

CHAPTER-VI

RECOMMENDATIONS

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

- (1) Contribution towards Depreciation Fund should be made as per the provisions of the Maharashtra Zilla Parishads and Panchayat Samitis Account Code, 1968, so that expenditure on replacement of assets could be met from this fund.
- (2) Effective steps should be taken to credit Lapsed Deposits to the revenue head.
- (3) Effective steps should be taken to adjust and recover the various advances granted to staff as some of the advances are outstanding since 1962.
- (4) Incomplete works should be taken up for completion under a time bound schedule on priority basis before taking up new works to avoid wasteful expenditure and blocking of funds.
- (5) Expeditious action should be taken to recover various charges/taxes/ loans.
- (6) Misappropriation cases should be investigated on priority and amount misappropriated recovered from the persons concerned.
- (7) Reconciliation of cash book with the bank pass book should be done on a regular basis.
- (8) Proper administrative control should be exercised to keep budgetary excess/saving under control.
- (9) Transfer of assets should be completed on priority basis so as to liquidate/reduce maintenance and repair and other related expenses on such assets.
- (10) Identification of beneficiaries under various schemes should be done by Gram Panchayats more meticulously.

(11) Assessment of grants should be a time bound programme so that unutilized balances could be refunded.

Mumbai,
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