.97	137387.00	7973596.97
38	BGJY	100265197.00	2775177.00	103040374.00	4500.00	103035874.00
39	SNA	0.00	132139.00	132139.00	132139.00	0.00
40	SAMAGRA SIKSHYA	0.00	0.00	0.00	0.00	0.00
41	GPLF	0.00	42828662.00	42828662.00	0.00	42828662.00
42	GGY	191720.00	0.00	191720.00	0.00	191720.00
43	SDPF	4573262.00	0.00	4573262.00	0.00	4573262.00
44	BPL CENSUS	12637.00	0.00	12637.00	0.00	12637.00
45	NREGA	202834.22	0.00	202834.22	0.00	202834.22

	TOTAL	673289009.57	568555176.32	1241844185.8	506965209.62	734878976.27
				9		

PARA NO. - 4.1. ANNUAL BUDGET ESTIMATE.

As per provision laid down U/S 12 of O.Z.P.Act.-1991 and Rule 32 to 50 of O.Z.P. Rules-2001 the Annual Budget Estimate & Revised Budget Estimate of the Zilla Parishad for each financial year should have been prepared in the month of March and September respectively and submitted to the Govt. in P.R. department through the standing committee of the Parishad for its approval. Then the financial transactions should be regulated as per the provisions sanctioned in the budget estimate. But the Annual Budget Estimate for the financial year 2022-23 was not prepared by the Parishad and got approved the same from the Govt. As such the financial transactions regulated by the Parishad during the financial year 2022-23 without sanctioned budget are considered irregular.

PARA NO. - 4.2- NON-MAINTENANCE OF ANALYSIS OF CLOSING BALANCES FIGURES.

In course of checking it was observed that cash analysis of closing balance amounts lying in all cash books at the end of the financial year was not worked out. As per Rule 58 of Odisha Zilla Parishad Accounting Procedure Rule-1961 analysis of closing balance of cash lying at the end of each month should be worked out by the Accounts section in order to trace out the head-wise details of unspent balance of cash lying at the end of each month. But the same was not done. It was learnt that due to non-working out the detailed analysis of closing balance of cash lying at the end of each financial year the previous audit could not be able to classify the unclassified amount of Rs. 1976072.60 & which has been taken as O.B. by the present audit as per the Last financial statement of previous year report.

4.3 -Annual Account of Receipt & Expenditure:

The Annual Account of Receipt and Expenditure for the year 2022-23 could not be made available to audit for verification. It is considered as the key instrument for preparation of Annual Budget as the head wise details of Receipts and Expenditure of an institution finds place in the annual account. Due to non-preparation of the abstract of Receipts and Expenditure of the ZP, the Annual Budget estimate could not have been prepared and thus in absence of approved budget, the financial transactions regulated by the Parishad during the financial year 2022-23 are considered irregular.

PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE

Dhenkanal ZP - 2022-2023

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	CONSOLIDATED	000	31-03-2023	685036023.16	31-03-2023	614983116.27	70052906.89	

	GRAND TOTAL			685036023.16		614983116.27	70052906.89	
--	--------------------	--	--	---------------------	--	---------------------	--------------------	--

Reconciliation

DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE							
SL.NO	NAME OF THE BANK	A/C NO	CLOSING BALANCE DATE	CLOSING BALANCE IN BANK PASS BOOK	CLOSING BALANCE IN BANK AS MENTIONED IN CASH BOOK	DIFFERENCE	REMARKS
1	UNION BANK	540502010017887	31.03.2023	0.00	0.00	0.00	BRGF
2	UNION BANK	540502010021947	31.03.2023	59469.00	59469.00	0.00	RGPSA JE SALARY
3	SBI DHENKANAL	33822121799	31.03.2023	228561.50	228561.50	0.00	MISC CASH BOOK
4	SBI DHENKANAL	30747216123	31.03.2023	11073351.00	11073351.00	0.00	SFC CASH BOOK
5	SBI DHENKANAL	10993983303	31.03.2023	5674713.35	5674713.35	0.00	GENERAL ACCOUNT CASH BOOK
6	SBI DHENKANAL	39272871219	31.03.2023	23051421.50	23051421.50	0.00	XV FC
7	AXIS DHENKANAL	921010020120378	31.03.2023	952007.00	952007.00	0.00	XV FC-HEALTH SECTOR
8	UCO BANK	4400100009352	31.03.2023	86168.39	49403.00	36765.39	NRLM
9	INDIAN BANK	50192794341	31.03.2023	6739489.31	6739789.37	-300.06	MISC CASH BOOK
10	UCO BANK	4400100008084	31.03.2023	7139158.63	7139158.63	0.00	MISC CASH BOOK
11	ICICI	77501002144	31.03.2023	101784676.00	101785904.00	-1228.00	NHM
12	Bank of India	559010210000054	31.03.2023	4103216.87	4177260.00	-74043.13	RGPSA
13	SBI DHENKANAL	39293720322	31.03.2023	50825.50	50591.00	234.50	COVID-19
14	BOI	559010210000061	31.03.2023	55745955.00	55724968.00	20987.00	CDPTF
15	SBI DHENKANAL	38026502262	31.03.2023	388331.50	388597.00	-265.50	DRM
16	BOI	559010210000076	31.03.2023	172559.30	213840.00	-41280.70	AGAV

17	UCO BANK	4400110022 979	31.03.2023	331636.00	118796.00	212840.00	IEC TRAINING
18	UCO BANK	4400110025 222	31.03.2023	172417.00	153544.00	18873.00	IEC TRAINING
19	INDIAN BANK	7264547543	31.03.2023	714.00	714.00	0.00	SAGY
20	BOI	5590102100 00096	31.03.2023	135670.00	135670.00	0.00	MISSION SAKTI
21	BOI	5590102100 00058	31.03.2023	10356012.6 0	10326833.0 0	29179.60	OTDC SADE IBERENI
22	NGB	5010100000 9072	31.03.2023	10143755.5 0	10590209.0 0	-446453.50	BSBKY
23	NGB	80520	31.03.2023	3367611.00	5378642.00	-2011031.00	MLALAD Hindol
24	NGB	80521	31.03.2023	6313226.00	10712056.0 0	-4398830.00	MLALAD K.NAGAR
25	NGB	80522	31.03.2023	2317901.00	187916.00	2129985.00	MLALAD PARJANG
26	NGB	80519	31.03.2023	3893257.60	3834625.00	58632.60	MLALAD SADAR
27	UCO BANK	4400110025 048	31.03.2023	1199024.75	659050.00	539974.75	AWC
28	NGB	5010100000 8920	31.03.2023	6747554.00	5396114.00	1351440.00	AWC
29	Central Bank of India	3732377167	31.03.2023	19446336.3 4	19446298.0 0	38.34	DMF CONT.
30	CANARA BANK	3391011220 62	31.03.2023	21025104.0 0	21211970.0 0	-186866.00	BPGY
31	Bank of Baroda	3018010000 5875	31.03.2023	3320.00	3012.00	308.00	BPGY
32	CANARA BANK	3391011230 84	31.03.2023	3397.00	3415.00	-18.00	EASE OF LIVING
33	HDFC	5010014455 7583	31.03.2023	4469920.00	4469919.00	1.00	OTDC BHUBAN
34	Bank of Baroda	3018010000 6271	31.03.2023	107556321. 00	107557820. 00	-1499.00	DMF Mining
35	UCO BANK	4400210001 035	31.03.2023	34839.75	0.00	34839.75	DWSM
36	SBI DHENK ANAL	1099398326 7	31.03.2023	26607545.1 8	11210910.7 3	15396634.4 5	SPPF
37	HDFC	5010023140 2815	31.03.2023	12301.00	24150.00	-11849.00	BYSY
38	HDFC	5010041297 7056	31.03.2023	87473.00	87591.00	-118.00	OSCBC
39	PNB Flexi	4981000100 042570	31.03.2023	24521086.3 0	27269973.0 0	-2748886.70	LED LIGHT

