



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Annual Technical Inspection Report**  
**on**  
**Panchayati Raj Institutions and Urban Local Bodies**  
**for the period April 2019 to March 2022**



**Government of Punjab**  
**Department of Local Government and**  
**Department of Rural Development & Panchayats**



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**for the period April 2019 to March 2022**

**Government of Punjab**

**Office of the Principal Accountant General (Audit),  
Punjab, Chandigarh**



## Table of Contents

Description	Reference to	
	Paragraph	Page
Preface		v
Executive Summary		vii-ix
<b>PART-A: PANCHAYATI RAJ INSTITUTIONS</b>		
<b>Chapter-I: Overview of the Panchayati Raj Institutions</b>		
Background of Panchayati Raj Institutions	1.1	1
Organisational structure of Panchayati Raj Institutions	1.2	3
Financial management	1.3	6
Accountability framework of PRIs (Internal Control System)	1.4	11
Persistent irregularities	1.5	14
<b>Chapter-II: Results of audit of Panchayati Raj Institutions</b>		
Unauthorised occupation of <i>shamlat</i> land	2.1	15
Non-deposit of contribution for salary of Panchayat Secretaries	2.2	15
Non-recovery of shop/building rent	2.3	16
Non-handing over of cash by the Ex-Sarpanches	2.4	16
Operation of multiple bank accounts	2.5	17
Non-preparation of annual accounts	2.6	17
Non-preparation of Annual Administrative Report	2.7	18
<b>PART-B: URBAN LOCAL BODIES</b>		
<b>Chapter-III: Overview of Urban Local Bodies</b>		
Background of Urban Local Bodies	3.1	19
Organisational structure of Urban Local Bodies	3.2	20
Financial management	3.3	24
Audit of Urban Local Bodies by Primary Auditor	3.4	29
Lack of response to audit observations of ELFA and PAG (Audit)	3.5	30
Follow-up action on the recommendations of the	3.6	31

<b>Description</b>	<b>Reference to</b>	
	<b>Paragraph</b>	<b>Page</b>
Committee on Local Bodies		
Persistent irregularities	3.7	31
<b>Chapter-IV: Results of audit of Urban Local Bodies</b>		
Non-recovery of user charges	4.1	33
Non-recovery of Municipal Tax on consumption, use or sale of electricity	4.2	34
Non-depositing of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund	4.3	34
Non-preparation of annual accounts	4.4	35
Non-adjustment of temporary advances	4.5	35
Non-maintenance of register of trees and assets	4.6	36
Non-conducting of physical verification of store/stock	4.7	37

## Appendices

Sr. No.	Description	Reference to Page
1.1	Details of PRIs selected for test audit during 2019-20 to 2022-23	39
2.1	Details of un-authorized occupation of Panchayat/ village land	41
2.2	Details of short collection of Panchayat Secretary wages from Gram Panchayats	53
2.3	Details of non-recovery of shop/ building rent	56
2.4	Details of non-handing of cash/ dues by the Ex-Sarpanches	59
2.5	Details of operation of multiple bank accounts	62
2.6 A	Details of non-preparation of annual accounts by EOPs/ZPs	66
2.6 B	Details of non-preparation of annual accounts by Gram Panchayats	68
2.7	Details of non-preparation of Annual Administrative Report	77
3.1	Details of ULBs selected for test audit during 2019-20 to 2022-23	78
3.2	Details of paragraphs of the previous ATIRs pertaining to ULBs, which were kept pending by the Committee on LBs and PRIs as on 31st March 2023	81
4.1 A	Statement showing outstanding Water Supply and Sewerage charges	82
4.1 B	Statement showing outstanding House Tax	84
4.1 C	Statement showing outstanding Property Tax	86
4.1 D	Statement showing outstanding rent of shops/buildings	89
4.1 E	Statement showing outstanding Mobile Tower charges	92
4.2	Statement showing outstanding Municipal Tax on sale of electricity	95
4.3	Non-deposit of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund	96
4.4	Statement showing non-preparation of annual accounts	100

4.5	Statement showing outstanding temporary advances	102
4.6	Statement showing non-maintenance of register of trees and database of assets	103
4.7	Statement showing non-conducting of physical verification of store and stock	104



## **Preface**

This Report for the period April 2019 to March 2022 has been prepared for submission to the Government of Punjab, in terms of Technical Guidance and Support to audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) under Section 20 (1) of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains the results of the audit of the PRIs and ULBs in the State including the departments concerned.

The issues noticed in the course of test audit during the period 2019-20 to 2022-23 as well as those issues which came to notice during earlier years but could not be dealt with in the previous Reports, have also been included, wherever necessary.

The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.



# **Executive Summary**



## EXECUTIVE SUMMARY

This Report comprises two parts containing four chapters. Chapters I and II deal with Panchayati Raj Institutions (PRIs) and Chapters III and IV deal with Urban Local Bodies (ULBs). A synopsis of audit findings is presented in this Executive Summary.

### PART-A: PANCHAYATI RAJ INSTITUTIONS

In accordance with the provisions under the Constitution (Seventy-third Amendment) Act, 1992, a three tier Panchayati Raj System structure *viz.* Gram Panchayat at village level, Panchayat Samiti at block level and Zila Parishad at district level was established under the Punjab Panchayati Raj Act, 1994.

#### Chapter-I: Overview of Panchayati Raj Institutions

- There were 22 Zila Parishads, 153 Panchayat Samitis and 13,262 Gram Panchayats in the State as on 31 March 2022.
- The Constitution (73rd Amendment) Act, 1992 envisaged devolution of 29 functions (included in the Eleventh Schedule of the Constitution of India) to PRIs. Out of these, only 13 functions have been devolved.
- There was a delay of three to 252 days in transfer of Central Finance Commission grants by the Government of Punjab to PRIs for which the State Government had to pay the avoidable interest at the prescribed rate.
- There was under-utilisation of funds by PRIs received under various Centrally Sponsored/State Schemes which ranged between five *per cent* and 94 *per cent*.
- Shortage of staff in PRIs increased from 29 *per cent* in 2019-20 to 41 *per cent* in 2021-22.

#### Chapter-II: Results of audit of Panchayati Raj Institutions

- The Department of Rural Development and Panchayats issued instructions from time to time for eviction of unauthorised persons and to take possession of the public premises unauthorisedly occupied. In 507 GPs, land measuring 31,455 acre and 19 marla was under unauthorised occupation.

- An amount of ₹ 16.73 crore, on account of rent due from shops, was pending for recovery.
- As many as 816 GPs did not deposit their share (₹ 7.75 crore) towards salary of Panchayat Secretaries with the concerned EOPSSs.
- Ex-sarpanches of 66 GPs did not hand over the cash of ₹ 2.43 crore, belonging to GPs, to the concerned EOPSSs.

## **PART-B: URBAN LOCAL BODIES**

The Government of Punjab implemented the system of Urban Local Bodies (ULB) through the Punjab Municipal Act, 1911. The objective was to make the ULBs self-reliant and to provide better civic facilities to the people of areas under their jurisdiction. The 74<sup>th</sup> Constitutional Amendment paved the way for decentralisation of power, transfer and devolution of more functions and funds to the ULBs.

### **Chapter-III: Overview of Urban Local Bodies**

- As of March 2022, there were 13 Municipal Corporations, 101 Municipal Councils and 52 Nagar Panchayats in Punjab.
- The Constitution (74<sup>th</sup> Amendment) Act, 1992 envisaged devolution of 18 functions (included in the Twelfth Schedule of the Constitution of India) to ULBs. The Government of Punjab entrusted all 18 functions to ULBs under Section 50-B of the Punjab Municipal Act, 1911 subject to the issuance of notification by the State Government for endowing the municipalities with such power and authorities as may be necessary to enable them to function as institution of self-government. It was, however, noticed that the notification regarding devolution of functions had not been issued by the State Government (December 2023) and the ULBs were performing functions what were already entrusted to them before 74<sup>th</sup> Constitutional Amendment Act.
- There was a shortage of staff ranging between 34 *per cent* and 44 *per cent*.
- During 2019-20 there was a delay of 157 days in transfer of CFC basic grant by the Government of Punjab to ULBs for which an avoidable

interest of ₹ 5.56 crore was paid by the State Government at the prescribed rate.

#### **Chapter-IV: Results of audit of Urban Local Bodies**

- User charges of ₹ 510.56 crore on account of Water Supply & Sewerage Charges, House Tax, Property Tax, Rent of shops/buildings and Mobile Tower charges were pending for recovery.
- The ULBs are required to contribute two *per cent* of property tax, collected by them, towards the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund. It was, however, noticed that there was short deposit of the contribution by ₹ 10.77 crore by 137 ULBs.





**PART – A**  
**Panchayati Raj Institutions**



**Chapter-I**

**Overview of**  
**Panchayati Raj Institutions**



## Chapter-I

### Overview of the Panchayati Raj Institutions

#### 1.1 Background of Panchayati Raj Institutions

The Constitution (Seventy-third Amendment) Act, 1992 accorded constitutional status to Panchayati Raj Institutions (PRIs) and established a three-tier structure viz. Gram Panchayat (GP) at the village level, Panchayat Samiti (PS) at the block level and Zila Parishad (ZP) at the district level. As a follow-up, the States were required to entrust such powers, functions and responsibilities to enable them to function as institutions of self-government. In particular, the PRIs were required to prepare plans for economic development and social justice as per the functions enumerated in the Eleventh Schedule of the Constitution.

Accordingly, a three-tier Panchayati Raj System was established under the Punjab Panchayati Raj Act, 1994 with elected bodies at the village, block and district levels. The latest elections of PSs and ZPs were held in September 2018 and for GPs in December 2018.

##### 1.1.1 Audit mandate

The Thirteenth Finance Commission (TFC) recommended that the State Government must put in place an audit system for all three tiers of PRIs. The Fourteenth Finance Commission (FFC) recommended the continuation of the Technical Guidance and Support (TGS) arrangement by the Comptroller and Auditor General of India (CAG). Based on the recommendations of the Finance Commissions, the State Government entrusted (August 2011, August 2016 and March 2022) the test audit of PRIs to the Comptroller and Auditor General of India (CAG) under Section 20(1) of the CAG's (Duties, Power and Conditions of Service), Act, 1971 for providing TGS over the work of the Examiner, Local Fund Accounts, Punjab (ELFA) who is the statutory auditor with regard to audit of local bodies (Urban Local Bodies/Panchayati Raj Institutions).

There were 22 Zila Parishads (ZPs), 153 Panchayat Samitis (PSs), and 13,262 Gram Panchayats (GPs) as on 31 March 2022 in the State of Punjab. During the period 2019-2023, a test audit of 1,594 PRIs<sup>1</sup> i.e. 23 ZPs, 151 PSs, and 1420 GPs (*Appendix 1.1*) was conducted. Since no separate Inspection Reports (IRs) were issued to the GPs, the paras pertaining to GPs were included in the IRs of the respective PSs.

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<sup>1</sup> (i) 2019-20: one ZP, 32 PSs and 320 GPs; (ii) 2020-21: five ZPs, 36 PSs and 360 GPs; (iii) 2021-22: five ZPs, 36 PSs and 360 GPs; and (iv) 2022-23: 12 ZPs, 47 PSs and 380 GPs.

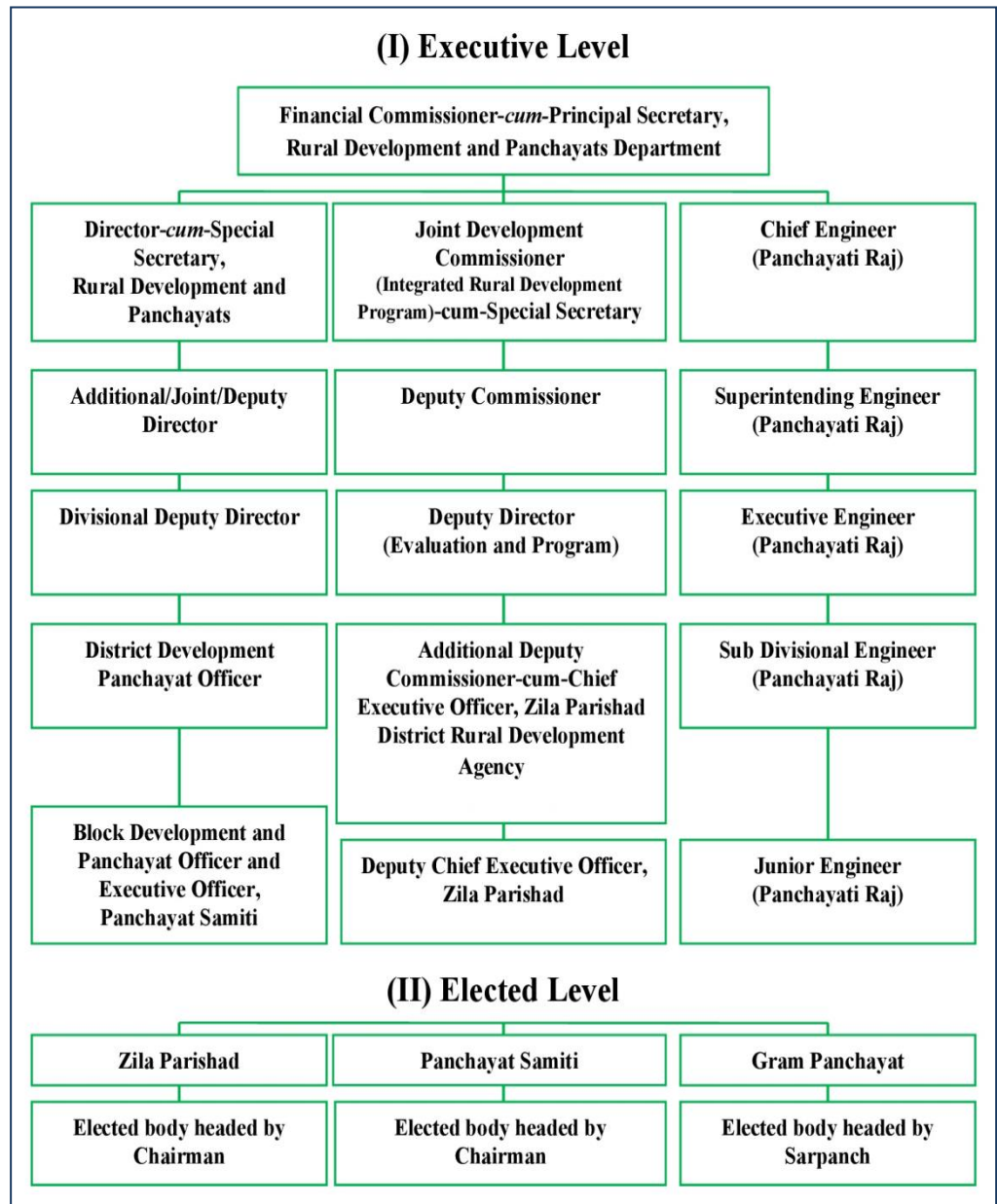
### **1.1.2 Accounting System in Panchayati Raj Institutions**

The Chief Executive Officer (CEO) is responsible for the maintenance of accounts of ZP with the assistance of the Accounts Officer. The Block Development and Panchayat Officer-cum-Executive Officer (BDPO-cum-EO) maintains the accounts of Panchayat Samiti (PS) while the Gram Sachiv/Panchayat Secretary maintains the accounts of Gram Panchayat (GP). Examiner, Local Funds Accounts (ELFA), being the statutory auditor, is responsible for conducting audit of PRIs.

The accounting system of PRIs is governed by the Punjab Panchayati Raj Act, 1994 (Act) and the Rules framed thereunder. The Act provides for the maintenance of annual accounts and the preparation of annual budgets by the PRIs. Accordingly, a Model Accounting System (MAS) and accounting software (PRIAsoft) was developed by the National Informatics Centre (NIC) to keep track of all the inflow (Receipts) and out-flow (Payments) of the PRIs, in consultation with the Ministry of Panchayati Raj, Government of India (GOI) and CAG.

The application e-Gramswaraj was launched on 24 April 2020. This application is the initiative of the Ministry of Panchayati Raj under e-Governance to provide panchayats with a single platform for all planning and accounting needs. e-Gramswaraj is integrated with PFMS for real-time payments under Fifteenth Finance Commission grants. The target date for uploading data related to income and expenditure from own sources and state schemes on the e-Gramswaraj portal was fixed as on 31 March 2023. Audit observed that GPs ranging between 13,228 and 13,238 had uploaded basic data of the Fourteenth Finance Commission and the Fifteenth Finance Commission grants on this portal upto 31 March 2022.

## 1.2 Organisational structure of Panchayati Raj Institutions



Source: Department of Rural Development & Panchayats

### 1.2.1 Standing Committees

Section 25 (1), 134 (1) and 184 (1) of the Punjab Panchayati Raj Act, 1994 provide for the formation of various Standing Committees at the GP, PS and ZP levels respectively. The details of roles and responsibilities of these committees in financial matters and implementation of schemes is given in **Table 1.1**.

**Table 1.1: Roles and responsibilities of the standing committees**

Level of PRIs	Standing committee headed by	Name of the standing committee	Roles and responsibilities of the standing committee
<b>Zila Parishad</b>	Chairman	General Committee	Functions relating to the establishment matters, communication, buildings, rural housing, village extension, relief against natural calamities etc.
		Finance Audit and Planning Committee	Functions relating to budget estimates, scrutiny of proposals for increase of revenue, examination of receipts and expenditure statements, consideration of all proposals affecting the finances of the ZPs, general supervision of the revenue and expenditure of the ZPs, allocation of outlays to developmental works, implementation of guidelines issued by the State Government, evaluation of important programmes and small saving schemes.
		Social Justice Committee	Functions relating to promotion of education, economic, social, cultural & other interests of the Scheduled Castes (SCs) and Backward Classes (BCs), protecting SCs/BCs from social injustice and all other forms of exploitation, ameliorating the lot of the SCs and BCs, securing social justice to the SCs and BCs, women and other weaker sections of the society.
		Education and Health Committee	Functions relating to promotion of educational activities in the ZPs, undertaking the planning of education in the district within the framework of the national policy and the national and state plans, surveying and evaluating the educational activities of the ZPs, performing such other duties pertaining to education, adult literacy and cultural activities as the ZPs may assign to it, maintenance of drainage, health services, hospitals, water supply and family welfare and other allied matter.
		Agriculture and Industry Committee	Functions relating to agriculture production, animal husbandry, co-operation, village and cottage industries and industrial development of the district.
<b>Panchayat Samiti</b>	Chairman	General Committee	Functions relating to establishment matters, communications, building, rural housing, village extension, relief against natural calamities, water supply etc.
		Finance, Audit and Planning Committee	Functions relating to preparation of budget estimates, scrutiny of proposals for increase of revenue, examination of receipts & expenditure statement, general supervision of the revenues & expenditure of the PS, small savings schemes and development of the PS area.
		Social Justice Committee	This committee performs the same functions as mentioned above at ZP Level.
<b>Gram Panchayat</b>	Sarpanch	Production Committee	Functions relating to agriculture production, animal husbandry, rural industries and poverty alleviation programmes.
		Social Justice Committee	This committee performs the same functions as mentioned above at ZP Level.
		Amenities Committee	Functions relating to education, public health, public works and other functions of the GPs.

*Source: Punjab Panchayati Raj Act, 1994*

As per provisions detailed in **Table 1.1**, five Standing Committees in ZP and three each in PS and GP were to be formed. It was, however, noticed that out of a total of 40,355 committees (ZPs: 110; PSs: 459 and GPs: 39,786),



40,154 committees (ZPs: 110; PSs: 453 and GPs: 39,591) were formed, leaving a shortfall of 201 standing committees (PSs: 06 and GPs: 195) as on 31 March 2022. This shortfall indicates a deviation from the mandated requirements which adversely impacts the functioning of these bodies.

### 1.2.2 Staff position in PRIs

The Staff Position in PRIs for the year 2019-20 to 2021-22 is detailed in **Table 1.2**.

**Table 1.2: Staff position in PRIs**

Year	Sanctioned strength	Men-in-position	Vacancy <sup>2</sup> (Percent)
2019-20	8203	5812	2391 (29)
2020-21	8405	5597	2808 (33)
2021-22 <sup>3</sup>	4888	2908	1980 (41)

Source: Departmental data

**Table 1.2** shows that the overall shortage of staff in PRIs increased from 29 per cent in 2019-20 to 41 per cent in 2021-22. Although, in 2020-21 the sanctioned staff strength has increased a little i.e. by 2.46 per cent, however, the men-in-position (MIP) has decreased during the year and the vacancy position increased by four per cent as on 31 March 2021 as compared to the previous year. During the FY 2021-22, the MIP for staff other than Rural Medical Officer (RMO) has further decreased and the vacancy position increased by eight per cent as compared to the preceding year. Further, the Annual Technical Inspection Report (ATIR) on Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) for the period April 2016 to March 2019 highlighted the shortage of staff in PRIs (Paragraph 1.2.2).

The information regarding efforts made by the Department, if any, to meet the shortage of staff was awaited (December 2023).

### 1.2.3 Devolution of functions

The Constitution (73rd Amendment) Act, 1992 envisages that subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such power and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein with respect to the implementation of schemes for economic development and

<sup>2</sup> Status as on last day of respective FY i.e. 31 March.

<sup>3</sup> Excluding information relating to Rural Medical Officers (RMOs) and staff as the RMOs were transferred back to the Department of Health and Family Welfare during March 2021.

social justice as may be entrusted to them including those in relation to the matters (29 subjects) listed in the Eleventh Schedule of the Constitution of India.

Out of 29 subjects required to be devolved, only 13<sup>4</sup> subjects had been devolved during 2004-06 leaving 16<sup>5</sup> subjects un-devolved. However, even after directions (April and October 2018) of the Department of Rural Development and Panchayats, no progress has been made (October 2022) instead two<sup>6</sup> functions were partially transferred (September 2014) back to their respective departments.

The Public Accounts Committee on LBs and PRIs while discussing Paragraph 1.2.3 of the ATIR on PRIs and ULBs for the year 2015-16, also recommended (December 2019) that to enable the PRIs to function as self-government, funds, functions, and functionaries may be devolved to them. Instead of devolving, the government restored (March 2021) two<sup>7</sup> of the devolved functions from the PRIs to their respective departments.

### **1.3 Financial management**

#### **1.3.1 Fund flow to Panchayati Raj Institutions**

The resource base of PRIs consists of own receipts (own taxes, non-taxes, etc.), State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants, and Central Government grants for maintenance/development purposes and implementation of schemes. Central and State grants are utilised by the PRIs for the execution of Central and State sponsored schemes as per the guidelines issued by GoI and the State Government.

The fund flow arrangement and funds availability & expenditure under major schemes are given in **Table 1.3** and **Table 1.4** respectively.

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<sup>4</sup> (i) Schools Education; (ii) Animal Husbandry; (iii) Rural Housing; (iv) Drinking Water; (v) Libraries; (vi) Cultural Activities; (vii) Markets and Fairs; (viii) Health & Sanitation; (ix) Family Welfare; (x) Women & Child Development; (xi) Social Welfare Including Welfare of Handicapped and Mentally Retarded; (xii) Welfare of the Weaker Sections, in particular of the SCs and the STs; and (xiii) Maintenance of Community Assets.

<sup>5</sup> (i) Agriculture, including Agricultural extension; (ii) Land improvement, Implementation of land reforms, Land consolidation and Soil conservation; (iii) Minor Irrigation, Water Management and Watershed Development; (iv) Fisheries; (v) Social Forestry and Farm Forestry; (vi) Minor Forest produce; (vii) Small Scale industries, including Food Processing Industries; (viii) Khadi, Village and Cottage industries; (ix) Fuel and Fodder; (x) Roads, Culverts, Bridges, Ferries, Waterways and other means of communication; (xi) Rural Electrification, including distribution of electricity; (xii) Non-conventional energy sources; (xiii) Poverty alleviation programme; (xiv) Technical Training and Vocational Education; (xv) Adult and non-formal education; and (xvi) Public distribution system.

<sup>6</sup> School Education and Animal Husbandry.

<sup>7</sup> Health & Sanitation and Family Welfare.

Table 1.3: Fund flow arrangement under various Schemes

Sr. No.	Name of Scheme	Fund flow arrangement
1	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	This scheme is being implemented in all districts of Punjab w.e.f. April 2008. The objective of the scheme is to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work. 100 per cent of the unskilled labour cost plus 75 per cent of the material cost of the programme is borne by the Centre and 25 per cent of material cost is borne by the State.
2	Pradhan Mantri Awaas Yojana-Gramin (PMAY-G) erstwhile Indira Awaas Yojana (IAY)	PMAY-G came into existence on 01 April 2016 to realize the Government's vision namely "Housing for All" by 2022. The fund flow arrangement is 60:40 between the Centre and the State.
3	National Rural Livelihood Mission (NRLM)	The mission of NRLM is to reduce poverty by enabling poor households to access gainful self-employment and skilled wage employment opportunities, resulting in appreciable improvements in their livelihood on a sustainable basis through building strong institutions for the poor. The fund flow arrangement is 60:40 between the Centre and the State.
4	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), erstwhile Integrated Watershed Management Programme (IWMP)	The main objective of the scheme is to harness, conserve and develop natural resources such as soil, vegetative cover, groundwater table, prevention of soil erosion, rainwater harvesting and recharging the groundwater. The fund flow arrangement is 60:40 between the Centre and the State.
5	Shyama Prasad Mukherji RURBAN Mission (SPMRM) under National Rurban Mission (NRuM)	The National Rurban Mission (NRuM) follows the vision of the development of a cluster of villages that preserve and nurture the essence of rural community life with a focus on equity and inclusiveness without compromising with the facilities perceived to be essentially urban in nature, thus creating a cluster of 'Rurban Villages'. The main objective is to stimulate local economic development, enhance basic services and create well-planned Rurban clusters. The scheme came into existence on 21 February 2016. A maximum of 30 per cent of the project cost will be provided as the Critical Gap Funding to supplement the funds mobilized through convergence of various Centrally Sponsored Schemes, Central Sector Schemes and State Schemes.

