

Audit Report No:-773116/AR/2024-2025-DHENKANAL



AUDIT REPORT

On the Accounts of

Dhenkanal ZP

for

2023-2024

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, DHENKANAL

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : Zilla Parisad
Dhenkanal ZP, District:-DHENKANAL

Audit Report No : 773116/AR/2024-2025-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Dhenkanal ZP
2	Year of Accounts under Audit :	2023-2024
3	Name of the Local Authority during the year of A/Cs :	1) Sri Tanmay Kumar Daruan OAS-I Chief Development officer cum Executive officer (01.04.2023 to 04.06.2023) 2) Sri Jyoti Shankar Sahoo, OAS(S) CDO-cum-EO (05.05.2023 to till date)
	Name of the Local Authority at the time of Audit :	Sri Jyoti Shankar Sahoo, OAS(S) Chief Development officer cum Executive officer
4	Duration of Audit :	13-05-2024 To 04-07-2024 (Mandays Consumed :- 12)
5	Name of the Auditors :	RASMITA PRADHAN - Lead Auditor (13-05-2024 to 04-07-2024)
6	Name of the Reviewing Officer :	MANORANJAN BARDHAN (District Audit Officer)
7	Entry Conference Date :	03-05-2024
8	Exit Conference Date :	13-09-2024
9	Name of the District Audit Officer :	MANORANJAN BARDHAN
10	Date of approval of report by District Audit Officer :	23-09-2024

Para 1.1 :- 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

Sno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	13.05.2024	4177	4177	RTI cashbook ,page-39	0
2	Measurement Books	13.05.2024	56	56	SRP-35	0

3	Miscellaneous Receipt Books					
4	Service Postage Stamps	13.05.2024	3564	3564	SRP-32	0
5	Others					
6						

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 cashbook 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- BRGF
2	Subsidiary Cash Book- TFC
3	GENERAL CASH BOOK
4	Work Case Records
5	Subsidiary Cash Book- ZP
6	Subsidiary Cash Book- SFC
7	P/L Account
8	Grant-in-Aid Register
9	Bill Register
10	Pass Book(s)
11	Case Records
12	Measurement Books(MB)
13	Sitting Fee Acquittance
14	Stock Register
15	Honorarium Acquittance
16	Book of Drawal
17	Misc Receipt Book(s)
18	Voucher Guard file
19	Salary Acquittance Register
B : List of Records/Registers not Produced to Audit	
S/no	List Records/Register
1	TA Acquittance

C : List of Records/Registers not Maintained

SlnO	List Records/Register
1	Subsidiary Cash Book- CESS
2	Subsidiary Cash Book- KL

D : List of Records/Registers not Required

SlnO	List Records/Register
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Comments

Besides the above the following enlisted records/cashbooks 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.

SI No	Name of the cashbook
1	AGAV
2	AONO Adm.contingency
3	Aspiration
4	AWC
5	BGJY
6	BPGY Adm.
7	BPGY Mining
8	BPL Sensus
9	BRGF-CB-PLAN
10	BSBKY
11	BYSY
12	CDPTF
13	COVID-19
14	DMF Contingency
15	DMF Mining
16	DPRC Training
17	DRM
18	DWSM PFMS
19	Ease of living
20	EPF
21	General cashbook
22	GGY
23	GPLF
24	IEC Training
25	IWDP
26	Jalashakti Abhiyan
27	LED Street light
28	Madhubabu Aain Sahayata Sibira
29	Mis.account cashbook

30	Misappropriation
31	Mission Shakti Gruha
32	MISC.CASHBOOK
33	MLA LAD
34	NHM
35	NRLM
36	NREGA
37	NSPGY
38	Nua-o-Fest
39	NUA-O-SPORTS
40	OSCBC
41	OTDC Bhuban
42	OTDC Sadeibereni
43	PHDMA
44	PMAY Contingency
45	RGPSA
46	RGPSA(JE)
47	SAGY
48	Samagra Sikshya
49	SDPF
50	SFC cashbook
51	SGSY
52	SNA MGNREGA
53	SPPF
54	staff salary & other contingency
55	TFC(12th)
56	TT Account
57	15th CFC
58	15th CFC (Health Sector)

PARA: 4 FINANCIAL POSITION

Dhenkanal ZP - 2023-2024

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)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash	Closing Balance (In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
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						Rs:)	YYYY)		Book			
1	Consolidated	01-04-2023	815170 876.61	300974 0337.4 3	382491 1214.0 4	227861 2577.3 1	31-03-2024	154629 8636.7 3	31-03-2024	154617 7211.5 3	121425 .20	
	GRAND TOTAL		815170 876.61	300974 0337.4 3	382491 1214.0 4	227861 2577.3 1		154629 8636.7 3		154617 7211.5 3	121425 .20	

Comments		
<p>DRDA merged with Zilla Parishad vide Govt. in PR & DW Resolution No 10025-PR-DRDA-MISC-0049-2014/PR&DWdtd.03.06.2022 & Office Order No.193dtd.07.07.2022 of Dhenkanal Zilla Parishad . During previous year audit following cashbooks of DRDA were not accounted for in audit report which are accounted for during current year audit .So the consolidated opening balance (as on 01.04.2023) differ from the consolidated closing balance of previous year audit report (as on 31.03.2023) .</p>		
Closing balance as on dt 31.03.23		795015511.56
Cashbook not accounted for during previous audit		20155365.05
BPGY mining	3320.00	
BRGF	311549.00	
DPRC Traing	511052.00	
EPF	13704553.75	
IWDP	671.00	
Madhubabu aain sahayata	1935994.00	
Misappropriation	559135.00	
NSPGY	282441.00	
SGSY	78173.71	
TFC(12th)	1067147.60	
TT account	1701327.99	
Total	20155365.05	
Consolidated opening balance as on 01.04,2023		815170876.61

RECONCILIATION OF CLOSING BALANCE IN BETWEEN AUDIT CB AND CASHBOOK CB AS ON DT.31.03.2024			
CLOSING BALANCE AS PER CASH BOOK AS ON DT 31.03.2024			1546177211.53
Previous year difference		60136535.29	
(Deduct)previous year interest taken as receipt during 23-24	BPLcensus	-1048.00	

(Add)Previous year expenditure booked as expenditure during 23-24	BPLcensus	13685.00	
(Add)Previous year expenditure booked as expenditure during 23-24	EOL	18.00	
(Deduct)previous year interest taken as receipt during 23-24	CDPTF	-6.00	
(Deduct)previous year interest taken as receipt during 23-24	SDPF	-309795.00	
(Deduct)previous year grants taken as receipt during 23-24	Samagra sikshya	-61620000.00	
(Deduct)amount shown as receipt in cashbook but actually not received in passbook as per R.8	NRLM	-23.00	38847.79
(Deduct)previous year interest taken as receipt during 23-24	PMAY Contingency	-20383.00	
(Deduct)Reconciliation receipt(Previous year receipt) as per R.11	PMAY Contingency	-2192.00	
(Add)Previous year expenditure(Bank charge) booked as expenditure during 23-24	PMAY Contingency	265.50	
(Add)reconciliation expenditure (double time taken as receipt during 22-23)	DMF Mining	10500.00	
(Add)reconciliation expenditure (double time taken as receipt during 22-23)	LED Street light	1831294.00	
(Deduct) Previous year excess expenditure taken as receipt during 23-24	NHM	-3.00	
NET DIFFERENCE		38847.79	
(Deduct)amount shown as receipt in cashbook (OTDC Bhuban) but actually not received in passbook as per R.5	OTDC Bhuban		-1.00
(Add)SMS charge returned on dt 04.07.23 but not reflected in cashbook(OTDC	OTDC Sadeibereni		68.60

Sadeibereni)			
(Add)Expenditure (Bank charge) booked in cashbook(DRM) but actually not debited from passbook	DRM		265.50
(Add)Expenditure booked in cashbook but actually not debited from passbook as per p.1 & P.2	BYSY		11849.00
(Add)SMS charge returned on dt 04.07.23 but not reflected in cashbook	DMF Contingency		161.66
(Add)Interest received in passbook but not reflected in cashbook(IECTRAINING)	IEC Training		5560.00
(Add)Amount received in passbook but not reflected in cashbook(NRLM)	NRLM		750.00
(Add)Expenditure (Bank charge) booked in cashbook but actually not debited from passbook	NRLM		152.71
(Add)Previous year expenditure(Bank charge) booked as expenditure during 23-24	OSCBC		118.00
(Add)Previous year expenditure(Bank charge) booked as expenditure during 23-24	Aspiration		94.40
(Deduct)amount shown as receipt in cashbook but actually not received in passbook as per R.66	DMF Mining		-1.00
(Add)Less interest taken in cashbook than passbook as per r.12(18642-18462=180)	LED Street light		180.00
(Add)Previous year expenditure(Bank charge) booked as expenditure during 23-24	MISC.cashbook		300.06
(Deduct) Bank charges debited from passbook but not reflected in cashbook	MISC.cashbook		-61.89
(Deduct) Excess CB shown in casbook on dt 29.05.23(4179267-4177260=2007)	RGPSA		-2007.00

