Office of the Chief Executive Officer, Zilla Panchayath, New Building, Behind D.C. Office, Raichur – 584101

Phone No: 08532-228448
Fax No: 08532-227142
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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142 ಇ-ಮೇಲ್: ceo_zp_rch@nic.in

Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.						No Comments	
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding I The State Go instructions to the outstanding Heads largely							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Nature of Obse	ervations			Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No		Nature of Observations						Replies
5	Misstate	Misstatement / Deficiencies / Omissions in Accounting:						
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser		_	•		
		•	3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	9-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consum in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo	rmat I.		
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.					No Comments		
2						The Certified annual account is enclosed with this report.		

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Para No	Nature of Observations							Replies
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to the outstanding Heads largely							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)							Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No			Replies			
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in)19-20.	ZP Raichur is awaiting. After			

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Para No	Nature of Observations							Replies
5	Misstatement / Deficiencies / Omissions in Accounting:							
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever						vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	As per RDPR circular No: RDP 8 Accounts 98 dated 17.05.2000, grants drawn from Treasury and credi							
	to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and							
	Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts a						-	
	expenditures under treasury account and bank accounts. It is observed from the records that ZP had draw							Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No				Replies		
5.6	Inoperativ	ve Bank Accounts:				
	Governme					
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar				
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
	(Amount in Rs)					
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142 ಇ-ಮೇಲ್: ceo_zp_rch@nic.in

Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments
2	accounting treatment with regard to classification and compliance with the rules and regulations. Financial Position: The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below. (Amount in Crore) Name Opening Balance Receipts Total Expenditure Closing Balance Treasury* 258.58 299.11 557.69 289.78 267.91 Bank** 46.23 442.44 488.67 438.82 49.85 Total 304.81 741.55 1046.36 728.60 317.76 * Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.						The Certified annual account is enclosed with this report.	

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Para No		Nature of Observations						
3	Comments on Debt, Deposit							
3.1	Outstanding I The State Go instructions to the outstanding Heads largely							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)							Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	8672 Remittances- 27.32 (Dr)	
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance 2,51,84,00,445/- 2,58,57,79,546/- 6,73,79,101/- Receipts 2,99,11,19,641/- 2,99,11,19,641/- 0/- Total 5,50,95,20,086/- 5,57,68,99,187/- 6,73,75,501/- Payments 2,89,77,80,447/- 2,89,77,80,447/- 0/- Closing Balance 2,61,17,39,639/- 2,67,91,18,740/- 6,73,75,501/- The reason for variation in current year opening balance / closing balance is not forth coming from the records. ZP needs to verify and adopt correct figures in the Annual Accounts after reconciliation with treasury with suitable notes to Accounts. ZP has not taken any action in this regard.					figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No				Replies				
5	Misstate	ement / D						
5.1	Wrong	adoption						
	A net di							
	for the y							
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	Amount ayhibited in		(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	
	Total	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	
	Expenditure CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ					
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /					
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes are closed and remaining balance of those schemes have			
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni		
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells 69,82,735	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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Comments on Model Panchayat According Comment of Karnataka vide Order adoption of model accounting system by C & AG and GOI. The annual a Panchayat Accounting System (MPA connection, the following observations and Comments on Format I of MPAS According and Variations were noticed in exhibit detailed below.	No. GO. RDPR/IF/02/2011- by Panchayat Raj institutions accounts of the Zilla Pancha as) prescribed by C & AC are made.	12 dated 31 st January 2011 preso of State of Karnataka as recommon ayt are to be prepared as per M G and Government of India. In	mPAS Annual accounts in prepared in Prescribed formation issued by C & AG.				
a) Variations were noticed in exhibit	counts	annual account and MPAS accou	nts as				
		a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as					
Head / Particulars	As per Old Accounts	As per MPAS Accounts					
	,						
	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is				
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified				
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.				
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	amuai accounts.				
ZP was required to verify the same an	ZP has						
not taken any action in this regard.							
b) Head of account wise receipts	P has						
exhibited only total receipts in F							
· · · · · · · · · · · · · · · · · · ·	e-A of						
, 1							
	Opening Balance Treasury Opening Balance Bank Closing Balance Bank ZP was required to verify the same an ot taken any action in this regard. b) Head of account wise receipts exhibited only total receipts in FC c) ZP should exhibit Receipts and old account), separately in FC	Opening Balance Treasury Opening Balance Bank Opening Balance Bank Closing Balance Treasury Closing Balance Bank A9,84,60,686/- ZP was required to verify the same and adopt correct figures in MF ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the F exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme as old account), separately in Format I under Head 1601 a transactions. However, ZP has not incorporated all transactions.	Opening Balance Treasury Opening Balance Bank 46,22,52,422/- Closing Balance Treasury 2,67,91,18,740/- Closing Balance Bank 49,84,60,686/- ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts. Z ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., Z exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme accounts (as exhibited in Annexure old account), separately in Format I under Head 1601 after treasury receipt and expentransactions. However, ZP has not incorporated all transactions pertaining to scheme accounts				

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Nature of Observations							
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments	
2	accounting treatment with regard to classification and compliance with the rules and regulations. Financial Position: The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below. (Amount in Crore) Name Opening Balance Receipts Total Expenditure Closing Balance Treasury* 258.58 299.11 557.69 289.78 267.91 Bank** 46.23 442.44 488.67 438.82 49.85 Total 304.81 741.55 1046.36 728.60 317.76 * Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.						ounts, is	The Certified annual account is enclosed with this report.	

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Para No		Nature of Observations						Replies
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding I The State Go instructions to	balances overnme all Zilla g balanc	given detailed irected to clear ces under DDR					
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No				Replies				
5	Misstate	ement / D						
5.1	Wrong	adoption						
			of Rs.9.36 Crore was obser					
		year 2018						
	detailed	below.				(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M e / Bank account during 20					figures of DRDA adopted in
				the Certified annual accounts.				
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Stateme	ent I Dort I and Ab	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Nature of Ol	bservations		Replies
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditude hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has			
	exhibited only total receipts in Fo						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary arough the ZP Fund saccounts of the ZP Fof the Comptroller arough of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No			Nature of O	bservations				Replies
3	Comments on Debt, Deposit		nts: mittances Head balances.					
3.1	Outstanding I The State Go instructions to the outstanding	balances overnme all Zilla g balanc	nt vide circular No: RDPR/9, Panchayats regarding clearance es. However, it has been noticed the same during the last couple	/ARA/2008 of balances I that the position	dated 29.09 under DDR tion of outst	Heads and di anding balance	irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below			
	Head of Account			
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary	
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	8672 Remittances- 27.32 (Dr)		
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a		
	balances have been pointed out during previous SARs, ZP has not			
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:			
4				