Source: Departmental data

Table 1.4: Statement showing funds availability and expenditure incurred under major GoI Schemes

Year	Particulars	(₹ in crore)				
		MGNREGS	PMAYG	NRLM	PMKSY	SPMRM (RURBAN)
2019-20	Funds availability	889.96	45.53	41.72	19.45	56.11
	Expenditure	824.44	38.18	31.84	1.19	19.00
	Percentage of under utilisation	7.36	16.14	23.68	93.88	66.14
2020-21	Funds availability	1393.37	89.85	42.66	16.54	71.30
	Expenditure	1313.75	60.15	36.36	10.49	47.00
	Percentage of under utilisation	5.71	33.06	14.77	36.62	34.08
2021-22	Funds availability	1446.13	60.07	53.94	4.58	46.78
	Expenditure	1328.43	50.37	39.09	1.89	44.24
	Percentage of under utilisation	8.14	16.15	27.53	58.73	5.43

Source: Departmental data

As evident from the tabulated data, there was under-utilisation of available funds ranging between five *per cent* and 94 *per cent*.

### **1.3.2 Application of resources: Trends and Composition**

Section 88, 149 and 189 of the Punjab Panchayati Raj Act, 1994 provides for the taxation measures to be taken by the GPs, PSs and ZPs respectively for imposing and crediting these to their respective funds under Section 86, 138 and 188 of the said Act. Under these, the GP, subject to any rules as may be made under the Act or any other order made by the State Government on this behalf, shall/may impose Rule 30 of Punjab Panchayati Raj (Gram Panchayat) rules, 2012 by resolving through a resolution, taxes, duties, fees and rates. The Panchayat Samiti, subject to general directions and control of the State Government and with the previous sanction of the Zila Parishad, may levy taxes, tolls, duties, cess fees and rates. Similarly, the Zila Parishad may be allowed by the State Government on the recommendation of the State Finance Commission to levy any tax, duty, fee, toll and cess which has not been levied by any GP or PS.

There was no centralised data regarding the financial status of all PRIs available in the Department. The Department is divided into three divisions *viz.* Jalandhar, Ferozepur and Patiala which maintain data pertaining to financials of the ZPs, PSs and GPs falling in their jurisdiction.

The receipt and expenditure of PRIs under various heads for the period April 2019 to March 2022 are given in **Table 1.5**.

**Table 1.5: Details of receipt & expenditure of PRIs for 2019-20 to 2021-22**

(₹ in crore)

	2019-20		2020-21		2021-22	
	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Own Revenue	389.65	379.93	402.99	395.89	150.31	146.99
Grants from State	138.93	138.93	396.80	370.22	470.52	391.97
Central Grant 14 <sup>th</sup> FC	659.14	659.14	2275.39	2275.39	0	0
Central Grant 15 <sup>th</sup> FC	0	0	694.00	111.30	1207.00	1026.05
Other Receipts (bank interest etc.)	5.40	5.26	6.66	5.84	22.51	17.74
<b>Total</b>	<b>1193.12</b>	<b>1183.26</b>	<b>3775.84</b>	<b>3158.64</b>	<b>1855.34</b>	<b>1582.75</b>

Source: Departmental data

Audit called for the details of resources of PRIs. However, it was seen that there was no data control and audit was not in a position to ascertain the data accuracy of the data supplied. For instance, as per the data supplied, own revenues for the PRIs for 2019-20, 2020-21 and 2021-22 were ₹ 389.65 crore,

₹ 402.99 crore and ₹ 150.31 crore respectively. The sudden drop in 2021-22 was inexplicable.

### 1.3.3 Grants to local bodies-Fourteenth Finance Commission Grants

As per recommendations of the Fourteenth Finance Commission (FFC), grants to local bodies would be provided in two parts viz. (i) Basic Grant (BG) and (ii) Performance Grant (PG) in the ratio of 90:10.

The purpose of BG was to provide a measure of unconditional support to the Gram Panchayats for delivering the basic functions assigned to them under their respective statutes. The grant was recommended to go to the Gram Panchayats directly responsible for the delivery of basic services without any share for other levels. The purpose of the PG was to ensure reliable audited accounts, data of receipts and expenditures and improvement in own revenues as this would enable initiation of action at the grass root level so that all stakeholders have access to reliable information for decision making and also enhancing the accountability of the local self-government institutions to the public.

#### 1.3.3.1 Delayed release of grants

##### Basic Grant

Paragraph 9.81 of the report of FFC read with paragraph 19 (i) of the operational guidelines of FFC provides that the share of the general basic grant was to be drawn in two equal instalments each year in June and October. Thereafter, the second instalment would be released only after receipt of Utilisation Certificate (UC) of the previous instalment in the prescribed format. The State Government was required to release the grants to the PRIs within fifteen days of their being credited to their account by the Union Government. In case of delay, the State Government was required to release the instalment with interest, at the bank rate of the Reserve Bank of India, for the number of days of delay. The status of the allocation and release of Basic Grants for the year 2019-20 is given in **Table 1.6**.

**Table 1.6: Basic Grant**

*(₹ in crore)*

Year	Amount released by GoI		Amount released by GoP		Delay in release of First and Second instalment by GoP (in days)	Amount of interest released by GoP due to delay
	First instalment (Date of release)	Second instalment (Date of release)	First instalment (Date of release)	Second instalment (Date of release)		
2019-20	552.29 (23.9.2020)	552.29 (23.09.2020)	552.29 (09.11.2020 to 23.12.2020)	552.29 (09.11.2020 to 23.12.2020)	31 to 75 days	10.97

Source: Departmental data

**Table 1.6** shows that the first and the second instalment of basic grants for the year 2019-20 were released by the State Government with a delay of 31 to 75 days. Though the State Government had paid interest on account of the delay in the release of the above Grant, the delay resulted in the non-availability of these funds with the Gram Panchayats, thus, defeating the spirit of Finance Commissions of providing support to the Gram Panchayats to improve the status of basic civic services and causes undue burden on the state exchequer.

### 1.3.4 Grant to local bodies - Fifteenth Finance Commission Grants

The Fifteenth Finance Commission recommended that out of total grants earmarked for Panchayati Raj Institutions, 60 per cent is to be utilised for national priorities like drinking water supply, rainwater harvesting and sanitation (tied grants) and 40 per cent is to be utilised as per the discretion of the PRIs for improving basic services (un-tied grants).

Fifteenth Finance Commission further recommended that grants for rural local bodies shall be released in two equal instalments each year in June and October after ascertaining the eligibility conditions for the release of grants. The State Government shall transfer grants to PRIs within ten working days of the release of a grant by the Union Government. Any delay beyond ten working days will require the State Government to release the same with interest as per the effective rate of interest on market borrowings/State Development Loans (SDLs) for the previous year.

The status of allocation, receipt and release of tied and untied grants for the years 2020-21 and 2021-22 is given in **Table 1.7**.

**Table 1.7: Status of allocation, receipt and release of tied and untied grant (Fifteenth Finance commission) for the period 2020-21& 2021-22**

*(₹ in crore)*

Year	Allocation by GoI	Amount released by GoI		Amount released by GoP		Delay in release of First instalment by GoP (in days)	Amount of interest released by GoP due to delay	Delay in release of Second instalment by GoP (in days)	Amount of interest released by GoP due to delay
		First instalment (Date of release)	Second instalment (Date of release)	First instalment (Date of release)	Second instalment (Date of release)				
2020-21	694.00 (Untied)	347.00 17.06.2020 (no delay)	347.00 31.03.2021 5 months	347.00 13.08.2020	347.00 23.04.21 to 28.12.2021	43 days	2.96	3 to 252 days (2021-22)	4.11
	694.00 (Tied)	347.00 15.07.2020 (1 month 15 days)	347.00 07.05.2021 6 months 7 days (released in 2021-22)	347.00 27.07.2020	347.00 05.08.2021 to 28.12.2021	No delay	0	72 to 217 days (2021-22)	4.48
2021-22	410.40 (Untied)	205.20 08.05.2021 (no delay)	205.20 (29.03.2022) 5 months 29 days	205.20 (12.07.2021 to 28.12.2021)	205.20 (06.05.2022 to 07.05.2022)	(48 to 217 days)	2.39	(22 to 23 days)	0.84
	615.60 (Tied)	307.80 27.08.2021 (88 days) (2 months 27 days)	307.80 (26.09.2022) Release in 2022-23 (11 months 26 days)	307.80 (24.11.2021 to 09.3.2022)	307.80 11.10.2022)	(71 to 176 days)	4.28	NIL	0

*Note: Second instalment of 2021-22 amounting to ₹ 307.80 crore was released in 2022-23*

**Table 1.7** shows that there was a delay in the release of the grant ranging between three to 252 days. Though, the State Government had paid interest amounting to ₹ 19.06 crore on account of the delay in the release of the grant, but the delay resulted in the non-availability of these funds with the GPs, thus, defeating the spirit of Finance Commissions of providing support to the Gram Panchayats to improve the status of basic civic services.

Audit further noticed that the Department claimed less interest of ₹ 1.31 crore on account of delayed receipt of a grant from the Finance Department as per recommendations of the 15<sup>th</sup> Finance Commission.

Reasons for the delay in the release of the grant and less claim of interest are awaited from the Finance Department.

#### 1.4 Accountability framework of PRIs (Internal Control System)

A sound internal control system significantly contributes towards efficient and effective governance of the local bodies by the State Government. Compliance with financial rules, procedures and directives as well as timelines and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance.

The Punjab Local Audit Department headed by Examiner, Local Fund Account (ELFA) is under the administrative control of the Finance Department. ELFA is responsible for the audit of accounts of various Local Funds of which it is either the Statutory Auditor or the audit of which has been entrusted to it.

##### 1.4.1 Primary Audit of PRIs

The ELFA has been empowered to conduct audits of all tiers of PRIs. ZPs and PSs are audited under Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014 whereas GPs are audited under the Punjab Gram Panchayat Rules, 2012 framed under the Punjab Gram Panchayat Act, 1994. The position of units planned for audit, units required to be planned for audit and units actually audited during 2019-22 are given in **Table 1.8**.

**Table 1.8: Detail of units planned and audited by ELFA during the period 2019-22**

Name of PRI	No. of total units	No. of units required to be audited under Rules	No. of units planned for audit	No. of units audited	No. of units not audited out of column (3)	Percentage of shortfall in planned units against total units	No. of units not audited as planned	Percentage of shortfall in audited units against planned units
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(4)	(8)=(4)-(5)	(9)
<b>2019-20</b>								
Zila Parishad	22	22	03	00	22	86.36	03	100.00
Panchayat Samiti	150	150	10	05	145	93.33	05	50.00
Gram Panchayat	13264	13264	07	04	13260	99.94	03	42.86
<b>Total</b>	<b>13436</b>	<b>13436</b>	<b>20</b>	<b>09</b>	<b>13427</b>		<b>11</b>	



Name of PRI	No. of total units	No. of units required to be audited under Rules	No. of units planned for audit	No. of units audited	No. of units not audited out of column (3)	Percentage of shortfall in planned units against total units	No. of units not audited as planned	Percentage of shortfall in audited units against planned units
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)-(4)	(8)=(4)-(5)	(9)
<b>2020-21</b>								
Zila Parishad	22	22	03	02	20	86.36	01	33.33
Panchayat Samiti	150	150	09	05	145	94.00	04	44.44
Gram Panchayat	13264	13264	07	3517	9747	99.94	00	-
<b>Total</b>	<b>13436</b>	<b>13436</b>	<b>19</b>	<b>3524</b>	<b>9912</b>		<b>5</b>	<b>-</b>
<b>2021-22</b>								
Zila Parishad	22	22	02	00	20	90.90	02	100.00
Panchayat Samiti	150	150	07	03	147	95.33	04	57.14
Gram Panchayat	13263	13263	5000	3154	10109	62.30	1846	36.92
<b>Total</b>	<b>13435</b>	<b>13435</b>	<b>5009</b>	<b>3157</b>	<b>10276</b>		<b>1852</b>	<b>-</b>

Source: Data provided by ELFA

The data for Table 1.8 was supplied by ELFA which was at variance with the data supplied by the Department as far as number of auditable units are concerned. In the light of this deviation, some of the units may never be part of ELFA audit sample. The data variation was brought (19.10.2023) to the notice of ELFA. However, no reply was received.

As evident from the tabulated data, there was a shortage in the units planned for audit ranging between 62.30 per cent and 99.94 per cent against the units required to be audited. Further, the shortfall in units audited with respect to units planned for audit ranged between 33.33 per cent and 100 per cent.

On being pointed out, the department attributed the reasons for the diversion of maximum staff towards the audit of GPs instead of their regular work. Hence, the audit of other institutions/entities was affected.

#### 1.4.2 Staff position of ELFA

The position of sanctioned strength (SS) vis-à-vis Men-in-Position (MIP) and vacancies there against in all the cadres viz A, B, C and D during 2019-22 is given in Table 1.9.

**Table 1.9: Sanctioned strength of the ELFA and per cent shortage**

Year	Group A			Group B			Group C			Group D			Total vacancy (%)
	SS	MIP	Vacancy	SS	MIP	Vacancy	SS	MIP	Vacancy	SS	MIP	Vacancy	
2019-20	46	11	35	301	65	236	49	17	32	60	28	32	335(73.46)
2020-21	46	8	38	301	46	255	49	18	31	60	17	43	367(80.48)
2021-22	46	7	39	301	50	251	49	10	39	60	14	46	375(82.24)

Source: Departmental Data

Table 1.9 shows that against the sanctioned strength, vacancies in all the cadres gradually increased from 73.46 per cent during 2019-20 to 82.24 per cent in 2021-22.



### 1.4.3 Lack of response to audit observations of ELFA and Principal Accountant General (PAG) (Audit)

Paragraph IV (8) and Note 4 (iii) & (iv) thereunder of the Manual of the Local Audit Department, Punjab require ELFA to take up the matter with the Government on inaction or partial action and unsatisfactory results of previous objections. The Committee comprising the Deputy Commissioner, Regional Deputy Director, and local representative of the ELFA was constituted to examine and dispose of various objections of each local body once a year and submit their report to the Director, Rural Development and Panchayats, Punjab.

Mention was made in the ATIR on PRIs and ULBs for the period April 2016 to March 2019, regarding lack of response to audit observations (Paragraph 1.7.3).

The status of outstanding audit paragraphs as of March 2022 issued by ELFA and PAG in respect of PRIs is given in **Table 1.10**:

**Table 1.10: Details of outstanding audit paragraphs of ELFA and PAG**

Sr. No.	Pending since	Zila Parishad		Panchayat Samiti		Total	
		ELFA	PAG	ELFA	PAG	ELFA	PAG
1.	Up to 5 years old	1065	121	10096	2175	11161	2296
2.	5 to 10 years old	1355	179	9558	5787	10913	5966
3.	More than 10 years old	4530	8	47694	95	52224	103
<b>Total</b>		<b>6950</b>	<b>308</b>	<b>67348</b>	<b>8057</b>	<b>74298</b>	<b>8365</b>

Source: Departmental data and office records

The pendency of a large number of paragraphs shows that adequate efforts were not being made to rectify lapses/strengthen internal control which had been pointed out either by the internal auditor i.e. ELFA or the PAG (Audit), Punjab.

### 1.4.4 Follow-up Action on Annual Technical Inspection reports

As per recommendations of TFC and FFC, the Annual Technical Inspection Report (ATIR) as well as the Annual Report of the Examiner, Local Fund Accounts (ELFA) should be placed before the State Legislature.

ATIRs for the year 2012-13, 2013-14, 2014-15, 2015-16 and 2016-19 were laid before the State Legislature. Though all 72 audit paragraphs pointed out through the ATIRs for the years 2012-13 to 2016-19 were discussed in various meetings of the committee on LBs and PRIs, 52 paragraphs were pending as per the sixteenth, eighteenth, twentieth, and twenty-second reports of the committee for requisite compliance to be made by the Department as shown in **Table 1.11**:

**Table 1.11: Detail of pending paragraphs of ATIRs**

Year	Number of paragraphs in ATIR	Serial number of pending paragraphs	Number of outstanding paragraphs
2012-13	13	2.1, 2.5, 2.8	03
2013-14	14	1.4, 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.8, 2.10	09
2014-15	14	1.1, 1.2, 1.3, 1.4, 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9	13
2015-16	11	1.1, 1.2, 1.4, 2.1, 2.2, 2.3, 2.5	07
2016-19	20	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13	20
<b>Total</b>	<b>72</b>		<b>52</b>

Source: Office records

### **1.5 Persistent irregularities**

In spite of the fact that various audit paragraphs have been pointed out through Inspection Reports and previous ATIRs and these were also being considered/discussed in the meetings by the Committee on LBs and PRIs, some of these irregularities were still persisting. The following issues had repeatedly been appearing in the previous ATIRs as well as Inspection Reports:

1. Non-remittance for Cancer and Drug Addiction Treatment Infrastructure Fund,
2. Non/Short recovery of rent/lease,
3. Non-handing over of cash/dues by the Ex-Sarpanches,
4. Irregular cash withdrawals from the bank through self-cheques,
5. Short deposit of Panchayat Secretary wages,
6. Non-preparation of annual accounts,
7. Pending Utilisation Certificates,
8. Operation of multiple bank accounts.

Persistent irregularities in the ATIR showed a lack of responsiveness of the Government/Department to Audit observations.

## **Chapter-II**

# **Results of audit of Panchayati Raj Institutions**



## Chapter-II

### Results of audit of Panchayati Raj Institutions

#### 2.1 Unauthorised occupation of *shamlat* land

Rule 5 (2) of Punjab Public Premises and Land (Eviction and Rent Recovery) Act, 1973 relating to the eviction of unauthorised persons provides that if any person refuses or fails to comply with the order of eviction within thirty days of the date of its publication under sub-section (I), the collector or any other officer duly authorised by him in this behalf may evict that person from and take possession of the public premises if any, for that purpose, use such force as may be necessary.

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that in 507 GPs falling under 68 EOPSS, land measuring 31,455 acres and 19 marla was under unauthorised occupation as detailed in *Appendix 2.1*.

Out of this a total of 4605 acres, 06 kanal and 12 marla of land was under encroachment for which no court cases were pending. For land measuring 151 acres, 07 kanal and 02 marla, the decisions of the courts were in favour of PRIs. Still, no action was taken to start eviction proceedings. However, a total of 26697 acres, 03 kanal and 05 marla of land was under litigation in various courts.

The 58 EOPSS stated (February 2019 to March 2023) that efforts would be made to get back possession of the land. However, the remaining EOPSS<sup>1</sup> did not furnish any reply.

#### 2.2 Non-deposit of contribution for salary of Panchayat Secretaries

Rule 8 (2) of the Punjab Panchayat Secretaries (Recruitment and Conditions of Service), Rules 2013 provides that the proportionate amount of contributions (pertaining to pay and allowances as per Rule 8 (1)) shall be made by the Panchayat Samitis in accordance with the directions of the Director to meet out the expenses of salaries, etc. of the Panchayat Secretaries. Accordingly, the Department of Rural Development and Panchayats issued instructions (October 2016) to all the Panchayat Samitis that 20 *per cent* of the auction amount of land under the jurisdiction of each GP should be deposited to respective EOPS as secretary wages and defaulting GPs were required to deposit 30 *per cent* against the same. The DRDP vide its letter dated June 2022 directed all the EOPSS that any contribution towards secretary

<sup>1</sup> Sri Muktsar Sahib, Phagwara, Naushera Pannuan, Mehal Kalan, Adampur, Kahnuwan, Sanaur, Samana, Sidhwan Bet and Derabassi.

beyond 20 *per cent* of the auction money may be stayed upon in compliance with the orders of Hon'ble Punjab & Haryana High Court.

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that an amount of ₹ 7.75<sup>2</sup> crore towards Panchayat Secretaries' salaries (as detailed in *Appendix 2.2*) was not deposited by 816 GPs in the respective EOPSSs related to the period April 2016 to February 2023. Due to poor maintenance of relevant records at GP level, Audit was not able to ascertain whether during the previous years a particular GP had defaulted in payment of its due contribution towards the secretary wages or not. In some other GPs, it was also noticed that GPs were contributing at higher rates for no reasons on record.

The concerned EOPSSs stated (July 2019 to March 2023) that steps would be taken for collection in this regard.

### **2.3 Non-recovery of shop/ building rent**

Rule 46 of the Punjab Panchayat Samitis and Zila Parishad Finance, Budget and Accounts Rules, 2014 stipulates that it is the prime responsibility of the Executive Officer or the Chief Executive Officer to see that all revenue or other debts due to the Panchayat Samiti or the Zila Parishad, as the case may be, which have to be brought to account are correctly, promptly and regularly assessed, realized and credited to the account of the Fund of the Panchayat Samiti and Zila Parishad. Further, as per Sections 195(1) and 198(2) of the Punjab Panchayati Raj Act 1994, the Additional Deputy Commissioner (Development), who is the ex-officio Chief Executive Officer (CEO) of the Zila Parishad in every district, may take steps to recover any money due from any person and exercise such powers with respect thereto as may lawfully be exercised by a Magistrate under the provisions of Chapter VII of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that an amount of ₹ 16.73 crore on account of rent of shops was pending for recovery as detailed in *Appendix 2.3*, thereby resulting into less realization of revenue for the local bodies.

On being pointed out, GPs and EOPSSs (except five<sup>3</sup>) stated (July 2019 to March 2023) that efforts would be made to effect recovery of outstanding rent.

### **2.4 Non-handing over of cash by the Ex-Sarpanches**

Section 87 (1) & (3) of the Punjab Panchayati Raj Act, 1994 provide that the Sarpanch shall be responsible for the safe custody of the movable property of

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<sup>2</sup> Calculated on the basis of minimum rate @20 *per cent* of the auction money.

<sup>3</sup> ZP-Patiala; EOPSSs-Barnala; Bhagta Bhai ka; Abohar and Chamkaur Sahib.

GP and such of its records as may be prescribed and immovable property belonging to or vesting in the GP shall also remain in his charge. He is required to hand over complete charge of such records and property to EOPS before filing his nomination papers for election or on vacation of his office failing which EOPS may apply to the Executive Magistrate for securing from such Sarpanch, such records or property, as the case may be.

Test check of records during the period 2019-23 revealed that ex-sarpanches of 66 GPs under 15 EOPSs did not hand over the cash amounting to ₹ 2.43 crore, belonging to GPs, to their respective EOPSs as detailed in **Appendix 2.4**. The possibility of misappropriation of funds could not be ruled out due to the retention of cash by the ex-sarpanches.

On being pointed out, the EOPSs (except two<sup>4</sup>) stated (August 2019 to March 2023) that recovery would be made in due course from the concerned persons.

## **2.5 Operation of multiple bank accounts**

Rule 24 of the Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 provides that the Gram Panchayat fund mentioned in Section 86 of the Punjab Panchayati Raj Act, 1994 shall be kept in a Savings Bank account in the name of the Gram Panchayat (GP) in a Nationalized Bank. Further, Rule 29 (2) of Punjab Panchayat Samiti and Zila Parishad Finance, Budget and Accounts Rules, 2014 provides that the Panchayat Samiti Funds and Zila Parishad Funds shall be kept in a single bank account.

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that three ZPs, five EOPSs and 40 GPs, were operating more than one bank account as detailed in **Appendix 2.5** in violation of the instructions issued in this regard. Operating multiple accounts for a single activity makes the reconciliation process difficult which may increase the chances of misappropriation of money. Further, due to the maintenance of multiple bank accounts as stated above, it becomes difficult to correlate the transactions/vouchers with the cash book as transactions are scattered in different bank accounts.

On being pointed out, the PRIs (except Two<sup>5</sup>) assured (June 2019 to March 2023) to comply as per instructions in future.

## **2.6 Non-preparation of annual accounts**

Rules 27 & 28 of the Punjab Zila Parishad/Panchayat Samiti (General) Financial Budget Accounts and Audit Rules, 2014 and Rule 27(10) of the

<sup>4</sup> Aur and Sanaur.

<sup>5</sup> ZP – Hoshiarpur; EOPS- Sultanpur Lodhi.

Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 provide that the GP, PS and ZP shall prepare annual accounts showing income and expenditure. The accounts so prepared were to be submitted by the GP to PS, PS to ZP and ZP to the Government by the following 31 May in the case of GP and 15 May in the case of PS and ZP.

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that 43 EOPSSs, four ZPs and 294 GPs did not maintain/ prepare the annual accounts for the period 2013-14 to 2021-22 as detailed in *Appendix 2.6 A and 2.6 B*. In the absence of this, financial health, efficiency, and effectiveness of the institutions in managing their resources along with plans for the development and welfare projects were at stake.

