

ಕರ್ನಾಟಕ ಸರ್ಕಾರ
ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ
ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ರಾಯಚೂರು.



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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ,
ಜಿಲ್ಲಾ ಪಂಚಾಯತ್,
ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ,
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div>(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div>(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p>These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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,
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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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ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳವರ ಕಛೇರಿ,
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div>(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div>(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p>These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
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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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
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5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><thead><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr></thead><tbody><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></tbody></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
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GPs Maintenance of Borewells	69,82,735/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					
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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
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Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
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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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
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5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><thead><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr></thead><tbody><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></tbody></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
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GPs Maintenance of Borewells	69,82,735/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div>(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div>(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p>These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
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Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
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5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
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GPs Maintenance of Borewells	69,82,735/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					
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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
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Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
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5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div>(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div>(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p>These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
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GPs Maintenance of Borewells	69,82,735/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					
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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p>These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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TOTAL	13,84,52,628/-																															

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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><thead><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr></thead><tbody><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></tbody></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-																							
Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-																											
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/-																											

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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-																							

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Para No	Nature of Observations	Replies																														
5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing 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/-																															
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6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts</p> <p>Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
Opening Balance Bank	46,22,52,422/-	29,65,02,590/-															
Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-															
Closing Balance Bank	49,84,60,686/-	33,47,82,073/-															

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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	<p>Introduction:</p> <p>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.</p>	No Comments																								
2	<p>Financial Position:</p> <p>The financial position of the ZP Raichur for the year 2019-20, as brought out in the Annual Accounts, is given below.</p> <p style="text-align: center;">(Amount in Crore)</p> <table><tr><th>Name</th><th>Opening Balance</th><th>Receipts</th><th>Total</th><th>Expenditure</th><th>Closing Balance</th></tr><tr><td>Treasury*</td><td>258.58</td><td>299.11</td><td>557.69</td><td>289.78</td><td>267.91</td></tr><tr><td>Bank**</td><td>46.23</td><td>442.44</td><td>488.67</td><td>438.82</td><td>49.85</td></tr><tr><td>Total</td><td>304.81</td><td>741.55</td><td>1046.36</td><td>728.60</td><td>317.76</td></tr></table> <p>* Bank opening balance revised by ZP from Rs.36.87 crore to 46.23 crore commented vide Para NO: 5.1.</p>	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	The Certified annual account is enclosed with this report.
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																					

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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. <div style="text-align: right;">(Amount in Crore)</div> <table><tr><th rowspan="2">Sl.No</th><th rowspan="2">DDR Heads</th><th colspan="3">Balances as on 31st March</th></tr><tr><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr><tr><td>1</td><td>Loans and Advances</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td><td>2.00 (Dr)</td></tr><tr><td>2</td><td>Deposits and Advances</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td><td>0.20 (Cr)</td></tr><tr><td>3</td><td>Suspense and Miscellaneous</td><td>9.47(Dr)</td><td>9.47 (Cr)</td><td>9.47(Cr)</td></tr><tr><td>4</td><td>Remittances</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td><td>26.72 (Dr)</td></tr></table> <div style="text-align: center;">(Details vide Annexure I)</div> <p>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.</p> <p>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 ascertained in audit. [Details vide Annexure I].</p>	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)	2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)	3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)	4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)	<p style="text-align: center;">These figures will be reconciled and confirmations will be obtained from the concerned Heads of Departments.</p>
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)																										
2	Deposits and Advances	0.20 (Cr)	0.20 (Cr)	0.20 (Cr)																										
3	Suspense and Miscellaneous	9.47(Dr)	9.47 (Cr)	9.47(Cr)																										
4	Remittances	26.72 (Dr)	26.72 (Dr)	26.72 (Dr)																										