(Deduct) Bank charges debited from passbook but not reflected in cashbook	RGPSA		-4.00
(Add) amount deposited in passbook bot not reflected in cashbook	RGPSA		17.37
(Add)reconciliation expenditure (double time taken as receipt during 22-23)	MGNREGA		8986.00
(Deduct)amount shown as receipt in cashbook but actually not received in passbook	NHM		-741423.00
(Add)Double time expenditure booked in cashbook (but debited once in passbook as per p.5	NHM		773572.00
(Add) amount deposited in passbook bot not reflected in cashbook	NHM		24000.00
CLOSING BALANCE AS PER AUDIT AS ON DT 31.03.2024			1546298636.73

DETAILS OF CASHBOOKWISE CB As ON Dt.31.03.2024

SI No	Name of the cashbook	Cash	Bank	PL	Total
1	AGAV	0.00	218747.00	0.00	218747.00
2	AONO Adm.contingency	0.00	5309699.00	0.00	5309699.00
3	Aspiration	0.00	277.10	0.00	277.10
4	AWC	0.00	9358863.00	0.00	9358863.00
5	BGJY	0.00	106627556.52	0.00	106627556.52
6	BPGY Adm.	0.00	21772041.00	0.00	21772041.00
7	BPGY Mining	0.00	3427.00	0.00	3427.00
8	BPL Sensus	0.00	0.00	0.00	0.00
9	BRGF-CB-PLAN	0.00	321623.00	0.00	321623.00
10	BSBKY	0.00	10935286.00	0.00	10935286.00
11	BYSY	0.00	12674.00	0.00	12674.00
12	CDPTF	0.00	57358990.00	0.00	57358990.00
13	COVID-19	0.00	51980.00	0.00	51980.00
14	DMF Contingency	0.00	19415835.00	0.00	19415835.00
15	DMF Mining	0.00	449069492.00	0.00	449069492.00

16	DPRC Training	0.00	900978.00	0.00	900978.00
17	DRM	0.00	398946.50	0.00	398946.50
18	DWSM PFMS	0.00	0.00	0.00	0.00
19	Ease of living	0.00	3496.00	0.00	3496.00
20	EPF	0.00	14499293.75	0.00	14499293.75
21	General cashbook	0.00	6069977.35	0.00	6069977.35
22	GGY	0.00	191720.00	0.00	191720.00
23	GPLF	0.00	86734468.00	0.00	86734468.00
24	IEC Training	0.00	827005.00	0.00	827005.00
25	IWDP	0.00	694.00	0.00	694.00
26	Jalashakti Abhiyan	0.00	11336.00	0.00	11336.00
27	LED Street light	0.00	3942371.00	0.00	3942371.00
28	Madhubabu Aain Sahayata Sibira	0.00	1990419.00	0.00	1990419.00
29	Mis.account cashbook	0.00	308886.50	0.00	308886.50
30	Misappropriation	0.00	838708.00	0.00	838708.00
31	Mission Shakti Gruha	0.00	139497.00	0.00	139497.00
32	MISC.CASHBOOK	0.00	12350887.94	0.00	12350887.94
33	MLA LAD	0.00	20653865.00	0.00	20653865.00
34	NHM	0.00	40228958.00	0.00	40228958.00
35	NRLM	0.00	138088.29	0.00	138088.29
36	NREGA	0.00	193848.22	0.00	193848.22
37	NSPGY	0.00	291574.00	0.00	291574.00
38	Nua-o-Fest	0.00	28860.00	0.00	28860.00
39	NUA-O-SPORTS	0.00	615997.00	0.00	615997.00
40	OSCBC	0.00	116221.00	0.00	116221.00
41	OTDC Bhuban	0.00	4477538.00	0.00	4477538.00
42	OTDC Sadeibereni	0.00	10221016.00	0.00	10221016.00
43	PHDMA	0.00	2492466.00	0.00	2492466.00
44	PMAY Contingency	0.00	7802481.47	0.00	7802481.47
45	RGPSA	0.00	4565951.00	0.00	4565951.00
46	RGPSA(JE)	0.00	61121.00	0.00	61121.00
47	SAGY	0.00	734.00	0.00	734.00
48	Samagra Sikshya	0.00	1899781.46	0.00	1899781.46
49	SDPF	0.00	5068044.00	0.00	5068044.00

50	SFC cashbook	0.00	3763237.00	0.00	3763237.00
51	SGSY	0.00	80693.71	0.00	80693.71
52	SNA MGNREGA	0.00	4.00	0.00	4.00
53	SPPF	0.00	6883691.73	0.00	6883691.73
54	staff salary & other contingency	0.00	0.00	0.00	0.00
55	TFC(12th)	0.00	1103330.60	0.00	1103330.60
56	TT Account	0.00	1747828.99	0.00	1747828.99
57	15th CFC	0.00	35367716.40	0.00	35367716.40
58	15th CFC (Health Sector)	0.00	1263659.00	0.00	1263659.00
59	PL cashbook	0.00	0.00	587445331.00	587445331.00
	TOTAL	0.00	958731880.53	587445331.00	1546177211.53

DETAILS OF RECEIPT & EXPENDITURE FIGURE AS PER CASHBOOK FOR THE FY 2023-24

SI No	Name of the cashbook	OB	RECEIPT	TOTAL	EXPENDITURE	CB
1	AGAV	213840.00	4907.00	218747.00	0.00	218747.00
2	AONO Adm. contingency	0.00	5309699.00	5309699.00	0.00	5309699.00
3	Aspiration	76268.00	22518.00	98786.00	98508.90	277.10
4	AWC	6055164.00	3303699.00	9358863.00	0.00	9358863.00
5	BGJY	103035874.00	3591682.52	106627556.52	0.00	106627556.52
6	BPGY Adm.	21214982.00	615533.00	21830515.00	58474.00	21772041.00
7	BPGY Mining	3320.00	107.00	3427.00	0.00	3427.00
8	BPL Sensus	12637.00	1048.00	13685.00	13685.00	0.00
9	BRGF-CB-PLAN	311549.00	10074.00	321623.00	0.00	321623.00
10	BSBKY	10590209.00	345077.00	10935286.00	0.00	10935286.00
11	BYSY	24150.00	373.00	24523.00	11849.00	12674.00
12	CDPTF	55724968.00	1634022.00	57358990.00	0.00	57358990.00
13	COVID-19	50591.00	1389.00	51980.00	0.00	51980.00
14	DMF Contingency	19446298.00	3991287.00	23437585.00	4021750.00	19415835.00
15	DMF Mining	107557820.00	402519272.00	510077092.00	61007600.00	449069492.00
16	DPRC Training	511052.00	390576.00	901628.00	650.00	900978.00
17	DRM	388597.00	10615.00	399212.00	265.50	398946.50
18	DWSM PFMS	0.00	0.00	0.00	0.00	0.00
19	Ease of living	3415.00	99.00	3514.00	18.00	3496.00
20	EPF	13704553.75	794740.00	14499293.75	0.00	14499293.75
21	General	5674713.35	1256562.00	6931275.35	861298.00	6069977.35