On being pointed out, the PRIs (except 12<sup>6</sup>) assured (May 2019 to March 2023) to prepare annual accounts in future.

## **2.7 Non-preparation of Annual Administrative Report**

Rule 29(1) of the Punjab Panchayati Raj (Gram Panchayat) Rule, 2012 provides that the Panchayat Secretary of every GP shall prepare by the 30 of April every year an Annual Administrative Report (AAR) for the previous financial year ended 31 March, which shall be placed before and adopted in the GP meeting and sent to the Panchayat Samiti concerned. It shall also contain a note of important activities of GP during the year.

Further, Rule 29(2) (read with Sections 7 and 95 of the PPR Act 1994) provides that the EOPS after examining the report of all GPs within his jurisdiction, prepare and send a consolidated report together with his views thereon, to the Chief Executive Officer (CEO) of ZP by 15 May of every year. The CEO shall then send the report to the Divisional Deputy Director of the area by 30 June of every year for further transmission to the Director at once.

Test check of records of selected PRIs during the period 2019-20 to 2022-23 revealed that the reports were not prepared by PRIs as detailed in *Appendix 2.7*. In the absence of this, the public wouldn't be aware of the important activities of the GPs and the development programs to be carried out by these bodies.

Four PRIs<sup>7</sup> had not submitted the reply. The remaining assured (December 2020 to March 2023) that the Annual Administrative Report would be prepared in future.

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<sup>6</sup> ZPs- Ferozepur and Sangrur; EOPSSs- Sri Muksar Sahib, Adampur, Dhar Kalan, Valtoha, Kahnuwan, Dera Bassi, Sanaur, SBS Nagar, Tarsikka and Sunam.

<sup>7</sup> ZP-Hoshiarpur; EOPSSs- Sri Anandpur Sahib, Rajpura and Sunam.



**PART – B**  
**Urban Local Bodies**



**Chapter-III**

**Overview of**  
**Urban Local Bodies**



## Chapter-III

### Overview of Urban Local Bodies

#### 3.1 Background of Urban Local Bodies

The Constitution (Seventy-fourth Amendment) Act, 1992 (74<sup>th</sup> CAA) was enacted to give constitutional recognition to Urban Local Bodies (ULBs). It paved the way for decentralization of power, transfer and devolution of more functions and funds to the ULBs. The objective was to make the ULBs self-reliant and to provide better civic facilities to the people of areas under their jurisdiction. Consequently, more diversified responsibilities were devolved through three levels namely Municipal Corporation, Municipal Council and Nagar Panchayat. To incorporate the provisions of the 74<sup>th</sup> CAA, the State Legislature enacted/amended the Punjab Municipal Corporation (PMC) Act, 1976 for Municipal Corporations and the Punjab Municipal (PM) Act, 1911 (amended in 1994) for Municipal Councils and Nagar Panchayats. The ULBs are governed by the elected representatives with five years' tenure.

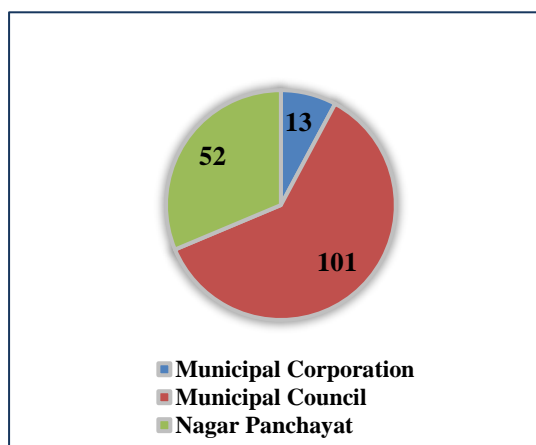
##### 3.1.1 Audit mandate

The Thirteenth Finance Commission (TFC) recommended that the State Government must put in place an audit system for all categories of ULBs. The Fourteenth Finance Commission (FFC) also recommended the continuation of the Technical Guidance and Support (TGS) arrangement by the Comptroller and Auditor General of India (CAG). Based on the recommendations of TFC and FFC, GoP entrusted (August 2011, August 2016 and March 2022) audit of ULBs to the CAG under Section 20(1) of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 for providing TGS over the work of the Examiner, Local Fund Accounts, Punjab (ELFA) regarding audit of ULBs.

##### 3.1.2 Profile of Urban Local Bodies

In Punjab, ULBs are categorized into three categories *viz.* Municipal Corporation, Municipal Council and Nagar Panchayat. As of 31 March 2022, there were 13 Municipal Corporations, 101 Municipal Councils and 52 Nagar Panchayats.

Chart 3.1: ULBs in Punjab as on 31 March 2022



The municipal areas are divided into wards, which are notified by the State Government. Each ULB has an elected governing body headed by a Mayor in case of Municipal Corporation and a President in case of Municipal Council or Nagar Panchayat.

During the years 2019-20, 2020-21, 2021-22 and 2022-23, total number of units audited were 91, 31, 25 and 79 respectively (*Appendix 3.1*). Latest reply of audit findings upto March 2023 or thereafter, wherever received, has been incorporated in the respective paragraphs.

### 3.1.3 Accounting system in Urban Local Bodies

In terms of the Eleventh Finance Commission's (EFC) recommendations, the Government of India, Ministry of Urban Development (MoUD) in consultation with the CAG, developed (December 2004) the National Municipal Accounts Manual (NMAM) to not only increase transparency and accountability in the utilisation of public funds but also to assist ULBs to play their role more effectively and ensure better service delivery. The Government of Punjab (GoP), after a lapse of more than twelve years, notified (September 2017) the Punjab Municipal Accounting Manual, 2017.

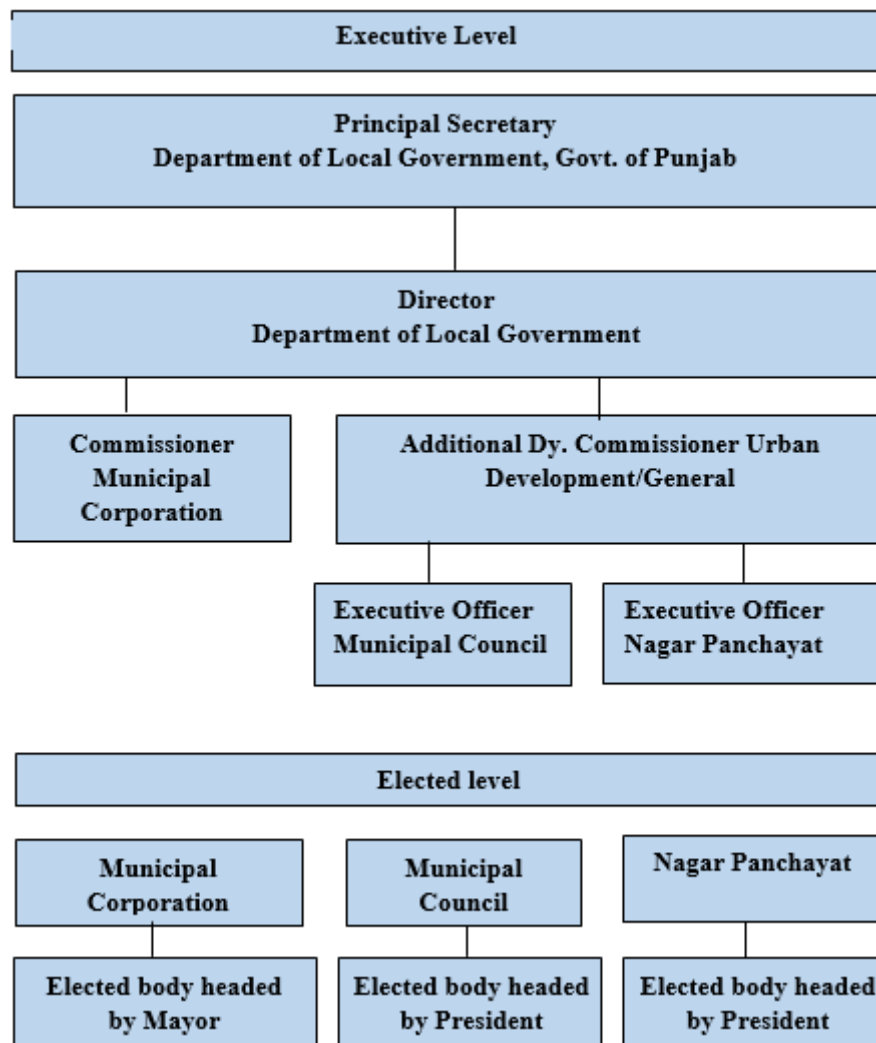
The accounts of the ULBs are monitored by the Commissioner in case of Municipal Corporations, and the Executive Officer in case of Municipal Councils and Nagar Panchayats.

A web-based integrated Software 'M-Sewa', to record all kinds of receipts and expenditures of municipalities has been developed by the Punjab Municipal Infrastructure Development Corporation.

## 3.2 Organisational structure of Urban Local Bodies

The organisational structure of the ULBs in the State is depicted in **Chart 3.2**.

Chart 3.2: Organisational Chart of the Department of Local Government



Source: Department of Local Government, Punjab

### 3.2.1 Standing Committees in Urban Local Bodies

A brief introduction of the working of ULBs and various Standing Committees involved in financial matters and implementation of schemes is given in **Table 3.1**.

**Table 3.1: Role and responsibilities of the Standing Committees**

Level of ULB	Roles and responsibilities of the Standing Committees
Municipal Corporation	As per provision of Section 42 of the Punjab Municipal Corporation Act, 1976, each Municipal Corporation is to constitute a Finance and Contract Committee, Water Supply & Sewerage Disposal Committee, House Tax Assessment Committee, Building & Roads Committee, Wards Committee, District Planning Committee and Metropolitan Planning Committee or such other ad-hoc committees, as may be prescribed for the exercise of any power or discharge of any function which the Corporation may by resolution delegate to them or for inquiring into, reporting or advising upon any manner which the Corporation may refer to them.
Municipal Council/ Nagar Panchayat	As per Section 34 of the Punjab Municipal Act, 1911, Municipal Council/Nagar Panchayat may appoint a sub-committee for the management of any one or more wards and may delegate to the sub-committee all or any of its powers to be exercised within the ward or wards.

Audit observed that:

- 11<sup>1</sup> out of 13 Municipal Corporations formed the Finance and Contract Committee required under *Section 42(4)*.
- Out of 13 Municipal Corporations, only one Municipal Corporation i.e. Moga formed all three<sup>2</sup> committees under *Section 42(3)* along with four<sup>3</sup> *ad hoc* committees.
- Whereas, only two Municipal Corporations i.e. Patiala and Moga formed the House tax Assessment Committee, while the remaining 11 Municipal Corporations did not form any committee as required under *Section 42(3)*.

Audit further observed that no Ward Committees and District Planning Committees were constituted in any of the Municipal Corporations in the State. This may defeat the purposes of such committees, including the preparation and execution of development plans.

### 3.2.2 Staff position in Urban Local Bodies

The Local Government Department, Punjab directs, supervises and controls the functioning of all ULBs in the State.

The group-wise position of staff in various Municipal Corporation, Municipal Councils and Nagar Panchayats in the State during the period 2019-22 is depicted in **Table 3.2**

**Table 3.2: Group wise position of staff of ULBs**

Year	Group	Sanctioned strength	Person-in-position	Shortfall	Shortfall ( <i>per cent</i> )
2019-20	A	473	264	209	44.19
	B	2,165	1,251	914	42.22
	C	7,810	3,927	3,883	49.72
	D	27,158	19,281	7,877	29.00
	<b>Total</b>	<b>37,606</b>	<b>24,723</b>	<b>12,883</b>	<b>34.26</b>
2020-21	A	531	240	291	54.80
	B	2,229	1,182	1,047	46.97
	C	8,052	3,072	4,980	61.85
	D	29,005	17,890	11,115	38.32
	<b>Total</b>	<b>39,817</b>	<b>22,384</b>	<b>17,433</b>	<b>43.78</b>
2021-22	A	683	296	387	56.66
	B	2,694	1223	1471	54.60
	C	9072	3795	5277	58.17
	D	37402	27773	9629	25.74
	<b>Total</b>	<b>49851</b>	<b>33087</b>	<b>16764</b>	<b>33.63</b>

Source: Departmental data

<sup>1</sup> Patiala, Amritsar, Hoshiarpur, Jalandhar, Bathinda, Pathankot, Abohar, Ludhiana, Mohali, Kapurthala and Moga.

<sup>2</sup> Water Supply and Sewerage Disposal Committee, Buildings & Roads Committee and House Tax Assessment Committee.

<sup>3</sup> Complaints Sub Committee, Street Light Sub Committee, Sanitation Sub Committee and Fire Brigade Sub Committee.



Audit noticed that there was shortage of staff in ULBs of 34.26 *per cent* (as of March 2020), 43.78 *per cent* (as of March 2021) and 33.63 *per cent* (as of March 2022).

Shortage of staff in ULBs could be detrimental to achieving the desired objective and the projected service delivery to the masses.

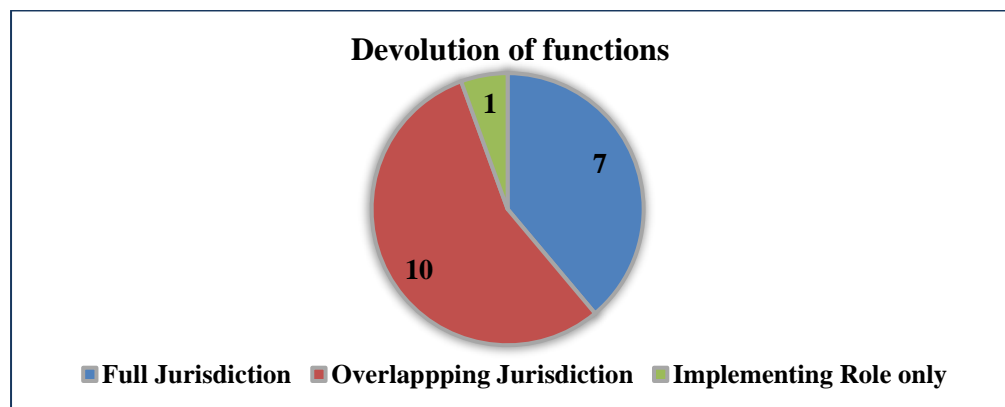
### 3.2.3 Devolution of functions

The 74<sup>th</sup> Constitutional Amendment Act (1992) sought to empower ULBs to perform functions and implement schemes in relation to 18 functions specified in the 12th Schedule of the Constitution of India. As a follow-up, the Government of Punjab entrusted all 18 functions to ULBs under Section 50-B of the Punjab Municipal Act, 1911 subject to the issuance of notification by the State Government for endowing the municipalities with such power and authorities as may be necessary to enable them to function as an institution of self-government.

It was, however, noticed that the notification regarding the devolution of functions had not been issued by the State Government (December 2023) and the ULBs were performing functions that were already entrusted to them before the 74<sup>th</sup> CAA.

The status of function-wise role of ULBs is depicted in the Chart below:

**Chart 3.3: Status of function-wise role of ULBs as on 31 March 2022**



**Chart 3.3** shows that out of total 18 functions, ULBs are solely responsible for seven<sup>4</sup> functions. In ten<sup>5</sup> functions, ULBs have minimal role and/or they

<sup>4</sup> **Full Jurisdiction (7)** – (i) Burials and burial grounds; cremations, cremation grounds; (ii) Fire Services; (iii) Regulation of land-use and construction of buildings; (iv) Provision of urban amenities and facilities such as parks, gardens, playgrounds; (v) Vital statistics including birth and death registration; (vi) Public amenities including street lighting, parking lots, bus stops and public convenience; and (vii) Roads and bridges.

<sup>5</sup> **Overlapping Jurisdiction (10)** – (i) Cattle pounds, prevention of cruelty to animals; (ii) Regulation of slaughter houses and tanneries; (iii) Urban Planning including town planning; (iv) Slum improvement and up gradation; (v) Urban poverty alleviation; (vi) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded; (vii) Water supply for domestic, industrial and commercial purposes; (viii) Public health, sanitation conservancy and solid waste management; (ix) Urban forestry, protection of the environment and promotion of ecological aspects; and (x) Promotion of Cultural, educational and aesthetic aspects.

have overlapping jurisdictions with State departments and/or parastatal bodies. In remaining one<sup>6</sup> function, ULBs were mere implementing agencies.

### **3.3 Financial management**

#### **3.3.1 Sources of revenue of Urban Local Bodies**

For the execution of developmental works, ULBs receive funds mainly from the GoI and the State Government in the form of grants. The GoI grants include grants assigned under the recommendations of the Central Finance Commission (CFC) and grants for the implementation of schemes. The State Government grants are received through devolution of net proceeds of the total tax revenue on the recommendation of the State Finance Commission (SFC) and grants for implementation of State Sponsored Schemes. Besides, revenue is also mobilized by the ULBs in the form of taxes, rent, fees, issue of licenses, etc. While Central and State grants are utilised by the ULBs for the execution of Central and State sponsored schemes as per the guidelines issued by the GoI and the State Government respectively, the own receipts of ULBs are utilised for administrative expenses and execution of schemes/works formulated by the ULBs.

The fund flow arrangement and receipts and expenditures under major Centrally and State Sponsored Schemes are given in **Table 3.3** and **Table 3.4**, respectively.

**Table 3.3: Fund Flow Arrangement in Centrally Sponsored Schemes and State Sponsored Schemes**

<b>Sr. No.</b>	<b>Scheme</b>	<b>Fund flow arrangement</b>
<b>Centrally Sponsored Schemes</b>		
1	Swaran Jayanti Shahri Rojgar Yojana	Funding under this scheme is shared between the Centre and the State in a ratio of 75:25. The Central share is released to the nodal agency in the form of a demand draft and the State share is apportioned through the State budget.
2	Jawaharlal Nehru National Urban Renewal Mission (Urban Infrastructure & Governance)	This scheme was launched in December 2005 as a submission of JNNURM. Funding under this scheme is shared between Centre, State, and ULBs agencies in the ratio of 80:10:10 respectively. The ULBs raise their contribution from their own resources or from financial institutions.
3	Pradhan Mantri Awaas Yojana (Urban)- Housing for All	This scheme was launched on 25 June 2015 by the Ministry of Housing and Urban Affairs. Funding under this scheme is shared between the Centre and State Government in the ratio of 75:25 (Capacity Building & Training).
4	Atal Mission for Rejuvenation of Urban Towns (AMRUT)	The scheme was launched in June 2015. Funding under this scheme is shared among the Centre and State in the ratio of 50:50 where population is less than one lakh, in the ratio of 33:67 where population is between one to 10 lakh and in the ratio of 25:75 where population is more than 10 lakh.

<sup>6</sup> **Plays role for implementation of Schemes** – (i) Planning for economic and Social Development.

Sr. No.	Scheme	Fund flow arrangement
<b>Centrally Sponsored Schemes</b>		
5	Smart City Mission (SCM)	The scheme was launched in June 2015. Funding under this scheme is shared by the GoI and State Government in the ratio of 50:50.
6	Swachh Bharat Mission (Urban)(SBM-U)	The scheme was launched on 2 October 2014. Funding under the scheme is shared between the GOI and State Government in the ratio of 60:40.
7	Strengthening of Fire and Emergency Services	The Scheme was launched in November 2009.
<b>State Sponsored Schemes</b>		
1	Municipal Development fund Scheme	Funds under this scheme are generally provided by the State Government.

Source: Departmental information

**Table 3.4: Details of receipts and expenditure under Centrally Sponsored Schemes and major State Sponsored Schemes during 2019-22**

Schemes	2019-20		2020-21		2021-22	
	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
<b>Centrally Sponsored Schemes</b>						
Swaran Jayanti Shahri Rojgar Yojana	6.74	6.74	15.24	15.24	43.98	43.98
Urban Infrastructure & Governance (UIG)	25.00	25.00	48.69	48.69	00.00	00.00
Pradhan Mantri Awas Yojna- Urban (PMAY)	30.66	30.66	180.30	180.30	17.40	17.40
Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	98.47	98.47	470.91	470.91	824.99	824.99
Smart City Mission	104.00	104.00	410.55	410.55	758.67	758.67
Swachh Bharat Mission	68.58	68.58	133.61	133.61	16.81	16.81
Strengthening of Fire and Emergency Services	0.00	0.00	2.65	2.65	15.97	15.97
<b>Total</b>	<b>333.45</b>	<b>333.45</b>	<b>1261.95</b>	<b>1261.95</b>	<b>1677.82</b>	<b>1677.82</b>
<b>State Sponsored Schemes</b>						
Municipal Development Fund Scheme	21.14	21.14	228.65	228.65	291.71	291.71

Source: Departmental data

### 3.3.2 Application of resources: Trends and Composition

Section 90 of the Punjab Municipal Corporation Act, 1976 provides for the various taxes to be imposed by the Corporation and Section 76 of the Act provides for the constitution of a Corporation Fund to which all money received by or on behalf of the Corporation from any source other than indicated under sub-section 76 (a) to (h) will be credited. Similarly, Section 61 of the Punjab Municipal Act, 1911 provides for the taxes that may be imposed

by a committee in the whole or any part of the Municipality and Section 51 provides for the constitution of a Municipal Fund to whose credit shall be placed in respect of all sums received by, or on behalf of the Committee.

The receipts and expenditures of ULBs under various heads for the period 2019-22 are detailed in **Table 3.5**.

**Table 3.5: Detail of receipts and expenditure of ULBs during 2019-22**

(₹ in crore)

Particulars	2019-20		2020-21		2021-22	
	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
<b>Own Receipts</b>						
Own tax	1905.10	2692.05	2370.18	2898.39	2492.28	3335.58
Non-tax	649.50		656.78		855.14	
Capital receipts (Sale of property, etc.)	28.29		13.61		41.85	
<b>Total</b>	<b>2582.89</b>	<b>2692.05</b>	<b>3040.57</b>	<b>2898.39</b>	<b>3389.27</b>	<b>3335.58</b>
SFC transfers (State Finance Commission)	0.00	0.00	0.00	0.00	0.00	0.00
Grants from State Government	21.14	21.14	285.53	285.53	347.92	347.92
Grants from Central Government schemes	333.45	333.45	1261.95	1261.95	1677.82	1677.82
CFC transfers (Central Finance Commission)	859.46	859.46	923.42	923.42	337.79	337.79
Other sources (PIDB, PMIDC, PUDA, etc.)	1.35	1.35	0.00	0.00	12.39	12.39
<b>Grand Total</b>	<b>3798.23</b>	<b>3907.45</b>	<b>5511.47</b>	<b>5369.39</b>	<b>5765.19</b>	<b>5711.50</b>

Source: Departmental data

Table 3.5 shows that there was no receipt under the head ‘SFC transfers’ during the period 2019-22. Further, there was no receipt from other sources during the year 2020-21. Reasons for non-receipt of funds under ‘SFC transfers’ during 2019-21 and ‘Other sources’ during 2020-21 were awaited (December 2023).

### 3.3.3 Expenditure of Urban Local Bodies

The expenditure of ULBs can be divided into five major categories/heads such as salaries and wages, contingencies, capital expenditure, operation and maintenance (O&M), repayment of loan and interest. The detail of expenditure incurred by ULBs in the State out of their own receipt for the period 2019-20 to 2021-22 is given in **Table 3.6**.

**Table 3.6: Trend of expenditure of ULBs**

(₹ in crore)

Sr. No.	Head	2019-20	2020-21	2021-22	Total	Percentage of total expenditure
1	Salaries and wages	1638.52	1600.02	1731.11	4969.55	55.68
2	Contingencies	118.43	117.14	139.42	374.99	4.20
3	Capital expenditure	352.79	568.61	833.32	1754.72	19.66
4	O & M	536.85	581.98	604.99	1723.82	19.31
5	Repayment of loan and interest	45.46	30.64	26.74	102.84	1.15
<b>Total</b>		<b>2692.05</b>	<b>2898.39</b>	<b>3335.58</b>	<b>8926.02</b>	

Source: Departmental data

**Table 3.6** shows that during 2019-22, the total expenditure incurred on salary and wages was 55.68 *per cent* of the total expenditure which was in contravention of the instructions issued by the Directorate, Local Government Department, Punjab on 07.03.2019, 19.12.2019 and 12.01.2021 for the years 2019-20, 2020-21 and 2021-22 respectively regarding preparation of budget estimates that states expenditure on salary and wages shall not exceed 35 *per cent* of the total expenditure in the year.

### 3.3.4 Central Finance Commission Grants to Urban Local Bodies – Fourteenth Finance Commission

The Fourteenth Finance Commission (FFC) recommended grants to local bodies in two parts (i) Basic Grant and (ii) Performance Grant, in the ratio of 80:20.

The purpose of the basic grant is to provide support to the municipalities for delivering the basic functions assigned to them under their respective statutes. The grant provided is intended to be used to improve the status of basic civic services including water supply, sanitation including septic management, sewage and solid waste management, stormwater drainage, maintenance of community assets, maintenance of roads, footpaths, street lighting and burial and cremation grounds.

The performance grant is designed to serve the purpose of ensuring reliable audited accounts and data of receipts and improvement in own revenues. This will enable the initiation of action at the grassroots level for the compilation of data so that all stakeholders have access to reliable information for decision making and at the same time, it will enhance accountability of the local self-government institutions of the public.

