REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON LOCAL BODIES

FOR THE YEAR ENDED MARCH 2013

GOVERNMENT OF GUJARAT REPORT NO. 5 OF 2014

TABLE OF CONTENTS				
Particulars	Paragraph number	Page number		
Preface		V		
Overview		vii		
CHAPTER I				
PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT				
An overview of Finances and Accounts of Panchayati Raj Institutions	1.1	1		
CHAPTER II				
PANCHAYATS, RURAL HOUSING AND RURAL DEVELOPMENT DEPARTMENT				
SECTION 'A' – PERFORMANCE AUDIT				
Implementation of Indira Awaas Yojana	2.1	13		
Total Sanitation Campaign	2.2	32		
SECTION 'B' - COMPLIANCE AUDIT				
Infrastructure and Human Resources Management in Elementary Schools run by Panchayati Raj Institutions	2.3	57		
Excess expenditure and loss to Government of ₹ 70.35 lakh on procurement of cement	2.4	69		
CHAPTER III				
URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT				
An Overview of Finances and Accounts of Urban Local Bodies	3.1	73		
CHAPTER IV				
URBAN DEVELOPMENT AND URBAN HOUSING DEPARTMENT				
PERFORMANCE AUDIT				
Management of Municipal Solid Waste in Nagarpalikas	4.1	83		
Implementation of Water Supply Projects under Urban Infrastructure Development Scheme for Small and Medium Towns	4.2	112		

APPENDICES

Appendix	Subject	Paragraph reference	Page number
I	Statement showing status of devolution of functions to Panchayati Raj Institutions	1.4	133
II	Details of grant received and expenditure incurred under IAY scheme in the test checked Districts during the period $2008-09$ to $2012-13$	2.1.6.2	134
III	Non-release of allocated fund by GoI	2.1.6.2	135
IV	Contingent/office expense booked under the scheme	2.1.6.3	136
V	Payment of assistance to beneficiaries by cheque	2.1.7.3	137
VI	Physical performance in respect of construction of new houses in the test checked Districts during $2008-13$	2.1.8.1	138
VII	Details of number of houses not completed as of March 2013	2.1.8.1	139
VIII	Details of DLVMC meetings held at test checked Districts	2.1.12.3	140
IX	Organisational chart	2.2.2	141
X	List of GPs which had not refunded unspent balance of TSC to TLSC as on 31 March 2013	2.2.7.3	142
XI	Target and achievements for construction of school toilets as of March 2013	2.2.11.1	143
XII	The details of ATs constructed and expenditure incurred in test checked Districts and at State level as of March 2013	2.2.12	144
XIII	The details of CSCs constructed and expenditure incurred in test checked Districts and at State level as of March 2013	2.2.13	145
XIV	The details of expenditure on solid and liquid waste management as of March 2013 $$	2.2.14	146
XV	The details of availability of TCM and Cluster Co-ordinators as of March 2013	2.2.15	147
XVI	The details of target and achievement of number of Training Programmes as of March 2013	2.2.15	148
XVII	Schools without all-weather building	2.3.3.1	149
XVIII	Boards and Authorities under the Department	3.2.2	150
XIX	Details of Audit Coverage	4.1.5	151
	Non-availability of land for VCPs	4.1.6.6	152
XXI	Statement showing status of compliance of activities under MSW Rules by test checked NPs	4.1.6.8	154
XXII	Statement showing Budget and Expenditure on Municipal Solid Waste (MSW) in the Nagarpalikas test checked in Performance Audit	4.1.8.2	157
XXIII	Deficient services of consultants	4.1.9.3	158
XXIV	Benefits of 'tendered rate' not received	4.1.9.3	159
XXV	Statement showing status of sanction of funds and expenditure thereagainst in NPs covered under UIDSSMT	4.2.8.1 and 4.2.9	160
XXVI	Statement showing details of delays in release of funds by the State Government	4.2.8.2	162
XXVII	Loss of Central assistance	4.2.9.1	163
XXVIII	Flow chart for implementation of water supply scheme	4.2.10 and 4.2.10.1	164
XXIX	Statement showing details of cost overrun due to delay in commencement of work	4.2.10.1	165
XXX	Issues relating to delay in completion of projects	4.2.10.2	166
XXXI	Statement showing details of excess expenditure incurred due to purchase of pipes from open market	4.2.12.1	167