	cashbook					
22	GGY	191720.00	0.00	191720.00	0.00	191720.00
23	GPLF	42828662.00	179610806.00	222439468.00	135705000.00	86734468.00
24	IEC Training	272340.00	631945.00	904285.00	77280.00	827005.00
25	IWDP	671.00	23.00	694.00	0.00	694.00
26	Jalashakti Abhiyan	0.00	103766.00	103766.00	92430.00	11336.00
27	LED Street light	27269973.00	10334640.00	37604613.00	33662242.00	3942371.00
28	Madhubabu Aain Sahayata Sibira	1935994.00	54425.00	1990419.00	0.00	1990419.00
29	Mis.account cashbook	228561.50	80325.00	308886.50	0.00	308886.50
30	Misappropriati on	559135.00	284126.00	843261.00	4553.00	838708.00
31	Mission Shakti Gruha	135670.00	3827.00	139497.00	0.00	139497.00
32	MISC.CASHB OOK	13878948.00	19115127.00	32994075.00	20643187.06	12350887.94
33	MLA LAD	20113239.00	540626.00	20653865.00	0.00	20653865.00
34	NHM	101785904.00	47772080.00	149557984.00	109329026.00	40228958.00
35	NRLM	49403.00	88838.00	138241.00	152.71	138088.29
36	NREGA	202834.22	0.00	202834.22	8986.00	193848.22
37	NSPGY	282441.00	9133.00	291574.00	0.00	291574.00
38	Nua-o-Fest	0.00	12226551.00	12226551.00	12197691.00	28860.00
39	NUA-O- SPORTS	0.00	23672692.00	23672692.00	23056695.00	615997.00
40	OSCBC	87591.00	6846865.00	6934456.00	6818235.00	116221.00
41	OTDC Bhuban	4469919.00	135615.00	4605534.00	127996.00	4477538.00
42	OTDC Sadeibereni	10326833.00	310652.00	10637485.00	416469.00	10221016.00
43	PHDMA	0.00	2500666.00	2500666.00	8200.00	2492466.00
44	PMAY Contigency	7973596.97	246428.00	8220024.97	417543.50	7802481.47
45	RGPSA	4177260.00	568483.00	4745743.00	179792.00	4565951.00
46	RGPSA(JE)	59469.00	1652.00	61121.00	0.00	61121.00
47	SAGY	714.00	20.00	734.00	0.00	734.00
48	Samagra Sikshya	0.00	142374839.28	142374839.28	140475057.82	1899781.46
49	SDPF	4573262.00	494782.00	5068044.00	0.00	5068044.00
50	SFC cashbook	11073351.00	406166.00	11479517.00	7716280.00	3763237.00
51	SGSY	78173.71	2520.00	80693.71	0.00	80693.71

52	SNA MGNREGA	0.00	302824.00	302824.00	302820.00	4.00
53	SPPF	11210910.73	722781.00	11933691.73	5050000.00	6883691.73
54	staff salary & other contingency	0.00	16020241.00	16020241.00	16020241.00	0.00
55	TFC(12th)	1067147.60	36301.00	1103448.60	118.00	1103330.60
56	TT Account	1701327.99	46501.00	1747828.99	0.00	1747828.99
57	15th CFC	23051421.50	45336992.00	68388413.50	33020697.10	35367716.40
58	15th CFC (Health Sector)	952007.00	90441652.00	91393659.00	90130000.00	1263659.00
59	PL cashbook	119895860.00	2047278292.0 0	2167174152.0 0	1579728821.0 0	587445331.00
	Total	755034341.32	3072406481.8 0	3827440823.1 2	2281263611.5 9	1546177211.5 3

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 2023-24 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 2023-24 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 2023-24 are considered irregular.

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

Dhenkanal ZP - 2023-2024

S/no	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	31-03-2024	966628820.06	31-03-2024	958731880.53	7896939.53	
	GRAND TOTAL			966628820.06		958731880.53	7896939.53	

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 IN BANK PASSBOOK as on 31.03.2024	CLOSING BALANCE IN BANK AS MENTIONED IN CASH BOOK as on 31.03.2024	DIFFERENCE	REMARKS	
1	BOI	55901021000076	177466.30	218747.00	-41280.70	AGAV	
2	HDFC	10173131408	5309699.00	5309699.00	0.00	AONO Adm. contingency	
3	Union Bank	540502010026664	277.10	277.10	0.00	Aspiration	
4	OGB	8920	6977097.00	5625657.00	1351440.00	AWC	
5	UCO Bank	25048	4273180.75	3733206.00	539974.75	AWC	
6	HDFC	174	44546.42	44544.00	2.42	BGJY	
7	BOI	53	312040.79	312037.52	3.27	BGJY	
8	Axis	625	103873461.00	103933552.00	-60091.00	BGJY	
9	SBI	32927445237	1473751.00	2337423.00	-863672.00	BGJY	
10	Canara Bank	339101122062	21582163.00	21769029.00	-186866.00	BPGY Adm.	
	Bank of Baroda	30180100005875	0.00	3012.00	-3012.00	BPGY Adm.	
11	Bank of Baroda	30180100005875	3427.00	3427.00	0.00	BPGY Mining	
12	SBI	3169395106	0.00	0.00	0.00	BPL Sensus	

		9					
13	Bank of Baroda	4989	321623.00	321623.00	0.00	BRGF-CB-PLAN	
14	OGB	9072	10488832.50	10935286.00	-446453.50	BSBKY	
15	HDFC	50100231402815	12674.00	12674.00	0.00	BYSY	
16	BOI	55901021000061	57379971.00	57358990.00	20981.00	CDPTF	
17	SBI	39293720322	52214.50	51980.00	234.50	COVID-19	
18	Central Bank of India	3732377167	19416035.00	19415835.00	200.00	DMF Contingency	
19	BOB	3.01801E+13	449078492.00	449069492.00	9000.00	DMF Mining	
20	HDFC	50100305426693	902266.30	900978.00	1288.30	DPRC Training	
21	SBI	38026502262	398946.50	398946.50	0.00	DRM	
22	UCO Bank	4400210001035	34839.75	0.00	34839.75	DWSM PFMS	
23	Canara Bank	3084	3496.00	3496.00	0.00	Ease of living	
24	UCO Bank	4400110032985	14499293.75	14499293.75	0.00	EPF	
25	SBI	10993983303	6069977.35	6069977.35	0.00	General cashbook	Flexi
26	Union Bank	128810100076222	1543639.00	191720.00	1351919.00	GGY	Flexi
27	ICICI Bank	1960	86734468.00	86734468.00	0.00	GPLF	
28	UCO Bank	979	886301.00	673461.00	212840.00	IEC Training	
29	UCO Bank	222	177977.00	153544.00	24433.00	IEC Training	
30	Bank of Baroda	30180100002371	694.00	694.00	0.00	IWDP	
31	HDFC	3132	11336.00	11336.00	0.00	Jalashakti Abhiyan	
32	PNB	4081000100042570	3255478.00	3942371.00	-686893.00	LED Street light	Flexi
33	Allahabad Bank	3794	1990419.00	1990419.00	0.00	Madhubabu Aain Sahayata Sibira	
34	SBI	33822121799	308886.50	308886.50	0.00	Mis.account cashbook	
35	Bank of	3018010001	838708.00	838708.00	0.00	Misappropria	

	Baroda	0635				tion	
36	BOI	5590102100 00096	139497.00	139497.00	0.00	Mission Shakti Gruha	
37	UCO Bank	4400100008 084	7361697.74	7361699.63	-1.89	MISC.CASH BOOK	
38	Indian Bank	5019279434 1	4989128.34	4989188.31	-59.97	MISC.CASH BOOK	
39	OGB	80521	6527993.00	10926823.0 0	-4398830.00	MLA LAD	
40	OGB	80519	4025700.60	3967068.00	58632.60	MLA LAD	
41	OGB	80522	2396754.00	266769.00	2129985.00	MLA LAD	
42	OGB	80520	3482174.00	5493205.00	-2011031.00	MLA LAD	
43	ICICI Bank	7750100214 4	40228958.0 0	40228958.0 0	0.00	NHM	
44	UCO Bank	4400100009 352	175733.39	138088.29	37645.10	NRLM	
45	SBI	3091923789 8	0.00	193848.22	-193848.22	MGNREGA	not produced
46	Bank of Baroda	6783	291574.00	291574.00	0.00	NSPGY	
47	Bank of Maharashtra	6047136515 1	28860.00	28860.00	0.00	Nua-o-Fest	
48	Bank of Maharashtra	6047135977 1	615997.00	615997.00	0.00	NUA-O- SPORTS	
49	HDFC	5010041297 7056	116221.00	116221.00	0.00	OSCBC	
50	HDFC	7583	4477538.00	4477538.00	0.00	OTDC Bhuban	
51	BOI	5590102100 00058	10250264.2 0	10221016.0 0	29248.20	OTDC Sadeibereni	as on 01.02.24
52	HDFC	6710	2492466.00	2492466.00	0.00	PHDMA	
53	SBI	3829791467 2	2869679.50	7802481.47	-4932801.97	PMAY Contigency	
54	BOI	5590102100 00054	4489914.24	4565951.00	-76036.76	RGPSA	
55	Union Bank	5405020100 21947	61121.00	61121.00	0.00	RGPSA(JE)	
56	Indian Bank	7264547543	734.00	734.00	0.00	SAGY	
57	Indian Overseas Bank	8950100001 2359	1899781.46	1899781.46	0.00	Samagra Sikshya	
58	OGB	981	359816.80	353519.00	6297.80	SDPF	
59	OGB	979	1339460.80	1308873.00	30587.80	SDPF	
60	OGB	982	3127717.80	2581971.00	545746.80	SDPF	
61	OGB	980	839564.80	823681.00	15883.80	SDPF	

62	SBI	3074721612 3	3763237.00	3763237.00	0.00	SFC cashbook	
63	UCO Bank	9018	80693.71	80693.71	0.00	SGSY	
64	SBI	4088	4.00	4.00	0.00	SNA MGNREGA	
65	SBI	1099398326 7	22280326.1 8	6883691.73	15396634.4 5	SPPF	
66	OGB	8028	1103330.60	1103330.60	0.00	TFC(12th)	
67	SBI	3278	1747828.99	1747828.99	0.00	TT Account	
68	SBI	3927287121 9	35367716.4 0	35367716.4 0	0.00	15th CFC	
69	Axis Bank	20378	1263659.00	1263659.00	0.00	15th CFC (Health Sector)	
	TOTAL		966628820. 06	958731880. 53	7896939.53		

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/PRdt.25.07.2012&G.O.No.14281/PRdt.20.05.2013-statesthatacertificateregarding 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.