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Para No			Replies			
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No	Nature of Observations							Replies
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
	expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn							Receipts and expenditure
	Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both							figures of DRDA adopted in
								the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	ts 3,81,64,29,479/- 3,81,64,29,479/-		0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(A		
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchaayt are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	ZP has					
	exhibited only total receipts in Fo						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Nature of Observations						
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary arough the ZP Fund saccounts of the ZP Fof the Comptroller arough of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.						rected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I) ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							Departments.
							ing balances at g under ZP. In	
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	dverse	
		taken any action in this regard till d	
4	Incorrect depiction of Accounts:	taken any action in this regard till d	
4		taken any action in this regard till d	

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No	Nature of Observations							Replies
5	Misstate	ement / D						
5.1	Wrong	adoption						
		fference						
		ear 2018						
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
		re notes	vherever					
	-	. Howeve						
5.2			insferred from Treasury to					
			cular No: RDP 8 Accounts 9		. •	-		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
	-		er treasury account and banl					Receipts and expenditure
			from the Treasury under M	•				figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	000/- only from $000/-$	expenditure in Sta	tement-I	
			incorrect adjustment.	41.	• 0.			
		-	to adopt net receipts and exp		-			
			Annual Accounts with suitab	de disclosure note.	However, ZP ha	s not taken suitabl	le action	
	in this re	gard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	Revised Bank Statement /
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Mode Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has			
	exhibited only total receipts in Fo						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary accounts of the ZP Fund so the Comptroller are ration of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No			Nature of O	bservations				Replies
3	Comments on Debt, Deposit		nts: mittances Head balances.					
3.1	Outstanding I The State Go instructions to the outstanding	balances overnme all Zilla g balanc	nt vide circular No: RDPR/9, Panchayats regarding clearance es. However, it has been noticed the same during the last couple	/ARA/2008 of balances I that the position	dated 29.09 under DDR tion of outst	Heads and di anding balance	irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	action will be taken.	
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No			Replies			
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No	Nature of Observations							Replies
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser		_	•		
		•	3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	9-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
	expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn							Receipts and expenditure
	Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both							figures of DRDA adopted in
								the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	s 3,81,64,29,479/- 3,81,64,29,479/-		0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(A		are closed and remaining
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	ZP has					
	exhibited only total receipts in Fo						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142 ಇ-ಮೇಲ್: ceo_zp_rch@nic.in

Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary accounts of the ZP Fund so the Comptroller are ration of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)					Departments.		
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account Adverse Bala (Amount in Cr		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No	Nature of Observations					Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No		Nature of Observations						Replies
5	Misstate	Misstatement / Deficiencies / Omissions in Accounting:						
5.1	Wrong adoption of opening balance in respect of Scheme Accounts.							
	A net difference of Rs.9.36 Crore was observed between the closing balance as per the certified accounts							
	for the year 2018-19 and the opening balance adopted in the Annual Accounts for the year 2019-20 as							
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever							
	required. However, ZP has not taken any action in this regard.							
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
		expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn						Receipts and expenditure
	Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the						figures of DRDA adopted in	
		respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both treasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement-I						the Certified annual accounts.
				educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
	(Amount in Rs)					
				(At	mount in Rs)	are closed and remaining
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Replies					
1							No Comments
2							The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I) ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							Departments.
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	dverse
		taken any action in this regard till d	
4	Incorrect depiction of Accounts:	taken any action in this regard till d	
4		taken any action in this regard till d	

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Para No		Nature of Obse	ervations			Replies
4.2	Non reconciliation of treasu					
	Variations were noticed bet Raichur and annual account balance as at the end of 31st N					
	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference		The DTO Plus and Minu
	Opening Balance	2,51,84,00,445/-	2,58,57,79,546/-	6,73,79,101/-		figures and ZP Annua
	Receipts	2,99,11,19,641/-	2,99,11,19,641/-	0/-		Accounts figures will 1
	Total	5,50,95,20,086/-	5,57,68,99,187/-	6,73,75,501/-		reconciled.
	Payments	2,89,77,80,447/-	2,89,77,80,447/-	0/-		
	Closing Balance	2,61,17,39,639/-	2,67,91,18,740/-	6,73,75,501/-		
	The reason for variation in or records. ZP needs to verify treasury with treasury with su ZP has not taken any action in					
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP need Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Fe od 2017-18 from Acc amount from the 0	counts for the period 20)19-20.	ZP Raichur is awaiting. Aft

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Para No	Nature of Observations							Replies
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser		_	•		
		•	3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	9-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
	expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn							Receipts and expenditure
	Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both							figures of DRDA adopted in
								the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Replies			
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	et receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
	(Amount in Rs)					are closed and remaining
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	ZP has					
	exhibited only total receipts in Fo						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary accounts of the ZP Fund so the Comptroller are ration of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)					Departments.		
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account Adverse Bala (Amount in Cr		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No	Nature of Observations					Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No		Nature of Observations						Replies
5	Misstate	Misstatement / Deficiencies / Omissions in Accounting:						
5.1	Wrong adoption of opening balance in respect of Scheme Accounts.							
	A net difference of Rs.9.36 Crore was observed between the closing balance as per the certified accounts							
	for the year 2018-19 and the opening balance adopted in the Annual Accounts for the year 2019-20 as							
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever							
	required. However, ZP has not taken any action in this regard.							
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
		expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn						Receipts and expenditure
	Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the						figures of DRDA adopted in	
		respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both treasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement-I						the Certified annual accounts.
				educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
	(Amount in Rs)					
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ,

ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.							No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.								
3.1	Outstanding I The State Go instructions to the outstanding Heads largely								
							nount in Crore)		
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20			
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be	
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations	
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the	
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of	
			(Details vide	Annexure I)				Departments.	
	previous Separthe earliest. Further, the ba	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be		

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption						
	A net di							
	for the y							
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever							
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.				The said in-operative scheme
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo	rmat I.		
	c) ZP should exhibit Receipts and E	xpenditures of all scheme ac	counts (as exhibited in Annexur	re-A of
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)	
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects		
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)	
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)	
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)	
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)	
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)	
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)	
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)	
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)	
Total	2.00 (Dr)	

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations				Replies			
1						No Comments		
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Carpenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)					Departments.		
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account Adverse Balar (Amount in Cre		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No	Nature of Observations					Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No		Nature of Observations					Replies	
5	Misstate	Misstatement / Deficiencies / Omissions in Accounting:						
5.1	Wrong adoption of opening balance in respect of Scheme Accounts.							
	A net difference of Rs.9.36 Crore was observed between the closing balance as per the certified accounts							
	for the year 2018-19 and the opening balance adopted in the Annual Accounts for the year 2019-20 as							
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever							
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
		Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the						figures of DRDA adopted in
		respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both treasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement-I						the Certified annual accounts.
		-	*	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Further, it is noticed that the Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r required to take up the matter However, ZP has not furnish				

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
	(Amount in Rs)					
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.							No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.								
3.1	Outstanding I The State Go instructions to the outstanding Heads largely								
							nount in Crore)		
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20			
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be	
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations	
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the	
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of	
			(Details vide	Annexure I)				Departments.	
	previous Separthe earliest. Further, the ba	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be		

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption						
	A net di							
	for the y							
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
	disclosure notes indicating reason for the revision of opening balance in the year 2019-20, wherever							
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.				The said in-operative scheme
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo	rmat I.		
	c) ZP should exhibit Receipts and E	xpenditures of all scheme ac	counts (as exhibited in Annexur	re-A of
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Nature of Observations							
1	The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments	
2	accounting treatment with regard to classification and compliance with the rules and regulations. Financial Position: The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below. (Amount in Crore) Name Opening Balance Receipts Total Expenditure Closing Balance Treasury* 258.58 299.11 557.69 289.78 267.91 Bank** 46.23 442.44 488.67 438.82 49.85 Total 304.81 741.55 1046.36 728.60 317.76 * Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.						ounts, is	The Certified annual account is enclosed with this report.	

