

ANNUAL TECHNICAL INSPECTION REPORT
ON PANCHAYATI RAJ BODIES AND URBAN LOCAL BODIES

GOVERNMENT OF GUJARAT

In terms of the Technical Guidance and Supervision (TGS) by
the Comptroller and Auditor General of India
for the year ending 31st March 2007

OFFICE OF THE ACCOUNTANT GENERAL (CIVIL AUDIT)
GUJARAT, RAJKOT

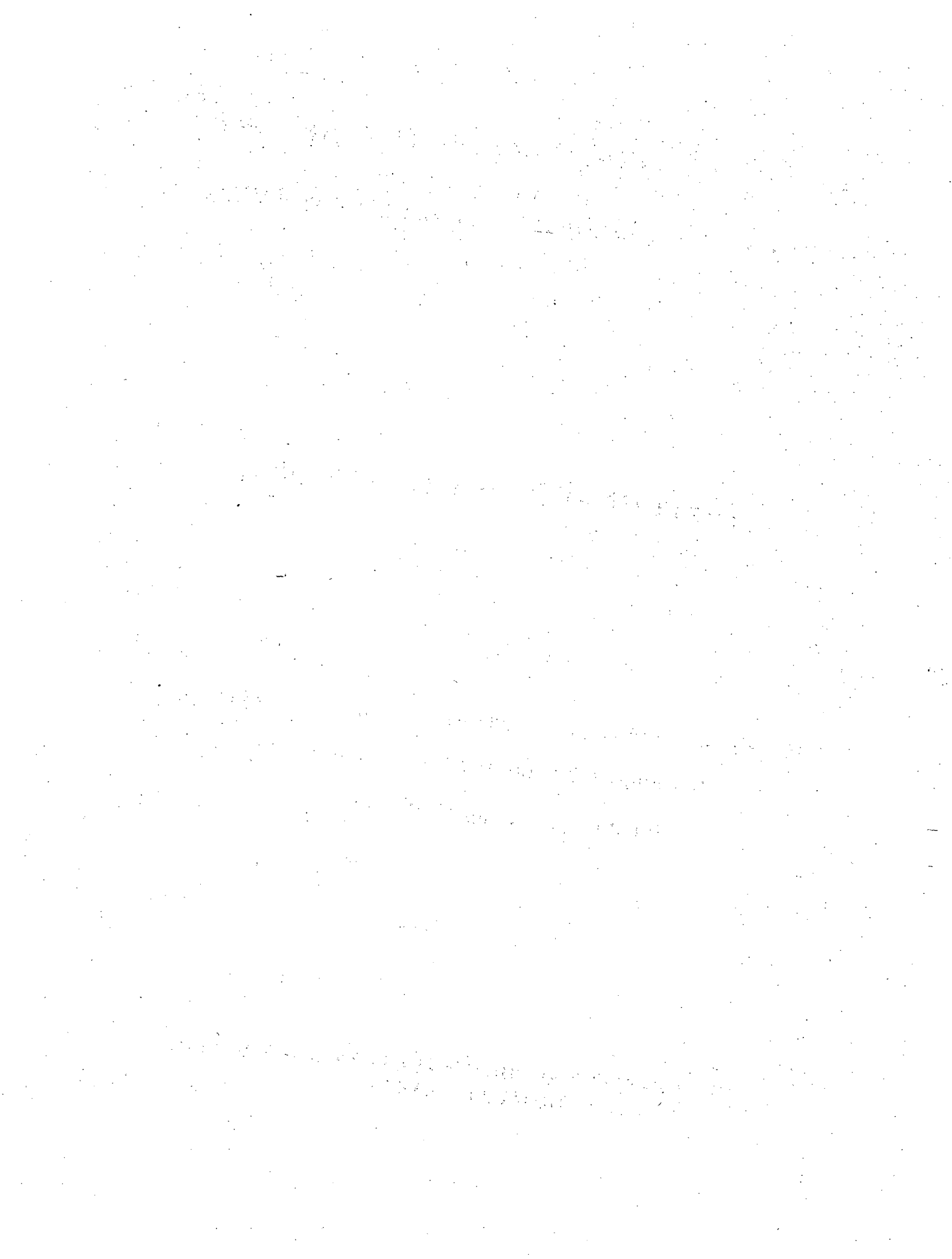


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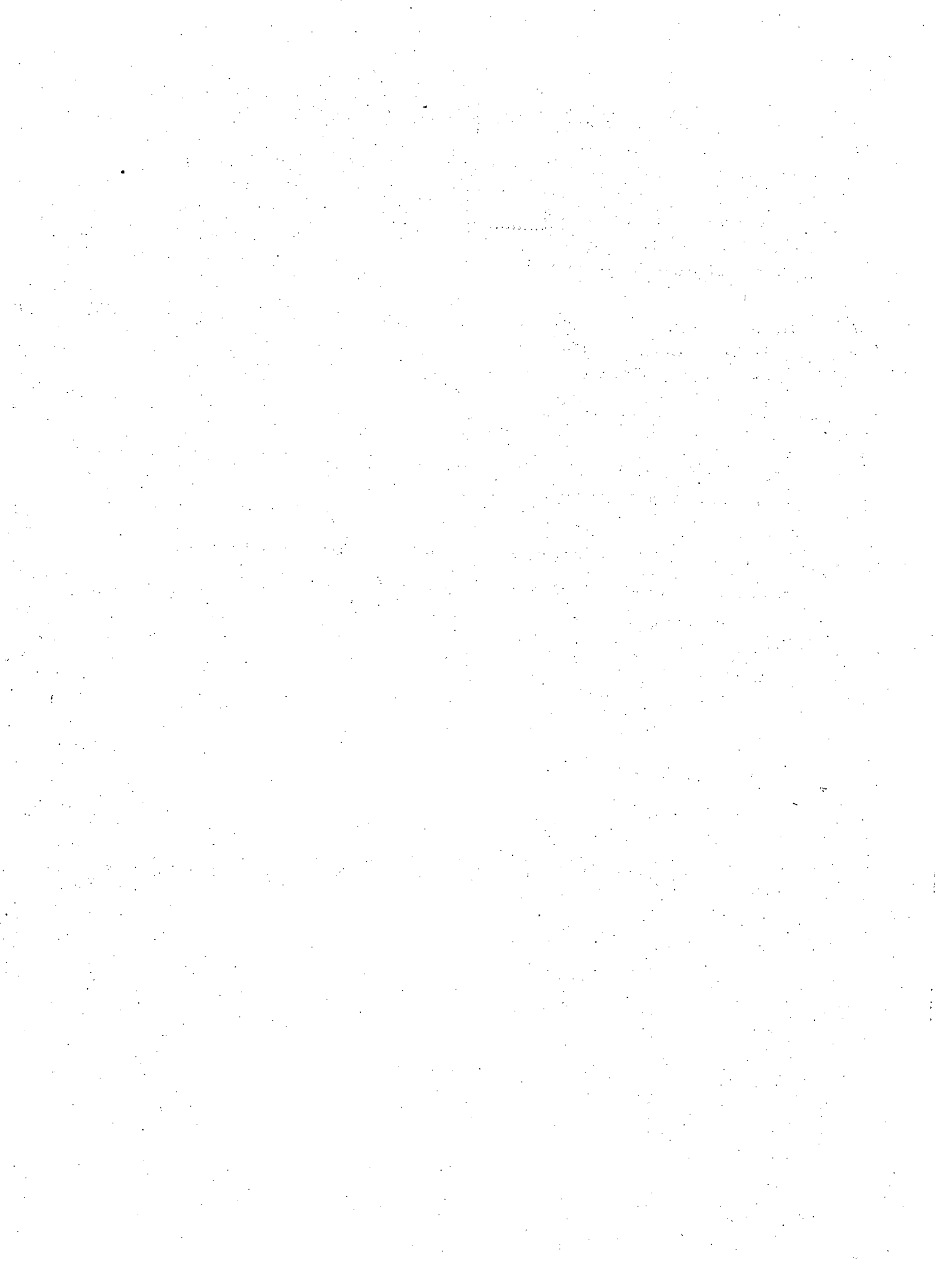
Preface

This report has been prepared for submission to the Government of Gujarat in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) over the maintenance of accounts and audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) by the Comptroller & Auditor General (C&AG) of India. This is the Second Report prepared on the performance of Panchayati Raj Institutions and Urban Local Bodies in Gujarat.

2. Based on the recommendation of the Eleventh Finance Commission recommendations, the Government of Gujarat entrusted the Audit of PRIs to the C & AG of India under Section 20 (1) of the C&AG's (DPC) Act, 1971 for providing technical guidance and supervision to the Director of Audit (Local Fund) Gujarat.

3. The Report consists of two Parts. Part A contains observations on Panchayati Raj Institutions and Part B contains observations on Urban Local Bodies.