LetterNo.1584/FDt.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 betweenCashbookCBandPassbookCBintheyearunderaudit,andthisisduetonon-executionofexecutive 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 7896939.53 was found more in the bank passbook than the cash at bank shown in the cashbooks 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 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 7896939.53 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.

RECONCILIATION:-

1	BPL Sensus	SBI,A/C No-31693951069
	CB in Bank as per cashbook as on dt.31.03.24	0.00
	(Deduct)Previous year difference	-12637.00
	(Add)Previous year expenditure booked in cashbook during 23-24	13685.00
	(Deduct)Previous year receipt taken as receipt In cashbook during 23-24	-1048.00
	CB in Bank as per passbook as on dt.31.03.24	0.00
2	DWSM PFMS	UCO Bank,A/C No-4400210001035
	CB in Bank as per cashbook as on dt.31.03.24	0.00
	(Add)Previous year difference	34839.75
	CB in Bank as per passbook as on dt.31.03.24	34839.75
3	OTDC,Bhuban	HDFC,A/C No-7583
	CB in Bank as per cashbook as on dt.31.03.24	4477538.00
	(Add)Previous year difference	1.00
	(Deduct)Previous year receipt taken as receipt In cashbook during 23-24	-1.00
	CB in Bank as per passbook as on dt.31.03.24	4477538.00
4	OTDC,Sadeibereni	BOI,A/C-559010210000058
	CB in Bank as per cashbook as on dt.31.03.24	10221016.00
	(Add)Previous year difference	29179.60
	(Add) SMS charge returned on dt 04.07.2023 but not reflected in cashbook	68.60
	CB in Bank as per passbook as on dt.31.03.24	10250264.20
5	DRM	SBI,A/C-38026502262
	CB in Bank as per cashbook as	398946.50

	on dt.31.03.24	
	(Deduct)Previous year difference	-265.50
	(Add)Previous year expenditure booked in cashbook during 23-24	265.50
	CB in Bank as per passbook as on dt.31.03.24	398946.50
6	CDPTF	BOI,A/C-559010210000061
	CB in Bank as per cashbook as on dt.31.03.24	57358990.00
	(Add)Previous year difference	20987.00
	(Deduct)Previous year receipt taken as receipt In cashbook during 23-24	-6.00
	CB in Bank as per passbook as on dt.31.03.24	57379971.00
7	BYSY	HDFC,A/C-50100231402815
	CB in Bank as per cashbook as on dt.31.03.24	12674.00
	(Deduct)Previous year difference	-11849.00
	(Deduct)Previous year receipt taken as receipt In cashbook during 23-24	11849.00
	CB in Bank as per passbook as on dt.31.03.24	12674.00
8	COVID-19	SBI,A/C-39293720322
	CB in Bank as per cashbook as on dt.31.03.24	51980.00
	(Add)Previous year difference	234.50
	CB in Bank as per passbook as on dt.31.03.24	52214.50
9	SPPF	SBI,A/C-10993983267
	CB in Bank as per cashbook as on dt.31.03.24	6883691.73
	(Add)Previous year difference	15396634.45
	CB in Bank as per passbook as on dt.31.03.24	22280326.18
10	BSBKY	OGB,A/C-9072
	CB in Bank as per cashbook as on dt.31.03.24	10935286.00
	(Deduct)Previous year difference	-446453.50
	CB in Bank as per passbook as	10488832.50

	on dt.31.03.24	
11	AGAV	BOI,A/C No-559010210000076
	CB in Bank as per cashbook as on dt.31.03.24	218747.00
	(Deduct)Previous year difference	-41280.70
	CB in Bank as per passbook as on dt.31.03.24	177466.30
12	DMF Contingency	Central Bank of India,A/C-3732377167
	CB in Bank as per cashbook as on dt.31.03.24	19415835.00
	(Add)Previous year difference	38.34
	(Add) SMS charge returned on dt 04.07.2023 but not reflected in cashbook	161.66
	CB in Bank as per passbook as on dt.31.03.24	19416035.00
13	MLA LAD	OGB,A/C-80521
	CB in Bank as per cashbook as on dt.31.03.24	10926823.00
	(Deduct)Previous year difference	-4398830.00
	CB in Bank as per passbook as on dt.31.03.24	6527993.00
14	MLA LAD	OGB,A/C-80519
	CB in Bank as per cashbook as on dt.31.03.24	3967068.00
	(Add)Previous year difference	58632.60
	CB in Bank as per passbook as on dt.31.03.24	4025700.60
15	MLA LAD	OGB,A/C-80522
	CB in Bank as per cashbook as on dt.31.03.24	266769.00
	(Add)Previous year difference	2129985.00
	CB in Bank as per passbook as on dt.31.03.24	2396754.00
16	MLA LAD	OGB,A/C-80520
	CB in Bank as per cashbook as on dt.31.03.24	5493205.00

	(Deduct)Previous year difference	-2011031.00
	CB in Bank as per passbook as on dt.31.03.24	3482174.00
17	SDPF	OGB,A/C-981
	CB in Bank as per cashbook as on dt.31.03.24	353519.00
	(Add)Previous year difference	24882.80
	(Deduct)Previous year interest taken as receipt In cashbook during 23-24	-18585.00
	CB in Bank as per passbook as on dt.31.03.24	359816.80
18	SDPF	OGB,A/C-979
	CB in Bank as per cashbook as on dt.31.03.24	1308873.00
	(Add)Previous year difference	104904.80
	(Deduct)Previous year interest taken as receipt In cashbook during 23-24	-74317.00
	CB in Bank as per passbook as on dt.31.03.24	1339460.80
19	SDPF	OGB,a/c-982
	CB in Bank as per cashbook as on dt.31.03.24	2581971.00
	(Add)Previous year difference	719277.80
	(Deduct)Previous year interest taken as receipt In cashbook during 23-24	-173531.00
	CB in Bank as per passbook as on dt.31.03.24	3127717.80
20	SDPF	OGB,A/C-980
	CB in Bank as per cashbook as on dt.31.03.24	823681.00
	(Add)Previous year difference	59245.80
	(Deduct)Previous year interest taken as receipt In cashbook during 23-24	-43362.00
	CB in Bank as per passbook as on dt.31.03.24	839564.80
21	AWC	OGB,A/C-8920
	CB in Bank as per cashbook as on dt.31.03.24	5625657.00
	(Add)Previous year difference	1351440.00

	CB in Bank as per passbook as on dt.31.03.24	6977097.00
22	AWC	UCO Bank,A/C-25048
	CB in Bank as per cashbook as on dt.31.03.24	3733206
	(Add)Previous year difference	539974.75
	CB in Bank as per passbook as on dt.31.03.24	4273180.75
23	BPGY Adm.	Canara Bank,A/C-339101122062
	CB in Bank as per cashbook as on dt.31.03.24	21769029.00
	(Deduct)Previous year difference	-186866.00
	CB in Bank as per passbook as on dt.31.03.24	21582163.00
24	Samagra Sikshya	Indian Overseas Bank,A/C-89501000012359
	CB in Bank as per cashbook as on dt.31.03.24	1899781.46
	(Add)Previous year difference	61620000
	(Deduct) Grants received in previous year but taken as receipt during 23-24	-46540000
		-14080000
		-1000000
	CB in Bank as per passbook as on dt.31.03.24	1899781.46
25	IEC Training	UCO Bank,A/C-222
	CB in Bank as per cashbook as on dt.31.03.24	153544.00
	(Add)Previous year difference	18873.00
	(Add) Interest received but not taken to cashbook	
	dt 25.06.23	2230.00
	dt 25.09.23	1070.00
	dt 25.12.23	1139.00
	dt 25.03.24	1121.00
	CB in Bank as per passbook as on dt.31.03.24	177977.00
26	IEC Training	UCO Bank,A/C-979