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Para No	Nature of Observations							Replies
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to	balances overnme all Zilla g balanc	given detailed irected to clear ces under DDR					
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)							Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances a the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	672 Remittances- 27.32 (Dr)	
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No				Replies				
5	Misstate	ement / D	Deficiencies / Omissions in A					
5.1	Wrong	adoption						
		fference						
		year 2018						
	detailed	below.				(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
	expenditures under treasury account and bank accounts. It is observed from the records that ZP had drawn Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the							Receipts and expenditure
				figures of DRDA adopted in				
		e Schem		the Certified annual accounts.				
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Nature of Ol	bservations		Replies
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No	Nature of Observations					Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar				
	Bank Acc	ount Statement appended to the				
	dormant d	ue to non-functional of concern				
	the interes	t receipts for a long period.				
	accounts v	vere not closed.				
		are closed and remaining				
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni		
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA) RURBAN Mission SVEEP	1,16,00,000/-	
		25,61,174/-	
		17,14,889/-	
	TOTAL	13,84,52,628/-	

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Comments on Model Panchayat According Comment of Karnataka vide Order adoption of model accounting system by C & AG and GOI. The annual a Panchayat Accounting System (MPA connection, the following observations and Comments on Format I of MPAS According and Variations were noticed in exhibit detailed below.	No. GO. RDPR/IF/02/2011- by Panchayat Raj institutions accounts of the Zilla Pancha as) prescribed by C & AC are made.	12 dated 31 st January 2011 preso of State of Karnataka as recommon ayt are to be prepared as per M G and Government of India. In	mPAS Annual accounts in prepared in Prescribed formation issued by C & AG.
a) Variations were noticed in exhibit	counts	annual account and MPAS accou	nts as
		(Amount in Rs.)	
Head / Particulars	As per Old Accounts	As per MPAS Accounts	
	,		
	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	amuai accounts.
ZP was required to verify the same an	ZP has		
not taken any action in this regard.			
b) Head of account wise receipts	P has		
exhibited only total receipts in F			
<u> </u>	e-A of		
,			
	Opening Balance Treasury Opening Balance Bank Closing Balance Bank ZP was required to verify the same an ot taken any action in this regard. b) Head of account wise receipts exhibited only total receipts in FC c) ZP should exhibit Receipts and old account), separately in FC	Opening Balance Treasury Opening Balance Bank Opening Balance Bank Closing Balance Treasury Closing Balance Bank A9,84,60,686/- ZP was required to verify the same and adopt correct figures in MF ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the F exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme as old account), separately in Format I under Head 1601 a transactions. However, ZP has not incorporated all transactions.	Opening Balance Treasury Opening Balance Bank 46,22,52,422/- Closing Balance Treasury 2,67,91,18,740/- Closing Balance Bank 49,84,60,686/- ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts. Z ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., Z exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme accounts (as exhibited in Annexure old account), separately in Format I under Head 1601 after treasury receipt and expentransactions. However, ZP has not incorporated all transactions pertaining to scheme accounts

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142 ಇ-ಮೇಲ್: ceo_zp_rch@nic.in

Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary accounts of the ZP Fund so the Comptroller are ration of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No			Nature of O	bservations				Replies
3	Comments on Debt, Deposit		nts: mittances Head balances.					
3.1	Outstanding I The State Go instructions to the outstanding	balances overnme all Zilla g balanc	nt vide circular No: RDPR/9, Panchayats regarding clearance es. However, it has been noticed the same during the last couple	/ARA/2008 of balances I that the position	dated 29.09 under DDR tion of outst	Heads and di anding balance	irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	previous Separthe earliest. Further, the ba	rate Aud	action to clear the outstanding be lit Reports, ZP needs to take act were not confirmed by the cond mation, the accuracy of balance	cerned Depart	ile and clear	the outstand	ing balances at g under ZP. In	
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Nature of Obse	ervations			Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Nat		Replies			
5	Misstatement / Deficiencies / Omissions in Accounting:							
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser		_	•		
		•	3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	9-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Stateme	ent I Dort I and Ab	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No			Replies		
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditude hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.				The said in-operative schemes
				(A		
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni		
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments
2	accounting treatment with regard to classification and compliance with the rules and regulations.						ounts, is	The Certified annual account is enclosed with this report.

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Para No		Nature of Observations							
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1									
							nount in Crore)		
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20			
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be	
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations	
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the	
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of	
	(Details vide Annexure I) ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							Departments.	
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be		

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No	Nature of Observations	Nature of Observations			
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below				
	Head of Account				
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary		
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	action will be taken.			
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a			
	balances have been pointed out during previous SARs, ZP has not				
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:				
4					

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption						
		fference						
		year 2018						
	detailed	below.				(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl from the Treasury under M					Receipts and expenditure
				figures of DRDA adopted in				
		e Schem		the Certified annual accounts.				
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	Revised Bank Statement /
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme					
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
			are closed and remaining			
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	, ,	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-						
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribe adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.						
6.1	a) Variations were noticed in exhibit detailed below.	ounts as						
	Head / Particulars	As per Old Accounts	As per MPAS Accounts					
		(Abstract of Part I-III)						
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is				
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified				
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.				
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-					
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has				
	not taken any action in this regard.							
	b) Head of account wise receipts v	ZP has						
	exhibited only total receipts in Fo							
	c) ZP should exhibit Receipts and E	re-A of						
	old account), separately in For							
	transactions. However, ZP has no							
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile				

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary arough the ZP Fund saccounts of the ZP Fof the Comptroller arough of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to the outstanding	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed a structions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear e outstanding balances. However, it has been noticed that the position of outstanding balances under DDF Heads largely remains the same during the last couple of years as detailed below.					irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	dverse
		taken any action in this regard till d	
4	Incorrect depiction of Accounts:	taken any action in this regard till d	
4		taken any action in this regard till d	