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Para No	Nature of Observations	Replies						
3.2	<p><u>Adverse Balances under DDR Heads:</u></p> <p>The Annual Accounts reflected adverse balances as detailed below:</p> <table><tr><th>Head of Account</th><th>Adverse Balance (Amount in Crore)</th></tr><tr><td>8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account</td><td>0.57 (Cr)</td></tr><tr><td>8672 Remittances- 102 PW Remittances – II Cheques (ZPED)</td><td>27.32 (Dr)</td></tr></table> <p>Adverse balances indicate the possibilities of incorrect adjustments and increase the risk of frauds, hence ZP needs to obtain the confirmation of balances before clearing the outstanding balances. Though these adverse balances have been pointed out during previous SARs, ZP has not taken any action in this regard till date.</p>	Head of Account	Adverse Balance (Amount in Crore)	8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)	8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)	<p>These figures will be reconciled and necessary action will be taken.</p>
Head of Account	Adverse Balance (Amount in Crore)							
8658 Suspense Account 102 Suspense Civil 107 Cash Settlement Suspense Account	0.57 (Cr)							
8672 Remittances- 102 PW Remittances – II Cheques (ZPED)	27.32 (Dr)							
4	<p>Incorrect depiction of Accounts:</p>							
4.1	<p>Non preparation of Annual Accounts on Fund-wise basis:</p> <p>The Government vide order No. FD 07/ZPA/2003 dated 8th September 2004 directed the Zilla Panchayats to maintain their accounts fund-wise as Fund-I, Fund-II and Fund-III i.e., receipt / expenditure / closing balance shall be segregated for each fund under respective major head of account. However, the ZP has not maintained the fund wise annual accounts.</p>	<p>Annual Accounts on Fund wise basis are prepared and submitted in the Certified annual accounts.</p>						

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Para No	Nature of Observations	Replies																								
4.2	<p>Non reconciliation of treasury balances:</p> <p>Variations were noticed between the figures exhibited in ‘Plus Minus Memorandum’ issued by DTO, Raichur and annual account figures resulting in a net difference of Rs.6.74 crore in respect of closing balance as at the end of 31st March 2020 as detailed below.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per Plus / Minus Memo issued by DTO Raichur</th><th>As per Annual Accounts</th><th>Difference</th></tr><tr><td>Opening Balance</td><td>2,51,84,00,445/-</td><td>2,58,57,79,546/-</td><td>6,73,79,101/-</td></tr><tr><td>Receipts</td><td>2,99,11,19,641/-</td><td>2,99,11,19,641/-</td><td>0/-</td></tr><tr><td>Total</td><td>5,50,95,20,086/-</td><td>5,57,68,99,187/-</td><td>6,73,75,501/-</td></tr><tr><td>Payments</td><td>2,89,77,80,447/-</td><td>2,89,77,80,447/-</td><td>0/-</td></tr><tr><td>Closing Balance</td><td>2,61,17,39,639/-</td><td>2,67,91,18,740/-</td><td>6,73,75,501/-</td></tr></table> <p>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 treasury with suitable notes to Accounts. ZP has not taken any action in this regard.</p>	Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference	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/-	<p>The DTO Plus and Minus figures and ZP Annual Accounts figures will be reconciled.</p>
Particulars	As per Plus / Minus Memo issued by DTO Raichur	As per Annual Accounts	Difference																							
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/-																							
4.3	<p>Non reduction of Write Back amount from the Opening Balance</p> <p>Government of Karnataka vide order No: FD 29 EXP6/2020 Dated: 24th 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.</p>	<p>Specified write back amount of ZP Raichur is awaiting. After getting the same will be rectified in future.</p>																								

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Para No	Nature of Observations	Replies																									
5	Misstatement / Deficiencies / Omissions in Accounting:																										
5.1	<p>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.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>SI No</th><th>Name of Scheme</th><th>CB 2018-19</th><th>OB 2019-20</th><th>Difference</th></tr><tr><td>1</td><td>Swachh Bharat Abhiyan</td><td>8,02,20,322/-</td><td>7,08,65,952/-</td><td>-93,54,370/-</td></tr><tr><td>2</td><td>MGNREGA</td><td>33,48,889/-</td><td>10,62,69,707/-</td><td>10,29,20,818/-</td></tr><tr><td colspan="2">Total for the above</td><td>8,35,69,211/-</td><td>17,71,35,659/-</td><td>9,35,66,448/-</td></tr><tr><td colspan="2">Annexure – A (Total)</td><td>36,86,85,974/-</td><td>46,22,52,422/-</td><td>9,35,66,448/-</td></tr></table> <p>ZP was required to verify the same and adopt the correct figures in the annual accounts with suitable 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.</p>	SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference	1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-	2	MGNREGA	33,48,889/-	10,62,69,707/-	10,29,20,818/-	Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-	Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-	Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.
SI No	Name of Scheme	CB 2018-19	OB 2019-20	Difference																							
1	Swachh Bharat Abhiyan	8,02,20,322/-	7,08,65,952/-	-93,54,370/-																							
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Total for the above		8,35,69,211/-	17,71,35,659/-	9,35,66,448/-																							
Annexure – A (Total)		36,86,85,974/-	46,22,52,422/-	9,35,66,448/-																							
5.2	<p>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 credited to the scheme bank account is required to be reduced from treasury receipts and expenditure figures and net Receipts and Expenditure are to be adopted in the annual accounts to avoid overstatement of receipts and 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 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 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 of Part I-III of the Annual Accounts with suitable disclosure note. However, ZP has not taken suitable action in this regard.</p>	Receipts and expenditure figures of DRDA adopted in the Certified annual accounts.																									