40	SBI DHENK ANAL	3829791467 2	31.03.2023	3063104.50	7973596.97	-4910492.47	PMAYG Contg
41	AXIS DHEN KANAL	3625	31.03.2023	100331040. 00	100391131. 00	-60091.00	BGJY
42	SBI DHENK ANAL	5237	31.03.2023	1434541.00	2298213.00	-863672.00	BGJY
43	BOI	53	31.03.2023	303301.27	303298.00	3.27	BGJY
44	HDFC	174	31.03.2023	43234.42	43232.00	2.42	BGJY
45	IOB	8950100001 2359	31.03.2023	62620000.0 0	0.00	62620000.0 0	SAMAGRA SIKSHYA
46	ICICI	7750100196 0	31.03.2023	42828662.0 0	42828662.0 0	0.00	GPLF
47	UNION BANK FLEXI	1288101000 76222	31.03.2023	1479370.00	191720.00	1287650.00	GGY
48	NGB	5010100000 8979	31.03.2023	1295392.50	1190488.00	104904.50	SDPF
49	NGB	5010100000 8982	31.03.2023	3024816.80	2305539.00	719277.80	SDPF
50	NGB	5010100000 8981	31.03.2023	348410.80	323528.00	24882.80	SDPF
51	NGB	5010100000 8980	31.03.2023	812952.80	753707.00	59245.80	SDPF
52	SBI DHENK ANAL	3091923789 8	31.03.2023	0.00	202834.22	-202834.22	NREGA
53	OGB	8028	31.03.2023	1067147.60	0.00	1067147.60	TFC Cash book not produced
54	UNION BANK	5405020100 26664	31.03.2023	76173.60	76268.00	-94.40	ASPIRATIO N
55	SBI DHENK ANAL	3169395106 9	31.03.2023	0.00	12637.00	-12637.00	BPL CENSUS
56	Bank of Baroda	3018010000 4989	31.03.2023	311549.00	0.00	311549.00	BRGF Cash book not produced
			Total	685036023. 16	614983116. 27	70052906.8 9	

Reconciliation

SI No	Name of the	A/C No	CB As per	CB As per	Difference
-------	-------------	--------	-----------	-----------	------------

	cashbook		31.03.2023 (as per cash book)	31.03.2023 (as per pass book)	
	NRLM	UCO - 4400100009352	49403.00	86168.39	-36765.39
	Add difference at the beginning of the year i.e 08.07.22		36885.00		
	Deduct bank charges not debited from cash book				
	Date	07.04.22	-4.75		
		07.04.22	-0.43		
		07.04.22	-0.43		
		07.04.22	-4.75		
		07.04.22	-0.43		
		07.04.22	-0.43		
		07.04.22	-4.75		
		07.04.22	-0.43		
		07.04.22	-0.43		
		10.05.22	-4.75		
		10.05.22	-0.43		
		10.05.22	-0.43		
		19.09.22	-2.25		
		19.09.22	-0.20		
		19.09.22	-0.20		
		23.09.22	-0.90		
		28.10.22	-0.43		
		28.10.22	-4.75		
		28.10.22	-0.43		
		29.03.23	-100.10		
		29.03.23	-9.91		
	Add excess expenditure shown in cash book vide vr no p/78 date 17.01.23		23.00		
	As per cash book	1708.00			
	As per pass book	1685.00			
		23.00			
	Deduct less expenditure shown in cash book on 17.02.23		-1.00		
	As per cash book	12609.00			
	As per pass book	12610.00			
		-1.00			

	Bank position as per Cash Book as on 31.03.2023		86168.39		
	MISC	UCO - 4400100008084	7139158.63	7139158.63	0
	Bank position as per Cash Book as on 31.03.2023		7139158.63		
	MISC	Indian Bank - 50192794341	6739789.37	6739489.31	300.06
	Deduct bank charges not debited from cash book				
	Date	30.09.22	-94.00		
		20.10.22	-94.00		
	Deduct unreconciled amount		-112.06		
	Bank position as per Cash Book as on 31.03.2023		6739489.31		
	NHM	ICICI -77501002144	101785904.00	101784676.00	1228.00
	Add exp shown in cash book but not debited from pass book as on 31.03.2023				
	24.03.23	Royalty	6135.00		
	24.03.23	Royalty	6388.00		
	24.03.23	Royalty	7393.00		
	24.03.23	Royalty	2853.00		
	Deduct receipt taken in cash book towards cost of tender paper but cheque encashed after 31.03.2023		-24000.00		
	Add excess expenditure shown in cash book vide vr no p/52 date 24.03.23		3.00		
	As per cash book	991730.00			
	As per pass book	991727.00			
		3.00			
	Bank position as per Cash Book as on 31.03.2023		101784676.00		
	RGPSA	Bank of India -55 9010210000054	4177260.00	4103216.87	74043.13
	Deduct difference at the beginning of the year i.e 01.04.22		-74039.13		
	Deduct bank charges not debited from				

	cash book				
	Date	30.09.22	-2.00		
		30.09.22	-2.00		
	Bank position as per Cash Book as on 31.03.2023		4103216.87		
	CDPTF	Bank of India -5 59010210000061	55724968.00	55745955.00	-20987.00
	Add difference at the beginning of the year		20981.00		
	As per cash book	54137459.00			
	As per pass book	54158440.00			
		-20981.00			
	Add less interest taken to cash book on 02.11.22		6.00		
	As per pass book	397217.00			
	As per cash book	397211.00			
		6.00			
	Bank position as per Cash Book as on 31.03.2023		55745955.00		
	DRM	SBI - 38026502262	388597.00	388331.50	265.50
	Deduct bank charges not debited from cash book				
	Date	15.04.21	-265.50		
	Bank position as per Cash Book as on 31.03.2023		388331.50		
	AGAV	Bank of India -5 59010210000076	213840.00	172559.30	41280.70
	Deduct difference at the beginning of the year i.e 01.04.22		-41280.70		
	As per pass book	167756.30			
	As per cash book	209037.00			
		-41280.70			
	Bank position as per Cash Book as on 31.03.2023		172559.30		
	IEC TRAINING	UCO - 04400110022979	118796.00	331636.00	-212840.00
	Add Grant received in pass book but not taken to cash book on 17.06.22		212840.00		
	Bank position as per Cash Book as on 31.03.2023		331636.00		
	IEC TRAINING	UCO - 04400110025222	153544.00	172417.00	-18873.00
	Add difference at the beginning of		14507.00		

	the year				
	As per pass book	168051.00			
	As per cash book	153544.00			
		14507.00			
	Add Interest received in pass book but not taken to cash book				
	Date				
	03.04.22		1036.00		
	2.07.22		1092.00		
	02.10.22		1115.00		
	01.01.23		1123.00		
	Bank position as per Cash Book as on 31.03.2023		172417.00		
	OTDC SADEIBERENI	BOI -559010210 000058	10326833.00	10356012.60	-29179.60
	Add difference at the beginning of the year				
	As per pass book	15014785.20			
	As per cash book	14985537.00			
		29248.20	29248.20		
	Deduct bank charges not debited from cash book				
	Date	08.07.22	-2.00		
		05.08.22	-2.00		
		05.08.22	-1.00		
		05.08.22	-2.00		
		09.03.22	-49.00		
		09.03.22	-12.60		
	Bank position as per Cash Book as on 31.03.2023		10356012.60		
	BSBKY	NGB - 5010100009072	10590209.00	10143755.50	446453.50
	Deduct difference at the beginning of the year i.e 01.04.22		-446453.50		
	As per pass book	9851921.50			
	As per cash book	10298375.00			
		-446453.50			
	Bank position as per Cash Book as on 31.03.2023		10143755.50		
	MLALAD Hindol	NGB - 80520	5378642.00	3367611.00	2011031.00
	Deduct difference at the beginning of		-2011031.00		