4. The findings detailed in this Report are among those which came to notice during the course of test audit of accounts during the year 2006-07 and issues continued beyond 2006-07 are also included whenever necessary.



PART-A

PANCHAYATI RAJ INSTITUTION

CHAPTER-I

FINANCES AND ACCOUNTS OF PANCHAYATI RAJ INSTITUTIONS

PART A PANCHAYATI RAJ INSTITUTIONS

CHAPTER - I

FINANCES AND ACCOUNTS OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

Panchayati Raj Institutions (PRIs) came into existence in Gujarat from April 1963 under the Gujarat Panchayat Act, 1961. This was amended in April 1993 to incorporate the provisions of the 73rd Constitutional Amendment Act, 1992. The Act envisages decentralization of powers to three tier Rural Self Governing Bodies, viz., Village Panchayats (VP), Taluka Panchayats (TP) and District Panchayats (DP). As per 2001 census, population of Gujarat is 5.07 Crore of which 3.17 Crore (62.64 per cent) resides in rural area. The last election of District Panchayats and Taluka Panchayats was held in the month of October 2005. The last election of some of the Village Panchayats was held in the month of April 2008.

1.2 Organizational set up

There are 25 DPs, 224 TPs and 13,788 VPs in the State. An organogram reflecting the organizational set up of PRIs is given below –

At the State Level

Secretary, Panchayat, Rural Housing and Rural Development Department

Development Commissioner

At the District Level

Elected body headed by President and assisted by Statutory Committees

District Development Officer

District Level Officer of all departments (functional control with Head of Department of concerned)

District Panchayat Accounts Officer

At the Taluka Level

Elected body headed by the President and assisted by the Statutory Committees

Executive Officer
(Taluka Development Officer)

At the Village Level

Elected body headed by Sarpanch

Executive Talati cum Mantri

1.3 Powers and functions

The Gujarat Panchayat Act, 1961 as amended in 1993, entrusted the PRIs with the following powers and functions (i) to prepare development plan/ Annual action plan (ii) to implement schemes for economic development and social justice as may be drawn up by or entrusted upon it (in pursuance of 11th Schedule of the Constitution), (iii) to manage and maintain any work of public utility, and (iv) to collect revenue for utilization of such fund for Developmental Work. As per Section 180(2) of the Act, the State Government may entrust to a District Panchayat 29 functions as mentioned in the 11th Schedule of the Constitution. Out of these, 14 functions¹ are fully devolved, 5 functions² are partially devolved, and 10 functions³ are yet to be devolved.

1.4 Sources of Revenue

The receipt of PRIs from all sources during the last three years ending 2006-07 is given below:-

Description	(Rupees in Crore)		
	2004-05	2005-06	2006-07
State Government Grant	2978.20	3306.38	3564.88
Govt. of India Grant	471.36	472.77	740.10
Own Revenue	108.62	82.23	182.11
Loans and advances	35.43	47.02	59.91
EFC/TFC Grant	113.50	136.34	199.66
Total	3707.11	4044.74	4746.66

Source: Annual accounts of District Panchayats.

¹ (i) Agriculture, including agricultural extension (ii) Minor irrigation; (iii) Animal Husbandry; (iv) Rural housing; (v) Drinking water-distribution; (vi) Roads, culverts, bridges, ferries, waterways; (vii) Fuel (Energy) and fodder; (viii) Minor forest projects; (ix) Poverty alleviation programmes; (x) Fair and markets; (xi) Health and sanitation, including PHCs dispensaries; (xii) Family Welfare; (xiii) Women and Child Development; (xiv) Welfare of Weaker Sections in particular of the SC and ST.

² (i) Primary and Secondary Education-Primary; (ii) Adult and non-formal education; (iii) Cultural activities; (iv) Social Welfare, including welfare of handicapped and mentally retarded; (v) Maintenance of community assets.

³ (i) Land improvement, implementation of Land Reforms; (ii) Fisheries; (iii) Social Forestry and Farm Forestry; (iv) Small scale industry; (v) Khadi, village and cottage industries; (vi) Rural electrification including distribution of electricity; (vii) Non-conventional source of energy; (viii) Technical training and vocational education; (ix) Libraries; (x) Public distribution system

The sectoral allocation of receipts and expenditure incurred there against is given below.

(Rs. in Crore)

Description	2004-05		2005-06		2006-07	
	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
General Services	98.78	47.29	77.43	62.59	191.82	112.07
Social Services	2295.28	2239.59	2802.86	2608.02	3043.26	2606.63
Economic Services	1277.62	1197.22	1118.21	824.22	1451.77	1027.12
Loans	35.43	35.65	46.24	40.21	59.81	35.05
Total	3707.11	3519.75	4044.74	3535.04	4746.66	3780.87

Source: Annual accounts of District Panchayats.

It would be observed from the table above that the percentage of utilization of fund on Social Services was showing declining trend for the three years under review.

1.5 Audit arrangements

Director of Local Fund Audit (DLFA) is the primary auditor for the PRIs. Details of completion of audit of PRIs by the DLFA till 31st March 2008 are given below:

Year	District Panchayat	Taluka Panchayat	Village Panchayats
2003-04	All Districts	All Talukas	All Villages
2004-05	20 Districts of 25 Districts	211 Talukas	All Villages
2005-06	---	60 Talukas	2005-08 under progress

As per schedule B to the Government of Gujarat, Panchayat and Urban Housing Development Department Resolution No. JPM/1089/4653/CHH/1 dated 13.11.1981; an internal audit system is in existence. This system has to ensure and strengthen financial control of the functionaries, departments, TPs and VPs as per Gujarat Panchayat Accounting and Budget Rules 1973 and order issued from time to time.

Eleventh Finance Commission (EFC) recommended that the Comptroller & Auditor General of India (CAG) shall exercise control and supervision over the maintenance of the accounts and audit of the PRIs.

All PRIs in the State attract audit under section 14(1) of CAG's (DPC) Act 1971. State Government also entrusted (May 2005) the technical guidance and supervision (TGS) over the audit of PRIs to the CAG under Section 20(1) of the CAG's (DPC) Act, 1971.

1.6 Annual accounts and database formats

Receipts & Payments accounts of VPs, TPs and all DPs are consolidated by Development Commissioner, Government of Gujarat. The formats for Database on finance of PRIs as prescribed by the C&AG had been accepted by the Government in September 2004 and August 2007. However, these have not been operationalised so far (March 2008).

1.7 Finance Commission Grants

During 2004-05, Rs.139.23 crore on the recommendations of the EFC and during the period 2005-07, Rs. 372.40 crore on the recommendation of Twelfth Finance Commission (TFC) were released to the State Government by Government of India. There was no delay in releasing grant from State Government to DPs. No Grant has been released to the PRIs on the recommendation of State Finance Commission.

1.8 Pending Inspection Report paragraphs

As on 31 March 2008, there were 1419758 numbers of paragraphs in the Inspection Reports issued by DLFA as detailed below:-

Name of unit	No. of Paragraph outstanding
District Panchayats	36873
Taluka Panchayats	114724
Village Panchayats	1268161
Total	1419758

Aggressive pursuance of DLFA is required for proper compliance of audit observations by PRIs for settlement of these old outstanding paras.

As on 30th November 2008, 5383 number of paras of the Inspection Reports issued by AG (Civil Audit) up to the year 2006-07 were still outstanding for want of reply from the Auditee units.

1.9 District Planning Board

With a view to ensure effective planning in coordination with the planning of the State, the State Government constituted (1979) District Planning Boards(DPB) for each districts headed by Minister in charge of the concerned District. The DPB have further constituted Taluka Planning Committees for comprehensive development and making basic amenities available to every village. The Taluka Planning Committees prepare proposals for the works to be taken up under their respective talukas keeping in view the requirements of the Talukas and send them to the DPB for sanction. The works are sanctioned by the DPB and allocated to the PRIs for implementation.

1.10 Budgetary Procedure

As per Para 163(1) of the Gujarat Panchayat Act, 1993, Panchayats shall prepare annually the budget on or before the 15th February of current year. The budgets so prepared and as approved by the General Body of the Panchayats are sent to the Development Commissioner, Government of Gujarat for approval.

Further, in terms of Rule 161(d) of Gujarat Taluka and District Panchayat Financial, Accounts and Budget Rules, 1963 and Para 126 of Gujarat Budget Manual Volume-I, the budget should be prepared in realistic manner. Budget should be prepared without over/under estimation of receipts or expenditure.

However, while comparing the actuals with the budget estimates of five PRIs it was noticed that budget estimates for the year 2005-06 have not been prepared with due care as the variations ranging from 9 percent to 81 percent were noticed as detailed in Appendix-I.

In District Panchayat Anand, it was noticed that the revised budgeted receipt was raised to Rs. 215.50 crore from the original budgeted receipt of Rs. 185.40 crore while the actual receipt was only Rs. 54.60 crore.

