

OVERVIEW

The Report consists of two Parts- Part - I on Urban Local Bodies (ULBs) and Part - II on Panchayati Raj Institutions (PRIs). Part I is divided into three Chapters. Chapter I is an Overview of the Finances of ULBs including the Accounting Procedures, Chapter II features a Performance Audit of Swarna Jayanti Sahari Rojgar Yojana and Chapter –III contains Transaction Audit paragraphs. Part II consists of two Chapters which includes Chapter I Overview on Finances of PRIs including accounting procedures and Chapter II on Transaction Audit paragraphs.

PART – I URBAN LOCAL BODIES

CHAPTER – I OVERVIEW OF FINANCES INCLUDING THE ACCOUNTING PROCEDURES OF THE URBAN LOCAL BODIES

Accounting formats as prescribed by the Task Force constituted by the Comptroller & Auditor General of India were not adopted by the ULBs.

(Paragraph 1.4)

Reconciliation of difference of ₹ 2.14 crore between balances of Cash Book and bank pass book was not done by three ULBs.

(Paragraph 1.10)

There was non recovery of revenue (tax as well as non-tax) amounting to ₹ 23.63 crore by ULBs.

(Paragraph 1.11)

Advances amounting to ₹ 1.83 crore were not recovered from individuals of two ULBs.

(Paragraph 1.12)

CHAPTER – II PERFORMANCE AUDIT OF SWARNA JAYANTI SHAHARI ROJGAR YOJNA

Funds of ₹ 7.98 crore were lying idle in the bank account of the District Urban Development Authority.

(Paragraph 2.7.2)

There was irregular adjustment of subsidy by banks.

(Paragraph 2.8.1)

CHAPTER – III
TRANSACTION AUDIT PARAGRAPHS

There were irregularities in Release and Utilisation of Thirteenth Finance Commission's Grants by ULBs.

(Paragraph 3.1)

There was loss of revenue due to non-allotment of commercial shops amounting to ₹ 2.68 crore.

(Paragraph 3.2)

PART – II
PANCHAYATI RAJ INSTITUTIONS

CHAPTER - I
**OVERVIEW OF FINANCES INCLUDING THE ACCOUNTING
PROCEDURES OF THE PANCHAYATI RAJ INSTITUTIONS**

Accounts in PRIs were not kept in the formats recommended by the Comptroller and Auditor General of India on the recommendations of the Eleventh Finance Commission.

(Paragraph 1.5)

CHAPTER – II
TRANSACTION AUDIT PARAGRAPHS

There were irregularities in Release and Utilisation of Thirteenth Finance Commission's grants by PRIs.

(Paragraph 2.1)