

TABLE OF CONTENTS

	Reference	
	Para	Page
Preface		v
Overview		<i>vii-x</i>
PART- A		
CHAPTER I		
AN OVERVIEW OF PANCHAYATI RAJ INSTITUTIONS		
Introduction	1.1	1
Organisational Setup of PRIs	1.2	1-2
Functioning of PRIs	1.3	3
Staffing pattern of PRIs	1.4	3
Functioning of various committees	1.5	3-4
Fund Flow arrangement at PRI	1.6	4-6
Recommendations of the State Finance Commission	1.7	6-7
Recommendations of the Central Finance Commission	1.8	7
Primary Auditor	1.9.1	7-8
Audit by Comptroller and Auditor General of India	1.9.2	8
Audit Report of Primary Auditor	1.10.1	8
CAG's Report on Local Bodies	1.10.2	8
Response to audit observations	1.10.3	8-9
Ombudsman	1.11(i)	10
Lokayukta	1.11(ii)	10
Social Audit	1.11(iii)	10
Pending submission of Utilisation Certificate	1.12	10
Outstanding advances	1.13	10
Non-reconciliation of balances as per the Cash Book	1.14	10
Maintenance of Accounts by PRIs	1.15	11
CHAPTER II		
PERFORMANCE AUDIT		
Implementation of Mahatma Gandhi National Rural Employment Guarantee Act	2.1	13-37
CHAPTER III		
COMPLIANCE AUDIT		
Avoidable loss of interest	3.1	39-40
Infructuous expenditure	3.2	40-41
Misappropriation of Government money of ₹ 10.12 lakh	3.3	41-42

		Reference	
		Para	Page
PART-B			
CHAPTER IV			
AN OVERVIEW OF URBAN LOCAL BODIES			
Introduction		4.1	43
Organisational setup of ULBs		4.2	43-44
Functioning of ULBs		4.3	44
Staffing pattern of ULBs		4.4	44-45
Functioning of various Committees		4.5	45
Fund flow arrangement at ULBs		4.6	45
Recommendations of the State Finance Commission		4.7	45-46
Recommendations of the Central Finance Commission		4.8	46
Primary Auditor		4.9.1	46-47
Audit by Comptroller and Auditor General of India		4.9.2	47
Audit Report of Primary Auditor		4.10.1	47
CAG's Report on Local Bodies		4.10.2	47
Response to audit observations		4.11	47
Property Tax Board		4.12(i)	48
Service Level Benchmark		4.12(ii)	48
Submission of Utilisation Certificate		4.13	48
Outstanding advances		4.14	48
Maintenance of Accounts by ULBs		4.15	48-49
CHAPTER V			
COMPLIANCE AUDIT			
Implementation of Rajiv Awas Yojana in the State		5.1	51-61
Implementation of Swachh Bharat Mission		5.2	62-73
Misappropriation of sale proceeds of PDS commodity		5.3	73-75
Unfruitful expenditure		5.4	76-77
Wasteful expenditure		5.5	77-79
APPENDICES			
1.1	Statement showing status of devolution of 29 functions of the State Government to PRIs	1.3	81
1.2	Statement showing functions of Standing Committees	1.5	82
2.1	Statement showing names of test checked districts, Panchayat Samitis and Gram Panchayats	2.1.5	83-85
3.1	Statement showing unadjusted outstanding	3.3	86

		Reference	
		Para	Page
	advance and retention of cash with Sri G C Sahoo, ex-PEO, Rajgada GP		
3.2	Statement showing list of dead beneficiaries paid with Old Age Pension after death in 26 GPs of 14 Panchayat Samitis	3.3	87-90
5.1	Statement showing DUs not feasible for construction in BeMC under RAY project	5.1.3.5	91
5.2	Statement showing receipt and utilisation of funds under SBM at test checked ULBs	5.2.4.1	92
	<i>Glossary of Abbreviations</i>		93-95