On being pointed out, the PRIs replied (April 2007) that the budgets were prepared on the basis of proposals made by different official of the District Panchayat/Taluka Panchayat. Hence, there may be deviations in actuals as compared to budget estimates. It was also stated that suggestion of audit in this regard is noted for future compliance.

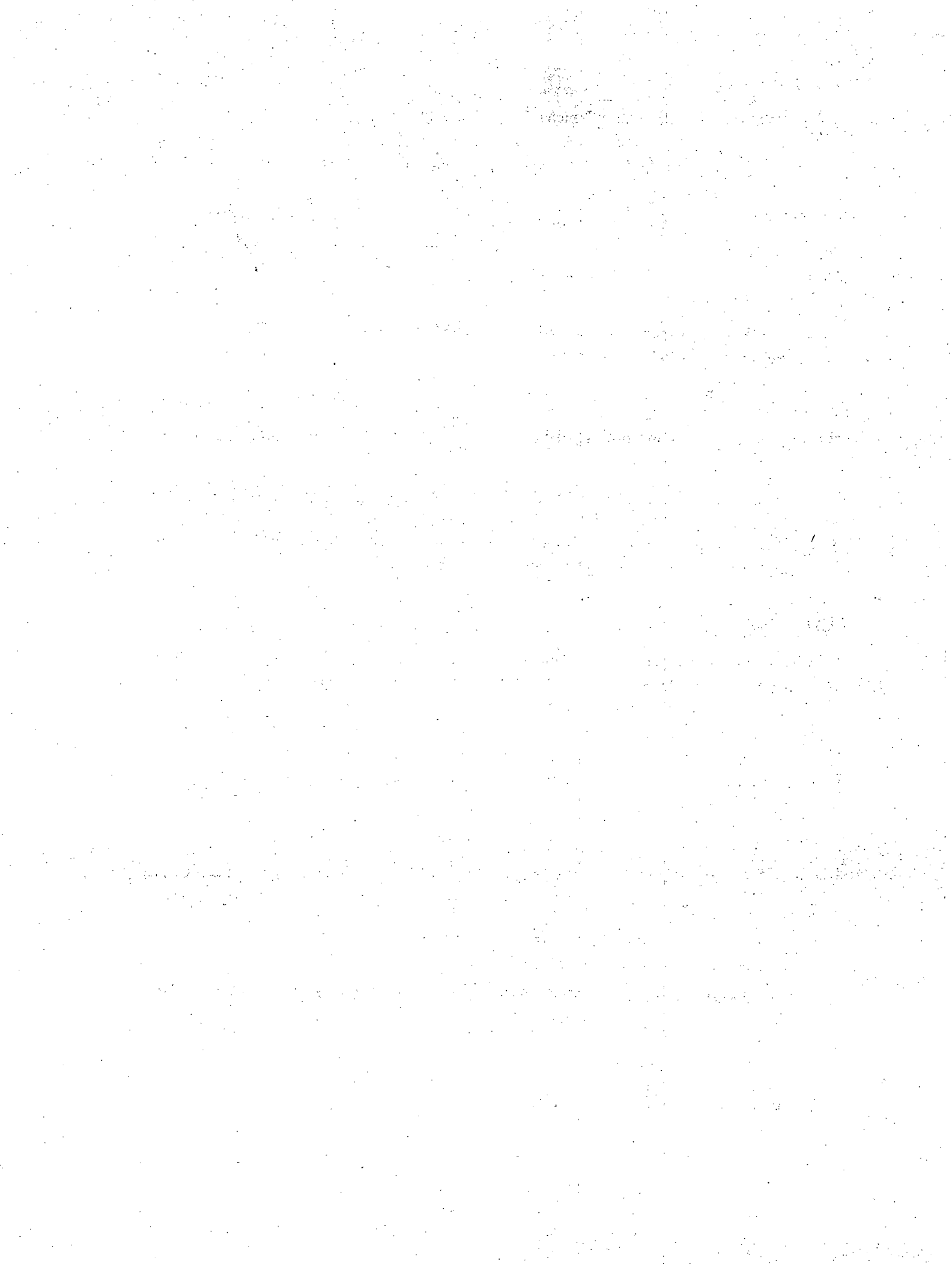
1.11 Conclusion

The State Government has not devolved all the functions envisaged in the 11th Schedule of the Constitution. Though the formats for database on the finances of PRIs prescribed by CAG have been adopted by the State Government, the same is yet to be implemented. Pendency of audit by DLFA and arrears in settlement of outstanding Inspection Report paragraphs of DLFA and AG (Civil Audit) indicates weak internal control system in PRIs. The budgetary procedure was defective as evident from the variations noticed by audit between budget estimates and actuals.

1.12 Recommendations

The following measures are recommended for ensuring better accountability system in PRIs.

- ① All functions envisaged in the 11th Schedule may be devolved to the PRIs with transfer of adequate funds and functionaries.
- ① Database on finances of PRIs may be maintained in the formats prescribed by CAG.
- ① Outstanding Inspection Report paragraphs may be settled by effective compliance.
- ① Budgets may be prepared realistically.



CHAPTER-II

FINANCIAL MANAGEMENT

CHAPTER-II

FINANCIAL MANAGEMENT

2.1 Retention of Twelfth Finance Commission grants

Delay in release of TFC grant of Rs. 886.14 lakh to three tiers of PRIs by the Sabarkantha District Panchayat resulted in undue retention of grant

As per Para No. 17 of the term and condition laid down by the State Government (January 2006) for release and utilization of TFC grants, the grants released by the State Government to the District Panchayats should be credited to the accounts of the Taluka Panchayats/Village Panchayats within 15 days from the date of receipt of funds from the State Government, failing which it would attract interest at RBI rate.

Scrutiny of the records of the grants distributed under the recommendations of TFC in Sabarkantha DP revealed that there were delays ranging from 3 to 151 days in onward transfer of grants of Rs. 886.14 lakh to the Bank Accounts of Taluka Panchayats/Village Panchayats as brought out in the **Appendix-II**. Interest at RBI rate on delayed transfer of grants works out to Rs. 7.10 lakh.

The Accounts Officer, DP Sabarkantha replied (July 2007) that the grant received in January 2006 amounting to Rs. 2.20 crore could not be credited to bank accounts of Gram Panchayat within stipulated time due to non-finalization of allocation to Village Panchayats and also non availability of Bank account details of Village Panchayat.

2.2 Excess expenditure over allotted fund

Excess expenditure of Rs. 9.59 crore over allotted fund without obtaining prior approval from competent authority

As provided under Government Resolution (April 1993), excess expenditure over allotted funds is not permitted. In case, excess expenditure is inevitable, prior approval of the competent authority should be obtained before incurring such expenditure. In the absence of obtaining prior approval, the excess expenditure is debitable to Own Fund of Panchayat.

During the test check of records for the financial year 2004-05, it was noticed that Godhara DP & 16 TPs⁴ incurred excess expenditure amounting to Rs.9.59 crore over and above the allotted fund without obtaining prior approval from the competent authority as detailed in **Appendix-III**. The expenditure incurred had been debited to Government's Major Heads by drawing the funds from the PLA accounts common for all purposes. Excess expenditure over allotted funds out of Government funds requires regularization by the Government.

⁴ Karjan, Kheralu, Satlasna, Padra, Halvad, Sayala, Chuda, Hansot, Kapadwanj, Thasara, Chotaudepur, Mandal, Borsad, Tarapur, Vadali and Talaja

2.3 Scholarship amount not disbursed

Non disbursement of scholarship of Rs. 41.46 lakh and Rs. 74.37 lakh in Amreli and Bhavnagar DPs respectively deprived the benefits to the students.

With a view to encourage students of Scheduled Caste / Scheduled Tribes, the State Government released grants under various scholarship schemes. As per instructions of the State Government, amount of scholarship was to be disbursed within two weeks of receipt of grants by the concerned District Officer. The district level authorities have to see that no eligible student of Scheduled castes / Scheduled Tribes is left without scholarship.

It was observed that during the year 2004-05, an amount of Rs.41.46 lakh pertaining to scholarship was lying unpaid with Amreli District Panchayat (Social Welfare branch). It was further noticed that out of total unpaid amount of Rs.41.46 lakh, Rs.38.36 lakh pertained to the year prior to 2001-02. This has defeated the social objective of financial assistance and deprived the intended benefit to the students.

Similarly, it was observed that scholarship amounting to Rs.74.37 lakh pertaining to welfare of SC schemes (plan and non plan) was lying unpaid with Bhavnagar District Panchayat. Out of Rs.74.37 lakh, an amount of Rs.55.06 lakh was pertaining to the period prior to April 2001. Due to non disbursement of scholarships, eligible students were deprived of financial benefits intended by the State Government.

