

CHAPTER II

RESULTS OF AUDIT

Zila Panchayats

2.1 Idling of Fund

Amount of Rs. 1.76 crore were kept idle in 5 ZPs

In 5 ZPs test checked, Rs.1.76crore was lying unutilised. (**Appendix-IX**) Besides restricting the opportunities for implementation of developmental plans, such idling of funds resulted in the objectives for which the grants were released remaining unfulfilled.

(a) In ZP Deoria, grants received for 7 schemes amounting to Rs.7.31lakh were lying idle for more than 15 years. Even though the Chief Development Officer had directed (August 2001) that the balances should be refunded to the concerned department, it had not been refunded till date (February 2005).

(b) In ZP Kannauj, grants amounting to Rs.1.68crore were received during 2000-04 on the recommendation of EFC for the construction of several roads. ZP contributed 25% of grant amounting to Rs.0.29crore. However, it was seen that out of Rs.1.97crore available (up to January 2005), only Rs. 0.45 crore was utilized resulting in idling of Rs. 1.52 crore..

(c) In ZP Etah, Out of grants received for various schemes from 1982 to 2001 grants amounting to Rs.7.60 lakh, , remained unutilized (March 2005).

(d) In ZP Muzaffarnagar out of SFC grants received during 2001-02, a sum of Rs.8.74 lakh remained unutilized as on March 2004.

2.2 Unfruitful & Irregular expenditure in Sunischit Rojgar Yojna

Sunischit Rojgar Yojna (SRY) was financially sponsored by Central Government and State Government in the ratio of 75:25 to provide employment to unskilled and needy rural persons (male/female) who were registered in Kshetra Panchayat. Zila Panchayat Gonda prepared an action plan for 20 projects (construction of roads, culverts etc.) at an estimated cost of Rs. 1.06 crore. The Zila Parishad nominated UP project and Tube Well Corporation Ltd. Faizabad (Gonda Branch) in Feb 2001 as the implementing agency for completion of these projects. Though the initial estimated cost was enhanced to Rs. 1.18 crore, the ZP released a sum of Rs. 1.66 crore in different phases during the years 2000-01 and 2001-02. The following irregularities were noticed as detailed below:-

- (i) Excess amount of Rs. 0.48 crore was released over the estimated cost without assigning any reason.
- (ii) Agreement/memorandum of understanding was not prepared.
- (iii) The work was to be completed within the same financial year or in special circumstances during the next financial year. However the work was not completed even after the lapse of 4 years (March 2005).
- (iv) The Zila Panchayat released funds without obtaining any progress report.

2.3 Non observance of guidelines

The Ministry of Rural development Government of India , launched Sampurna Gramin Rojgar Yojna (SGRY) from 25th September 2001 primarily to provide additional wage employment and food security to the rural poor through creation of community, social and economic assets. The scheme envisaged payment of wages in the form of cash as well as food grain. Following irregularities were noticed in the implementation of the scheme:-

(i) Irregular payment of Rs. 63.47 lakh as cash payment instead of food grains

As per SGRY guidelines, wage was to be paid to the labourers weekly @ Rs.58.00 per day comprising of cash amount of Rs.23.00 and food grains costing Rs.35.00. Contrary to these guidelines, ZP Deoria paid cash amounting to Rs.63.47 lakh to the labourers instead of food grains in addition to eligible cash payment of Rs.23 per day per labourer during the period 2001-04.

(ii) Excess expenditure of Rs. 78.09 lakh on material resulted in less generation of man-days

The labour and material component of expenditure on works under SGRY was to be maintained in the ratio of 70:30 and 80:20 for the year 2002-03 and 2003-04 respectively.

In 4 ZPs, excess expenditure amounting to Rs. 78.09 lakh was incurred on material component against the prescribed ratio of labour and material resulting in less generation of 134636 man-days. **(Appendix- X)**

2.4 Loss of revenue Rs.5.27 lakh

Tehbazari¹ amounting to Rs. 5.27 lakh were not recovered

As per section 142 (1) of U.P. Kshetra Panchayat and Zila Panchayat Act 1961, Zila Panchayats may charge fees to be fixed by public auction or by agreement for the use or occupation of any immovable property vested in or entrusted to the management of the Zila Panchayat, including any public road or place of which it allows the use or occupation

In Zila Panchayat Gonda, contracts of tehbazari in respect of three places were awarded for Rs.7.02 lakh (2001-03). These contracts were cancelled without assigning any reason. Thereafter tehbazari in Belsar was collected through Tax Collector and in Wajirganj and Durjanpur contracts were re awarded at lesser value resulting in loss of revenue amounting to Rs.5.27 lakh as detailed below.

