



**Report of the  
Comptroller and Auditor General of India  
on  
Panchayati Raj Institutions  
and  
Urban Local Bodies**

**for the year ended 31 March 2015**



**Government of Uttar Pradesh  
Report No 2 of 2015**

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## **PREFACE**

This Report for the year ended March 2015 has been prepared for submission to the Governor of Uttar Pradesh.

The Report contains significant results of the audit of the *Panchayati Raj* Institutions and Urban Local Bodies in the State including the departments concerned.

The issues noticed in the course of test audit for the period 2014-15 as well as those issues which came to notice in earlier years, but could not be dealt within 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.

## OVERVIEW

This Report is prepared in two parts and consists of six chapters. Part-A includes Chapter 1 to Chapter 3 for *Panchayati Raj* Institutions and Part-B includes Chapter 4 to Chapter 6 for Urban Local Bodies. Chapter 1 provides An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of *Panchayati Raj* Institutions. Chapter 2 includes Performance Audit on “Utilisation of Thirteenth Finance Commission grants in *Panchayati Raj* Institutions” and Long Paragraph on “Audit of Schemes Rules, 2011”. Chapter 3 includes findings on Audit of Transactions in *Panchayati Raj* Institutions. Chapter 4 provides An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of Urban Local Bodies. Chapter 5 comprises Performance Audit on “Utilisation of Thirteenth Finance Commission grants in Urban Local Bodies”. Chapter 6 includes findings on Audit of Transactions in Urban Local Bodies. A synopsis of audit findings included in the report is presented below:

### **Chapter 1 An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of *Panchayati Raj* Institutions**

Annual Technical Inspection Reports sent to the Government for the year ended March 2013 and March 2014 were not placed before the State Legislature.

*(Paragraph 1.5.2)*

Large amount under Centrally Sponsored Schemes, State Finance Commission grants and Central Finance Commission grants were devolved to *Panchayati Raj* Institutions during 2010-15. However, status of generation of own revenue of *Panchayati Raj* Institutions indicates oscillating trend and it decreased to ₹ 149 crore in 2014-15 as compared to ₹ 191 crore in 2013-14.

*(Paragraph 1.9.3)*

PRIs were not maintaining accounts in all the eight formats (PRIASoft) prescribed by the Comptroller and Auditor General of India as of October 2015.

*(Paragraph 1.9.9)*

### **Chapter 2 Performance Audit on *Panchayati Raj* Institutions**

#### **2.1 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in *Panchayati Raj* Institutions”**

Government of Uttar Pradesh drew ₹ 3,339.43 crore towards General Performance Grant for *Panchayati Raj* Institutions in the State during 2011-15 without fully complying with the pre-requisite conditions for obtaining the grants.

*(Paragraph 2.1.6.2)*

Grant amounting to ₹ 45.33 crore was not released for the period ranging between 31 and 74 days as of July 2015 in eight lead banks at Lucknow. Further, though the grants amounting to ₹ 276.67 crore were transferred by the Government of

Uttar Pradesh to the PRIs during 2010-15 within the prescribed time limit, but the same were credited in the bank accounts of sampled *Zila Panchayats* with delay ranging between one and 143 days.

*(Paragraphs 2.1.6.3 and 2.1.6.4)*

Various basic records prescribed under rules were not being maintained in test-checked *Zila Panchayats/Kshetra Panchayats* and were almost non-existent in *Gram Panchayats*. Hence, authenticity of the expenditure of ₹ 266.43 crore incurred by test-checked *Panchayati Raj* Institutions during 2010-15 could not be vouchsafed in audit.

*(Paragraph 2.1.7)*

Test-checked *Zila Panchayats* incurred expenditure of ₹ 214.60 crore mainly on new road works and the expenditure on upkeep and maintenance of the assets was only 4.65 per cent of the total expenditure of ₹ 225.07 crore during 2010-15.

*(Paragraph 2.1.8 and Appendix 2.1.9)*

Two hundred eight works executed during 2010-15 by test-checked nine *Zila Panchayats* were delayed. However, penalty amounting to ₹ 2.15 crore was short levied.

*(Paragraph 2.1.8 and Appendix 2.1.11)*

Monitoring by *Zila Panchayat* Monitoring Cell and District *Panchayat Raj* Officers was inadequate. Planning and Development Committees of the *Panchayati Raj* Institutions were not functional.

*(Paragraphs 2.1.9.2 to 2.1.9.4)*

## **2.2 Long Paragraph on “Audit of Schemes Rules, 2011”**

During 2013-15, Mahatma Gandhi National Rural Employment Guarantee Scheme Cell (MGNREGS Cell) short-released ₹ 44.03 crore to Social Audit Unit. Besides, more than five per cent (₹ 104.11 crore) funds were spent by the MGNREGS Cell under administrative expenses.

*(Paragraph 2.2.7.2)*

Social Audit Unit was to frame an annual calendar for Social Audit to cover at least one Social Audit in each *Gram Panchayat* in every six months. Accordingly, 1,04,222 Social Audits in 52111 *Gram Panchayats* in the State were to be planned in each year. However, only 13,192 (13 per cent) and 25,748 (25 per cent) Social Audits were planned during 2013-14 and 2014-15 respectively. Of this, only 11,412 (11 per cent) Social Audits in 2013-14 and 20,844 (20 per cent) in 2014-15 were conducted.

*(Paragraph 2.2.8.1)*

Thirty Eight District Social Audit Coordinators and 446 Block Social Audit Coordinators were engaged during July 2012 to March 2013 but no Social Audit was conducted during this period, as a result ₹ 3.62 crore paid as honorarium to them remained unfruitful.

*(Paragraph 2.2.8.3)*



In 24 out of 30 test-checked districts, we noticed that out of 1,302 unaudited *Gram Panchayats* during 2014-15, the Social Audit of 769 *Gram Panchayats* could not be carried out due to non-production of records to Social Audit team.

(Paragraph 2.2.9.3)

Participation of villagers during Social Audit meetings ranged between 0.07 and 3.76 *per cent* of whole population of *Gram Panchayats* in 50 test-checked *Gram Panchayats*.

(Paragraph 2.2.9.5)

In 16 out of 30 test-checked districts only ₹ 0.13 lakh (0.08 *per cent*) was recovered as against 444 cases of misappropriation amounting to ₹ 164.22 lakh during 2013-15.

(Paragraph 2.2.12)

### **Chapter 3 Audit of Transactions in *Panchayati Raj* Institutions**

Loss of interest of ₹ 22 lakh due to non-adherence to the scheme guidelines by the Block Development Officer, KP Naugarh, Chandauli and lack of effective pursuance with the bank to allow interest on the savings bank account balances.

(Paragraph 3.1)

Non-fixation of rent of shops equivalent to the rates fixed by the District Magistrate led to loss of ₹ 30.61 lakh to *Zila Panchayat*, Sitapur.

(Paragraph 3.2)

Acceptance of tenders at higher rates, in contravention to the extant Government orders, resulted in excess expenditure of ₹ 19.16 lakh.

(Paragraph 3.3)

Non-observance of the provisions of Uttar Pradesh KP& ZP Act, 1961 and Uttar Pradesh ZP & KP Rules, 1965 by *Zila Panchayat*, Lalitpur led to encroachment of land valued at ₹ 3.77 crore.

(Paragraph 3.6)

### **Chapter 4 An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of Urban Local Bodies**

Laying of the Annual Technical Inspection Reports (ATIRs) in State Legislature and formation of a committee for its discussion was mandated in Thirteenth Finance Commission recommendations. However, the ATIRs sent to the Government up to the year ending March 2014 were yet to be placed in the State Legislature by the State government.

(Paragraph 4.5.2)

The targets fixed by the Government for realisation of revenue were not achieved by the Urban Local Bodies resulting in large dependency on Government grants.

(Paragraph 4.10.6)

## **Chapter 5 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in Urban Local Bodies”**

General Performance Grant amounting to ₹ 812.83 crore was obtained by the State Government without complying with the conditions prescribed by Thirteenth Finance Commission. Interest amounting to ₹ 1.05 crore was earned during 2010-15 on the grants retained by the Government but it did not transfer the same to Urban Local Bodies.

*(Paragraphs 5.6.4 & 5.6.5)*

Urban Local Bodies did not prepare annual work plan for execution of works during 2010-15. Government of Uttar Pradesh did not notify the service standards in respect of four specified services for *Nagar Panchayats*.

*(Paragraphs 5.7.1 & 5.7.3)*

In 33 Urban Local Bodies, an expenditure of ₹ 12.25 crore was incurred on execution of inadmissible items of works.

*(Paragraph 5.7.2)*

System for Municipal Solid Waste Management was absent in the entire test-checked Urban Local Bodies except in *Nagar Nigam*, Aligarh and *Nagar Palika Parishad*, Etawah. Similarly, management of Bio-medical waste was also inadequate in 12 test-checked districts of the State.

*(Paragraphs 5.8.1 & 5.11.3)*

Unfruitful expenditure of ₹ 2.27 crore was incurred on incomplete drains in Urban Local Bodies as the construction of drains was commenced without ensuring availability of dispute free land.

*(Paragraphs 5.8.2.1, 5.9.4.1, 5.11.4.1 & 5.12.4.1)*

Though classified under the four service delivery benchmarks, no targets were set for sewerage works, except in test-checked districts Lucknow, Sitapur and Etawah. In *Nagar Palika Parishad*, Etawah, sewerage system was not operational due to non-connectivity with households, whereas in *Nagar Nigam* Firozabad, it was lying idle due to non-construction of Sewage Treatment Plant.

*(Paragraphs 5.9.2.1, 5.10.1 & 5.11.2.1)*

Monitoring mechanism was absent at the State as well as at district level. High Level Monitoring Committee, instead of reviewing the execution of works and utilisation of grants, merely recommended the grants to Urban Local Bodies and demanded the UCs from the administrative department.

*(Paragraph 5.13)*

## Chapter 6 Audit of Transactions in Urban Local Bodies

Hydraulic Tower Wagon System and Multipurpose Garbage Vehicle were purchased without assessment of requirement and were lying idle for more than three years, resulting in unfruitful expenditure of ₹ 20.27 lakh.

**(Paragraph 6.1)**

Loss of revenue of at least ₹ 89.86 lakh to *Nagar Palika Parishad*, Shamli due to non-collection of water charges during 2008-15 and irregular abolishing of water charges worth ₹ 46.11 lakh upto March 2008.

**(Paragraph 6.2)**

Running of a slaughter house without adhering to Uttar Pradesh Pollution Control Board norms led to closure of the slaughter house resulting in loss of revenue of ₹ 5.37 crore (November 2015).

**(Paragraph 6.3)**

Lack of coordination between *Nagar Palika Parishad*, Pratapgarh and *Jal Nigam* led to wasteful expenditure of ₹ 27.33 lakh on construction of damaged road, in addition people had to suffer for more than three years.

**(Paragraph 6.4)**

Failure to finalise the tender for outsourcing the collection of parking charges and inability of the departmental staff to achieve revenue collection target resulted in less recovery of revenue amounting to ₹ 32.53 lakh for vehicle stands in *Nagar Palika Parishad*, Balrampur.

**(Paragraph 6.5)**

Unfruitful expenditure of ₹ 32.66 lakh was incurred on construction of drains which remained incomplete in *Nagar Panchayat*, Nichlaur, Maharajganj, resultantly, the objective to regulate the outfall of water by connecting it to the main drain (*Nala*) was not achieved.

**(Paragraph 6.6)**

Non-functioning of Biometric Finger Print Attendance Machines led to unfruitful expenditure of ₹ 14.27 lakh in *Nagar Nigam*, Moradabad.

**(Paragraph 6.8)**

Investment of ₹ 47.87 lakh incurred on construction and repair of shops and hall in *Nagar Panchayat*, Mahona, Lucknow was rendered unproductive due to their non-allotment.

**(Paragraph 6.9)**

## CHAPTER 1

### An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of *Panchayati Raj* Institutions

#### An Overview of the Functioning of *Panchayati Raj* Institutions in the State

##### 1.1 Introduction

Government of India (GoI) enacted the 73<sup>rd</sup> Constitutional Amendment Act in 1992 (Act) which envisaged decentralisation of powers to the rural self-governing bodies, viz., *Gram Panchayat* (GP) at the village level, *Kshetra Panchayat* (KP) at the block level (Intermediate level) and *Zila Panchayat* (ZP) at the district level. The States, in turn, were required to entrust these local bodies with such powers, functions and responsibilities, as to enable them to function as institutions of self-governance. Consequently, the UP *Panchayat Raj* Act (UP PR Act), 1947 and Uttar Pradesh *Kshetra Panchayat* and *Zila Panchayat Adhiniyam* (UP KP & ZP Act), 1961 were amended in 1994 and Rules framed thereunder.

Rule 186 of Uttar Pradesh *Panchayat Raj* (17<sup>th</sup> amendment) Act, 2011 laid down the provisions for tabling the Annual Report of Chief Audit Officer (CAO), Cooperative Societies and *Panchayats* and Annual Technical Inspection Report (ATIR) of the Comptroller and Auditor General of India (CAG) before the State Legislature. In pursuance to this, the State Government constituted *Panchayati Raj Samiti* in March 2014 to discuss both the reports in the Legislature of Uttar Pradesh.

##### 1.1.1 State profile

Uttar Pradesh is the fifth largest State in the country in terms of size and spans an area of 2.41 lakh square kilometer. As per the Census 2011, total population of the State is 19.98 crore, of which 77.72 *per cent* resides in rural areas. In comparison to the national value of 2.41 lakh number of GPs, 24.48 *per cent* (0.59 lakh) of GPs exists in the State of Uttar Pradesh. The comparative demographic and development profile of the State *vis-a-vis* the national profile is given in **Table 1**.