	CB in Bank as per cashbook as on dt.31.03.24	673461.00
	(Add)Previous year difference	212840.00
	CB in Bank as per passbook as on dt.31.03.24	886301.00
27	NRLM	UCO Bank,A/C-4400100009352
	CB in Bank as per cashbook as on dt.31.03.24	138088.29
	(Add)Previous year difference	36765.39
	(Deduct) Amount shown as receipt in cashbook as per R.8 but actually not received in passbook	-23.00
	(Add) Expenditure booked in cashbook towards bank charge but actually not debited from passbook	152.71
	(Add) amount received in cashbook but not taken as receipt in cashbook	750.00
	CB in Bank as per passbook as on dt.31.03.24	175733.39
28	DPRC Training	HDFC,A/C-50100305426693
	CB in Bank as per cashbook as on dt.31.03.24	900978.00
	(Add) OB difference in bank position as per cashbook & passbook(51234 0.30-511052=1288.30)	1288.30
	CB in Bank as per passbook as on dt.31.03.24	902266.30
29	BGJY	HDFC,A/C-174
	CB in Bank as per cashbook as on dt.31.03.24	44544.00
	(Add)Previous year difference	2.42
	CB in Bank as per passbook as on dt.31.03.24	44546.42
30	BGJY	BOI,A/C-00053
	CB in Bank as per cashbook as on dt.31.03.24	312037.52
	(Add)Previous year difference	3.27
	CB in Bank as per passbook as on dt.31.03.24	312040.79

31	BGJY	Axis Bank,A/C-625
	CB in Bank as per cashbook as on dt.31.03.24	103933552.00
	(Deduct)Previous year difference	-60091.00
	CB in Bank as per passbook as on dt.31.03.24	103873461.00
32	BGJY	SBI,A/C-32927445237
	CB in Bank as per cashbook as on dt.31.03.24	2337423.00
	(Deduct)Previous year difference	-863672.00
	CB in Bank as per passbook as on dt.31.03.24	1473751.00
33	RGPSA	BOI,A/C-559010210000054
	CB in Bank as per cashbook as on dt.31.03.24	4565951.00
	(Deduct)Previous year difference	-74043.13
	(Deduct) Bank charges debited from passbook but not reflected in cashbook	
	dt 02.05.24	-2.00
	dt 26.05.24	-2.00
	(Add) Amount deposited in passbook but not reflected in cashbook(04.07.23)	17.37
	(Deduct) Excess CB shown in cashbook on dt 29.05.23(4179267-4177260=2007)	-2007.00
	CB in Bank as per passbook as on dt.31.03.24	4489914.24
34	PMA Y contigency	SBI,A/C-38297914672
	CB in Bank as per cashbook as on dt.31.03.24	7802481.47
	(Deduct)Previous year difference	-4910492.47
	(Deduct) Amount shown as receipt in cashbook as per R.11 but actually not received in passbook	-2192.00
	(Add) Expenditure booked in cashbook towards bank charge but actually not debited from passbook	265.50
	(Deduct) Interest shown as receipt in cashbook as per R.12 but actually not received in passbook	-20383.00

	CB in Bank as per passbook as on dt.31.03.24	2869679.50
35	OSCBC	HDFC,A/C-50100412977056
	CB in Bank as per cashbook as on dt.31.03.24	116221.00
	(Deduct)Previous year difference	-118.00
	(Add)Previous year expenditure booked in cashbook during 23-24	118.00
	CB in Bank as per passbook as on dt.31.03.24	116221.00
36	DMF Mining	BOB,A/C-30180100006271
	CB in Bank as per cashbook as on dt.31.03.24	449069492.00
	(Deduct)Previous year difference	-1499.00
	(Add)Amount taken as Receipt twice in previous year booked as reconciliation expenditure as per p.13 during 23-24	10500.00
	(Deduct) Amount shown as receipt in cashbook as per R.66 but actually not received in passbook	-1.00
	(Add) Amount received in passbook on dt 01.08.23 but not taken to cashbook	285000.00
	(Deduct) Amount withdrawn from passbook on dt 12.09.23 but not reflected in cashbook	-285000.00
	CB in Bank as per passbook as on dt.31.03.24	449078492.00
37	Misc.cashbook	UCO Bank,A/C-4400100008084
	CB in Bank as per cashbook as on dt.31.03.24	7361699.63
	(Deduct) Bank charges debited from passbook on dt 27.12.23 but not reflected in cashbook	-1.89
	CB in Bank as per passbook as on dt.31.03.24	7361697.74
38	Misc.cashbook	Indian Bank,A/C-50192794341
	CB in Bank as per cashbook as on dt.31.03.24	4989188.31
	(Deduct)Previous year difference	-300.03

	(Add) Amount booked as expenditure as bank charge but actually not debitted from passbook as per P.10	300.06
	(Deduct) Bank charges debited from passbook but expenditure not booked in cashbook	
	dt 29.01.24	-58.00
	dt 15.03.24	-2.00
	CB in Bank as per passbook as on dt.31.03.24	4989128.34
39	NHM	ICICI Bank,A/C-77501002144
	CB in Bank as per cashbook as on dt.31.03.24	40228958.00
	(Deduct) Expenditure booked in cashbook during previous year but debited from passbook during 23-24	
	dt 05.04.23	-7393.00
		-6388.00
		-6135.00
		-2853.00
	(Add) Amount deposited in passbook but not reflected in cashbook	
	dt 10.05.23	6000.00
	dt 22.05.23	6000.00
	dt 23.05.23	6000.00
	dt 29.05.23	6000.00
	(Deduct) Previous year difference	-1228.00
	(Add) Less OB taken in dt30.06.23(100300391-100287909=12482)	12482.00
	(Deduct) Less expenditure booked in cashbook than actual as per P.3(24900-12418=12482)	-12482.00
	(Deduct) Reconciliation receipt as per R.9	-3.00
	CB in Bank as per passbook as on dt.31.03.24	40228958.00
40	Aspiration	Union Bank,A/C-540502010026664
	CB in Bank as per cashbook as on dt.31.03.24	277.10
	(Deduct) Previous year difference	-94.40
	(Add) Expenditure booked in	94.40

	cashbook towards bank charge as per P.2 but actually not debited from passbook	
	CB in Bank as per passbook as on dt.31.03.24	277.10

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 2023-24 .However the local authority is suggested to close all the bank accounts as mentioned below.

SL.NO	SCHEME	BANK	ACCOUNT NO
	AWC	OGB	8920
	AWC	UCO Bank	25048
	BGJY	HDFC	174
	BGJY	BOI	53
	BGJY	Axis	625
	BGJY	SBI	32927445237
	IEC Training	UCO Bank	979
	IEC Training	UCO Bank	222
	MISC.CASH BOOK	UCO Bank	4400100008084
	MISC.CASH BOOK	Indian Bank	50192794341
	SDPF	OGB	981
	SDPF	OGB	979
	SDPF	OGB	982
	SDPF	OGB	980

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 Zilla parishad, 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)/FDt.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 - 2023-2024

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	ALL	554	76	0	630.00	630	

Comments

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

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.

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 stockstore 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 01-04-2023	Purchased during 2023-24	Total	Remarks
1	AirConditioners (split)	17	1	18	SRP-56
2	AirConditioners (Casset)	5	0	5	SRP-58
3	Stablizers for AC	15	0	15	
4	CPU	18	0	18	
5	Desk top	18	2	20	SRP-51
6	Printers	17	2	19	SRP-51
7	Camera	1	0	1	
8	Computer Table	6	0	6	
9	Steel Almiraha	20	4	24	SRP-74
10	Laptopunder MGNREGS	4	1	5	SRP-77
11	Lap top under PMAY	2	0	2	SRP-84
12	Laptop Chargers	3	0	3	
13	Executive Chair	63	1	64	SRP-50
14	Chair Revolving	47	3	50	SRP-51
15	Chairwooden Executive	3	0	3	
16	Chairs plastic	210	0	210	SRP-98
17	Supreme ornate chair	0	40	40	SRP-50

18	S type chair	8	0	8	SRP-102
19	Pen drives	3	0	3	
20	Scan Disk	1	0	1	
21	Table	15	1	16	SRP-110
22	Ply table	0	10	10	SRP-162
23	Steel Rack	2	0	2	
24	Wooden Rack	2	0	2	
25	AquaguardWater purifier	1	0	1	
26	Water Cooler	1	0	1	
27	AmplifierwithMike set	1	0	1	
28	GI Box	3	0	3	
29	Iron Chest	1	0	1	
30	Mobile	1	0	1	
31	Xerox Machine	2	0	2	
32	DG Set 40KVA	1	0	1	
33	DG Set 5 KVA	1	0	1	
34	Sablizer5KVFor xerox Machine	2	0	2	
35	Fan	20	0	20	
36	Fire Extigusher	2	0	2	
37	Dinning Chair	16	0	16	
38	Sopha Set	3	0	3	
39	T Poi	3	0	3	
40	Invertor 165 Amp	2	0	2	
41	Invertor 5 KV	1	0	1	
42	InvertorBattery12 Volts	2	0	2	
43	Batteryfor5KV Invertor	8	0	8	
44	Submersible Pump	3	0	3	
	SDC STOCK				
1	Steel AlmiraH	0	2	2	SDC P-2
2	Revolving chair	0	3	3	SDC P-2
3	Executive table	0	3	3	SDC P-2
4	Ornate chair	0	2	2	SDC P-2
5	Executive table	0	1	1	SDC P-3
	TOTAL	554	76	630	

PARA: 7 INVESTMENT

Dhenkanal ZP - 2023-2024

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	01-04-2023	0.00	0.00	0.00	0.00	31-03-2024	0.00	31-03-2024	0.00	0.00	
	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 2023-24 no investment was recorded in the cash books of Z.P.											

