

CHAPTER – XII
Recommendations

In the light of findings by audit, the following recommendations are made for consideration of Government:-

- (1) Necessary amendment in PRIs Act to empower the CAG should be made.
- (2) Functions, Functionaries and funds should be transferred to PRIs by the concerned departments.
- (3) “Pancha Lekha” Software should be made operational.
- (4) Reconciliation of cashbook with the bank passbook should be carried out on a regular basis.
- (5) Ensure availability of information of receipts and expenditure of all PRIs at state level should be made for easy analysis of PRIs’ data.
- (6) Assets register should be maintained by the Gram Panchayats and Physical verification of assets should be conducted by the some responsible authority.
- (7) The unspent balances of non-operational schemes/closed schemes should be refunded to the Department.
- (8) Parking of funds should be avoided.
- (9) Best practices recommended by the TFC for augmenting resources of PRIs should be followed.

Date: 2nd December, 2008

Place: Gwalior

(SANAT KUMAR MISHRA)

Principal Accountant General

(Civil and Commercial Audit)

Madhya Pradesh