

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 Fourth Report prepared on the performance of the PRIs and ULBs in Gujarat.

Based on the recommendations of the Eleventh Finance Commission, the Government of Gujarat entrusted the Audit of PRIs /ULBs 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.

The Report consists of two parts. Part A contains observations on PRIs and Part B contains observations on ULBs.

The findings detailed in this Report are among those which came to notice during the course of test audit of accounts during the year 2008-09 and issues continued beyond 2008-09 are also included wherever necessary.