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	in 'Plus Minus M difference of Rs.6.7 v. (A: As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Back amount from the Opening Balance Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24 th Feb 2020, had written back the unspent balance under fund II of ZP Raichur for the period 2017-18 from Accounts for the period 2019-20. In this connection, ZP needs to reduce the Write Back amount from the Opening Balance of 2019-20 Annual Accounts along with notes to Accounts in the Abstract of Part I to III. ZP has not taken any action in this regard.					ZP Raichur is awaiting. After

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Para No	Nature of Observations							Replies
5	Misstatement / Deficiencies / Omissions in Accounting:							
5.1	Wrong adoption of opening balance in respect of Scheme Accounts.							
	A net difference of Rs.9.36 Crore was observed between the closing balance as per the certified accounts							
			3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			insferred from Treasury to					
			cular No: RDP 8 Accounts 9		. •	-		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
	-		er treasury account and banl					Receipts and expenditure
			from the Treasury under M	•				figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	000/- only from $000/-$	expenditure in Sta	tement-I	
			incorrect adjustment.	41.	• 0.			
	ZP was required to adopt net receipts and expenditures under treasury in Statement I Part I and Abstract of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action							
			annual Accounts with suitab	de disclosure note.	However, ZP ha	s not taken suitabl	le action	
	in this re	gard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ,

ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	xpenditures of all scheme ac	counts (as exhibited in Annexur	re-A of
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments
2	accounting treatment with regard to classification and compliance with the rules and regulations.						ounts, is	The Certified annual account is enclosed with this report.

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Para No		Nature of Observations							
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to	given detailed irected to clear ces under DDR							
							nount in Crore)		
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20			
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be	
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations	
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the	
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of	
	(Details vide Annexure I) ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							Departments.	
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be		

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	action will be taken.	
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption						
		fference						
		year 2018	9-20 as					
	detailed	below.				(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	Revised Bank Statement /
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme					
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
			are closed and remaining			
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	, ,	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-						
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribe adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.						
6.1	a) Variations were noticed in exhibit detailed below.	ounts as						
	Head / Particulars	As per Old Accounts	As per MPAS Accounts					
		(Abstract of Part I-III)						
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is				
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified				
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.				
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-					
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has				
	not taken any action in this regard.							
	b) Head of account wise receipts v	ZP has						
	exhibited only total receipts in Fo							
	c) ZP should exhibit Receipts and E	re-A of						
	old account), separately in For							
	transactions. However, ZP has no							
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile				

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary arough the ZP Fund saccounts of the ZP Fof the Comptroller arough of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to the outstanding	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed a structions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear e outstanding balances. However, it has been noticed that the position of outstanding balances under DDF Heads largely remains the same during the last couple of years as detailed below.					irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or		
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No	Nature of Observations						Replies	
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts Total	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
		3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	Expenditure CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	et receipts for a long period.				
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has			
	exhibited only total receipts in Format I.						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Replies						
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments
2	accounting treatment with regard to classification and compliance with the rules and regulations. Financial Position: The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below. (Amount in Crore) Name Opening Balance Receipts Total Expenditure Closing Balance Treasury* 258.58 299.11 557.69 289.78 267.91 Bank** 46.23 442.44 488.67 438.82 49.85 Total 304.81 741.55 1046.36 728.60 317.76 * Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.						The Certified annual account is enclosed with this report.	

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Para No	Nature of Observations							Replies
3	Comments on Debt, Deposit							
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No DDR Heads Balances as on 31 st March 2017-18 2018-19 2019-20						
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I) ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							Departments.
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Nature of Observations					
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below						
	Head of Account						
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary				
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.				
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	dverse				
		taken any action in this regard till d					
4	Incorrect depiction of Accounts:	taken any action in this regard till d					
4		taken any action in this regard till d					

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ,

ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net	in 'Plus Minus M difference of Rs.6.7			The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	figures and ZP Annual Accounts figures will be reconciled.				
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong a A net di for the y detailed							
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	(Amount in Rs) Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
	disclosu	re notes	suitable wherever					
5.2	DRDA Fund Transferred from Treasury to Scheme / Bank Account: As per RDPR circular No: RDP 8 Accounts 98 dated 17.05.2000, grants drawn from Treasury and credite to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts are expenditures under treasury account and bank accounts. It is observed from the records that ZP had draw Rs.1,24,59,000/- from the Treasury under Major Head 2515-DRDA account and credited the same to the respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from bottreasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement Part-I which is an incorrect adjustment. ZP was required to adopt net receipts and expenditures under treasury in Statement I Part I and Abstract Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.							Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ					
	Governme					
	of closed /	defunct schemes along with in				
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
			are closed and remaining			
				(At	mount in Rs)	
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-						
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribe adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchaayt are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.						
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as				
	Head / Particulars	As per Old Accounts	As per MPAS Accounts					
		(Abstract of Part I-III)						
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is				
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified				
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.				
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-					
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has				
	not taken any action in this regard.							
	b) Head of account wise receipts v	ZP has						
	exhibited only total receipts in Fo							
	c) ZP should exhibit Receipts and E	re-A of						
	old account), separately in For							
	transactions. However, ZP has no							
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile				

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.						No Comments	
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding I The State Go instructions to the outstanding	Outstanding balances under Debt, Deposit and Remittance Heads: the State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed astructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDF deads largely remains the same during the last couple of years as detailed below.					irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or		
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No	Nature of Observations						Replies	
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts Total	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
		3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	Expenditure CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.				
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made.					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has			
	exhibited only total receipts in Format I.						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142 ಇ-ಮೇಲ್: ceo_zp_rch@nic.in

Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.							No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In							
			nation, the accuracy of balance Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or		
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
		respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both treasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement-I						the Certified annual accounts.
				educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)				
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects					
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)				
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)				
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)				
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)				
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)				
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)				
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)				
7475-00-103-1-71-Loans for construction of Business Premises					
Total	2.00 (Dr)				

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No	Nature of Observations							Replies
1								No Comments
2							The Certified annual account is enclosed with this report.	