	the year i.e 01.04.22				
	Bank position as per Cash Book as on 31.03.2023		3367611.00		
	MLALAD K.NAGAR	NGB - 80521	10712056.00	6313226.00	4398830.00
	Deduct difference at the beginning of the year i.e 01.04.22		-4398830.00		
	Bank position as per Cash Book as on 31.03.2023		6313226.00		
	MLALAD PARJANG	NGB - 80522	187916.00	2317901.00	-2129985.00
	Add difference at the beginning of the year i.e 01.04.22		2129985.00		
	Bank position as per Cash Book as on 31.03.2023		2317901.00		
	MLALAD KANKADAHAD	NGB - 80519	3834625.00	3893257.60	-58632.60
	Add difference at the beginning of the year i.e 01.04.22		58632.60		
	Bank position as per Cash Book as on 31.03.2023		3893257.60		
	AWC	UCO - 04400110025048	659050.00	1199024.75	-539974.75
	Add difference at the beginning of the year i.e 01.04.22		539974.75		
	Bank position as per Cash Book as on 31.03.2023		1199024.75		
	AWC	NGB - 50101000008920	5396114.00	6747554.00	-1351440.00
	Add difference at the beginning of the year i.e 01.04.22		1351440.00		
	Bank position as per Cash Book as on 31.03.2023		6747554.00		
	DMF CONT.	CBI - 3732377167	19446298.00	19446336.34	-38.34
	Add difference at the beginning of the year i.e 01.04.22		38.34		
	Bank position as per Cash Book as on 31.03.2023		19446336.34		
	BPGY	CANARA - 339101122062	21211970.00	21025104.00	186866.00
	Deduct difference at the beginning of the year i.e 01.04.22		-186866		
	Bank position as per Cash Book as on 31.03.2023		21025104.00		
	BPGY	Bank of Baroda	3012.00	3320.00	-308.00

		- 30180100005875			
	Add difference at the beginning of the year i.e 01.04.22		217.00		
	Add Interest received in pass book but not taken to cash book				
	Date				
	03.04.22		22.00		
	2.07.22		23.00		
	02.10.22		23.00		
	01.01.23		23.00		
	Bank position as per Cash Book as on 31.03.2023		3320.00		
	EASE OF LIVING	CANARA - 339101123084	3415.00	3397.00	18.00
	Deduct bank charges not debited from cash book				
	Date	19.06.22	-18.00		
	Bank position as per Cash Book as on 31.03.2023		3397.00		
	OTDC BHUBAN	HDFC - 50100144557583	4469919.00	4469920.00	-1.00
	Add amount credited in pass book but not taken to cash book on 16.11.21		1.00		
	Bank position as per Cash Book as on 31.03.2023		4469920.00		
	DMF Mining	Bank of Baroda - 30180100006271	107557820.00	107556321.00	1499.00
	Add difference at the beginning of the year i.e 01.04.22		9000.00		
	As per pass book	116867449.00			
	As per cash book	116858449.00			
		9000.00			
	Add amount credited in pass book but not taken to cash book on 28.07.22		1.00		
	Deduct receipt taken twice in cash book once on 11.11.22 vide vr no 11 & another on 02.01.23 vide vr no 12		-10500.00		
	Bank position as per Cash Book as on 31.03.2023		107556321.00		

	SPPF	SBI DHENKANAL 10993983267	11210910.73	26607545.18	-15396634.45
	Add difference at the beginning of the year i.e 01.04.22				
	As per pass book	25901103.18			
	As per cash book	10504468.73			
		15396634.45	15396634.45		
	Bank position as per Cash Book as on 31.03.2023		26607545.18		
	BYSY	HDFC - 50100231402815	24150.00	12301.00	11849.00
	Deduct difference at the beginning of the year i.e 01.04.22				
	As per pass book	11939.00			
	As per cash book	23788.00			
		-11849.00	-11849.00		
	Bank position as per Cash Book as on 31.03.2023		12301.00		
	OSCBC	HDFC - 50100412977056	87591.00	87473.00	118.00
	Deduct bank charges not debited from cash book				
	Date	27.01.22	-118.00		
	Bank position as per Cash Book as on 31.03.2023		87473.00		
	PMAYG Contg	SBI DHENKANAL 38297914672	7973596.97	3063104.50	4910492.47
	Deduct difference at the beginning of the year i.e 01.04.22		-4932801.97		
	Add NEFT Return on 26.10.22 towards G.S.T		2192.00		
	Add Interest received in pass book but not taken to cash book on 25.12.22		20383.00		
	Deduct bank charges not debited from cash book				
	Date	26.10.22	-265.50		
	Bank position as per Cash Book as on 31.03.2023		3063104.50		

	BGJY	AXIS DHENKANAL - 3625	100391131.00	100331040.00	60091.00
	Deduct difference at the beginning of the year i.e 01.04.22		-60091.00		
	Bank position as per Cash Book as on 31.03.2023		100331040.00		
	BGJY	SBI - DHENKANAL 5237	2298213.00	1434541.00	863672.00
	Deduct difference at the beginning of the year i.e 01.04.22		-863672.00		
	Bank position as per Cash Book as on 31.03.2023		1434541.00		
	BGJY	BOI - 53	303298.00	303301.27	-3.27
	Add difference at the beginning of the year i.e 01.04.22		3.27		
	Bank position as per Cash Book as on 31.03.2023		303301.27		
	BGJY	HDFC - 0174	43232.00	43234.42	-2.42
	Add difference at the beginning of the year i.e 01.04.22		2.42		
	Bank position as per Cash Book as on 31.03.2023		43234.42		
	SAMAGRA SIKSHYA	IOB - 89501000012359	0.00	61620000.00	-61620000.00
	Add Grant received in pass book but not taken to cash book				
	DATE	14.03.23	46540000.00		
		14.03.23	14080000.00		
		31.03.23	1000000.00		
	Bank position as per Cash Book as on 31.03.2023		61620000.00		
	SDPF	NGB - 50101000008979	1190488.00	1295392.50	-104904.50
	Add difference at the beginning of the year i.e 01.04.22		67635.50		
	Add Interest received in pass book but not taken to cash book				
	Date				
	01.04.22		9307.00		
	01.07.22		9230.00		
	01.10.22		9332.00		
	01.01.23		9400.00		
	Bank position as per Cash Book		1295392.50		

	as on 31.03.2023				
	SDPF	NGB - 50101000008982	2305539.00	3024816.50	-719277.50
	Add difference at the beginning of the year i.e 01.04.22		632195.80		
	Add Interest received in pass book but not taken to cash book				
	Date				
	01.04.22		21790.00		
	01.07.22		21552.00		
	01.10.22		21790.00		
	01.01.23		21950.00		
	Bank position as per Cash Book as on 31.03.2023		3024816.80		
	SDPF	NGB - 50101000008981	323528.00	348410.80	-24882.80
	Add difference at the beginning of the year i.e 01.04.22		15463.80		
	Add Interest received in pass book but not taken to cash book				
	Date				
	01.04.22		2299.00		
	01.07.22		2340.00		
	01.10.22		2382.00		
	01.01.23		2398.00		
	Bank position as per Cash Book as on 31.03.2023		348410.80		
	SDPF	NGB - 50101000008980	753707.00	812952.80	-59245.80
	Add difference at the beginning of the year i.e 01.04.22		37268.80		
	Add Interest received in pass book but not taken to cash book				
	Date				
	01.04.22		5363.00		
	01.07.22		5460.00		
	01.10.22		5558.00		
	01.01.23		5596.00		
	Bank position as per Cash Book as on 31.03.2023		812952.80		
	BPL CENSUS	SBI DHENKANAL 31693951069	12637.00	0.00	12637.00
	Add Interest received in pass book		1048.00		

	but not taken to cash book			
	Deduct amount debited from bank towards transfer of fund but not debited from cash book as on 31.03.2023	-13685.00		
	Bank position as per Cash Book as on 31.03.2023	0.00		

Non-Reconciliation of bank account w.r.t cash book:-

As per Rule 33 of OPSAP- 2002, as soon as the Pass Book / Statement of account is received from the Treasury/Bank, the Accountant of the Zilla Parishad shall compare and verify the entries in it with the duplicate challans and also with the cash book to ensure that all remittances have been duly brought to account in the treasury / bank.

Further, G.O. No.13000/PR dt. 25.07.2012 & G.O. No.14281/PR dt.20.05.2013 - states that a certificate regarding reconciliation of the differential amounts raised between pass book figure of cash book & bank pass book should be done by the Head Clerk cum Accountant.

Letter No.1584/F Dt.27.04.2013 of Finance Department depicts that the DDO shall maintain a register for reconciliation of receipts and disbursements of the scheme funds.