**Table 1: Important statistics of the State**

Indicator	Unit	State value	National value
Population	Crore	19.98	121.07
Population density	Per square km.	829	382
Rural population	<i>Per cent</i>	77.72	68.84
Number of PRIs	Number	60,058	2,47,577
Number of ZPs	Number	75	598
Number of KPs	Number	821	6,391
Number of GPs	Number	59,162*	2,40,588
Gender ratio	Females per 1000 males	912	940
Literacy	<i>Per cent</i>	67.68	74.04

(Source: Thirteenth Finance Commission, Director, *Panchayati Raj*, Lucknow and Census Report, 2011)

\* Increased due to de-limitation of constituencies

## 1.2 Organisational set up of *Panchayati Raj* Institutions

Social sector programmes/schemes are implemented by PRIs, parallel bodies and line departments. At Government level, Principal Secretary, *Panchayati Raj* assisted by Director, *Panchayati Raj* was responsible for release, utilisation and overall monitoring of grants. *Apar Mukhya Adhikari* (AMA) at *Zila Panchayat* (ZP) level, Block Development Officers at *Kshetra Panchayat* (KP) level and *Gram Panchayat/Vikas Adhikari* at *Gram Panchayat* (GP) level were responsible for economical and effective utilisation of grant. Further, *Zila Panchayat* Monitoring Cell (ZPMC) Lucknow and District *Panchayat Raj* Officers (DPROs) were responsible for monitoring the progress of the expenditure incurred on works executed by ZPs and KPs/GPs respectively. Apart from the above, High Level Monitoring Committee (HLMC) headed by Chief Secretary, GoUP was also responsible for ensuring adherence to the specific conditions of grants provided to PRIs. The Organogram of PRIs at the Government and Elected representative of each level, parallel bodies and line departments with the administrative setup in Blocks, Districts and State level is given in **Appendix 1.1**.

## 1.3 Functioning of *Panchayati Raj* Institutions

### 1.3.1 Status of devolution of Funds, Functions and Functionaries to *Panchayati Raj* Institutions

Eleventh schedule of the Constitution of India provided for the transfer of Funds, Functions and Functionaries to *Panchayati Raj* Institutions (PRIs) for enabling them to function as institutions of self-governance. Accordingly, the UP State Legislature amended the UP PR Act, 1947 and UP KP & ZP Act, 1961 by UP Act no. 9 of 1994 and devolved powers and functions to GPs as specified in Section 15 of the UP PR Act, 1947 and to KPs and ZPs as specified in Schedule I and Schedule II to UP KP & ZP Act, 1961. Out of 29 (**Appendix 1.2**), only 16 functions mentioned in the Eleventh Schedule of the Constitution have been devolved to PRIs as of 31 October 2015 (**Appendix 1.3**). The remaining functions were yet to be devolved to the PRIs.

## 1.4 Formation of various committees

### 1.4.1 Standing Committees

For proper functioning of the three tiers of *Panchayats*, GoUP ordered in July 1999 for constitution of six standing committees in each tier of *Panchayats*. Brief introduction on the working of PRIs and various standing committees involved in financial matters and implementation of schemes is given in **Table 2**.

**Table 2: Details of Standing Committees**

Tier of PRIs	Head of the Standing Committees	Names of the Standing Committees	Roles and Responsibilities of the Standing Committees
Zila Panchayat	Apar Mukhya Adhikari/Adhyaksh, Zila Panchayat	(i) Niyojan Avam Vikas Samiti (ii) Shiksha Samiti (iii) Nirman Karya Samiti (iv) Swasthya Avam Kalyan Samiti (v) Prashasanik Samiti (vi) Jal Prabandhan Samiti	As per UP Government notification no. 4430/33-1-99/SPR/99- dated 29 July 1999 and 4077 (1) 33-2-99-48 G/99 dated 29 July 1999 functions are enumerated in <b>Appendix 1.4</b> .
Kshetra Panchayat	Block Development Officer/ Pramukh, Kshetra Panchayat	(i) Niyojan Avam Vikas Samiti (ii) Shiksha Samiti (iii) Nirman Karya Samiti (iv) Swasthya Avam Kalyan Samiti (v) Prashasanik Samiti (vi) Jal Prabandhan Samiti	As per UP Government notification no. 4430/33-1-99/SPR/99- dated 29 July 1999 functions are enumerated in <b>Appendix 1.4</b>
Gram Panchayat	Gram Panchayat Adhikari/Gram Vikas Adhikari/ Pradhan, Gram Panchayat	(i) Niyojan Avam Vikas Samiti (ii) Shiksha Samiti (iii) Nirman Karya Samiti (iv) Swasthya Avam Kalyan Samiti (v) Prashasanik Samiti (vi) Jal Prabandhan Samiti	-----as above----

(Source: Director, *Panchayati Raj*, Lucknow)

On being pointed out, the Director, *Panchayati Raj* stated (November 2015) that meetings of committees constituted in ZPs, KPs and GPs were being held and minutes were being maintained at their level. Thus, the status of constitution and functioning of these committees were not available at Directorate level.

#### 1.4.2 District Planning Committee

Article 243 ZD of the Constitution of India (Constitution) inserted vide Seventy Fourth Constitutional Amendment Act in 1993 states that "There shall be constituted in every State at the district level a District Planning Committee (DPC) to consolidate the plans prepared by the *Panchayats* and the Municipalities in the district and to prepare a draft development plan for the district as a whole". Although the Government enacted the Uttar Pradesh District Planning Committee Act, 1999 (July 1999), DPCs in the State were constituted only in April 2008.

We, during Performance Audit of "Utilisation of Thirteenth Finance Commission Grants in PRIs" in test-checked 12 districts<sup>1</sup> noticed that district

<sup>1</sup> Aligarh, Bahraich, Etawah, Ferozabad, G.B. Nagar, Gazipur, Gonda, Lalitpur, Lucknow, Mau, Sitapur and Sultanpur.

plans for PRIs were neither compiled nor sent to DPCs for compilation by ZPs as required in the Act. Thus, objective of the State Government for decentralised governance and enhanced public participation was not being ensured and monitored by the department.

On this being pointed out, the Director, *Panchayati Raj* stated (November 2015) that the status of functioning of the District Planning Committees in the State was awaited from district level.

## 1.5 Audit arrangement

### 1.5.1 Primary auditor

Chief Audit Officer, Co-operative Societies and *Panchayats* (CAO) is the primary auditor for all the three tiers of PRIs. The details of audit of PRIs proposed, actually audited and in arrears by CAO are given in **Table 3**.

**Table 3: Position of units proposed, audited and those lying in arrear**

Name of PRIs	No. of units proposed	No. of units audited	No. of units in arrear (per cent)
<b>2012-13</b>			
ZPs	71	48	23 (32)
KPs	813	116	697 (86)
GPs	51,674	26,519	25,155 (49)
<b>2013-14</b>			
ZPs	73	45	28 (38)
KPs	820	89	731 (89)
GPs	51,674	33,378	16,296 (32)
<b>2014-15</b>			
ZPs	73	48	25 (34)
KPs	823	71	752 (91)
GPs	52,019	36,228	15,791 (30)

(Source: CAO, Co-operative Societies and *Panchayats*, Lucknow).

It would be seen from **Table 3** that a large number of PRIs (ZPs, KPs and GPs due for audit during the year) remained unaudited, ranging between 32 and 38 *per cent* in ZPs, 86 and 91 *per cent* in KPs and 30 and 49 *per cent* in GPs during 2012-15, as such the financial data of these PRIs was not scrutinised.

On this being pointed out, CAO stated (October 2015) that non-production of records by ZPs, KPs and GPs was the main reason for large arrears. Thus the State Government should take a serious note of this and put in place an effective system to ensure that PRIs maintain proper records and produce them for audit by primary auditors and also to the CAG audit teams.

Rule 186 of the UP PR Rules, 1947, as amended vide notification no. 854/33-1-2011-126/96 dated 30 March 2011, provides for preparation of annual audit reports of GPs. However, annual audit reports from 2011-12 were not prepared by CAO to place before the State legislature. The CAO stated (October 2015) that report for 2010-11 had been prepared and laid in UP

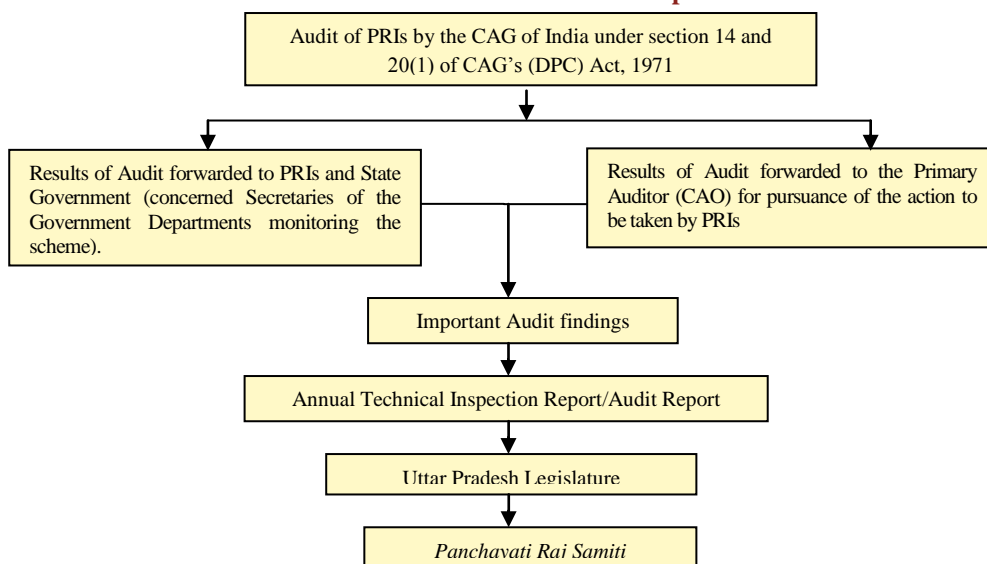
Legislature. The fact remains that annual audit reports for subsequent years were yet to be prepared and submitted to the legislature.

### 1.5.2 Audit by the Comptroller and Auditor General of India

The Eleventh Finance Commission recommended Technical Guidance and Support (TGS) for proper maintenance of accounts of PRIs and their audit by CAG. Para 10.121 and 10.122 of the recommendations of Thirteenth Finance Commission stipulate that CAG is to be entrusted with TGS for all Local Bodies of all States and also provides that ATIRs of the CAG as well as Annual Report of the Director of Local Fund Audit should be placed before the State Legislature which will provide a credible assurance of the audit of accounts. The audit mandate of CAG regarding audit of PRIs is as under:

- (i) The Audit of accounts of PRIs is conducted by the CAG of India under section 14 and 20(1) of CAG's (DPC) Act, 1971. TGS to the audit of PRIs to CAO is given by the CAG under Section 20 (1) of CAG's (DPC) Act, 1971.
- (ii) The result of audit/audit reports was sent to State Government, Director, PRI and CAO, for pursuance of action to be taken by PRIs.

**Chart 1: Procedure of audit in PRIs is depicted below:**



State Government constituted *Panchayati Raj Samiti* in March 2014 to discuss the reports of *Panchayati Raj* in the Uttar Pradesh Legislature. But, the ATIRs sent to the Government for the years ended March 2013 and March 2014 were not placed before the Legislature. Hence, they were not discussed in *Panchayati Raj Samiti*.

### 1.6 Response to Audit observations

The audit objections were communicated to the Heads of the Offices, Director, *Panchayati Raj* and CAO. Details of outstanding audit objections with value carried out during the course of Compliance audit to check whether the money was spent as per rules and procedures and purposes envisaged, are given in **Table 4**.



**Table 4: Details of outstanding audit objections as on 31 March 2015****(₹ in crore)**

Sl. No.	Year	Opening balance of para		Para added during the year		Para settled during the year		Outstanding para	
		No.	Value	No.	Value	No.	Value	No.	Value
1	2010-11	12,694	895.36	1,308	162.20	1	0.00	14,001	1,057.56
2	2011-12	14,001	1,057.56	2,033	242.37	-	-	16,034	1,299.93
3	2012-13	16,034	1,299.93	482	223.16	-	-	16,516	1,523.09
4	2013-14	16,516	1,523.09	3,310	1,073.44	-	-	19,826	2,596.53
5	2014-15	19,826	2,596.53	2,203	816.81	-	-	22,029	3,413.34

(Source: Register of Audit Inspection Reports)

It would be seen from **Table 4** that 22,029 paragraphs with money value of ₹ 3,413.34 crore were outstanding at the close of 2014-15. No replies were furnished for the audit paragraphs reported to the Government for 2011-15 which indicates that the Government was not responsive to audit observations.

CAO also did not pursue the action taken by the PRIs in compliance to the audit paragraphs regularly communicated to it.

On this being pointed out, CAO stated (October 2015) that review of the cases pending for settlement was not undertaken due to non-receipt of compliance report from the administrative departments. Non-receipt of compliance report for such a large number of objections and non-settlement of any observations during last five years indicates lack of internal control and monitoring and utter disregard of financial rules, regulations and norms of financial propriety.

## **Accountability Mechanism and Financial Reporting issues**

### **Accountability Mechanism**

#### **1.7 Social Audit**

The Government of India, in consultation with the Comptroller and Auditor General of India framed a set of rules and regulations titled the “Audit of Schemes Rules, 2011”. Subsequently Government of Uttar Pradesh constituted (August 2012) Social Audit Unit (SAU) as an independent agency. The details of functioning of SAU and result of Social Audit are discussed in relevant paragraphs of Chapter 2.2 Long Paragraph on “Audit of Schemes Rules, 2011”.

