

## AUDIT OF LOCAL BODIES IN UTTARAKHAND BY ACCOUNTANT GENERAL(AUDIT)

### **Introduction**

With the growing importance of Local Bodies (Panchayati Raj institutions/Urban Local Bodies) and to bring accountability in the process of development, a new office of the **Sr. Deputy Accountant General (Local Bodies Audit & Accounts)** came into existence on 22.07.2004. Initially, the administrative and technical control of this office was with Accountant General (A&E) Uttarakhand. Thereafter, the administrative and technical control of this office was transferred to the Office of the **Accountant General (Audit) Uttarakhand, Dehradun** in December 2011.

As envisaged in the 73<sup>rd</sup> Constitutional Amendments 1993 and as per the listing of functions in the 11<sup>th</sup> Schedule (Article 243 G), only 14 functions out of a total of 29 functions have been devolved by the Uttarakhand Government to the three tiers of Panchayati Raj Institutions in the State in 2006. Also, as envisaged in the 74<sup>th</sup> Constitutional Amendment 1993(20<sup>th</sup> April 1993) and the listing of the functions in the 12<sup>th</sup> Schedule (Article 243 W), only 13 functions out of 18 functions have been devolved by the Uttarakhand Government to the three tiers of Urban Local Bodies in the State.

### **Details of Auditee Units**

1. Director PRI/DPRO	14(1+13)
2. Zila Panchdayats	13
3. Kshetra Panchayats	95
4. Gram Panchayats	7950
5. Nagar Nigam	6
6. Nagar Palika Parishads	38
7. Nagar Panchayats	47

### **Technical Guidance and Support**

- The State Government accepted TGS in 2013.
- Modalities have been negotiated and are in the process of implementation.
- In addition audit to be conducted by Statutory Auditors of PRIs/ULBs, the C&AG have the right to conduct audit of accounts and to comment on and supplement the report of the statutory auditor.
- The result of the audit may be communicated to the PRIs/ULBs. The C&AG may also forward a copy of the report direct to the Government.

- The parameters of TGS are as illustrated in section 152 to 154 of Audit Regulation,2007.
  - *Section 152: the function of TGS to audit of PRIs and ULBs have been entrusted to C&AG under section 20(1) of the DPC Act.*
  - *Section 153: Audit not to include certification of accounts*

As part of the capacity building of the State Government Auditors, trainings on audit methodology have been imparted by this office as well as by RTI Jammu. So far four TGS meetings have been held with the Director of Audit, Uttarakhand.

**Annual Technical Inspection Report**

**Based on the field audit conducted, the ATIR 2013-14 was prepared. The ATIR, duly approved by the Headquarters, has since been tabled in the State Assembly on 10<sup>th</sup> March 2016.**