During audit it has been seen that lots of entries are not taken into account for which a huge differences raised between Cash book CB and Pass book CB in the year under audit, and this is due to non-execution of executive instruction of the above said department as well as instruction given by the local fund audit in preceding years.

Due to the above reason, an amount of Rs **70052906.89** was found more in the bank passbook than the cash at bank shown in the cash books and this caused for non-deletion of closed bank accounts in trial balance and non-addition of Grants & Interest in the cash book.

Non reconciliation of balance at bank passbook with respect to the balance in the cash book for years together, the chances of misappropriation, defalcation and mis-utilisation of the samiti fund cannot be ruled out. In absence of reconciliation to this effect, the audit is not agreed upon with the total cash balance and bank balances as appeared in closing balance in cash book. So the differential amount Rs **70052906.89** maybe reconciled and intimated to audit. The contributory factors caused the above discrepancies in between the pass book figures at cash book and at bank are stated below.

1. Due to improper maintenance of cheque issue register of pass book accounts of all schemes.
2. Lack of Month ending analysis/reconciliation in each cash book.
3. Operation of multi account against a single scheme.
4. Improper maintenance of allotment register.

5.1:- Operation of more than one bank account for single scheme/Cash Book:-

Government of Odisha in Panchayat Raj Department vide their G.O. No.13000, dated 25-07-2012 has prohibited operation of multiple numbers of bank pass books for single scheme without fail. But in contravention to the aforesaid instruction the following bank accounts were in operation during the financial year 2022-23. However the local authority is suggested to close all the bank accounts as mentioned below.

SL.NO	SCHEME	BANK	ACCOUNT NO
1	MISC CASH BOOK	INDIAN BANK	50192794341
2	MISC CASH BOOK	UCO BANK	4400100008084
3	IEC TRAINING	UCO BANK	4400110022979
4	IEC TRAINING	UCO BANK	4400110025222
5	AWC	UCO BANK	4400110025048
6	AWC	NGB	50101000008920
7	BPGY	CANARA BANK	339101122062
8	BPGY	Bank of Baroda	30180100005875
9	BGJY	AXIS DHENKANAL	3625
10	BGJY	SBI DHENKANAL	5237
11	BGJY	BOI	53
12	BGJY	HDFC	174
13	SDPF	NGB	50101000008979
14	SDPF	NGB	50101000008982
15	SDPF	NGB	50101000008981
16	SDPF	NGB	50101000008980

5.2-Non-adoption of flexi accounts in all accounts in all the State and Centrally sponsored schemes:

During checking of the account of this Zillaparishad, it has come to the notice of audit that only the LED Light scheme accounts was in flexi account. But vide Letter. No. 35425(42)/F Dt.12.10.12, it has been instructed to all Departments to invest Scheme funds kept in Saving Bank Account by implementing agencies of State and centrally sponsored schemes (CSS) to a threshold limit in fixed deposits through Flexi Account. These accounts provide the liquidity benefit associated with Savings accounts along with higher returns of fixed deposits on surplus funds, so that higher interest accruals from the scheme funds can be plugged back to expand the coverage of the scheme without affecting fund flow for the scheme. So the local authority is advised to take prompt step in this regard.

PARA: 6 STOCK POSITION

Dhenkanal ZP - 2022-2023

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	1	ALL	310	0	310.00	310	

Comments

During the period under audit, no building materials were found to be procured.

6.1: Non-Maintenance of Dead stock Register

As per provision laid down under Rule-106 of OGFR-Vol-I an account of dead stock , such as Plants, machinery, furniture, Fixtures & equipment etc. should be maintained in a register in Form -6 and a separate page shall be allotted to each article of the stock for record of its transactions in respect of receipt, issue and balance there of. Further the articles of dead stock should be get verified by the Head of Office at least once in a year and the result of verification should be recorded in the inventory as adhered to Rule-106(iv) of OGFR Vol .I. But it was observed that no dead stock register has been maintained by the Z.P.

Due to the merger of DRDA with Zilla Parishad vide Govt. in PR & DW Resolution No 10025-PR-DRDA-MISC-0049-2014/PR & DW dtd. 03.06.2022 & Office Order No. 193 dtd. 07.07.2022 of Dhenkanal Zilla Parishad the stock store position of the institution also differs a lot. However the exact stock store position as supplied by the local authority and recorded in the stock register is given as below.

SI No	Name of Articles	OB as on 01-04-2022	Purchased during 2022-23	Total
1	Air Conditioners (split)	16	1	17
2	Air Conditioners (Casset)	5	0	5
3	Stablizers for AC	14	1	15
4	CPU	18	0	18
5	Desk top	17	1	18
6	Printers	15	2	17
7	Camera	1	0	1
8	Computer Table	5	1	6
9	Steel Almiraha	18	2	20
10	Lap top under MGNREGS	4	0	4
11	Lap top under PMAY	2	0	2
12	Laptop Chargers	2	1	3
13	Executive Chair	53	10	63
14	Chair Revolving	45	2	47
15	Chair wooden Executive	3	0	3
16	Chairs plastic	210	0	210
17	S type chair	8	0	8
18	Pen drives	3	0	3
19	Scan Disk	1	0	1
20	Table	15	0	15

21	Steel Rack	2	0	2
22	Wooden Rack	2	0	2
23	Aqua guard Water purifier	1	0	1
24	Water Cooler	1	0	1
25	Amplifier with Mike set	1	0	1
26	GI Box	3	0	3
27	Iron Chest	1	0	1
28	Mobile	1	0	1
29	Xerox Machine	2	0	2
30	DG Set 40KVA	1	0	1
31	DG Set 5 KVA	1	0	1
32	Sablizer 5 KV For xerox Machine	2	0	2
33	Fan	20	0	20
34	Fire Extigusher	2	0	2
35	Dinning Chair	16	0	16
36	Sopha Set	3	0	3
37	T Poi	3	0	3
38	Invertor 165 Amp	2	0	2
39	Invertor 5 KV	1	0	1
40	Invertor Battery 12 Volts	2	0	2
41	Battery for 5 KV Invertor	8	0	8
42	Sumersibel Pump	3	0	3

PARA: 7 INVESTMENT

Dhenkanal ZP - 2022-2023

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-20	0.00	0.00	0.00	0.00	31-03-20	0.00	31-03-20	0.00	0.00	

	22					23		23			
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :											
During financial year 2022-23 no investment was recorded in the cash books of Z.P.											

PARA: 8 ADVANCE

Dhenkanal ZP - 2022-2023

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2022	CONSOLIDATED	837926139.00	0.00	837926139.00	0.00	31-03-2023	837926139.00	31-03-2023	837926139.00	0.00	
	GRAND TOTAL		837926139.00	0.00	837926139.00	0.00		837926139.00		837926139.00	0.00	

Comments :

Due to the merger of DRDA with Zilla Parishad vide Govt. in PR & DW Resolution No 10025-PR-DRDA-MISC-0049-2014/PR & DW dtd. 03.06.2022 & Office Order No. 193 dtd. 07.07.2022 of Dhenkanal Zilla Parishad the consolidated advance opening balance (as on 01.04.2022) differ from the consolidated advance closing balance of previous year audit report (as on 31.03.2022)

Consolidated Advance Closing Balance as on 31.03.2022	-	0.00
Add the merger cash book C.B (DRDA)		837926139.00
Consolidated Advance Opening balance as on 01.04.2022		837926139.00

The details of outstanding advance of Zilla Parishad as on 31.03.23				
Name of the cash	Amount of Advance	Advance paid to	Date of Advance	Purpose of Adv.