¹ Tax on trades and callings carried on within the jurisdiction of Zila Panchayat

(Rs.in lakh)

Sl.No.	Name of places	Value of contracts awarded initially	Collection of tax by another contractor or through Tax Collector	Less recovery
1	Belsar	4.68	0.43	4.25
2	Wazirganj	1.51	0.86	0.65
3	Durjanpur	0.83	0.46	0.37
Total		7.02	1.75	5.27

Kshetra Panchayats

2.5 Non-recovery of loans/Advances

(i) Recovery of loans amounting to Rs 4.05 Crore was outstanding under Nirbal Varg Avas Yojna

The Nirbal Varg Avas Yojana was introduced in the year 1988-89 to provide houses for economically weaker sections. Loans provided under the scheme were to be recovered within 10 years of disbursement in fixed instalments with interest. This scheme was closed in 1995-96.

In 13 KPs test checked, out of loans amounting to Rs.4.75 crore disbursed during the period 1988-89 to 1995-96, only a sum of Rs.0.70 crore was recovered and the recovery of Rs.4.05 crore of loans amount with interest was outstanding up to March 2004. (Appendix -XI)

(ii) Amount of Rs 3.00 lakh was lying unadjusted under Indira Avas Yojna

As per the guidelines of the Indira Avas Yojna, advances for the construction of Sauchalaya and Avas were to be made directly to the beneficiaries and no agency was to be involved.

In KP Dobhi (Jaunpur), an advance of Rs 3.00 lakh was given to two agencies from December 2001 to May 2002 for construction work in contravention/violation of the guidelines of the scheme. No details about creation of assets were available and these advances were lying unadjusted till March 2005.

(iii) Advances of Rs. 10.96 lakh was lying unadjusted

Advances made to individuals/officials were required to be adjusted as soon as possible and unutilized cash balances were to be refunded/recovered.

It was observed in KP, Bhadaura (Ghazipur) that eleven individuals were given advances of Rs. 10.96 lakh (July 2003) for works under various projects. Recovery/Adjustment of advances was yet to be made (August-2004).

2.6 Non-observation of Guidelines of Sampurna Gramin Rojgar Yojna(SGRY)

The Ministry of Rural development Government of India, launched Sampurna Gramin Rojgar Yojna (SGRY) from 25th September 2001 primarily to provide additional wage employment and food security to the rural poor through creation of community, social and economic assets. The scheme envisaged payment of wages in the form of cash as well as food grain. Cash component was to be borne by Government of India and the State Government in the ratio of 75:25. Food grain was to be made available free of cost by Government of India. The ratio for labour and material for the year 2002-03 and 2003-04 were 70:30 and 80:20 respectively. Following irregularities were noticed:-

(i) Excess expenditure on material resulted in less generation of mandays

In 3 KPs, expenditure amounting to Rs. 33.65 lakh was incurred on material component beyond the prescribed norms resulting in generation of 58017 man-days less during 2003-04 as detailed below:-

(Rs. in Lakh)

Sl. No.	Name of K.P.	No of works	Estimate of works	Expenditure on Material	Expenditure on Material as per Norm	Excess expenditure on material	Loss of Mandays.
1.	Mohammadabad (Farrukhabad)	6	12.49	4.37	2.49	1.88	3241
2.	Sahawar (Etah)	13	19.80	6.02	3.96	2.06	3552
3.	Chhibramau (Kannauj)	13	60.68	41.85	12.14	29.71	51224
Total			92.97	52.24	18.59	33.65	58017

(ii) Non-fixation of 22.5% amount of the grants allotted under first stream of SGRY amounting Rs. 29.76 lakh

As per para 1.5 and 4.4 of the SGRY guidelines 22.5% of the annual allotment under the first stream was to be utilized for individual beneficiary schemes for SC/ST families living below poverty line.

In 2 KPs test checked, Nawabganj (Farrukhabad) and Sahawar (Etah), it was noticed that a sum of Rs. 132.27 lakh were received during 2002-03 and 2003-04 as grant under SGRY out of which Rs. 29.76 lakh was to be earmarked but no any amount was earmarked for SC/ST families as required under the guidelines.