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Para No	Nature of Observations						Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.							
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.						rected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
	(Details vide Annexure I)							Departments.
	ZP has not tak previous Separthe earliest. Further, the bathe absence of							
	ascertained in							

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or		
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3						ZP Raichur is awaiting. After

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Para No	Nature of Observations						Replies	
5	Misstate	ement / D	Deficiencies / Omissions in A	Accounting:				
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser		_	•		
		•	3-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	9-20 as	
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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Para No		Replies			
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.				
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-					
		Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31 st January 2011 prescribes adoption of model accounting system by Panchayat Raj institutions of State of Karnataka as recommended by C & AG and GOI. The annual accounts of the Zilla Panchayat are to be prepared as per Model Panchayat Accounting System (MPAS) prescribed by C & AG and Government of India. In this connection, the following observations are made					
6.1	a) Variations were noticed in exhibit detailed below.	ounts as					
	Head / Particulars	As per Old Accounts	As per MPAS Accounts				
		(Abstract of Part I-III)					
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is			
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified			
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.			
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-				
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has			
	not taken any action in this regard.						
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has			
	exhibited only total receipts in Format I.						
	c) ZP should exhibit Receipts and E	re-A of					
	old account), separately in For						
	transactions. However, ZP has no						
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile			

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.							No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations						Replies	
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding balances under Debt, Deposit and Remittance Heads: The State Government vide circular No: RDPR/9/ARA/2008 dated 29.09.2009 have given detailed instructions to all Zilla Panchayats regarding clearance of balances under DDR Heads and directed to clear the outstanding balances. However, it has been noticed that the position of outstanding balances under DDR Heads largely remains the same during the last couple of years as detailed below.							
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In							
			nation, the accuracy of balance Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	S	Replies
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or		
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
		respective Scheme / Bank account during 2019-20. ZP was required to reduce Rs.1,24,59,000/- from both treasury receipt and expenditure but ZP has reduced Rs.1,24,59,000/- only from expenditure in Statement-I						the Certified annual accounts.
				educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.	The said in-operative schemes			
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	by C & AG and GOI. The annual ac Panchayat Accounting System (MPAS connection, the following observations as	mended Model mended prepared in Prescribed form		
6.1	a) Variations were noticed in exhibit detailed below.	ounts as		
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	ZP has		
	exhibited only total receipts in Fo			
	c) ZP should exhibit Receipts and E	re-A of		
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (1993 (Act) for overa district levels and for routed mainly through Government had instructed Schemes not routed the ZPs. The audit of the under Section 19 (3) (Act, 1971. The preparis the responsibility of accounting treatment of the control of the section of the control	Il supervision, co-or preparing developm gh a ZP Fund main ructed that monetary accounts of the ZP Fund so the Comptroller are ration of financial staff the Zilla Panchayat.	ent plan of ntained in y transaction should, how und is entrand Auditor tements alo	the distriction of the Districtions relation vever, be a susted to the General's ong with But the Separate	tion of develop et. The monetar rict Treasury R g to Centrally accounted for su e Comptroller a (Duties, Powers Bank Statement	oment schemes at tary transactions of the Raichur. In May 20 Sponsored / Centra Litably in the account and Auditor General and Conditions of forming part of the account contains the comment	aluk and e ZP are 000, the l Sector ts of the of India Service) accounts	No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance references.	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No			Nature of O	bservations				Replies
3	Comments on Debt, Deposit		nts: mittances Head balances.					
3.1	Outstanding I The State Go instructions to the outstanding	balances overnme all Zilla g balanc	nt vide circular No: RDPR/9, Panchayats regarding clearance es. However, it has been noticed the same during the last couple	/ARA/2008 of balances I that the position	dated 29.09 under DDR tion of outst	Heads and di anding balance	irected to clear	
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	previous Separthe earliest. Further, the ba	rate Aud	action to clear the outstanding be lit Reports, ZP needs to take act were not confirmed by the cond mation, the accuracy of balance	cerned Depart	ile and clear	the outstand	ing balances at g under ZP. In	
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Nature of Obse	ervations			Replies
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	ween the figures exhibited figures resulting in a net farch 2020 as detailed below As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Mount in Rs) Difference		The DTO Plus and Minus
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Nat		Replies			
5	Misstatement / Deficiencies / Omissions in Accounting:							
5.1	Wrong	adoption	of opening balance in resp	ect of Scheme Ac	counts.			
			of Rs.9.36 Crore was obser					
			8-19 and the opening balan	ce adopted in the	Annual Accounts	s for the year 201	19-20 as	
	detailed	below.						
			,			(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No			Replies		
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditual hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

No			Nature of Observation	s		Replies
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A	AFN 2016 Dated 01.08.2	016 ordered to remit t	the unspent balances	
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.				The said in-operative schemes
				(A		
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni		
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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Comments on Model Panchayat According Comment of Karnataka vide Order adoption of model accounting system by C & AG and GOI. The annual a Panchayat Accounting System (MPA connection, the following observations and Comments on Format I of MPAS According and Variations were noticed in exhibit detailed below.	No. GO. RDPR/IF/02/2011- by Panchayat Raj institutions accounts of the Zilla Pancha as) prescribed by C & AC are made.	12 dated 31 st January 2011 preso of State of Karnataka as recommon ayt are to be prepared as per M G and Government of India. In	mPAS Annual accounts in prepared in Prescribed formation issued by C & AG.
a) Variations were noticed in exhibit	counts	annual account and MPAS accou	nts as
		(Amount in Rs.)	
Head / Particulars	As per Old Accounts	As per MPAS Accounts	
	,		
	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	amuai accounts.
ZP was required to verify the same an	ZP has		
not taken any action in this regard.			
b) Head of account wise receipts	Receipts side of Format I i.e., Z	P has	
exhibited only total receipts in F			
<u> </u>	e-A of		
,			
	Opening Balance Treasury Opening Balance Bank Closing Balance Bank ZP was required to verify the same an ot taken any action in this regard. b) Head of account wise receipts exhibited only total receipts in FC c) ZP should exhibit Receipts and old account), separately in FC	Opening Balance Treasury Opening Balance Bank Opening Balance Bank Closing Balance Treasury Closing Balance Bank A9,84,60,686/- ZP was required to verify the same and adopt correct figures in MF ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the F exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme as old account), separately in Format I under Head 1601 a transactions. However, ZP has not incorporated all transactions.	Opening Balance Treasury Opening Balance Bank 46,22,52,422/- Closing Balance Treasury 2,67,91,18,740/- Closing Balance Bank 49,84,60,686/- ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts. Z ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., Z exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme accounts (as exhibited in Annexure old account), separately in Format I under Head 1601 after treasury receipt and expentransactions. However, ZP has not incorporated all transactions pertaining to scheme accounts

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		N	Vature of C	bservatio	ns			Replies
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the accounting treatment with regard to classification and compliance with the rules and regulations.							No Comments
2	Financial Position: The financial position given below. Name Treasury* Bank** Total * Bank opening balance recognitions	Opening Balance 258.58 46.23 304.81	Receipts 299.11 442.44 741.55	Total 557.69 488.67 1046.36	(Amount in Expenditure 289.78 438.82 728.60	Crore) Closing Balance 267.91 49.85 317.76	ounts, is	The Certified annual account is enclosed with this report.