#### 3.3.4.1 Delayed release of grants

As per FFC guidelines, the recommended grants shall be released in two instalments each year in June and October for timely flow to local bodies during the year enabling them to plan and execute the work better. 50 *per cent* of the basic grant is to be released as the first instalment and the remaining 50 *per cent* and the full performance grant is to be released as the second instalment. The State Government is required to release the grants to the municipalities within fifteen days of its being credited to their account by the Union Government. In case of delay, the State Government must release the instalment with interest paid from its funds. The guidelines also specify that the release of second and subsequent instalments of grants (both Basic and Performance) will be subject to receipt of a Utilisation Certificate (UC) for the previous instalment.

The status of the release of basic grants for the period 2019-20 is given in **Table 3.7**.

**Table 3.7: Status of release of basic grants during 2019-20**

Year	Amount released by GoI		Amount released by GoP		Delay in release of 1st instalment by GoP (in days)	Amount of interest released by GoP due to delay	Delay in release of 2 <sup>nd</sup> instalment by GoP (in days)	Amount of interest released by GoP due to delay
	1 <sup>st</sup> instalment (Date of release)	2 <sup>nd</sup> instalment (Date of release)	1 <sup>st</sup> instalment (Date of release)	2 <sup>nd</sup> instalment (Date of release)				
2019-20	290.82 (21.01.2020)	290.82 (06.03.2020)	290.82 (28.01.2020)	290.82 (24.08.2020) <sup>7</sup>	0	0.00	157	5.56

Source: Departmental data

**Table 3.7** shows that the 2<sup>nd</sup> instalment of the basic grant was released by the State Government with a delay of 157 days during 2019-20. Though the State Government paid interest on account of the delayed release of basic grants, the delay resulted in the non-availability of these funds with the municipalities, defeating the spirit of the Finance Commission of providing support to the municipalities to improve the status of basic civic services.

#### 3.3.4.2 Release of grants under Fifteenth Finance Commission

The Fifteenth Finance Commission, for the distribution of ULB grants, has categorized the urban agglomerations into two categories:

- (i) the Urban agglomerations with more than one million population (MPC); and
- (ii) the Urban agglomerations with less than one million population (NMPC)

For MPCs, the grant is fully tied and is to be utilised for ambient air quality and urban drinking water supply, sanitation, and solid waste management. For NMPCs, the total Grant allocated was divided into Untied (Basic) and Tied grants in a ratio of 40:60. Further, 50 per cent of the tied grant is to be utilised for Sanitation, Solid Waste Management (SWM) and the remaining 50 per cent for Drinking water, rainwater harvesting and water recycle. Further, in case of delay beyond ten working days, the State Government would release the instalment with interest at the effective rate of interest on market borrowings/State Development Loans (SDLs) for the previous years.

The status of the allocation and release of Fifteenth Finance Commission grants during the years 2020-21 and 2021-22 is given in **Table 3.8**.

<sup>7</sup> Amount released in 2020-21.

**Table 3.8: Status of release of the Fifteenth Finance Commission grants for the period 2020-21 and 2021-22***(₹ in crore)*

Type of Grant	Amount released by GoI		Amount released by GoP		Delay in release of 1st instalment by GoP (in days)	Amount of interest released by GoP due to delay	Delay in release of 2 <sup>nd</sup> instalment by GoP (in days)	Amount of interest released by GoP due to delay
	1 <sup>st</sup> instalment (Date of release)	2 <sup>nd</sup> instalment (Date of release)	1 <sup>st</sup> instalment (Date of release)	2 <sup>nd</sup> instalment (Date of release)				
<b>2020-21</b>								
NMPC (Untied)	122.00 (19.05.2020)	122.00 (25.02.2021)	122.00 (17.7.2020)	122.00 (10.3.2021)	42	1.03 (17.02.2021)	00	0.00
NMPC (Tied)	122.00 (05.11.2020)	122.00 (22.03.2021)	122.00 (10.02.2021)	122.00 (30.03.2021)	83	2.03 (30.03.2021)	00	0.00
MPC (Air Quality)	45.00 (02.11.2020)	45.00 (31.03.2021)	45.00 (10.12.2020)	45.00 (23.04.2021) <sup>8</sup>	26	0.23 (17.02.2021)	03	0.03 (15.06.2021)
MPC (SWM)	45.00 (05.11.2020)	45.00 (27.03.2021)	45.00 (10.02.2021)	45.00 (31.03.2021)	83	0.75 (26.03.2021)	00	0.00
<b>Total</b>	<b>334.00</b>	<b>334.00</b>				<b>4.04</b>		<b>0.03</b>
<b>2021-22</b>								
NMPC (Untied)	74.00 (16.06.2021)	74.00 (17.03.2022)	74.00 (02.07.2021)	74.00 (29.03.2022)	01	0.014 (16.09.2021)	-	-
NMPC (Tied)	111.00 (16.09.2021)	111.00 (31.03.2022)	111.00 (29.09.2021)	111.00 (19.04.2022)	00	-	-	-
MPC (Air Quality)	33.75 (27.03.2022)	-	33.75 (31.03.2022)	-	00	-	NA	NA
MPC (SWM)	90.00 (31.03.2022)	-	90.00 (02.05.2022)	-	12	0.194 (27.07.2022)	NA	NA
<b>Total</b>	<b>308.75</b>	<b>185.00</b>	<b>308.75</b>	<b>185.00</b>		<b>0.208</b>	-	-

Source: Departmental data

**Table 3.8** shows that there was a delay in the release of grants relating to the Fifteenth Finance Commission ranging between one to 83 days during 2020-21 and 2021-22, which defeated the spirit of the Finance Commission of providing support to the municipalities to improve the status of basic civic services.

### 3.4 Audit of Urban Local Bodies by Primary Auditor

As per Section 176(2) of the Punjab Municipal Corporation Act, 1976, the Examiner, Local Fund Accounts (ELFA) is to conduct the audit of Municipal Corporations. Further, audit of Municipal Councils and Nagar Panchayats is to be conducted annually or half-yearly, as the Government may direct.

The position of audit of Municipal Corporations and Municipal Councils/Nagar Panchayats conducted by ELFA during 2019-22 is given in **Table 3.9**.

<sup>8</sup> Amount released in 2021-22.

**Table 3.9: Position of audit conducted by ELFA during 2019-22**

Year	Name of institution	No. of total units provided by the Director, Local Govt.	No. of total units provided by the ELFA, Punjab	No. of Units planned	Percentage of units planned	No. of Units audited	Shortfall in Units audited w.r.t. units planned for audit	Percentage of shortfall
2019-20	Municipal Corporation	13	10	10	100.00	10	00	0.00
	Municipal Council/Nagar Panchayats	154	185	49	26.49	35	14	28.58
	<b>Total</b>	<b>167</b>	<b>195</b>	<b>59</b>		<b>45</b>	<b>14</b>	
2020-21	Municipal Corporation	13	10	10	100.00	10	00	0.00
	Municipal Council/Nagar Panchayats	150	156	30	19.23	21	09	30.00
	<b>Total</b>	<b>163</b>	<b>166</b>	<b>40</b>		<b>31</b>	<b>09</b>	
2021-22	Municipal Corporation	13	11	6	54.55	9	-	0.00
	Municipal Council/Nagar Panchayats	153	156	14	8.97	8	6	42.85
	<b>Total</b>	<b>166</b>	<b>167</b>	<b>20</b>		<b>17</b>	<b>6</b>	

*Source: Examiner, Local Fund Accounts, Punjab*

The number of Corporations/Councils included in the audit universe of ELFA as of 31 March 2022 differs from the tier-wise total number of local bodies as provided by the Department. The discrepancy in basic figures reflects a lack of coordination between the ELFA and the department and indicates poor maintenance and upkeeping of records.

ELFA attributed the reason for the shortfall in the audit of ULBs to the diversion of staff for the audit of PRIs. There was a difference in the total number of ULBs provided by ELFA and the Department of Local Govt. Reasons for such difference in the total number of units were awaited from ELFA (December 2023).

### **3.5 Lack of response to audit observations of ELFA and PAG (Audit)**

Paragraph IV.8 and Note 4(iii) & (iv) thereunder, of the Office Manual of the Local Audit Department, Punjab provide for ELFA to take up the matter with the Government on in-action or partial action and unsatisfactory results of previous objections. The Committee comprising the Deputy Commissioner, Regional Deputy Director, Local Government, and local representative of the ELFA will examine and dispose of various objections of each local body once a year and submit their report to the Director, Local Government, Punjab.

Similarly, Paragraph 29.8(3) & (4) of the Punjab Municipal Accounting Manual, 2017 provides for prompt dealing of audit objection statements and audit notes, convening a special meeting of ULBs within a month of receipt of Audit Report and deciding the action to be taken within three months of receipt of audit note.



The status of outstanding paragraphs as of 31 March 2022, issued by ELFA and Principal Accountant General (PAG) (Audit), Punjab in respect of ULBs is given in **Table 3.10**.

**Table 3.10: Status of outstanding paragraphs**

Sr. No.	Since pending	Municipal Corporation		Municipal/ Nagar Panchayats		Total	
		ELFA	PAG	ELFA	PAG	ELFA	PAG
1.	Up to 5 years old	1781	1018	17507	3206	19288	4224
2.	5 to 10 years old	970	664	10942	600	11912	1264
3.	More than 10 years old	5885	NIL	37421	NIL	43306	NIL
<b>Total</b>		<b>8636</b>	<b>1682</b>	<b>65870</b>	<b>3806</b>	<b>74506</b>	<b>5488</b>

*Source: Information supplied by the ELFA and office records*

The pendency of a large number of paragraphs shows that adequate efforts were not being made to rectify the lapses that had been pointed out either by the auditor i.e. ELFA or the PAG (Audit), Punjab.

The Committee on LBs & PRIs, while discussing Paragraph 3.4.2 regarding the lack of response to audit observation of the ATIR on PRIs and ULBs for the year ended 31 March 2016, had recommended (September 2019) that a committee of concerned authorities may be formed and the outstanding paragraphs may be got settled in consultation with ELFA and the Audit Department. A substantial increase in the status of outstanding paragraphs was observed when compared with the figures reported in the previous ATIR i.e., 2016-2019, which reflects that the situation has worsened despite the recommendation of the Committee.

### **3.6 Follow-up action on the recommendations of the Committee on Local Bodies**

As per recommendations of TFC and FFC, the Annual Technical Inspection Report (ATIR) of the Comptroller and Auditor General of India (CAG) as well as the Annual Report of the Examiner, Local Fund Accounts (ELFA) should be placed before the State Legislature.

The ATIRs for the years 2012-13, 2013-14, 2014-15, 2015-16 and 2016-19 had been laid before the State Legislature. The audit paragraphs pointed out in these reports were discussed in various meetings of the Committee on LBs and PRIs. As of 31 March 2023, 42 paragraphs were pending, as detailed in *Appendix 3.2*.

### **3.7 Persistent irregularities**

In spite of the fact that various audit observations had been pointed out through Inspection Reports and previous ATIRs and these were also being

considered/discussed in the meetings by the Committee on LBs and PRIs, some of these irregularities were still persisting.

The following issues had repeatedly been appearing in the previous ATIRs as well as in the Inspection Reports:

- (i) Devolution of Functions.
- (ii) Lack of response to audit observations.
- (iii) Non-deposit of contributions towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund.
- (iv) Outstanding revenue receipts.
- (v) Short realization of charges.
- (vi) Non-leasing out of shops.
- (vii) Non-deduction of labour cess and cow cess.

Persistent irregularities in the ATIR showed a lack of responsiveness of the Government/Department to Audit observations.

## **Chapter-IV**

### **Results of audit of Urban Local Bodies**



## Chapter-IV

### Results of audit of Urban Local Bodies

#### 4.1 Non-recovery of user charges

Paragraph 10 (1) and (2) of the Punjab Municipal Accounting Manual, 2017 provide that the Tax Branch shall ensure that bills/demands are raised on a monthly/quarterly/half-yearly basis for property and other taxes and it shall ensure that these taxes are accrued in the month in which these are due.

Test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that user charges of ₹ 510.56 crore (*Appendix 4.1 A to E*) on account of Water Supply & Sewerage Charges, House Tax, Property Tax, Rent of shops/buildings and Mobile Tower charges were pending for recovery. The details of outstanding charges are given in **Table 4.1 (Appendix 4.1 A to E)**.

**Table 4.1 : Status of recovery user charges**

Sr. No.	Para 4.1 (A-F) Type of Outstanding Charges	2019-20		2020-21		2021-22		2022-23		2019-23	
		Total Units	Amount in lakh	Total Units	Amount in lakh	Total Units	Amount in lakh	Total Units	Amount in lakh	Total Units	Amount in lakh
1	Water Supply and Sewerage Charges (Appendix 4.1 A)	17	1,118.97	7	443.68	8	941.62	15	10,741.04	47	13,245.31
2	House Tax (Appendix 4.1 B)	16	424.53	8	197.61	5	606.27	18	12,968.06	47	14196.47
3	Property Tax (Appendix 4.1 C)	29	556.7	10	301.23	7	488.67	66	15,946.77	112	17,293.37
4	Rent of Shops/ Buildings (Appendix 4.1 D)	24	405.66	13	198.09	8	766.49	50	3,466.10	95	4,836.34
5	Mobile Tower (Appendix 4.1 E)	29	94.05	14	59.33	09	206.20	44	1,125.27	96	1,484.85
<b>Total</b>										<b>397</b>	<b>51,056.34</b>

*Source: Departmental data*

Non-recovery of user charges by the ULBs is detrimental to their financial position and creates obstacles in providing the mandated services viz. provision of urban amenities and facilities such as parks, gardens, playgrounds and public amenities including street lighting, parking lots, bus stops and public convenience, etc. to the residents.

The concerned ULBs stated (May 2019 to March 2023) that efforts were being made to recover the pending amount.

#### **4.2 Non recovery of Municipal Tax on consumption, use or sale of electricity**

The Department of Local Government, Government of Punjab, in exercise of the powers conferred under Section 61 (2) of the Punjab Municipal Act, 1911 and under section 90 (4) of the Punjab Municipal Corporation Act, 1976 vide notification dated 16 October 2017 and 22 November 2017 respectively directed all the Municipal Corporations, Municipal Councils and Nagar Panchayats to levy municipal tax at the rate of two *per cent* on the consumption, use or sale of electricity within the municipal limits in the State of Punjab w.e.f. November 2017.

Test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that 23<sup>1</sup> ULBs did not have any information/records regarding the amount recoverable from Punjab State Power Corporation Limited (PSPCL) on account of municipal tax, which shows lackadaisical approach of the ULBs towards their revenue streams. Further, in another 11 ULBs ₹ 109.03 crore (*Appendix 4.2*) were shown as receivable on account of municipal tax from PSPCL as of 31 December 2022. However, the audit observed that no efforts were made by the ULBs to recover/reconcile the same with PSPCL. Non-claim of municipal tax on consumption, use or sale of electricity within the municipal limits is in contravention of the rules *ibid*.

#### **4.3 Non-depositing of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund**

The Government of Punjab notified (April 2013) the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund Act, 2013 (Act), to constitute a Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund (Fund) to support the creation of infrastructure for cancer and drug treatment.

Based on a decision taken in a Cabinet Meeting (June 2013), the Government of Punjab, Department of Local Government issued (May 2014) directions to the Director of Local Government and Municipal Corporations/Councils to ensure the deposit/transfer of two *per cent* cancer cess collected on the property tax, towards the Fund. The nine-member board under the chairmanship of the Chief Minister, Punjab having control of the Fund, is responsible for carrying out the provisions of the Act.

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<sup>1</sup> 2019-20:- Banur, Bhadson; 2020-21:- Mehraj, Nangal, SBS Nagar, Rajpura; 2021-22:- Ahmedgarh, Baghapurana, Batala, Bhagta Bhai Ka, Bhai Roopa, Dasuya, Dera Bassi, Fatehgarh Churian, Jalandhar, Kotkapura, Longowal, Malerkotla, Naya Goan, Nihal Singh Wala, Pathankot, Sham Chaurasi, Zirakpur.

Test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that 137 ULBs (*Appendix 4.3*) collected (April 2017 to March 2022) at least ₹ 11.71 crore (including arrear) on account of Cancer and Drug Addiction Treatment Infrastructure Fund but only 13 ULBs<sup>2</sup> deposited ₹ 0.95 crore leaving a balance of ₹ 10.77 crore un-deposited. This has resulted not only in accumulation of liabilities but also in a denial of intended benefits to the cancer and drug addicted patients, thereby defeating the very purpose of the Act passed for the benefit of the society.

On being pointed out, the ULBs (except Twelve<sup>3</sup>) stated (May 2019 to March 2023) that the amount would be deposited shortly.

#### 4.4 Non-preparation of annual accounts

Rule III (7) and Rule III (7) (3) of Punjab Municipal Accounts code, 1930, provide that a copy of approved annual accounts be forwarded by 31 July of each year. Further, paragraph 274 (5) of the Punjab Municipal Accounting Manual, 2017, provides that the ULBs will prepare financial statements like balance sheet, income and expenditure statement, statement of cash flow and receipt and payment account annually.

Test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that 43 ULBs (*Appendix 4.4*) had not prepared the annual accounts, as required under the rules *ibid*.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 and ATIR on PRIs and ULBs for the year ended 31 March 2019 highlighting non-preparation of annual accounts by ULBs in Paragraph 4.1.6.4 and Paragraph 4.6, respectively.

All ULBs assured (September 2020 to March 2023) that annual accounts would be prepared shortly.

#### 4.5 Non-adjustment of temporary advances

Paragraph 23.2(2)(b) of the Punjab Municipal Account Manual, 2017 provides that temporary advance shall be utilised by the employee, who has received such temporary advance, within a fortnight, otherwise, that person shall deposit the amount in Municipal Fund. In case the amount is not refunded, the same shall be recovered, besides initiating disciplinary action against both the

<sup>2</sup> (i) Municipal Corporation SAS Nagar and Batala (for 2018-19 and 2019-22), (ii) Municipal Councils: Bhucho Mandi, Doraha, Baghapurana, Jandiala Guru, Malerkotla and Sangrur (iii) Nagar Panchayat: Bariwala, Bholath, Bhikhi, Garhdiwala and Talwara.

<sup>3</sup> Goniana, Barnala, Shahkot, Sirhind, Moonak, Jagraon, Patiala, Sri Anandpur Sahib, Chamkaur Sahib, Jalandhar, Amritsar and Bholath.

branch head and officer drawing temporary advance. Further, paragraph 23.2(c) provides that the amount of the advances outstanding at the end of each half-year shall be abstracted on a list of outstanding advances, showing the original amount advanced and the date on which it was made and the list shall be laid before the ULB. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-adjustment of temporary advances (Paragraph 4.1.6.3). The Committee on LBs and PRIs, while discussing Paragraph 4.1.6.3, had recommended (September 2019) that departmental action may be taken against the erring officials/officers for non-adjustment of temporary advances. However, non-adjustment of temporary advance was noticed in some of the units during the audit for the period 2019-22 as well. This shows a lack of seriousness towards the recommendation of the committee.

Test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that in eight ULBs, temporary advances amounting to ₹ 4.03 crore sanctioned to different officers/officials during the period 1998 to 2022, were lying unadjusted (*Appendix 4.5*).

Two<sup>4</sup> ULBs did not reply. Remaining ULBs stated that efforts were being made to recover the balance amount. The reply is not tenable as the temporary advances were lying unadjusted since 1998 which shows the laxity of the Department in enforcing codal provisions of the Punjab Municipal Account Manual, 2017.

#### **4.6 Non-maintenance of register of trees and assets**

Section 56 of the Punjab Municipal Act, 1911 and Section 169 (3) of the Punjab Municipal Corporation Act, 1976 provide that all properties situated within the municipality shall vest in and be under the control of the committee and shall be held and by it. Section 56 (3) of the Punjab Municipal Act, 1911 provides that the committee shall maintain a register and a map of all immovable property of which it is the proprietor. Further, Section 20 (1) of the Punjab Municipal Accounting Manual, 2017 prescribes various forms/registers, containing details of properties, to be maintained.

Test check of records of selected ULBs during the period 2019-20 to 2021-22 revealed (*Appendix 4.6*) that four ULBs did not maintain records relating to assets and available trees under their jurisdiction. In the absence of this, audit could not ascertain the factual position of available assets and the illegal felling of trees.

The ULBs stated (September 2020 to September 2021) that the record would be maintained.

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<sup>4</sup> Bathinda and Kharar.



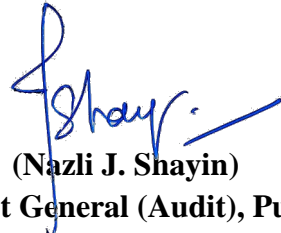
#### 4.7 Non-conducting of physical verification of store/stock

Para 24.7 of the Punjab Municipal Accounting Manual 2017 provides that the physical verification of all items of the inventory shall be carried out on the last day of the accounting year or at such time interval as the ULBs may decide.

A test check of records of selected ULBs during the period 2019-20 to 2022-23 revealed that 23 ULBs had maintained store/stock registers, but the physical verification of store/stock was not conducted (**Appendix 4.7**). In the absence of physical verification, losses, shortages and deterioration of store and stock items could not be determined.

The ULBs stated (September 2021 to February 2023) that necessary compliance would be made.

**Chandigarh**  
**Date: 03 FEB 2025**

  
**(Nazli J. Shayin)**  
**Principal Accountant General (Audit), Punjab**



# **Appendices**



**Appendix 1.1***(Referred to in paragraph 1.1.1 Page 1)***Details of PRIs selected for test audit during 2019-20 to 2022-23**

Sr. No.	Name of PRI	Sr. No.	Name of PRI	Sr. No.	Name of PRI	Sr. No.	Name of PRI
2019-20		2020-21		2021-22		2022-23	
<b>Zila Parishad (ZP)</b>							
1	Patiala	1	Rupnagar	1	Gurdaspur	1	Fatehgarh Sahib
		2	Fatehgarh Sahib	2	Patiala	2	Moga
		3	SAS Nagar	3	Bathinda	3	Jalandhar
		4	Patiala	4	SAS Nagar	4	Ferozepur
		5	Ludhiana	5	Sangrur	5	Pathankot
						6	Amritsar
						7	Hoshiarpur
						8	Rupnagar
						9	Kapurthala
						10	Ludhiana
						11	Patiala
						12	Sangrur
<b>Panchayat Samiti (EOPS)</b>							
1	Aur	1	Khanna	1	Verka	1	Jagraon
2	Bathinda	2	Dera Bassi	2	Shri Hargobindpur	2	Bhagta Bhai Ka
3	Sri Anandpur Sahib	3	Sanaur	3	Sangrur	3	Lambi
4	Barnala	4	Patran	4	Batala	4	Abohar
5	Phagwara	5	Amloh	5	Malerkotla-2 (Ahmedgarh)	5	Dhar Kalan
6	Bhogpur	6	Khera	6	Chogawan	6	Rurka Kalan
7	Dhilwan	7	Morinda	7	Attari	7	Ajnala
8	Dera Bassi	8	SBS Nagar	8	Rayya	8	Tarsikka
9	Dhariwal	9	Rupnagar	9	Jandiala Guru	9	Mamdot
10	Dehlon	10	Nabha	10	Harsha Chinna	10	Talwara
11	Doraha	11	Pakhawal	11	Bagha Purana	11	Makhu
12	Faridkot	12	Sudhar	12	Fazilka	12	Tanda Urmur
13	Fatehgarh Churian	13	Samana	13	Fatehgarh Churian	13	Khadoor Sahib
14	Ferozepur	14	Khamano	14	Sangat	14	Jalandhar (East)
15	Gandiwind	15	Sidhwan Bet	15	Gurdaspur	15	Mansa
16	Kalanaur	16	Nurpur Bedi	16	Zira	16	Hoshiarpur-I
17	Khamano	17	Dehlon	17	Bhunga	17	Jalandhar (West)
18	Khanna	18	Doraha	18	Dera Baba Nanak	18	Bajwara
19	Kahnuwan	19	Machhiwara	19	Guru Har Sahai	19	Mahilpur
20	Kharar	20	Ludhiana-I	20	Majri	20	Dinanagar
21	Ludhiana-II	21	Majri	21	Mehatpur	21	Sardulgarh

Sr. No.	Name of PRI	Sr. No.	Name of PRI	Sr. No.	Name of PRI	Sr. No.	Name of PRI
2019-20		2020-21		2021-22		2022-23	
22	Majri	22	Balachaur	22	Rampura	22	Mukerian
23	Mehal Kalan	23	Aur	23	Lohian Khas	23	Nadala
24	Naushera Pannuan	24	Saroya	24	Ghanaur	24	Nurmahal
25	Adampur	25	Samrala	25	Maur	25	Kapurthala
26	Rupnagar	26	Bassi Pathana	26	Kharar	26	Shahkot
27	Samana	27	Bhunerheri	27	Dirba	27	Dasuya
28	Sri Muktsar Sahib	28	Ghanaur	28	Kot Bhai at Gidderbaha	28	Jalalabad
29	Sultanpur Lodhi	29	Raikot	29	Dorangla	29	Nakodar
30	Talwandi Sabo	30	Sri Chamkaur Sahib	30	Khuian Sarwar at Abohar	30	Garhshankar
31	Tarn Taran	31	Jagraon	31	Bhadson at Nabha	31	Bhunga
32	Valtoha	32	Sirhind	32	Kotkapura	32	Jaitu
		33	Patiala	33	Nathana	33	Moga-II
		34	Rajpura	34	Ghall Khurd	34	Hajipur
		35	Ludhiana	35	Moga-I	35	Sri Anandpur Sahib
		36	Banga	36	Sehna	36	Maloudh
						37	Phagwara
						38	Dhuri
						39	Shambhu Kalan
						40	Rajpura
						41	Raikot
						42	Doraha
						43	Sunam
						44	Sultanpur Lodhi
						45	Patiala
						46	Sri Chamkaur Sahib
						47	Nihal Singh Wala