(iii) Irregular payment of Rs. 33.33 lakh in 5 KPs

As per the guidelines of the Sampurna Gramin Rojgar Yojna, payment of wages to labourers was to be made on a weekly basis in the presence of the Gram Pradhan or Sarpanch duly noting the number of labourers in the muster rolls who belonged to the BPL category. The use of machines was prohibited for the works/projects.

In 5 KPs, test checked, under the scheme during the year 2002-03 and 2003-04, requisite entries were not made in muster rolls, the date of work had been struck off, and changes in the names of labourers were made Besides this machines were also used in the execution of works. Thus the correctness of payments on muster rolls amounting to Rs 33.33 lakh could not be ensured, besides violation of the scheme guidelines. **(Appendix-XII)**

2.7 Purchase without tender/quotations

In 4 KPs test checked, construction material, viz. cement, bricks etc. amounting to Rs. 19.70 lakh for construction of road, pullia (culvert), soiling etc. were purchased during 2002-03 and 2003-04 without inviting tenders. in violation of financial rules which state that materials above Rs.15000 are to be procured through tenders. The details are as under:-

Sl. No	Name of KP	Nature of material purchased	Amount paid (Rs. in lakhs)
1	Umarda (Kannauj)	Bricks etc.	4.95
2	Mirzapur (Shajahanpur)	Bricks etc.	1.69
3	Nawabganj (Farrukhabad)	Bricks, Cement etc.	10.89
4	Brijmanganj (Maharajganj)	Bricks etc.	2.17
	Total		19.70

2.8 Payment amounting to Rs. 26.80 lakh made without Completion Certificate of Works

Completion certificate of works executed by KPs were to be submitted by the concerned Junior Engineer (RES) within one month from the completion of works under Sampurna Gramin Rojgar Yojna(SGRY) and by the beneficiaries within three months from the completion of works under Indira Avas Yojna(IAY). Though payments had already been made completion certificates were pending:as detailed below.

(Rs.in lakh)

Sl.No.	Name of KP	Scheme	Year	Expenditure incurred
1	Puwarka(Saharanpur)	SGRY	2003-04	6.69
2	Puwarka(Saharanpur)	IAY	2003-04	4.38
3	Sahawar(Etah)	SGRY	2002-03	5.82
		SGRY	2003-04	9.91
Total				26.80

(Workwise details are given in **Appendix-XIII**)

2.9 Unfruitful expenditure on incomplete work

In KP Mohammadabad (Farrukhabad), 14 works amounting to Rs. 50.42 lakh were sanctioned during the financial year 2003-04 under SGRY out of which expenditure of Rs.38.39 lakh was incurred. As per the terms and conditions of the sanction, these works were to be completed within 1 to 2

months from the date of issue of work order. These works were not completed even after lapse of more than one year. Thus the sum of Rs. 38.39 lakh incurred as expenditure on these incomplete works proved unfruitful.

2.10 Loss of revenue due to non deduction of Trade Tax/Income Tax

(i) As per section 8 D of UP Trade Tax Act, Trade Tax @ 4% was to be deducted from the bills to be paid to the suppliers/contractors in lieu of work done or material supplied. Deductions made at source were to be deposited in the Government Account.

In 2 KPs, Trade Tax amounting to Rs. 0.66 lakh was not deducted resulting in loss of revenue to the State Government during the year 2002-03 and 2003-04.

(ii) Income Tax @ 2.24% was to be deducted from the bills to be paid to the suppliers/contractors in lieu of work done/material supplied by the contractors/suppliers and was to be deposited in the Govt. Account.

In 2 KPs, Income Tax amounting to Rs. 0.35 lakh was not deducted from the bills of the suppliers/contractors resulting in the loss of revenue during 2002-03 and 2003-04. Details are as under:-

(Rs. in Lakh)

Sl.No.	Name of KP	Period	Cost of material	Amount of TT	Amount of IT	Total
1	Jalalabad (Kannauj)	2002-03 2003-04	11.85	0.47	0.27	0.74
2	Umarda (Kannauj)	2003-04	3.74	0.19	0.8	0.27
	Total		15.59	0.66	0.35	1.01

2.11 Irregular payment of Rs. 8.60 lakh under Indira Avas Yojana

Allotment of houses under Indira Avas Yojna were to be made in the name of female member of beneficiary family or jointly in the name of husband and wife.