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Para No	Nature of Observations							Replies	
3	Comments on Accounts: Debt, Deposit and Remittances Head balances.								
3.1	Outstanding I The State Go instructions to the outstanding Heads largely								
							nount in Crore)		
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20			
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be	
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations	
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the	
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of	
			(Details vide	Annexure I)				Departments.	
	previous Separthe earliest. Further, the ba	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be		

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below		
	Head of Account		
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	action will be taken.
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	de order No: FD 29 EXP6/ I of ZP Raichur for the perions to reduce the Write Back motes to Accounts in the Abs	2020 Dated: 24 th Food 2017-18 from Ac amount from the	counts for the period 20 Opening Balance of 2)19-20.	ZP Raichur is awaiting. After

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Para No			Replies					
5	Misstate	ement / D						
5.1	Wrong	adoption						
		fference						
		year 2018						
	detailed	below.						
						(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
			Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
		-	to verify the same and ad	•	_			
			indicating reason for the r		ng balance in the	year 2019-20, w	herever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
			cular No: RDP 8 Accounts 9					
			nk account is required to be					
			penditure are to be adopted					
			er treasury account and banl					Receipts and expenditure
			from the Treasury under M					figures of DRDA adopted in
			e / Bank account during 20					the Certified annual accounts.
		-	nd expenditure but ZP has re	educed Rs.1,24,59	,000/- only from 6	expenditure in Stat	tement-1	
			incorrect adjustment.	andituras undar tr	consumy in Statema	ent I Dort I and Ah	stract of	
		-	to adopt net receipts and expannual Accounts with suitab		-			
	in this re		Amuai Accounts with sultab	ne disclosure note.	. 110wever, Zr na	s not taken suitabl	e action	
	m uns re	garu.						

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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ, ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		Replies			
5.3	Mahatma Gandhi National On scrutiny of CA Audit Re observed in respect of openin verify the audit report and ad				
	Particulars	As per CA Report	Amount exhibited in annual accounts	(Amount in Rs) Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditude hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Replies			
5.6	Inoperativ	ve Bank Accounts:				
	Governme	nt vide its GO No. RDP 309 A				
	of closed /	defunct schemes along with in	nterest accrued thereon to	the Head of Account	0515-00-800-0-03 -	
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant d	ue to non-functional of concern	ned schemes. These acco	unts did not report any	y transactions except	
	the interes	t receipts for a long period.	Despite being brought to	o notice in the previo	ous year SAR, these	
	accounts v	vere not closed.				The said in-operative schemes
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No	Nat	Replies	
5.7		ant audit reports in respect of schemes mentioned belo anting to Rs.13,84,52,628/- has been incurred during to	
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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	Government of Karnataka vide Order Nadoption of model accounting system by	No. GO. RDPR/IF/02/2011-		
	Panchayat Accounting System (MPAS connection, the following observations as	counts of the Zilla Panchas b) prescribed by C & AG	of State of Karnataka as recommayt are to be prepared as per	mended Model mended prepared in Prescribed form
6.1	a) Variations were noticed in exhibit detailed below.	tion of figures between old	(Amount in Rs.)	ounts as
	Head / Particulars	As per Old Accounts	As per MPAS Accounts	
		(Abstract of Part I-III)		
	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Revised MAS Format-I is
	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	submitted with Certified
	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	annual accounts.
	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	
	ZP was required to verify the same and	adopt correct figures in MP	AS format of annual accounts.	ZP has
	not taken any action in this regard.			
	b) Head of account wise receipts v	were not exhibited in the R	deceipts side of Format I i.e., 2	ZP has
	exhibited only total receipts in Fo	rmat I.		
	c) ZP should exhibit Receipts and E	xpenditures of all scheme ac	counts (as exhibited in Annexur	re-A of
	old account), separately in For			
	transactions. However, ZP has no			
	MAS Format I.	a meorporated an transaction	is pertaining to seneme accounts	5 III tile

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)

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Compliance Report of Separate Audit Report on the Accounts of the Zilla Panchayath Raichur for the year 2019-20

Para No		Nature of Observations							
1	Introduction: The Zilla Panchayat (ZP), Raichur is a body corporate constituted under the Karnataka Panchayat Raj Act, 1993 (Act) for overall supervision, co-ordination and integration of development schemes at taluk and district levels and for preparing development plan of the district. The monetary transactions of the ZP are routed mainly through a ZP Fund maintained in the District Treasury Raichur. In May 2000, the Government had instructed that monetary transactions relating to Centrally Sponsored / Central Sector Schemes not routed through the ZP Fund should, however, be accounted for suitably in the accounts of the ZPs. The audit of the accounts of the ZP Fund is entrusted to the Comptroller and Auditor General of India under Section 19 (3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The preparation of financial statements along with Bank Statement forming part of the accounts is the responsibility of the Zilla Panchayat. This Draft Separate Audit Report contains the comments on the							No Comments	
2	accounting treatment with regard to classification and compliance with the rules and regulations. Financial Position: The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below. (Amount in Crore) Name Opening Balance Receipts Total Expenditure Closing Balance Treasury* 258.58 299.11 557.69 289.78 267.91 Bank** 46.23 442.44 488.67 438.82 49.85 Total 304.81 741.55 1046.36 728.60 317.76 * Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.						ounts, is	The Certified annual account is enclosed with this report.	

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Para No		Nature of Observations						Replies
3		Comments on Accounts: Debt, Deposit and Remittances Head balances.						
3.1	Outstanding I The State Go instructions to	balances overnme all Zilla g balanc	given detailed irected to clear ces under DDR					
							nount in Crore)	
		Sl.No	DDR Heads	Balance 2017-18	es as on 31 st 2018-19	March 2019-20		
		1	Loans and Advances	2.00 (Dr)	2.00 (Dr)	2.00 (Dr)		Those figures will be
		2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)		These figures will be reconciled and confirmations
		3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)		will be obtained from the
		4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)		concerned Heads of
			(Details vide	Annexure I)				Departments.
	ZP has not taken any action to clear the outstanding balances, even though this is being pointed out in the previous Separate Audit Reports, ZP needs to take action to reconcile and clear the outstanding balances at the earliest. Further, the balances were not confirmed by the concerned Departmental Heads functioning under ZP. In the absence of confirmation, the accuracy of balances exhibited under above DDR Heads could not be							
			Details vide Annexure I].	es exhibited	under above	E DDK Heads	s could not be	

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No	Nature of Observations	Replies	
3.2	Adverse Balances under DDR Heads: The Annual Accounts reflected adverse balances as detailed below	<i>7</i> :	
	Head of Account	Adverse Balance (Amount in Crore)	
	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	These figures will be reconciled and necessary
	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	8672 Remittances- 27.32 (Dr)	
	needs to obtain the confirmation of balances before clearing the or	utstanding balances. Though these a	
	balances have been pointed out during previous SARs, ZP has not		
4	balances have been pointed out during previous SARs, ZP has not Incorrect depiction of Accounts:		
4			

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ರಾಯಚೂರು – 584101. ದೂರವಾಣಿ ಸಂಖ್ಯೆ: 08532-228448 ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ: 08532-227142

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Para No		Replies				
4.2	Variations were noticed beto Raichur and annual account balance as at the end of 31st Marticulars	The DTO Plus and Minus				
	Opening Balance Receipts Total Payments Closing Balance The reason for variation in orecords. ZP needs to verify treasury with treasury with su ZP has not taken any action in	and adopt correct figures itable notes to Accounts.	_	_		figures and ZP Annual Accounts figures will be reconciled.
4.3	Non reduction of Write Bac Government of Karnataka vi unspent balance under fund I In this connection, ZP needs Annual Accounts along with ZP has not taken any action in	ZP Raichur is awaiting. After				