Source: Departmental data

### Appendix 2.1

(Referred to in paragraph 2.1 page 15)

#### Details of un-authorized occupation of Panchayat/Village Land

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
<b>2019-20</b>						
1	Rhurianwali	1	Sri Muktsar Sahib	6	6	10
2	Ranjitgarh			3	5	13
3	Ballamgarh			3	0	0
4	Maud			3	4	0
5	Chak Motlewala			33	1	10
6	Lakhpur	2	Phagwara	74	0	18
7	Dehriwal Kiran	3	Kalanaur	2	2	11
8	Dhanva			10	4	0
9	Bishankot			3	4	0
10	Chandu Suja	4	Fatehgarh Churian	0	4	0
11	Seera			3	6	0
12	Jhangla			10	5	0
13	Dullat			1	3	10
14	Chittogarh			42	7	0
15	Pindi Balocha	5	Faridkot	3	6	0
16	Arayiya wala Kalan			0	0	10
17	Golewala			0	2	7
18	Bagge Wala	6	Ferozepur	44	6	15
19	Maste Ke			6	7	2
20	Bare Ke			20	1	6
21	Lange Aana			9	1	12
22	Talli Saida Shahu			3	4	10
23	Dulchi Ke			6	0	7
24	Khai PHEME Ki			3	7	7
25	Baghel Singh Wala			8	0	2
26	Gulam Hussain Wala			10	6	10
27	Mohare Wala			1	0	2
28	Kamala Bodala			5	5	0
29	Usman Wala			2	0	0
30	Choudariwala	7	Naushera Pannuan	2	3	19
31	Moom	8	Mehal Kalan	8	4	14
32	Kalala			3	0	0
33	Chinniwal Kalan			49	4	8
34	Akbarpur	9	Dhilwan	18	4	0
35	Bijali Nagal			123	4	5
36	Boot			33	1	14
37	Chakoki			69	0	0
38	Fatehpur			5	2	2
39	Gudani			42	0	0
40	Hamira			55	3	12
41	Hotian			34	3	10

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
42	Khangah			30	0	0
43	Khaira bet			26	4	14
44	Khukrain			118	6	18
45	Mangowal			9	7	7
46	Narkat			50	0	0
47	Nurpur Januhan			32	0	0
48	Ruppanpur			13	0	0
49	Sangojla			12	6	6
50	Shahpurpiran			320	1	14
51	Droli Kalan			10	Adampur	7
52	Lutera Kalan	176	0			0
53	Kathar	1	1			10
54	Raowali	3	2			19
55	Bugga	11	Tarn Taran	16	6	4
56	Tharu			17	2	0
57	Kot Dusandhi Mall			1	7	3
58	Pandori Gola Teja Singh			8	0	0
59	Jandla	12	Sri Anandpur Sahib	1	2	11
60	Maura			10	0	5
61	Manakpur			8	3	0
62	Patti			0	2	17
63	Bani			0	0	14
64	Nasibpura	13	Talwandi Sabo	0	21	2
65	Chatewala			1	0	7
66	Begowal	14	Aur	388	6	0
67	Mirzapur			14	0	0
68	Mulawal	15	Kahnuwan	40	0	0
69	Dauwal			48	7	6
70	Bhattia Bet			18	7	6
71	Munnan Khurd			4	5	18
72	Ghadewah			2	5	15
73	Kahnuwan			100	0	0
74	Khushhalpur			3	2	0
75	Kathanan			4	0	9
76	Nalowal Khurd			1	0	0
<b>Total</b>				<b>2235</b>	<b>231</b>	<b>460</b>
<b>2020-21</b>						
77	Isru	16	Khanna	8	0	0
78	Khatra			66	0	18
79	Abadi Kartarpur	17	Sanaur	28	0	0
80	Alipur Jattan			90	0	0
81	Safera			5	0	0
82	Charason			111	0	0
83	Jafarpur			30	0	0
84	Dhandoa			2	0	0
85	Daulatpur			12	0	0



Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
86	Nananshu			52	4	0
87	Balbehra			234	0	0
88	Bilaspur			32	0	0
89	Mardaheri			59	0	0
90	Mathi	18	Khera	3	1	11
91	Peerjain			2	0	3
92	Dubhali			2	6	12
93	Sado Majra			0	6	0
94	Pawala			1	1	10
95	Nadiali			1	7	6
96	Niamu Majra			0	6	0
97	Bangian	19	Morinda	0	0	9
98	Behbalpur			2	1	15
99	Chalaki			1	6	1
100	Datarpur			1	3	4
101	Dhangrali			0	0	7
102	Kainour			9	4	19
103	Kakrali			1	1	13
104	Kajouli			3	2	4
105	Kalheri			0	2	7
106	Khairpur			3	4	3
107	Kotla			0	0	18
108	Lutheri			10	0	9
109	Majri			0	1	12
110	Marauli Kalan			1	1	5
111	Marauli Khurd			0	1	14
112	Mundian			5	0	0
113	Ramgarh			0	6	3
114	Rattangarh			2	4	8
115	Rauni Khurd	0	0	12		
116	Sakho Majra	11	5	3		
117	Sarhana	19	7	9		
118	Shahpur	0	1	0		
119	Bains	20	SBS Nagar	0	0	13
120	Behloor Kalan			4	1	6
121	Bhan Majara			0	4	4
122	Dilwarpur			8	2	10
123	Jalwaha			1	1	15
124	Kajampur			7	2	12
125	Malakpur			0	3	9
126	Mangowal			0	1	16
127	Mubarkpur			0	0	10
128	Nangal Changa			11	1	0
129	Pali Chinki			0	3	0
130	Salempur			3	1	17
131	Saloh			0	0	5
132	Sahpur Patti			0	5	0

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
133	Atari	21	Rupnagar	42	0	5
134	Fatehgarh Chatoli			0	0	4
135	Choti Jhakhia			41	2	0
136	Hirdapur			330	2	6
137	Hirdapur (Harnampur)			22	0	6
138	Dangoli			0	1	2
139	Purkhali			0	7	0
140	Ghanola			98	1	2
141	Babani Kalan			33	5	0
142	Bhaini (Raouta)			7	4	0
143	Sarari			11	6	12
144	Phul Kalan			124	2	6
145	Dulchi Majra			2	0	0
146	Malakpur (Tapal Majra)			8	0	0
147	Sanana			4	0	0
148	Thona			8	0	0
149	Brahman Majra			61	5	15
150	Boli			31	0	0
151	Biko			32	3	12
152	Bharatgarh			9	0	0
153	Bindrakh	6	0	7		
154	Kakrala	4	3	13		
155	Khairabad	2	2	12		
156	Leel	22	Pakhowal	26	0	0
157	Pakhowal			31	0	0
158	Nangal Kalan			7	0	5
159	Kale			14	0	0
160	Bijalpur	23	Samana	6	0	0
161	Namada			80	0	0
162	Dhantal			150	0	0
163	Dhanori			137	0	0
164	Kamaspur			11	0	0
165	Miala			4	0	0
166	Kotmana	24	Sidhwan Bet	1	2	9
167	Bhundri			129	1	14
168	Aaliwal			3	4	10
169	Ranke			0	4	12
170	Talwandi Nu Aabad			33	2	16
171	Bhaini Araiya			6	0	0
172	Walipur Kalan			146	6	18
173	Walipur Khurad			39	5	0
174	Gag Kalan			3	7	3
175	Khursadpura			34	6	0
176	Behlopur	25	Machhiwara	9	3	3
177	Bohapur			5	2	10
178	Buraj Powat			14	2	0

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
179	Chakki			24	2	3
180	Chourian			5	4	12
181	Dhanur			6	0	16
182	Gonsgarh			7	2	4
183	Hasnpur			11	6	19
184	Herian			4	0	18
185	Khanpur mand			8	5	1
186	Lakhowal Kalan			28	2	5
187	Mall Majra			4	7	18
188	Mahidipur			19	0	0
189	Manewal			6	0	0
190	Mubarakpur			2	2	0
191	Muglewal			6	0	2
192	Pal majra			8	0	19
193	Punia			14	1	0
194	Rajewal rajputan			18	3	8
195	Rahimabad kalan			24	4	10
196	Sansowal kalan			44	2	10
197	Satabgarh			13	2	0
198	Samshpur			71	2	0
199	Sukhewal			8	6	13
200	Takharan			11	5	14
201	Udhowal Khurad			34	3	1
202	Togapur			11	0	0
203	Bhankarpur	26	Dera Bassi	378	0	0
204	Sundran			192	0	0
205	Majri			214	5	6
206	Togan			25	7	19
207	Vajidpur			67	5	17
208	Salempur khurad			1	7	4
209	Majrian			3603	0	0
210	Tajpura			29	2	8
211	Dhanauran			185	0	0
212	Choti Badi Naggal			3299	0	0
213	Mirjapur			3340	0	16
214	Takipur			5	0	0
215	Dhulwa khadri	27	Majri	2	0	10
216	Siswan			25	0	0
217	Bahalpur			28	0	0
218	Tira			50	0	0
219	Bharonjian			134	0	0
220	Tarapur			2400	0	0
221	Teur			0	0	5
222	Abhipur			101	0	0
223	Salamatpur			43	0	0
224	Palheri			30	0	0
225	Hushiarpur			177	0	0

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
226	Nanglian			292	0	0
227	Paroul			318	0	0
228	Tarapur (Majri)			2800	0	0
229	Jandi	28	Balachaur	0	1	0
230	Bhedian			0	2	5
231	Rattewal			0	0	17
232	Hedon			32	2	9
233	Takarala			2	3	15
234	ChakMuafi	29	Samrala	0	0	11
235	Bagli Khurd			25	0	0
236	Rajewal			0	1	0
237	Chawa			1	0	0
238	Ladhran			0	1	0
239	Boundal			0	9	0
240	Chehlan			11	3	11
241	Lopon			3	0	0
242	Salodi			0	1	3
243	Sarwarpur			16	0	0
244	Bamb			0	6	9
245	Khatran			16	0	0
246	Ghungrali Sikha	7	1	7		
247	Ghamandgarh	30	Bassi Pathana	1	0	0
248	Karimpura			1	3	7
249	Bhatori			0	5	11
250	Kandipur/Hussainpura			2	0	0
251	Kamali			1	0	0
252	Khanpur			2	4	6
253	Raili			17	3	7
254	Dedrah			7	5	12
255	Kisanpura			6	3	0
256	Raipur Gujren			2	0	0
257	Pipal Mangoli	31	Ghanaur	7	0	0
258	Bhal Majra	32	Sirhind	2	7	9
259	Badhochi Kalan			5	4	0
260	Rurki			0	4	16
261	Channo			2	5	17
262	Nalini			94	0	0
263	Kharola			65	0	0
264	Panjoli khurd			16	0	0
265	Chanarthal Khurd			76	0	0
266	Gunia Majra			47	4	0
267	Naraingarh Chhanna			3	0	0
268	Bulewas Mukandpur			21	0	0
269	Bagaria			25	0	0
270	Nolakha			146	0	0
271	Reuna Niwa			71	3	11
272	Dale Majra			2	4	0

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area				
				Acre	Kanal	Marla		
273	Behlolpur			51	0	1		
274	Shaikhupura			9	1	15		
275	Reuna Bhola			17	4	18		
276	Reuna Uccha			27	0	0		
277	Mulepur			29	1	16		
278	Saiphapur			77	7	1		
279	Balpur			407	0	0		
280	Chhalori Kalan			418	0	0		
281	Fatehpur			30	4	0		
282	Jagochnarthal			123	0	0		
283	Jalwerah			170	0	0		
284	Jhinjra			12	0	0		
285	Madhopur			20	0	0		
286	Nalana Khurd			206	0	0		
287	Panjola			69	0	0		
288	Sindhuwal			74	0	0		
289	Tanna			39	0	0		
290	Manoli Surat			33	Rajpura	22	0	0
291	Hulka					30	0	0
292	Bhamma Kalan	34	Ludhiana II	126	7	9		
293	Selkiana			137	7	4		
294	Machhia Khurd			13	2	8		
295	Mand Chauta			46	1	3		
296	Kaneja			13	5	12		
297	Roar			0	3	17		
298	Jeevanpur			22	3	8		
299	Garcha			3	0	2		
300	Salempur Bet			17	6	11		
301	Meuwal			0	1	5		
302	Bhukhari Khurd			0	4	8		
303	Mundian Khurd			1	2	17		
304	Buggah Banjara			13	4	0		
305	Kariana Kalan			5	7	15		
306	Salempur	7	6	4				
307	Lodhipur	35	Banga	0	0	5		
308	Mahil Gehla			0	0	3		
309	Ladian (2)			2	6	12		
<b>Total</b>				<b>23696</b>	<b>440</b>	<b>1189</b>		
<b>2021-22</b>								
310	Dhilwan Kalan	36	Kotkapura	6	4	7		
311	Kot bhai	37	Kot Bhai at Gidderbaha	27	2	13		
312	Lundewala			17	1	15		
313	muradwala bhongarh	38	Khuian Sarwar at Abohar	5	3	9		
314	Bareka			10	3	0		
315	Chuhriwala Dhana			44	5	10		
316	Sappanwali			4	2	11		

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
317	Salemshah	39	Fazilka	38	7	4
318	Nawan Salemsar			23	5	11
319	Maujam			32	5	10
320	Heera wali			19	5	1
321	Kaudiya wali			0	7	0
322	Kaawan wali			1	1	13
323	Khanwala			6	0	18
324	Ganjuana			20	1	1
325	Banwala hanwantan			5	2	10
326	Muhammad Ameera			0	3	13
327	Rampura			21	6	1
328	Valloshah Utaar			42	7	4
329	Ghanga Khuurad			40	Guruharsahai	24
330	Sher singh wala	2	4			0
331	Mod Mukhsuuha	41	Sehna	4	0	13
332	Cheema			1	2	15
333	Sehna			5	7	15
334	Blloke			1	0	17
335	Jalalpur Khurd	42	Lohian Khas	12	4	0
336	Malha			2	4	5
337	Kang Kalan			12	5	14
338	Mahimuwal yusufpur			0	4	7
339	Chachowal			5	2	0
340	Fatehpur Bhangwa			5	0	5
341	Talwandi Madho			14	0	0
342	Udhowal	43	Mehatpur	10	2	1
343	Tandaura			4	0	0
344	Baghela			70	0	0
345	Meheru			5	2	0
346	Raipur Gujra			4	5	13
347	Gonsuwal			36	5	14
348	Umrewal Billa			25	6	4
349	Shah Abu Bukar	44	Zira	31	5	3
350	Jand	45	Jandiala Guru	3	0	0
351	Bandala			17	7	17
352	Vadala Johal			7	7	0
353	Devidass Puar			5	0	14
354	Bhangwa			5	3	5
355	Chinna Patti			0	6	12
356	Nizam pur			1	6	5
357	Momnabad	46	Malerkotla 2 (Ahmedgarh)	2	7	12
358	Umarpura			7	0	2
359	Kasba Bharal			23	4	0
360	Kup Kalan			42	0	0
361	Sadatpur			2	6	0
362	Kuthala			8	1	17
363	Jhaner			6	5	4

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
364	Bodh	47	Attari	1	5	0
365	Ladhewal			1	3	4
366	Dauake			4	7	11
367	Bagadia			2	4	0
368	Chabba			3	0	10
369	Chicha			3	7	2
370	Bohar			7	1	14
371	Mandiala			3	7	0
372	Bhelowal katcha	48	Chogawan	45	2	18
373	Bhindi Saida			17	0	0
374	Bhurj			16	1	12
375	Bhangupur Utar			33	7	11
376	Chavinda Kalan			21	1	14
377	Jhunj			10	3	19
378	Jasraor			15	5	2
379	Kotli Aulakh			1	0	2
380	Kakkar			20	5	12
381	Padhri			8	0	0
382	Kumaska			42	7	0
383	Rai			11	4	19
384	Sidhwan			1	0	7
385	Vaniake			15	6	19
386	Malakpur			49	Kharar	0
387	Ramanheri	3	4			6
388	Jhajoti	225	3			2
389	Naggal Faizgarh	4	0			0
390	Faridkot	50	Sangat	1	2	10
391	Jangi Rana			6	0	12
392	Kotli Sabo			16	5	6
393	Nandgarh			4	3	3
394	Pakka Kalan			5	4	10
395	Pathrala			1	1	9
396	Shergarh			62	5	14
<b>Total</b>				<b>1326</b>	<b>288</b>	<b>613</b>
<b>2022-23</b>						
397	Burj Hasan	51	Nurmahal	319	2	4
398	Ajtai			0	5	0
399	Bhardwasia			0	1	10
400	Ibrahimwal	52	Nadala	5	2	13
401	Khassan			0	4	2
402	Jag			7	3	10
403	Talwara			5	0	0
404	Boparai			17	0	17
405	Behlolpur			5	5	13
406	Bhagwanpur			3	0	0
407	Mehmadpur			17	1	19

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
408	Maqsudpur			133	2	16
409	Mana Talwandi			12	7	5
410	Miani Bhagupurian			7	3	3
411	Mand Talwandi Kuka			9	4	13
412	Ramgarh			7	7	13
413	Raipur Peerbuxwala			53	2	4
414	Aulakh			53	Makhu	2
415	Suda	49	0			0
416	Chakian	20	4			4
417	Pir Muhammad	1	1			11
418	Manj Wala	6	2			18
419	Mannte wala	14	6			4
420	Dine Ke	180	2			4
421	Bahadarke	54	Jagraon			7
422	Abohar Block	55	Abohar	88	6	17
423	Alike	56	Sardulgarh	4	0	8
424	Sadhuwala			6	7	4
425	Kolian 418	57	Mukerian	58	1	3
426	Taggar Kalan			33	0	0
427	Talwandi Kalan			2	4	9
428	Dod	58	Jaitu	3	5	15
429	Batradi			5	3	0
430	Balgan	59	Dasuya	2	0	11
431	Himmatpur			1	3	0
432	Passi Kandi			0	4	0
433	sanghwal			7	0	0
434	Bhatoli			46	4	10
435	Safdarpur			0	2	5
436	Meerpur			1	5	10
437	Khera Kotli			0	1	5
438	Alampur			0	1	5
439	Khokhar Davakhri			0	1	10
440	Kang	60	Khadoor Sahib	6	3	12
441	Muradpur	61	Kapurthala	805	1	3
442	Kaulpur			12	0	0
443	Nurpur Khiranwali			31	0	7
444	Kathoar	62	Bhunga	6	0	0
445	Ramgarh siviari	63	Raikot	8	3	0
446	Gondwal			0	7	10
447	Sehbajpura			33	4	14
448	Bathoi Kalan	64	Patiala	498	0	0
449	Bhanra			13	1	12
450	Bhedpura			49	0	0
451	Dilawarpur			5	0	0
452	Dudhar			11	0	0
453	Hari Nagar Kherki			19	0	0
454	Jhandi			8	3	4



Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
455	Train			25	0	0
456	Wazidpur			32	0	0
457	Badhalian			1	3	0
458	Bela Sarian			7	4	15
459	Chakrial			0	7	0
460	Cheema			2	3	11
461	Dagan			0	3	12
462	Dade Katwal			1	7	6
463	Gagar			41	7	5
464	Kaulpur			2	6	7
465	Mawa	65	Hajipur	444	2	9
466	Nangal Behalan			1	7	12
467	Nikkuchak			0	2	7
468	Parelian			0	3	6
469	Sahorakandi			3	1	15
470	Sandhwal			34	4	3
471	Singhowal			0	2	0
472	Rukali Mangarh			7	1	5
473	Bhoje Majra			0	3	7
474	Barsalpur			1	3	0
475	Sarangpur	66	Sri Chamkaur Sahib	5	1	1
476	Makdona Khurd			8	3	1
477	Rolu Majra			0	1	3
478	Muajjidin Pur			5	3	12
479	Amanipur			29	3	13
480	Khokhar Jadid Kadim			21	0	0
481	Hazara			26	3	1
482	Churdpur			101	2	15
483	Jainpur	67	Sultanpur Lodhi	56	0	0
484	Bharoana			62	0	0
485	Sangara			67	4	12
486	Bhaopur Jadid			161	6	19
487	Toti			44	5	15
488	Mustafapur			0	0	5
489	Fateh Jalal			35	0	0
490	Bakhu Nangal			3	0	0
491	Dyalpur			3	5	0
492	Dhirpur			24	0	0
493	Firoze			12	3	0
494	Nandanpur	68	Jalandhar West	9	0	0
495	Sura			2	2	0
496	Talwara			10	0	0
497	Pattar Khurd			18	0	0
498	Bal			2	4	0
499	Mallian			0	7	16
500	Kohala			20	4	3
501	Kuddowal			15	0	0

Sr. No.	Gram Panchayat	Sr. No. of EOPS	EOPS	Area		
				Acre	Kanal	Marla
502	Jalla Singh			18	0	0
503	Mangeki			4	2	15
504	Athoula			6	3	15
505	Shivdaspur			6	4	14
506	Saffipur			13	3	11
507	Gakhal			2	2	9
<b>Total</b>				<b>4026</b>	<b>271</b>	<b>677</b>
<b>Grand Total</b>				<b>31283</b>	<b>1230</b>	<b>2939</b>
<b>Say</b>				<b>31455</b>	<b>0</b>	<b>19</b>

Source: Departmental data

20 Marla = 1 Kanal, 8 Kanal = 1 Acre

## Appendix 2.2

(Referred to in paragraph 2.2 page 16)

## Details of short collection of Panchayat Secretary wages from Gram Panchayats

(Amount in ₹)

Sr. No.	District	Name of Block	Number of GPs	Period	Income from Shamlat land	Secretary Wages due (@ 20%)	Amount pending from previous years	Amount due in lieu of Secretary wages	Amount deposited in EOPS	Short deposit
<b>2019-20</b>										
1	Faridkot	Faridkot	7	2018-19	287600	57520	64660	122180	71400	50780
2	Jalandhar	Bhogpur	29	2016-17	5368050	1073610	0	1073610	319720	753890
			6	2017-18	1249950	249990	0	249990	145500	104490
			30	2018-19	6286615	1257323	0	1257323	22000	1235323
3	Tarn Taran	Naushera Pannuan	3	2016-17	723400	144680	0	144680	40295	104385
			3	2017-18	165500	33100	0	33100	0	33100
			2	2018-19	211000	42200	0	42200	5900	36300
4	Barnala	Mehal Kalan	1	2018-19	42000	8400	0	8400	0	8400
5	Tarn Taran	Valtoha	32	2018-19	11826000	2365200	0	2365200	110400	2254800
6	Gurdaspur	Kalanaur	42	2016-17	13068890	2613778	0	2613778	996500	1617278
			11	2017-18	2670800	534160	0	534160	138000	396160
			9	2018-19	2146100	429220	0	429220	0	429220
7	SAS Nagar	Kharar	7	2018-19	1473800	294760	0	294760	39604	255156
8	SAS Nagar	Derra Bassi	1	2018-19	80000	16000	0	16000	0	16000
9	Barnala	Barnala	1	2017-18	790300	158060	273060	431120	260799	170321
			9	2019-20	5946150	1189230	0	1189230	0	1189230
<b>Total</b>			<b>193</b>		<b>52336155</b>	<b>10467231</b>	<b>337720</b>	<b>10804951</b>	<b>2150118</b>	<b>8654833</b>
<b>2020-21</b>										
10	Ludhiana	Khanna	13	2019-20	6412835	1282567	0	1282567	59700	1222867
			3	2020-21	243000	48600	0	48600	0	48600
11	Patiala	Patran	13	2018-19	4289860	857972	0	857972	373055	484917
			11	2019-20	7453400	1490680	0	1490680	989400	501280
			19	2020-21	6656639	1331327.8	0	1331327.8	371720	959608
12	Ludhiana	Pakhawal	1	2019-20	1016000	203200	0	203200	0	203200
			1	2020-21	304800	60960	0	60960	0	60960
13	Patiala	Samana	13	2019-20	7603500	1520700	0	1520700	610000	910700
			22	2020-21 (upto 11/20)	11689562	2337912.4	0	2337912.4	806857	1531055
14	Ludhiana	Sidhwan Bet	-NA-	2019-20	41199810	8239962	0	8239962	7064070	1175892
15	Rupnagar	Nurpur Bedi	2	2019-20	79245000	15849000	0	15849000	2500000	13349000
			2	2020-21	333221	66644.2	0	66644.2	50000	16644
16	Ludhiana	Ludhiana-1	9	2017-18	2148650	429730	0	429730	36000	393730
			7	2018-19	2925200	585040	0	585040	180000	405040
			6	2019-20	939700	187940	0	187940	0	187940
			7	2020-21 (upto 10/20)	1897000	379400	0	379400	0	379400

