CHAPTER-I

AN OVERVIEW OF ACCOUNTS AND FINANCES OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

The Rajasthan Panchayat Act, 1953 was enacted keeping in view the philosophy enshrined in Article 40 of the Constitution of India, which lays down that the State shall take steps to organise Village Panchayats and endow them with such powers and authority so as to enable them to function as units of self Government. Subsequently, with a view to bringing in conformity with the new pattern of Panchayati Raj, the Rajasthan Panchayat Samiti and Zila Parishad Act was enacted in 1959 which provided for a three tier[1] structure of local self governing bodies at district, block and village levels and further decentralised powers. As a consequence of the 73rd Constitutional Amendment, the Rajasthan Panchayati Raj Act (RPRA), 1994 came into force in April 1994, which apart from mandatory provisions delineated functions and powers of Panchayati Raj Institutions (PRIs). Later, Rajasthan Panchayati Raj Rules (RPRR), 1996 were incorporated thereunder to ensure the smooth functioning of PRIs.

There were 323 *Zila Parishads* (ZPs) with two cells in each ZP i.e., Rural Development Cell (RDC) and Panchayat Cell (PC), 237 *Panchayat Samitis* (PSs) and 9,189 *Gram Panchayats* (GPs) as on 31 March 2008. As on December 2010 there were 33 ZPs, 239 PSs and 9,185 GPs in the State with a population of 4.33 crore (76.64 *per cent* of the State's total population of 5.65 crore[2]).

1.2 Organisational set up

The administrative department dealing with affairs of the PRIs, is Rural Development and Panchayati Raj Department (RD&PRD). The department is headed by Principal Secretary RD and PR at Government level, by Director Panchayati Raj at directorate level. The organisational chart on the administration of PRIs is given below:

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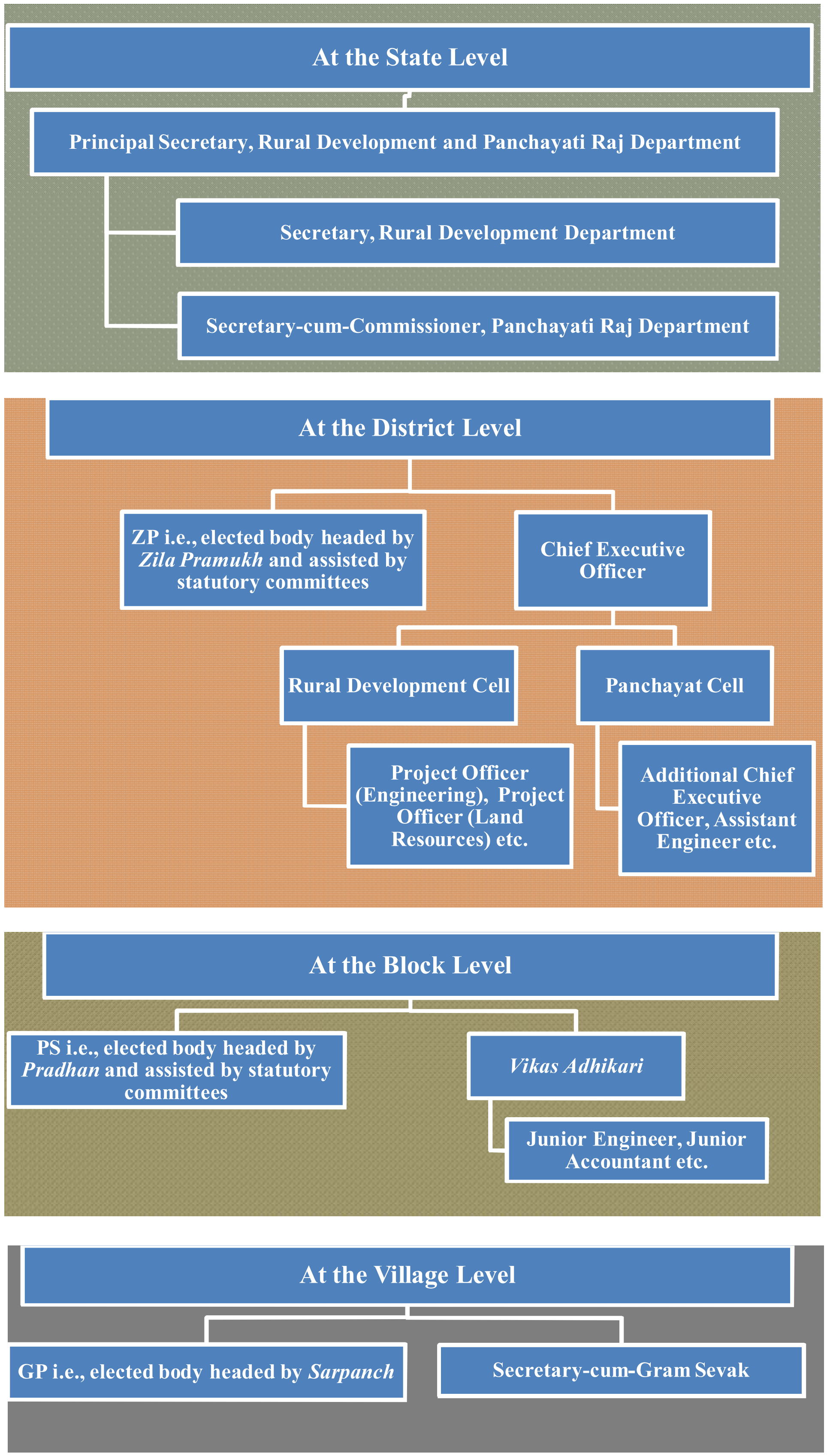
1. *Zila Parishad* at District level, *Panchayat Samiti* at Block level and *Gram Panchayat* at Village level.
2. As per Census, 2001.