#### **1.8 Internal Control System of Panchayati Raj Institutions**

Internal control is a system within an organisation that governs its activities effectively to achieve its objectives. It helps to provide reasonable assurance of adherence to Laws, Rules, Regulations and Orders, safeguards against fraud, abuse and mismanagement and ensures reliable financial and management information to higher authorities. The internal control and monitoring activities include proper maintenance of accounts, reconciliation of figures, documentation, and system of authorisation and approval of payments, segregation of duties, inspection and audit.

### 1.8.1 Monitoring mechanism

Based upon the recommendations of Eleventh Finance Commission, the CAG of India had prescribed the accounting formats with coding pattern for each tier of PRIs to strengthen their accounting system and enable the authorities to monitor the progress of receipts and expenditure under different objectives to take further action, if required. However, accounts in the prescribed formats were not prepared by the test-checked PRIs. The budgetary process of receipts and flow of expenditure were also not analysed and monitored by the department.

## 1.9 Financial Reporting issues

### 1.9.1 Sources of Funds

The resource base of PRIs consists of own receipts, State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and funds from Centrally Sponsored Schemes (CSS) for carrying out maintenance and development activities. The fund-wise source and its custody for each tier and the fund flow arrangements in flagship schemes are given in **Table 5 (A) & 5 (B)**.

**Table 5 (A): Fund flow -Source and custody of funds in PRIs**

Nature of fund	ZPs		KPs		GPs	
	Source of fund	Custody of fund	Source of fund	Custody of fund	Source of fund	Custody of fund
Own Receipt	Own resources	<i>Zila Nidhi</i>	Nil	Nil	Own resources	<i>Gram Nidhi</i>
State Finance Commission	State Government	<i>Zila Nidhi</i>	State Government	<i>Kshetra Nidhi</i>	State Government	<i>Gram Nidhi</i>
Central Finance Commission	GoI	<i>Zila Nidhi</i>	GoI	<i>Kshetra Nidhi</i>	GoI	<i>Gram Nidhi</i>
Centrally Sponsored Schemes	GoI	CSS Bank account	GoI	CSS Bank account	GoI	CSS Bank account

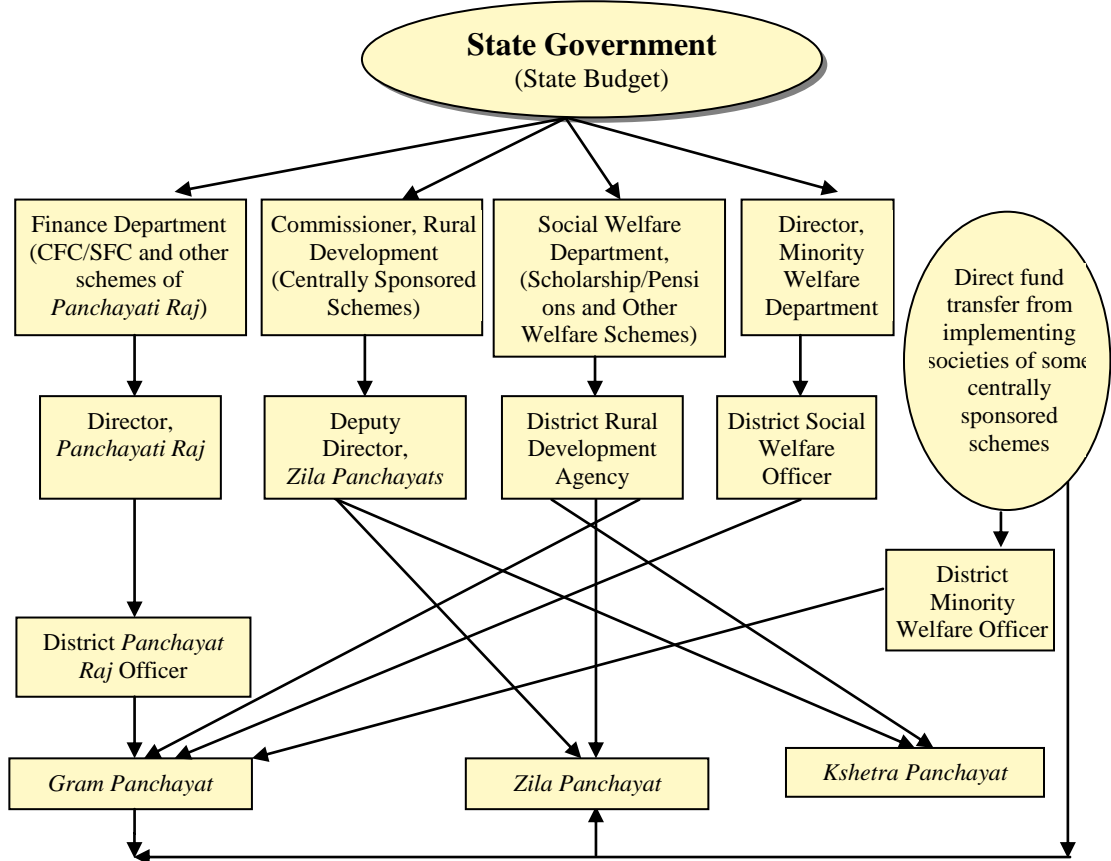
(Source: Director, *Panchayati Raj*)

**Table 5 (B): Fund flow arrangements in major Centrally Sponsored Flagship Schemes**

Sl. No.	Scheme	Fund flow arrangement
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	GoI and the Government of Uttar Pradesh (GoUP) transfer their respective shares of MGNREGS funds in a Bank Account, called State Employment Guarantee Fund (SEGF), set up outside the State Accounts. Commissioner, Rural Development is the custodian of SEGF and administers onward transfer of funds from it to district and sub-district level.
2.	<i>Indira Awas Yojana (IAY)</i>	GoI transfers its share directly to DRDA through cheques. DRDA draws GoUP's share from district treasury and keeps both in a Bank Account. Project Director operates the Bank Account and is administrator of the fund. He transfers the fund to the beneficiaries account.
3.	Rural Drinking Water Supply Programme (RDWSP)	For Accelerated Rural Water Supply Programme, GoUP transfers funds to Uttar Pradesh <i>Jal Nigam</i> (UPJN) centrally at Lucknow for the entire State. UPJN transfers funds to its district units. For other Rural Water Supply Schemes, DDO draws funds from district treasury out of allotments placed at his disposal, and gives it to UPJN unit in the districts for execution.
4.	Total Sanitation Campaign (TSC)	GoI transfers its share directly in Bank accounts of District Water and Sanitation Mission set up in each District. DPRO, ex-officio Secretary of the Mission, draws GoUP's share from district treasury on the basis of allotment received from GoUP and also deposits it in the Mission's Bank Account.

(Source: Director, *Panchayati Raj* and Commissioner, Rural Development)

**Chart 2: Fund flow**



(Source: Director, Panchayati Raj)

### 1.9.2 Budgeting and Budgetary Process

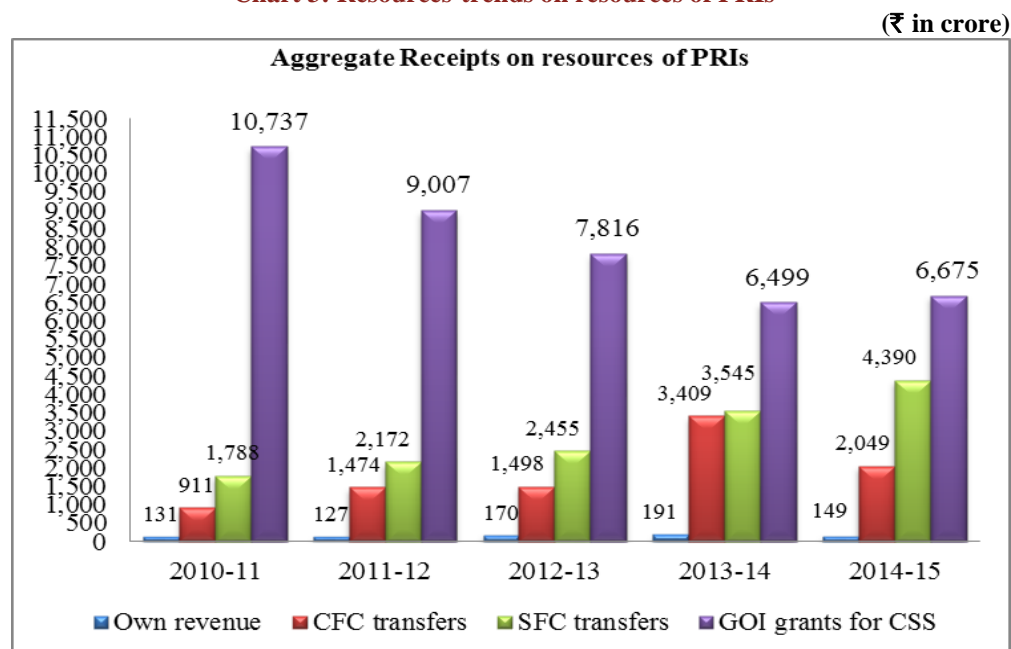
Budgeting and budgetary process entails preparation and examination of the annual budget estimates and subsequent control over expenditure to ensure that it is kept within the authorised grants or appropriations.

In view of the above, each PRI is to prepare the annual budget in terms of the Uttar Pradesh *Kshetra Panchayat* and *Zila Panchayat* Manual<sup>2</sup>. It was noticed in audit during 2014-15 that the annual budget in 32 out of 109 KPs and in all the 741 test-checked GPs were not being prepared. Thus, receipts and flow of actual expenditure were not analysed and monitored by competent authority resulting in substantial amount remain unutilised in each financial year as discussed in paragraph number 1.10.1.

### 1.9.3 Aggregate Receipts

The position of aggregate grants received by PRIs under the recommendations of CFC, SFC, revenue realised from their own sources by charging rent, taxes, fees, etc., from the people as envisaged (*Appendix 1.5*) in Rule 37 of UP PR Act, 1947 and grants released under CSSs for rural development during 2010-15 (*Appendix 1.6*) is depicted in **Chart 3**.

<sup>2</sup> Section 110 and 115.

**Chart 3: Resources-trends on resources of PRIs**

(Source: Director, *Panchayati Raj*, Commissioner, Rural Development and Deputy Director, *Zila Panchayat* Monitoring Cell, UP, Lucknow)

It would be seen from the **Chart 3** that GoI grants for CSS is the largest component of receipts of PRIs but it has been consistently declining over last five years. There is an increasing trend in SFC and CFC grants. The status of generation of own revenue of PRIs indicates oscillating trend and it decreased to ₹ 149 crore in 2014-15 compared to ₹ 191 crore in 2013-14. Hence, the PRIs are largely dependent on the Government grants defeating the objective of making PRIs self-reliant.

#### 1.9.4 Financial status of test-checked PRIs

During 2010-14<sup>3</sup>, records of 3,084 PRIs (ZPs: 133, KPs: 409 and GPs: 2,542) were test-checked in audit. The year-wise financial status of test-checked PRIs during 2010-14 is given in **Table 6**.

**Table 6: Financial status of test-checked PRIs during 2010-14**

(₹ in crore)

Year	Number of test-checked PRIs	Opening balances	Funds received	Total funds available	Expenditure	Closing balances (per cent)
<b>ZPs</b>						
2010-11	11	100.57	145.29	245.86	139.07	106.79 (43)
2011-12	29	192.37	330.72	523.09	294.87	228.22 (44)
2012-13	41	430.05	642.83	1,072.88	442.28	630.60 (59)
2013-14	52	574.41	1,412.35	1,986.76	1,005.95	980.81 (49)
<b>KPs</b>						
2010-11	54 <sup>4</sup>	33.21	102.17	135.38	87.36	48.02 (35)
2011-12	59	35.71	69.36	105.07	64.16	40.91 (39)
2012-13	187 <sup>5</sup>	152.37	220.77	373.14	213.58	159.55 (43)
2013-14	109	89.03	178.11	267.14	171.19	95.95 (36)

<sup>3</sup> PRIs were test-checked up to the financial year 2013-14.

<sup>4</sup> Financial status of 12 out of 54 KPs was not available, hence not included in the table.

<sup>5</sup> Financial status of one out of 187 KPs was not available, hence not included in the table.

