

**Report of the
Comptroller and Auditor General of India
on
Local Bodies
for the year ended March 2013**

Government of Andhra Pradesh
Report No.6 of 2014

Table of Contents

	Reference to	
	Paragraph	Page
<i>Preface</i>		iii
<i>Overview</i>		v
About this Report	1	v
Background	2	v
Organisational set-up	3	v
Significant Audit Observations	4	vii
Chapter 1 – Overview of Finances of Local Bodies and their Accounting Arrangements		
Finances of Local Bodies	1.1	1
Devolution of Funds and Functions	1.2	3
Accounting Arrangements	1.3	3
Audit Mandate	1.4	4
Financial Reporting	1.5	6
Conclusion	1.6	8
<i>Performance Audits</i>		
Panchayat Raj and Rural Development Department Chapter 2 – Pradhan Mantri Gram Sadak Yojana	2.1	9
Chapter 3 – Total Sanitation Campaign/Nirmal Bharat Abhiyan	3.1	31
<i>Compliance Audit Paragraph</i>		
Municipal Administration and Urban Development Department Chapter 4 – Misappropriation of receipts in Sangareddy Municipality	4.1	51

Appendices

Appendix No.	Subject	Reference to	
		Paragraph	Page
1	Statement showing roles and responsibilities of each level of organisational set-up of Panchayat Raj Institutions	Overview	53
1.1	Statement showing the district-wise and department-wise funds devolution to PRIs during 2011-12	1.2	55
1.2	Statement showing the details of closed scheme funds retained by ULBs	1.5.2	56
1.3	Statement showing the details of advances pending adjustment	1.5.3	57
1.4	Statement showing the details of non-compilation of Accounts in ULBs	1.5.8	57
2.1	Details of Audit Sample (PMGSY)	2.9.1	59
3.1	Details of Audit Sample (TSC/NBA)	3.3.3	64
	<i>Glossary of abbreviations</i>		65