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Para No				Replies				
5	Misstate	ement / D	Deficiencies / Omissions in A					
5.1	Wrong	adoption						
		fference						
		year 2018						
	detailed	below.				(Amount in Rs)		
		Sl No	Name of Scheme	CB 2018-19	OB 2019-20	Difference		Revised Bank Statement /
		1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-		Annexure-A is appended to
		2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-		Certified Annual Accounts.
		,	Total for the above	8,35,69,211/-	17,71,35,659/-	9,35,66,448/-		
			nnexure – A (Total)	36,86,85,974/-	46,22,52,422/-	9,35,66,448/-		
			to verify the same and ad					
			indicating reason for the 1		ng balance in the	year 2019-20, v	vherever	
	-		er, ZP has not taken any action					
5.2			ansferred from Treasury to					
	_		cular No: RDP 8 Accounts 9		. •	•		
			nk account is required to be					
	_	-	enditure are to be adopted				-	
			er treasury account and banl from the Treasury under M					Receipts and expenditure
				figures of DRDA adopted in				
		e Schem		the Certified annual accounts.				
			nd expenditure but ZP has r	educed Rs.1,24,59	,000/- only from ϵ	expenditure in Sta	tement-l	
			incorrect adjustment.			4 I D 1 A 1		
		-	to adopt net receipts and exp		•			
			Annual Accounts with suitab	le disclosure note.	However, ZP has	s not taken suitabl	le action	
	in this re	egard.						

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Para No		Nature of Ol	bservations		Replies
5.3	On scrutiny of CA Audit Re	port of MGNREGA (Adr ng balances of ZP and IOs	nn) and annual accounts, foll, grants, interest and expendit	owing differences were	
	Particulars	As per CA Report	Amount exhibited in annual accounts	Difference	
	OB	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)	0/-	
	Grants Interest & other receipts	3,81,64,29,479/- 58,23,503/-	3,81,64,29,479/- 58,23,503/-	0/-	Revised Bank Statement /
	Total Expenditure	3,92,85,22,689/- 3,87,16,57,167/-	3,92,85,22,689/- 3,83,70,43,340/-	3,46,13,827/-	Annexure-A is appended to Certified Annual Accounts
	CB	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)	0/-	
	Receipts and Payments in C works out to Rs.3,96,31,36 Rs.3,92,85,22,689/- which r	A Audit Report i.e., total 5,516/- whereas, total exesulted in understatement or with Chartered Account	ating to Rs.3,46,13,827/- on the of all the items of expenditude hibited against payments in the of total to the extent of Rs. tant and obtain necessary claim regard.	ure and closing balance the audit report was 3.3,46,13,827/ ZP was	

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Para No	Nature of Observations	Replies
5.4	Overstatement of Closing Balance under Annexure-A of annual account. As seen from records it is observed that ZP has closed the bank account of HKRDB (SCP) scheme by transferring balance of Rs.1,88,946/- into bank account of HKRDB (Admin). In this connection, ZP has exhibited receipts of Rs.1,88,946/- under HKRDB (Admin) and also exhibited Rs.1,88,946/- as closing balance under HKRDB (SCP) which has resulted in overstatement of closing balance by Rs.1,88,946/ Further, ZP Raichur has exhibited Rs.1,19,03,839/- and Rs.19,95,555/- as expenditure under HKRDB General Account and HKRDB (TSP) account respectively. These expenditures include fund of Rs.29,13,925/- and Rs.2,68,797/- transferred from HKRDB General and HKRDB TSP respectively to HKRDB Admin Account. ZP has not disclosed this fact vide note to accounts since this is not an actual expenditure under ZP fund.	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
5.5	Mother Account The ZP General Account (Mother Account) is only a transitory account, the transactions of which have to be adjusted against respective scheme bank accounts and no balance should be held in the account to end of the financial year. However, it was observed that ZP had exhibited an opening balance, receipt, expenditure and closing balance of Rs.80.87 Lakh, Rs.1061.33 Lakh, Rs.738.43 Lakh and s.403.77 Lakh respectively. ZP was required to furnish reason for retaining huge balance of Rs.403.77 Lakh without transferring the same to concerned Scheme / Government. Further, ZP has required to furnish scheme wise details of the transactions in the ZP General / Main Account for the year 2019-20. ZP has not taken any action in this regard.	The scheme amount has been transferred to concerned scheme accounts to implement the scheme.

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No			Nature of Observation	s		Replies
5.6	Inoperative Bank Accounts:					
	Government vide its GO No. RDP 309 AFN 2016 Dated 01.08.2016 ordered to remit the unspent balances					
	of closed / defunct schemes along with interest accrued thereon to the Head of Account 0515-00-800-0-03 –					
	Other Rec	eipts and to submit the challar	n to the Finance Departm	nent. However, it is se	en from the Scheme	
	Bank Acc	ount Statement appended to the	he annual accounts that	the following scheme	s bank accounts are	
	dormant due to non-functional of concerned schemes. These accounts did not report any transactions except					
	the interest receipts for a long period. Despite being brought to notice in the previous year SAR, these					The said in-operative schemes
	accounts were not closed.					
	(Amount in Rs)					
				(At	mount in Rs)	are closed and remaining balance of those schemes have
	SI No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	are closed and remaining balance of those schemes have sent to government.
	Sl No	Name of the account GP Statutory Grants	Name of the Bank PKGB		CB as on	balance of those schemes have
				Account No.	CB as on 31.3.2020	balance of those schemes have
	1	GP Statutory Grants	PKGB	Account No. 10613100022228	CB as on 31.3.2020 1,04,80,483/-	balance of those schemes have

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ಾಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕೆಛೀರಿ ಹಿಂಬಾಗ, ರಾಯಚೂರು – 584101.