PARA: 8 ADVANCE

Dhenkanal ZP - 2023-2024

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	01-04-2023	consolidated	837926139.00	423326.00	838349465.00	423326.00	31-03-2025	837926139.00	31-03-2025	837926139.00	0.00	
	GRAND TOTAL		837926139.00	423326.00	838349465.00	423326.00		837926139.00		837926139.00	0.00	

Comments :

Details of Advance paid and adjusted during FY 2023-24								
SI No	Cashbook	To whom adv. paid	Vr.No/Date	Amount Paid	Purpose	Amount adjusted	Adj.vr.no/ date	Outstandi ng advance
1	Aspiration	Deshabanb hu Nayak,AE	01/23-24	23326	for organising programme towards best perfming GPs under NPA at Sadeiberen i	23326	J.01/23-24	0
2	Nua-o-sports	Prakash chandra swain,SRA	02/05.01.2 024	200000	Organisatio n of District level sports competition	200000	J.01/23-24	0
3	Nua-o-sports	Prakash chandra swain,SRA	03/09.01.2 024	200000	Organisatio n of District level sports competition	200000	J.01/23-24	0
			Total	423326		423326		0

Cashbookwise outstanding Advance		
SI No	Name of the cashbook	Advance outstanding
1	AWC	133490000.00
2	BPL sensus	55469.00
3	CC Road	5467.00
4	IEC Training	5100000.00
5	MGNREGA	290791393.00
6	MLA LAD	268888292.00
7	NRLM	12260.00
8	SDPF	38963500.00
9	SPPF	34245000.00
10	TFC	66374758.00
	TOTAL	837926139.00

The details of outstanding advanceof Zilla Parishad as on 31.03.24				
Name of the cashbook	Amount of Advance	Advance paid to whom	Date of Advance	Purpose of Adv.paid
AWC BUILDING	15700000	BDO , BHUBAN	Not available	Not available

	19810000	BDO , KANKADAHAD		
	25950000	BDO , HINDOL		
	17250000	BDO , GONDIA		
	9925000	BDO , PARJANG		
	12535000	BDO,DHENKANAL SADAR		
	21460000	BDO , ODAPADA		
	10860000	BDO , KAMAKHYNAGAR		
	133490000			
BPL CENSUS	33319	Tahasildar , Gondia		
	13850	Tahasildar , Bhuban		
	8300	Tahasildar , Odapada		
	55469			
CCR	5467	BDO,DHENKANAL SADAR		
	5467			
DISTRICT INNOVATIONFUND(IECTRNCB)	3000000	Adv. To CDMO,Dhenkanal		
	2100000	Adv. To D.P.C. (SSA) DKL.		
	5100000			
MGNREGA	8104206	BDO , BHUBAN		
	111607447	BDO , HINDOL		
	250	Dillip Kumar Sahoo		
	250	Dullava Rout		
	11297046	BDO , KAMAKHYNAGAR		
	546877	Adv. To EELI,Division,DKL		
	7874578	Adv. To EEMI,Division,DKL		
	144740263	Adv.ToallG.Ps, Dhenkanal		
	5000000	Adv.Toheadpast master,DKL		
	20000	Adv to RDC,Sambalpur		
	11700	Bana Bihari Murmu		
	12200	Sri Janardan Mishra		
	1576576	Adv. To ADF, DKL		
	290791393			

MLA LAD	321970	Adv. To CDMO,DKL.		
	32335511	BDO,DHENKANAL SADAR		
	37501630	BDO , GONDIA		
	442622	Adv.ToCESU-TED- CHAIPAL		
	1530000	Adv. To D.P.C. (SSA)DKL.		
	27884356	BDO , KAMAKHYNAGAR		
	806833	Adv.ToA.G.MCESU- DED-DKL		
	100000	Adv. To SECY,DRIT,DKL		
	8373000	Adv. To E.O K.NAGARNAC		
	1499670	Adv. To E.E CESCO,DKL		
	1263126	Adv. To E.E PH division-II(CTC)		
	29907500	BDO , PARJANG		
	23000	Adv. To D.G.M (ELECT)-DED-DKL		
	9237747	Adv. To E.O DKL,Municipality		
	700000	Adv. To DFO,DKL		
	20737400	BDO , BHUBAN		
	19956000	BDO , KANKADAHAD		
	42399461	BDO , HINDOL		
	1101000	Adv.ToGrama Vikash, DKL		
	5802926	Adv.ToE.OBhuban NAC		
	22713000	BDO , ODAPADA		
	594300	Adv. To E.E R.W Division,DKL		
	2650000	Adv. To EELI,Division,DKL		
	200000	Adv. To Asst.Director ,OREDA,DKL.		
	607240	Adv. To E.E R.W S S ,DKL.		
	200000	Adv. To Asst.Director ,OREDA,DKL.		

	26888292			
NRLM	1550	Adv. To Dullava Rout		
	750	Adv.ToDillipKumar Sahoo		
	5000	Adv. To Sri JanaranjanMishra		
	3840	Adv.ToOMPakash Nanda		
	1120	Adv.ToPrasanna Ku. Jena		
	12260			
SDPF	1200000	Adv. To E.O DKL,Municipality		
	5646500	BDO , KAMAKHYNAGAR		
	2147000	BDO , BHUBAN		
	3500000	BDO , KANKADAHAD		
	9750000	BDO , HINDOL		
	5770000	BDO,DHENKANAL SADAR		
	5850000	BDO , GONDIA		
	5100000	BDO , PARJANG		
	38963500			
SPPF	350000	Adv. To DFO,DKL		
	2350000	BDO , BHUBAN		
	2250000	BDO , KANKADAHAD		
	5090000	BDO , HINDOL		
	650000	Adv. To E.E(R&B) Division,DKL		
	4150000	BDO,DHENKANAL SADAR		
	5300000	BDO , PARJANG		
	1250000	Adv.ToE.OBhuban NAC		
	630000	BDO , ODAPADA		
	4050000	BDO , KAMAKHYNAGAR		
	850000	Adv. To E.O K.NAGARNAC		
	350000	Adv. To E.E CESCO,DKL		
	6175000	BDO , GONDIA		

	800000	Adv. To E.O DKL,Municipality		
	34245000			
Twelfth Finance Commision	2620264	BDO , BHUBAN		
	3166932	BDO , KANKADAHAD		
	1841462	BDO , HINDOL		
	45679000	Adv.ToallG.Ps, Dhenkanal		
	2736684	BDO,DHENKANAL SADAR		
	3236684	BDO , GONDIA		
	1725142	BDO , PARJANG		
	2713400	BDO , ODAPADA		
	2655190	BDO , KAMAKHYNAGAR		
	66374758			
GRAND TOTAL	837926139			

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 - 2023-2024

Sino	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (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	01-04-2023	776441225. 97	291455684 5.28	369099807 1.25	222071007 8.10	31-03-2024	147028799 3.15	OB changed due to amount of RS 201553 65.05 relating to previous year incorp

								orated in OB as grant details of which given in para.4
	GRAND TOTAL	776441225. 97	291455684 5.28	369099807 1.25	222071007 8.10		147028799 3.15	

Comments :

Due to the merger of DRDA with Zilla Parishad the the outstanding Grant as on 01.04.2023 has been changed. . An amount of Rs 20155365.05 relating to previous year incorporated in OB as grant which was not incorporated during previous year audit details of which given in para.4

It would be revealed from the above computation that a sum of Rs. 776441225.97 was outstanding towards unspent balance (756285860.92 + 20155365.05) of grants relating to previous years for utilization at the beginning of the financial year 2023-24. During the year under audit i.e 2023-24 grants to the extent of Rs.2914556845.28 was allotted by the Govt. towards different programmes for utilization. Thus, a total sum of Rs 3690998071.25.was available in Parishad during the year 2023-24 for utilization on different schemes of the government and out of this available fund a sum of Rs.2220710078.10 only was utilized leaving the balance amount of Rs.1,470,287,993.15 as on31.03.2024.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 th eunspent balance of grants in stipulated time for the greater interest of the people at grassroot 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 2023-24