The Social welfare Officer, Amreli and Bhavnagar DP replied (November 2006) that because of incomplete details in the applications, scholarships could not be disbursed. It was further replied that the funds were also received in excess of requirement from the Government. However the details of amount demanded and received were not furnished in support of the arguments. The reply was also not acceptable as the applications received could have been examined in time and got rectified. The excess funds could have been surrendered in time instead of keeping the amount idle for a considerable period.

2.4 Unutilized District Development Fund.

Four District Panchayats failed to encourage villages panchayats to avail the benefit of District Development Fund resulting in the objective of the creation of the fund not being fulfilled.

As per Article 223 of Panchayat Act, 1993, every District Panchayat has to maintain a District Development Fund. The Village Panchayat shall contribute to this fund, every year, a sum equal to the amount, calculated at the rate specified in sub Rule (2) of its income realized during the preceding year from all sources including the income in the nature of grant received from the State Government. The objective behind creation of this fund was to provide loans to needy Village Panchayats under the District for the purpose of matters mentioned in sub rule (1) to the Act relating to assigned functions of the Village Panchayats and also for financing the Housing scheme for landless labourers. It was noticed in audit that no loan was disbursed by 4 District Panchayats test checked to any Village Panchayat. Any

concrete action taken was also not taken to encourage Village Panchayats to avail the benefit of this fund. In four Districts Panchayats an amount of Rs. 11.17 crore remained unutilized in the District Development fund as on 31 March 2008 as detailed below:-

(Rs. in crore)

Name of District Panchayat	Amount in fund held in banks
Porbandar	0.54
Bhavnagar	0.72
Amreli	1.54
Junagadh	8.37
Total	11.17

Thus the objective of creation of the fund by the Government was not fulfilled.

Further, as provided under the Article 223 of Panchayat Act, the District Panchayat was required to maintain detailed accounts for each Village Panchayat and at the end of every financial year, interest has to be credited to the accounts of the Village Panchayats. The District Panchayats were also required to issue statement of accounts at the end of the financial year. It was noticed that neither detailed account were maintained nor any interest credited to accounts of Village Panchayat and the statement of accounts were also not prepared.

2.5 Non reconciliation of balance as per Cash book and Bank pass book.

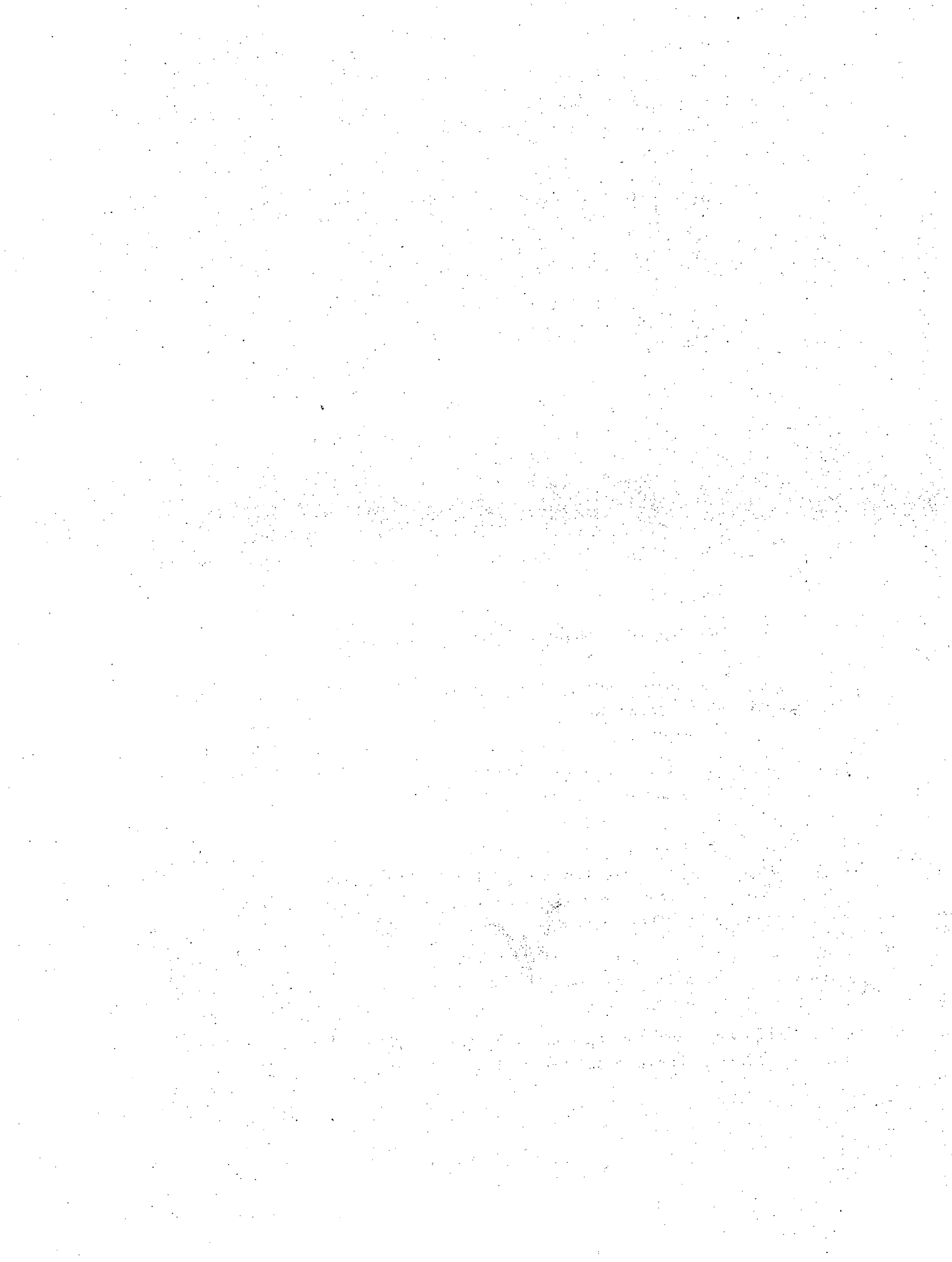
Due to non reconciliation of balances between Cash Book and Bank, an amount of Rs. 18.15 lakh remained unreconciled.

As per Rule 171 and 183 of Gujarat Taluka/District Panchayat Financial and Budget Rules, the balances of Cash Book must be reconciled with the balances of Banks Passbook at the end of each month and difference, if any, should be suitably explained through footnotes in the Accounts.

Scrutiny of the records of Taluka Panchayat, Vijapur, District Mehsana revealed that there was a difference of Rs.18.15 lakh between Cash Book and bank Passbook as of September 2007. The TP did not carry out reconciliation and the difference was carried forward in the books of account since 2000.

Further, in violation of established procedure, the Taluka Panchayat Vijapur opened a current account with Mehsana District Co-operative Bank without any valid authority, instead of keeping funds with the Treasury.

On this being pointed out, Taluka Development Officer, Vijapur replied (November 2008) that reconciliation would be done and intimated to audit.



CHAPTER-III

TRANSACTION AUDIT

Chapter - III

TRANSACTION AUDIT

3.1 Outstanding recovery of taxes

Inaction of the Village Panchayats to recover arrears of various taxes resulted in huge outstanding arrears of tax revenue.

As per Rule No-215 (1) of Gujarat Panchayat Act, 1993 any tax or fees due should be recovered on due date. A demand notice should be issued to the tax payer and concrete action shall be taken to recover the tax due, including sale of movable property in case of defaulter.

During the test check of 13 VPs, it was noticed that as of 31 March 2007, an amount of Rs. 44.78 lakh on account of Water Tax, House Tax and Light Tax was outstanding against the total dues of Rs.78.70 lakh as detailed in Appendix-IV. The recovery works out to only 45 *per cent* of the total dues. Expeditious action may be initiated to recover the outstanding taxes.

3.2 Non/Short levy of liquidated damages

Irregular extension of time for completion of work by the Bandhkam Samities of three District Panchayats resulted in undue benefits to the contractors in the form of non/short levy of liquidated damages.

As provided in para 7.2 of Government of India's guidelines for Pradhan Mantri Gram Sadak Yojana (PMGSY), the road works must be completed within a period of nine months and in exceptional cases up to twelve months from the month of approval. Clause 2(i) and (iii) of the terms and conditions of the contract provide that liquidated damages @ 0.1% of the contract value (maximum 10% of the estimated value) is recoverable from the contractor, if he fails to complete the work within the stipulated period. Further, as per Government instructions (October 2005), Bandhkam Samities⁵ of the District Panchayats are not the competent authorities to extend the date of completion of works under the scheme. It was however observed in the following cases that the Bandhkam Samities have irregularly extended the date of completion resulting in undue financial benefits to the contractors.

(A) District Panchayat Godhra.