In the year 2002-03, in KP Akhand Nagar, (Sultanpur) an amount of Rs. 8.60 lakh was distributed to 43 beneficiaries @ Rs. 20000/- each in the

name of male members of the families instead of the female members thus defeating the very objective of the scheme. Besides, 9 beneficiaries out of the above 43 beneficiaries were not even residents of Akhand Nagar KP area .

Gram Panchayat

2.12 Non-recovery of irrigation fee

Irrigation fee amounting to Rs. 14.19 Crore not recovered

With a view to strengthen the financial resources of Gram Panchayats, the State government transferred all the tube-wells to GPs in May 1999 and empowered them to recover irrigation fee @ Rs. 2.40 per 10 thousand gallons of water for Rabi crop and @ Rs. 2.40 per 5 thousand gallons of water for Kharif Crop. Responsibility of maintenance of the tube-wells would continue to remain with the Irrigation Department who would invite tender and award contract for the purpose while electricity charges would be borne by the Government itself.

During the year 2004-05, Rs. 6.93 crore was recovered as Irrigation Fee from the farmers as against the target of Rs.21.13 crore fixed by the Director Panchayati Raj. Further, Jamabandi, the basic record on the basis of which targets for recovery of Irrigation fee are fixed, was also not prepared and as against 1,21,135 in 2003-04, only 58,880 Jamabandis were prepared in 2004-05 resulting in short recovery of Irrigation fee, thereby depriving the GPs of revenue.

2.13 Non observance of guidelines/irregularities in implementation of SGRY guidelines

(i) Non-utilisation of Grants under SGRY resulted in lower generation of man-days of employment

In 8 GPs test checked, an amount of Rs.9.76 lakh and Rs.7.50 lakh under SGRY during the years 2002-03 and 2003-04 respectively remained unutilized due to pending fixation of roads and chak roads by consolidation department and disturbance created by unsocial elements in 2 GPs and for no reasons by the rest GPs . The percentage of utilization of grant ranged from 12% to 90% in various GPs thereby, depriving the beneficiaries of 16842 man-days of employment in the year 2002-03 and 13501 man-days of employment in the year 2003-04. **(Appendix-XIV)**

(ii) Excess expenditure on material component amounting to Rs. 0.52 lakh

As per instructions issued by the Government, expenditure on labour and material component was to be maintained in the ratio of 70:30 for works executed under SGRY during the year 2002-03.

In violation of these instructions 59% and 50% expenditure was made on material component in the year 2002-03 on 4 works executed in GP Bihar (Farrukhabad) and 2 works executed in GP Sikandarpur Mahmood (Farrukhabad) respectively resulting in excess expenditure on material component of Rs.0.52 lakh due to which loss of 901 mandays occurred as detailed below:

Sl. No.	Name of GP	Year	No. of works executed	Cost of work	Actual expenditure on material	Expenditure on material as per norms	Excess expenditure (Rs.)
1	Bihar (Farrukhabad)	2002-03	4	39081	22580	11724	10856
2	Sikandarpur Mahmood (Farrukhabad)	2002-03	2	211637	104935	63491	41444
	Total			250718	127515	75215	52300

(iii) Doubtful distribution of 429.51 quintals of food grain under SGRY

Under the SGRY scheme, payment of wages to labourers was to be in the form of food grain as well as cash component. Signature or thumb impression of labourers was to be taken on muster rolls and on the duplicate copy of coupon for food grain, which was to be attached with muster rolls.

In 2 GPs, Shivpur (Maharajganj) and Prithvipal Garh (Maharajganj), food grains amounting to 64.63 quintals and 354.88 quintals were distributed to labourers for wages during the years 2002-03 and 2003-04 respectively without either the duplicate copy of food grain coupon being attached to the muster roll or the food grain coupon nos. being entered into the muster

rolls thereby raising doubts, about the actual distribution of food grains to the labourers.

(iv) Employment opportunities were not given to females

As per the guidelines of SGRY 30% employment opportunities were to be provided to female workers.

In violation of above guidelines, in 6 GPs test checked during the year 2002-03 and 2003-04, while out of the generated 28774 mandays, 8632 mandays were to be reserved for females. It was however noticed that no females were engaged on labour, thereby defeating the very purpose of the scheme. **(Appendix-XV)**

2.14 Material costing Rs.1.31 crore were purchased without inviting tender/quotations

As per the procedures laid down in the Account Manual for Finance and Account Management in Gram Panchayats, material costing Rs. 2500 to 15000 must be purchased on the basis of quotations and material above Rs. 15000 must be purchased by inviting tenders.

