

## OVERVIEW

A synopsis of audit findings contained in the Report is presented in this overview.

In violation of the provisions of the Account Code and Treasury Rules reconciliation of drawals from and remittances into the treasury has not been carried out. Reconciliation of cash book with bank pass book was overdue in six Zilla Parishads<sup>1</sup> and Rs 18.50 crore drawn from treasury remained unreconciled. In two Zilla Parishads<sup>2</sup> Rs 3.48 crore drawn was not accounted for in the cash books.

*(Paragraph 2.1 and 2.2)*

In all the 15 Zilla Parishads<sup>3</sup> unspent grants of Rs 218.78 crore were not credited to Government account as of months between April 2003 and March 2004.

*(Paragraph 2.5)*

In six Zilla Parishads<sup>4</sup> lapsed deposits of Rs 12.21 crore were not credited to revenue head even though the stipulated time limit of three years had elapsed.

*(Paragraph 2.7)*

In Zilla Parishad Wardha, ways and means advances of Rs 6.30 crore remained unadjusted.

*(Paragraph 2.8.1)*

In 9 Zilla Parishads<sup>5</sup> excess expenditure of Rs 60.13 crore over sanction was incurred

*(Paragraph 2.15)*

In eight Zilla Parishads<sup>6</sup> Rs 4.03 crore paid to departmental heads and employees between 1961-62 and 2001-02 remained unadjusted.

*(Paragraph 2.16)*

Thane and Sangli Zilla Parishads had not utilised grants of Rs 7.53 crore released under XI th Finance Commission during 2001-02 and 2002-03.

*(Paragraph 3.1.1)*

In four Zilla Parishads<sup>7</sup> there were irregularities in release of grants of Rs 2.52 crore received under Yashwant Gram Samridhi Yojana to Gram Panchayats.

*(Paragraph 3.3.1)*

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<sup>1</sup> Buldana, Chandrapur, Nagpur, Osmanabad, Parbhani, Wardha.

<sup>2</sup> Sangli, Solapur.

<sup>3</sup> Ahmednagar, Buldana, Chandrapur, ,Kolhapur, Nagpur, Osmanabad, Parbhani, Raigad, Ratnagiri, Sangli, Satara, Sindhudurg, Solapur, Thane, Wardha.

<sup>4</sup> Buldana, Nagpur, Parbhani, Ratnagiri, Thane, Wardha.

<sup>5</sup> Ahmednagar, Nagpur, Osmanabad , Parbhani, Raigad, Ratnagiri, Satara, Sindhudurg, Thane.

<sup>6</sup> Buldana, Chandrapur, Kolhapur, Nagpur, Osmanabad, Parbhani, Thane, Wardha.

<sup>7</sup> Ahmednagar, Satara, Solapur, Thane.

In six Zilla Parishads<sup>8</sup> financial assistance of Rs 1.22 crore paid to 704 groups formed under the scheme for Development of Women and Children in Rural Area during the years 1984-85 to 1999-2000 was not recovered after they became defunct.

*(Paragraph 3.4)*

In Ahmednagar and Kolhapur Zilla Parishads, construction of 1159 houses out of 2561 houses taken up for construction between 1982-83 and 1998-99 for which total subsidy of Rs 1.07 crore was paid, remained incomplete.

*(Paragraph 3.5)*

In 15 Zilla Parishads test checked 16,096 works were abandoned/lying incomplete after incurring expenditure of Rs 113.57 crore.

*(Paragraphs 3.3.2 and 4.1)*

Investments of Rs 3.23 crore between the years 1999-2000 and 2002-2003 in hand and electric pumps were lying idle.

*(Paragraph 4.2)*

Despite establishment of Rural Hospitals avoidable expenditure of Rs 1.24 crore was incurred on primary health centres and civil dispensaries.

*(Paragraph 4.3.3)*

Irrigation potential of 6783 hectares was not created even though expenditure of Rs 5.06 crore was incurred on 203 Kolhapur type weirs.

*(Paragraph 4.5)*

Assigned revenues aggregating to Rs 18.34 crore were due to Satara and Solapur Zilla Parishads from various departments of Government

*(Paragraph 5.1)*

Zilla Parishad Ahmednagar incurred expenditure of Rs 2.84 crore on payment of salaries and allowances to teachers due to failure to hand over 21 primary schools to Ahmednagar Municipal Corporation as per Government notification.

*(Paragraph 5.2)*

Electricity charges of Rs 1.56 crore were not paid by 4 Panchayat Samitis<sup>9</sup> to 416 gram panchayats. MSEB levied penalty of Rs 30.34 lakh for delay in payment.

*(Paragraph 5.3)*

Recovery of rent in Ulhasnagar and Murbad blocks at pre-revised rates resulted in loss of revenue of Rs 3.59 crore.

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<sup>8</sup> Buldana, Chandrapur, Nagpur, Osmanabad, Parbhani, Wardha.

<sup>9</sup> Bhudargad, Chandgad, Gaganbavada, Panhala.

*(Paragraph 5.4)*

In five Zilla Parishads<sup>10</sup>, District Village Development Fund loans aggregating to Rs 3.13 crore and subscriptions of Rs 0.69 crore remained to be recovered from the Gram Panchayats under six Zilla Parishads<sup>11</sup>.

*(Paragraph 5.7)*

In nine Zilla Parishads<sup>12</sup>, Rs 4.36 crore remained to be recovered in 1359 cases of misappropriation.

*(Paragraph 5.9)*

In three Zilla Parishads<sup>13</sup> and 87 Gram Panchayats, arrears of taxes of Rs 3.83 crore were pending recovery from the beneficiaries as of March 2003.

*(Paragraph 5.10)*

In 6 Zilla Parishads<sup>14</sup>, Rs 2.78 crore was outstanding against 56 Panchayat Samitis on account of recovery of cost of repairs and maintenance of hand pumps and electric pumps.

*(Paragraph 5.11)*

Zilla Parishad Buldana withdrew Rs 1.59 crore from treasury despite cancellation of grant and incurred expenditure of Rs 86.25 lakh therefrom.

*(Paragraph 5.12)*

In 5 Panchayat Samitis under Zilla Parishad Nagpur and in Zilla Parishad Ahmednagar, nugatory expenditure of Rs 1.79 crore was incurred on surplus teaching and non-teaching staff.

*(Paragraph 5.14)*

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<sup>10</sup> Nagpur, Chandrapur, Parbhani, Buldana, Osmanabad.

<sup>11</sup> Buldana, Chandrapur, Nagpur, Parbhani, Osmanabad, Wardha.

<sup>12</sup> Buldana, Chandrapur, Nagpur, Osmanabad, Parbhani, Raigad, Ratnagiri, Thane, Wardha.

<sup>13</sup> Buldana, Chandrapur, Nagpur.

<sup>14</sup> Buldana, Chandrapur, Nagpur, Osmanabad, Parbhani, Wardha.