At the State Level
Principal Secretary, Rural Development and Panchayati Raj Department
Secretary, Rural Development Department
Secretary-cum-Commissioner, Panchayati Raj Department
At the District Level
ZP i.e., elected body headed by *Zila Pramukh* and assisted by statutory committees
Chief Executive Officer
Rural Development Cell
Panchayat Cell
Project Officer (Engineering), Project Officer (Land Resources) etc.
Additional Chief Executive Officer, Assistant Engineer etc.
At the Block Level
PS i.e., elected body headed by *Pradhan* and assisted by statutory committees
Vikas Adhikari
Junior Engineer, Junior Accountant etc.
At the Village Level
GP i.e., elected body headed by *Sarpanch*
Secretary-cum-Gram Sevak

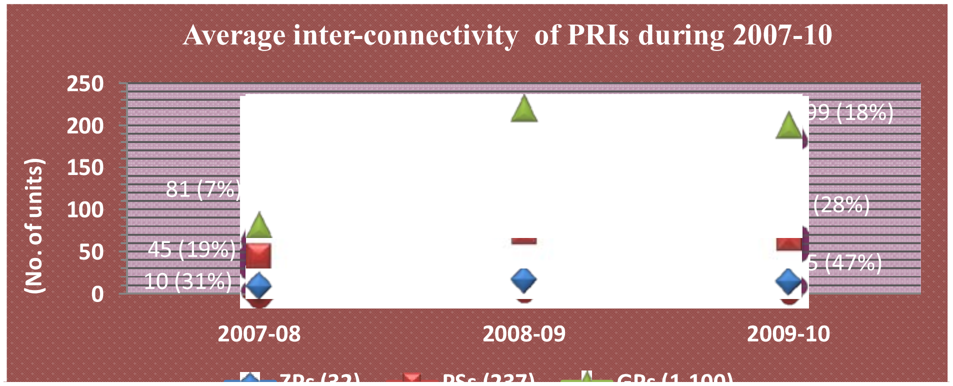
1.3 Accounting arrangements and maintenance of accounts

1.3.1 Accounting arrangements

Although the State Government had accepted (August 2003) the formats of accounts prescribed by the Comptroller and Auditor General of India (C&AG) for preparation of annual accounts (16 formats) and database (8 formats) yet annual accounts for the year 2007-08 were being maintained by the PRIs in conventional formats prescribed under Chapter 11 of RPRR, 1996 and database was also not being maintained in prescribed formats. RD&PRD intimated (September 2010) that prescribed formats for database has been implemented and *panchayat samitis* concerned were being directed to maintain database in prescribed formats.

There was no system of consolidation and compilation of accounts at the State level in respect of receipts and expenditure of the various tiers of PRIs for generation of information on flow of funds to the local bodies and its application. Consolidation of realistic data on income and expenditure of PRIs is required for realistic assessment of the needs of the Panchayats for basic civic and developmental functions.

The RD&PRD has taken up a project called Computerisation Automation Refinement of Integrated System of Management and Accounts (CARISMA) for computerising and inter-connecting the PRIs. The project includes software pertaining to accounting, management information system, statutory duties (birth and death registration) and village database. The State Government initiated the project in November 2005 to interlink Panchayati Raj Headquarters, 32 ZPs, 237 PSs, 1,100 out of 9,189 GPs at the initial cost of ₹ 23.31 crore. The project alongwith its major key components viz. creation of database, inter-connectivity of PRIs and maintenance of accounts is scheduled to be completed by February 2011. The average inter-connectivity of live links during 2007-10 as intimated by RD&PRD in July 2010 is given below:



The above position indicates that average inter-connectivity of live links decreased during 2009-10 (ZPs: 47 *per cent*, PSs: 28 *per cent* and GPs: 18 *per cent*) in comparison to average live links of 2008-09 (ZPs: 53 *per cent*, PSs: 31 *per cent* and GPs: 20 *per cent*). Reasons for lesser connectivity were attributed (July 2010) to problems relating to power and network points, technical matters related with hardware/software and towers, online connectivity and natural calamities etc. Further, due to incorporation of additional and ancillary works such as installation of routers, CMM batteries and increase in the height of RF towers etc. an amount of ₹ 47.53 crore[3] was available for implementation of scheme. Out of which ₹ 43.15 crore had been spent as of March 2010 and pending liabilities of ₹ 2.17 crore were yet to be met.

1.3.2 *Maintenance of accounts*

1.3.2.1 *Delayed submission of annual accounts*

Annual accounts of ZPs (RDC) for the year 2006-07 were required to be sent to the Rural Development Department (RDD) by 30 September 2007. It was, however, observed that annual accounts for the year 2006-07 were sent (October 2007 to February 2009) by 29 ZPs (RDC) with delays ranging from four days to sixteen months and ZPs (RDC), Pali and Jaisalmer had not submitted (June 2010) their accounts. Reasons for delayed submission and non-submission of accounts were not made available to Audit (June 2010) by RDD.

Similarly, annual accounts of ZPs (PC) are required to be sent to the Panchayati Raj Department (PRD) by 15 May of the following year. The position of timely/delayed/non-submission of accounts by ZPs (PC) to the PRD could not be verified by audit, as the same was not available with PRD at the time of audit (February 2011).

3. Eleventh Finance Commission: ₹ 26.38 crore, *Rashtriya Gram Swarojgar Yojana*: ₹ 2.00 crore, Panchayat Empoweredment & Accountability Incentive Scheme: ₹ 0.70 crore, TFC: ₹ 18.45 crore.

Director, Local Fund Audit Department (DLFAD) intimated (April 2011) that they conduct only transaction audit of accounts and do not certify the accounts of PRIs. Hence, authentication of accounts of PRIs cannot be verified in audit.

1.3.2.2 Non-rectification of differences between cash books and Personal Deposit (PD)/Bank pass books

As per provisions of RPRR, 1996 all the transactions of the cash book (deposit and withdrawal) of ZP/PS during each month were required to be reconciled with PD/Bank pass books and differences, if any, were to be rectified.

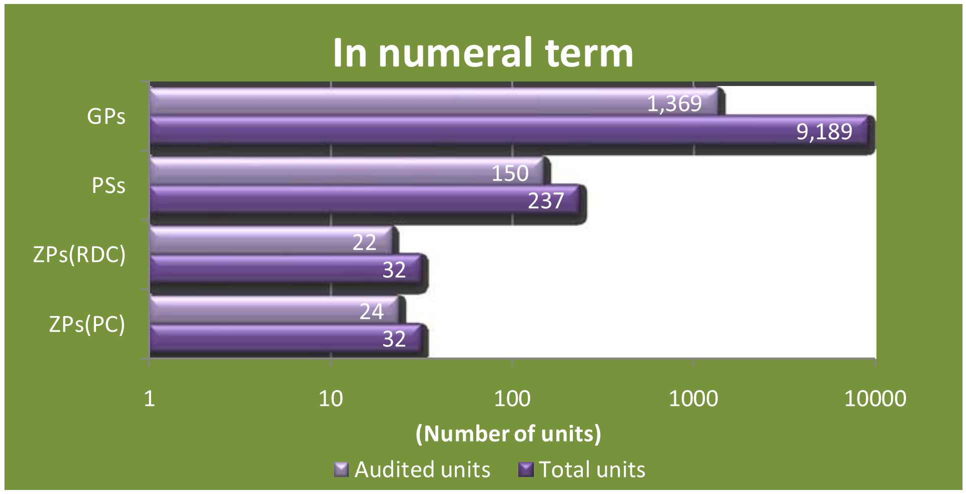
Test check of records revealed that one ZP and three PSs had not rectified the differences (as on 31 March 2007) of ₹ 37.50 lakh (***Appendix-I***) between cash books and PD/Bank pass books. There were exceptionally huge differences in PSs, Chittorgarh (₹ 11.02 lakh), Deoli (₹ 10.45 lakh) and Dudu (₹ 9.50 lakh). PSs, Chittorgarh and Dudu attributed (March 2011) differences due to non/delayed submission of cheques to banks for payment and non-intimation of various charges levied by banks. The paras of similar nature was were also included in Audit Reports (Civil–Local Bodies) for the years 2004-05, 2005-06 and 2006-07. In order to rectify such irregularities the State Government instructed (January 2010) all the ZPs to reconcile PD accounts with and bank accounts with cash books every month and to send reconciliation certificate by PS to ZP latest by 10 of every month. However, action taken by PRIs had not been intimated.

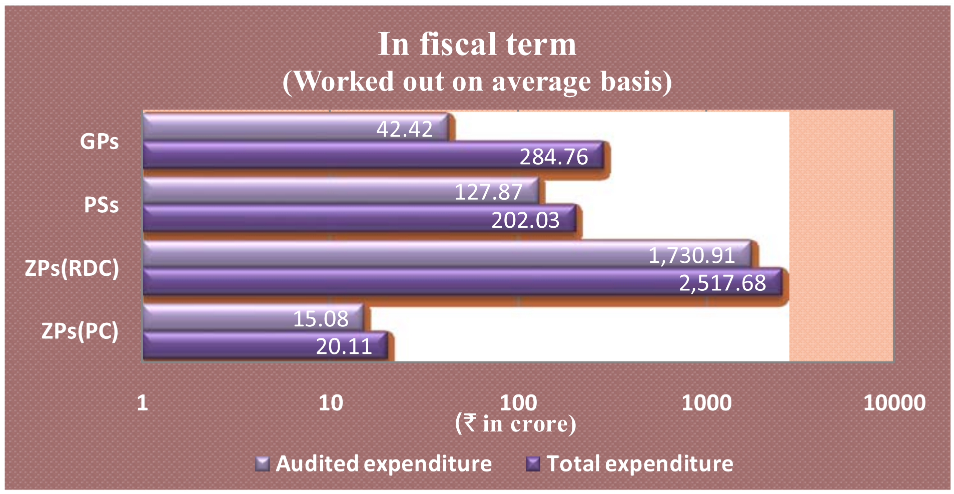
1.4 Audit arrangement

The DLFAD is the primary auditor of the accounts of the PRIs under the RPRA, 1994. Section 75(4) of the RPRA, 1994 also empowers the C&AG to test checks the accounts of PRIs. Audit of accounts is also being conducted by the C&AG under Section 14 of C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The State Government entrusted (February 2011) Technical Guidance and Supervision by the C&AG over audit of PRIs by DLFAD.

1.5 Audit coverage

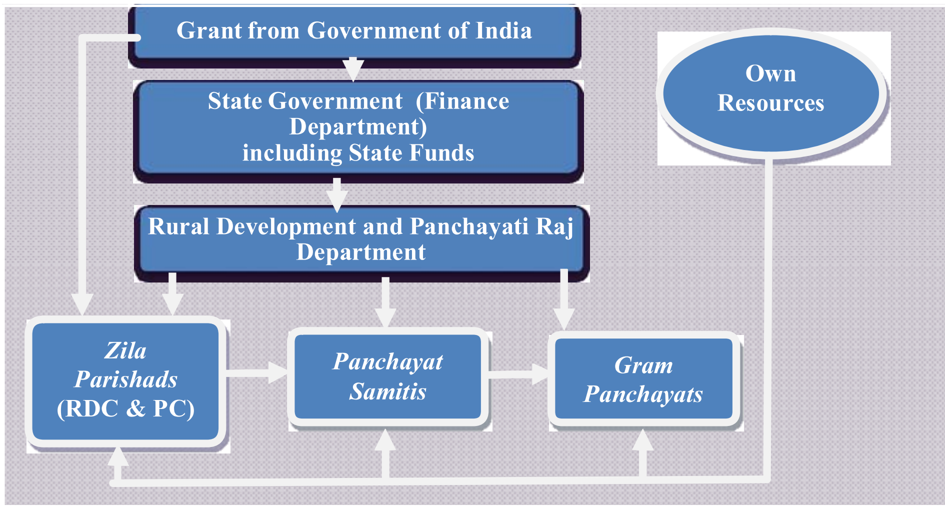
Out of 32 ZPs (each of PC and RDC), 237 PSs and 9,189 GPs, test check of accounts of 24 ZPs (PC), 22 ZPs (RDC) and 150 PSs including 1,369 GPs for the period up to 2006-07 was conducted during 2007-08. The position of audit coverage (numeral as well as fiscal) is indicated in the following graphs:





1.6 Financial position of PRIs

Fund flow chart of PRI is given below:



1.6.1 *Financial position of Panchayati Raj Department*

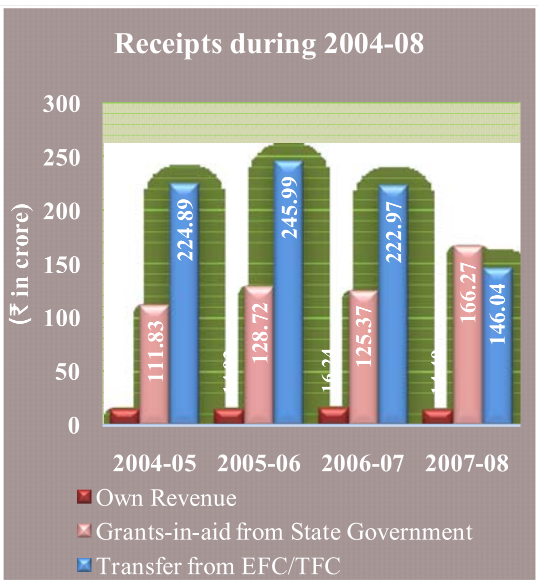
Apart from own resources of tax and non- tax revenue e.g., fair tax, building tax, fees, rent from land and buildings, water reservoirs etc. and capital receipts from sale of land, the PRIs receive funds from the State Government and Government of India (GOI) in the form of grants-in-aid/loans for general administration, implementation of developmental schemes/works, creation of infrastructure in rural areas etc. Funds are also provided under recommendations of the Central/State Finance Commissions. The position of receipts and expenditure of PRIs for the period 2004-08 based on data made available (June 2009) by the PRD is as under:

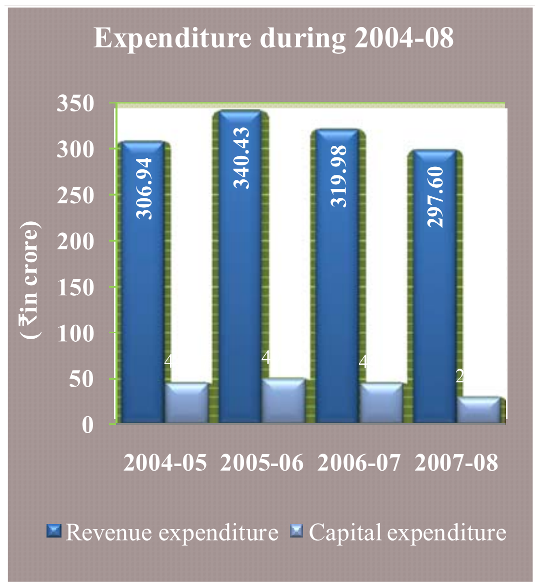
(₹ in crore)

Particulars	2004-05	2005-06	2006-07	2007-08
(A) Revenue receipts				
Own Tax	1.68	2.59	2.25	2.04
Own Non-Tax	13.51	12.33	13.99	12.45
Total Own Revenue	**15.19**	**14.92**	**16.24**	**14.49**
Grants-in-aid from State Government	111.83	128.72	125.37	166.27
Eleventh Finance Commission (EFC)/ Twelfth Finance Commission (TFC) grants	224.89	245.99	222.97	146.04
Total Receipts	**351.91***	**389.63***	**364.58***	**326.80***
(B) Expenditure				
Revenue expenditure (Pay and allowances and maintenance expenditure)	306.94	340.43	319.98	297.60
Capital expenditure	44.97	49.20	44.60	29.20
Total Expenditure	**351.91**	**389.63**	**364.58**	**326.80**

Source :Source: As per data provided by Panchayati Raj Department.

* *In addition, grants of ₹ 135.54 crore, ₹ 157.57 crore, ₹ 180 crore and ₹ 180.10 crore were released during 2004-05, 2005-06, 2006-07 and 2007-08 respectively as per recommendations of Third State Finance Commissions and same amounts were booked as expenditure by PRD in the relevant years.*





The above position indicates that:

- 'Own Revenue' of the PRIs in 2004-05, 2005-06, 2006-07 and 2007-08 constituted only 4.32 *per cent*, 3.83 *per cent*, 4.45 *per cent* and 4.43 *per cent* of their total receipts. Thus, they were largely dependent on government grants.

- While grants-in-aid from the State Government (excluding State Finance Commission grants) and EFC/TFC grants had decreased by 10.34 *per cent* from ₹ 348.34 crore for the year 2006-07 to ₹ 312.31 crore in the year 2007-08, the own revenue of PRIs also decreased by 10.78 *per cent* from ₹ 16.24 crore in 2006-07 to ₹ 14.49 crore in 2007-08 mainly due to decrease in recovery of fees/user charges.

- Total expenditure of PRIs decreased by 10.36 *per cent* from ₹ 364.58 crore in 2006-07 to ₹ 326.80 crore in 2007-08. Revenue expenditure decreased by 6.99 *per cent* from ₹ 319.98 crore in 2006-07 to ₹ 297.60 crore in 2007-08 while capital expenditure decreased by 34.53 *per cent* from ₹ 44.60 crore in 2006-07 to ₹ 29.20 crore in 2007-08 mainly due to decrease in expenditure on water supply and sanitation works. Separate bifurcation of capital and revenue expenditure out of State Finance Commission grants was not made available by the PRD.

1.6.1.1 Twelfth Finance Commission grants

The position of grants released by GOI and further released by the State Government to PRIs under recommendations of the Twelfth Finance Commission (TFC) during 2007-08 is as under:

(₹ in crore)

Grants released by GOI to the State Government		Grants released by the State Government to PRIs	
Amount	**Date of receipt of grants**	**Amount**	**Date of release of grants to PRIs**
123.00 (First instalment)	02.11.2007	123.00	16.11.2007
123.00 (Second instalment)	23.05.2008	123.00	05.06.2008

1.6.2 Financial position of Rural Development Department

The position of receipts and expenditure of Rural Development Department (RDD) for the years 2004-08 based on data made available (October 2009) by the RDD is as under:

(₹ in crore)

Particulars	2004-05			2005-06			2006-07			2007-08		
	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total
Opening Balance	295.96	130.26	**426.22**	346.81	181.86	**528.67**	365.46	211.12	**576.58**	552.81	233.44	**786.25**
Receipts	648.52	125.22	**773.74**	805.67	173.35	**979.02**	1,573.73	149.25	**1,722.98**	1,908.66	240.54	**2,149.20**
Total Available Funds	944.48	255.48	**1,199.96**	1,152.48	355.21	**1,507.69**	1,939.19	360.37	**2,299.56**	2,461.47	473.98	**2,935.45**
Expenditure	661.75	113.50	**775.25**	843.85	172.70	**1,016.55**	1,521.85	179.99	**1,701.84**	2,282.57	235.11	**2,517.68**
Closing Balance	282.73	141.98	**424.71**	308.63	182.51	**491.14**	417.34	180.38	**597.72**	178.90	238.87	**417.77**
Percentage of expenditure	70.07	44.43	**64.61**	73.22	48.62	**67.42**	78.48	49.95	**74.01**	92.73	49.60	**85.77**

Source :Source: As per data provided by Rural Development Department.
(CSS: Centrally Sponsored Scheme, SSS: State Sponsored Scheme)

The above table indicates that:

- There was difference of ₹ 103.96 crore, ₹ 85.44 crore and ₹ 188.53 crore between the closing balances of 2004-05, 2005-06 and 2006-07 and the opening balances of 2005-06, 2006-07 and 2007-08. RDD attributed (January 2010) the difference due to non-inclusion of release made by the Central and State Governments at the end of the 2004-05, 2005-06 and 2006-07 and interest accrued for 2004-05, 2005-06 and 2006-07 which were credited at the beginning of next financial year. The procedure adopted by the State Government was not appropriate as the receipts should have been credited under the Receipt Head of the relevant year instead of increasing the opening balance with reference to closing balance of preceding year.

- During 2004-05, 2005-06, 2006-07 and 2007-08 RDD could utilise only 64.61 *per cent*, 67.42 *per cent*, 74.01 *per cent* and 85.77 *per cent* respectively of total available funds under Centrally Sponsored Schemes and State Sponsored Schemes.

1.7 Budgetary and internal control

RPRA, 1994 empowers PRD to exercise control over PRIs by prescribing returns, reports and documents to be sent by a PRI as it deems fit. PRD has not intimated any remedial action taken in this regard. Audit findings of deficient fund management, ineffective monitoring of activities etc. indicative of weak internal controls are detailed in the succeeding paragraphs.

1.7.1 Excess expenditure over the allotted funds

As per Rule 210 of RPRR, 1996 the Drawing and Disbursing Officer is responsible for controlling of expenditure against allotment of funds. Two ZPs and 20 PSs incurred excess expenditure over the funds authorised/received due to which there were minus balances of funds of ₹ 11.89 crore under various heads of accounts/schemes as on 31 March 2007 (***Appendix-II***). Excess expenditure was met from the funds lying unutilised under other schemes specifically closed/inactive schemes. This reflects weak internal control and financial indiscipline in PRIs.

ZP, Barmer and five PSs while accepting the facts stated (April 2007 to April 2008) that action was being taken for obtaining regularisation/ allotment/reimbursement of funds from the departments concerned. No reply was furnished by remaining one ZP and 15 PSs. Similar irregularities were also included in Audit Reports (Civil–Local Bodies) for the years 2005-06 and 2006-07, but no concrete action was taken by RD&PRD.

1.7.2 Non-refund of balances lying unutilised under closed schemes

Rural Development Department instructed (November 1997 and March 2004) to ZPs that unspent amounts of closed schemes be transferred to the scheme in which the closed schemes had been amalgamated or to refund the same to the respective departments.

1.7.2.1 Test check of records for the year 2006-07 revealed that in eight ZPs unspent funds relating to various closed /inactive schemes aggregating ₹ 4.86 crore were lying blocked in their PD accounts for two to 15 years as of March 2007. These funds were neither utilised in accordance with the guidelines of the schemes nor refunded to the department concerned (***Appendix-III***).

On this being pointed out three ZPs (Bundi, Churu and Udaipur) stated (November 2007 - February 2008) that actions were being taken to refund the funds. Remaining five ZPs did not furnish any reply. Similar irregularities were also included in Audit Reports (Civil–Local Bodies) for the years 2005-06 and 2006-07, but no action was taken by the RD&PRD.

1.7.2.2 Similarly, in 12 PSs unspent funds aggregating ₹ 4.07 crore were lying in their PD accounts pertaining to various closed/inactive schemes, where no transaction had taken place during last one to 14 years as of March 2007. These funds were neither refunded to department nor the balances transferred to the amalgamated schemes ***(Appendix-III)***.

On this being pointed out four PSs (Kekri, Kotputali, Marwar Junction and Rani) stated (August - October 2007) that actions were being taken to refund the funds. Remaining eight PSs did not furnish any reply.

1.7.3 Advances lying unadjusted/ unrecovered

In three ZPs and 10 PSs advances aggregating ₹ 59.64 lakh for petrol and lubricants, pay and travelling allowance under various schemes and miscellaneous construction works etc. disbursed upto March 2007 were outstanding against 304 individuals (ZPs: 37 and PSs: 267) for last one to 49 years as of March 2009 **(*Appendix-IV*).** This indicated lack of effective and efficient control mechanism in these PRIs. Possibilities of recovery of advances outstanding for very long period are also remote.

On this being pointed out, ZP, Ajmer (August 2008) and four PSs (April-August 2007) accepted the facts and stated that actions for recovery of outstanding advances were being taken. The remaining two ZPs and six PSs did not furnish any reply. Similar irregularities were also included in Audit Reports (Civil–Local Bodies) for the years 2005-06 and 2006-07, however, no action was taken by RD&PRD.

1.7.4 Irregular credit of interest ₹ 13.70 lakh to own income instead of depositing into scheme concerned

Test check of records of PSs, Bonli and Dudu for the year 2005-07, revealed that interest earned ₹ 13.70 lakh[4] during 2001-07 on the funds of various schemes (Eleventh/Twelfth Finance Commissions, Mid Day Meals, Modified Area Development Approach etc.) was irregularly credited to their (PSs) own income, instead of depositing into concerned scheme. Interest earned on funds of schemes was to be credited to the scheme concerned.

On this being pointed out (April - September 2007), PS, Bonli while accepting the facts stated that funds related to all schemes were being kept in bank accounts. Reply was not tenable as interest so earned was to be credited to scheme concerned instead of own income. PS, Dudu did not furnish any reply.

1.7.5 Outstanding utilisation certificates

4. PSs, Bonli: ₹ 9.65 lakh and Dudu: ₹ 4.05 lakh.

Against advances of ₹ 842.33 crore given to 31 ZPs (RDC) up to March 2008, utilisation certificates (UCs) of ₹ 374.02 crore were pending from the executing agencies as of March 2009. The position of pending UCs as of March 2010 was not made available by the RDD. In case of ZPs (PC) against advances of ₹ 408.10 crore[5] given to 33 ZPs (PC) upto March 2009, UCs of ₹ 250.97 crore[6] were pending against 33 ZPs (PC) as of April 2010.

1.7.6 Arrears of audit

The DLFAD is the Statutory Auditor for the accounts of PRIs. There was arrear of audit of 22,102 PRIs (ZPs: 34, PSs: 356 and GPs: 21,712) by DLFAD as of December 2010 out of which audit of 8,703 PRIs (ZPs: 18, PSs: 220 and GPs: 8,465) was in arrear for the current year (2009-10). The tier-wise and zone-wise position of arrear of audit is shown in table below:

Name of Zonal Office	ZPs	PSs	GPs	Total
Ajmer	5	80	3,875	3,960
Bharatpur	-	27	2,573	2,600
Bikaner	6	31	3,165	3,202
Jaipur	1	23	2,097	2,121
Jaipur First	-	26	2,310	2,336
Jodhpur	10	69	3,122	3,201
Kota	2	38	1,705	1,745
Udaipur	10	62	2,865	2,937
Total	**34**	**356**	**21,712**	**22,102**

Source :Source: As per data provided by Director Local Fund Audit Department.