In violation of these procedures, in 79 GPs test checked, material viz: cement, bricks, sand, hume pipe etc. amounting to Rs. 1.31 crore was purchased during 2002-03 and 2003-04 for various purposes without inviting tenders/quotations. Purchase of material without inviting tender was thus irregular. **(Appendix-XVI)**

2.15 Un-disbursed scholarships amounting to Rs. 20.75 lakh not refunded to Government

Government of UP decided to distribute scholarships through the education committees of Gram Panchayats. Accordingly scholarships for backward class students were to be provided by the District Backward Class Welfare Officer (DBCWO) to Gram Panchayats of concerned schools. Similarly scholarships for minority students were to be provided by the District Minority Welfare Officer to Gram Panchayats of concerned schools, while scholarships for SC/ST students were to be provided by District Social Welfare Officer (DSWO) to Gram Panchayats of concerned

schools. The distribution of scholarships was to be completed within one month of transfer of scholarships in the Gram Nidhi. Any un-disbursed scholarship was to be refunded through cheque to the concerned DSWO or DBCWO in case of SC/ST and Backward class scholarships and through challan in case of minority scholarships in the same financial year.

In 38 GPs during the years 2002-03 and 2003-04 Rs. 5.14 lakh and Rs. 15.61 lakh respectively remained undisbursed, due to which benefits did not reach those for whom it was intended. The amounts were also not refunded to the concerned Department in the same financial year is contravention of rules. **(Appendix-XVII)**

2.16 Execution of work without proper sanction

Works above the estimate of Rs. 50,000/- should be executed after preparation of proper estimate/ sanctions where as work below Rs. 50,000/- must be approved in the meeting of Gram Sabha. In 3 GPs ,work amounting to Rs. 18.05 lakh were executed without proper estimate/sanction during the years 2002-03 and 2003-04. **(Appendix-XVIII)**

2.17 Non deduction of Trade Tax and Income Tax

As per section 8D of UP Trade Tax Act, trade tax @ 4% was to be deducted from the bills to be paid to suppliers/contractors in lieu of work done or material supplied. Income Tax @ 2.24% was to be deducted from the bills to be paid to the suppliers/contractors in lieu of work done/material supplied by the contractors/suppliers. Such amounts deducted at source were to be deposited in the Govt. Account.

During the year 2002-03 and 2003-04, in 26 GPs, material amounting to Rs. 52.95 lakh was purchased and payment made. However, Trade Tax amounting to Rs. 2.02 lakh and Income Tax amounting to Rs. 1.19 lakh was not deducted at source and not deposited in Govt. Account resulting in loss of revenue.**(Appendix-XIX)**

2.18 Irregularities in payments made by GPs

Irregularities in payments of Rs. 1.68 lakh was noticed during the year 2002-03 and 2003-04 in respect of 4 Gram Panchayats due to reasons detailed below:-

Sl. No	Name of GP	Year	Amount	Remarks
1	Domla Hasangarh (Bulandsahar)	2002-03 2003-04	65000 26700	Vouchers have neither been presented for audit nor Voucher No. entered in cash book
2	Ganga Garh (Bulandsahar)	2002-03	29000	Work completion certificate issued on 09.01.2003 whereas purchase of brick made on 10.01.2003.
3	Vilashpur (Saharanpur)	2002-03 2003-04	42302 444	Difference in the figures of expenditure as shown in Vouchers and cash book.
4	Pure Adhari (Srawasti)	2003-04	4988	Payment had been made through Muster Rolls but neither thumb impression/signature of labourers was taken nor its verification done by the competent authority.
	Total		168434	

2.19 Keeping excess imprest

Imprest amount Rs. 0.05 lakh to 0.71 lakh kept by Gram Pradhan

An imprest, for contingent expenditure for not more than Rs. 5000 may be kept by the Gram Pradhan and in his/her absence by the Deputy Pradhan or any other member of the Gram Panchayat appointed for the same. Amount of expenditure made from the imprest was to be recouped at the end of every month.²

In 11 GPs, during 2002-04, imprest holders kept amounts in excess of the prescribed limits ranging from Rs. 5710 to Rs. 71500 at the end of the month. Besides being in violation of rules, this was also indicative of

² Chapter 5 para 14 Account Manual and Accounting Management in Gram Panchayat}

financial indiscipline in these GPs. Temporary misuse of amounts in such cases cannot also be ruled out. (Appendix-XX)

2.20 Irregularities in Muster Roll payment

In 7 GPs test checked, the following irregularities were noticed in payment to labourers through muster roll by the Gram Panchayats:-

- 1.Muster Rolls were not machine numbered
- 2.Muster Rolls did not bear signature and seal of issuing authority
- 3.The Gram Pradhan had not countersigned payments made through Muster Rolls.