GPs						
2010-11	340 <sup>6</sup>	26.32	83.71	110.03	76.31	33.72 (31)
2011-12	187 <sup>7</sup>	10.45	22.69	33.14	24.01	9.13 (28)
2012-13	1,274 <sup>8</sup>	65.64	128.04	193.68	141.45	52.23 (27)
2013-14	741	26.49	121.46	147.95	117.54	30.41 (21)

(Source: Register of Audit Inspection Reports)

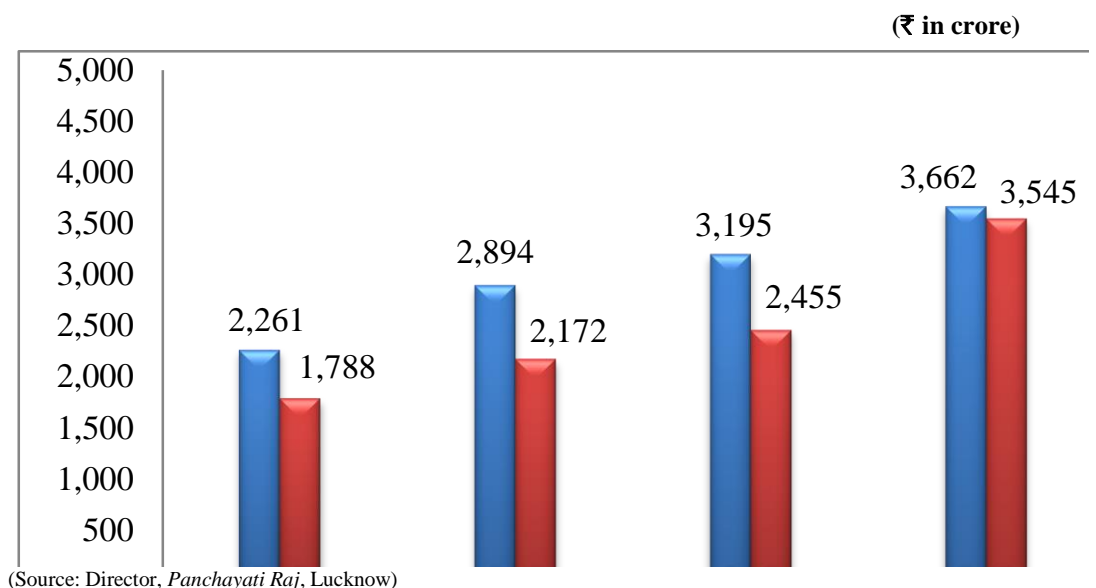
It would be seen from the **Table 6** that substantial funds received by PRIs remained unutilised in each financial year. The unspent balances ranged between 43 and 59 *per cent* in ZPs, 35 and 43 *per cent* in KPs and 21 and 31 *per cent* in GPs during 2010-14. No significant change in the pattern of utilisation of funds was noticed in ZPs and KPs. While in GPs the percentage of the utilisation of funds has improved. The Director, *Panchayati Raj* stated (November 2015) that information has been sought from District *Panchayat Raj* Officers (DPROs) regarding reasons for non-utilisation of funds. Non-utilisation of funds indicated poor planning and non-achievement of intended objectives in a time bound manner.

### 1.9.5 Devolution of SFC grant

The 73<sup>rd</sup> Constitutional Amendment Act, 1992 provided for constitution of State Finance Commission (SFC) to devolve finances to *Panchayats* from the Consolidated Fund of the State (Article 243-I).

The Second SFC also recommended (2002), that five *per cent* of the net proceeds of total tax revenue of the State need to be devolved to PRIs. Considering the importance and need of PRIs, the Third SFC in its recommendations (2008), increased it to 5.5 *per cent* of the net proceeds of total tax revenue. The devolution of funds and actual releases thereagainst to PRIs by GoUP during 2010-15 are depicted in **Chart 4** and **Appendix 1.7**.

**Chart 4: Devolution of funds vis-à-vis net proceeds**



(Source: Director, *Panchayati Raj*, Lucknow)

<sup>6</sup> Financial status of seven out of 340 GPs was not available, hence not included in the table.

<sup>7</sup> Financial status of one out of 187 GPs was not available, hence not included in the table.

<sup>8</sup> Financial status of 13 out of 1,274 GPs was not available, hence not included in the table.

It would be seen from the **Chart 4** that there was an overall short devolution of funds (₹ 2,052 crore) during 2010-14, the maximum being 25 per cent during 2011-12. However, steady improvement in devolution was noticed in the past five years. In reply the Director, *Panchayati Raj* stated (November 2015) that information from the Finance Department of the State has been sought.

### 1.9.6 Recommendations of the State Finance Commission

The status of grants available under SFC, its utilisation and non-utilisation thereof during 2010-15 is given in **Table 7**.

**Table 7: Utilisation of Grants received under SFC**

(₹ in crore)

Sl. No.	Year	Grants received	Grants utilised	Grants not utilised	
				Lapsed	Balance
1	2010-11	1,787.57 <sup>9</sup>	1,787.57	0.00	0.00
2	2011-12	2,172.37	2,168.16 <sup>10</sup>	4.21	0.00
3	2012-13	2,455.04	2,455.04	0.00	0.00
4	2013-14	3,544.81	3,544.81	0.00	0.00
5	2014-15	4,390.18	4,390.18	0.00	0.00

(Source: Director, *Panchayati Raj*, Deputy Director, *Zila Panchayat* Monitoring Cell, Lucknow)

It is evident from the **Table 7** that ₹ 4.21 crore lapsed during 2011-12. In the year 2010-11 and during 2012-15 whole of the received grants were utilised, though the test check of the records of 11 ZPs for the period 2011-14 shows that, ₹ 117.71 crore<sup>11</sup> of SFC grants remained unutilised in PRIs (**Appendix 1.8**). As regard the reasons for balances, in test-checked PRIs the Director, *Panchayati Raj* stated (November 2015) that information from the DPROs has been sought to clarify the status. The reply is not acceptable as the Director, *Panchayati Raj* is overall responsible at the State level for monitoring utilisation of grants released to PRIs.

### 1.9.7 Recommendations of the Central Finance Commission

The status of funds available under Central Finance Commission and its utilisation thereof is given in **Table 8**.

**Table 8: Utilisation of grants received under CFC**

(₹ in crore)

Year	Total grants available	Grants utilised	Grants not utilised	
			Lapsed	Balance
2010-11	911.29	911.29	0.00	0.00
2011-12	1,473.51	1,473.51	0.00	0.00
2012-13	1,498.45	1,498.45	0.00	0.00
2013-14	3,408.67	3,408.67	0.00	0.00
2014-15	2,048.65	2,048.65	0.00	0.00

(Source: Director, *Panchayati Raj*, Lucknow)

<sup>9</sup> Variation from the figure of ATIR 2011 is due to different sets of data provided by the Director, *Panchayati Raj*.

<sup>10</sup> Variation from the figure of ATIR 2014-15 is due to different sets of data provided by the Director, *Panchayati Raj*.

<sup>11</sup> The year-wise closing balance for 2011-12: ₹ 31.93 crore; for 2012-13: ₹ 41.36 crore; and for 2013-14: ₹ 44.42 crore.

**Table 8** indicates that entire grant<sup>12</sup> during 2010-15 was utilised, though the test check of the records of 11 ZPs for the period 2011-14 shows that, ₹ 112.32 crore<sup>13</sup> of CFC funds remained unutilised in PRIs (**Appendix 1.9**). As regard the reasons for balances, in test-checked PRIs the Director, *Panchayati Raj* stated (November 2015) that information from the DPROs has been sought to clarify the position. The reply is not acceptable as the Director, *Panchayati Raj* is overall responsible at the State level for monitoring utilisation of grants by PRIs. The details of recommendations of the Thirteenth Finance Commission in PRIs are given in relevant paragraphs of Chapter 2.1 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in PRIs”.

### 1.9.8 Maintenance of Records

Financial rules, Uttar Pradesh *Kshetra Samiti and Zila Parishad Works Rules*, 1984 and Uttar Pradesh *Panchayat Raj Act*, 1947 prescribe maintenance of requisite records and documents in respect of works executed and financial transaction carried out by ZPs, KPs and GPs. Maintenance of basic records prescribed under rules was found inadequate in test-checked ZPs, KPs and almost non-existent in test-checked GPs. The details of non-maintenance of records in test-checked PRIs are given in paragraph 2.1.7 of Chapter 2.1 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in PRIs”.

### 1.9.9 Maintenance of Accounts by Panchayati Raj Institutions

The Eleventh Finance Commission (EFC) recommended exercising control and supervision over the proper maintenance of accounts and their audit for all the three tiers of PRIs by the CAG. Para 10.161 of Thirteenth Finance Commission also recommended that the State Government would be eligible to draw its Performance Grant for succeeding fiscal year on production of a certificate that accounting system as recommended by the CAG has been introduced in all the Rural and Urban Local Bodies.

The CAG had prescribed Model Accounting System developed by National Informatics Centre for PRIs on web based software (PRIASoft) comprising of eight accounting formats. Ministry of *Panchayati Raj* (MoPR), GoI advised (October 2009) the State Government to introduce PRIASoft with effect from April 2010. Subsequently (January 2011), the State Government also made it mandatory to maintain accounts on PRIASoft with effect from 1 April 2010. However, out of eight formats, reports in only three formats (Annual Receipt & Payment Account, Consolidated Abstract Register and Monthly Reconciliation Statement) were being generated by ZPs and KPs as of October 2015. In GPs, only Annual Receipt and Payment Account and Consolidated Abstract Register were being generated as of October 2015.

<sup>12</sup> Different sets of figures for grants were provided by the Director, *Panchayati Raj* for PA on "Utilisation of Thirteenth Finance Commission grants in *Panchayati Raj* Institutions".

<sup>13</sup> The year-wise closing balance for 2011-12: ₹ 22.13 crore; for 2012-13: ₹ 38.22 crore; and for 2013-14: ₹ 51.97 crore.

Non-maintenance of accounts in all the eight formats prescribed by the CAG was not only against the recommendations of the EFC but also did not depict the complete picture of PRIs account.

### **1.10 Conclusion**

- The number of outstanding paragraphs (22,029) in 2014-15 shows the lackadaisical approach of the State Government towards financial discipline.

*(Paragraph 1.6)*

- Budget was not being prepared in all test-checked GPs due to which status of receipt and actual expenditure could not be analysed and monitored.

*(Paragraph 1.9.2)*

- Large amount of grants under Centrally Sponsored Scheme, State Finance Commission, Central Finance Commission etc. were devolved to PRIs during 2010-15 whereas there was no significant increase in generation of own revenue during this period resulting in large dependency on the Government grant.

*(Paragraph 1.9.3)*

- PRIs were not maintaining accounts in all the eight formats (PRIASoft) prescribed by the Comptroller and Auditor General of India due to which accuracy of accounts could not be examined.

*(Paragraph 1.9.9)*

The matter was reported (December 2015) to the State Government; their reply was awaited (January 2016).



## CHAPTER 2

### 2.1 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in Panchayati Raj Institutions”

#### Executive Summary

With a view to strengthen fiscal status of the States and supplementing the resources of local bodies, Thirteenth Finance Commission recommended grant of ₹ 63,050.50 crore from divisible pool of taxes for the *Panchayati Raj Institutions* of all the States. Of this, ₹ 9,787.70 crore was allocated for *Panchayati Raj* Institutions in the State. The grant was to be spent on upkeep and maintenance of basic facilities of drinking water, sewerage, solid liquid waste management, street lights, roads and other civic amenities etc. The Performance Audit on “Utilisation of Thirteenth Finance Commission Grants in the *Panchayati Raj* Institutions” was conducted in 12 out of 75 districts of the State covering the period 2010-15. It revealed shortcomings in financial management, planning, providing basic facilities, execution of works, monitoring as discussed below:

#### Financial management

- In 2014-15, second instalment of General Basic Grant (₹ 887.89 crore) and first instalment of General Performance Grant (₹ 485.51 crore) (total ₹ 1,373.40 crore) were released by Government of India to Government of Uttar Pradesh in February and March 2015 respectively. However, due to procedural delays, these grants were received by test-checked *Zila Panchayats* in April and June 2015 respectively. Consequently, the funds allotted could not be utilised by *Panchayati Raj* Institutions within the financial year 2014-15.

(Paragraph 2.1.6.1)

- Government of Uttar Pradesh drew ₹ 3,339.43 crore towards General Performance Grant for *Panchayati Raj* Institutions in the State during 2011-15 without fully complying with the pre-requisite conditions for obtaining the grants.

(Paragraph 2.1.6.2)

- The grant of ₹ 24.69 crore (including interest of ₹ 16.30 crore) was not released for 31 to 74 days as on 31 July 2015 in eight lead banks at Lucknow. In addition, unreleased balance of ₹ 20.64 crore was also available in various banks since last 74 days as on 31 July 2015. Thus, an amount of ₹ 45.33 crore was not transferred to PRIs within the prescribed time limit.

(Paragraph 2.1.6.3)

- Though grants pertaining to *Zila Panchayats*, *Kshetra Panchayats* and *Gram Panchayats* during 2010-15, were transferred by the Government of Uttar Pradesh within the prescribed time limit, but the same were credited in bank accounts of the sampled *Zila Panchayats* with a delay ranging between one and 143 days.

(Paragraph 2.1.6.4)

- Out of ₹ 324.36 crore received in test-checked *Panchayati Raj* Institutions till September 2014, ₹ 266.43 crore was spent and ₹ 57.93 crore remained unutilised as of March 2015.

(Paragraphs 2.1.6.6, 2.1.6.8 & 2.1.6.9)

### **Maintenance of records of works and financial transaction**

- Various basic records prescribed under rules were not being maintained in *Zila Panchayats/Kshetra Panchayats* and almost non-existent in *Gram Panchayats*. Hence, authenticity of the expenditure of ₹ 266.43 crore incurred by test-checked *Zila Panchayats, Kshetra Panchayats* and *Gram Panchayats* during 2010-15 could not be vouchsafed in audit.

(Paragraph 2.1.7)

### **Programme implementation**

- Annual Work Plan for utilising the Thirteenth Finance Commission grants directly by the *Zila Panchayats* was either not prepared or prepared improperly. *Kshetra* and *Gram Panchayats* also did not prepare Annual Work Plans during 2010-15.

(Paragraph 2.1.8)

- Test-checked *Zila Panchayats* incurred expenditure of ₹ 214.60 crore mainly on new road works and the expenditure on upkeep and maintenance of the assets was only 4.65 per cent of the total expenditure of ₹ 225.07 crore during 2010-15.

(Paragraph 2.1.8 & Appendix 2.1.9)

- Two hundred eight works executed on contract basis during 2010-15 by nine test-checked *Zila Panchayats* were delayed. Audit observed that for ensuring timely completion of the works, stage-wise progress of works was not monitored and penalty from the contractors amounting to ₹ 2.15 crore was short-levied.

(Paragraph 2.1.8 & Appendix 2.1.11)

- *Gram Panchayats* executed works without preparing estimates and the works amounting to ₹ 18.27 crore (including material purchased: ₹ 9.67 crore) were executed without obtaining competitive rates.