book		whome	paid	Paid
AWC BUILDING	15700000.00	BDO , BHUBAN	Not known	
	19810000.00	BDO , KANKADAHAD		
	25950000.00	BDO , HINDOL		
	17250000.00	BDO , GONDIA		
	9925000.00	BDO , PARJANG		
	12535000.00	BDO , DHENKANAL SADAR		
	21460000.00	BDO , ODAPADA		
	10860000.00	BDO , KAMAKHYNAGAR		
	133490000.00			
BPL CENSUS	33319.00	Tahasildar , Gondia		
	13850.00	Tahasildar , Bhuban		
	8300.00	Tahasildar , Odapada		
	55469.00			
CCR	5467.00	BDO , DHENKANAL SADAR		
	5467.00			
DISTRICT INNOVATION FUND(IECTRNCB)	3000000.00	Adv. To CDMO, Dhenkanal		
	2100000.00	Adv. To D.P.C. (SSA) DKL		
	5100000.00			
MGNREGA	8104206.00	BDO , BHUBAN		
	111607447.00	BDO , HINDOL		
	250.00	Dillip Kumar Sahoo		
	250.00	Dullava Rout		
	11297046.00	BDO , KAMAKHYNAGAR		
	546877.00	Adv. To EELI,Division,DKL		
	7874578.00	Adv. To EEMI,Division,DKL		
	144740263.00	Adv. To all G.Ps , Dhenkanal		
	5000000.00	Adv. To head past master,DKL		
	20000.00	Adv to RDC ,Sambalpur		
	11700.00	Bana Bihari Murmu		
	12200.00	Sri Janaranjan Mishra		

	1576576.00	Adv. To ADF, DKL		
	290791393.00			
MLA LAD	321970.00	Adv. To CDMO, Dhenkanal		
	32335511.00	BDO , DHENKANAL SADAR		
	37501630.00	BDO , GONDIA		
	442622.00	Adv. To CESU-TED- CHAIPAL		
	1530000.00	Adv. To D.P.C. (SSA) DKL		
	27884356.00	BDO , KAMAKHYNAGAR		
	806833.00	Adv. To A.G.M CESU- DED-DKL		
	100000.00	Adv. To SECY,DRIT,DKL		
	8373000.00	Adv. To E.O K.NAGAR NAC		
	1499670.00	Adv. To E.E CESCO,DKL		
	1263126.00	Adv. To E.E PH Division -II (CTC)		
	29907500.00	BDO , PARJANG		
	23000.00	Adv. To D.G.M (ELECT)-DED-DKL		
	9237747.00	Adv. To E.O DKL, Municipality		
	700000.00	Adv. To DFO,DKL		
	20737400.00	BDO , BHUBAN		
	19956000.00	BDO , KANKADAHAD		
	42399461.00	BDO , HINDOL		
	1101000.00	Adv. To Grama Vikash, DKL		
	5802926.00	Adv. To E.O Bhuban NAC		
	22713000.00	BDO , ODAPADA		
	594300.00	Adv. To E.E R.W Division -DKL		
	2650000.00	Adv. To EELI,Division,DKL		
	200000.00	Adv. To Asst. Director ,OREDA,DKL		

	607240.00	Adv. To E.E R.W .S.S DKL		
	200000.00	Adv. To Asst. Director ,OREDA,DKL		
	268888292.00			
NRLM	1550.00	Adv. To Dullava Rout		
	750.00	Adv. To Dillip Kumar Sahoo		
	5000.00	Adv. To Sri Janaranjan Mishra		
	3840.00	Adv. To OM Prakash Nanda		
	1120.00	Adv. To Prasanna Ku. Jena		
	12260.00			
SDPF	1200000.00	Adv. To E.O DKL, Municipality		
	5646500.00	BDO , KAMAKHYNAGAR		
	2147000.00	BDO , BHUBAN		
	3500000.00	BDO , KANKADAHAD		
	9750000.00	BDO , HINDOL		
	5770000.00	BDO , DHENKANAL SADAR		
	5850000.00	BDO , GONDIA		
	5100000.00	BDO , PARJANG		
	38963500.00			
SPPF	350000.00	Adv. To DFO,DKL		
	2350000.00	BDO , BHUBAN		
	2250000.00	BDO , KANKADAHAD		
	5090000.00	BDO , HINDOL		
	650000.00	Adv. To E.E(R&B) Division -DKL		
	4150000.00	BDO , DHENKANAL SADAR		
	5300000.00	BDO , PARJANG		
	1250000.00	Adv. To E.O Bhuban NAC		
	630000.00	BDO , ODAPADA		
	4050000.00	BDO , KAMAKHYNAGAR		

	850000.00	Adv. To E.O K.NAGAR NAC		
	350000.00	Adv. To E.E CESCO,DKL		
	6175000.00	BDO , GONDIA		
	800000.00	Adv. To E.O DKL, Municipality		
	34245000.00			
TWELFTH FINANCE COMOSSION	2620264.00	BDO , BHUBAN		
	3166932.00	BDO , KANKADAHAD		
	1841462.00	BDO , HINDOL		
	45679000.00	Adv. To all G.Ps , Dhenkanal		
	2736684.00	BDO , DHENKANAL SADAR		
	3236684.00	BDO , GONDIA		
	1725142.00	BDO , PARJANG		
	2713400.00	BDO , ODAPADA		
	2655190.00	BDO , KAMAKHYNAGAR		
		66374758.00		
GRAND TOTAL	837926139.00			

On issue of objection memo on huge pendency of unadjusted advance the local authority replied that steps will be taken to adjust the outstanding advance amount in due course. However the audit advise to take necessary action to clear up the pendency in an early date and till then the entire amount i.e Rs 837926139.00 is held under objection.

PARA: 9 GRANTS

Dhenkanal ZP - 2022-2023

SIno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2022	640970464.92	594220247.00	1235190711.92	478904851.00	31-03-2023	756285860.92	
	GRAND	640970464.92	594220247.00	1235190711.92	478904851.00		756285860.92	

	TOTAL	92	00	1.92	00	92
--	--------------	-----------	-----------	-------------	-----------	-----------

Comments :

Due to the merger of DRDA with Zilla Parishad the the outstanding Grant as on 01.04.2022 has been changed.

It would be revealed from the above computation that a sum of Rs. 640970464.92 was outstanding towards unspent balance (602036224.92 + 38934240.00) of grants relating to previous years for utilization at the beginning of the financial year 2022-23. During the year under audit i.e 2022-23 grants to the extent of Rs.594220247.00 was allotted by the Govt. towards different programmes for utilization. Thus, a total sum of Rs.1235190711.92 was available in Parishad during the year 2022-23 for utilization on different schemes of the government and out of this available fund a sum of Rs. 478904851.00 only was utilized leaving the balance amount of Rs. 756285860.92 (636613389.92 + 119672471.00) at the end of the year as on 31.03.2023. As such the utilization of 38.77% to the volume grants available with the Zilla Parishad .

However, attention of the Authorities of Zilla Parishad is invited in this context and suggested to do the need full to utilize the unspent balance of grants in stipulated time for the greater interest of the people at grass root level so that the very purpose of sanction of grants can be fulfilled.

Details of Grant position in respect of Accounts of Zilla Parishad, Dhenkanal for the year 2022-23

SL.No	Head of Account	Opening Balance as on 01.04.2022		Receipt during the year 2022-23	Total	Expenditure during the year 2022-23	Closing Balance as on 31.03.2023	
		In BANK	In PL A/c				In BANK	In PL A/c
1	2	3	4	5	6	7	8	9
A	PR Deptt. Grant							
1	Sitting Fee & DA of ZP Members	130680.00	196620.00	337680.00	664980.00	305280.00	130680.00	229020.00
2	Hon of ZP Members	-466615.00	676466.00	7347720.00	7557571.00	7152915.00	-466615.00	871271.00
3	TE of President	14960.00	107500.00	100000.00	222460.00	17790.00	14960.00	189710.00
4	TE of Vice-President	3210.00	3000.00	15000.00	21210.00	0.00	3210.00	18000.00
5	Telephone Charges of President	-25910.00	3414.00	50000.00	27504.00	0.00	-25910.00	53414.00
6	Telephone Charges of Vice-President	-41166.00	33000.00	0.00	-8166.00	0.00	-41166.00	33000.00
7	POL & Hire Chrges of Vehicle of	102697.00	567391.00	1000000.00	1670088.00	0.00	102697.00	1567391.00