The work of construction of rural road (package 17-14) was awarded in September 2004 at a tendered cost of Rs.296.66 lakh to M/S Rao Construction Pvt.Ltd. The work was to be completed by June 2005. However, the work was actually completed in June 2006 after delay of one year. The Bandhkam Samiti of the District Panchayat granted extension of time limit up to 30 June 2006 due to land acquisition problem and monsoon. Though the recoveries on account of liquidated damages at the rate of 10 *per cent* of the estimated cost work out to

⁵ Committees constituted under District Panchayat for monitoring construction works of the district panchayat.

Rs.29.69 lakh, the Executive Engineer DP Godhara had recovered only Rs. 14.47 lakh from the contractor.

The Executive Engineer while accepting the Audit observation stated (April 2007) that balance amount of liquidated damages would be recovered from the contractor. Further progress is awaited (January 2009).

(B) District Panchayat, Dahod and Anand.

Audit scrutiny of work files mentioned below revealed that the contractor failed to complete the works in time for which liquidated damages amounting to Rs. 65.37 lakh were required to be charged. Details of works, estimated cost, delays etc. are given below:-

(Rs. in lakh.)

District Panchayat	Package No.	Estimated cost	Date of award of work	Stipulated date of completion	Actual date of completion	Delay in days	L.D. Recoverable @ Max. 10 per cent
Dahod	GJ/07/02	141.50	31.12.2001	30.06.2002	15.05.2004	684	14.15
	GJ/07/03	139.47	17.01.2002	16.07.2002	25.07.2004	744	13.95
	GJ/07/04	96.13	17.01.2002	16.07.2002	15.05.2004	669	9.61
Anand	GJ/03/01	129.14	27.02.2004	26.08.2004	4.01.2005	130	12.91
	GJ/03/02	147.47	27.02.2004	26.08.2004	15.01.2005	142	14.75
TOTAL		653.71					65.37

Thus it could be seen from the above table that in respect of 5 works executed in 2 district Panchayats, there were delays ranging from 130 to 744 days

On being pointed out, the Executive Engineer replied (February 2007) that since the time limits have been extended by the Bandhkam/Executive Samiti of the district Panchayat, liquidated damages can not be charged. The reasons for the extensions were shown as non-availability of labourers, scarcity of water, non clearance of land and communal riots.

3.3 Non recovery of loan installments.

The District Panchayats, Godhara, Kheda and Anand did not maintain loan accounts in respect of loans disbursed to beneficiaries for construction of houses. The recovery of loan was also not effective resulting in an amount of Rs.12.83 crore pending recovery.

In order to provide financial assistance to the allottees of residential plots for construction of houses, Government of Gujarat guaranteed HUDCO loan to District Panchayats vide order No. CMS/1076/6442/j-11 dated 25 August 1976. As per guidelines, the loan was repayable in installment within maximum period of 10 years reckoned from the date of payment the first installment. Interest was payable at the rate of 7.5 percent and 2.5 percent penal interest was to be recovered in case of any default by beneficiaries in repaying loans. Gujarat Landless

Labourers and Halpati Housing Board (GLLHB) have been made as nodal agency to oversee the loan disbursement and repayment.

As per Government of Gujarat Panchayat and Rural Housing Department's resolution dated 28.12.1988 read with GLLHB's letter No. 339/07 dated 21.06.2007, the District Development Officer (DDO) has been personally made responsible for recovery of outstanding loans under this scheme.

Scrutiny of records for the year 2005-06 revealed that the recovery of loan was not effective. An amount of Rs. 12.83 crore was pending recovery from the beneficiaries as detailed below:

(Rs. in Lakh)

Name of the District Panchayat	HUDCO Loan	Government Loan	Bank Loan	Interest	Total
Godhara	145.74	18.76	--	--	164.50
Kheda	168.34	--	--	463.76	632.10
Anand	453.68	15.30	16.93	--	485.91
Grand Total	767.76	34.06	16.93	463.76	1282.51

The DDO did not maintained the detailed loan accounts for loan disbursed under the scheme. It was also noticed that an amount of Rs. 3.35 lakh recovered prior to June 2000 was not credited to Government Account and was lying with the DDO. Since loanee wise detailed accounts were not maintained, outstanding loan against each loanee was not available. Non-maintenance of detailed loan accounts and non-recovery of loan installments were fraught with the risk of financial frauds.



PART-B

URBAN LOCAL BODIES

PART B

URBAN LOGAL INDICES

CHAPTER-IV

FINANCES AND ACCOUNTS OF URBAN LOCAL BODIES

PART B URBAN LOCAL BODIES

CHAPTER – IV

FINANCE AND ACCOUNTS OF URBAN LOCAL BODIES

4.1 Introduction

Article 243 (W) of the Constitution of India envisages that the State Government may, by law, endow the municipalities with such powers and authority as may be necessary to enable them to function as institutions of self Government and such law may contain provisions for devolution of powers and responsibilities upon municipalities.

After the 74th Constitution Amendment, the Urban Local Bodies (ULBs) were made full fledged and vibrant institutions of Local Self Government by vesting them with clearly defined functions and responsibilities. Accordingly, the State Government reorganized (1993) these institutions into three tier system of Urban Local Bodies namely Municipal Corporations, Nagarpalikas and Notified Areas.

At present, there are seven Municipal Corporations, 159 Nagarpalikas and 23 Notified Areas. The Nagarpalikas are classified into four categories on the basis of population as ascertained in the preceding census. Each Nagarpalika is divided into a number of wards, which is determined by the State Government having regard to population, geographical condition and economic consideration of the above. Elected members/councilors represent each ward. The Nagarpalikas were constituted under the provisions of Gujarat Municipalities Act, 1964, while the Municipal Corporations were constituted under the Bombay Provincial Municipal Corporations Act, 1949.

This Act has a provision for audit of accounts of the Municipal Corporation by Chief auditor appointed for the purpose. The Examiner, Local Fund Audit does not have jurisdiction over the audit of Municipal Corporations.

The Population of Gujarat is 5.07 crore (2001 census) of which 1.90 crore (37.36 per cent) resides in urban area. The last Elections were held in February 2008.

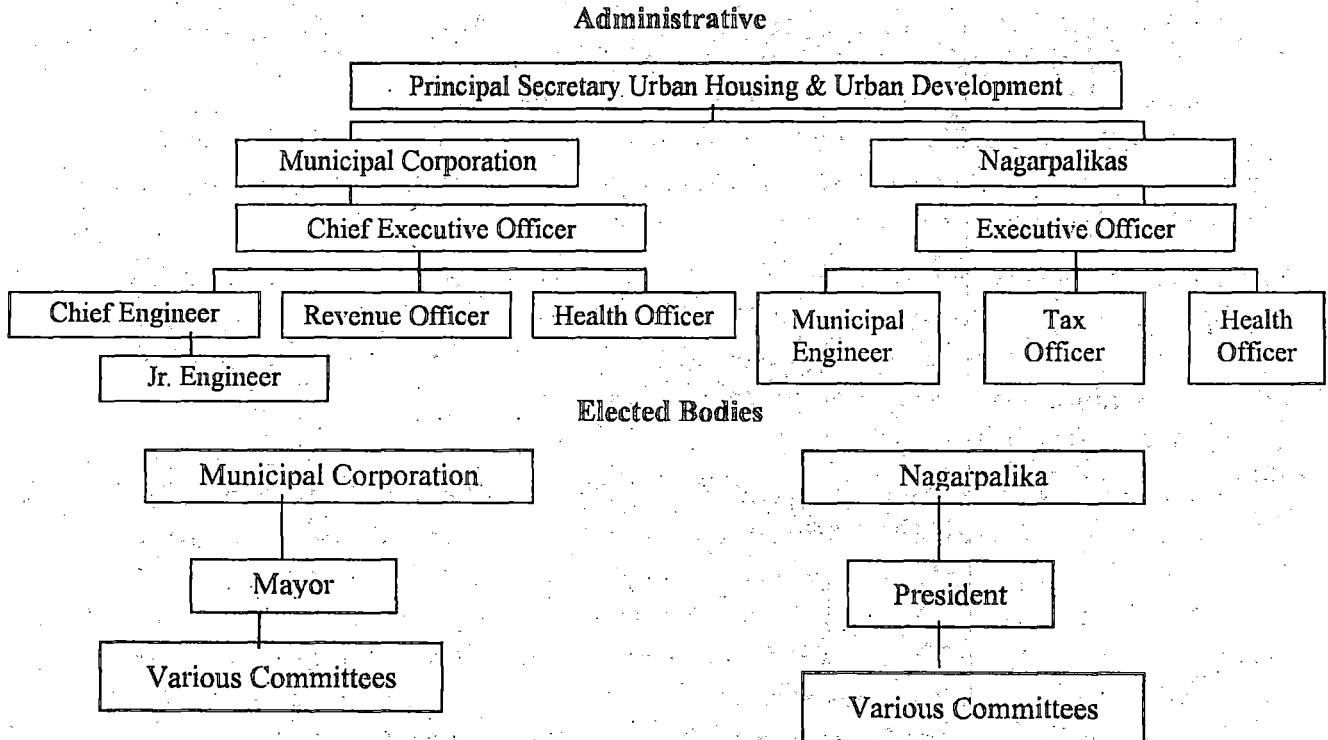
4.2 Organizational setup

The Nagarpalika/Municipal Corporation is body corporate having a Board of Councilors. All the ULBs consist of elected members (councilors) from each ward.

The President/Mayor, elected by the majority of the Board of Councilors, is the executive head of the ULB. The executive powers of ULBs are exercised by the council. The President/Mayor enjoys powers as is delegated by the Board. Various committees are formed to assist the Nagarpalika/Municipal Corporations.

The Chief Executive Officer/Executive Officer appointed by the State Government is a whole time Principal Executive Officer of the Nagarpalika/ Corporation for administrative control of the ULB. Other officers are also appointed to discharge specific function. Functions of CEO/EO include general supervision control over the officials of the ULBs, organize board meetings, and get the budget estimate prepared, monitoring and implementation of schemes including acting as the Drawing and Disbursing Officer of the ULB.

The following organogram depicts the structure of ULBs in the State of Gujarat:-



4.3 Powers and functions

To function as an institution of self-Government and to carry out the responsibilities conferred upon them, the ULBs exercise their powers and functions in accordance with provisions of Section 87 of the Gujarat Municipalities Act, 1963.

Section 87 of the Gujarat Municipalities Act, 1963 provides for various functions to be exercised in the sphere of Public Works⁶, Education⁷, Public Health & Sanitation⁸, Development⁹, Town Planning¹⁰ and Administration¹¹.

⁶ Naming streets and number of premises, giving immediate relief in the event of natural calamities.

⁷ Establishing & monitoring primary school

⁸ Regulating and abating offensive or dangerous trades or practice, securing and removing dangerous buildings or places and reclaiming unhealthy localities, obtaining a supply or and additional supply of water, proper and sufficient for preventing danger to the health of inhabitants from the insufficiency or unwholesomeness of the existing supply, when such supply or additional supply can be obtained at a reasonable cost, Public vaccination, watering public streets and places, cleaning public streets, introducing and maintaining the system of water closet, depositing night soil and rubbish, providing special medical aid accommodation for the sick in the time of dangerous disease, establishing & maintaining public hospitals, dispensaries and family planning centres and providing public medical relief.

4.4 Sources of revenue

To perform the above functions, ULBs raises funds from taxes, grants received from Central/State, EFC/TFC grants and loans from financial institutions. The receipts and sector wise expenditure incurred during the last three year ending March 2007 is given below:

A Receipts

(Rs. in Crore)

Sl no.	Description	2004-05	2005-06	2006-07
		Receipt	Receipt	Receipt
1.	State Government grant	560.61	457.29	636.17
2.	Government of India Grant	36.49	43.31	77.27
3	Own Revenue	121.51	122.43	132.69
4.	Loans	0.18	0.40	0
5	EFC grant, TFC Grant	136.02	82.80	41.40
Total		854.81	706.23	887.53

Source: Municipal Finance Board/Director of Municipalities.

B Expenditure

(Rs. in Crore)

Sl No.	Description	2004-05		2005-06		2006-07	
		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
1	General sector	126.83	198.49	139.16	297.73	151.98	314.20
2	Economic Sector	229.22	285.86	286.03	402.03	358.48	501.74
3	Social Sector	498.58	230.57	280.64	539.07	377.07	353.66
4	Loans	0.18	0.18	0.40	0.40	Nil	Nil
Total		854.81	715.10	706.23	1239.23	887.53	1169.60

The expenditure on Social Services Sector although increased by 133 percent in 2005-06 as compared to 2004-05, the same was reduced by 35 percent in 2006-07 as compared to preceeding years. Reasons for the reduction were not furnished.

⁹ Constructing, altering and maintaining public streets, suitable accommodation for calves, cows and buffalos, printing such annual report of the municipal administration, paying the salary and contingent expenditure on account of such police or guards as may be required by the municipality and improving agriculture by suitable majors.

¹⁰ Devising town planning within the limits of borough according to the law relating to town planning.

¹¹ Lighting public streets, places and buildings, extinguishing fires and protecting lives and property when fires occur. Removing obstruction and projections in public places, erecting substantial boundary marks and registering births, marriages and deaths.

4.5 Annual Accounts

Eleventh Finance Commission (EFC) recommended that the Comptroller & Auditor General of India (C&AG) shall exercise control and supervision over the maintenance of accounts and audit of the ULBs.

The annual accounts of the ULBs were being prepared on 'receipts and payments' basis without exhibiting the position of assets and liabilities. Further the Accrual Based Accounting System as suggested by CAG has been accepted and operationalised with parallel running of cash based system on trial basis in selected ULBs.

The formats for Database on finances of ULBs as prescribed by the C&AG have been accepted by the Government (September 2004 & August 2007); however, these are yet to be operationalised (March 2008).

4.6 Audit arrangements

DLFA is the primary Auditor of the Nagarpalika whereas in case of Municipal Corporations, this work has been assigned to the Chief Auditor of the respective Municipal Corporation. Details of completion of audit of Nagarpalika by the DLFA till 31st March 2008 are given below:

Year	Total number of Nagar Palikas	Nagarpalikas audited by DLFA
2003-04	159	142
2004-05	159	141
2005-06	159	26

4.7 Pending Inspection Report Paragraphs

There are 139417 numbers of paras of Inspection Report as issued from time to time by DLFA outstanding as on 30 June 2008. This needs the aggressive pursuance to get the proper compliance for closing outstanding paras.

4.8 District Planning Board

The State Government constituted District Planning Board (DPB) (1979) for each District headed by Minister in charge of the concerned district. The Government nominates the member from the presidents of the Nagarpalikas of the State. The N.Ps send proposals of the work to be taken up in their respective areas to the DPB for approval. The DPB approves the works and allocate to the NP for execution/implementation.

4.9 Audit coverage

Accounts for the period 2003-06 of 20 NPs were planned and audited during 2007-08. Results of audit are given in the succeeding chapters.

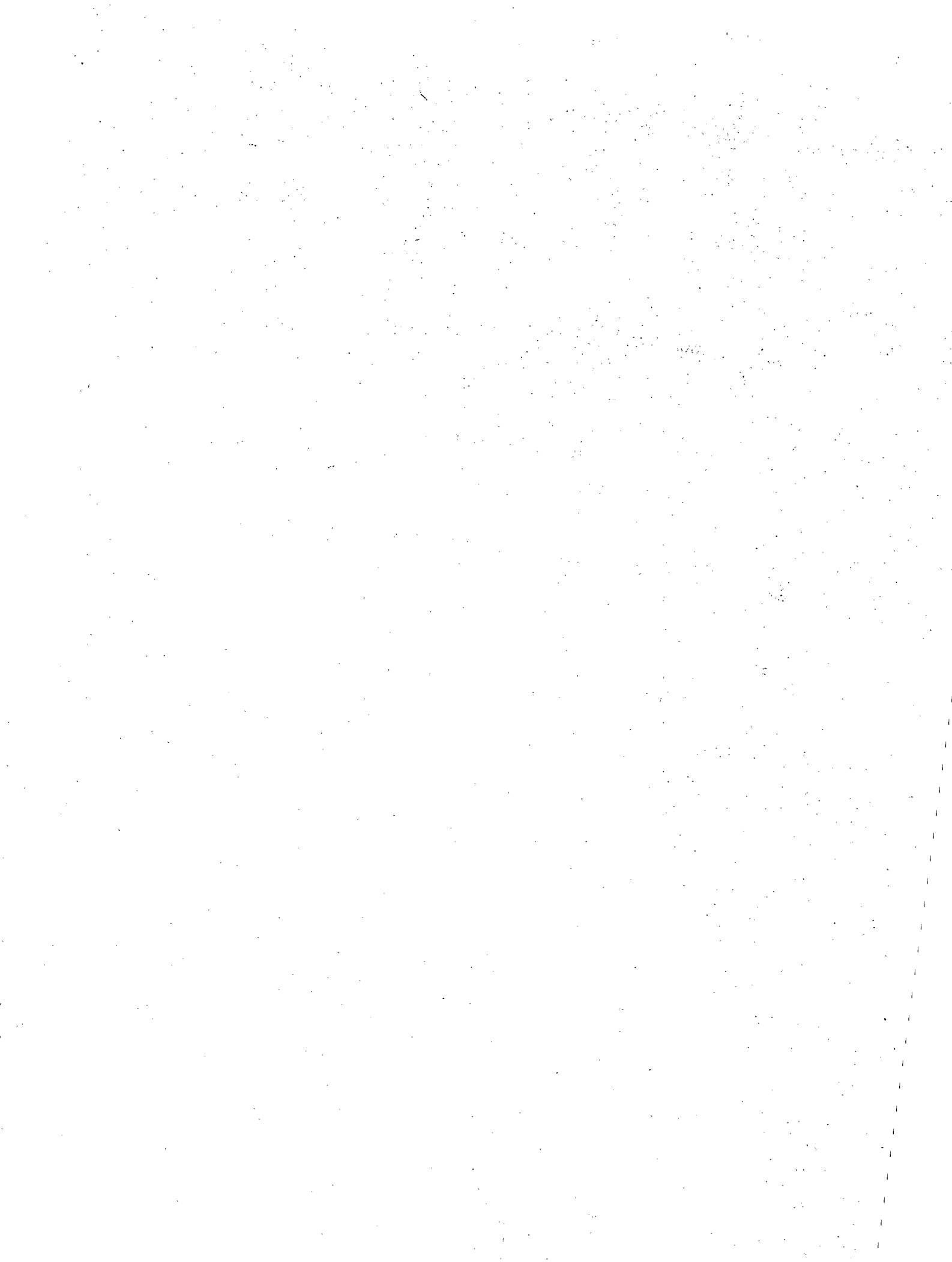
4.10 Conclusion

The State Government has not devolved all the functions enlisted in the 12th Schedule of the Constitution to the ULBs. Though the formats for database on the finances of ULBs prescribed by CAG have been adopted by the State Government, the same is yet to be operationalised. Pendency of audit by DLFA and arrears in settlement of outstanding Inspection Report paragraphs of DLFA and AG (Civil Audit) indicates weak internal control system in ULBs.

4.11 Recommendations

The following measures are recommended for ensuing better accountability system in ULBs.

- ① All functions enlisted in the 12th Schedule may be devolved to the ULBs with adequate funds and functionaries.
- ① Database on finances of ULBs may be maintained in the formats prescribe by CAG.
- ① Outstanding Inspection Report paragraphs may be settled by effective compliance.



CHAPTER-V
FINANCIAL MANAGEMENT

CHAPTER - V

FINANCIAL MANAGEMENT

5.1 Inadequate Financial Control

In Amreli Nagar Palika, the estimates of receipt and expenditure included in the Budget were not realistically prepared. Non-enhancement of water charges resulted in expenditure on water supply schemes far exceeding the user charges collected every year. Ineffective collection of taxes resulted in huge arrears of tax revenue.

As per Section 76 of Gujarat Municipal Act, 1963 read with Article 24 to 27 of Bombay Municipal Account Code, Nagar Palikas are required to prepare the budget estimates for the income and expenditure for the ensuing year and lay before the general meeting of the Nagar Palika which shall be held between the 10 January and 15 March as may be fixed in this behalf by the rules of the Nagar Palika. The ways and means of advances will also be decided by the Nagar Palika and no sum shall be expended by or on behalf of the Nagar Palika unless such sum is included in the budget estimates. These budgetary control systems were provided to have a better financial control. If these procedures are not properly followed, there are chances of mismanagement of funds and failure in achievement of targeted goals.

Scrutiny of accounts of Amreli Nagar Palika for the period 2003-04 to 2005-06 revealed that:

- (i) The estimates of receipt and expenditure included in the Budget were not realistic and highly inflated as during these years the actual receipt ranged from 41.55 to 55.56 per cent whereas the expenditure ranged from 38.32 to 54.20 per cent of the budget estimates. Details were as under:

(Rs. in crore)

Year	Budgeted Receipt	Actual Receipts	Percentage	Budgeted expenditure	Actual expenditure	Percentage
2003-04	13.79	5.73	41.55	13.78	5.28	38.32
2004-05	15.19	8.44	55.56	15.18	6.25	41.17
2005-06	18.23	7.78	42.68	18.23	9.88	54.20

- (ii) As envisaged in State Government Resolution No. P & RD/MSW/1026-4587/F dated 23 October 1966, water supply scheme should be run on 'No Profit & No Loss' basis. This was again reiterated by the State Government in January 2003. However, it was observed that the expenditure on water supply scheme far exceeded the user charges collected every year. There is a need for enhancement of water charges and expedite the collection of arrears of water charges as detailed below:

(Rs. in lakh)

Year	Income	Expenditure	Shortfall in income as compared to expenditure
2003-04	39.21	42.10	2.89
2004-05	34.91	85.62	50.71
2005-06	36.60	67.31	30.71

(iii) As per section 133 (i) of the Gujarat Municipalities Act, 1963, Nagar Palika should recover taxes from public for the basic amenities provided. If the amount is not paid, the same was to be recovered through Revenue Officers by sale of movable property or attachment and sale of immovable property. However, it was observed that the recovery of water tax, property tax and drainage tax was very low and an amount of Rs. 2.65 crore was outstanding as on 31 March 2006. Details of outstanding taxes pending recovery were as under:

(Rs. in lakh)

Nature of tax	Opening Balance as on 1 April 2005	Tax due in 2005-06	Total	Recovery during the year	Closing balance as on 31 March 2006
House tax	155.16	128.83	283.99	98.27	185.72
Water tax	105.70	3.65	109.35	29.45	79.90
Gutter collection tax	0.05	0.28	0.33	0.13	0.20
Total	260.91	132.76	393.67	127.85	265.82

On this being pointed out, the Chief Officer assured (May 2007) that cost cutting measures would be taken and expenditure would be controlled and necessary steps would also be taken to augment the source of income.

5.2 Expenditure on water supply schemes vis-à-vis Revenue Collection

Non-enhancement of water charges by five Nagarpalikas resulted in expenditure on water supply schemes far exceeding the user charges collected.

Scrutiny of record of five Nagarpalikas revealed that the directives of the State Government to make the water distribution system self reliant was not followed as these Nagarpalikas continue to incur loss on the water supply scheme. The expenditure on maintenance of water supply works was much more than the water charges collected from the beneficiaries during 2005-06. The details were as under:

(Rs. in lakh)

Sr. No.	Nagarpalika	Receipt	Expenditure	Difference
1	Chandkheda	17.86	91.40	73.54
2	Dahegam	17.00	48.93	31.93
3	Petlad	72.06	112.36	40.30
4	Kalol	36.00	120.00	84.00
5	Mansa	24.48	73.83	49.35
Total		167.40	446.52	279.12

Thus, due to not following the 'No loss no profit' policy, the test checked five Nagarpalikas incurred an excess expenditure of Rs. 2.79 crore on water supply scheme during the year 2005-06.



CHAPTER-VI
TRANSACTION AUDIT

CHAPTER - VI

TRANSACTION AUDIT

6.1 Non-credit of Education Cess to State Government

Patan Nagar Palika failed to credit the Education Cess collected upto March 2003 to the State Government account resulting in arrears of Rs.1.65 crore still to be credited to State Government accounts.

Under Section 12 of Gujarat Education Cess Act – 1962, education cess was levied and collected by Municipal Corporation, Nagar Palika as the case may be. Nagar Palika was recovering the taxes on behalf of the Government and was looking after the responsibility of primary education. From the year 1992-93, Government fixed a ratio for grants to ULBs for maintenance of schools according to the percentage of education cess deposited to Government Account by the ULBs.

It was observed that up to the year ended 31 March 2003, the education cess collected by Patan, Nagar Palika was credited to its own fund. However, during the subsequent years, the Patan Nagar Palika transferred the amount in excess of the collection to Government as detailed under.

(Rs. in lakh)

Year	Education cess Collected	Amount credited to State Government
Up to 31-03-2003	316.78	Nil
2003-04	65.87	84.93
2004-05	56.35	103.63
2005-06	86.21	113.59
2006-07	86.54	144.61
Total	614.75	446.76

As on 31 March 2007, an amount of Rs. 1.65 crore was still to be credited to State Government.

The Chief Officer, Nagar Palika, Patan stated (May 2007) that due to financial constraints faced by the Nagar Palika, the education cess collected has been utilized for the day to day expenditure of the Nagar Palika. However, it was assured that the remaining amount would be credited to State Government in due course.

6.2 Avoidable loss

Failure of the Patan Nagarpalika to pay the electricity bills within due dates resulted in avoidable payment of delayed payment charges.

Government of Gujarat, Urban Development and Urban Housing Department vide circular No-GEB / 112003/M-24/R dated 16 August 2003 instructed all Nagar Palikas that they should pay their electricity bills regularly and for this purpose, the Nagar Palikas were authorized to increase property tax, water charges and other taxes. The Director of Municipalities vide circular dated 27 July 2003 also issued the instructions to all Nagar Palika for payment of electricity bills regularly.

It was observed that Patan, Nagar Palika failed to pay electricity bills pertaining to 18 bore wells and pumping stations on time and an amount of Rs. 32.46 crore was payable to Uttar Gujarat Vij Company Ltd as on 31 March 2008 which included delayed payment charges of Rs.20.48 lakh for the year from 2004-05 to 2007-08.

Further, it was noticed that though the Nagar Palika had an average cash balance of Rs. 3.35 crore during the last three years ending 31 March 2007, it did not pay the amount in time. This resulted in levy of delayed payment charges of Rs. 20.48 lakh for these years. It was also observed that Nagar Palika had not taken any initiative to increase the rates/charges of property tax, water charges and other taxes and make the payment of electricity bills in time. This led to accumulation of arrears of Rs.32.64 crore which could have been avoided.

6.3 Engagement of daily wages staff in excess of permissible limit


Amreli Nagar Palika incurred unauthorized expenditure of Rs.1.40 crore during 2003-04 to 2005-06 on engagement of daily wages staff in excess of permissible limit.

As per Gujarat Government, Panchayat Housing and Urban Development G.R.No.-155/1178/3827/Muni. dated 12 June 1978, Nagar Palikas are not authorized to create any post without the prior approval of State Government. However, to meet the day to day exigencies, the Nagar Palikas were permitted to engage daily wages staff up to 10 per cent of their sanctioned strength. Section 260 of the Nagar Palika Act, 1963 also prevents the Nagar Palikas in extravagance in employment of staff/personal.

It was observed that Amreli Nagar Palika engaged and deployed daily wage employees in excess of 10 per cent of the sanctioned strength and incurred unauthorized expenditure of Rs.139.81 lakh during 2003-04 to 2005-06. The Regional Director Municipalities, Rajkot had instructed Amreli Nagar Palika in November 2000 not to employ daily wagers in excess of the permissible limit.

The Chief Officer, Amreli Nagar Palika stated (December 2008) that the sanctioned strength of the municipality staff was approved in the year 1960 and due to increase of population and municipal limit, it was necessary to employ daily wagers. Reply is not tenable as neither steps were taken by the Nagar Palika to increase the sanctioned strength nor prior approval of the Government was obtained before employing daily wage employees in excess of the permissible limit.

Ahmedabad
the 11th day of June 2009



Deputy Accountant General
(Local Bodies Audit & Accounts)
Gujarat, Ahmedabad

Countersigned by

Rajkot
the 11th day of June 2009



Accountant General (Civil Audit)
Gujarat, Rajkot

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support effective decision-making.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and reporting, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data security, privacy, and integration. It provides strategies to mitigate these risks and ensure the integrity and confidentiality of the organization's data.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of a proactive approach to data management and the need for continuous monitoring and improvement of data practices.

APPENDICES

2000

APPENDIX-I

Statement showing the variation in Budget and actual for the year 2005-06.

(Reference Paragraph 1.10)

Receipt

(Rs. in Lakhs)

Sr. No.	District / Taluka	Budget Estimate	Actual Receipt	Difference	Difference in percentage
1	Kheda District	3554	4840	1286	36
2	Anand	18540*	5460	13080	71
3	Dhanpur Taluka	1218	734	484	40
4	Mahudha Taluka	931	1395	464	50
5	Mansa Taluka	1478	1043	435	29
6	Matar Taluka	1306	1596	290	22
7	Virpur Taluka	1512	1205	306	20

Expenditure

(Rs. in Lakhs)

Sr. No.	District / Taluka	Budget Estimate	Actual Expenditure	Difference	Difference in percentage
1	Kheda District	3595	4008	413	11
2	Anand District	18583*	3444	15138	81
3	Dhanpur Taluka	1218	707	510	42
4	Mahudha Taluka	983	1272	288	29
5	Mansa Taluka	1478	1043	435	29
6	Matar Taluka	1311	1437	124	09
7	Virpur Taluka	1511	1174	336	22

*The budget estimate for receipt was revised to Rs. 21550 lakh and that of expenditure was revised to Rs.21634 lakh.

APPENDIX-II**Statement showing delay in transferring of grants under Twelfth Finance Commission****(Reference Paragraph 2.1)****(Rupees in lakh)**

Type of PRI	Date of Receipt of grant in District Panchayats	Due date for crediting into Bank A/c of TPs/VPs	Actual date of credit	Delayed days	Amount	Interest
Taluka Panchayat	3.01.2006	18.01.2006	15.02.2006	28	219.41	1.01
Village Panchayat	3.01.2006	18.01.2006	17.06.2006	151	219.50	5.45
Taluka Panchayat	16.05.2006	1.06.2006	21.06.2006	20	76.35	0.25
Village Panchayat	16.05.2006	1.06.2006	17.06.2006	16	76.00	0.20
Taluka Panchayat	22.12.2006	6.01.2007	11.01.2007	5	147.88	0.12
Village Panchayat	22.12.2006	6.01.2007	9.01.2007	3	147.00	0.07
Total					886.14	7.10

APPENDIX-III

Statement showing Major Head wise excess expenditure over allotted funds

(Reference Paragraph 2.2)

(Rs. in lakh)

M.Hs	O.B.	Receipt	Total	Expenditure	Excess expenditure
2020	-0.60	0.36	-0.24	0.44	-0.68
2029	-0.16	1.10	0.94	13.48	-12.54
2047	-0.12	0.00	-0.12	0.94	-1.06
2053	-45.94	5.90	-40.04	18.26	-58.30
2059	-65.85	91.50	25.65	87.40	-61.75
2202	-13.49	1,061.93	1,048.44	1,152.11	-103.67
2205	-16.29	0.39	-15.90	0.39	-16.29
2210	-24.09	209.97	185.88	234.00	-48.12
2211	-8.84	100.49	91.65	152.69	-61.04
2215	-2.89	0	-2.89	0.00	-2.89
2216	-21.47	76.31	54.84	100.37	-45.53
2235	-1.59	0.31	-1.28	2.81	-4.09
2236	8.46	140.05	148.51	186.82	-38.31
2245	-148.72	123.92	-24.80	56.88	-81.68
2401	-4.69	15.18	10.49	18.51	-8.02
2425	-3.56	4.16	0.60	4.59	-3.99
2501	-28.41	4.53	-23.88	10.81	-34.69
2515	-29.60	619.74	590.14	770.94	-180.80
2553(MP Fund)	6.27	35.37	41.64	76.22	-34.58
11th F.C.	-1.79	170.29	168.50	204.83	-36.33
3054	-603.83	1,218.71	614.88	739.17	-124.29
Total					-958.65

APPENDIX- IV

**Statement showing outstanding taxes of Village Panchayats
(Reference Paragraph 3.1)**

(Rs. in lakh)

Name of the Village Panchayat	Taluka/District	Year	Demand			Collection during the year			Outstanding			Percentage outstanding	
			previous	Current	Total	Previous	Current	Total	Previous	Current	Total		
Asodar	Anklav/Anand	2006-07	0.68	2.17	2.85	0.32	1.74	2.06	0.36	0.43	0.78	28	
Munjkuva	--do--	--do--	0.37	0.23	0.60	0.07	0.13	0.20	0.30	0.10	0.40	67	
Bhadran	Borsad/Anand	--do--	6.09	10.72	16.81	3.04	8.94	11.98	3.05	1.78	4.84	29	
Ambav	Anklav/Anand	--do--	0.26	0.42	0.68	0.12	0.12	0.24	0.13	0.30	0.44	65	
Nar	Petlad/Anand	--do--	2.76	3.02	5.78	1.31	2.07	3.38	1.46	0.95	2.41	42	
Mahelav	--do--	--do--	1.88	2.47	4.35	1.31	2.11	3.41	0.58	0.36	0.94	22	
Sanosara	Sihor/Bhavnagar	--do--	4.25	2.56	6.81	0.97	1.16	2.12	3.29	1.40	4.69	68	
Tana	--do--	--do--	2.60	3.31	5.92	0.89	2.05	2.94	1.71	1.26	2.97	50	
Devkana	--do--	--do--	2.63	1.90	4.53	0.70	0.66	1.35	1.93	1.24	3.18	70	
Aambla	--do--	--do--	5.03	2.27	7.30	0.23	0.14	0.37	4.80	2.13	6.93	95	
Alang	Talaja/Bhavnagar	--do--	0.70	0.59	1.29	0.03	0.14	0.17	0.67	0.45	1.12	87	
Trapaj	--do--	--do--	3.46	2.20	5.66	0.61	0.41	1.02	2.86	1.78	4.64	82	
Mandal	Mandal/Ahmedabad	--do--	10.13	5.99	16.12	2.19	2.48	4.68	7.94	3.51	11.44	71	
Total Assessment					78.70	Total Collection			33.92	Total outstanding		44.78	