

CHAPTER – VII
Recommendations

In the light of audit findings the following recommendations are made for consideration of Government:-

- (1) Data base should be developed on the prescribed formats.
- (2) Functions, Functionaries and funds should be transferred to ULBs by the concerned departments.
- (3) Effective steps should be taken to adjust/ recover the various outstanding advances granted to individuals/staff/ working agencies
- (4) Assessment of grants should be a time bound programme so that unutilised grants could be refunded.
- (5) Expeditious action should be taken by ULBs to recover taxes, rent, fees and issue of licenses.
- (6) ULBs should deposit regularly the PF subscription in the PF accounts of employees.
- (7) ULBs should deposit the prescribed share of their income in the Reserve Fund Account.
- (8) Reconciliation of cash book with the bank pass book should be carried out on a regular basis.