(Paragraph 2.1.8, Appendices 2.1.13 & 2.1.15)

### **Monitoring**

- Physical inspection by *Zila Panchayat* Monitoring Cell, Lucknow for the works carried out by ZPs was not done. Six test-checked *Zila Panchayats* did not submit utilisation certificates to *Zila Panchayat* Monitoring Cell. Monitoring done by District *Panchayat Raj* Officers was inadequate. Planning and Development Committees of the PRIs were not functional as the works were executed without the approval of the Committees on the annual work plans.

(Paragraphs 2.1.9.2, 2.1.9.3 & 2.1.9.4)

### 2.1.1 Introduction

Thirteenth Finance Commission (FC-XIII) was constituted (13 November 2007) by the President of India under Article 280 of the Constitution with a view to strengthen fiscal condition of the States by way of tax devolution and grants-in-aid to the States. FC-XIII recommended grants-in-aid to local bodies as a percentage of the previous year's divisible pool of taxes (over and above the share of States), after converting this share to grants-in-aid under Article 275 of the Constitution of India. Ministry of Finance, Government of India (GoI) used instructions (September 2010) laying down guidelines for release and utilisation of grants recommended by FC-XIII for rural and urban local bodies. The grant consisted of two components *viz.*, General Basic Grant and General Performance Grants. The amount of General Basic Grant available to all States was equivalent to 1.5 *per cent* of the previous year's divisible pool of taxes, during FC-XIII award period (2010-15). General Performance Grant available to all the States for a period of four years from 2011-12 was at the rate of 0.5 *per cent* of the previous year's divisible pool of taxes for 2011-12 and thereafter at the rate of one *per cent* up to 2014-15. The State wise share of Uttar Pradesh for the General Basic Grants and General Performance Grants for PRIs was fixed at 15.52 *per cent* of the total amount of grant allocable to all the States in respect of these components during 2010-15. The grants for PRIs were untied to expenditure conditions and release of instalments was subject to submission of utilisation certificates for previous instalments.

Based on the above guidelines of GoI, the Government of Uttar Pradesh (GoUP) used (December 2010) guiding principles for release and utilisation of FC-XIII grants to PRIs in the State. The grant was to be spent on upkeep and maintenance of basic services of drinking water, sewerage, solid liquid waste management, street lights, roads and other civic amenities etc. Grants could also be used for sanitation facilities and on rehabilitation of old water supply schemes and execution of new projects of water supply to ensure availability of drinking water for all. PRIs were required to submit utilisation certificates in prescribed formats for release of subsequent instalments.

**FC-XIII recommended grant of ₹ 9,787.70 crore for the PRIs of the State**

Based on assessment of needs, FC-XIII recommended ₹ 63,050.50 crore to PRIs of all the States. Of this, the proportion of the PRIs of Uttar Pradesh ₹ 9,787.70<sup>1</sup> crore (15.52 *per cent*) as recommended by FC-XIII was fixed by the Ministry of Finance (MoF). The proportion included ₹ 6,399.52 crore (65.38 *per cent*) of General Basic Grant for 2010-15 and ₹ 3,388.18 crore (34.62 *per cent*) of General Performance Grant for 2011-15.

### 2.1.2 Organisational structure

There are 75 *Zila Panchayats*<sup>2</sup> (ZPs), 821 *Kshetra Panchayats* (KPs) and 59,162 *Gram Panchayats* (GPs) in the State as of October 2015. At

<sup>1</sup> The above figures of grants are based on the divisible pool of taxes estimated by FC-XIII for its award period. The actual releases may vary depending upon tax collections.

<sup>2</sup> Funds were released to the then 72 districts. Subsequently these districts were divided to make 75 districts.

Government level, Principal Secretary, *Panchayati Raj* is assisted by Director, *Panchayati Raj* who is responsible for release of grants, its effective utilisation and overall monitoring. He is also responsible to assess the requirement of FC-XIII Grant for maintenance of created infrastructure. *Apar Mukhya Adhikari* (AMA) at *Zila Panchayat* (ZP) level, Block Development Officers at *Kshetra Panchayat* (KP) level and *Gram Panchayat/Vikas Adhikari* at *Gram Panchayat* (GP) level were responsible for providing basic services by economical and effective utilisation of grant. Further, *Zila Panchayat Monitoring Cell* (ZPMC) Lucknow and *District Panchayat Raj Officers* (DPROs) were responsible for monitoring the progress of the expenditure incurred on works executed by ZPs and KPs/GPs respectively (*Appendix 2.1.1*). Apart from the above, High Level Monitoring Committee (HLMC) headed by Chief Secretary, GoUP was also responsible for ensuring adherence to the specific conditions of grants provided to PRIs.

### **2.1.3 Audit objectives**

The audit objectives were to assess whether:

- The financial management was efficient and effective to ensure timely allocation and release of grants to PRIs and their utilisation by them as per norms and guiding principles recommended by the FC-XIII;
- PRIs were maintaining proper records of financial transactions and execution of works as prescribed;
- The planning process was comprehensive based on proper need assessment following bottom up approach;
- Adequate priority was given to upkeep and maintenance of the identified basic services and rehabilitation & up-gradation of sanitation and water supply infrastructure being focus area for utilisation of grants as per guiding principles notified by GoUP;
- The works/projects were executed efficiently as per prescribed norms/specifications and tendering procedures for execution of works and procurement of material were transparent, competitive and ensured value for money; and
- Monitoring mechanism and internal control were robust and effective to ensure proper utilisation of grants for intended purposes.

### **2.1.4 Audit criteria**

The following were the sources of criteria:

- FC-XIII recommendations, guidelines for release and utilisation of grant recommended by FC-XIII used by GoI and State Government;

- Provisions of Financial Rules, PWD Code, Treasury Code, Government Orders; Financial Hand Books, orders used by GoI, *Panchayati Raj* Act and Departmental Manuals; and
- Various reports and returns submitted/maintained in the *Panchayati Raj* Department.

### **2.1.5 Scope and methodology of audit**

Audit selected 12 out of 75 districts of the State and their 12 ZPs by using Simple Random Sampling with Replacement (SRSWR) method for Performance Audit. We also selected 12 DPROs of the sampled districts, 28 out of 135 KPs in these districts and 182 out of 1,793 GPs in the sampled KPs. Test check of records for the period of 2010-15 was carried out during May to August 2015. Records relating to planning, budget formulation, sanction and releases of grants etc. were also examined in the offices of Principal Secretary, PR; Directorate, PR; and *Zila Panchayat* Monitoring Cell (ZPMC), Lucknow. Photographs of the two works in each selected ZPs, KPs and GPs were also taken. An Entry Conference was held on 16 April 2015 with Principal Secretary, *Panchayati Raj*, GoUP during which audit methodology, scope, objectives and criteria were discussed. Replies received (December 2015) from the State Government were suitably incorporated. Exit Conference with State Government could not be held despite repeated reminders to the State Government.

### **Audit Findings**

#### **2.1.6 Financial management**

##### **State level findings**

Consequent upon acceptance of the recommendations of the FC-XIII, GoI was to release the General Basic Grants every year from 2010-11 to 2014-15 in two instalments (January and July). Further, from 2011-12, the General Performance Grant was also to be released in two instalments. The grants received by the State Government were to be distributed and transferred among ZPs, KPs, and GPs in the ratio of 20, 10 and 70 respectively.

##### **2.1.6.1 Release of grants by GoI and transfer of grants by GoUP**

After release of grants by GoI, GoUP devolved grants-in-aid to PRIs through its budget. Details of the General Basic Grant and General Performance Grants released by GoI during 2010-15 and the amounts transferred by GoUP to PRIs are given in **Table 1**.

**Table1: Grants released by GoI, transferred by GoUP to PRIs and balance of grants with GoUP**

(₹ in crore)

Sl. No.	Year	Total amount of grant released by GoI to the State Government			Grants transferred by GoUP to PRIs <sup>3</sup>	Amount of expenditure reported by PRIs through UCs	Amount of utilisation reported by the State Government to GoI	Balance with GoUP
		Basic grant	Performance grant <sup>4</sup>	Total grants				
1.	2010-11	911.29	00.00	911.29	911.29	911.29	911.29	Nil
2.	2011-12	1,142.34	529.94	1,672.28	1,672.28	1,672.28	1,672.28	Nil
3.	2012-13	1,297.68	1,078.97	2,376.65	2,376.65	2,376.65	2,376.65	Nil
4.	2013-14	1,497.06	1,245.01	2,742.07	2,742.07	2,742.07	2,742.07	Nil
5.	2014-15	1,636.30	485.51	2,121.81	748.41	748.41	748.41	1,373.40
<b>Total</b>		<b>6,484.67</b>	<b>3,339.43</b>	<b>9,824.10</b>	<b>8,450.70</b>	<b>8,450.70</b>	<b>8,450.70</b>	<b>1,373.40</b>

(Source: Directorate of Panchayati Raj)

**Rupees 1,373.40 crore released at the end of 2014-15 was received by PRIs in 2015-16, consequently, concerned PRIs could not utilise the same within the financial year 2014-15**

We during audit noticed that the grant pertaining to 2014-15 amounting to ₹ 1,373.40 crore (second instalment of General Basic Grant: ₹ 887.89 crore and first instalment of General Performance Grant ₹ 485.51 crore) was released by GoI in February and March 2015 only. Consequently, these grants could not be utilised during the financial year 2014-15.

The information furnished by Director, PR (Table-1) indicated that funds were being released to PRIs promptly by GoUP and the PRIs spent the grants within the same financial year as per UCs submitted by them. Audit however, observed that neither the funds were credited in PRIs bank account within the prescribed time limit nor the PRIs utilised the grants within the same financial year as discussed in subsequent paragraphs 2.1.6.3, 2.1.6.6 and 2.1.6.7.

#### 2.1.6.2 Claim of Grants without accomplishing their condition

The General Performance Grants were to be drawn only if the State Government complied with the six conditions prescribed by the FC-XIII.

Audit, however, observed that the GoUP drew ₹ 3,339.43 crore towards General Performance Grant for PRIs in the State during 2011-15. But the pre-requisite conditions for receipt of General Performance Grant were not fully complied by the State Government. The details of the conditions and status of compliance by the State Government is given in **Table 2**.

**Table 2: Status of compliance of pre-requisite conditions for release of General Performance Grants**

Sl. No.	Conditions for the Performance Grants	Status of compliance by the Government
1.	Supplement to budget documents for PRIs. Further, the State must adopt an accounting system for maintenance of accounts by PRIs and codification pattern consistent with the Model Accounting System for Panchayats.	Complied with.

<sup>3</sup> GoUP also transferred ₹ 2.02 crore as interest to PRIs in 2012-13.

<sup>4</sup> Including ₹ 548.80 crore of forfeited/additional performance grants received during 2012-14.

2.	CAG's TG&S audit and placing the TG&S report and the report of Director of Local Funds before the State legislature.	Necessary modifications in the <i>Panchayati Raj</i> Rules were made in 2011. However, the ATIRs only upto 2010-11 were laid in the State Legislative Assembly and annual reports of Chief Audit Officer, <i>Panchayats</i> for 2010-11 onwards have not been laid as yet.
3.	Development of system of transfer of grants electronically so as the grants could be transferred to the PRIs within five days of their release by GoI.	The grants were transferred electronically. However, grants reached the test-checked ZPs bank accounts with delays ranging between one and 143 days. The delays in receipt of grants by KPs and GPs could not be ascertained due to non-maintenance of records in proper manner.
4.	Appointment of Ombudsman exclusively for PRIs.	Existing <i>Lokayukta</i> was assigned the work of Ombudsman. However, GPs are not covered under the <i>Lokayukta</i> .
5.	Fixing qualification of the members of State Finance Commission (SFC).	As per GoUP reply, Sr. IAS officers are being nominated as Chairman and the Secretary of the State Finance Commission. However, required qualification of the members was not fixed.
6.	Enabling the local bodies for levying property tax.	As per GoUP reply, there is no restriction under UP ZP&KP Act 1961 for levy of the tax by PRIs. However, only ZPs are levying the tax.

(Source: Directorate of *Panchayati Raj*)

**General Performance Grant of ₹ 3,339.43 crore was obtained by the State Government. However, the mandatory conditions of the grant were not fully complied**

Thus, the conditions of timely laying of ATIRs and CAO Reports to the State Legislative Assembly and timely transfer of grants to PRIs were not being adhered to. The State Government did not ensure laying of ATIRs for 2011-12 to 2013-14 despite repeated reminders by Audit. Qualifications for the members of the SFC were not fixed and GPs were not put under the purview of the existing *Lokayukta*. Thus, the State Government claimed General Performance Grant of ₹ 3,339.43 crore from GoI without fully complying the mandatory conditions.

The State Government in its reply stated (December 2015) that since the number of GPs are more than 50,000 hence it is not practical to take the GPs under the purview of the *Lokayukta*. Regarding qualifications of SFC members it was stated that senior IAS officers are being nominated for the posts of Chairman and Secretary of SFC. Regarding compliance to other conditions, no specific reply was furnished.

Reply is not acceptable as for availing of the General Performance Grants, compliance to all the six conditions was required which was not ensured.

### 2.1.6.3 Grants not transferred to PRIs

For releasing the grants to PRIs through electronic transfer system as recommended by the FC-XIII, the State Government directed (January 2011) the Director, PR to open one Saving Bank Account each in nine lead Banks<sup>5</sup> having their branches at Lucknow. Interest accrued in these accounts was also to be transferred to PRIs.

<sup>5</sup> Allahabad Bank, Bank of Baroda, Bank of India, Canara Bank, Central Bank of India, Punjab National Bank, State Bank of India, Syndicate Bank and Union Bank of India.