**Annual Technical Inspection Report on PRIs and ULBs for the period April 2019 to March 2022**

Sr. No.	District	Name of Block	Number of GPs	Period	Income from Shamlat land	Secretary Wages due (@ 20%)	Amount pending from previous years	Amount due in lieu of Secretary wages	Amount deposited in EOPS	Short deposit
17	SAS Nagar	Majri	11	2019-20	585200	117040	0	117040	63980	53060
			2	2020-21	39700	7940	0	7940	0	7940
18	Fatehgarh Sahib	Sirhind	1	2016-17	858000	171600	0	171600	0	171600
			1	2017-18	953000	190600	0	190600	0	190600
			1	2018-19	1013650	202730	0	202730	0	202730
			1	2019-20	1050100	210020	0	210020	0	210020
			1	2020-21	917000	183400	0	183400	0	183400
19	Patiala	Rajpura	13	2018-19	3856475	771295	0	771295	201500	569795
			16	2019-20	4110550	822110	0	822110	54720	767390
			38	2020-21	13997146	2799429.2	0	2799429.2	193000	2606429
20	Ludhiana	Ludhiana-II	-NA-	2018-19	35462800	7092560	0	7092560	6501527	591033
<b>Total</b>			<b>214</b>		<b>237201798</b>	<b>47440360</b>	<b>0</b>	<b>47440360</b>	<b>20055529</b>	<b>27384831</b>
<b>2021-22</b>										
21	SAS Nagar	Majri	12	2021-22	953690	190738	0	190738	29700	161038
22	Bathinda	Maur	3	2021-22	1376200	275240	0	275240	0	275240
23	Hoshiarpur	Bhunga	33	2021-22	6617000	1323400	0	1323400	0	1323400
24	Patiala	Bhadson at Nabha	7	2020-21	7598925	1519785	2369226	3889011	513170	3375841
			55	2021-22	75323150	15064630	0	15064630	1808622	13256008
25	Amritsar	Rayya	6	2021-22 (upto 08/2021)	3965000	793000	0	793000	0	793000
26	Bathinda	Sangat	6	2016-17	684250	136850	131691	268541	49830	218711
			3	2017-18	265700	53140	56400	109540	47500	62040
			1	2020-21	255000	51000	0	51000	0	51000
			2	2021-22	280200	56040	0	56040	0	56040
27	SAS Nagar	Kharar	10	2019-20	1820100	364020	0	364020	4640	359380
			9	2020-21	1156400	231280	0	231280	37920	193360
			20	2021-22	5058750	1011750	0	1011750	59620	952130
28	Bathinda	Nathana	1	2021-22	1198400	239680	0	239680	0	239680
29	Ferozepur	Khuian Sarwar	3	2020-21	2495700	499140	0	499140	210000	289140
			5	2021-22	5446996	1089399	0	1089399	25400	1063999
30	Amritsar	Verka	5	2021-22	1034450	206890	0	206890	0	206890
31	Ferozepur	Ghall Khurd	30	2018-19	13638400	2727680	0	2727680	746800	1980880
			23	2019-20	11633700	2326740	0	2326740	559300	1767440
			23	2020-21	15525465	3105093	0	3105093	308000	2797093
<b>Total</b>			<b>257</b>		<b>156327476</b>	<b>31265495</b>	<b>2557317</b>	<b>33822812</b>	<b>4400502</b>	<b>29422310</b>
<b>2022-23</b>										
32	Jalandhar	Nurmahal	9	2022-23	876450	175290	0	175290	0	175290
33	Kapurthala	Nadala	4	2018-19	147650	29530	0	29530	8817	20713
			2	2019-20	46900	9380	0	9380	6477	2903

Sr. No.	District	Name of Block	Number of GPs	Period	Income from Shamlat land	Secretary Wages due (@ 20%)	Amount pending from previous years	Amount due in lieu of Secretary wages	Amount deposited in EOPS	Short deposit
			2	2020-21	135100	27020	0	27020	0	27020
			4	2021-22	592600	118520	0	118520	30000	88520
34	Jalandhar	Rurka Kalan	-NA-	2016-17	3447750	689550	0	689550	622730	66820
				2021-22	4675300	935060	0	935060	453834	481226
35	Sri Muktsar Sahib	Lambi	2	2021-22	581500	116300	0	116300	0	116300
36	Mansa	Sardulgarh	1	2022-23	20200	4040	0	4040	0	4040
37	Fazilka	Jalalabad	-NA-	2016-17	37626200	7525240	0	7525240	6913226	612014
38	Kapurthala	Kapurthala	8	2017-18	7104090	1420818	0	1420818	1128584	292234
39	Hoshiarpur	Bhunga	1	2022-23	332000	66400	0	66400	0	66400
40	Rupnagar	Sri Chamkaur Sahib	11	2021-22	6098590	1219718	0	1219718	1174720	44998
			11	2022-23	7962630	1592526	0	1592526	1434240	158286
41	Patiala	Patiala	36	2020-21	32799340	6559868	0	6559868	762100	5797768
			11	2021-22	11206700	2241340	0	2241340	80000	2161340
			6	2022-23	4903500	980700	0	980700	200000	780700
42	Patiala	Rajpura	12	2020-21	1432800	286560	0	286560	0	286560
			8	2021-22	2126930	425386	0	425386	162091	263295
			1	2022-23	43400	8680	0	8680	0	8680
43	Jalandhar	Jalandhar West	10	2019-20	2194450	438890	0	438890	129500	309390
			1	2020-21	96000	19200	0	19200	0	19200
			8	2021-22	1097340	219468	0	219468	0	219468
44	Moga	Moga-II	1	2018-19	10000	2000	0	2000	0	2000
			1	2020-21	142500	28500	0	28500	20600	7900
			2	2021-22	433600	86720	0	86720	35000	51720
<b>Total</b>			<b>152</b>		<b>126133520</b>	<b>25226704</b>	<b>0</b>	<b>25226704</b>	<b>13161919</b>	<b>12064785</b>
<b>Grand Total</b>			<b>816</b>		<b>571998949</b>	<b>114399790</b>	<b>2895037</b>	<b>117294827</b>	<b>39768068</b>	<b>77526759</b>

Source: Departmental data

**Appendix 2.3**

*(Referred to in paragraph 2.3 page 16)*

**Details of non-recovery of shop/ building rent**

*(Amount in ₹)*

Sr. No.	District	ZPs/PSs/GPs	Type of property	Balance		
				No. of Shops	Outstanding Amount	Outstanding as on
<b>2019-20</b>						
<b>EOPS</b>						
1	Faridkot	Faridkot	Shops	36	1182726	31-03-2019
2	Jalandhar	Bhogpur	Shops and Khokas	82	1630330	31-03-2019
3	Ferozepur	Ferozepur	Shops	30	14621663	31-03-2019
			Hall	1	38967	31-03-2019
4	Barnala	Mehal Kalan	Shops	8	638280	31-05-2019
5	Tarn Taran	Tarn Taran	Shops	26	634368	31-03-2019
6	Gurdaspur	Kahnuwan	Shops	13	29945	31-08-2019
7	Barnala	Barnala	Shops	15	348502	20-12-2019
			ATM	1	12000	20-12-2019
<b>GP</b>						
8	Tarn Taran	Bath Kalan	Shops	24	19375	31-03-2019
<b>Total</b>				<b>236</b>	<b>19156156</b>	
<b>2020-21</b>						
<b>ZP</b>						
9	Rupnagar	Rupnagar	Shops	6	200838	31-12-2020
			Office buildings	5	3624368	31-12-2020
<b>EOPS</b>						
10	Rupnagar	Rupnagar	Shops	5	628139	30-11-2020
11	SBS Nagar	Banga	Shops	Not given	337026	31-03-2020
12	Rupnagar	Nurpur Bedi	Shops	15	751074	31-12-2020
13	Ludhiana	Machhiwara	Shops	9	74707	31-03-2020
14	Ludhiana	Panjgrian (Macchiwara)	Panchayat building	1	63450	31-03-2020
15	SBS Nagar	Balachaur	Shops	30	3659928	31-07-2020
16	SBS Nagar	Aur	Shops	6	138340	31-01-2021
			House	6	85092	31-10-2020
17	Ludhiana	Samrala	Shops	28	1527229	30-11-2020
18	Rupnagar	Ghanauli (Rupnagar)	Shops	Not given	7200	31-03-2020
19	SBS Nagar	SBS Nagar	Shops	Not given	2812035	28-02-2021
<b>Total</b>				<b>111</b>	<b>13909426</b>	

Sr. No.	District	ZPs/PSs/GPs	Type of property	Balance		
				No. of Shops	Outstanding Amount	Outstanding as on
<b>2021-22</b>						
<b>ZP</b>						
20	Gurdaspur	Gurdaspur	Shops	174	29970435	31-03-2022
21	Bathinda	Bathinda	Office building	3	4894905	31-10-2021
<b>EOPS</b>						
22	SAS Nagar	Majri	Shops	33	2533185	30-11-2021
23	Jalandhar	Mehatpur	Shops	5	26660	31-03-2021
24	Faridkot	Kotkapura	Shops	27	1727666	31-01-2022
25	Moga	Baghapurana	Shops	116	465350	31-03-2021
26	Gurdaspur	Fatehgarh Churian	Shops	24	732063	31-03-2021
27	Gurdaspur	Dera Baba Nanak	Shops	7	283660	31-03-2021
28	SAS Nagar	Kharar	Shops	68	11444997	31-12-2021
29	Sangrur	Ahmedgarh (Malerkotla-2)	Shops	12	95749	31-03-2021
30	Amritsar	Jandiala Guru	Shops	103	967509	30-09-2021
31	Ferozepur	Zira	Shops	16	127084	31-03-2021
32	Bathinda	Nathana	Shops	3	18600	17-11-2021
			Building	1	466338	31-10-2021
33	Ferozepur	Ghall Khurd	Shops	313	4565579	31-03-2021
34	Amritsar	Attari	Shops	Not given	183192	30-09-2021
35	Amritsar	Chogawan	Not given	Not given	92416	31-03-2021
<b>Total</b>				<b>905</b>	<b>58595388</b>	
<b>2022-23</b>						
<b>ZP</b>						
36	Ferozepur	Ferozepur	Shops	9	126750	30-06-2022
37	Jalandhar	Jalandhar	Shops	57	14748264	31-05-2022
38	Hoshiarpur	Hoshiarpur	Shops	91	13675620	31-10-2022
39	Ludhiana	Ludhiana	Shops, Booth, Khokha and Hall	107	14941844	31-01-2023
			Govt. office	4	8994685	
40	Patiala	Patiala	Shops	2	121200	31-01-2023
			Office	12	2339162	31-01-2023
<b>EOPS</b>						
41	Bathinda	Bhagta Bhai Ka	Shops	87	2015638	31-03-2022
42	Fazilka	Abohar	Shops	16	623262	31-03-2022
43	Jalandhar	Rurka Kalan	Shops	7	27706	30-04-2022
44	Sri Muktsar Sahib	Lambi	Shops	13	194950	31-03-2022

Sr. No.	District	ZPs/PSs/GPs	Type of property	Balance		
				No. of Shops	Outstanding Amount	Outstanding as on
45	Hoshiarpur	Talwara	Shops/khokha	60	896592	31-03-2022
46	Amritsar	Tarsikka	Shops	1	18108	31-03-2022
47	Jalandhar	Nurmahal	Shops	35	1584906	31-07-2022
48	Kapurthala	Nadala	Shops	5	122540	31-07-2022
49	Hoshiarpur	Mukerian	Shops/Building	12	3287500	31-03-2022
50	Hoshiarpur	Dasuya	Shops/khokha	74	1850136	31-07-2022
51	Tarn Taran	Khadoor Sahib	Shops	15	126336	31-05-2022
52	Hoshiarpur	Tanda Urmur	Shops	12	156040	31-03-2022
53	Fazilka	Jalalabad	Shops	4	219374	31-08-2022
54	Hoshiarpur	Mahilpur	Shops/khokha	41	577879	31-03-2022
55	Hoshiarpur	Bajwara	Shop	6	9694	30-06-2022
56	Hoshiarpur	Bhunga	Shops	14	510980	30-11-2022
57	Rupnagar	Sri Anandpur Sahib	Shops	16	3085093	30-11-2022
58	Pathankot	Dhar Kalan	Shops	27	86505	31-03-2022
59	Hoshiarpur	Hajipur	Shops	8	184640	30-11-2022
60	Patiala	Rajpura	Shops	7	581920	31-01-2023
61	Moga	Nihal Singh Wala	Shops	58	4005659	28-02-2023
62	Kapurthala	Sultanpur Lodhi	Shops	25	192930	31-01-2023
<b>GP</b>						
63	Ludhiana	Bassian (Raikot)	Shops	17	295811	31-01-2023
<b>Total</b>				<b>842</b>	<b>75601724</b>	
<b>Grand Total</b>				<b>2094</b>	<b>167262694</b>	

Source: Departmental data



### Appendix 2.4

(Referred to in paragraph 2.4 page 17)

#### Details of non-handing of cash/ dues by the Ex-Sarpanches

(Amount in ₹)

Sr. No.	District	EOPS	Sr. No. of GP	GP	Amount	Pending since
<b>2019-20</b>						
1	Kapurthala	Dhilwan	1	Khanpur	44995	NA
					170000	NA
			2	Rupnapur	350000	NA
			3	Fattu Chak	200000	NA
			4	Sekhawala	17194	NA
			5	Vijola	175000	NA
					100000	NA
2	Ludhiana	Khanna	6	Nasrali	888300	NA
3	SBS Nagar	Aur	7	Begowal	136588	NA
<b>Total</b>					<b>2082077</b>	
<b>2020-21</b>						
4	Patiala	Sanaur	8	Bolari	299037	NA
			9	Partapgarh	42887	NA
			10	Balamgarh	129827	NA
			11	Dera bajigar	527804	NA
			12	Mehmadpur Ariyan	78095	NA
			13	Dhaun Khurd	77750	NA
			14	Shekhupur Kamboan	1179672	NA
5	Patiala	Nabha	15	Raisal	1440041	2008
			16	Ghunder	1282249	2012
			17	Birdhano	755186	2015
			18	Shahpur	501531	2011 & 2015
			19	Galwatti	60000	1978
			20	Toderwal	275436	2012 & 2015
			21	Rajpura	90186	2012
			22	Behbalpur	93634	2015
			23	Salluwal	68856	2008
			24	Hallotali	55035	2011
			25	Ramgarh (Bh)	49885	2012
			26	Chathe	42540	2008
			27	Gujjerheri	33506	2008

Sr. No.	District	EOPS	Sr. No. of GP	GP	Amount	Pending since
			28	Bugga Khurd	29531	2011
			29	Ramgarh (Boura)	28154	2008
			30	Ghunkri	27256	2012
			31	Samspur	24107	2007
			32	Wazidri	22875	2003
			33	Chehal	18700	2012
			34	Tarkheri Kalan	12723	2013
			35	Bhore	8293	2012
			36	Bouran Khurd	3750	2015
			37	Dulladi	7276	2012
			38	Raimal Majri	255406	1993 & 2008
			39	Ajnoda Khurd	181235	2011
			40	Dargapur	123917	2011
			41	Ghaniwal	65856	2012
			42	Kot Kalan	22035	2012
6	Patiala	Samana	43	Ghamna	608000	NA
			44	Dhanauri	233862	NA
			45	Kamalpur	616827	NA
			46	Kadrabad	218700	NA
7	Ludhiana	Machhiwara	47	Manewal	5097419	2008 & 2013
8	Patiala	Bhunerheri	48	Kanhaheri	193211	NA
			49	Tejan	103693	NA
			50	Tauran	14084	NA
			51	Mohalgarh	39449	NA
9	SBS Nagar	Banga	52	Mander	153000	2013
10	Ludhiana	Ludhiana-1	53	Daad	213165	NA
<b>Total</b>					<b>15405681</b>	
<b>2021-22</b>						
11	Sangrur	Sangrur	54	Akoi Sahib	85000	2008
			55	Tagowal	130330	2008
12	Sri Muktsar Sahib	Kot Bhai at Gidderbaha	56	Chattiana	152071	NA
13	Barnala	Sehna	57	Lashkari Patti	89956	NA
			58	Patti Gill	456193	NA
<b>Total</b>					<b>913550</b>	
<b>2022-23</b>						
14	Amritsar	Tarsikka	59	Sadhpur	972621	NA

Sr. No.	District	EOPS	Sr. No. of GP	GP	Amount	Pending since
			60	Kotkhaira	1954724	NA
			61	Jaspal	1015311	NA
			62	Jhamka	1741724	NA
15	Kapurthala	Sultanpur Lodhi	63	Dera Saidan	95000	NA
			64	Miani Bhadur	58676	NA
			65	Kabirpur	30700	NA
			66	Nabipur	17129	NA
<b>Total</b>					<b>5885885</b>	
<b>Grand Total</b>					<b>24287193</b>	

Source: Departmental data

**Appendix 2.5**

*(Referred to in paragraph 2.5 page 17)*

**Details of operation of multiple bank accounts**

Sr. No.	District	EOPS	Sr. No. of GPs	Name of GP	Name of scheme	Name of bank	Account No.
<b>2019-20</b>							
<b>GP</b>							
1	Ferozepur	Ferozepur	1	Nizamwala	Panchayat fund	Axis Bank	313010100080936
						DCB Bank	13412400000133
			2	Mahalam	Panchayat fund	Axis Bank	313010100080732
						DCB Bank	13412400000103
DCB Bank	13411500001878						
<b>2020-21</b>							
<b>ZP</b>							
2	Ludhiana	-	3	-	Zila Parishad fund	IDBI	270104000230612
					Zila Parishad fund	Canara Bank	393101149692
<b>GP</b>							
3	Patiala	Samana	4	Chupki (n)	Panchayat fund	OBC Bank	9602010025350
					Panchayat fund	BOI	631810110001412
4	Rupnagar	Sri Chamkaur Sahib	5	Mahtot	Panchayat fund	IDBI	2094104000002509
						Central Cooperative Bank	170734003000060
			6	Kiri Afgana	Panchayat fund	IDBI	2094104000002561
						Punjab Gramin Bank	86220100016722
<b>2021-22</b>							
<b>GP</b>							
5	Sangrur	Sangrur	7	Gurdaspura	Panchayat fund	Punjab Gramin Bank	15001052583
						Axis Bank	497010100044004
						PNB	4878000100016418
						AU Small Finance Bank	1821240219397002
						HDFC Bank	50100118621321
			8	Sahoke	Panchayat fund	IDBI	912104000046747
Punjab Gramin Bank	86001914764						
6	Amritsar	Rayya	9	Dhyanpur	Panchayat fund	Cooperative Bank	15635003000014
						Axis Bank	911010028644628
			10	Khalchiyan	Panchayat fund	PSB	00861000013348
						00861000004369	
			11	Gaggan Bana	Panchayat fund	Axis Bank	91201003195849
						HDFC Bank	50100156480902
HDFC Bank	50100354415534						

Sr. No.	District	EOPS	Sr. No. of GPs	Name of GP	Name of scheme	Name of bank	Account No.			
7	Amritsar	Verka	12	Jallapur Kheda	Panchayat fund	HDFC Bank	50100160308529			
						Axis Bank	912010029130107			
			13	Buttari	Panchayat fund	PNB	13382011002391			
						HDFC Bank	50100182928140			
			14	Kartarpur	Panchayat fund	PNB	13382011002360			
						HDFC Bank	50100160309291			
			15	Jethowal	Panchayat fund	Punjab Gramin Bank	84070100076779			
						Punjab Gramin Bank	84070100064747			
						HDFC Bank	50100327226122			
						PNB	0740000102150266			
						16	Meniya Kohara	Panchayat fund	Punjab Gramin Bank	84070100064
									Punjab Gramin Bank	84070100065083
17	Mera Kot Kalan	Panchayat fund	Canara Bank	3143132000043						
			HDFC Bank	50100094302950						
18	Wadala Bhattawad	Panchayat fund	HDFC Bank	50200058750185						
			Punjab Gramin Bank	84290100009355						
<b>2022-23</b>										
<b>ZP</b>										
8	Hoshiarpur	-	19	-	Zila Parishad fund	PNB	6817000100055562			
						HDFC Bank	50100520586426			
						IndusInd Bank	100135721891			
9	Ferozepur	-	20	-	Zila Parishad fund	Punjab Gramin Bank	85330100032502			
						HDFC Bank	03011450000729			
<b>EOPS</b>										
10	Gurdaspur	Dinanagar	21	-	Panchayat Samiti fund	Union Bank of India	664102010002528			
						ICICI Bank	355901002488			
11	Jalandhar	Nakodar	22	-	Panchayat Samiti fund	Punjab Gramin Bank	86450100013866			
						HDFC Bank	50100164237307			
12	Ferozepur	Makhu	23	-	Panchayat Samiti fund	Punjab Gramin Bank	85400100076630			
						Axis Bank	919010090343313			
						HDFC Bank	23621450000041			
13	Jalandhar	Mukerian	24	-	Panchayat Samiti fund	IDBI Bank	2092104000046835			
						PNB	05472041000953			
						HDFC Bank	50100425002281			
14	Jalandhar	Jalandhar East	25	-	Panchayat Samiti Fund	PNB	2221000109096300			
						HDFC Bank	50100333909883			

Sr. No.	District	EOPS	Sr. No. of GPs	Name of GP	Name of scheme	Name of bank	Account No.			
<b>GP</b>										
15	Jalandhar	Nakodar	26	Sarih	Panchayat fund	PNB	857000103071479			
						PNB	857000102057366			
			27	Shankar	Panchayat fund	Cooperative Bank	096434003000047			
						Union Bank	308902010000262			
						Punjab Gramin Bank	86450100019879			
			28	Gohir	Panchayat fund	Cooperative Bank	0964300300005231			
						Punjab Gramin Bank	86450100014157			
			29	Dhaliwal	Panchayat fund	Punjab Gramin Bank	86450100000729			
						Capital Bank	056200001140			
						Capital Bank	011200002702			
			16	Fazilka	Abohar	30	Jhumianwali	Panchayat fund	OBC	15492011005389
									Cooperative Bank	040334003000127
IDBI	0425104000104623									
31	Khuban	Panchayat fund				SBI	30549821419			
						FCCB	041834003000066			
17	Jalandhar	Rurka Kalan	32	Ghurka	Panchayat fund	HDFC Bank	50100166204973			
						Axis Bank	9111010031099129			
						Union Bank of India	308402010004602			
			33	Pasla	Panchayat fund	Axis Bank	911010031558990			
						PNB	2902000100052340			
						PNB	2902000100051900			
18	Amritsar	Tarsikka	34	Mattewal	Panchayat fund	PSB	1221000006074			
						Cooperative Bank	15234003000002			
19	Mansa	Sardulgarh	35	Jhanduke	Panchayat fund	PNB	12552041002130			
						Central Cooperative Bank	131434003000021			
			36	Sangha	Panchayat fund	HDFC Bank	4631000001739			
						OBC	12552041002802			
						PSB	4631000022345			
			37	Jatana Kalan	Panchayat fund	PNB	12552041002222			
						SBI	55135138596			
			38	Khaira Khurd	Panchayat fund	HDFC Bank	50100178025228			
						PNB	12552041002628			
			39	Ahlupur	Panchayat fund	PNB	12552041001010			
						Punjab Gramin Bank	13502000120			

Sr. No.	District	EOPS	Sr. No. of GPs	Name of GP	Name of scheme	Name of bank	Account No.
			40	Karandi	Panchayat fund	Axis Bank	921010018664473
						PNB	12552041001485
20	Faridkot	Jaitu	41	Dod	Panchayat fund	PSB	731000006292
						PSB	10711000003382
			42	Rameana	Panchayat fund	Axis Bank	920010008818292
						PSB	1161000909507
21	Hoshiarpur	Tanda Urmar	43	Maini	Panchayat fund	PSB	07451000004470
						HDFC Bank	50100039867395
22	Kapurthala	Phagwara	44	Bhullarai	Panchayat fund	IDBI	0077104000091640
						Punjab Gramin Bank	84940100027609
23	Kapurthala	Sultanpur Lodhi	45	Masita	Panchayat fund	Capital Small Finance Bank	19200001973
						Axis Bank	9111010022144500
24	Moga	Nihal Singh Wala	46	Lopon	Panchayat fund	Cooperative Bank	123634003000075
						PNB	00722010006760
						PNB	03292040004260
			47	Patton Hira Singh	Panchayat fund	Central Cooperative Bank	123634003000031
						PNB	01552191001445
			48	Himmatpura	Panchayat fund	PNB	5861000001558
HDFC Bank	50100359598609						

Source: Departmental data

**Appendix 2.6 A**

(Referred to in paragraph 2.6 page 18)