	President							
8	Hire Chrges of Vehicle of Vice-President	21450.00	13005.00	512160.00	546615.00	0.00	21450.00	525165.00
9	HRA of President	-47661.00	85239.00	36000.00	73578.00	30000.00	-47661.00	91239.00
10	Contigent fund	-146445.00	28385.00	1200000.00	1081940.00	5000.00	-146445.00	1223385.00
11	Salary of PA to President	833163.00	-376748.00	21286764.00	21743179.00	15146270.00	833163.00	5763746.00
12	TE of PA	0.00	4000.00	0.00	4000.00	0.00	0.00	4000.00
13	RCM of PA	0.00	-3500.00	0.00	-3500.00	0.00	0.00	-3500.00
14	Salary of Ex- DDB Staff	-390921.00	2043428.00	0.00	1652507.00	0.00	-390921.00	2043428.00
15	RCM of SSS	205.00	0.00	0.00	205.00	0.00	205.00	0.00
16	RCM of DDB Staff	2000.00	-7300.00	0.00	-5300.00	0.00	2000.00	-7300.00
17	bonded labour	0.00	0.00	140000.00	140000.00	140000.00	0.00	0.00
18	BRGF	-6788000.00	0.00	0.00	-6788000.00		-6788000.00	0.00
19	15th CFC (XV FC)	34020747.00	0.00	44025456.00	78046203.00	57541190.00	20505013.00	0.00
20	XV FC HEALTH SECTOR	45447000.00	0.00	0.00	45447000.00	45447000.00	0.00	0.00
21	General Area Basic Grant for Maint. Water Supply & Rural Sanitation & Solid waste Mamagement	0.00	221000.00	0.00	221000.00	0.00	0.00	221000.00
22	Rep. of Non Res. Building of PS	0.00	0.00	3000000.00	3000000.00	2000000.00	0.00	1000000.00
23	Maintenan ce of Residential Building in	0.00	0.00	519741.00	519741.00	0.00	0.00	519741.00

24	Rep/Maint. Of Non Re s. Building in ZP Office	7100.00	0.00	0.00	7100.00	0.00	7100.00	0.00
25	Observation of PR Divasa	50.00	0.00	0.00	50.00	0.00	50.00	0.00
26	BIO Medical	0.00	0.00	26400000.00	26400000.00	26400000.00	0.00	0.00
27	5th SFC Grant -Devolution Fund of PS	0.00	0.00	42832056.00	42832056.00	42832056.00	0.00	0.00
28	5th SFC Grant - MV Tax for Maintenance of Road	-1053000.00	0.00	0.00	-1053000.00	0.00	-1053000.00	0.00
29	5th SFC Grant - Development of Water bodies	0.00	0.00	5307000.00	5307000.00	5307000.00	0.00	0.00
30	improvement of road infrastructure under 5th SFC	0.00	0.00	33883112.00	33883112.00	33883112.00	0.00	0.00
31	MLALAD (PL)	0.00	0.00	80631388.00	80631388.00	29024099.00	0.00	51607289.00
32	5th SFC Grant - Development of Rural Hata	0.00	0.00	0.00	0.00		0.00	0.00
33	5th SFC Grant - All weather connectivity	0.00	0.00	33261622.00	33261622.00	33261622.00	0.00	0.00
34	5thSFC- Provision of Banking facilities at GP headquarters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	SFC Grant - Contigent Grant	4909.00	0.00	0.00	4909.00	0.00	4909.00	0.00

36	5thSFC -Provision of facilities at GP head quarters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	5th SFC -Installation of Street light in villages	5313427.0 0	35339340. 00	17683132. 00	58335899. 00	0.00	5313427.0 0	53022472. 00
38	5th SFC-M aintenance of capital asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	5th SFC- Creation of capital assets under 5th sfc scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	5th sfc- Ma intenance of primary school building	0.00	0.00	13332480. 00	13332480. 00	13332480. 00	0.00	0.00
41	Devolution of fund to ZP	547079.00	0.00	23314640. 00	23861719. 00	23314640. 00	547079.00	0.00
42	RGPSA fund - Rem uneration to RGPSA Staff	31350.00	0.00	0.00	31350.00	0.00	31350.00	0.00
43	CGF (PL)	0.00		11900000. 00	11900000. 00	11900000. 00	0.00	0.00
44	KL Grant	-319395.00	0.00	0.00	-319395.00	0.00	-319395.00	0.00
45	Cess Grant	-42339.00	0.00	0.00	-42339.00	0.00	-42339.00	0.00
46	Innovative Practices	0.00	0.00	11300000. 00	11300000. 00	11300000. 00	0.00	0.00
47	Electricity charges	0.00	0.00	300000.00	300000.00	0.00	0.00	300000.00
48	Computer consumabl e	0.00	0.00	400000.00	400000.00	0.00	0.00	400000.00
49	Aspiration	4763962.0 0	0.00	0.00	4763962.0 0	4753519.0 0	10443.00	0.00
50	NHM	70365641. 00	0.00	56419600. 00	126785241 .00	27984269. 00	98800972. 00	0.00
51	RGPSA	4007311.0	0.00	0.00	4007311.0	6510.00	4000801.0	0.00

		0			0		0	
52	NRLM	476489.00	0.00	237341.00	713830.00	694270.00	19560.00	0.00
53	COVID-19	49241.00	0.00	0.00	49241.00	0.00	49241.00	0.00
54	CDPTF	54137459.00	0.00	0.00	54137459.00	0.00	54137459.00	0.00
55	DRM	378286.00	0.00	0.00	378286.00	0.00	378286.00	0.00
56	AGAV	209037.00	0.00	0.00	209037.00	0.00	209037.00	0.00
57	IEC TRAINING	190766.00	0.00	290120.00	480886.00	0.00	480886.00	0.00
58	SAGY	0.00	0.00	150000.00	150000.00	150000.00	0.00	0.00
59	MISSION SAKTI	132850.00	0.00	0.00	132850.00	0.00	132850.00	0.00
60	DWSM PFMS	0.00	0.00	870735.00	870735.00	870735.00	0.00	0.00
61	MISC	13913234.00	0.00	2064000.00	15977234.00	2596058.00	13381176.00	0.00
62	OTDC SA DEIBEREN I	14603108.00	0.00	0.00	14603108.00	4602247.00	10000861.00	0.00
63	BSBKY	10298375.00	0.00	0.00	10298375.00	0.00	10298375.00	0.00
64	MLALAD	19656023.00	0.00	0.00	19656023.00	0.00	19656023.00	0.00
65	AWC	23442565.00	0.00	0.00	23442565.00	17630421.00	5812144.00	0.00
66	DMF CONT.	18934102.00	0.00	0.00	18934102.00	17700.00	18916402.00	0.00
67	BPGY	20557985.00	0.00	50000.00	20607985.00	0.00	20607985.00	0.00
68	EASE OF LIVING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	OTDC BHUBAN	4403078.00	0.00	0.00	4403078.00	0.00	4403078.00	0.00
70	DMF Mining	113639449.00	0.00	35404639.00	149044088.00	44766335.00	104277753.00	0.00
71	DWSM	374319.00	0.00	0.00	374319.00	374319.00	0.00	0.00
72	SPPF	10504468.73	0.00	0.00	10504468.73	0.00	10504468.73	0.00
73	BYSY	23788.00	0.00	0.00	23788.00	0.00	23788.00	0.00
74	OSCBC	3292.00	0.00	264607.00	267899.00	181767.00	86132.00	0.00
75	CFP Project	311808.00	0.00	0.00	311808.00	311808.00	0.00	0.00
76	LED LIGHT	26272749.00	0.00	13904592.00	40177341.00	15557302.00	24620039.00	0.00
77	PMAYG	7982613.9	0.00	0.00	7982613.9	50000.00	7932613.9	0.00

	Contg	7			7		7	
78	BGJY	100265197.00	0.00	0.00	100265197.00	4500.00	100260697.00	0.00
79	SNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	SAMAGRA SIKSHYA	0.00	0.00	61620000.00	61620000.00	0.00	61620000.00	0.00
81	GPLF	0.00	0.00	42828662.00	42828662.00	0.00	42828662.00	0.00
82	GGY	191720.00	0.00	0.00	191720.00	0.00	191720.00	0.00
83	SDPF	4573262.00	0.00	0.00	4573262.00	0.00	4573262.00	0.00
84	BPL CENSUS	12637.00	0.00	0.00	12637.00	12637.00	0.00	0.00
85	NREGA	202834.22	0.00	0.00	202834.22	0.00	202834.22	0.00
	TOTAL	602036224.92	38934240.00	594220247.00	1235190711.92	478904851.00	636613389.92	119672471.00

9.2-YEAR-WISE BREAK UP OF UNSPENT GRANTS

Due to non-maintenance of register of grants and in absence of cash analysis of closing balances of subsidiary cash books by the ZP the head-wise details of unspent grants at the end of the financial year 2021-22 could not be ascertained by the audit, similarly the year-wise break up of unutilized grants could not be traced out properly.