In order to reduce arrear of audit, DLFAD intimated (February 2011) that audit of previous years arrears have been taken up alongwith audit of current year and efforts are being made for filling up of vacant posts alongwith creation of additional manpower for clearance of arrears.

1.8 Lack of response to audit observations

1.8.1 Up to December 2010, 23,61,742 paragraphs of inspection reports of PRIs issued by DLFAD were pending for settlement. Audit observations includes 434 paragraphs of embezzlement involving ₹ 14.51 crore for the period up to 2009-10, were also pending for action as of December 2010. The zone-wise and tier-wise details of pendency of settlement of audit observations are as under:

Name of Zonal Office	Outstanding Paragraphs			
	ZPs	PSs	GPs	Total

5 . Twelfth Finance Commission (TFC): ₹ 235.70 crore and Third State Finance Commission (SFC): ₹ 172.40 crore.

6. TFC: ₹ 158.60 crore and Third SFC: ₹ 92.37 crore.

Ajmer	154	7,008	3,51,102	3,58,264
Bharatpur	293	5,489	2,09,290	2,15,072
Bikaner	237	3,559	2,95,338	2,99,134
Jaipur	226	5,557	3,37,958	3,43,741
Jaipur First	352	5,482	2,69,253	2,75,087
Jodhpur	406	7,926	4,60,425	4,68,757
Kota	204	4,185	1,12,923	1,17,312
Udaipur	182	7,858	2,76,335	2,84,375
Total	**2,054**	**47,064**	**23,12,624**	**23,61,742**

Source : As per data provided by Director Local Fund Audit Department.

1.8.2 A total of 1,421 inspection reports of ZPs and PSs (including GPs) comprising 12,212 paragraphs involving ₹ 1977.59 crore issued by Office of the Principal Accountant General upto July 2004 and thereafter by Office of the Senior Deputy Accountant General (Local Bodies Audit and Accounts) from August 2004 to March 2008 were pending for settlement at the end of November 2010 as detailed below:

(₹ in crore)

Year	Inspection Reports	Paragraphs	Money Value
Up to 2001-02	142	261	67.47
2002-03	98	242	55.07
2003-04	236	1,364	211.27
2004-05	317	2,960	355.38
2005-06	242	2,658	432.88
2006-07	188	2,105	412.97
2007-08	198	2,622	442.55
Total *	**1,421**	**12,212**	**1,977.59**

* *This includes 101 inspection reports comprising 380 outstanding paragraphs involving ₹ 80.89 crore of Soil Conservation Department.*

1.9 Impact of audit

During 2007-08, excess payments, double payments, dues, interest on excess cash balances, rent of shops etc. aggregating to ₹ 66.67 lakh were recovered in 220 cases by the PRIs at the instance of C&AG's audit.

1.10 Conclusion

- The 'own revenue' of PRIs was meagre and therefore they were largely dependent on Government grants eroding their financial autonomy.

- Widespread and persistent irregularities and deviations from prescribed accounting and budgetary control procedure indicating lack of adequate internal control mechanism in the PRIs such as non-reconciliation/rectification of differences in balance as per cash book and PD pass book, expenditure in excess of the allotted funds, non-adjustment/recovery of outstanding advances against individuals for a long period, non-submission of UCs and non-refund of unspent balances of closed/inactive schemes were noticed in audit.

- There was no mechanism with the PRD for centralised database on the receipts and expenditure of various tiers of PRIs for monitoring and decision making purpose.

- There were huge pendency of audit observations and delays in their settlement.

1.11 Recommendations

- PRIs should be encouraged to augment their own resources so as to reduce dependency on the Government assistance. The State Government should make provisions for levy of certain major taxes and exploitation of non-tax revenue sources obligatory for PRIs. Minimum revenue collection by GPs should be insisted with incentive for collection beyond minimum amount. All the common properties vested in the village panchayats may be identified, listed and made productive of revenue and power to levy tax/surcharge/cess on agriculture holding should be given to the intermediate or district panchayats.

- PRIs should ensure optimum utilisation of the available resources and the grants should be utilised in a time bound manner to derive the intended benefit.

- The PRIs should be made accountable for preparation of their annual accounts in the formats prescribed by C&AG within a specified period and their accounts should be compiled at the district and at the State level so that very purpose of maintenance of accounts for monitoring and decision making could be fulfilled.

- Internal control and monitoring mechanisms should be strengthened to ensure monthly reconciliation of differences between balances as per cash books and PD/Bank pass books, timely refund of unutilised funds to Government and to exercise checks on excess expenditure over the allotted funds.

- Special and concerted efforts are needed to adjust/recover the old outstanding advances from the employees or concerned.