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Para No	Nature of Observations	Replies																												
5.3	<p>Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) Admin</p> <p>On scrutiny of CA Audit Report of MGNREGA (Admn) and annual accounts, following differences were observed in respect of opening balances of ZP and IOs, grants, interest and expenditure figures. ZP needs to verify the audit report and adopt correct figures.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Particulars</th><th>As per CA Report</th><th>Amount exhibited in annual accounts</th><th>Difference</th></tr><tr><td>OB</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>2,94,54,694/- (ZP) 7,68,15,013/- (IOs) 10,62,69,707/- (Total)</td><td>0/-</td></tr><tr><td>Grants</td><td>3,81,64,29,479/-</td><td>3,81,64,29,479/-</td><td>0/-</td></tr><tr><td>Interest & other receipts</td><td>58,23,503/-</td><td>58,23,503/-</td><td>0/-</td></tr><tr><td>Total</td><td>3,92,85,22,689/-</td><td>3,92,85,22,689/-</td><td>0/-</td></tr><tr><td>Expenditure</td><td>3,87,16,57,167/-</td><td>3,83,70,43,340/-</td><td>3,46,13,827/-</td></tr><tr><td>CB</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>1,22,56,660/- (ZP) 7,92,22,689/- (IOs) 9,14,79,349/- (Total)</td><td>0/-</td></tr></table> <p>Further, it is noticed that there is totaling error amounting to Rs.3,46,13,827/- on the payments side of the Receipts and Payments in CA Audit Report i.e., total of all the items of expenditure and closing balance works out to Rs.3,96,31,36,516/- whereas, total exhibited against payments in the audit report was Rs.3,92,85,22,689/- which resulted in understatement of total to the extent of Rs.3,46,13,827/-. ZP was required to take up the matter with Chartered Accountant and obtain necessary clarification in this regard. However, ZP has not furnished any clarification in this regard.</p>	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	3,81,64,29,479/-	3,81,64,29,479/-	0/-	Interest & other receipts	58,23,503/-	58,23,503/-	0/-	Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-	Expenditure	3,87,16,57,167/-	3,83,70,43,340/-	3,46,13,827/-	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/-	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
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	3,81,64,29,479/-	3,81,64,29,479/-	0/-																											
Interest & other receipts	58,23,503/-	58,23,503/-	0/-																											
Total	3,92,85,22,689/-	3,92,85,22,689/-	0/-																											
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Para No	Nature of Observations	Replies
5.4	<p>Overstatement of Closing Balance under Annexure-A of annual account.</p> <p>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/-.</p> <p>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.</p>	<p>Revised Bank Statement / Annexure-A is appended to Certified Annual Accounts.</p>
5.5	<p>Mother Account</p> <p>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.</p> <p>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.</p>	<p>The scheme amount has been transferred to concerned scheme accounts to implement the scheme.</p>

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Para No	Nature of Observations	Replies																									
5.6	<p>Inoperative Bank Accounts:</p> <p>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 Receipts and to submit the challan to the Finance Department. However, it is seen from the Scheme Bank Account Statement appended to the annual accounts that the following schemes 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 accounts were not closed.</p> <p style="text-align: right;">(Amount in Rs)</p> <table><tr><th>Sl No</th><th>Name of the account</th><th>Name of the Bank</th><th>Account No.</th><th>CB as on 31.3.2020</th></tr><tr><td>1</td><td>GP Statutory Grants</td><td>PKGB</td><td>10613100022228</td><td>1,04,80,483/-</td></tr><tr><td>2</td><td>IAY</td><td>SBI</td><td>30195153518</td><td>17,028/-</td></tr><tr><td>3</td><td>Panchatantra</td><td>Andhra / Union Bank</td><td>49110100048502</td><td>1,05,50,527/-</td></tr><tr><td>4</td><td>PDO's Foundation Training</td><td>-do-</td><td>49110100048496</td><td>7,43,064/-</td></tr></table> <p>ZP has not taken any action in this regard.</p>	Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020	1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-	2	IAY	SBI	30195153518	17,028/-	3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-	4	PDO's Foundation Training	-do-	49110100048496	7,43,064/-	<p>The said in-operative schemes are closed and remaining balance of those schemes have sent to government.</p>
Sl No	Name of the account	Name of the Bank	Account No.	CB as on 31.3.2020																							
1	GP Statutory Grants	PKGB	10613100022228	1,04,80,483/-																							
2	IAY	SBI	30195153518	17,028/-																							
3	Panchatantra	Andhra / Union Bank	49110100048502	1,05,50,527/-																							
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5.7	<p>Non furnishing of Utilization Certificates. Utilization Certificates / Chartered Accountant audit reports in respect of schemes mentioned below were not submitted even though expenditure amounting to Rs.13,84,52,628/- has been incurred during the year 2019-20.</p> <table><tr><th colspan="2">Details of non-furnishing of UC / CA Reports (2019-20)</th></tr><tr><th>Name of the Scheme</th><th>Expenditure incurred (Amount in Rs)</th></tr><tr><td>Grama Vikas Yojane</td><td>7,89,00,715/-</td></tr><tr><td>GPs Maintenance of Borewells</td><td>69,82,735/-</td></tr><tr><td>E-Panchayath</td><td>88,96,430/-</td></tr><tr><td>HKRDB (Admin)</td><td>1,22,90,040/-</td></tr><tr><td>HKRDB (General, SCP, TSP)</td><td>1,19,03,839/-</td></tr><tr><td>HKRDB TSP</td><td>19,95,555/-</td></tr><tr><td>HKRDB (Macro)</td><td>2,296/-</td></tr><tr><td>Kere Sanjeevani</td><td>2,78,955/-</td></tr><tr><td>RGRHCL</td><td>13,26,000/-</td></tr><tr><td>Education (SSA)</td><td>1,16,00,000/-</td></tr><tr><td>RURBAN Mission</td><td>25,61,174/-</td></tr><tr><td>SVEEP</td><td>17,14,889/-</td></tr><tr><td>TOTAL</td><td>13,84,52,628/-</td></tr></table> <p>Due to non-furnishing of copies of UC / CA Report the correctness of the transactions exhibited on the Annual Accounts could not be verified.</p>	Details of non-furnishing 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/-	HKRDB (Admin)	1,22,90,040/-	HKRDB (General, SCP, TSP)	1,19,03,839/-	HKRDB TSP	19,95,555/-	HKRDB (Macro)	2,296/-	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/-	<p>For the HKRDB and SVEEP scheme UCs are submitted to concern Department and remaining scheme UC will be submitted in due course.</p>
Details of non-furnishing of UC / CA Reports (2019-20)																																
Name of the Scheme	Expenditure incurred (Amount in Rs)																															
Grama Vikas Yojane	7,89,00,715/-																															
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Para No	Nature of Observations	Replies															
6	<p>Comments on Model Panchayat Accounting System (MPAS) formats of accounts Government of Karnataka vide Order No. GO. RDPR/IF/02/2011-12 dated 31st 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 Panchayt 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.</p>	MPAS Annual accounts in prepared in Prescribed format issued by C & AG.															
6.1	<p><u>Comments on Format I of MPAS Accounts</u></p> <p>a) Variations were noticed in exhibition of figures between old annual account and MPAS accounts as detailed below.</p> <p style="text-align: right;">(Amount in Rs.)</p> <table border="1"> <thead> <tr> <th>Head / Particulars</th><th>As per Old Accounts (Abstract of Part I-III)</th><th>As per MPAS Accounts</th></tr> </thead> <tbody> <tr> <td>Opening Balance Treasury</td><td>2,58,57,79,546/-</td><td>2,71,06,80,724/-</td></tr> <tr> <td>Opening Balance Bank</td><td>46,22,52,422/-</td><td>29,65,02,590/-</td></tr> <tr> <td>Closing Balance Treasury</td><td>2,67,91,18,740/-</td><td>2,80,40,19,918/-</td></tr> <tr> <td>Closing Balance Bank</td><td>49,84,60,686/-</td><td>33,47,82,073/-</td></tr> </tbody> </table> <p>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.</p> <p>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.</p> <p>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 MAS Format I.</p>	Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts	Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-	Opening Balance Bank	46,22,52,422/-	29,65,02,590/-	Closing Balance Treasury	2,67,91,18,740/-	2,80,40,19,918/-	Closing Balance Bank	49,84,60,686/-	33,47,82,073/-	Revised MAS Format-I is submitted with Certified annual accounts.
Head / Particulars	As per Old Accounts (Abstract of Part I-III)	As per MPAS Accounts															
Opening Balance Treasury	2,58,57,79,546/-	2,71,06,80,724/-															
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ಹೊಸ ಕಟ್ಟಡ, ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ಕಛೇರಿ ಹಿಂಬಾಗ,
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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)