**Details of non-preparation of annual accounts by EOPSS/ZPs**

Sr. No.	District	EOPS/ZP	Period of Accounts
<b>2019-20</b>			
<b>EOPS</b>			
1	Sri Muktsar Sahib	Sri Muktsar Sahib	2018-19
2	Gurdaspur	Dhariwal	2013-19
3	Jalandhar	Bhogpur	2014-19
4	Gurdaspur	Kahnuwan	2016-19
5	Jalandhar	Adampur	2013-19
<b>2020-21</b>			
<b>EOPS</b>			
6	Ludhiana	Khanna	2019-20
7	Patiala	Patran	2018-20
8	Fatehgarh Sahib	Amloh	2017-20
9	Fatehgarh Sahib	Khera	2016-20
10	Rupnagar	Morinda	2018-20
11	Ludhiana	Pakhawal	2018-20
12	Rupnagar	Nurpur Bedi	2018-20
13	Fatehgarh Sahib	Sirhind	2016-20
<b>2021-22</b>			
<b>EOPS</b>			
14	Bathinda	Sangat	2016-21
15	Amritsar	Verka	2017-21
16	Moga	Moga-I	2018-21
17	Fazilka	Fazilka	2016-21
18	Bathinda	Maur	2017-21
19	Amritsar	Rayya	2015-21
20	Patiala	Bhadson at Nabha	2020-21
21	Moga	Baghapurana	2018-21
22	Faridkot	Kotkapura	2015-21
23	Sri Muktsar Sahib	Kot Bhai at Gidderbaha	2017-21
24	Jalandhar	Lohian Khas	2017-21
25	Ferozepur	Guruharsahai	2016-21
<b>2022-23</b>			
<b>ZP</b>			
26	Hoshiarpur	Hoshiarpur	2016-22
27	Ferozepur	Ferozepur	2015-22
28	Kapurthala	Kapurthala	2016-22
29	Sangrur	Sangrur	2021-22
<b>EOPS</b>			
30	Ludhiana	Jagraon	2020-21
31	Ferozepur	Makhu	2017-21
32	Amritsar	Tarsikka	2015-21
33	Hoshiarpur	Mukerian	2017-21
34	Jalandhar	Shahkot	2016-21
35	Hoshiarpur	Garhshankar	2016-21
36	Moga	Moga-II	2018-22
37	Ludhiana	Maloudh	2016-22
38	Hoshiarpur	Mahilpur	2016-21
39	Fazilka	Jalalabad	2015-21
40	Pathankot	Dhar Kalan	2017-21
41	Rupnagar	Sri Anandpur Sahib	2019-22
42	Ludhiana	Doraha	2020-22



<b>Sr. No.</b>	<b>District</b>	<b>EOPS/ZP</b>	<b>Period of Accounts</b>
43	Patiala	Rajpura	2020-22
44	Patiala	Patiala	2020-22
45	Patiala	Shambhu Kalan	2017-21
46	Kapurthala	Sultanpur Lodhi	2019-22
47	Sangrur	Sunam	2017-22

*Source: Departmental data*

**Appendix 2.6 B**

(Referred to in paragraph 2.6 page 18)

**Details of non-preparation of annual accounts by Gram Panchayats**

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
<b>2019-20</b>					
1	Kapurthala	Phagwara	1	Babeli	2013-19
			2	Harbanspur	
			3	Miranpur	
			4	Jamalpur	
			5	Dewa Singh Wala	
			6	Nangal Majha	
			7	Darwesh Pind	
			8	Maio Patti	
2	Sri Muktsar Sahib	Sri Muktsar Sahib	9	Mukand Singhwala	2018-19
			10	Chak Jawahar Singhwala	
			11	Sangrana	
			12	Jamuana	
			13	Dohak	
			14	Badhai	
			15	Sunder Rupana	
			16	Seer Wali	
3	Ludhiana	Khamano	17	Amrala	2014-19
			18	Ranwan	
			19	Shamashpur	
			20	Kheri Naudh Singh	
			21	Froure	
			22	Bour	
			23	Panaicha	
			24	Panj Koha	
			25	Sohavi	
			26	Bathan Kalan	
4	Bathinda	Bathinda	27	Virak Kalan	2016-19
			28	Balluana	
			29	Phoos Mandi	
			30	Basti Bazigar	
			31	Jassi Pau Wali	
			32	Baho Yatri	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			33	Naruana	
			34	Gulabgarh	
			35	Burj Mehma	
			36	Chughr Khurad	
5	Ferozepur	Ferozepur	37	Tega Singh Wala	2014-18
			38	Maghe Wala	
			39	Gamme Wala	
			40	Khlchi Jadid	
			41	Peeru Wala	
			42	Side ke Ruhela	
			43	Nizamwala	
			44	Weir	
			45	Basti Makhan Singh	
			46	Mahalam	
6	Barnala	Mehal Kalan	47	Gagewal	2013-19
			48	Pindori	
			49	Naraingarh Sohian	
			50	Chauhanke Kalan	
			51	Chhiniwal Khurad	
			52	Bahamnian	
			53	Saidewal	
			54	Dhaner	
			55	Moom	
7	Jalandhar	Adampur	56	Khurdpur	2013-19
			57	Chomo	
			58	Nahla	
			59	Khiala	
			60	Dehpur	
			61	Kandola	
			62	Kotli Sheikhan	
			63	Raowali	
			64	Kupur	
8	Tarn Taran	Valtoha	65	Daudpura	2018-19
			66	Machhike	
			67	Sarai Valtoha	
			68	Sankatra	
			69	Chak Bamba	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			70	Jodh Singh Wala	
			71	Theh Sarhali	
9	Tarn Taran	Tarn Taran	72	Jhabal Pukhta	2018-19
			73	Adda Jhabal	
			74	Manochahl Khurd	
			75	Rakh Shekh Fatta	
			76	Musse Kalan	
			77	Bath Kalan	
			78	Thathi	
			79	Gill Waraich	
			80	Panjwar Khurd	
			10	SAS Nagar	
82	Tanda				
83	Chando Govindgarh				
84	Ghoga Kheri				
85	Pannuan				
86	Bhago Majra				
87	Makran				
88	Mamupur				
89	Safipur				
90	Parachh	2015-19			
91	Shingariwala				
11	Tarn Taran	Gandiwind	92	Chima Kalan	2017-19
			93	Baba Sain Bhagat Ji	
			94	Thatta	
			95	Saria Amant Khan	
			96	Girdi Bhagiari	
			97	Burj-II	
			98	Harbanspura	
			99	Bir Raja Teja Singh	
			100	Bhuchar Khurad	
			101	Kot Siviya	
			12	Gurdaspur	
103	Pattin Ajit Nagar				
104	Awana				
105	Kothana				
106	Dehriwal				

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			107	Munan Kulan	
			108	Nanowal Kalan	
			109	Chak Yaqub	
			110	Mallian	
13	Kapurthala	Sultanpur Lodhi	111	Saidpur	2013-19
			112	Dariawal	
			113	Farid Sarai	
			114	Sarupwal	
			115	Daula	
			116	Sarai Jattan	
			117	Todarwal	
			118	Dalla	
<b>2020-21</b>					
14	SAS Nagar	Dera Bassi	119	Nagla	2019-20
			120	Sarsini	
			121	Jolla Khurd	
			122	Seoli	
			123	Bhagsi	
			124	Jolla Kalan	
			125	Rampur Bahal	
			126	Kurranwala	
			127	Haibatpur	
			128	Paragpur	
15	Patiala	Sanaur	129	Akot	2017-20
			130	Deelwal	
			131	Paharipur	
			132	Fatehpur Rajputan	
			133	Karanpur	
			134	Sunair Heri	
			135	Gaunspur	
			136	Singhpura	
16	SBS Nagar	SBS Nagar	138	Amargarh	2017-20
			139	Sanawa	
			140	Ranewal	
			141	Begampur	
			142	Alowal	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			143	Nai Mazara	
			144	Kazanpur	
			145	Behloor kalan	
			146	Muzaffarpur	
			147	Mahalon	
17	Rupnagar	Rupnagar	148	Kotla Nihang	2018-19
			149	Fatehpur Bunga	
			150	Bande Mahal Kalan	
			151	Hussanpur	
			152	Santpur Chupki	
			153	Bhakku Majra	
			154	Ghanauli	
18	Ludhiana	Pakhowal	155	Dango	2014-20
			156	Sahuli	
			157	Lohgarh	
19	Rupnagar	Nurpur Bedi	158	Raipur-415	2019-20
			159	Boothgarh	
			160	Kumbewal	
			161	Bassi	
			162	Balewal	
			163	Mothapur	
			164	Karura khard, Abadi Karura	
			165	Tibba Taprian	
			166	Haripur Phulre	
			167	Nurpur Kalan	
<b>2021-22</b>					
20	Bathinda	Sangat	168	Bati Patti	2016-21
			169	Nar Singh colony	
			170	Sekhu	
			171	Kishanpura	
			172	Phulo Mithi	
			173	Jangi Rana	
			174	Kal Jharni	
			175	Mehta	
			176	Chak Ruldu Singh Wala	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			177	Lool Bai	
21	Bathinda	Maur	178	Bhai Bakhtaur	2017-21
			179	Ghaso Khana	
			180	Kuttiwal kalan	
			181	Banger Charat Singh	
			182	Burj	
			183	Marri	
			184	Raikhana	
			185	Dhan Singh Khana	
			186	Manak Khana	
			187	Jodhpur Pakhar	
22	Ferozepur	Guruharsahai	188	Nidhana	2016-21
			189	Sawaya Rai Uttar	
			190	Ghulla	
			191	Megha Rai Uttar	
			192	Basti Kesar Singh Wali	
			193	Shaheed Udham Singh Wali	
			194	Chak Nidhan	
			195	Bodal Peere Ke	
23.	Sangrur	Dirba	197	Gujjran	2017-21
			198	Janal	
			199	Kamalpur	
			200	Kauhrian	
			201	Khanal Kalan	
			202	Lad Banjara Kalan	
			203	Mauran	
			204	Mehlan	
			205	Rogla	
			206	Sadihari	
<b>2022-23</b>					
24	Kapurthala	Nadala	207	Nangal Rubana	2017-22
			208	Ramgarh	
			209	Maqsoodpur	
			210	Raipur Peer Buxwala	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			211	Boparai	
			212	Bhadal	
			213	Jaid	
			214	Ibrahimwal	
			215	Khassan	
25	Hoshiarpur	Tanda Urmar	216	Harsi Pind	2015-22
			217	Jaja	
			218	Jalalpur	
			219	Jhawan	
			220	Kandhala Jattan	
			221	Khuda	
			222	Miani	
			223	Salempur-524	
			224	Tahli	
			225	Zahura	
26	Jalandhar	Jalandhar East	226	Chitti	2016-22
			227	Jamsher	
			228	Kagniwal	
			229	Kotli Than Singh	
			230	Kukar Pind	
			231	Partappura	
			232	Patara	
			233	Pholriwal	
			234	Talhan	
			235	Wadala	
27	Hoshiarpur	Bajwara at Hoshiarpur-II	236	Bohan	2017-22
			237	Sahri	
			238	Patti	
			239	Phugrana	
			240	Ahrana Kalan	
			241	Chabbewal	
			242	Bajrawar	
			243	Chohal	
			244	Bajwara	
			245	Ahrana Khurd	
28	Hoshiarpur	Hoshiarpur-1	246	Kakkon	2017-22
			247	Khadiala Sanian	



Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			248	Ajram	
			249	Hardo Khanpur	
			250	Basti Gulam Hussain	
			251	Ajjowal	
			252	Lambra	
			253	Adamwal	
			254	Nasrala	
			255	Nanda Chaur	
29	Rupnagar	Sri Anandpur Sahib	256	Mehandli Khurd	2019-22
			257	Dasgran	
			258	Bhanam	
			259	Thaluh	
30	Amritsar	Tarsikka	260	Akalgarh Dhapaian	2015-22
			261	Dehriwal	
			262	Jabbowal	
			263	Lola Dashmesh Nagar	
			264	Mattewal	
			265	Muchhal	
			266	Rasoolpur Kalan	
			267	Tangra	
			268	Tarsikka	
			269	Udhoke Kalan	
31	Patiala	Rajpura	270	Shamdo	2020-22
			271	Khera Gajju	
			272	Dharamgarh	
			273	Manakpur	
			274	Faridpur	
32	Sangrur	Sunam	275	Chhajli	2017-22
			276	Sheron	
			277	Chhahar	
			278	Ganduan	
33	Hoshiarpur	Hajipur	279	Dagan	2017-22
			280	Hajipur	
			281	Nagal Bihalan	
			282	Sandhwal	
34	Patiala	Shambhu Kalan	283	Bapror	2018-22
			284	Basma	

Sr. No.	District	EOPS	Sr. No.	Name of GP	Period of accounts
			285	Said Kheri	
			286	Chamaru	
35	Kapurthala	Sultanpur Lodhi	287	Masit	2019-22
			288	Meera	
			289	Jabowal	
			290	Talwandi Chowdharian	
36	Ludhiana	Raikot	291	Gondwal	2020-22
			292	Lohatbaddi	
			293	Johlan	
			294	Bassian	

*Source: Departmental data*

### Appendix 2.7

(Referred to in paragraph 2.7 page 18)

#### Details of non-preparation of Annual Administrative Report

Sr. No.	District	ZP/EOPS/GP	Period for which report not prepared
<b>2019-20</b>			
1	Patiala	EOPS Patran	2018-20
2	Patiala	EOPS Nabha	2018-20
3	Patiala	EOPS Samana	2019-20
4	Rupnagar	EOPS Nurpur Bedi	2018-20
5	Ludhiana	EOPS Ludhiana-1	2017-20
<b>2020-21</b>			
6	Amritsar	EOPS Chogawan	2017-21
7	Amritsar	EOPS Jandiala Guru	2015-21
8	SAS Nagar	EOPS Kharar	2019-21
9	Barnala	EOPS Sehna	2015-21
10	Patiala	EOPS Bhadson at Nabha	2020-21
11	Bathinda	EOPS Maur	2017-21
12	SAS Nagar	EOPS Majri	2015-21
13	Bathinda	EOPS Sangat	2016-21
<b>2021-22</b>			
14	Hoshiarpur	ZP Hoshiarpur	2016-22
15	Kapurthala	ZP Kapurthala	2016-22
16	Bathinda	EOPS Bhagta Bhai Ka	2015-22
17	Hoshiarpur	EOPS Garhshankar	2016-22
18	Rupnagar	GP Dasgran (Sri Anandpur Sahib Block)	2019-22
19	Rupnagar	GP Mehandli Khurd (Sri Anandpur Sahib Block)	2019-22
20	Rupnagar	GP Thaluh (Sri Anandpur Sahib Block)	2019-22
21	Rupnagar	GP Bhanam (Sri Anandpur Sahib Block)	2019-22
22	Patiala	GP Shamdo (Rajpura Block)	2020-22
23	Patiala	GP Faridpur (Rajpura Block)	2020-22
24	Patiala	GP Manakpur (Rajpura Block)	2020-22
25	Patiala	GP Khera Gajju (Rajpura Block)	2020-22
26	Patiala	GP Dharmagarh (Rajpura Block)	2020-22
27	Sangrur	GP Chhajli (Sunam Block)	2017-22
28	Sangrur	GP Sheron (Sunam Block)	2017-22
29	Sangrur	GP Chhahar (Sunam Block)	2017-22
30	Sangrur	GP Ganduan (Sunam Block)	2017-22

Source: Departmental data

**Appendix 3.1**

*(Referred to in paragraph 3.1.2 page 20)*

**Details of ULBs selected for test audit during 2019-20 to 2022-23**

Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB
2019-20		2020-21		2021-22		2022-23	
<b>Municipal Corporation</b>							
1	Amritsar	1	Amritsar	1	Amritsar	1	Amritsar
2	Batala	2	Ludhiana	2	Bathinda	2	Batala
3	Bathinda	3	SAS Nagar	3	Hoshiarpur	3	Bathinda
4	Hoshiarpur	4	Patiala	4	Jalandhar	4	Hoshiarpur
5	Jalandhar			5	Kapurthala	5	Jalandhar
6	Ludhiana			6	Ludhiana	6	Kapurthala
7	SAS Nagar			7	Moga	7	Ludhiana
8	Pathankot			8	SAS Nagar	8	Moga
9	Patiala			9	Patiala	9	SAS Nagar
10	Phagwara					10	Pathankot
						11	Patiala
						12	Phagwara
<b>Municipal Council</b>							
11	Ahmedgarh	5	Sri Anandpur Sahib	10	Budhlada	13	Adampur
12	Amloh	6	Balachaur	11	Dhanaula	14	Ahmedgarh
13	Barnala	7	Banga	12	Jaitu	15	Alawalpur
14	Bassi Pathana	8	Banur	13	Kartarpur	16	Bagha Purana
15	Bhawanigarh	9	Dera Bassi	14	Khanna	17	Barnala
16	Bhogpur	10	Kharar	15	Kharar	18	Bassi Pathana
17	Bhucho Mandi	11	Kurali	16	Mandi Gobingarh	19	Bhadaur
18	Bareta	12	Lalru	17	Mukerian	20	Budhlada
19	Cheema	13	Machhiwara	18	Nabha	21	Dasuya
20	Dasuya	14	Mandi Gobindgarh	19	Nakodar	22	Dera Bassi
21	Dinanagar	15	Nabha	20	Nangal	23	Dhariwal
22	Dera Bassi	16	Nangal	21	SBS Nagar	24	Faridkot
23	Dhanaula	17	Nayagaon	22	Rajpura	25	Fatehgarh Churian
24	Dhuri	18	Patran	23	Rampura Phul	26	Fazilka
25	Doraha	19	Payal	24	Zirakpur	27	Garhdiwala
26	Faridkot	20	Rahon			28	Garhshankar
27	Ferozepur	21	Rajpura			29	Gidderbaha
28	Garhshankar	22	Samana			30	Gurdaspur
29	Goniana	23	Sanaur			31	Haryana

Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB
30	Goraya	24	Zirakpur			32	Jagraon
31	Gurdaspur					33	Jalalabad
32	Jagraon					34	Kharar
33	Jandiala Guru					35	Kot Fatta
34	Khanna					36	Kotkapura
35	Kharar					37	Lalru
36	Kotkapura					38	Lehragagga
37	Kurali					39	Longowal
38	Lalru					40	Malerkotla
39	Longowal					41	Malout
40	Malerkotla					42	Mansa
41	Maloudh					43	Maur
42	Mansa					44	Nayagaon
43	Moonak					45	Nurmahal
44	Morinda					46	Phillaur
45	Maur Mandi					47	Qadian
46	Sri Muktsar Sahib					48	Raman
47	Mullanpur Dakha					49	Sahnewal
48	SBS Nagar					50	Sangrur
49	Patran					51	Sham Chaurasi
50	Patti					52	Sri Muktsar Sahib
51	Raikot					53	Sultanpur Lodhi
52	Rajpura					54	Sunam
53	Ramdass					55	Talwandi Bhai
54	Rampura Phul					56	Tapa
55	Rayya					57	Tanda Urmar
56	Rupnagar					58	Zirakpur
57	Samana						
58	Samrala						
59	Sangat						
60	Sangrur						
61	Sanaur						
62	Sirhind						
63	Sujanpur						
64	Tarn Taran						
65	Zira						
66	Zirakpur						
<b>Nagar Panchayat</b>							
67	Ajnala	25	Bhadson	25	Mehraj	59	Badhani Kalan

Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB	Sr. No.	Name of ULB
68	Bariwala	26	Sri Chamkaur Sahib			60	Bhagta Bhai Ka
69	Begowal	27	Ghagga			61	Bhai Roopa
70	Bhagta Bhai Ka	28	Ghanaur			62	Bhikhi
71	Bhikhi	29	Khamano			63	Bholath
72	Bholath	30	Khanauri			64	Dhilwan
73	Chauke	31	Kiratpur Sahib			65	Jandiala Guru
74	Dhilwan					66	Khamano
75	Dirba					67	Khem Karan
76	Ghagga					68	Kot Isse Khan
77	Handiaya					69	Kot Shamir
78	Khanauri					70	Lehra Mohabbat
79	Kot Shamir					71	Mahilpur
80	Kotha Guru					72	Maloudh
81	Lohian Khas					73	Mamdot
82	Majitha					74	Mehatpur
83	Makhu					75	Moonak
84	Mallanwala Khas					76	Nadala
85	Maluka					77	Nihal Singh Wala
86	Mehraj					78	Rajasansi
87	Mudki					79	Talwara
88	Sardulgarh						
89	Shahkot						
90	Talwandi Sabo						
91	Talwara						

Source: Office records

### Appendix 3.2

(Referred to in paragraph 3.6 page 31)

#### Details of paragraphs of the previous ATIRs pertaining to ULBs, which were kept pending by the Committee on LBs and PRIs as on 31<sup>st</sup> March 2023

Year	No. of paragraphs raised in ATIR	Paragraphs pending	List of pending paragraphs
2012-13	11	02	3.2.2, 3.4.2, 3.4.3
2013-14	12	05	3.2.2, 3.4.2, 3.4.3, 3.1.2, 4.4, 4.6
2014-15	12	05	3.2.2, 3.4.2, 3.1.2, 4.3, 4.7
2015-16	10	09	3.1.2, 3.2.2, 3.4.1, 3.4.2, 4.1, 4.1.2, 4.1.3.1, 4.1.3.2, 4.1.4.1, 4.1.4.2, 4.1.4.3, 4.1.4.4, 4.1.4.5, 4.1.5.1, 4.1.5.2, 4.1.5.3, 4.1.6.1, 4.1.6.2, 4.1.6.3, 4.1.6.4, 4.1.6.5, 4.1.7, 4.2, 4.2.1, 4.3, 4.4, 4.5, 4.6
2016-19	21	21	3.1, 3.2, 3.3, 3.4, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14, 4.15, 4.16, 4.17
<b>Total</b>	<b>66</b>	<b>42</b>	

Source: Office records

**Appendix 4.1 A**

(Referred to in paragraph 4.1 page 33)

**Statement showing outstanding Water supply and Sewerage charges**

(Amount in lakh)

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
<b>2019-20</b>		
1	Amloh	7.27
2	Begowal	0.41
3	Bhawanigarh	39.46
4	Bhogpur	6.95
5	Doraha	8.07
6	Goraya	16.18
7	Makhu	1.99
8	Mudki	11.43
9	Patti	657.4
10	Raikot	34.98
11	Rupnagar	292.5
12	Samrala	6.45
13	Shahkot	1.6
14	Sirhind	8.61
15	Sujanpur	2.76
16	Tarn Taran	8.37
17	Zira	14.54
<b>Total</b>		<b>1118.97</b>
<b>2020-21</b>		
18	Banur	147.13
19	Bhadson	29.89
20	Ghagga	17.02
21	Kurali	23.14
22	Patran	155.64
23	Rahon	2.89
24	Sanaur	67.97
<b>Total</b>		<b>443.68</b>
<b>2021-22</b>		
25	Dhanaula	102.72
26	Kartarpur	7.04
27	Khanna	174.1
28	Mandi Gobindgarh	47.18
29	Mukerian	4.11
30	Nangal	31.55
31	SBS Nagar	65.38



Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
32	Rampura Phul	509.54
<b>Total</b>		<b>941.62</b>
<b>2022-23</b>		
33	Amritsar	1140.48
34	Bathinda	171.51
35	Dera Bassi	43.7
36	Haryana	1.77
37	Hoshiarpur	246
38	Jalandhar	2470
39	Kapurthala	71
40	Ludhiana	5939
41	Moga	95.15
42	SAS Nagar	30.94
43	Nadala	1.25
44	Nihal Singh Wala	0.3
45	Pathankot	157
46	Patiala	203.56
47	Zirakpur	169.38
<b>Total</b>		<b>10741.04</b>
<b>Grand Total</b>		<b>13245.31</b>

Source: Departmental data

**Appendix 4.1 B**

(Referred to in paragraph 4.1 page 33)

**Statement showing detail of outstanding House Tax**

(Amount in lakh)

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
<b>2019-20</b>		
1	Amloh	21.02
2	Bariwala	0.54
3	Begowal	0.42
4	Bhogpur	0.1
5	Bhucho Mandi	0.24
6	Dhuri	143.92
7	Dinanagar	2.29
8	Dirba	5.14
9	Ferozepur	110.43
10	Mullanpur Dakha	8.78
11	Patti	2.64
12	Rupnagar	120.33
13	Sirhind	3.44
14	Sujanpur	0.44
15	Talwandi Sabo	3.67
16	Tarn Taran	1.13
<b>Total</b>		<b>424.53</b>
<b>2020-21</b>		
17	Balachaur	56.08
18	Banga	2.19
19	Banur	7.81
20	Ghagga	0.69
21	Ghanaur	52.16
22	Khanauri	8.53
23	Kurali	35.34
24	Machhiwara	34.81
<b>Total</b>		<b>197.61</b>
<b>2021-22</b>		
25	Dhanaula	14.83
26	Mandi Gobindgarh	79.85
27	Nakodar	23.44
28	Nangal	304.9
29	Rajpura	183.25
<b>Total</b>		<b>606.27</b>
<b>2022-23</b>		
30	Badhani Kalan	0.11

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
31	Barnala	583.61
32	Bhadaur	10
33	Faridkot	7.82
34	Garhdiwala	4.26
35	Gurdaspur	7.86
36	Jagraon	36.12
37	Jandiala Guru	1.64
38	Khamano	40.59
39	Kharar	264.38
40	Lehragagga	2.22
41	Ludhiana	5138.9
42	Mansa	147.14
43	Moonak	1.21
44	Nurmahal	13.66
45	Patiala	6591.41
46	Rajasansi	13.88
47	Bathinda	103.25
<b>Total</b>		<b>12968.06</b>
<b>Grand Total</b>		<b>14196.47</b>

Source: Departmental data

**Appendix 4.1 C***(Referred to in paragraph 4.1 page 33)***Statement showing outstanding Property Tax***(Amount in lakh)*

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
<b>2019-20</b>		
1	Amloh	7.66
2	Bareta	27.52
3	Bariwala	6
4	Begowal	1.29
5	Bhawanigarh	3.12
6	Bhogpur	4.76
7	Bhucho Mandi	3.8
8	Dhuri	59.1
9	Dinanagar	2.85
10	Dirba	9.02
11	Ferozepur	87.26
12	Majitha	9.12
13	Makhu	13.84
14	Mallanwala Khas	4.34
15	Morinda	14.32
16	Mudki	2.49
17	Mullanpur Dakha	11.5
18	Patti	4
19	Raikot	14.43
20	Ramdass	0.56
21	Rupnagar	165.09
22	Samrala	10.84
23	Sangat	9.82
24	Sardulgarh	31.09
25	Sirhind	21.57
26	Sujanpur	2.29
27	Talwandi Sabo	5.5
28	Tarn Taran	17.1
29	Zira	6.42
<b>Total</b>		<b>556.7</b>
<b>2020-21</b>		
30	Balachaur	4.42
31	Banur	14.25
32	Bhadson	4.33
33	Ghagga	14.42
34	Ghanaur	4.21
35	Khanauri	8.68
36	Kurali	76.85
37	Patran	134.39
38	Payal	0.3

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
39	Sanaur	39.38
<b>Total</b>		<b>301.23</b>
<b>2021-22</b>		
40	Dhanaula	20.82
41	Kartarpur	18.05
42	Mukerian	19.67
43	Nabha	337.94
44	Nangal	10.7
45	Rajpura	43.46
46	Rampura Phul	38.03
<b>Total</b>		<b>488.67</b>
<b>2022-23</b>		
47	Adampur	6.04
48	Ahemadgarh	12.49
49	Amritsar	3075.91
50	Badhani Kalan	8.16
51	Baghapurana	46.64
52	Barnala	85.45
53	Bassi Pathana	4.49
54	Batala	1117.17
55	Bathinda	139.75
56	Bhadaur	24.01
57	Bhagta Bhai Ka	2.79
58	Bhai Roopa	1.21
59	Bhikhi	12.19
60	Bholath	2.56
61	Dasuya	33.64
62	Dera Bassi	39.22
63	Dhariwal	18.56
64	Dhilwan	2.65
65	Faridkot	44.7
66	Fatehgarh Churian	0.63
67	Garhdiwala	5.79
68	Garhshankar	3.55
69	Gidderbaha	25.38
70	Gurdaspur	32.79
71	Haryana	25.87
72	Hoshiarpur	209.91
73	Jagraon	13.85
74	Kapurthala	254.36
75	Khamano	4.6
76	Kharar	350.85
77	Khem Karan	13.17
78	Kot Isse Khan	1.76
79	Kot Shamir	13.64
80	Kotkapura	270.74
81	Kot Fatta	50.93

<b>Sr. No.</b>	<b>Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)</b>	<b>Outstanding Amount</b>
82	Lalru	84.82
83	Lehra Mohabbat	12.24
84	Lehragagga	29.62
85	Longowal	9.18
86	Ludhiana	7023
87	Mahilpur	6.69
88	Malerkotla	107.48
89	Maloudh	2.91
90	Mamdot	6.63
91	Mansa	23.67
92	Maur	10.19
93	Moga	465.49
94	Moonak	20.76
95	Sri Muktsar Sahib	212.53
96	Nadala	0.38
97	Naya Gaon	32.34
98	Nihal Singh Wala	14.96
99	Nurmahal	3.7
100	Pathankot	965.63
101	Patiala	267.42
102	Qadian	31.14
103	Rajasansi	5.34
104	Raman	25.86
105	Sahnewal	15.53
106	Sangrur	320.29
107	Sham Chaurasi	7.61
108	Sunam	138.79
109	Talwandi Bhai	20.14
110	Talwara	6.44
111	Tappa	119.56
112	Tanda Urmar	0.98
<b>Total</b>		<b>15946.77</b>
<b>Grand Total</b>		<b>17293.37</b>

*Source: Departmental data*

**Appendix 4.1 D***(Referred to in paragraph 4.1 page 33)***Statement showing outstanding rent of shops/ buildings***(Amount in lakh)*

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
<b>2019-20</b>		
1	Amloh	2.11
2	Bareta	1.46
3	Bassi Pathana	1.42
4	Bhawanigarh	0.05
5	Bhucho Mandi	40.67
6	Cheema	75.44
7	Dhuri	9.01
8	Dinanagar	4.88
9	Doraha	0.64
10	Ferozepur	9.41
11	Goniana	7.77
12	Majitha	10.2
13	Makhu	2.31
14	Morinda	49.13
15	Mudki	4.58
16	Patti	2.03
17	Raikot	18.59
18	Ramdass	0.11
19	Rupnagar	10.7
20	Samrala	7.26
21	Sirhind	2.38
22	Sujanpur	3.1
23	Talwandi Sabo	31.35
24	Zira	111.06
<b>Total</b>		<b>405.66</b>
<b>2020-21</b>		
25	Banga	7.7
26	Banur	3.17
27	Bhadson	2.82
28	Sri Chamkaur Sahib	1.51
29	Ghagga	1.26
30	Kiratpur Sahib	0.99
31	Kurali	4.47
32	Machhiwara	4.83
33	Mandi Gobindgarh	125.01
34	Patran	21.54

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
35	Payal	16.17
36	Samana	6.29
37	Sanaur	2.33
<b>Total</b>		<b>198.09</b>
<b>2021-22</b>		
38	Dhanaula	39.31
39	Jaitu	20.36
40	Khanna	221.94
41	Mukerian	0.12
42	Nabha	28.62
43	SBS Nagar	3.23
44	Rajpura	253.57
45	Rampura Phul	199.34
<b>Total</b>		<b>766.49</b>
<b>2022-23</b>		
46	Ahmedgarh	3.77
47	Alawalpur	0.06
48	Baghapurana	79.66
49	Barnala	32.96
50	Bassi Pathana	1.33
51	Bathinda	95.5
52	Bhai Roopa	0.35
53	Bholath	0.55
54	Dera Bassi	51.02
55	Dhariwal	9.96
56	Dhilwan	0.18
57	Faridkot	33.54
58	Fatehgarh Churian	80.94
59	Fazilka	45.41
60	Garhdiwala	2.02
61	Garhshankar	30.57
62	Gidderbaha	33.69
63	Gurdaspur	1.88
64	Haryana	5.14
65	Hoshiarpur	129.09
66	Jagraon	52.09
67	Jalandhar	725.55
68	Jandiala Guru	3.04
69	Kapurthala	138.06
70	Kharar	29.03
71	Khem Karan	0.41



Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
72	Kotkapura	0.81
73	Kot Fatta	11.21
74	Lalru	49.24
75	Lehragagga	48.42
76	Longowal	1.47
77	Ludhiana	899.67
78	Malerkotla	43.28
79	Mansa	49.08
80	Maur	2.01
81	Moga	88.5
82	Moonak	28.49
83	Sri Muktsar Sahib	20.45
84	Naya Goan	0.6
85	Nurmahal	2.32
86	Patiala	94.68
87	Phagwara	14.13
88	Qadian	2.28
89	Rajasansi	0.36
90	Raman	91.21
91	Sangrur	347.21
92	Sunam	39.92
93	Sultanpur Lodhi	7.47
94	Talwandi Bhai	22.02
95	Zirakpur	15.47
<b>Total</b>		<b>3466.10</b>
<b>Grand Total</b>		<b>4836.34</b>

Source: Departmental data

**Appendix 4.1 E***(Referred to in paragraph 4.1 page 33)***Statement showing outstanding Mobile Tower Charges***(Amount in lakh)*

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
<b>2019-20</b>		
1	Ajnala	2.08
2	Amlloh	4.38
3	Bareta	1.2
4	Bariwala	1.35
5	Bassi Pathana	3.05
6	Bhawanigarh	2.6
7	Bhucho Mandi	0.45
8	Cheema	0.6
9	Dinanagar	2.72
10	Dirba	5.75
11	Doraha	1.4
12	Ferozepur	23.67
13	Handiaya	1.35
14	Kothaguru	2.21
15	Majitha	2.8
16	Makhu	2.35
17	Mallanwala Khas	2.65
18	Morinda	2.62
19	Mudki	1.4
20	Mullanpur Dakha	4.95
21	Patti	1.35
22	Raikot	3.45
23	Ramdass	1.95
24	Samrala	1.08
25	Shahkot	0.75
26	Sujanpur	0.7
27	Talwandi Sabo	2.4
28	Tarn Taran	9.98
29	Zira	2.81
<b>Total</b>		<b>94.05</b>
<b>2020-21</b>		
30	Sri Anandpur Sahib	6
31	Banur	7.54
32	Bhadson	5.45
33	Sri Chamkaur Sahib	1.35
34	Ghagga	2.65

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount
35	Ghanaur	3.2
36	Khanauri	6.15
37	Kiratpur Sahib	1.39
38	Machhiwara	1.6
39	Patran	4.1
40	Payal	1.43
41	Rahon	3.6
42	Samana	13.32
43	Sanaur	1.55
<b>Total</b>		<b>59.33</b>
<b>2021-22</b>		
44	Dhanaula	6.4
45	Mandi Gobindgarh	3
46	Jaitu	4.8
47	Khanna	16.92
48	Mehraj	2
49	Mukerian	6.75
50	Nabha	4.55
51	Rampura Phul	0.78
52	Zirakpur	161
<b>Total</b>		<b>206.20</b>
<b>2022-23</b>		
53	Ahmedgarh	7.43
54	Alawalpur	0.77
55	Baghapurana	6.05
56	Bathinda	48.5
57	Bhadaur	1.75
58	Bhagta Bhai Ka	3.85
59	Bhai Roopa	2
60	Bhikhi	3.1
61	Bholath	2.6
62	Dasuya	4.87
63	Dera Bassi	18.2
64	Dhilwan	1.54
65	Faridkot	8.57
66	Fatehgarh Churian	0.83
67	Gurdaspur	10.8
68	Haryana	1.7
69	Hoshiarpur	10.8
70	Jagraon	10.76
71	Jandiala Guru	1.8

<b>Sr. No.</b>	<b>Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)</b>	<b>Outstanding Amount</b>
72	Kapurthala	49.63
73	Khamano	4.05
74	Kot Shamir	1.7
75	Kotkapura	9.15
76	Kot Fatta	1.45
77	Lalru	39.5
78	Lehragagga	2.45
79	Sultanpur Lodhi	7.15
80	Longowal	5.01
81	Ludhiana	628.64
82	Mansa	35.2
83	Maur	5.15
84	Moga	2.7
85	Moonak	3.5
86	Naya Goan	4.08
87	Nihal Singh Wala	23.48
88	Nurmahal	4.57
89	Pathankot	32.9
90	Patiala	93.1
91	Qadian	5.9
92	Rajasansi	1.45
93	Sahnewal	5.4
94	Talwara	5.57
95	Tappa	3.35
96	Tanda Urmur	4.27
<b>Total</b>		<b>1125.27</b>
<b>Grand Total</b>		<b>1484.85</b>

Source: Departmental data

**Appendix 4.2***(Referred to in paragraph 4.2 page 34)***Statement showing outstanding Municipal Tax on Sale of Electricity***(Amount in lakh)*

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding Amount	Municipal tax pending as on
<b>2020-21</b>			
1	Kurali	83.7	31-03-2020
<b>Total</b>		<b>83.7</b>	
<b>2022-23</b>			
2	Bathinda	716.16	30-06-2022
3	Bholath	23	31-03-2022
4	Hoshiarpur	160	31-03-2022
5	Kapurthala	50	31-03-2022
6	Kot Isse Khan	72	31-12-2022
7	Ludhiana	8070	30-09-2022
8	SAS Nagar	1176.1	21-10-2022
9	Nadala	26	31-03-2022
10	Qadian	120	31-03-2022
11	Sahnewal	406.29	31-03-2022
<b>Total</b>		<b>10819.55</b>	
<b>Grand Total</b>		<b>10903.25</b>	

*Source: Departmental data*

**Appendix 4.3***(Referred to in paragraph 4.3 page 35)***Non-deposit of contribution towards Punjab State Cancer and Drug  
Addiction Treatment Infrastructure Fund***(Amount in lakh)*

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Period	Total amount required to be deposited in the fund	Amount deposited in the fund	Amount due
<b>2019-20</b>					
1	Ahmedgarh	2018-19	3.98	0	3.98
2	Amlloh	2015-19	2.51	0	2.51
3	Amritsar	2018-19	44.87	0	44.87
4	Bariwala	2017-19	0.25	0.03	0.22
5	Barnala	2018-19	15.26	0	15.26
6	Bassi Pathana	2016-19	0.54	0	0.54
7	Batala	2016-19	14.47	1.13	13.34
8	Begowal	2017- 19	2.71	0	2.71
9	Bhagta Bhai Ka	2016-19	0.95	0	0.95
10	Bhawanigarh	2018-19	0.44	0	0.44
11	Bhikhi	2018-19	0.24	0	0.24
12	Bholath	2018-19	0.41	0	0.41
13	Bhucho Mandi	2018-19	0.32	0.15	0.17
14	Cheema	2013-19	0.89	0	0.89
15	Dasuya	2018-19	4.44	0	4.44
16	Dhanaula	2016-19	0.37	0	0.37
17	Dhuri	2018-19	3.92	0	3.92
18	Dinanagar	2018-19	0.37	0	0.37
19	Dirba	2018-19	0.22	0	0.22
20	Doraha	2018-19	1.51	0.96	0.55
21	Ghagga	2018-19	0.51	0	0.51
22	Goniana	2015-19	1.46	0	1.46
23	Goraya	2017-19	1.72	0	1.72
24	Gurdaspur	2018-19	3.45	0	3.45
25	Hoshiarpur	2018-19	7.48	0	7.48
26	Jandiala Guru	2015-19	5.41	2.74	2.67
27	Khanauri	2018-19	0.67	0	0.67
28	Khanna	2017-19	9.32	0	9.32
29	Kurali	2018-19	0.42	0	0.42
30	Lalru	2018-19	2.66	0	2.66
31	Longowal	2013-19	1.23	0	1.23
32	Ludhiana	2018-19	156.48	0	156.48
33	Majitha	2015-19	0.69	0	0.69

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Period	Total amount required to be deposited in the fund	Amount deposited in the fund	Amount due
34	Malerkotla	2015-19	9.15	0.19	8.96
35	Mallanwala Khas	2015-19	1.11	0	1.11
36	Maloudh	2018-19	0.21	0	0.21
37	Maur Mandi	2018-19	0.28	0	0.28
38	Mehraj	2016-19	0.05	0	0.05
39	SAS Nagar	2018-19	159.29	80.00	79.29
40	Moonak	2018-19	0.29	0	0.29
41	Mudki	2016-19	0.59	0	0.59
42	Mulanpur Dakha	2017-19	1.41	0	1.41
43	SBS Nagar	2018-19	4.02	0	4.02
44	Pathankot	2018-19	6.61	0	6.61
45	Patiala	2018-19	27.76	0	27.76
46	Patran	2018-19	0.56	0	0.56
47	Patti	2018-19	0.48	0	0.48
48	Phagwara	2018-19	6.66	0	6.66
49	Rajpura	2018-19	3.15	0	3.15
50	Ramdass	2015-19	0.46	0	0.46
51	Rampura Phul	2018-19	0.52	0	0.52
52	Rupnagar	2018-19	1.85	0	1.85
53	Samana	2013-19	7.18	0	7.18
54	Samrala	2018-19	0.65	0	0.65
55	Sangat	2015-19	0.08	0	0.08
56	Sangrur	2016-19	6.61	2.02	4.59
57	Sardulgarh	2018-19	1.55	0	1.55
58	Shahkot	2018-19	0.46	0	0.46
59	Sirhind	2018-19	9.75	0	9.75
60	Sujanpur	2018-19	0.31	0	0.31
61	Talwandi Sabo	2016-19	0.80	0	0.80
62	Talwara	2015-19	1.11	0.79	0.32
63	Tarn Taran	2018-19	1.24	0	1.24
<b>Total</b>			<b>544.36</b>	<b>88.01</b>	<b>456.35</b>
<b>2020-21</b>					
64	Banur	2018-20	2.2	0	2.2
65	Ghagga	2015-20	0.42	0	0.42
66	Ghanaur	2017-20	0.35	0	0.35
67	Khanauri	2019-20	1.18	0	1.18
68	Kharar	2019-20	7.01	0	7.01
69	Kiratpur Sahib	2018-20	0.21	0	0.21
70	Kurali	2015-20	3.12	0	3.12

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Period	Total amount required to be deposited in the fund	Amount deposited in the fund	Amount due
71	SAS Nagar	2019-20	51.35	0	51.35
72	Nabha	2017-20	4.6	0	4.6
73	Patiala	2019-20	34.25	0	34.25
74	Patran	2019-20	0.88	0	0.88
75	Rahon	2018-20	1.54	0	1.54
76	Rajpura	2015-20	17.75	0	17.75
77	Samana	2019-20	1.58	0	1.58
<b>Total</b>			<b>126.44</b>	<b>0</b>	<b>126.44</b>
<b>2021-22</b>					
78	Bathinda	2019-21	39.98	0	39.98
79	Budhlada	2018-21	1.62	0	1.62
80	Hoshiarpur	2019-21	8.4	0	8.4
81	Jaitu	2017-21	1.21	0	1.21
82	Jalandhar	2019-21	94.56	0	94.56
83	Kharar	2020-21	3.69	0	3.69
84	Mandi Gobindgarh	2020-21	3.04	0	3.04
85	Moga	2019-21	15.17	0	15.17
86	SAS Nagar	2019-21	92.97	0	92.97
87	SBS Nagar	2018-21	8.65	0	8.65
<b>Total</b>			<b>269.29</b>	<b>0</b>	<b>269.29</b>
<b>2022-23</b>					
88	Adampur	2017-22	2.02	0	2.02
89	Ahmedgarh	2019-22	2.99	0	2.99
90	Alawalpur	2017-22	0.44	0	0.44
91	Bhadaur	2017-22	0.8	0	0.8
92	Badhani Kalan	2017-22	1.81	0	1.81
93	Baghapurana	2017-22	2.53	0.06	2.47
94	Barnala	2019-22	9.92	0	9.92
95	Bassi Pathana	2019-22	0.91	0	0.91
96	Batala	2019-22	9.44	4.94	4.5
97	Bhagta Bhai Ka	2019-22	1.05	0	1.05
98	Bhikhi	2019-22	1.00	0.34	0.66
99	Bholath	2019-22	1.36	0.45	0.91
100	Dera Bassi	2020-22	5.47	0	5.47
101	Dhariwal	2017-22	1.64	0	1.64
102	Dhilwan	2019-22	0.40	0	0.40
103	Faridkot	2019-22	5.83	0	5.83
104	Fatehgarh Churian	2017-22	1.57	0	1.57
105	Fazilka	2017-22	10.06	0	10.06



Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Period	Total amount required to be deposited in the fund	Amount deposited in the fund	Amount due
106	Garhdiwala	2017-22	1.48	0.96	0.52
107	Gidderbaha	2017-22	3.94	0	3.94
108	Gurdaspur	2019-22	9.41	0	9.41
109	Haryana	2017-22	0.73	0	0.73
110	Hoshiarpur	2021-22	8.4	0	8.4
111	Jagraon	2019-22	7.03	0	7.03
112	Jalalabad	2016-22	4.14	0	4.14
113	Jalandhar	2021-22	59.31	0	59.31
114	Jandiala Guru	2019-22	4.22	0	4.22
115	Khamano	2020-22	0.7	0	0.7
116	Khem Karan	2017-22	0.64	0	0.64
117	Kot Shamir	2019-22	0.16	0	0.16
118	Kot Fatta	2017-22	0.13	0	0.13
119	Kotkapura	2019-22	5.02	0	5.02
120	Lehragagga	2017-22	2.37	0	2.37
121	Lehra Mohabbat	2013-22	0.18	0	0.18
122	Mamdot	2018-22	0.35	0	0.35
123	Mehatpur	2017-22	2.17	0	2.17
124	Moonak	2019-22	0.72	0	0.72
125	Sri Muktsar Sahib	2019-22	7.01	0	7.01
126	Nadala	2017-22	0.44	0	0.44
127	Naya Gaon	2020-22	1.64	0	1.64
128	Nurmahal	2017-22	2.92	0	2.92
129	Phagwara	2019-22	14.51	0	14.51
130	Phillaur	2017-22	2.35	0	2.35
131	Qadian	2018-22	0.59	0	0.59
132	Raman	2017-22	2.23	0	2.23
133	Sahnawal	2021-22	0.86	0	0.86
134	Sham Chaurasi	2017-22	1.2	0	1.2
135	Talwandi Bhai	2016-22	4.56	0	4.56
136	Tappa	2017-22	3.58	0	3.58
137	Zirakpur	2021-22	19.12	0	19.12
<b>Total</b>			<b>231.35</b>	<b>6.75</b>	<b>224.60</b>
<b>Grand Total</b>			<b>1171.44</b>	<b>94.76</b>	<b>1076.68</b>

Source: Departmental data

**Appendix 4.4***(Referred to in paragraph 4.4 page 35)***Statement showing non-preparation of annual accounts**

Sr. No.	Name of the ULBs (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Not prepared for the period
<b>2020-21</b>		
1	Sri Anandpur Sahib	2017-20
2	Kiratpur Sahib	2018-20
3	Payal	2013-20
4	Rahon	2011-20
5	Ghagga	2019-20
6	Machhiwara	2018-20
7	Khanauri	2019-20
8	Sri Chamkaur Sahib	2018-20
<b>2021-22</b>		
9	Nabha	2014-21
10	Mehraj	2013-21
11	Rajpura	2018-21
12	Rampura Phul	2017-21
13	Mukerian	2018-21
<b>2022-23</b>		
14	Sultanpur Lodhi	2017-21
15	Kotkapura	2019-22
16	Sri Muktsar Sahib	2019-22
17	Raman	2017-22
18	Ahmedgarh	2020-22
19	Faridkot	2018-21
20	Naya Goan	2017-21
21	Malerkotla	2020-22
22	Tanda Urmar	2020-22
23	Longowal	2018-22
24	Garhdiwala	2020-22
25	Maur	2018-21
26	Gurdaspur	2018-21
27	Fatehgarh Churian	2017-22
28	Kapurthala	2021-22
29	Tappa	2017-22
30	Haryana	2017-22
31	Batala	2018-22
32	Moga	2021-22
33	Jagraon	2020-22
34	Sangrur	2020-22

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Sr. No.	Name of the ULBs (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Not prepared for the period
35	Qadian	2014-22
36	Alawalpur	2017-22
37	Barnala	2019-22
38	Moonak	2019-22
39	Khem Karan	2017-22
40	Mahilpur	2017-22
41	Sham Chaurasi	2017-22
42	Bhadaur	2017-22
43	Amritsar	2021-22

Source: Departmental data

**Appendix 4.5**

(Referred to in paragraph 4.5 page 36)

**Statement showing outstanding temporary advances**

(Amount in lakh)

Sr. No.	Name of the ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Outstanding/ Unadjusted amount	Period of advance
<b>2021-22</b>			
1	SBS Nagar	1.60	04/2018-10/2020
<b>2022-23</b>			
2	Ludhiana	385.41	01/1998-08/2021
3	Bathinda	1.89	04/2021-11/2021
4	Kapurthala	6.46	01/2010-02/2022
5	Phillaur	2.73	08/2017-01/2021
6	Qadian	2.27	01/2019-02/2022
7	Kharar	0.30	03/06/2021
8	Jagraon	2.64	03/2020-10/2021
<b>Total</b>		<b>403.30</b>	

Source: Departmental data

### Appendix 4.6

(Referred to in paragraph 4.6 page 36)

#### Statement showing non-maintenance of register of trees and database of assets

Sr. No.	Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	For the period
<b>2020-21</b>		
1	Ghagga	Upto March 2020
2	Kurali	Upto March 2020
3	Banur	Upto March 2020
<b>2021-22</b>		
4	Mukerian	Upto March 2021

Source: Departmental data

**Appendix 4.7**

(Referred to in paragraph 4.7 page 37)

**Statement showing non-conducting of physical verification of store and stocks**

Sr. No.	Name of the ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat)	Period for which physical verification was not done
<b>2021-22</b>		
1	Nabha	2018-21
2	Mukerian	2020-21
3	Rampura Phul	2019-21
<b>2022-23</b>		
4	Faridkot	2019-22
5	Ludhiana	2019-22
6	Mansa	2019-22
7	Maur	2019-22
8	Talwandi Bhai	2016-22
9	Sahnewal	2017-22
10	Gurdaspur	2019-22
11	Dhariwal	2019-22
12	Patiala	2021-22
13	Zirakpur	2021-22
14	Barnala	2019-22
15	Moonak	2019-22
16	Khamano	2020-22
17	Mehatpur	2017-22
18	Lehra Mohabbat	2013-22
19	Dhilwan	2019-22
20	Badhani Kalan	2017-22
21	Rajasansi	2017-22
22	Bhadaur	2017-22
23	Gidderbaha	2019-22

Source: Departmental data



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