SL No	Head of Account	Opening Balance as on 01.04.2022		Receipt during the year 2022-2023	Total	Expenditure during the year 2022-2023	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	229020	32400	392100	31500	130680	229920
2	Hon of ZP Members	-466615	871271	1256040	1660696	1465380	-466615	661931
3	TE of President	14960	189710	10000	214670	0	14960	199710

4	TE of Vice-President	3210	18000	5000	26210	0	3210	23000
5	Telephone Charges of President	-25910	53414		27504	9708	-25910	43706
6	Telephone Charges of Vice-President	-41166	33000		-8166	0	-41166	33000
7	Electricity charges	0	300000		300000	198026	0	101974
8	Computer consumable	0	400000		400000	0	0	400000
9	POL & Hire Chrges of Vehicle of President	102697	1567391	728620	2398708	898090	102697	1397921
10	Hire Chrges of Vehicle of Vice-President	21450	525165		546615	0	21450	525165
11	HRA of President	-47661	91239	92000	135578	84161	-47661	99078
12	Contigent fund	-146445	1223385		1076940	585883	-146445	637502
13	Salary	833163	5763746		6596909	5700000	833163	63746
14	TE of PA	0	4000		4000		0	4000
15	RCM of PA	0	-3500		-3500		0	-3500
16	Salary of Ex-DDB Staff	-390921	2043428		1652507	175859	-390921	1867569
17	RCM of SSS	205	0		205		205	0
18	RCM of DDB Staff	2000	-7300		-5300		2000	-7300
19	RCM of PA to President	0	0		0		0	0
20	BRGF	-6788000	0		-6788000		-6788000	0
21	innovative Practics	0	0	3000000	3000000	3000000	0	0
22	15th CFC (XV FC)	20505013	0	44507336	65012349	33020697.1	31991651.9	0
23	XV FC HEALTH SECTOR	0	0	90130000	90130000	90130000	0	0

24	CM Special Assistance (MSS)			662080000	662080000	656080000	0	6000000
25	Health & Family welfare			800000	800000	0	0	800000
26	Ama Odisha Nabin Odisha			733520000	733520000	540600000	0	192920000
27	Ama Odisha Nabin Odisha(SCP)			120734000	120734000		0	120734000
28	Ama Odisha Nabin Odisha(TASP)			163346000	163346000		0	163346000
29	AONO adm.contingency received from PL to separate Bank a/c(AONO ad.cont)	0	0	5300000	5300000		5300000	0
30	Repair of existing bus stop(LAC CMI YOJANA)			4200000	4200000	4200000	0	0
31	Achievement in Odia language			20039460	20039460	19559460	0	480000
32	Celebration of world odia language conference			4640000	4640000	4640000	0	0
33	SDC(SC & ST activities)			14550000	14550000	14260500	0	289500
34	Const. of additional classroom(elementary school)			15470000	15470000	15470000	0	0
35	Const. of additional classroom(S			15228000	15228000	15228000	0	0

	secondary school)							
36	Observation of Lokaseva Divas	0	0	210000	210000	50000	160000	0
37	General Area Basic Grant for Maint. Water Supply & Rural Sanitation & Solid waste Management	0	221000	0	221000	0	0	221000
38	Rep. of Non Res. Building of PS	0	1000000		1000000	19741	0	980259
39	Maintenance of Residential Building	0	519741	3000000	3519741	719533	0	2800208
40	Rep/Maint. Of Non Res. Building in ZP Office	7100	0		7100		7100	0
41	Observation of PR Divasa	50	0	210000	210050		210050	0
42	improvement of road infrastructure under 5th SFC	0	0	28450000	28450000		0	28450000
43	5th SFC Grant - Devolution Fund of PS	0	0		0		0	0
44	5th SFC Grant - MV Tax for Maintenance of Road	-1053000	0		-1053000		-1053000	0
45	5th SFC Grant - Development of Water	0	0		0		0	0

	bodies							
46	5th SFC Grant - Development of Rural Hata	0	0		0		0	0
47	5th SFC Grant - All weather connectivity	0	0		0		0	0
48	5thSFC-Provision of Banking facilities at GP headquarters	0	0	41260000	41260000	41260000	0	0
49	SFC Grant - Contigent Grant	4909	0		4909		4909	0
50	5th SFC	0	0	4000000	4000000	4000000	0	0
51	5th SFC-Installation of Street light in villages	5313427	53022472	17683132	76019031	40652767	0	35366264
52	5th SFC-Maintenance of capital asset	0	0		0		0	0
53	5th SFC-Creation of capital assets under 5th sfc scheme	0	0	11000000	11000000	11000000	0	0
54	5th sfc-Maintenance of primary school building	0	0		0		0	0
55	Devolution of fund to ZP	547079	0	23314640	23861719	23390700	471019	0
56	RGPSA fund - Remuneration to RGPSA Staff	31350	0		31350		31350	0
57	BIO	0	0		0		0	0

	MEDICAL							
58	MLALAD	0	51607289	120000000	171607289	148689000	0	22918289
59	Critical Gap Fund	0	0	12400000	12400000	12400000	0	0
60	bonded labour	0	0		0		0	0
61	KL Grant	-319395	0		-319395		-319395	0
62	Cess Grant	-42339	0		-42339		-42339	0
63	Aspiration	10443	0		10443	10443	0	0
64	NHM	98800972	0	42040000	140840972	106925387	33915585	0
65	RGPSA	4000801	0		4000801	107300	3893501	0
66	NRLM	19560	0		19560		19560	0
67	COVID-19	49241	0		49241		49241	0
68	CDPTF	54137459	0		54137459		54137459	0
69	DRM	378286	0		378286		378286	0
70	AGAV	209037	0		209037		209037	0
71	IEC TRAINING	480886	0	619757	1100643	77280	1023363	0
72	SAGY	0	0		0		0	0
73	MISSION SAKTI	132850	0		132850		132850	0
74	DWSM PFMS	0	0		0		0	0
75	MISC	13381176	0		13381176	3127490	10253686	0
76	OTDC SA DEIBEREN I	10000861	0		10000861	407295	9593566	0
77	BSBKY	10298375	0		10298375		10298375	0
78	MLALAD	19656023	0		19656023		19656023	0
79	AWC	5812144	0	3000000	8812144		8812144	0
80	DMF CONT.	18916402	0	3390500	22306902	4021750	18285152	0
81	BPGY	20607985	0		20607985	58474	20549511	0
82	EASE OF LIVING	0	0		0		0	0
83	OTDC BHUBAN	4403078	0		4403078		4403078	0
84	DMF Mining	104277753	0	386900000	491177753	60997100	430180653	0
85	DWSM	0	0		0		0	0
86	SPPF	10504468.73	0	15500000	26004468.73	15500000	10504468.73	0
87	BYSY	23788	0		23788		23788	0

88	OSCBC	86132	0	6821645	6907777	6805645	102132	0
89	CFP Project	0	0		0		0	0
90	LED LIGHT	24620039	0	8062138	32682177	29818160	2864017	0
91	PMAYG Contg	7932613.9 7	0	0	7932613.9 7	273000	7659613.9 7	0
92	BGJY	100260697	0		100260697		100260697	0
93	SNA	0	0	51932	51932	51932	0	0
94	SAMAGRA SIKSHYA	61620000	0	79844995. 28	141464995 .3	140475000	989995.28	0
95	GPLF	42828662	0	174942800	217771462	135705000	82066462	0
96	GGY	191720	0		191720		191720	0
97	SDPF	4573262	0		4573262		4573262	0
98	BPL CENSUS	0	0		0		0	0
99	NREGA	202834.22	0		202834.22		202834.22	0
100	NUA-O- FEST			11993537	11993537	11993537	0	
101	NUA-O- SPORTS			17320000	17320000	16735000	585000	
102	BPGY Mining	3320	0		3320		3320	0
103	BRGF-CB- PLAN	311549	0		311549		311549	0
104	DPRC Training	511052	0	372913	883965	650	883315	0
105	PHDMA	0	0	2400000	2400000	8200	2391800	
106	EPF	13704553. 75	0		13704553. 75		13704553. 75	0
107	IWDP	671	0		671		671	0
108	Jalashakti Abhiyan	0	0	100000	100000	92430	7570	
109	Madhubab u Aain Sahayata Sibira	1935994	0		1935994		1935994	0
110	Misappropri ation	559135	0		559135		559135	0
111	NSPGY	282441	0		282441		282441	0
112	SGSY	78173.71	0		78173.71		78173.71	0
113	TFC(12th)	1067147.6	0		1067147.6		1067147.6	0
114	TT Account	1701327.9 9	0		1701327.9 9		1701327.9 9	0
	TOTAL	656768754	119672471	291455684	369099807	222071007	888705051	581582942

		.97	.00	5.28	1.25	8.10	.15	.00
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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 2023-24 could not be ascertained by the audit, similarly the year- wise break up of un utilized 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.Year	UNSPENT GRANT AMOUNT
2011-2012	8116
2012-2013	704780
2013-2014	319651
2014-2015	796502
2015-2016	601065
2016-2017	210414
2017-2018	779517
2018-2019	3483758
2019-2020	9127880
2020-2021	1178786
2021-2022	218388009.20
2022-2023	95008498.05
2023-24	1139681016.90
TOTAL	1470287993.15

PARA: 10 UTILISATION CERTIFICATE

Dhenkanal ZP - 2023-2024

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	01-04-2023	197634172 9.00	222071007 8.10	419705180 7.10	174380122. 00	31-03-2024	402267168 5.10	
	GRAND TOTAL	197634172 9.00	222071007 8.10	419705180 7.10	174380122. 00		402267168 5.10	

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 2023-24. 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 31.03.2023 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.