Para No		ure of Observations	Replies
5.7	Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant not submitted even though expenditure amou 2019-20.		
	Details of non-furni	shing of UC / CA Reports (2019-20)	
	Name of the Scheme	Expenditure incurred (Amount in Rs)	
	Grama Vikas Yojane	7,89,00,715/-	
	GPs Maintenance of Borewells	69,82,735/-	
	E-Panchayath	88,96,430/-	For the HKRDB and SVEEP
	HKRDB (Admin)	1,22,90,040/-	scheme UCs are submitted to
	HKRDB (General, SCP, TSP)	1,19,03,839/-	concern Department and
	HKRDB TSP	19,95,555/-	remaining scheme UC will be
	HKRDB (Macro)	2,296/-	submitted in due course.
	Kere Sanjeevani	2,78,955/-	
	RGRHCL	13,26,000/-	
	Education (SSA)	1,16,00,000/-	
	RURBAN Mission	25,61,174/-	
	SVEEP	17,14,889/-	
	TOTAL	13,84,52,628/-	

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Comments on Model Panchayat According Comment of Karnataka vide Order adoption of model accounting system by C & AG and GOI. The annual accounting System (MPA connection, the following observations accomments on Format I of MPAS According Variations were noticed in exhibit detailed below.	No. GO. RDPR/IF/02/2011- y Panchayat Raj institutions occurred to the Zilla Pancha S) prescribed by C & AC are made.	12 dated 31 st January 2011 pr of State of Karnataka as recom ayt are to be prepared as per 6 and Government of India.	mended r Model In this	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.
a) Variations were noticed in exhibit	counts		ounts as	
Head / Particulars	As per Old Accounts	As per MPAS Accounts		
	,			
 	2,58,57,79,546/-	2,71,06,80,724/-		Revised MAS Format-I is
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-		submitted with Certified
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-		annual accounts.
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-		aimuai accounts.
ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts. ZP has				
not taken any action in this regard.				
b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., ZP has exhibited only total receipts in Format I.				
	Opening Balance Treasury Opening Balance Bank Closing Balance Bank ZP was required to verify the same and ot taken any action in this regard. b) Head of account wise receipts exhibited only total receipts in F c) ZP should exhibit Receipts and old account), separately in Fo	Opening Balance Treasury Opening Balance Bank Opening Balance Bank Closing Balance Treasury Closing Balance Bank A9,84,60,686/- ZP was required to verify the same and adopt correct figures in MF ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the F exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme as old account), separately in Format I under Head 1601 a transactions. However, ZP has not incorporated all transactions.	Opening Balance Treasury Opening Balance Bank 46,22,52,422/- Closing Balance Treasury 2,67,91,18,740/- Closing Balance Bank 49,84,60,686/- ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme accounts (as exhibited in Annex old account), separately in Format I under Head 1601 after treasury receipt and exp transactions. However, ZP has not incorporated all transactions pertaining to scheme account	Opening Balance Treasury Opening Balance Bank 46,22,52,422/- Closing Balance Treasury 2,67,91,18,740/- Closing Balance Bank 49,84,60,686/- ZP was required to verify the same and adopt correct figures in MPAS format of annual accounts. ZP has ot taken any action in this regard. b) Head of account wise receipts were not exhibited in the Receipts side of Format I i.e., ZP has exhibited only total receipts in Format I. c) ZP should exhibit Receipts and Expenditures of all scheme accounts (as exhibited in Annexure-A of old account), separately in Format I under Head 1601 after treasury receipt and expenditure transactions. However, ZP has not incorporated all transactions pertaining to scheme accounts in the

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Para No	Nature of Observations	Replies
6.2	Format III, showing 'reconciliation register', Format IV, showing the 'Receivable and Payable', format V showing 'register of immovable property', format VI showing 'register of movable property', Format VII showing 'inventory' and format VIII showing 'Demand Collection & Balance Register' held by the ZP as on 31 st March 2020 were submitted without any entries or incomplete.	Will be submitted in future Annual Accounts.
7	Joint signature of the annual accounts Certified Accounts of ZP Raichur by the Principal Accountant General (Audit-I) (PAG) is to be placed before Karnataka Legislative Assembly, in the form of Separate Audit Report (SAR), hence it is required to be submitted under the signature of the Head of the Office. However, ZP has submitted the annual accounts with CAOs signature only. ZP has not taken suitable action in this regard.	Joint Signature of the Annual Accounts will be done from 2020-21.
8	Delay in approval of Annual Accounts and non-submission of approved accounts: As per Section 259 (3) of the KPR Act 1993 read with Rule 38 (5) of KZP (F & A) Rules 1996, the annual accounts for the year 2019-20 were to be prepared and approved by the ZP by 30 th June 2020. However, the annual accounts of the ZP, Raichur were approved by the General Body on 05.11.2020 after a delay of 125 days which is contrary to rule mentioned above.	The delay was occurred due to Covid-19 crisis and lack of Quorum the GB Meeting was postponed.

Place: Raichur Date: 13-10-2021

> (NAGARAJA) Chief Accounts Officer Zilla Panchayath, Raichur.

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Annexure – I Debts, Deposits and Remittance Heads (Para No: 3.1)

(A) LOANS AND ADVANCES

(Amount in Crore)

6216-Loans for Housing	0.84 (Dr)
6405-00-195-0-06-Loans to Fishermen Co-Operative Societies for implementation of NCDC Assisted Projects	0.05 (Dr)
6425-00-108-3-76-Loans to Women's Co-Operative (Working Capital)	0.11 (Dr)
6425-00-108-3-77-FA for Construction of Business Premises Women's Co-operative	0.02 (Dr)
6425-00-108-3-81-Interest fee Loans to PAC's to conduct non-credit Business	0.009 (Dr)
6425-00-108-3-43-Loans Assistance to various Categories of Co-operative Societies – NCDC	0.01 (Dr)
6851-00-200-2-54-Seed / Margin Money for Tiny & SSI Units in Rural Areas	0.94 (Dr)
6851-00-200-2-56-Industries Co-Operatives	0.01 (Dr)
6851-00-103-2-10-Loans towards share capital to new members	0.002 (Dr)
7475-00-103-1-71-Loans for construction of Business Premises	0.01 (Dr)
Total	2.00 (Dr)

(B) DEPOSITS AND ADVANCES

(Amount in Crore)

8443-Civil Deposits Public Works Deposits	0.70 (Cr)
8550-Civil Advances – Forest Advances	0.50 (Dr)
Total	0.20 (Cr)

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(C) SUSPENSE AND MISCELLANEOUS

(Amount in Crore)

Suspense & Miscellaneous	
8658-Suspense Account	
a) Treasury Suspense	2.00 (Cr)
b) Other Miscellaneous Items	0.54 (Cr)
c) Miscellaneous Public Works Advances	0.78 (Dr)
d) Wanting Challans	0.10 (Cr)
e) Wanting Vouchers	0.001 (Dr)
107 Cash Settlement Suspense Account	0.57 (Cr)
129 Material Purchase Settlement Suspense Account	5.83 (Cr)
8658-00-102-2-81 Taluk Panchayat Suspense	0.80 (Dr)
8658-00-102-4-82 Grama Panchayat Suspense	0.02 (Cr)
8670-Cheques and bills Departmental Cheques	1.96 (Cr)
a) Social Welfare Department Cheques	, ,
b) Backward Community Department Cheques	0.15 (Cr)
8671-Departmental Balance	0.11 (Dr)
8672-Permanent Advance	0.0005 (Dr)
Total	9.47 (Cr)

(D) REMITTANCES

(Amount in Crore)

8782-102 Remittance into Treasury	1.60 (Dr)
a) ZP, Engineering Division	27.32 (Dr)
b) World Bank Project Division	2.13 (Cr)
102-Forest Remittances – I Remittances into Treasury	0.12 (Dr)
II Cheques	0.20 (Cr)
Total	26.72 (Dr)