However, the same has been worked out basing upon the data incorporated in the last and previous audit reports, and reference from the records and registers as could be made available to audit and furnished below.

F.Y	UNSPENT GRANT AMOUNT
2011-2012	8116.00
2012-2013	704780.00
2013-2014	319651.00
2014-2015	796502.00
2015-2016	601065.00
2016-2017	210414.00
2017-2018	779517.00
2018-2019	3483758.00
2019-2020	9127880.00
2020-2021	1178786.00
2021-2022	42422258.92
2022-23	314853133.00
TOTAL	756285860.92

PARA: 10 UTILISATION CERTIFICATE

Dhenkanal ZP - 2022-2023

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2022	168579024 1.00	478904851. 00	216469509 2.00	188353363. 00	31-03-2023	197634172 9.00	
	GRAND TOTAL	168579024 1.00	478904851. 00	216469509 2.00	188353363. 00		197634172 9.00	

Comments :

The register of U.C. has not been maintained by the Z.P. to achieve a clear picture on actual pendency of U.C.due for submission at the beginning of the year 2022-23. Hence the position of pending UC figure of Rs. 1685790241.00 for which UC due for submission was shown by the last audit as on 31.03.2022 basing upon the data incorporated in last and previous audit reports as well as reference from the records, register and files as could be made available to audit. It would be seen from the above table that the pace of submission of utilization certificates is tardy in comparison to the volume of pendency of utilization certificates. As per Rule-173 of OGFR Vol-I utilization certificate should be submitted to proper quarter by 30th June of the succeeding year of expenditure , but due to non-submission UC regularly to the proper quarter by the local authority the position of UC has become high and reached at an alarming stage. Hence the Executive Officer, ZP is advised to initiate a special drive on priority basis to clear up such heavy pendency to the minimum extent, as far as practicable, and fact reported to audit.

ZILLA PARISHAD

Scheme	Year	Govt. S.O No/Dt	ZP Lr No/ Dt	UC submit	To Whome
All Weather Connectivity under 5th SFC	2020-21	2459/05.02.2021	2970/24.08.2022	1936250.00	Addl. Secy. to Govt. PR & DW Deptt
All Weather Connectivity under 5th SFC	2020-21	2966/11.02.2021	2970/24.08.2022	1936250.00	
Main. of Capital Assets	2020-21	3289/17.02.2021	841/21.01.2023	1900000.00	Addl. Secy to Govt. PR & DW Deptt.
Main. of Primary School Building under 5th SFC	2020-21	19600/10.12.2020	137/25.05.2022	566560.00	Addl. Secy to Govt. PR & DW Deptt.
Rep. & Main. of	2020-21	3586/22.02.2021	134/25.05.2022	2700000.00	Addl Secy. to

Road & Bridges					Govt. PR & DW Deptt
Rep. & Main. of Road & Bridges	2020-21	3586/22.02.2021	838/21.02.2023	817000.00	
Preservation and Development of Water Bodies	2020-21	621/12.01.2021	136/25.05.2022	1326750.00	Addl. Secy. to Govt. PR & DW Deptt
Const. of Non Res. Building	2020-21	3954/25.02.2021	138/26.05.2022	500000.00	Addl. Secy to Govt. PR & DW Deptt.
Provision of Facilities at GP Headquarters	2020-21	1139/19.01.2021	2972/24.08.2022	2125438.00	Addl. Secy to Govt. PR & DW Deptt.
Provision of Facilities at GP Headquarters	2020-21	1139/19.01.2021	840/21.02.2023	4510747.00	
Main. of Primary School Building under 5th SFC	2020-21	19600/10.12.202 0	2975/24.08.2022	2016560.00	
Preservation and Development of Water Bodies	2020-21	621/12.01.2021	2973/24.08.2022	663375.00	
				20998930.00	
All Weather Connectivity under 5th SFC	2021-22	14475/01.09.202 1	133/25.05.2022	10259952.00	Addl. Secy. to Govt. PR & DW Deptt
All Weather Connectivity under 5th SFC	2021-22	14475/01.09.202 1	2971/24.08.2022	10997162.00	
All Weather Connectivity under 5th SFC	2021-22	14475/01.09.202 1	4279/29.11.2022	1980744.00	
All Weather Connectivity under 5th SFC	2021-22	14475/01.09.202 1	839/21.02.2023	1086688.00	
Main. of Capital Assets	2021-22	14249/27.08.202 1	135/25.05.2022	600000.00	Addl. Secy to Govt. PR & DW Deptt.
Main. of Capital Assets	2021-22	14249/27.08.202 1	2974/24.08.2022	2085000.00	
Main. of Capital Assets	2021-22	14249/27.08.202 1	4280/29.11.2022	1300000.00	
Main. of Primary School Building under 5th SFC	2021-22	13670/19.08.202 1	137/25.05.2022	1100000.00	Addl. Secy to Govt. PR & DW Deptt.
Main. of Primary School Building under 5th SFC	2021-22	17521/08.10.202 1	137/25.05.2022	200000.00	

Main. of Primary School Building under 5th SFC	2021-22	13670/19.08.202 1	2975/24.08.2022	1750840.00	
Main. of Primary School Building under 5th SFC	2021-22	17521/08.10.202 1	2975/24.08.2022	1466560.00	
Rep. & Main. of Road & Bridges	2021-22	14759/03.09.202 1	134/25.05.2022	5900000.00	Addl. Secy to Govt. PR & DW Deptt.
Rep. & Main. of Road & Bridges	2021-22	14759/03.09.202 1	2978/24.08.2022	3400000.00	
Rep. & Main. of Road & Bridges	2021-22	14759/03.09.202 1	4300/30.11.2022	1000000.00	
Preservation and Development of Water Bodies	2021-22	13231/12.08.202 1	136/25.05.2022	663375.00	Addl. Secy to Govt. PR & DW Deptt.
Preservation and Development of Water Bodies	2021-22	13231/12.08.202 1	2973/24.08.2022	1326750.00	
Rep. & Main. of Non Res Building	2021-22	19955/17.11.202 1	139/26.05.2022	325274.00	Addl. Secy to Govt. PR & DW Deptt.
Development of Rural Haat	2021-22	14240/27.08.202 1	2977/24.08.2022	1526153.00	Addl. Secy to Govt. PR & DW Deptt.
Development of Rural Haat	2021-22	14240/27.08.202 1	4278/29.11.2022	1650000.00	
Provision of Facilities at GP Headquarters	2021-22	13239/12.08.202 1	2972/24.08.2022	6926000.00	Addl. Secy to Govt. PR & DW Deptt.
Provision of Facilities at GP Headquarters	2021-22	17531/08.10.202 1	2972/24.08.2022	1200000.00	
Provision of Facilities at GP Headquarters	2021-22	13239/12.08.202 1	4277/29.11.2022	0.00	
Provision of Facilities at GP Headquarters	2021-22	17531/08.10.202 1	4277/29.11.2022	3100000.00	
Provision of Facilities at GP Headquarters	2021-22	13239/12.08.202 1	840/21.02.2023	3630000.00	
Provision of Facilities at GP Headquarters	2021-22	17531/08.10.202 1	840/21.02.2023	1503000.00	
				64977498.00	
All Weather Connectivity under 5th SFC	2022-23	10076/03.06.202 2	839/21.02.2023	6785568.00	