DETAILS OF UC POSITION OF ZILLA PARISHAD,DHENKANAL

SI No	Scheme	Year	Govt. S.O No/Dt	ZP Lr No/ Dt	UC submitted	TO whom
1	Maintenance of primary school under 5th SFC	20-21	19600/10.12.20	383/29.01.2024	2257606	Addl. Secy to Govt. PR & DW Deptt.
2	Maintenance of Roads & Bridges under 5th SFC	20-21	3586/22.02.21	379/29.01.24	500000	Addl. Secy to Govt. PR & DW Deptt.
3	Creation of capital asset under 5th SFC	20-21	3873/24.02.21	355/25.01.24	4000000	Addl. Secy to Govt. PR & DW Deptt.
4	Provision of facility at GP headquarter	20-21	1139/19.01.21	1015/28.02.24	6116408	Addl. Secy to Govt. PR & DW Deptt.
				TOTAL	12874014	
5	Development of Rural Hata under 5th SFC	21-22	14240/27.08.21	354/25.01.2024	5305300	Addl. Secy to Govt. PR & DW Deptt.
6	Maintenance of primary school under 5th SFC	21-22	13670/19.08.21	383/29.01.2025	1833280	Addl. Secy to Govt. PR & DW Deptt.
7	Maintenance of primary school under 5th SFC	21-22	17521/08.10.21	383/29.01.2026	2871560	Addl. Secy to Govt. PR & DW Deptt.
8	Maintenance of capital assets under 5th SFC	21-22	14249/27.08.21	380/29.01.24	3915000	Addl. Secy to Govt. PR & DW Deptt.
9	Creation of capital asset under 5th SFC	21-22	22658/24.12.21	355/25.01.25	4600000	Addl. Secy to Govt. PR & DW Deptt.

10	Provision of facility at GP headquarter	21-22	13239/12.08.21	1015/28.02.25	1000000	Addl. Secy to Govt. PR & DW Deptt.
11	Provision of facility at GP headquarter	21-22	17531/08.10.21	1015/28.02.26	5859100	Addl. Secy to Govt. PR & DW Deptt.
12	Development of water bodies under 5th SFC	21-22	13231/12.08.21	382/29.01.24	1990125	Addl. Secy to Govt. PR & DW Deptt.
13	Heavy rain	21-22	4147/09.03.22	3592/15.09.23	500000	Special secretry to Govt. PR & DW Deptt.
				TOTAL	27874365	
14	Development of Rural Hata under 5th SFC	22-23	20484/28.10.22	354/25.01.2025	6906955	Addl. Secy to Govt. PR & DW Deptt.
15	Maintenance of primary school under 5th SFC	22-23	11124/21.06.22	383/29.01.2027	8277800	Addl. Secy to Govt. PR & DW Deptt.
16	Maintenance of capital assets under 5th SFC	22-23	20472/28.10.23	380/29.01.25	7400000	Addl. Secy to Govt. PR & DW Deptt.
17	Maintainance of Roads & Bridges under 5th SFC	22-23	24157/09.12.22	379/29.01.25	11759500	Addl. Secy to Govt. PR & DW Deptt.
18	Bio medical waste management	22-23	6993/20.04.2022	3593/15.09.23	5636122	Addl. Secy to Govt. PR & DW Deptt.
19	Bio medical waste management	22-23	6993/20.04.22	381/29.01.24	651500	Addl. Secy to Govt. PR & DW Deptt.
20	Bio medical waste management	22-23	6993/20.04.2022	1014/28.02.24	1699976	Addl. Secy to Govt. PR & DW Deptt.
21	Provision of facility at GP headquarter	22-23	20436/28.10.22	1015/28.02.27	19014000	Addl. Secy to Govt. PR & DW Deptt.
22	Development of water bodies under 5th SFC	22-23	10056/03.06.22	382/29.01.25	4643625	Addl. Secy to Govt. PR & DW Deptt.
				TOTAL	65989478	
23	Development of Rural Hata	23-24	12752/17.06.23	354/25.01.2026	2900000	Addl. Secy to Govt. PR &

	under 5th SFC					DW Deptt.
24	Maintenance of primary school under 5th SFC	23-24	11045/23.05.23	383/29.01.2028	2800000	Addl. Secy to Govt. PR & DW Deptt.
25	Maintenance of capital assets under 5th SFC	23-24	12762/17.06.23	380/29.01.26	1700000	Addl. Secy to Govt. PR & DW Deptt.
26	Maintainance of Roads & Bridges under 5th SFC	23-24	17195/07.08.23	379/29.01.26	27100000	Addl. Secy to Govt. PR & DW Deptt.
27	Provision of facility at GP headquarter	23-24	12951/19.06.23	1015/28.02.28	10725844	Addl. Secy to Govt. PR & DW Deptt.
28	Nua-o-spots	23-24		836/20.02.24	10422884	The commisioner cum-Secy,govt sports and youth deptt.
29	Nua-o-fest	23-24		1345/07.03.24	11993537	The commisioner cum-Secy,govt sports and youth deptt.
				TOTAL	67642265	
				GRAND TOTAL	174380122	

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
2011-12	326914210
2012-13	185049933
2013-14	319773728
2014-15	214950667
2015-16	30526520
2016-17	10725818

2017-18	36986187
2018-19	52243857
2019-20	60393963
2020-21	80905490
2021-22	358019050
2022-23	190425383
2023-24	2153067813
TOTAL	4022671685.10

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No case of misappropriation is detected during the year under audit i.e during the FY 2023-24 .

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.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - LESS DEDUCTION OF INCOME TAX

As per section 194(C) of the Income Tax Act 1961,Income Tax should be deducted @ 2% at source on the payments made to the contractor /supplier by GOVT,local authority,statutory corporation etc.

But during scrutiny of vouchers wrt case records in case of street light payment it has been seen that violating the above guideline IT deducted @ 1% on payments made to contractor .As a result Govt sustained loss towards IT . The local authority is advised to adhere Govt guidelines and principles in this regard in future .

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 ZP.

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 2023-24				
	Description of the Posts	Sanctiond 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	
	NIGHTWATCH MAN CUM SWEEPER	2	1	1	
	PEON	2	2	0	
	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. STENOGRAPHER	1	1	0	
	JUNIOR	1	0	1	

	ACCOUNTANT				
	JUNIORSTENO 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	
	SWEEPERCUM CHOUKIDAR	1	1	0	
	SWEEPERCUM 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 SETTELEMENT

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
7	719271/AR/2023-2024	2022-23	1	837926139

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 01.04.2023	Receipt during the year 2023-24	Total	Amount deposited during the year 2023-24	CB as on 31.03.2024
1	Income tax	-18780	1144943	1126163	1147556	-21393
2	VAT	5652	0	5652	0	5652
3	Royalty	487	205297	205784	204847	937
4	Labour Cess	-2635	926842	924207	926842	-2635
5	Professional Tax	82428	22100	104528	21900	82628
6	EPF	0	513750	513750	191250	322500
	GST	2192	2212533	2214725	2218761	-4036
	EMF	0	281	281	281	0
	DMF	0	10468690	10468690	561	10468129
	Addl. charges	0	24041	24041	24041	0
	Total	69344	15518477	15587821	4736039	10851782

So the local authority is suggested to deposit the Govt dues total outstanding as per the table and compliance

report to the audit.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

As a result of this Audit transactions involving a sum of Rs 845823078.53 are held under objection which include an amount of Rs 0.00 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	5.1	0.00	7896939.53	0.00	0.00	0.00	
2	8.1	0.00	837926139.00	0.00	0.00	0.00	
Total		0.00	845823078.53	0.00	0.00	0.00	

Spot Recovery

SI 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 **2023-2024** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .