

PREFACE

1. This report has been prepared for submission to the Government of Uttar Pradesh in accordance with the terms of Technical Guidance and Supervision (TGS) over the audit of accounts of Panchayati Raj Institutions (PRIs) by the Comptroller & Auditor General of India (C&AG) as envisaged by the 11th Finance Commission.
2. This report has two chapters. CHAPTER-I contains a brief introduction of the functioning of various levels of PRIs in the State and observations and comments on accounts. CHAPTER-II deals with audit comments based on inspection.
3. The cases mentioned in the report are those, which came to notice during the course of test audit/inspection of accounts during the year 2004-05 and earlier years. During the period from April 2004 to March 2005 accounting and other records of 20 Zila Panchayats, 63 Kshetra Panchayats and 1899 Gram Panchayats were test checked.

CHAPTER I

AN OVERVIEW OF THE PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

Uttar Pradesh is the most populous state of India with a population of 16.61 crore out of which about 80 per cent live in rural areas. With the objective of overall development of the rural population, the Uttar Pradesh Panchayati Raj Act was enacted in 1947. Subsequently, with a view to decentralize powers and institutionalize a three tier structure of local self government at the District, Kshetra and Village levels, the Uttar Pradesh Kshetra Panchayat and Zila Panchayat Act was enacted in 1961 which also empowered the state legislature to ensure their financial accountability. There are 70 Zila Panchayats, 820 Kshetra Panchayats and 52002 Gram Panchayats in the state. Panchayats are elected every five years and the last election was held in the year 2000.

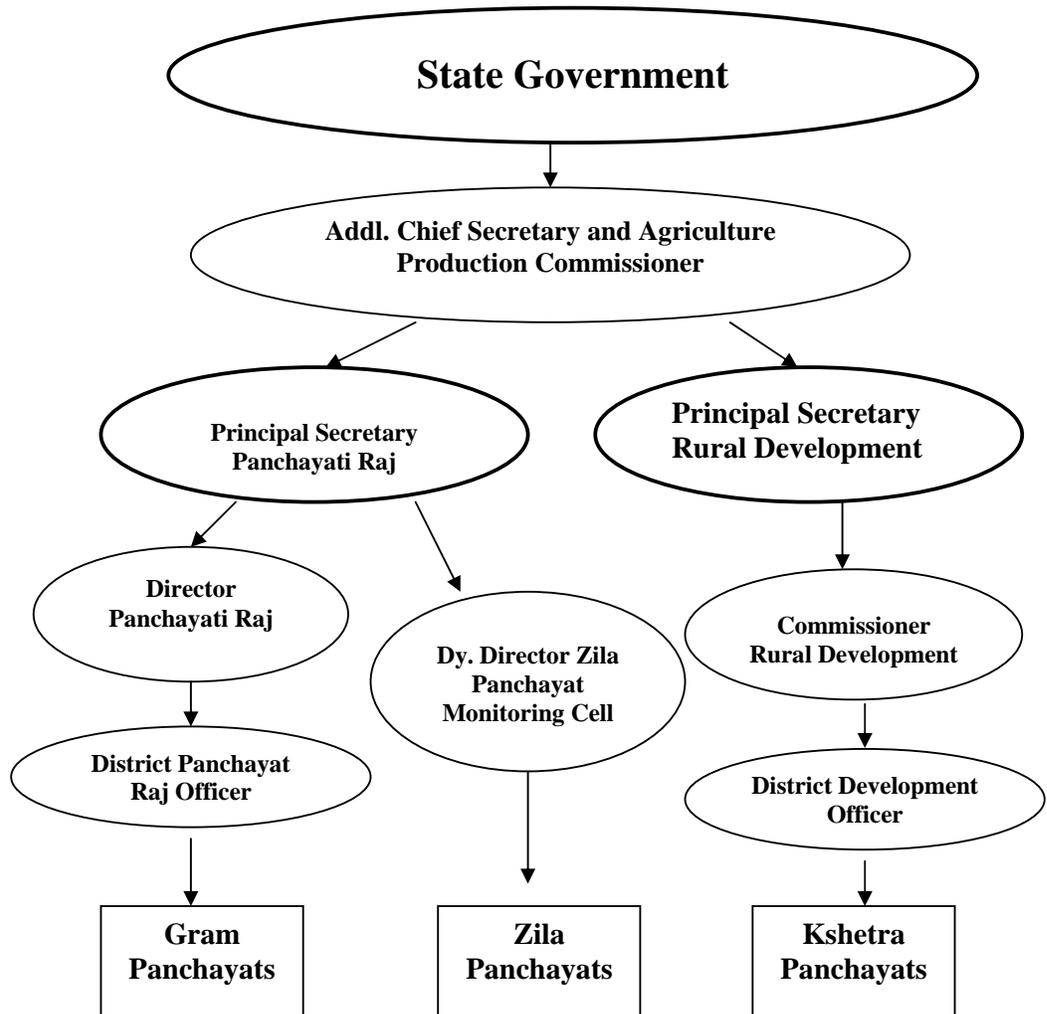
The 73rd Constitutional Amendment envisaged devolution of funds, functions and functionaries to PRIs. Of the twenty-nine functions listed in the 11th Schedule of the Constitution which were to be transferred to PRIs by the State Government, only twelve functions have been transferred till date.

The Eleventh Finance Commission had recommended exercising of control and supervision over maintenance of accounts of Panchayati Raj Institutions (**PRIs**) and their audit by C&AG alongwith preparation of budget and accounts formats. Consequently, the State Government entrusted the audit and

TGS of local bodies to C & A.G. of India under Section 20(1) of the C&AG's (Duties, Power and Conditions of Service) Act 1971 in October 2001.

1.2 Organizational Setup

The Administrative control of the various units of PRIs is shown as below:



While the 'Adhyaksha' heads the Zila Panchayats and the District Rural Development Agency (*DRDA*), the Kshetra Panchayats and Gram Panchayats are headed by 'Block Pramukh' and 'Pradhan' respectively.

1.3 Sources of Funds

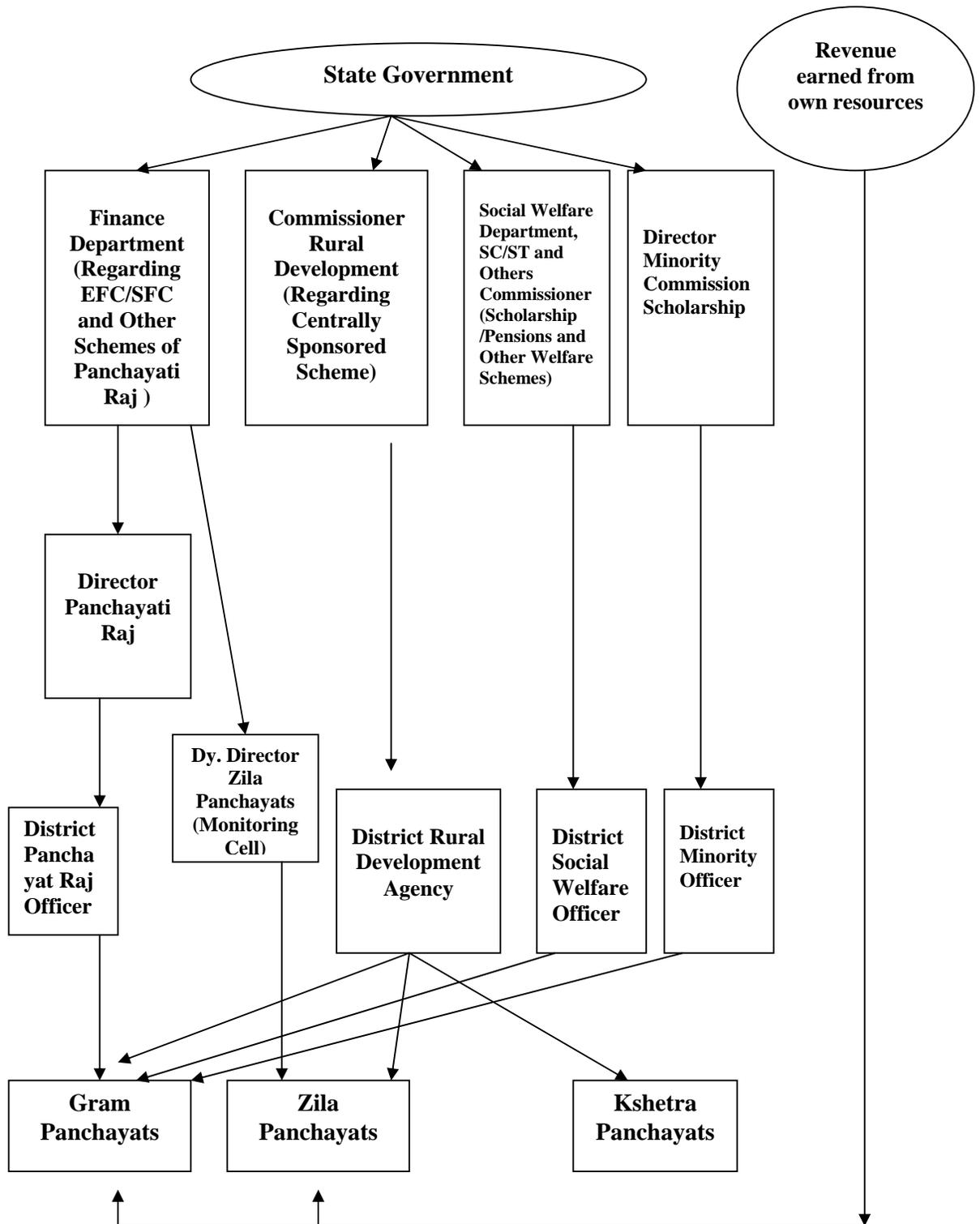
For execution of various developmental works, the Government of India and the State Government provide funds in the form of grants. The PRIs received funds mainly from the following sources:

- (i) Grants assigned under the recommendations of the **Eleventh Finance Commission (EFC)**.
- (ii) Devolution of 4 per cent of net proceeds of total tax revenue of the State Government under the recommendations of the **State Finance Commission (SFC)**.
- (iii) Through **District Rural Development Agency (DRDA)** for execution of Centrally Sponsored Schemes.
- (iv) Funds remitted by the respective departments for functions transferred to the PRIs.
- (v) Revenue earned by the PRIs out of their own resources such as taxes, rent, fees, issue of licenses, Tehbazari, Boat Ghat (lease rent for jetty landing) etc.

1.4 Flow of Funds

The flow chart of funds to PRIs is shown as under:

Funding in PRIs – a schematic presentation



1.5 Release of grants

The State Government (Finance Department) releases grants to the PRIs bi-annually on the recommendations of EFC and SFC. The State Government releases funds directly to ZPs under intimation to the Deputy Director Zila Panchayat (Monitoring Cell). In respect of GPs, the State Government releases funds to the Director Panchayati Raj, who, in turn, allocates them block-wise through allotment order under intimation to District Panchayat Raj Officers (**DPROs**). The DPRO further allocates the share of the GPs on the basis of total population, population of scheduled caste/scheduled tribes and area of a gram panchayat and issues advice to the Bank for crediting the amounts into the accounts of the respective GPs.

1.6 Functioning of the PRIs

The units of PRIs function under the direction of various committees. There are six committees for different works viz.

- ❖ Administrative Committee;
- ❖ Planning and Development Committee;
- ❖ Works Committee;
- ❖ Education Committee;
- ❖ Water Management Committee; and
- ❖ Health and Welfare Committee

1.7 Preparation of Annual Budget

Although there exists provision for preparation of an annual budget by each unit of PRIs under the existing accounting rules, none of the test checked GPs had prepared the annual budget.

1.8 Accounting Arrangement

Account is being maintained by accountant/account clerk in Zila Panchayat and Kshetra Panchayat and by chartered accountant/village development officer in Gram Panchayat. Accounting on C&AG's prescribed format and Database formats was not yet started by ZP & KP. Agreement with chartered accountants were made by 18625 GPs for maintaining account on C&AGs format & database . Year wise position of accounts of GPs prepared by CAs was 2811 in 2000-01; 2803 in 2001-02; 2754 in 2002-03 and 2679 in 2003-04.

1.9 Audit Arrangement

The Chief Audit Officer (CAO) Cooperative Societies and Panchayats acts as Primary Auditor of all the three tiers of PRIs through the District Audit Officer (DAO) at district level. Audit by C &AG of India flows out of the entrustment of Technical Guidance and Supervision under section 20(1) of the C&AG's (DPC) Act, 1971.

1.10 Audit Coverage

Test audit of the accounts of 20 Zila Panchayats(**Appendix-I**), 63 Kshetra Panchayats and 1899 Gram Panchayats for the year 2003-04 was conducted during 2004-05. The important audit findings are summarized in the succeeding paragraphs and chapters.

1.11 Comments on Accounts

1.11.1 Blockage of grants

Out of the grants of Rs.2655.39 crore^φ received on the recommendations of EFC and SFC during 2000-04, the Director Panchayati Raj withheld Rs.73.70 crore^β and unauthorisedly kept them in the Personal Ledger Account. Blockage of such grants defeated the developmental objectives for which the amounts were released.

1.11.2 Unutilized Funds

Test check of closing balances during 2002-03 and 2003-04 revealed huge amounts as indicated below.

(Rs. in Crore)

Year	Closing balances held by 17 ZPs ^χ	Closing balances held by 29 KPs ^δ	Closing balances held by 18 GPs ^ε
2002-03	43.21	9.68	0.23
2003-04	49.59	8.17	0.25

Thus during 2002-03 and 2003-04, expenditure did not keep pace with the release of grants resulting in poor absorption of funds by the PRIs indicating defective planning and inadequate financial management.

1.11.3 Non-reconciliation of Cash Balances

In 5 Zila Panchayats and 5 Kshetra Panchayats, differences amounting to Rs. 1.86 crore (**Appendix-V**) and Rs 0.38 crore (**Appendix-VI**)

^φ Rs.603.43 crore (2000-01),Rs.615.42 crore (2001-02), Rs.626.42 crore(2002-03) and Rs.810.12crore(2003-04).

^β creation of database (Rs. 52.66 crore), computerization (Rs.21.04 crore).

^χ ZP wise detail shown in Appendix II

^δ KP wise detail shown in Appendix III

^ε GP wise detail shown in Appendix IV

respectively remained unreconciled as on 31 March 2004 between the cash book/grant register and bank pass book. Further no system of reconciliation of cash balances was noticed in 4 Kshetra Panchayats^λ and in all the Gram Panchayats test checked. In the absence of reconciliation of cash balances, authenticity of accounts of these local bodies could not be ensured. Besides, instances of fraud/embezzlement /misappropriation of funds could not be ruled out.

1.11.4 Deficiencies in the maintenance of Cash Book

Test check of cash books in two Zila Parishads revealed differences between amounts actually received/paid/recorded in the monthly accounts and the amounts as entered in the cash books as follows:

- In ZP Bahraich during 2003-04, while Rs.2.41 crore was received under Vidhayak Nidhi, in the monthly account only an amount of Rs.2.10 crore was recorded. Thus a difference of Rs.0.31 crore remained un-reconciled. Similarly, on 25 March 2004, a payment of Rs.0.96 lakh was shown in the cash book, whereas the total as per vouchers paid was Rs.1.00 lakh. Thus a difference of Rs.0.04 lakh remained un-reconciled..
- In Z P Kannauj, on 24 September 2002, a payment of Rs.9.34 lakh was made while the cash book balance showed Rs.9.17 lakh. Thus a minus balance of Rs.0.17 lakh remained unreconciled.

^λ Barsathi(Jaunpur), Belsar(Gonda), Farenda(Maharajganj),Shivpur(Bahraich)

In the absence of reconciliation of cash balances, authenticity of accounts of these local bodies could not be verified.

1.11.5 Non maintenance of records

Important subsidiary records such as Stock Book, Security Deposit Register, Tax Demand and Receipt Register, *Jama Bandi*^β, Immovable Property Register, Works Register, Estimates and Measurement Book were not maintained by the GPs test checked (**Appendix-VII**). Due to non-maintenance of records, the veracity of financial transactions could not be vouchsafed. Besides this, Internal Audit Register was also not being maintained.

1.11.6 Non –maintenance of distinct Gram Nidhi Accounts

According to the provisions contained in Chapter 2 of the Accounting manual of Finance and Management in Gram Panchayat issued by the Panchayati Raj Department, funds received should be kept in three accounts;

- Gram Nidhi Accounts-I (Miscellaneous),
- Gram Nidhi-II (SGRY) and
- Gram Nidhi-III (Scholarship and Pension).

It was noticed that in 6 Gram Panchayats^ψ, the amount was kept in a single bank account instead of three separate accounts. Besides being fraught with the risk of diversion of funds, this did not also permit proper classification of

^β Jama Bandi - is a kind of a record maintained by GPs to account for all receipts on account of water tax, irrigation fee and other miscellaneous receipts.

^ψ Badhirua (Mainpuri), Beerpur Kalan (Mainpuri), Byotikalan (Mainpuri), Hathpau (Mainpuri), Kushmakhera (Mainpuri), RajpurKalan (Mainpuri),

transactions.

1.11.7 Non-preparation of receipt and payment accounts

Monthly as well as annual receipt and payment accounts were not prepared in 6 Kshetra Panchayats¹ and any of the Gram Panchayats test checked. Due to this, actual income and expenditure could not be verified and the true financial picture of Gram Panchayats was also not ascertainable.

1.11.8 Certification of Accounts

With no specific provisions in the State Act/Rules for certification of Accounts by the Chief Audit Office (CAO) Cooperative Societies & Panchayats, certification of accounts was not in vogue in any of the units test checked.

1.11.9 Non contribution of own share by GPs

The Gram Panchayats were required to contribute out of their own resources an amount equal to 25 per cent of TFC/EFC grants received for implementation of Schemes (para 4.10 of EFC guidelines). During 2002-03 and 2003-04, the Director Panchayati Raj released TFC/EFC grants amounting Rs.49.96 lakh and Rs. 39.86 lakh respectively to 55 GPs(2002-03) and 54 GPs(2003-04) test checked Accordingly, the GPs were required to contribute Rs.12.49 lakh and 9.97 lakh respectively out of their own resources (**Appendix- VIII**). None of the GPs contributed this amount which the State Government should have within three months, resulting in short funding of the programmes/schemes.

¹ Belsar (Gonda), Jarwal (Bahraich), Sahawan (Etah), Rampur (Bulandshahar), Chhibramau (Kannauj), Shikarpur (Bulandshahar)

1.11.10 Lack of Internal Control

The main objectives of a sound internal control system in an organization are-

- ❖ Promoting orderly, economical, efficient, and effective operations and quality products and services consistent with the organization's missions;
- ❖ Safeguarding resources against loss due to waste, abuse, mismanagement, errors and fraud and irregularities;
- ❖ Adhering to laws, regulations, and management directives; and
- ❖ Developing and maintaining reliable financial and management data and fairly disclosing that data in timely reports.

During test audit of the accounts of PRIs for the year 2002-03 and 2003-04, numerous cases of poor financial management and financial irregularities resulting in infructuous and excess expenditures, embezzlements, loss of revenue etc were noticed which revealed that the accounting system and internal controls were extremely weak in PRIs.

1.12 Recommendations and Conclusions

Internal Control and monitoring mechanisms at the level of the Panchayati Raj Department and Rural Development Department as well as individual PRI management level relating to the following areas needs to be strengthened :-

- ❖ To Implement Budget and Accounts formats prescribed by the C&AG.
- ❖ Proper and timely maintenance of Accounts, Cash Books and un-reconciled differences should be adjusted/ rectified immediately.
- ❖ Proper maintenance of basic records file, Stock Register, Deposit Register, Tax Demand and Receipt Register, Muster rolls etc.

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)

Appendix-I

(Reference: Para 1.10; Page 6)

List of Zila Panchayats Inspected during 2004-05

Sl.No.	Name of Zila Panchayat
1.	Auriya
2.	Etawah
3.	Kanpur Dehat
4.	Jalaun Orai
5.	Basti
6.	Sidhart Nagar
7.	Mathura
8.	Hathras
9.	Ambedkar Nagar
10.	Sultanpur
11.	Deoria
12.	Bulandshahar
13.	Saharanpur
14.	Etah
15.	Muzaffar Nagar
16.	Gonda
17.	Maharajganj
18.	Kannauj
19.	Behraich
20.	Farrukhabad

Appendix-II

(Reference: Para 1.11.2 ; Page 7)

Unutilized Funds of ZPs

(Rupees in lakh)

Year	Name of ZP	Opening Balance	Receipt	Expenditure	Closing Balance
2002-03	Etawah	168.00	486.00	398.00	256.00
	Jalaun	137.87	273.10	184.04	226.93
	Gonda	116.10	331.96	254.30	193.76
	Deoria	359.31	492.24	418.58	432.97
	Ambedkar Nagar	245.08	490.58	472.42	263.24
	Hathras	190.69	381.34	365.87	206.16
	Mathura	83.29	228.32	110.72	200.89
	Saharanpur	182.15	652.17	640.38	193.94
	Sidharth Nagar	128.71	205.76	196.99	137.48
	Bulandshahar	249.17	551.79	330.17	470.79
	Muzaffarnagar	271.05	595.60	470.82	395.83
	Etah	235.18	692.56	407.63	520.11
	Kannauj	128.34	269.26	254.21	143.39
	Bahraich	101.95	686.45	650.95	137.45
	Maharajganj	226.25	453.35	358.26	321.34
	Farrukhabad	211.09	374.81	365.31	220.59
		Total	3034.23	7165.29	5878.65
2003-04	Etawah*	286.00	768.00	565.00	489.00
	Jalaun	226.93	289.23	260.66	255.50
	Oriaya	Nil	388.67	176.60	212.07
	Gonda	193.76	383.90	498.39	79.27
	Deoria	432.97	784.22	749.51	467.68
	Ambedkar Nagar	263.24	361.44	355.36	269.32
	Mathura	200.89	207.23	182.33	225.79
	Saharanpur	193.94	719.37	622.10	291.21
	Sidharth Nagar	137.48	319.72	141.92	315.28
	Bulandshahar	470.79	609.82	559.25	521.36
	Muzaffarnagar	395.83	574.27	564.57	405.53
	Etah	520.11	755.86	943.39	332.58
	Kannauj	143.39	364.34	273.30	234.43
	Bahraich	137.45	1202.94	981.41	358.98
	Maharajganj	321.34	661.75	647.51	335.58
	Farrukhabad	220.59	434.23	459.86	194.96
		Total	4144.72	8824.99	7981.18

*Difference between C.B.2002-03 and O.B.2003-04 is Rs.30.00 lakh.

Appendix-III

(Reference: Para 1.11.2 ; Page 7)

Unutilized Funds of KPs

(Rupees in lakh)

Year	Name of KPs	Opening Balance	Receipt	Expenditure	Closing Balance	
2002-03	Kuthond (Jalaun)	24.71	25.97	13.72	36.96	
	Meerganj (Bareilly)	10.09	20.57	16.88	13.78	
	Pubarka (Saharanpur)	114.35	84.80	167.48	31.67	
	Shamshabad (Farrukhabad)	31.37	38.00	41.48	27.89	
	Hallia (Mirzapur)	6.47	77.57	40.23	43.81	
	Konch (Jalaun)	19.78	26.35	19.79	26.34	
	Barhaj (Deoria)	34.04	118.72	55.54	97.22	
	Barsathi (Jaunpur)	32.55	50.79	38.87	44.47	
	Kamalganj (Farrukhabad)	22.03	84.89	37.46	69.46	
	Khadda (Kushinagar)	8.57	44.63	24.96	28.24	
	Akbarpur (Kanpur Dehat)	18.17	53.60	61.79	9.98	
	Bhadora (Ghazipur)	27.19	72.04	51.90	47.33	
	Belsar (Gonda)	28.62	59.51	58.61	29.52	
	Shikarpur (Bulandshahar)	22.14	39.76	40.31	21.59	
	Shivpur (Bahraich)	29.96	71.14	61.30	39.80	
	Sarsawan (Saharanpur)	29.16	60.09	63.74	25.51	
	Keshar ganj (Bahraich)	10.25	59.24	38.26	31.23	
	Jarwal (Bahraich)	35.56	114.62	96.83	53.35	
	Akhand Nagar (Sultanpur)	36.57	48.66	60.08	25.15	
	Danpur (Bulandshahar)	29.14	56.07	55.77	29.44	
	Sahwar (Etah)	.80	35.98	34.01	2.77	
	Umarda (Kannoj)	7.48	37.06	37.23	7.31	
	Paraspur (Gonda)	53.95	94.02	73.27	74.70	
	Shahpur (Mujaffar Nagar)	4.37	42.03	40.21	6.19	
	Tezwapur (Bahraich)	31.40	34.17	36.33	29.24	
	Mohamadabad (Farrukhabad)	45.65	77.55	76.81	46.39	
	Nawabganj (Bahraich)	1.85	59.39	53.32	7.92	
	Nawab Ganj (Farrukhabad)	35.47	33.22	30.55	38.14	
	Baghra (Muzaffar Nagar)	25.88	116.97	119.91	22.94	
		Total	777.57	1737.41	1546.64	968.34

Year	Name of KPs	Opening Balance	Receipt	Expenditure	Closing Balance
2003-04	Kuthond (Jalaun)	36.96	24.75	43.65	18.06
	Meerganj (Bareilly)	13.78	19.49	23.42	9.85
	Pubarka (Saharanpur)	31.67	71.50	100.32	2.85
	Shamshabad (Farrukhabad)	27.89	46.08	54.06	19.91
	Hallia (Mirzapur)	43.81	52.56	55.22	41.15
	Konch (Jalaun)	26.34	25.30	36.41	15.23
	Barhaj (Deoria)	97.22	41.39	97.45	41.16
	Barsathi (Jaunpur)	44.47	52.13	34.02	62.58
	Kamalganj (Farrukhabad)	69.46	68.32	87.25	50.53
	Khadda (Kushinagar)	28.24	66.06	56.15	38.15
	Akbarpur (Kanpur Dehat)	9.98	52.74	48.84	13.88
	Bhadora (Ghazipur)	47.33	82.06	98.00	31.39
	Belsar (Gonda)	29.52	72.66	63.30	38.88
	Shikarpur (Bulandshahar)	21.59	39.90	39.83	21.66
	Shivpur (Bahraich)	39.80	40.27	66.19	13.88
	Sarsawan (Saharanpur)	25.51	78.74	76.68	27.57
	Keshar ganj (Bahraich)	31.23	17.80	25.79	23.24
	Jarwal (Bahraich)	53.35	135.16	126.72	61.79
	Akhand Nagar (Sultanpur)	25.15	71.16	51.56	44.75
	Danpur (Bulandshahar)	29.44	39.94	48.28	21.10
	Sahwar (Etah)	2.77	33.44	31.19	5.02
	Umarda (Kannoj)	7.31	32.37	39.65	0.03
	Paraspur (Gonda)	74.70	58.25	87.83	45.12
	Shahpur (Mujaffar Nagar)	6.19	45.06	41.15	10.10
	Tezwapur (Bahraich)	29.24	27.23	30.60	25.87
	Mohamadabad (Farrukhabad)	46.39	90.85	75.58	61.66
	Nawabganj (Bahraich)	7.92	65.12	56.58	16.46
	Nawab Ganj (Farrukhabad)	38.14	43.05	38.12	43.07
	Baghra (Muzaffar nagar)	22.94	112.72	123.14	12.52
Total		968.34	1606.1	1756.98	817.46

Appendix-IV

(Reference: Para 1.11.2 ; Page 7)

Un-utilized Funds of GPs

2002-03

Sl.No.	Name of Gram Panchayat	Year	Amount (in Rupees)
1	Godahiya No.1(Bahraich)	2002-03	283518
2	Kudauni (Bahraich)	2002-03	19870
3	Kandaila (Bahraich)	2002-03	71263
4	Persendi (Bahraich)	2002-03	208675
5	Gulhariya Ghazipur (Bahraich)	2002-03	80439
6	Jasapara (Sultanpur)	2002-03	478989
7	Alahiyapur (Bahraich)	2002-03	1820
8	Abha (Saharanpur)	2002-03	70299
9	Mustafabad (Bahraich)	2002-03	110432
10	Dhansari (Bahraich)	2002-03	103739
11	Dadi (Mau)	2002-03	116406
12	Dhawariasaath (Mau)	2002-03	59695
13	Indara (Mau)	2002-03	203734
14	Khierna (Mainpuri)	2002-03	121144
15	Godahiya No.3 (Bahraich)	2002-03	189493
16	Naglakarar (Farrukhabad)	2002-03	34356
17	Mandora (Bareilly)	2002-03	65124
18	Bhoja pur (Ghazipur)	2002-03	58064
Total			2277060

2003-04

Sl.No.	Name of Gram Panchayat	Year	Amount (in Rupees)
1	Godahiya No.1(Bahraich)	2003-04	239364
2	Kudauni (Bahraich)	2003-04	21666
3	Kandaila (Bahraich)	2003-04	106749
4	Persendi (Bahraich)	2003-04	23215
5	Gulhariya Ghazipur (Bahraich)	2003-04	79856
6	Gaur (Kanpur Dehat)	2003-04	154780
7	Bhognipur (Kanpur Dehat)	2003-04	115344
8	Jasapara (Sultanpur)	2003-04	801451
9	Alahiyapur (Bahraich)	2003-04	26944
10	Abha (Saharanpur)	2003-04	45621
11	Mustafabad (Bahraich)	2003-04	30942
12	Dhansari (Bahraich)	2003-04	82293
13	Dadi (Mau)	2003-04	147990
14	Dhawariasaath (Mau)	2003-04	38217
15	Indara (Mau)	2003-04	177539
16	Godahiya No.3 (Bahraich)	2003-04	325323
17	Naglakarar (Farrukhabad)	2003-04	21833
18	Bhoja pur (Ghazipur)	2003-04	36922
Total			2476049

Appendix-V

(Reference: Para 1.11.3 ; Page 7)

Non-reconciliation of Cash Balances

(Rs. in Lakh)

Sl No	Name of Zila Panchayat	Balance as per Bank Pass Book as on 31.3.2004	Balance as per Cash Book as on 31.3.2004	Difference
1	Etawah	510.19	489.00	21.19
2	Maharaj Ganj	410.87	378.78	32.09
3	Deoria	524.67	467.69	56.98
4	Saharanpur	364.58	291.21	73.37
5	Muzaffar Nagar	403.12	405.54	2.42
			Total	186.05

Appendix–VI

(Reference: Para 1.11.3; Page 7)

Non-reconciliation of Cash Balances

(Rs. in lakh)

Sl No	Name of Kshetra Panchayat	Balance as per Bank Pass Book as on 31.3.2004	Balance as per Grant register / Cash Book as on 31.3.2004	Difference
1.	Baghara (Muzaffar nagar)	19.75	12.52	7.23
2.	Dobhi (Jaunpur)	6.48	4.55	1.93
3.	Halia (Mirzapur)	29.68	25.71	3.97
4.	Barhaj (Deoria)	11.51	10.31	1.20
5.	Shahpur (Muzaffar Nagar)	26.66	2.85	23.81
Total		94.08	55.94	38.14

Appendix-VII

(Reference: Para 1.11.5 ; Page 9)

Non-maintenance of important records

Sl. No.	Name of Gram Panchayat	Important records not maintained by GPs
1.	Gadarpur Chaain(Farrukhabad)	1.Budget Register 2.Demand /Recovery Register 3.Regiter of Advances 4.Appropriation for Grants Register 5.Records regarding Vitta Ayog.
2.	Nagla Karar (Farrukhabad)	Faulty maintenance of cash book.
3.	Sikeri (Bulandsahar)	1.Cash Book in Roop Patra 12 2. Budget register 3. Immovable property register 4. Stock register 5. Works register
4.	Bhidor (Farrukhabad)	1. Three Pass Books of Gram Nidhi 2. Budget Register 3. Demand / Recovery register 4. Advance register 5. Grant / Appropriation register 6. Stock register 7. Dharohar register
5.	Lakha Tapadi (Bahraich)	1. Jamanat register 2. Gram Nidhi Pass Books I,II & III
6.	Sunga (Shrawasti)	1. Separate cash books for three Nidhis 2. Stock register 3. Karya Yojna Register
7.	Sikandarpr Mahmud (Farrukhabad)	1. Budget
8.	Majhua (Farrukhabad)	1. Demand / Recovery of Taxes register
9.	Rauda (Bulandshahar)	1. Scholarship register 2. Voucher Guard file
10.	Beerpur Kala (Mainpuri)	1. 4 Gram Nidhi Pass Books(4 th –Jal Prabhandan Pass Book) 2. Budget Register Appropriation Register 3. Faulty maintenance of Cash Book
11.	Kusma Khera (Mainpuri)	1. Gram Nidhi Pass Books(4 th –Jal Prabhandan Pass Book) 2. Budget register Bank Reconciliation register 3. Appropriation register 4. Cash Book.not maintained as per rules
12.	Devera (Baharaich)	1.Register for Demand of Taxes 2.Stock register 3.Grant register 4.Gaurd Files of Audit Report 5.Security register 6.Karya Yojna register(Works register) 7.Public Constt.register
13.	Sattijor (Baharaich)	1.Register for Demand of Taxes 2.Stock register 3.Grant register 4.Gaurd Files of Audit Report 5.Security register 6.Karya Yojna register(Works register)
14.	Makanpur (Baharaich)	1.Register for Demand of Taxes 2.Stock register 3.Grant register 4.Gaurd Files of Audit Report 5.Security register 6.Karya Yojna register(Works register)

APPENDIX-VIII

(Reference: Para 1.11.9 ; Page 10)

Non- Contribution of 25% of TFC/EFC grant from their own sources 2002-03

Sl.No.	Name of Gram Panchayat	TFC/EFC Share (In Rs.)	Amount to be contributed (25%) by GP of TFC/EFC (In Rs.)
1	Govindpur Pandit(Bahraich)	61979	15495
2	Shivpur Semara (Bahraich)	4824	1206
3	Lachhoi (Bulandshahar)	46441	11610
4	Badshaha pur Talab (Bulandshahar)	33828	8457
5	Syarali (Bulandshahar)	68070	17018
6	Kasumi (Bulandshahar)	45731	11433
7	Bahripur (Mau)	11274	2819
8	Manpur (Mau)	38043	9511
9	Kewalpur (Bahraich)	192563	48141
10	Gadanpur Chain (Farrukhabad)	163644	40911
11	Tazopur (Mau)	251981	62995
12	Harpur (Mau)	173450	43362
13	Naglakarar (Farrukhabad)	101780	25445
14	Alahiya pur (Bahraich)	15033	3758
15	Chhulambha (Bahraich)	44169	11042
16	Rewali (Bahraich)	33694	8424
17	Majgavan (Bahraich)	17999	4500
18	Patnai Bujurg (Mau)	117688	29422
19	Mohammadpur (Mau)	115816	28954
20	Bhidaur (Farrukhabad)	242411	60603
21	Godahia No.3 (Bahraich)	81065	20266
22	Dhakhera (Sitapur)	75255	18814
23	Prahlad pur (Sitapur)	157138	39285
24	Batardera (Kushinagar)	142118	35530
25	Rishalu (Bulandshahar)	45443	11360
26	Kamona (Bulandshahar)	47716	11929
27	Chitsaun (Bulandshahar)	110011	27503
28	Shekhupur (Bulandshahar)	72897	18224
29	Manjhana (Farrukhabad)	255617	63904
30	Godahia No.1 (Bahraich)	116205	29051
31	Kudauni (Bahraich)	43535	10884
32	Parsendi (Bahraich)	59556	14889
33	Gulharia Ghazipur (Bahraich)	32946	8237
34	Jamunaha Babaganj (Bahraich)	51266	12817
35	Rauda (Bulandshahar)	40004	10001
36	Charada (Bahraich)	53162	13291
37	Shivpur (Maharajganj)	160195	40049
38	Prithvipal Garh (Maharajganj)	287965	71991
39	Kishunpur Adrauna (Maharajganj)	261734	65434
40	Salabad (Bulandshahar)	179884	44971

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41	Makanpur (Bahraich)	35786	8947
42	Sugwan (Hardoi)	56817	14204
43	Chauri Kotiya (Shrawasti)	83068	20767
44	Tewari Gaon (Shrawasti)	93840	23462
45	Bankuri (Bahraich)	26439	6610
46	Kashimpur (Mau)	22669	5667
47	Rakauli (Mau)	42779	10695
48	Thakurmanpur (Mau)	32891	8223
49	Kusmaur (Mau)	50123	12531
50	Onhaich (Mau)	38859	9715
51	Nauli Harnathpur (Badaun)	26048	6512
52	Bakarpur (Badaun)	32474	8119
53	Kalyanpur (Sultanpur)	283570	70893
54	Dewal (Ghazipur)	51253	12813
55	Sikendar Pur Kiasthan (Shahjahanpur)	65597	16399
Total		4996343	1249093

Non- Contribution of 25% of TFC/EFC grant from their own sources 2003-04

Sl.No.	Name of Gram Panchayat	TFC/EFC Share (In Rs.)	Amount to be contributed (25%) by GP of TFC/EFC (In Rs.)
1.	Govindpur Pandit(Bahraich)	37938	9485
2.	Shivpur Semara (Bahraich)	3032	758
3.	Lachhoi (Bulandshahar)	22982	5746
4.	Badshaha pur Talab (Bulandshahar)	17126	4282
5.	Syarali (Bulandshahar)	16560	4140
6.	Kasumi (Bulandshahar)	38011	9503
7.	Bahripur (Mau)	27733	6933
8.	Kewalpur (Bahraich)	123444	30861
9.	Gadanpur Chain (Farrukhabad)	208916	52229
10.	Tazopur (Mau)	223072	55768
11.	Harpur (Mau)	188594	47149
12.	Naglakarar (Farrukhabad)	47017	11754
13.	Alahiya pur (Bahraich)	41117	10279
14.	Chhulambha (Bahraich)	28370	7093
15.	Rewali (Bahraich)	31880	7970
16.	Majgavan (Bahraich)	16202	4050
17.	Patnai Bujurg (Mau)	163640	40910
18.	Mohammadpur (Mau)	58324	14581
19.	Bhidaur (Farrukhabad)	281409	70352
20.	Godahia No.3 (Bahraich)	76660	19165
21.	Dhakhera (Sitapur)	86792	21698
22.	Prahlad pur (Sitapur)	176833	44208
23.	Batardera (Kushinagar)	156669	39167
24.	Rishalu (Bulandshahar)	12131	3033
25.	Kamona (Bulandshahar)	51682	12921
26.	Chitsaun (Bulandshahar)	29367	7342
27.	Shekhupur (Bulandshahar)	24299	6075
28.	Manjhana (Farrukhabad)	130580	32645
29.	Godahia No.1 (Bahraich)	37319	9330
30.	Kudauni (Bahraich)	27962	6991
31.	Parsendi (Bahraich)	18307	4577
32.	Gulharia Ghazipur (Bahraich)	22532	5633
33.	Jamunaha Babaganj (Bahraich)	20913	5228
34.	Rauda (Bulandshahar)	11507	2877
35.	Charada (Bahraich)	53162	13291
36.	Shivpur (Maharajganj)	85459	21365
37.	Prithvipal Garh (Maharajganj)	113713	28428
38.	Kishunpur Adrauna (Maharajganj)	159652	39913
39.	Salabad (Bulandshahar)	83148	20787
40.	Makanpur (Bahraich)	29390	7348
41.	Sugwan (Hardoi)	22665	5666
42.	Chauri Kotiya (Shrawasti)	65684	16421

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43.	Tewari Gaon (Shrawasti)	75559	18890
44.	Bankuri (Bahraich)	38484	9621
45.	Kashimpur (Mau)	52479	13120
46.	Rakauli (Mau)	58582	14646
47.	Thakurmanpur (Mau)	45045	11261
48.	Kusmaur (Mau)	98535	24634
49.	Onhaich (Mau)	53214	13304
50.	Nauli Harnathpur (Badaun)	45078	11270
51.	Bakarpur (Badaun)	27983	6996
52.	Kalyanpur (Sultanpur)	180839	45210
53.	Dewal (Ghazipur)	140190	35048
54.	Sikendar Pur Kiashtan (Shahjahanpur)	98282	24571
Total		3986063	996523

Appendix-IX
(Reference: Para 2.1 ;Page 12)

Idling of funds

(Rs.in Lakhs)

Sl No.	Name of ZP	Name of Scheme	Source of fund	Year of Idling Amount	Amount	Total
1.	Deoria	(a)Samudayik Vikas Kendra	DRDA	Nov.-1983	0.43	7.31
		(b) Repair of Junior High School	BSA	Aug.-1985	0.63	
		(c) Das lakh Koop Yojna	DRDA	1990	0.15	
		(d) Special Component	Addl DDO	Dec-1984	2.05	
		(e) Vyayamshala	DRDA	Dec-1988	0.13	
		(f) Primary Pathshala (Bhawan Nirman)	DRDA	March-1990	0.04	
		(g) JRY	DRDA	-	3.88	
2.	Kannauj	11 th Finance Commission	DPRO	2000-01 to 2003-04	151.93	151.93
3.	Etah	Misc.	DRDA	1994-97	2.66	7.60
		SFC	DPRO	1999-2001	4.94	
4	Muzaffar Nagar	SFC	DPRO	2001-02	8.74	8.74
Gross Total						175.58

Appendix-X

(Reference: Para 2.3 (ii); Page 14)

Non observance of guide lines of Centrally Sponsored Schemes

(Rs in Lakhs)

Sl. No	Name of ZP	Year	Actual cost	Material cost at per norms	Actual material cost	Excess expenditure on material	Loss of man days
1	Deoria	2002-03	58.97	17.69	23.59	5.90	10172
		2003-04	9.07	1.81	3.62	1.81	3121
2	Kannauj	2003-04	41.37	8.27	29.43	21.16	36482
3	Farrukhabad	2002-03	25.94	7.78	19.97	12.19	21017
4	Etah	2002-03	289.99	87.00	90.80	3.80	6551
		2003-04	59.49	11.90	45.13	33.23	57293
Total						78.09	134636

Appendix-XI

(Reference: Para 2.5 (i) ; Page 16)

Non-recovery of loans Nirbal Varg Avas Yojna

(Rs. in Lakhs)

Sl. No.	Name of KP	Period of loans	Loan/interest Amount to be recovered	Loan Recovered	Outstanding loan	No. of beneficiaries
1	Sahawar (Etah)	1988-89 to 1995-96	40.21	1.99	38.22	987
2	Malasa (Kanpur Dehat)	1988-89 to 1996-96	34.17	1.23	32.94	-
3	Singhauri (Sitapur)	1988-89 to 1995-96	39.53	-	39.53	1311
4	AkhandNagar (Sultanpur)	1988-89 to 1995-96	75.10	15.64	59.46	-
5	Shahpur (Muzaffar Nagar)	1988-89 to 1995-96	33.99	14.24	19.75	980
6	Janhagirabad (Bulandshahar)	1988-89 to 1995-96	41.60	1.31	40.29	-
7	Nawabganj (Bahraich)	1989-90 to 1993-94	16.44	-	16.44	-
8	Nautanwa (Maharajganj)	1988-89 to 1995-96	52.10	6.60	45.50	1246
9	Danpur(Bulandshahar)	1988-89 to 1995-96	26.48	3.80	22.68	-
10	Kunthaud (Jalaun)	1988-89 to 1995-96	32.28	-	32.28	-
11	Belsar (Gonda)	1988-89 to 1996-96	21.56	2.42	19.14	-
12	Brijmanganj (Maharajganj)	1988-89 to 1996-96	35.18	5.94	29.24	
13	Samsabadb (Farrukhabad)	1988-89 to 1996-96	26.70	17.16	9.54	
Total			475.34	70.33	405.01	

Appendix-XII

(Reference : Para 2.6(iii) ; Page 18)

Irregular Payment in SGRY

(Rs.in lakh)

Sl.No.	Name of KP	Period	Nature of Scheme	Particulars of irregularities	Amount of expenditure
1.	Mohammadabad (Farrukhabad)	2003-04	SGRY	(i)Payment of wages through muster rolls between 1-3 months as per guidelines it should be within one week. Besides BPL numbers were not noted against each name and the payment was not made in presence of public representative. (ii) Expenditure of Rs. 1.15 lakh was incurred on the work performed with the help of tractor inspite of clear cut prohibition of use of tractor on labour oriented work.	22.08 1.15
2.	Nawabganj (Farrukhabad)	2003-04	SGRY	Expenditure was incurred on the work performed with the help of tractor inspite of clear cut prohibition of use of tractor on labour oriented work.	1.40
3.	Nautanva (Maharajganj)	2003-04	SGRY	Work was started before receipt of technical sanction dated 10.11.2003. Order was given 2.11.2002. Dates on muster rolls bearing numbers 22953 to 22960 were changed through cutting the original date. Adjustment vouchers for payment of Rs. 2.03 lakh were also not made available which makes the payment/work doubtful.	2.03
4.	Meerganj, Bareilly	2002-03 2003-04	SGRY SGRY	(i) Change of name in muster rolls making payment irregular. (ii)Irregular payment on fake muster roll. Payment made to 19 labourer's but impression of 18 labourer's were taken making muster rolls fake.	2.27 1.06
5.	Farenda, Maharajganj	2003-04	SGRY	Rate of earth were revised in excess without the sanction of competent authority. No payment order was made on muster rolls making the payment irregular.	3.34
Total					33.33

Appendix-XIII

(Reference: Para 2.8 ; Page 19)

Completion certificate of works

(Rs. in lakh)

Sl.No.	Name of KP	Details of works	Name of Scheme	Year of expenditure	Expenditure incurred
1	Puwarka (Saharanpur)	Sidholli way to Chakhreti earth work	SGRY	2003-04	1.39
		In Chauradara Ram Kumar house to Gujar Kachchi road		2003-04	2.25
		In Gram Ladwa mitti Kharanja work from Rakesh to Shayam lal's house		2003-04	2.54
		Earth work from Chanardev Ojhwai to Shyam lal's khet		2003-04	0.51
2	Puwarka (Saharanpur)	Advance for completion of 10 houses.	IAY	2003-04	2.50
		Advance for up- gradation of 15 houses.	IAY	2003-04	1.88
3.	Sahawar (Etah)	Construction of following Samprak Marg:-	SGRY		
		Faridpur to Siyapur		2002-03	1.00
		Kanoi to Sadikpur		2002-03	0.97
		Tarapur to Nagla Dhaukal		2002-03	0.84
		Naupadi to House of Nathuram		2002-03	0.66
		Tarapur to Nagla Pahsua		2002-03	0.51
		Nahar Pu to Mazar in Sewanpur		2002-03	1.04
		Tajpur to Diwakarnagar		2002-03	0.80
		Sahbajpur-Muzaffarpur Marg to Tikri marg		2003-04	1.15
		Sahawar Mohanpur Marg to Hirapur marg		2003-04	1.39
		Vikramur to Mohanpur Bamba		2003-04	0.10
		Nagla Bhamba to Nagla Bajpur		2003-04	2.94
		Nagla Badan to Mangadpur Marg		2003-04	3.27
Deeppur to Nagla Badan	2003-04	1.06			
Total					26.80

Appendix-XIV

(Reference: Para 2.13(i) ; Page 22)

Shortfall in generation of man-days under SGRY

Sl.No.	Name of GP	Year	Unutilized Amount (Rs.)	Shortfall in man-days
1.	Sutarahi (Mau)	2002-03	134871.90	2339
		2003-04	123425.90	2694
2.	Dhara Chawar (Mau)	2002-03	104509.00	1802
		2003-04	046635.00	0804
3.	Kuryijafarpur (Mau)	2002-03	157818.10	2720
		2003-04	268011.10	4620
4.	Saharaj (Mau)	2002-03	153166.50	2640
		2003-03	060725.50	1046
5.	Dangoli (Mau)	2002-03	53030.00	914
		2003-04	04112.00	070
6.	Bhatkol (Mau)	2002-03	56876.80	980
		2003-04	13236.80	228
7.	Alinagar (Mau)	2002-03	28599.20	493
		2003-04	06112.20	106
8.	Kuriarpar (Mau)	2002-03	287386.00	4954
		2003-04	228134.00	3933
Total			1726650.00	30343

Appendix-XV

(Reference: Para 2.13(iv) ; Page 24)

**Non- Observance of S.G.R.Y. Guidelines
Non-Employment of 30% female labour**

Sl.No.	Name of GP	Name of KP	District	Year	Total Man-days	Man-days for female 30%
1.	Sikakari Chauda	Jamunaha	Srawasti	2002-03 2003-04	7710	2313
2	Dadaura	Jamunaha	Srawasti	2002-03 2003-04	9041	2712
3	Begampur	Jamunaha	Srawasti	2002-03 2003-04	1276	383
4	Chauri Kotiya	Jamunaha	Srawasti	2002-03 2003-04	4017	1205
5	Tewari goan	Jamunaha	Srawasti	2002-03 2003-04	3075	923
6	Siswa	Doharighat	Mau	2002-03 2003-04	3655	1096
Total					28774	8632

Appendix-XVI

**(Reference: Para 2.14 ; Page 24)
Purchase without inviting Tender /Quotation**

Sl. No.	Name of Gram Panchayat	Amount (in Rs.)
1.	Pandukheri (Saharanpur)	150315
2.	Tilfarainabad (Saharanpur)	196384
3.	Jadodapanda (Saharanpur)	310900
4.	Kuan Khera (Saharanpur)	93401
5.	Tikraull (Saharanpur)	360190
6.	Khudana (Saharanpur)	433669
7.	Gadanpur Chain (Farrukhabad)	185000
8.	Harchanda(Bahraich)	281450
9.	Shahpur (Mau)	195886
10.	Dadi (Mau)	231962
11.	Faridpur Dharma (Mau)	214350
12.	Indara (Mau)	456435
13.	Hikma Garha (Mau)	187062
14.	Dhawaria Shaath (Mau)	175995
15.	Bhidaur (Farrukhabad)	105000
16.	Godahiya No. 3 (Bahraich)	295000
17.	Virpur Kalan (Mainpuri)	93605
18.	Rajpur Kalan (Mainpuri)	61200
19.	Prithvi Pal Garh (Maharajganj)	154689
20.	Chaugorwa (Bahraich)	73320
21.	Bhanwat (Mainpuri)	72680
22.	Sugwan (Hardoi)	164500
23.	Odera Panchlai (Hardoi)	127000
24.	Beekapur (Hardoi)	113200
25.	Bhelawan (Hardoi)	118800
26.	Myoni (Hardoi)	206220
27.	Sahoria Bhujurg (Hardoi)	93174
28.	Satti Jor (Bahraich)	157650
29.	Bihar (Farrukhabad)	135000
30.	Karaha (Mau)	128100
31.	Lachhoi (Bulandshahar)	122301
32.	Badshahpur Talab (Bulandshahar)	90267
33.	Syarali (Bulandsahar)	283810
34.	Kasumi (Bulandshahar)	224300
35.	Jataura (Bahraich)	87383
36.	Kasara (Mau)	368500
37.	Bhojapur (Ghazipur)	265014
38.	Risalu (Bulandsahar)	100140
39.	Teori (Bulandsahar)	76583
40.	Sonajankipur (Farrukhabad)	148050
41.	Chitsaun (Bulandsahar)	216208
42.	Shekhupur (Bulandsahar)	192998
43.	SikandarpurMahmud (Farrukhabad)	123808
44.	Manjhana (Farrukhabad)	206100
45.	Emilyakaranpur (Shrawasti)	73450
46.	Gosalpur Gahiyar (Mainpuri)	70050
47.	Shihani (Ghazipur)	44000
48.	Arangi (Ghazipur)	128150
49.	Saraila (Ghazipur)	99850
50.	Nauliharnathpur (Badaun)	70173
51.	Bangaun (Shahjahanpur)	222240

52.	Sisaiyya (Badaun)	240820
53.	Khaddabujurg (Kushinagar)	86150
54.	Jangalchauria (Kushinagar)	46200
55.	Wakarpur (Badaun)	151400
56.	SarpatahiBujurg (Kushinagar)	152900
57.	Soharauna (Kushinagar)	196163
58.	Kurmaul (Kushinagar)	133752
59.	Khirkia (Kushinagar)	161650
60.	Parsonikala (Kushinagar)	31000
61.	Sahuadih (Kushinagar)	57750
62.	Maila (Kushinagar)	41950
63.	Sighua Mishrauli (Kushinagar)	201600
64.	Kavara Salempur (Shahjahanpur)	217534
65.	Kuniyanawabad (Shahjahanpur)	75800
66.	Mallewa (Sahjahanpur)	117760
67.	Brahampur (Maharjganj)	73424
68.	Kalyanpur (Sultanpur)	55375
69.	Chandapur (Kanpur Dehat)	106100
70.	Sarthauli (Sahjahanpur)	203356
71.	Dewal (Ghazipur)	361505
72.	Viranpur (Badaun)	100800
73.	NagalaPipariya (Shahjahanpur)	190727
74.	Bhamori (Badaun)	333498
75.	Sikandarpur Kaisthan (Sahjahanpur)	187371
76.	Saraiya Taluka Bangao (Mirjapur)	132014
77.	Jarinpur (Shahjahanpur)	541275
78.	Jasapara (Sultanpur)	74454
79.	Dandiya Navajishali (Bareilly)	51686
Total		13109526

Appendix-XVII

Reference: Para 2.15 ; Page 25)
Un-disbursed Scholarships not refunded

Sl.No.	Name of Gram Panchayat (Distt)	Year	Undisbursed Scholarships
			not refunded (In Rupees)
1	Godahiya No.1 (Bahraich)	2002-03	20060
		2003-04	39860
2	Kandaila (Bahraich)	2002-03	35584
		2003-04	18964
3	Gajoo (Hardoi)	2002-03	11890
		2003-04	55390
4	Mahari (Hardoi)	2003-04	44093
5	Salabad (Bulandshahar)	2002-03	23197
		2003-04	10519
6	Bhagwanpur Karinga (Bahraich)	2003-04	10820
7	Puri (Mirjapur)	2003-04	32100
8	Bangaon (Sahjahanpur)	2002-03	23020
		2003-04	41560
9	Kunia Nawabad (Sahjahanpur)	2003-04	188007
10	Gaur (Kanpur Dehat)	2003-04	47958
11	Barauli (Kanpur Dehat)	2002-03	42790
		2003-04	
12	Sujor (Kanpur Dehat)	2003-04	53469
13	Kariapur (Kanpur Dehat)	2003-04	4560
14	Beelhapur (Kanpur Dehat)	2003-04	122775
15	Sikandarpur Kaisthan (Sahjahanpur)	2002-03	2240
		2003-04	19640
16	Sarain Taluka Bangaon (Shajahanpur)	2003-04	4340
17	Singha Usufpur (Sahjaanpur)	2002-03	7940
		2003-04	16940
18	Jarinpur (Sahjahanpur)	2002-03	43980
		2003-04	67020
19	Ramnagar Semra (Bahraich)	2002-03	1960
		2003-04	28060
20	Nagalakarar (Farrukhabad)	2002-03	1683
21	Rewali (Bahraich)	2002-03	11890
		2003-04	15190
22	Bhidora (Farrukhabad)	2002-03	2000
		2003-04	63500
23	Praladpur (Sitapur)	2002-03	16575
		2003-04	23325
24	Laharpur (Sitapur)	2002-03	34470
		2003-04	35370
25	Surouli (Sultanpur)	2002-03	1612
		2003-04	3712
26	Risalu (Bulandsahar)	2002-03	8200
		2003-04	17800

27	Kamuona (Bulandsahar)	2002-03	5820
		2003-04	4710
28	DhaurauSidhapur (Bulandsahar)	2002-03	9740
		2003-04	14900
29	Chitsaun (Bulandsahar)	2002-03	70254
		2003-04	167080
30	Shekhupur (Bulandsahar)	2002-03	450
		2003-04	93615
31	Manjhana (Farrukhabad)	2002-03	30539
		2003-04	19133
32	Dogla Hasangarh (Bulandshahar)	2002-03	25500
		2003-04	40500
33	Rasulpur (Mau)	2003-04	29500
34	Rasulpur (Dohrighat Mau)	2002-03	53592
		2003-04	77848
35	Bhimpur (Bulandshahar)	2002-03	3460
		2003-04	47440
36	Divai Dehat (Bulandshahar)	2002-03	15172
		2003-04	11698
37	Bohich Meerapur (Bulandshahar)	2002-03	9508
		2003-04	54591
38	Sultanpur Billoini (Bulandshahar)	2002-03	1000
		2003-04	34620
Total			2074733

Appendix-XVIII

(Reference: Para 2.16 ; Page 25)
Execution of work without proper sanction

Sl.No.	Name Of G.P.	Year	Amount in Rupees	Details of work
1	Indara (Mau)	2003-04	193425	Construction of Panchayat Bhawan
2	Kasara (Mau)	2002-03	309470	Construction of Panchayat Bhawan
		2003-04	60222	Construction of Angan Vari Kendra in Yadav Basti III rd
		2003-04	241400	Construction of Khadanja from Primary Pathshala of Harivans Tiwari to Sudarshan Chak
		2003-04	174500	Construction of Pulia from Balkishun's house to Bada Pokhara Earth soling in Kasara Firojpur Minor
3.	Rasoolpur (Mau)	2002-03	331533	Neither Budget has been passed nor sanctions taken for the construction works
		2003-04	494445	
Total			1804995	

Appendix-XIX

(Reference: Para 2.17 ; Page 25)

**Non-deduction of Trade Tax and Income Tax
(Amount in rupees)**

Sl.No.	Name of Gram Panchayat	Amount	Trade Tax	Income Tax
1	Sattijor (Bahraich)	76450	-	1712
2	Bhagwanpur Karinga (Bahraich)	108800	-	2437
3	Duvidhapur (Bahraich)	48000	-	1075
4	Dangoli (Mau)	275775	11031	6177
5	Kurthi Zafarpur (Mau)	457250	18290	10242
6	Koriyapar (Mau)	338837	13553	7590
7	Saharoj (Mau)	415250	16610	9302
8	Parasu Rampur (Shrawasti)	455000	18200	10192
9	Tadawa Bankatawa (Shrawasti)	110480	4419	2475
10	Nobasta (Shrawasti)	160000	6400	3584
11	Lakhate Beninagar (Shrawasti)	143680	5747	3218
12	Manrepur (Bahraich)	132720	5309	2973
13	Sathara (Hardoi)	264400	10576	5923
14	Mona (Hardoi)	361506	14460	8098
15	Bhaina Mau (Hardoi)	206961	8278	4636
16	Varra Ghuman (Hardoi)	138970	5559	3113
17	Nirmalpur (Hardoi)	171185	6847	3835
18	Maheshpur (Saharanpur)	194045	7762	4347
19	Aadkhera (Saharanpur)	130920	5237	2933
20	Vikaspur (Saharanpur)	192096	7684	4303
21	Dubar Kishanpur (Saharanpur)	164054	6562	3675
22	Badgoan (Saharanpur)	211120	8445	4729
23	Lamheda (Saharanpur)	156874	6275	3514
24	Salarpur (Saharanpur)	121612	4864	2724
25	Jharwan (Saharanpur)	139401	5576	3122
26	Mahangi (Saharanpur)	119740	4790	2682
Total		5295126	202474	118611

Appendix-XX

(Reference: Para 2.19 ; Page 27)

Keeping Excess imprest by Gram Pradhan

Sl. No.	Name of Gram Panchayat (Distt)	Month/ Year	Balance amount in hand (Rs.)
1	Veerpur Kala (Mainpuri)	9/03	20000
2	Gajoo (Hardoi)	11/02	12984
3	Byoti Kalan (Mainpuri)	4/02	20727
4	Bhagwanpur Karinga (Bahraich)	6/02 7/02	13848 24784
5	Baju Dehra (Maharajganj)	11/03	12337
6	Brahm pur (Maharajganj)	4/02 7/02 3/03	71500 5710 14171
7	Barauli (Kanpur Dehat)	5/02	22522
8	Jasapara (Sultanpur)	4/02 5/03 6/03 9/03 1/04	8572 10100 6804 25500 6731
9	Badrauli (Baharaich)	12/02 1/03 6/03 7/03 9/03 10/03 11/03 12/03 3/04	23556 11568 9043 6950 21687 8182 12859 09674 07660
10	Baira Kazi (Baharaich)	10/02 12/02 01/03 02/03 05/03 10/03 11/03 12/03 01/04 02/04	6613 6147 8023 6743 6686 6305 19005 42323 38423 11211
11.	Manrepur (Baharaich)	06/02 09/02 10/02 11/02 12/02 02/03 05/03 06/03 07/03 08/03 09/03 01/04	13576 8620 9044 8304 13882 8034 11916 14462 8686 15408 6458 9911

Appendix-XXI

**(Reference: Para 2.20 ; Page 27)
Irregularities in payment on Muster Roll**

Sl.No.	Name of GP(District)	Nature of irregularity
1	Jabelpur(Bulandshahar)	1.MRs. are not machine- numbered 2.Not verified by costing committee 3.Thumb impression of beneficiaries not verified 4.Payments are not verified by the Development Committee of GP
2	Sona Jankipur(Farrukhabad)	1. Cash payment made for work done instead of food grain distribution under SGRY in 2003-04 2. In MRs, voucher number 16 A and 16 B of 2003-04 there is no attendance for labourers. 3. MRs. are not verified by competent authority
3	Badhirua (Mainpuri)	1.Same labourers in the same period engaged in three separate works
4	Gaur (Kanpur Dehat)	Non-depiction of work period in MRs. of 1/04 & 3/04 & in the MR for the period wef 28-9-03 to 2-10-03
5	Maheshpur (Saharanpur)	For payment above five hundred, labourers not sign or gave thumb impression on revenue stamp in MR
6	Hathora (Hardoi)	Attendance of labourers on MR is not verified by competent authority
7	Kharikwari (Bulandshahar)	Thumb impression or signature not taken on revenue stamp for payment over Rs. five hundred

Appendix-XXII

(Reference: Para 2.24 ; Page 28)

Non-production of records to Inspection Parties

Sl.No.	Name of Gram Panchayat	Name of Khetra panchayat	District	Inspection Period
1.	Alipur	Sarsawa	Saharanpur	2.02.2005
2.	Beedpur	Sarsawa	Saharanpur	4.02.2005
3.	Salempur	Sarsawa	Saharanpur	6.02.05-7.02.05
4.	Kutubpur	Sarsawa	Saharanpur	9.02.2005
5.	Samaspur	Sarsawa	Saharanpur	11.02.2005
6.	Bastha Kayastha	Sarsawa	Saharanpur	13.02.2005-14.02.2005
7.	Raghunathpur	Sarsawa	Saharanpur	16.02.2005
8.	Budda Khera	Sarsawa	Saharanpur	18.02.2005
9.	Katla	Sarsawa	Saharanpur	20.02.2005-21.02.2005
10.	Dumbedi	Sarsawa	Saharanpur	22.02.2005
11.	Khera Mawat	Sarsawa	Saharanpur	25.02.2005
12.	Patni	Sarsawa	Saharanpur	27.02.2005-28.02.2005
13.	Kalahati	Puwaranka	Saharanpur	2.03.2005
14.	Umarpur Sheikh urf chandpur	Puwaranka	Saharanpur	4.03.2005
15.	Kailashpur	Puwaranka	Saharanpur	6.03.2005-7.03.2005
16.	Tiwama	Puwaranka	Saharanpur	9.03.2005
17.	Mohaddipur	Puwaranka	Saharanpur	11.03.2005
18.	Khurd	Puwaranka	Saharanpur	13.03.2005-14.03.2005
19.	Chack Hareti	Puwaranka	Saharanpur	16.03.2005
20.	Redi Mohaddinpur	Puwaranka	Saharanpur	18.03.2005
21.	Salempur Mukri	Puwaranka	Saharanpur	20.03.2005-21.03.2005
22.	Topari	Puwaranka	Saharanpur	23.03.2005
23.	Dabki Goojar	Puwaranka	Saharanpur	25.03.2005-28.03.2005
24.	DarAli Grami	Puwaranka	Saharanpur	30.03.2005
25.	Saorana	Sarsawa	Saharanpur	2.02.2005
26.	Raipur	Sarsawa	Saharanpur	4.02.2005
27.	Gadarheri	Sarsawa	Saharanpur	6.02.2005-7.02.2005
28.	Gholapara	Sarsawa	Saharanpur	9.02.2005
29.	Pikka kala	Sarsawa	Saharanpur	11.02.2005
30.	Ghaghor	Sarsawa	Saharanpur	13.02.2005-14.02.2005
31.	Jharolli	Sarsawa	Saharanpur	16.02.2005
32.	Nathmalpur	Sarsawa	Saharanpur	18.02.2005
33.	Ghateda	Sarsawa	Saharanpur	20.02.2005-21.02.2005
34.	Dumjhera	Sarsawa	Saharanpur	23.02.2005
35.	Chauramandi	Sarsawa	Saharanpur	25.02.2005
36.	Maheshawari kala	Sarsawa	Saharanpur	27.02.2005-28.02.2005
37.	Gandeora	Puwaranka	Saharanpur	2.03.2005

38.	Gaga Lehari	Puwaranka	Saharanpur	4.03.2005
39.	Chajpura	Puwaranka	Saharanpur	6.03.2005- 7.03.2005
40.	Ugrahu	Puwaranka	Saharanpur	9.03.2005
41.	Sarak Dudhali	Puwaranka	Saharanpur	11.03.2005
42.	Piki	Puwaranka	Saharanpur	13.03.2005- 14.03.2005
43.	Darakotla Gramin	Puwaranka	Saharanpur	16.03.2005
44.	Thana Khandi	Puwaranka	Saharanpur	18.03.2005
45.	Datoli Ragand	Puwaranka	Saharanpur	20.03.2005- 21.03.2005
46.	Halalpur	Puwaranka	Saharanpur	23.03.2005
47.	Bhawapur	Puwaranka	Saharanpur	25.03.2005- 28.03.2005
48.	Sankalपुरी	Puwaranka	Saharanpur	30.03.2005
49.	Bashiyapate	Jarwal	Baharaich	6.03.2005- 7.03.2005
50.	Sakwayi	Mohammadabad	Farukhabad	18.02.2005
51.	Ukhera	Mohammadabad	Farukhabad	27.02.2005- 28.02.2005
52.	Timrua	Mohammadabad	Farukhabad	13.02.2005- 14.02.2005
53.	KattinaManikpur	Mohammadabad	Farukhabad	6.02.2005- 7.02.2005
54.	Roopnagar	Mohammadabad	Farukhabad	23.02.2005
55.	Vara Kesav	Mohammadabad	Farukhabad	27.02.2005- 28.02.2005
56.	Chilsara	Shamsabad	Farukhabad	23.03.2005
57.	Lokiha	Shivpur	Baharaich	27.02.2005- 28.02.2005
58.	Sorahiya	Nawabganj	Baharaich	6.03.2005- 7.03.2005
59.	Jaitapur	Nawabganj	Baharaich	11.03.2005
60.	Daulatpur	Nawabganj	Baharaich	18.03.2005
61.	Belamakan	Shivpur	Baharaich	20.02.2005- 21.02.2005
62.	Shahajana	Nawabganj	Baharaich	9.03.2005
63.	Basantpur Udal	Nawabganj	Baharaich	16.03.2005
64.	Chirai Gaon	Nawabganj	Baharaich	23.03.2005
65.	Dalheri	Nanaota	Saharanpur	16.03.2005
66.	Chachroilly	Nanaota	Saharanpur	4.02.2005
67.	Thaska	Nanaota	Saharanpur	13.02.2005- 14.02.2005
68.	Mohanpura	Gangoh	Saharanpur	13.03.2005- 14.03.2005
69.	Ahamadgarh	Pahasu	Bulandsahar	2.02.2005
70.	Dighi	Pahasu	Bulandsahar	16.02.2005
71.	Rampur Manpur	Pahasu	Bulandsahar	20.02.2005- 21.02.2005
72.	Banail	Pahasu	Bulandsahar	23.02.2005
73.	Kanaini Bedrampur	Pahasu	Bulandsahar	27.02.2005- 28.02.2005
74.	Navinagar	Jahagirabad	Bulandsahar	4.03.2005
75.	Jatwai	Jahagirabad	Bulandsahar	6.03.2005-

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				7.03.2005
76.	Sakepura Rora	Jahagirabad	Bulandsahar	11.03.05
77	Charoira	Jahagirabad	Bulandsahar	13.03.05 to 14.03.05
78	Khaloir	Jahagirabad	Bulandsahar	16.03.05
79	Khadana	Jahagirabad	Bulandsahar	18.03.05
80	Kakrai	Jahagirabad	Bulandsahar	20.03.05 to 21.03.05
81	Jawasha	Jahagirabad	Bulandsahar	16.03.05
82	Saujana Chaya	Jahagirabad	Bulandsahar	20.03.05 to 21.03.05
83	Jahoil	Jahagirabad	Bulandsahar	23.03.05
84	Bhrauli	Jahagirabad	Bulandsahar	25.03.05 to 28.03.05
85	Bhatsa Manupur	Kopa ganj	Mau	23.03.05
86	Hardoi Dehat	Sursa	Hardoi	18.03.05