Bio Medical Waste Management	2022-23	6993/20.04.2022	342/21.02.2023	14746402.00	Addl. Secy to Govt. PR & DW Deptt.
				21531970.00	
			Total	107508398.00	
DRDA					
NAME OF SCHEME	YEAR	GOVT. SO NO.	ZP LETTER NO.	UC SUBMIT NOW	REMARKS
AGAB	2017-18		4293/30.11.22	9666690.00	
				9666690.00	
AWC	2018-19		1606/26.05.22	966600.00	
AWC	2018-19		4292/30.11.22	966600.00	
AWC	2018-19		1151/16.03.23	900000.00	
				2833200.00	
AWC	2019-20		1606/26.05.22	2462320.00	
AWC	2019-20		4292/30.11.22	1836388.00	
AWC	2019-20		1151/16.03.23	257000.00	
				4555708.00	
AWC	2020-21		1606/26.05.22	5494000.00	
AWC	2020-21		4292/30.11.22	1417000.00	
AWC	2020-21		1151/16.03.23	1647000.00	
NHM	2020-21		2979/25.08.22	27623140.00	
NHM	2020-21		824/21.02.23	3128227.00	
				39309367.00	
DRDA ADMIN	2021-22	15872/ 20.09.2021	4291/ 30.11.22	1417000.00	
DRDA ADMIN	2021-22	19497/11.11.202 1	4291/ 30.11.22	7863000.00	
DRDA ADMIN	2021-22	910/13.01.2022	4291/ 30.11.22	850000.00	
YASS	2021-22	11452 Dt.20.07.2021	1782/08.06.2022	5250000.00	
HEAVY RAIN 2021-22	2021-22	831 Dt.17/03/2022	4289/ 30.11.22	6650000.00	
HEAVY RAIN 2021-22	2021-22	831 Dt.17/03/2022	1152/16.03.23	1200000.00	
AWC	2021-22		1151/16.03.23	1250000.00	
				24480000.00	
			TOTAL	80844965.00	
			GRAND TOTAL	188353363.00	

Year-wise break up of pendency of the U.Cs :

It would be revealed from the above pendency of UC that maximum amounts, for which utilization certificates are due for submission are rolling since years together. No sincere steps have been taken by the local authority to clear up such pendency by regular submission of UC as per Rule-173 of OGFR Vol-I. In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh and further grants from the sanctioning authorities. Hence immediate action need be taken on most priority basis to clear up such pendency as far as possible to avoid undue complications in future for getting of fresh grants and compliance reported.

YEAR	Amount
2010-11	2689066.00
2011-12	326914210.00
2012-13	185049933.00
2013-14	319773728.00
2014-15	214950667.00
2015-16	30526520.00
2016-17	10725818.00
2017-18	36986187.00
2018-19	52243857.00
2019-20	60393963.00
2020-21	93779504.00
2021-22	385893415.00
2022-23	256414861.00
Total	1976341729.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No case of misappropriation is detected during the year under audit i.e during the FY 2022-23

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock found during the year under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

No irregularities is found in receipts.

13.2 -

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

No irregularities is found in expenditure

PARA: 15 AUDIT ON WORKS

15.1 -

No comments.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No separate Department or Unit is constituted under the control of the Z P.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No separate scheme in ZP for audit.

PARA: 18 MISCELLANEOUS

18.1 - STAFF POSITION

The Details of the staff position of Dhenkanal ZP during the year 2022-23				
	Description of the Posts	Sanctioned Strength	Persons-in-Position	Vacancy Position
	EXECUTIVE ENGINEER	1	0	1
	COMPUTER PROGRAMMER	1	1	0
	JUNIOR ENGINEER	1	0	1
	SENIOR STORE KEEPER	1	0	1
	JUNIOR CLERK	2	0	2
	NIGHT WATCH MAN CUM SWEEPER	2	1	1
	PEON	2	2	0
	CHIEF DEVELOPMENT OFFICER-CUM-EXECUTIVE OFFICER	1	0	1
	PERSONAL ASSISTANT TO PRESIDENT	1	1	0
	DEPUTY EXECUTIVE OFFICER (TECH), ZILLAPARISHAD	1	0	1
	ADDL. EO (ADMIN), ZILLAPARISHAD	1	1	0
	CHIEF DEVELOPMENT OFFICER CUM-EO ZILLAPARISHAD	1	1	0

	ADDL EO (TECH), ZILLAPARISHAD	1	0	1	
	ADDL EO (FINANCE), ZILLAPARISHAD	1	0	1	
	SECTION OFFICER	1	1	0	
	ASSISTANT EXECUTIVE OFFICER (MIS) ZILLAPARISHAD	1	0	1	
	HEAD CLERK	1	0	1	
	PERSONAL ASSISTANT	2	1	1	
	PM IT	1	1	0	
	SR. STENOGR PHER	1	1	0	
	JUNIOR ACCOUNTANT	1	0	1	
	JUNIOR STENO GRAPHER	1	0	1	
	DRIVER	2	2	0	
	SENIOR ASSISTANT	4	3	1	
	JUNIOR ASSISTANT	5	1	4	
	JUNIOR REVENUE ASSISTANT	1	1	0	
	KHANSAMA CUM WATCHMAN	1	0	1	
	PEON CUM CHOUKIDAR	7	4	3	
	CHOUKIDAR	1	0	1	
	SWEEPER CUM CHOUKIDAR	1	1	0	
	SWEEPER CUM GARDENER	1	0	1	
	PM (LIVELIHOOD) CUM PROJECT EXECUTIVE (MICRO FINANCE), ZILLAPARISHAD	1	1	0	

	PROGRAMME MANAGER (FIN)	1	1	0	
	PM RURAL HOUSING, ZILLAPARISHAD	1	1	0	
	PM (SKILL DEVELOPMENT CUM PROJECT EXECUTIVE CAPACITY BUILDING) ZILLAPARISHAD	1	1	0	

18.2 - AUDIT PARAGRAPH PENDING FOR SETTLEMENT

During the course of audit, it was found that no compliances to the following Audit Reports have been submitted to the Dist. Audit Officer (LFA) Dhenkanal. As a result, the very purpose of audit of this institution is being defeated.

Due to non-submission of compliance report to said audit reports on proper quarter several paragraphs are awaiting therein for settlement. Hence the local authority is suggested to take tangible steps for early settlement of the outstanding audit paragraphs of the audit reports as noted below by submission of compliance report to Dist. Audit Officer, L F A , Dhenkanal on proper quarter.

DETAILS OF STATEMENT SHOWING AUDIT PARAGRAPH PENDING FOR SETTLEMENT				
SL NO	AUDIT REPORT NO	YEAR OF ACCOUNTS	NO OF PARAS	MONEY VALUE
1	1/2009-10	2008-09	1	350
2	1/2011-12	2010-11	1	139146
3	11682/2013-14	2012-13	1	1123
4	397883/AR/2018-2019	2017-18	3	22745
5	522651/AR/2019-2020	2018-19	1	3504
6	567548/AR/2020-2021	2019-2020	4	7698631

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS

19.1 - Govt Dues position

Details of Govt Dues position						
SL.No.	Category	OB as on 01.04.2021	Receipt during the year 2022-23	Total	Amount deposited during the year 2022-23	CB as on 31.03.2023
1	Income tax	-18780.00	625095.00	606315.00	625095.00	-18780.00
2	VAT	5652.00	883504.00	889156.00	881312.00	7844.00
3	Royalty	487.00	269349.00	269836.00	269349.00	487.00
4	Labour Cess	-2635.00	398184.00	395549.00	398184.00	-2635.00
5	Professional	450.00	235700.00	236150.00	153722.00	82428.00
6	EPF	0.00	355860.00	355860.00	355860.00	0.00
	Total	-14826.00	2411832.00	2752866.00	2327662.00	425204.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 -

As a result of this Audit transactions involving a sum of Rs are held under objection which include an amount of Rs suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables

Result Of Audit							
SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Ot hercases(In Rs:)	Remarks
1	8.1	0.00	837926139.00	0.00	0.00	0.00	
Total		0.00	837926139.00	0.00	0.00	0.00	
Spot Recovery							

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
Total					

Audit Certificate

Cetrified that the accounts of **Dhenkanal ZP** for the financial year **2022-2023** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .