

**REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL
OF INDIA
ON
LOCAL BODIES
FOR THE YEAR ENDED MARCH 2017**

**GOVERNMENT OF GUJARAT
REPORT NO. 5 OF 2018**

TABLE OF CONTENTS		
Particulars	Paragraph number	Page number
Preface		v
Overview		vii
CHAPTER I		
PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT		
An overview of the functioning, accountability mechanism and financial reporting issues of Panchayati Raj Institutions	1.1	1
CHAPTER II		
PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT		
PERFORMANCE AUDIT AND COMPLIANCE AUDIT		
Implementation of Sardar Patel Awas Yojana	2.1	13
Accessibility of select public services to the rural population of Gujarat	2.2	31
CHAPTER III		
URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT		
An overview of the functioning, accountability mechanism and financial reporting issues of Urban Local Bodies	3.1	49
CHAPTER IV		
URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT		
COMPLIANCE AUDITS		
Implementation of recommendations of State Finance Commissions in Urban Local Bodies	4.1	61
Working of Gujarat Municipal Finance Board	4.2	75
Unfruitful expenditure	4.3	84
Unit cost escalation of 90 <i>per cent</i> in a Housing Scheme for slum dwellers	4.4	85
Wasteful expenditure	4.5	86

APPENDICES

Appendix	Subject	Paragraph reference	Page number
I	Statement showing Below Poverty Line (BPL) families and poor eligible families of 17 villages not provided benefits under any housing Scheme(s).	2.1.6.3	93
II	Statement showing funds received and expenditure incurred by test-checked talukas under Sardar Patel Awas Yojana (SPAY) and SPAY II during 2012-17.	2.1.7.2	94
III	Statement showing details of allotment of free plots in test-checked talukas.	2.1.8.1	95
IV (A)	Statement showing the overall receipts and disbursement of grants by Gujarat Municipal Finance Board during 2012-17.	4.2.2.1	96
IV (B)	Statement showing the income and expenditure of Gujarat Municipal Finance Board from its own funds during 2012-17.	4.2.2.1	96