Besides these, in Gram Panchayat Sonajanki Pur (Farrukhabad),cash payment of Rs.1.21 lakh was made in lieu of food grain component of the wages in violation of norms while in GP Badhirua (Mainpuri), some labourers were shown to to have been engaged for three separate works in the same period raising doubts about the authenticity of these records. (Appendix-XXI)

2.21 Non compliance of Internal Audit Provisions

As per the Accounting Manual of Gram Panchayat, internal audit of accounts of Gram Panchayat is required to be conducted by the respective Niyojan and Vikas Samiti on a quarterly basis.

It was observed in 9 GPs³ test checked that internal audit of accounts was not conducted by their Niyojan Vikas Samiti which shows laxity of internal control.

2.22 Grants from CFC and SFC not shown separately in 8 GPs

Grants received on the recommendations of CFC and SFC was to be kept in Gram Nidhi-I of Gram Panchayats. These grants should be shown

³Rajpur kalan (Mainpuri), Sisayya (Badaun), Wakarpur (Badaun), Budha godam (Mau), Tajopur (Mau), Harpur (Mau), Devera (Bahraich), Sattijor (Bahraich), Makkanpur (Bahraich)

separately and also the details of works executed under CFC and SFC so as to facilitate closer monitoring and easier identification to ensure the correct utilization of these funds. 25% of CFC grant was to be added by GP from income of their own resources for execution of work.

During the test check of 8 GPs⁴ it was observed that the grants received on the recommendations of CFC and SFC and details of works executed there under were not shown separately during the year 2002-03 and 2003-04. Non-maintenance of details did not permit closer monitoring and easier identification and also the correct utilization of these funds.

2.23 Irregular Payment of Scholarships

Scholarships were to be disbursed to student beneficiaries as per the list provided by the Basic Siksha Adhikari. The list may further be corroborated by attested photos of the beneficiaries provided by the Head Master of the concerned schools. This was not followed in 5 GPs⁵ test checked.

2.24 Non presentation of Records to Inspection Parties

86 Gram Panchayats did not submit records to Inspection Parties and therefore audit could not assess the transactions in these GPs. The Director, Panchayati Raj Department was informed accordingly in May-2005. (Appendix-XXII)

⁴ Kusuma Khera (Mainpuri), Kavara Salempur (Shajahanpur), Kuliya Nawabad (Shajahanpur), Beerpur Kalan (Mainpuri), Rajpur Kalan (Mainpuri), Hathpau (Mainpuri), Badhirua (Mainpuri), Byoti Kalan (Mainpuri)

⁵ Kusma Khera (Mainpuri), Beerpur (Mainpuri), Rajpur Kalan (Mainpuri), Hathpau (Mainpuri), Byoti Kalan (Mainpuri)

2.25 Recommendations & Conclusions

Following measures are recommended to ensure financial discipline in PRIs and improve efficiency of implementation of various developmental programmes and schemes:-

- ❖ Action to recover/adjust the Loans/ Advances to individuals under various schemes or works needs to be initiated. Speedy and timely recovery should be ensured.
- ❖ Revenue realization through own sources such as Taxes, Rent, Fees issue of License, Tehbazari etc.
- ❖ Efficient and timely utilization of grants.
- ❖ Timely and full allocation of SFC/CFC grants.
- ❖ Deduction of statutory taxes and their remittance to Government Accounts.
- ❖ Adherence to codal provisions for procurement.
- ❖ Adherence to guidelines in implementation of Centrally sponsored schemes and State Plan schemes.
- ❖ Time bound programme to investigate the irregularities pointed out in audit fixing of responsibility.

The government should suitably amend the relevant Acts/Rules to incorporate provisions for certification of accounts by the statutory auditors .

Allahabad
The

Sr. Deputy Accountant General
(Local Bodies)