Audit noticed (August 2015) that the grant of ₹ 24.69 crore (including interest of ₹ 16.30 crore) was not released to respective PRIs for delays ranging between 31 and 74 days as on 31 July 2015 and was lying unutilised in the bank accounts opened in eight lead banks at Lucknow. In addition, an amount of ₹ 20.64 crore was also lying unutilised in various bank accounts since last 74 days as on 31 July 2015. But the status of interest earned on the outstanding balances held in these banks was not made available to audit. Further, against the admissibility of opening of one bank account in a lead bank, 17 bank accounts were opened by Director, PR in Bank of India, *Sachivalaya* branch, Lucknow during 2011-2015. Opening of multiple bank accounts was against the Government orders (January 2011). Details of the balances lying unutilised with various banks are given in **Appendix 2.1.2**. Hence, an amount of ₹ 45.33 crore was not transferred to PRIs within the prescribed time limit.

The State Government in its reply stated that GoI guidelines did not provide instructions for utilisation of interest. The reply is not acceptable as the GoI guidelines clearly mandate transfer of grants within five days and in case of delay, the interest was also to be transferred to PRIs.

#### **2.1.6.4 Delay in transfer and credit of grants to PRIs**

MoF guidelines for FC-XIII (September 2010) provided that funds must be transferred by the GoUP to PRIs within five days of receipt from GoI. Delay in transfer of grants required the State Government to release the instalment with interest, at the RBI rate.

- As discussed in paragraph number 2.1.6.1 *infra*, the second instalment of General Basic Grant (₹ 887.89 crore) and the first instalment of General Performance Grant (₹ 485.56 crore) for 2014-15 was released by GoI on 23 February 2015 and 31 March 2015 respectively. The General Basic Grants were transferred by GoUP within prescribed time limit on 27 February 2015 but the General Performance Grants were transferred (7 May 2015) with a delay of 32 days. Audit observed that transfer of these grants were further delayed by 30 and 54 days respectively by the lead banks from where the grants were released to PRIs. Interest on the delayed release of the grants as required under allotment orders of GoUP used time to time had also not been transferred by GoUP/Banks to PRIs as of July 2015.

**General Basic and Performance Grants were received in ZPs with a delay ranging between one and 143 days**

- Audit noticed that the grants pertaining to ZPs, KPs and GPs during 2010-15 (excluding grants released in February and March 2015) were though transferred by the GoUP within the prescribed time limit but the grants were credited in the bank accounts of the sampled ZPs (₹ 276.67 crore) with a delay ranging between one and 143 days (**Appendix 2.1.3**). The delay in credit of the grants resulted in loss of interest of ₹ 1.03 crore to test-checked ZPs. The status of delay in receipt of the grants in the sampled KPs and GPs could not be ascertained in audit because either relevant records *viz.*, grant register, bank pass book etc. were not maintained or maintained improperly.

The State Government in its reply stated that the General Basic Grants (₹ 887.89 crore) released in February 2015 has been utilised in 2014-15 and



the General Performance Grants (₹ 485.56 crore) released on 31 March 2015 has been utilised through re-appropriation from the grants of FC-XIV in 2015-16 and utilisation certificate to the GoI has been sent.

The reply is not acceptable as the General Basic Grants (₹ 887.89 crore) was received by sampled ZPs only in April 2015 and the General Performance Grants (₹ 485.56 crore) in June 2015. Hence the grants were not utilised within the scheduled period of 2014-15. Further, re-appropriation of funds from FC-XIV grants for ZPs and KPs was not admissible.

#### 2.1.6.5 Non levy of user charges

For augmenting own revenue resources of PRIs, FC-XIII urged the State and Central Government to issue executive instruction for payment of appropriate user charges by Government departments in respect of their premises located in the area of local bodies.

Audit observed that the Governments did not issue instruction in this regard. However, the State Government stated that the proposal for levy of user charges under Uttar Pradesh *Panchayat Raj Act 1947* and Uttar Pradesh *Zila Panchayat and Kshetra Panchayat Act 1961* is under consideration.

#### Zila Panchayat level findings

#### 2.1.6.6 Release, expenditure and unspent grants

The grants transferred under the recommendation of the FC-XIII were to be utilised within the scheduled period.

Audit, however, observed that ₹ 276.67 crore was received by the 12 test-checked ZPs during 2010-15 (up to August/September 2014). Against it, ₹ 225.07 crore were spent while ₹ 51.60 crore remained unspent as of March 2015. Details of grants released, expenditure and unspent grants in sampled ZPs during 2010-15 are given in **Table 3**.

**Table 3: Year wise grants released, expenditure and unspent grants**

(₹ in crore)

Sl. No.	Year	Grants available with ZPs			Expenditure by ZPs	Progressive balance of grants
		Opening balance	Grants transferred to ZPs	Total grants with ZPs		
1.	2010-11	0.00	29.97	29.97	12.68	17.29
2.	2011-12	17.29	24.76	42.05	23.83	18.22
3.	2012-13	18.22	46.19	64.41	27.70	36.71
4.	2013-14	36.71	122.62	159.33	67.19	92.14
5.	2014-15	92.14	53.13	145.27	93.67	51.60
<b>Total</b>			<b>276.67</b>		<b>225.07</b>	<b>51.60</b>

(Sources: Directorate of Panchayati Raj)

ZP wise status for transfer of grants, expenditure incurred and grants remaining unspent as of March 2015 is given in **Appendix 2.1.4**.

**Rupees 51.60 crore out of ₹ 276.67 crore received by sampled ZPs (up to August/September 2014) remained unutilised as of March 2015**

In reply the State Government stated (December 2015) that the amount would be utilised in ensuing year by the concerned ZPs. The reply confirms audit finding.

### 2.1.6.7 Interest not deposited in treasuries

FC-XIII grants to PRIs were to be transferred by the State Government in their bank accounts. GoUP used direction (March 2012) that the funds released by it, if kept in bank accounts for earning interest by the Government departments/Corporations/Public Undertakings/Local bodies, the interest so earned was to be treated as income of State Government instead of income of institutions and was to be deposited in State treasuries.

Audit noticed that the grants were transferred in the bank accounts of the ZPs but since the accounts were opened in a common bank account in which grants of other schemes such as SFC etc. were also kept, it was not possible to calculate the amount of interest earned on unspent balances of the grants of FC-XIII. However, total interest earned on the grants of various schemes by the 10 test-checked ZPs during 2010-15 was ₹ 10.01 crore. But the concerned ZPs did not deposit the interest in the State treasuries as of June 2015 (*Appendix 2.1.5*).

Further, it was also noticed that ZP Bahraich kept the grants in a separate bank account and earned interest of ₹ 89.82 lakh during 2010-15. ZPs of Etawah, G B Nagar and Gonda stated that an interest of ₹ 155.58 lakh<sup>6</sup> was earned by them in the common bank accounts and the interest was transferred to their *Zila Nidhis*, treating it as income of ZPs (*Appendix 2.1.5*).

The State Government in its reply stated that AMAs of five ZPs have stated that necessary directions with regard to deposit of the interest in treasuries had not been received. Three ZPs stated that the interest was spent for FC-XIII works. AMAs of remaining two districts stated that the interest is lying in the bank accounts. The fact remains that the interest earned was not transferred to the State Government accounts.

### *Kshetra Panchayat level findings*

#### 2.1.6.8 Release, expenditure and unspent grants

As discussed in paragraph 2.1.1 *infra* the grants transferred to the KPs were to be utilised on providing basic services within scheduled period.

Audit however, noticed that out of total available funds of ₹ 27.84 crore during 2010-15 (up to August/September 2014), the test-checked KPs spent grants amounting to ₹ 23.09 crore as of March 2015. Details of the grants released, expenditure incurred and progressive balance of grants during 2010-15 are given in **Table 4** below.

**Rupees 4.75 crore out of ₹ 27.84 crore received by sampled KPs (up to August/September 2014) remained utilised as of March 2015**

<sup>6</sup> ZPs Etawah: ₹ 69.18 lakh ; GB Nagar: ₹ 59.23 lakh and Gonda: ₹ 27.17 lakh.

**Table 4: Year-wise grants released, expenditure and unutilised grants**

(₹ in crore)

Sl. No.	Year	Grants available with KPs			Expenditure by KPs	Progressive balance of grants
		Opening balance	Grants transferred to KPs	Total grants with KPs		
1.	2010-11	0.00	3.06	3.06	1.26	1.80
2.	2011-12	1.80	2.99	4.79	2.28	2.51
3.	2012-13	2.51	3.79	6.30	3.83	2.47
4.	2013-14	2.47	11.05	13.52	7.30	6.22
5.	2014-15	6.22	6.95	13.17	8.42	4.75
<b>Total</b>			<b>27.84</b>		<b>23.09</b>	

(Sources: Information collected from test-checked KPs)

It is evident from the table above that ₹ 4.75 crore was lying unspent at the close of 2014-15. District-wise status of transfer of grants, expenditure and balance of grants as on March 2015 in sampled KPs is given in **Appendix 2.1.6**.

### **Gram Panchayat level findings**

#### **2.1.6.9 Release, expenditure and unspent grants**

As discussed in paragraph 2.1.1 infra the grants transferred to the GPs were to be utilised on providing basic services within scheduled period of 2010-15.

Audit however, noticed that out of the total available funds of ₹ 19.85 crore during 2010-15 (up to August/September 2014), the test-checked GPs spent grants amounting to ₹ 18.27 crore as of March 2015. Details of grants available with GPs, expenditure incurred and unspent balance of grants at the end of respective financial year is given in **Table 5**.

**Table 5: Year-wise grants released, expenditure and unutilised grants**

(₹ in crore)

Sl. No.	Year	Grants available with GPs			Expenditure by GPs	Progressive balance of grants
		Opening balance	Grants transferred to GPs	Total grants with GPs		
1.	2010-11	0.00	1.85	1.85	0.95	0.90
2.	2011-12	0.90	1.91	2.81	2.03	0.78
3.	2012-13	0.78	3.20	3.98	3.24	0.74
4.	2013-14	0.74	7.49	8.23	6.40	1.83
5.	2014-15	1.83	5.40	7.23	5.65	1.58
<b>Total</b>			<b>19.85</b>		<b>18.27</b>	

(Sources: Information collected from test-checked GPs)

It is evident from the table above that ₹ 1.58 crore was lying unspent at the close of 2014-15. GP wise status of transfer of grants, expenditure and balance of grants as of March 2015 in the sampled GPs is given in **Appendix 2.1.7**.

#### **2.1.6.10 Accounting deficiencies**

Model *Panchayati Raj* Accounting Manual (MPAM) is prescribed by Ministry of *Panchayati Raj*, GoI in consultation with the CAG incorporating CAG's

eight data formats<sup>7</sup> for accounting by PRIs. PRIASoft, a computerised version of MPAM provides different modules for uploading data relating to various schemes being operated in *Panchayati Raj* Department. There is a separate module in the PRIASoft for uploading data relating to FC-XIII grants. The module provides platforms for entering data pertaining to receipts and expenditure.

Audit noticed that once the data of receipts and expenditure are fed, it generates related formats namely Receipt and Payment Accounts, Bank Reconciliation Statement and Consolidated Abstract. These three formats only were being generated in the test-checked PRIs. The data on the other five formats out of the eight data formats were not uploaded by the test-checked ZPs, KPs and GPs.

Audit verified the on-line data with manual records wherein instances of incorrect data were noticed. Besides, the data for 2014-15, were also not uploaded in all test-checked GPs as of June 2015.

The State Government while accepting the audit findings cited technical reasons for not uploading data on the five formats of PRIASoft.

Thus, the financial management suffered due to non-transfer of grants, delay in transfer of grants, non-credit of interest earned to the PRIs and unspent funds at the State level and also in the three tiers of PRIs.

**Recommendation:** The State Government should ensure timely transfer and credit of the grants in PRIs bank accounts and monitor utilisation of grants in efficient manner.

### 2.1.7 Maintenance of records of works and financial transactions

**Due to non-maintenance of various basic records, the expenditure incurred of ₹ 266.43 crore by test-checked ZPs, KPs and GPs during 2010-15 could not be vouchsafed in audit**

Financial rules, Uttar Pradesh *Kshetra Samiti and Zila Parishad* Works Rules, 1984 and Uttar Pradesh *Panchayat Raj* Act, 1947 prescribe maintenance of requisite records and documents in respect of works executed and financial transaction carried out by ZPs, KPs and GPs for proper management of resources, enforcing financial control, adhering to laid down quality norms, monitoring timely execution of works and ensuring transparency and accountability of concerned executing agencies.

Maintenance of basic records prescribed under rules was found inadequate in test-checked ZPs, KPs and almost non-existent in test-checked GPs. Details of records not maintained by test-checked ZPs, KPs and GPs are given in **Table 6**.

<sup>7</sup> (1) Receipt and Payment Accounts (2) Consolidated Abstract Register (3) Bank Reconciliation Statement (4) Statement of receivable and payable (5) Register of Immovable Property (6) Register of Movable Property (7) Inventory Register (8) Register of Demands, Collection and Balance.

**Table 6: List of records not maintained by test-checked ZPs, KPs and GPs**

Sl. No.	Name of documents not maintained	Purpose	Authority/rule under which records were to maintained
<b>List of records not maintained by ZPs</b>			
1.	Annual Plan	To list out works approved by ZP to be executed during the year.	Rule-63, UP (KP & ZP) Act, 1961.
2.	Asset Register	To record details of various assets including roads created in execution of various schemes being implemented in ZP.	Rule-3(1), UP (ZP & KP) (Movable/Immovable Assets) Manual, 1965.
3.	MB Issue Register	To have a control over utilisation of MBs for recording measurements so that invalid MBs could not be used.	Rule- 36(2), Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
4.	Stock Receipt Register	To record data relating to receipt of stock material in ZP.	Rule-45, Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
5.	Stock Issue Register	To record data relating to issue of stock material on works/other units by ZP.	Rule-47, Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
6.	Road Register	To record details of road constructed in ZP having information about year and place of construction/maintenance, length and width etc.	Rule-4, UP (ZP & KP) (Movable/Immovable Assets) Manual, 1965.
7.	Detailed Estimate Register	To ascertain no. of estimates prepared and to record details of estimates prepared.	Financial Hand Book-Vol.6 Paragraph 407.
8.	Administrative and Financial sanction Register	To have a control over administrative and financial sanctions given by the authority.	Financial Hand Book-Vol.6 Paragraph 316 & 317.
<b>List of records not maintained by KPs</b>			
1.	Annual Plan	To list out works approved by KP to be executed during the year.	Rule-63, UP (KP & ZP) Act, 1961.
2.	Asset Register	To record details of various assets including roads created in execution of various schemes being implemented in KP.	Rule-3(1), UP (ZP & KP) (Movable/Immovable Assets) Manual, 1965.
3.	MB Issue Register	To have a control over utilisation of MBs for recording measurements so that invalid MBs could not be used.	Rule- 36(2), Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
4.	Stock Receipt Register	To record data relating to receipt of stock material in KP.	Rule-45, Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
5.	Stock Issue Register	To record data relating to issue of stock material on works/other units by KP.	Rule-47, Uttar Pradesh <i>Kshetra Samiti</i> and <i>Zila Parishads</i> Works Rules, 1984.
6.	Road Register	To record details of road constructed in KP having information about year and place of construction/maintenance, length and width etc.	Rule-4, UP (ZP & KP) (Movable/Immovable Assets) Manual ,1965.
7.	Detailed Estimate Register	To ascertain no. of estimates prepared and to record details of estimates prepared.	Financial Hand Book-Vol.6 Paragraph, 407.
8.	Administrative and Financial sanction Register	To have a control over administrative and financial sanctions given by the authority.	Financial Hand Book-Vol.6 Paragraph, 316 & 317.

List of records not maintained by GPs			
1.	Work Register	To have a control over progress of works and their expenditure containing details of works viz., estimated cost, actual cost, payments made to the contractor as of the bill submitted.	Rule-207, <i>Panchayat Raj</i> Manual.
2.	Stock Register	To record stock material received by GP.	Rule-202, <i>Panchayat Raj</i> Manual.
3.	Muster roll Register	To record attendance and wages paid to the labourers engaged on works executed.	Rule-210, <i>Panchayat Raj</i> Manual.
4.	Asset Register	To record details of assets having ownership/under management of GP.	Rule-136, <i>Panchayat Raj</i> Manual.
5	Estimate Register	To have a control over estimates sanctioned having details of estimates sanctioned.	Rule-152, <i>Panchayat Raj</i> Manual.
6	Measurement Books	To record measurement of works executed and material supplied along with abstract of payments to be released to contractor.	Rule-63 of <i>Panchayat Raj</i> Manual.
7	MB issue Register	To have a control over utilisation of MBs so as invalid MBs could not be used.	Financial Hand Book-Vol.6, Paragraph 422.
8	Detailed Estimate register	To ascertain no. of estimates prepared and to record details of estimate prepared.	Financial Hand Book-Vol.6 Paragraph 407.
9	Tender/Quotation File	To record processing of tenders/quotations for execution of works/supplies on contract basis.	Rule-360, Financial Hand Book-Vol.6
10	Administrative and Financial sanction Register	To have a control over administrative and financial sanctions given by the authority.	Financial Hand Book-Vol.6 Paragraph 316 & 317.
11.	Grant register	To record details of scheme wise grants received, spent and balance of grants.	Provisions given in <i>Lekha</i> Manual of the <i>Gram Panchayats</i> .

In the absence of maintenance of basic records it was not possible to verify whether the works against which expenditure have been booked, have actually been executed, quality standards and norms have been adhered to, and prescribed rules and procedures have been followed. Monitoring and review of such expenditure by higher authorities, the Government and Audit also becomes extremely difficult without proper records. Such a system is fraught with serious risk of frauds, embezzlements, diversion, misappropriation and mis-utilisation of public funds.

Due to lack of records, the scope of this performance audit has been restricted. Hence, an amount of ₹ 225.07 crore, ₹ 23.09 crore and ₹ 18.27 crore incurred by test-checked ZPs, KPs and GPs during 2010-15 respectively could not be vouchsafed in audit.

**Recommendation:** The State Government should ensure maintenance of basic records by all tiers of PRIs.

## 2.1.8 Programme implementation

For rendering envisaged services of the *Panchayats*, Uttar Pradesh *Kshetra* and *Zila Panchayat Adhiniyam*, 1961 prescribed that the ZP will prepare a plan for each year after consolidation of the Plans of the KPs. Uttar Pradesh *Panchayat Raj Act*, 1947, as amended in 2007, prescribed for preparation of the Annual Work Plan by GPs which were to be consolidated by KPs. The plan was to be prepared by consolidating proposals of the members of ZP/KP/GP.

Further, as per GoUP instructions (December 2010) the grants were to be utilised for upkeep and maintenance of basic services of drinking water, sewerage, solid liquid waste management, street lights, roads and other civic amenities etc. Sanitation facilities and rehabilitation of old water supply schemes and execution of new projects of water supply were also covered under FC-XIII guidelines. Works were to be executed by adhering provisions of Uttar Pradesh *Kshetra Samiti* and *Zila Parishads Works Rules*, 1984. These provisions stipulate that works should be executed after obtaining requisite financial and technical approvals. As per the State Government instructions (September 2008), purchase of items/construction materials above ₹ 20,000 and above ₹ one lakh were to be made by calling quotations and inviting tenders respectively.

Audit findings in test-checked ZPs, KPs and GPs are discussed below:

### 2.1.8.1 Zila Panchayat Aligarh

**Test-checked ZPs either did not prepare their plans or prepared it improperly. The plans by KPs & GPs were not prepared during 2010-15**

- Proposals of works to be executed during 2010-13 were not recorded in *Karyawahi Register* to be maintained for the meetings of the ZP. In 2014-15, as against preparing the plans by consolidating proposals of the members of the ZP, the Chairman of the ZP, prepared the Annual Work Plan despite specific restriction of the State Government (June 2014) for preparing the plan by Chairman himself.
- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- Audit observed that almost entire allocation of FC-XIII grants was utilised for construction of new road works completely ignoring the primary activities of upkeep and maintenance of basic facilities for which FC-XIII grants were allocated to it. It was observed that ₹ 18.57 crore (89 per cent) out of ₹ 20.80 crore spent during 2010-15 was mainly on construction of 232 new road works (*Appendix 2.1.9*) and only ₹ 2.23 crore (11 per cent) was spent on maintenance works (*Appendix 2.1.10*).
- ZP executed 257 works during 2010-15 on contract basis. Of this 71 works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty for

delayed completion of the contract under the conditions of contract<sup>8</sup> was also short levied by ₹ 62.41 lakh (*Appendix 2.1.11*).

### **2.1.8.2 Kshetra Panchayat Chandaus and Khair**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that nine works of more than ₹ 10 lakh (total cost of the works ₹ 121.24 lakh) were executed during 2012-15 by engaging labourers and payments were made on muster rolls. However, technical sanction for these works required to be obtained from the State Government under the provisions of Uttar Pradesh *Kshetra Samiti* and *Zila Parishads Works Rules, 1984*, was not obtained (*Appendix 2.1.12*).

### **2.1.8.3 Gram Panchayat Amratpur, Chandaus, Ganeshpur, Jkhauta, Maharajpur, Oger Nagla Raji, Rsidpur Gorna of KP Chandaus and GP Aidalpur, Bhanauli, Eaichna, Kiratpur, Mathana, Palachand and Sofa of KP Khair**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- These GPs utilised the grants on creation and operation and maintenance of water supply system, sanitation, waste management, street lights, construction and repair of roads. Audit however, noticed that these GPs purchased various items amounting to ₹ 56.42 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Ten out of 14 sampled GPs spent ₹ 12.56 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above 10 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records *viz.*, complaint register, stock issue/receipt registers etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.15 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

<sup>8</sup> Clause 2C of the Uttar Pradesh *Kshetra Samiti* and *Zila Parishads Works Rules, 1984* prescribes penalty for delay in completion of the contract to be levied at the rate of one *per cent* per day subject to maximum of 10 *per cent* of the estimated cost of the work. However, *Apar Mukhya Adhikary* (AMA) had discretion to reduce the penalty.



#### 2.1.8.4 Zila Panchayat Bahraich

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.
- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- It was observed that ₹ 24.19 crore (99 per cent) out of ₹ 24.39 crore spent during 2010-15 was on construction of 204 new road works (*Appendix 2.1.9*) and only ₹ 0.20 crore (one per cent) was spent on prescribed maintenance works (*Appendix 2.1.10*).
- ZP executed 207 works during 2010-15 on contract basis. Of this eight works were delayed. Stage-wise progress of works was not monitored and the penalty due for delayed completion of the contract under the conditions of contract<sup>9</sup> was also short levied by ₹ 11.27 Lakh (*Appendix 2.1.11*).

#### 2.1.8.5 Kshetra Panchayat Huzurpur, Nawabganj and Tejwapur

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that in KP Tejwapur one work of more than ₹ 10 lakh (total cost of the work ₹ 12.52 lakh) was executed during 2011-12 but technical sanction from the State Government was not obtained (*Appendix 2.1.12*).
- Two bank accounts for FC-XIII grants in each of Lucknow Kshetriya Gramin Bank and Allahabad Bank were operated in KP Nawabganj.

#### 2.1.8.6 Gram Panchayat Aliha, Bhatikunda, Gauriya, Jagta Jalalpur, Laukahi, Pipriha Mahipal Singh and Singhpur of KP Huzurpur and Bankuri, Devra, Jalalpur, Madhampur Nidauna, Rahim Nagar and Sisaiya of KP Nawabganj and GP Basauna Mafi, Chetra, Jabdi, Lakkha Baundi, Ramgaon, Tedwa Shistipur of KP Tezwapur

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- These GPs purchased various items amounting to ₹ 131.22 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.

<sup>9</sup> Clause 2C of the Uttar Pradesh Kshetra Samiti and Zila Parishads Works Rules, 1984 prescribes penalty for delay in completion of the contract to be levied at the rate of one per cent per day subject to maximum of 10 per cent of the estimated cost of the work. However, Apar Mukhya Adhikari (AMA) had discretion to reduce the penalty.

- Fourteen out of 19 sampled GPs spent ₹ 9.67 lakh during 2010-15 on the maintenance of Hand Pumps installed in the 14 GPs (**Appendix 2.1.14**), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.68 crore (**Appendix 2.1.15**) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

#### **2.1.8.7 Zila Panchayat Etawah**

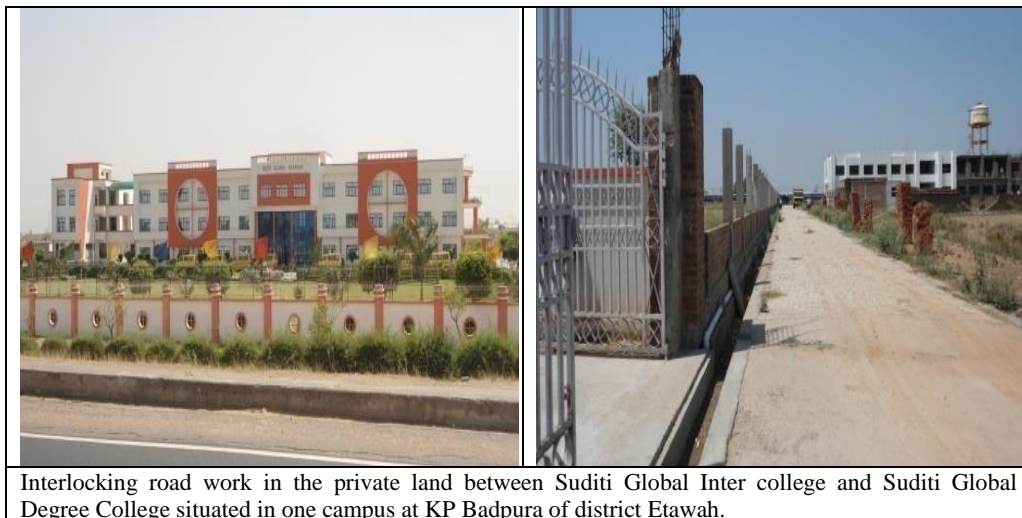
- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in **Appendix 2.1.8**.

The FC-XIII grants were utilised for construction of new road works ignoring the primary activities of upkeep and maintenance works. It was observed that ₹ 11.79 crore (94 per cent) out of ₹ 12.56 crore spent during 2010-15 was on construction of 131 new road works (**Appendix 2.1.9**) and only ₹ 0.77 crore (six per cent) was spent on maintenance works (**Appendix 2.1.10**).

#### **2.1.8.8 Kshetra Panchayat Budpura and Mahewa**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that three works of more than ₹ 10 lakh (total cost of the work ₹ 35.48 lakh) were executed during 2013-15 but technical sanction required to be obtained from the State Government under the provisions of Uttar Pradesh *Kshetra Samiti* and *Zila Parishads Works Rules*, 1984 was not obtained (**Appendix 2.1.12**).
- Payments were made to suppliers without recording the items/material in measurement books.
- These KPs purchased material costing ₹ 31.32 lakh for the works during 2013-15 without inviting tender, due to which transparency in procurement, reasonableness of prices quoted and providing equal and fair opportunity to all the potential suppliers to participate in tender could not be ensured.
- Block Development Officer of these KPs incurred expenditure ₹ 12.66 lakh during 2010-15 on construction of drains of private tube-well in village Karaudhi of KP Mahewa and on interlocking road works on private land in KP

Badpura. The photographs of the works executed on the private land are given below.



Interlocking road work in the private land between Suditi Global Inter college and Suditi Global Degree College situated in one campus at KP Badpura of district Etawah.

#### **2.1.8.9 Gram Panchayat Awari, Bichapura, Foofai, Kameth, Manikpur Mohan, Saray Bhagat of KP Budpura and Aheripur, Bharaiपुर, Daipur, Ingurri, Kunetha, Mudaina Kala Khurd, Niwadi Kala and Saray Illahi of KP Mahewa**

- Annual work plans by above GPs for utilisation of FC-XIII grants during 2010-15 were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- These GPs purchased various items amounting to ₹ 159.57 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Thirteen out of 14 sampled GPs spent ₹ 36.45 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above 13 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.80 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimate were not prepared.

#### **2.1.8.10 Zila Panchayat Firozabad**

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.

- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in **Appendix 2.1.8**.

- New road works was given priority ignoring upkeep and maintenance works. It was observed that ₹ 15.44 crore (97 per cent) out of ₹ 15.95 crore spent during 2010-15 was on construction of 261 new road works (**Appendix 2.1.9**) and only ₹ 0.51 crore (three per cent) was spent on maintenance works (**Appendix 2.1.10**).

#### **2.1.8.11 Kshetra Panchayat Tundla and Hathwant**

Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.

#### **2.1.8.12 Gram Panchayat Basai, Elai, Hajaratpur, Mohammadabad, Pahadipur Bhondela & Saray Noormahal of KP Tundla and GP Balipur Tapasya, Biltigarh, Itahari, Korari Sharahad, Odampur & Santhi of KP Hathwant**

- Annual work plan by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.

- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.23crore (**Appendix 2.1.15**) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

#### **2.1.8.13 Zila Panchayat G B Nagar**

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.

- Demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in **Appendix 2.1.8**.

- An amount of ₹ 4.35 crore (99.55 per cent) out of ₹ 4.37 crore spent during 2010-15 was on construction of 114 new road works (**Appendix 2.1.9**) and only ₹ 0.02 crore (0.45 per cent) was spent on maintenance works (**Appendix 2.1.10**). Thus the upkeep and maintenance of assets created was ignored.

- ZP executed 114 works during 2010-15 on contract basis. Of this 11 works were delayed. Stage-wise progress of works was not monitored and the penalty due for delayed completion of the contract was also short levied by ₹ 10.79 lakh (**Appendix 2.1.11**).

#### 2.1.8.14 *Kshetra Panchayat Bishrakh*

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that one work of more than ₹ 10 lakh (total cost of the work ₹ 12.46 lakh) was executed during 2013-14 but technical sanction to be obtained from the State Government was not obtained (*Appendix 2.1.12*).
- Payments were made to suppliers without recording the items/material in measurement books.

#### 2.1.8.15 *Gram Panchayat Badalpur, Chipyana Khurd, Girdhar Pur Sunarsi, Kakrala Khas Pur, Mamura, Roja Jalal Pur and Sultan Pur*

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Five out of seven sampled GPs purchased various items amounting to ₹ 9.94 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured. Further, GP Chipyana Khurd and Girdhar Pur Sunarsi did not produce records to audit.
- Four out of seven sampled GPs spent ₹ 1.66 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above four GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of related records *viz.*, complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 0.19 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000, but violating the provisions of the manual, estimates were not prepared.

#### 2.1.8.16 *Zila Panchayat Ghazipur*

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent almost entire amount available with it on new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 28.71 crore (94 *per cent*) out of ₹ 30.45 crore spent during

2010-15 was on construction of 464 new road works (*Appendix 2.1.9*) and only ₹ 1.74 crore (six *per cent*) was spent on prescribed maintenance works (*Appendix 2.1.10*).

- ZP executed 485 works during 2010-15 on contract basis. Of this eight works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty for delayed completion of the contract under the conditions of contract was also short levied by ₹ 12.96 lakh (*Appendix 2.1.11*).

#### **2.1.8.17 Kshetra Panchayat Zakhania, Mardah and Barachawar**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that five works of more than ₹ 10 lakh (total cost of the work ₹ 77.59 lakh) were executed during 2011-15 engaging labourers and payments were made on muster rolls. However, technical sanction was not obtained from the State Government (*Appendix 2.1.12*).
- Payments were made to suppliers without recording the items/material in measurement books.
- These KPs purchased material costing ₹ 75.56 lakh for the works during 2011-15 without tender. Due to which transparency in procurement and competition to ensure reasonableness of prices quoted and providing equal and fair opportunity to all the potential suppliers to participate in tender could not be ensured.
- KP Mardah executed works of construction of two gates in the campus of BDO office and incurred expenditure of ₹ 3.87 lakh. However, the work was not admissible under FC-XIII grants. Photographs of these gates constructed out of FC-XIII grants are given below.



Construction of two gates in the campus of BDO office of KP Mardah, Ghazipur.

**2.1.8.18 Gram Panchayat Amavanshi, Damodarpur, Godsaiya, Jauharpur, Khudabkshpur, Mirpur Tirvah, Panikasha Urf Kritsingpur & Saray Dhanesh of KP Zakhania, GP Bahtura, Birbalpur, Kardah Kathwali Gharia, Nasiruddinpur & Ruhipur of KP Mardah and GP Amhat, Benipur, Dahendu, Hatwar Dayal Singh, Khadhada, New Urf Unchadih & Pihuli of KP Barachawar**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Test-checked GPs purchased various items amounting to ₹ 156.15 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Seventeen out of 21 sampled GPs spent ₹ 10.89 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above 17 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records *viz.*, complaint register, stock issue/receipt register etc.

As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.97 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

**2.1.8.19 Zila Panchayat Gonda**

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.
- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Details of instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent almost entire amount available with it on execution of new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 29.24 crore (98.62 *per cent*) out of ₹ 29.65 crore spent during 2010-15 was on construction of 346 new road works (*Appendix 2.1.9*) and only ₹ 0.41 crore (1.38 *per cent*) was spent on maintenance works (*Appendix 2.1.10*).
- ZP executed 348 works during 2010-15 on contract basis. Of this six works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty due for

delayed completion of the contract under the conditions of contract was also short levied by ₹ 33.78 lakh (*Appendix 2.1.11*).

#### **2.1.8.20 Kshetra Panchayat Katra Bazar, Paraspur and Belsar**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Audit observed that two works of more than ₹ 10 lakh (total cost of the work ₹ 37.39 lakh) were executed during 2010-15 but technical sanction to be obtained from the State Government was not obtained (*Appendix 2.1.12*).
- Payments were made to suppliers without recording the items/material in measurement books.
- These KPs purchased material costing ₹ 22.47 lakh for the works during 2012-14 without tender. Due to which transparency in procurement and reasonableness of rates were not ensured.
- KP Belsar constructed various works viz., toilets, surface leveling in office campus, platforms around trees, septic tank and boring work of tubewell in the campus of BDO's office at a cost of ₹ 1.37 lakh. However, the works were not admissible to be executed out of FC-XIII grants.

KP Katara Bazar executed inadmissible works viz., residential building, white washing/repairing of veterinary hospital, CC roads between the house of Assistant Development Officer and seed go-down, east side boundary wall and gate of KP in the campus of BDO's office at a cost of ₹ 11.11 lakh.

#### **2.1.8.21 Gram Panchayat Barai Gondaha, Charera, Gaurwa Kalan, Kotiya Madara, Nadawan, Raipur Fakir, Tilka of KP Katra Bazar, GP Abhaiepur, Bhaurigunj, Domakalpi, Kadroo, Madhipurkhaideray, Paraspur, Shraniya Chaubey of KP Paraspur and GP Alipersoli, Chirebashana, Harkha Pur, Margub Pur, Sidhoti of KP Belsar**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Test-checked GPs utilised the grants on creation and operation and maintenance of water supply system, sanitation, waste management, street light and construction & repair of roads. Audit however, noticed that these GPs purchased various items amounting to ₹ 168.27 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Thirteen out of 19 sampled GPs spent ₹ 9.20 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above 13 GPs (*Appendix 2.1.14*),



but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of related records viz., complaint register, stock issue/receipt register etc.

- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 2.18 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000, but violating provisions of the manual, estimates were not prepared.

#### **2.1.8.22 Zila Panchayat Lalitpur**

- Though, annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were prepared but details of specific works indicating actual location of works to be executed were not mentioned in the plans. In 2014-15, as against preparing the plans by consolidating proposals of the members of the ZP, the Chairman of the ZP, prepared annual work plan despite specific restriction imposed by the State Government (June 2014) for preparing the plan by Chairman himself.
- As required under State Government instructions (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent almost entire amount available with it on new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 7.51 crore (100 *per cent*) out of ₹ 7.51 crore spent during 2010-15 was on construction of 94 new road works (*Appendix 2.1.9*) and no amount was spent on maintenance works (*Appendix 2.1.10*).
- ZP executed 94 works during 2010-15 on contract basis. Of this 24 works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty for delayed completion of the contract under the conditions of contract was also short levied by ₹ 26.62 lakh (*Appendix 2.1.11*).

#### **2.1.8.23 Kshetra Panchayat Jakhoura**

- The annual work plans of the KP were not routed through their planning and development committee.

#### **2.1.8.24 Gram Panchayat Adwaha, Buchha, Gora, Khadera, Mainwara, Pachhoni and Silgan**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Four out of seven sampled GPs utilised the grants on creation and operation and maintenance of water supply system, sanitation, waste

management, street light, construction and repair of roads. Audit however, noticed that these GPs purchased various items amounting to ₹ 9.84 lakh (**Appendix 2.1.13**) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.

- Six out of seven sampled GPs spent ₹ 16.02 lakh during 2010-15 on the maintenance of Hand Pumps installed in the above six GPs (**Appendix 2.1.14**), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 0.59 crore (**Appendix 2.1.15**) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

#### **2.1.8.25 Zila Panchayat Lucknow**

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared.
- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in **Appendix 2.1.8**.
- ZP spent almost entire amount available with it on execution of new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 13.87 crore (97.47 per cent) out of ₹ 14.23 crore spent during 2010-15 was on construction of 156 new road works (**Appendix 2.1.9**) and only ₹ 0.36 crore (2.53 per cent) was spent on maintenance works (**Appendix 2.1.10**).
- ZP executed 159 works during 2010-15 on contract basis. Of this two works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty due for delayed completion of the contract under the conditions of contract was also short levied by ₹ 1.40 lakh (**Appendix 2.1.11**).

#### **2.1.8.26 Kshetra Panchayat Bakshi Ka Talab and Malihabad**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants was not prepared.
- KP Bakshi Ka Talab executed works of ₹ 59.34 lakh during 2011-15 without plan. It executed an inadmissible work of additional room in the office of BDO and incurred expenditure of ₹ 4.96 lakh.

### **2.1.8.27 Gram Panchayat Aadharkhera, Bagaha, Bharigahana, Dudhara, Jalalpur, Madaripur, Muspipari, Rajauli and Sonva of KP Bakshi Ka Talab and GP Allupur, Datali, Hamirapur, Khadauva, Meethe Nagar and Sahilamau**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants was not prepared.
- Test-checked GPs purchased various items amounting to ₹ 118.34 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Twelve out of 15 sampled GPs spent ₹ 13.91 lakh during 2010-15 on the maintenance of Hand Pumps installed in above 12 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.47 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, estimates were not prepared.

### **2.1.8.28 Zila Panchayat Mau**

- Annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were not prepared
- Demarcation of works to avoid works at the level of ZPs, KPs and GPs was not done. Instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent major amount available with it on execution of new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 11.80 crore (74.83 per cent) out of ₹ 15.77 crore spent during 2010-15 was on construction of 119 new road works (*Appendix 2.1.9*) and only ₹ 3.97 crore (25.17 per cent) was spent on maintenance works (*Appendix 2.1.10*).
- ZP executed 160 works during 2010-15 on contract basis. Of this five works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty for delayed completion of the contract under the conditions of contract was also short levied by ₹ 14.79 lakh (*Appendix 2.1.11*).

### **2.1.8.29 Kshetra Panchayat Doharighat and Pardahan**

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grant were not prepared.

- KP Doharighat incurred entire expenditure ₹ 76.44 lakh during 2011-15 on street lights ignoring expenditure on provision of other basic facilities.

**2.1.8.30 Gram Panchayat Bahrapur, Budhawar, Gulaurikalan, Kadipur, Kuranga, Parashurampur Naraharpur & Sarfora of KP Doharighat and GP Aadedih, Bibipur, Kushmaur, Pardaha & Sarwan of KP Pardahan**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Eight out of 12 sampled GPs spent ₹ 21.96 lakh during 2010-15 on the maintenance of Hand Pumps installed in above eight GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.49 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000, but violating provisions of the manual, estimates were not prepared.

**2.1.8.31 Zila Panchayat Sitapur**

- Annual work plans by ZP during 2010-12 for utilisation of FC-XIII grants were not prepared. It executed works picking up from the list of works finalised at ZPMC Lucknow level. The plan for the year 2014-15 was not finalized as of May 2015. In 2014-15, as against preparing the plans by consolidating proposals of the members of the ZP, the Chairman of the ZP, prepared the Annual Work Plan despite imposition of specific restriction by the State Government (June 2014) for preparing the plan by Chairman himself. Besides, various works were executed without the approval of ZP.
- As required under State Government instruction (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Details of instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent almost entire amount available with it on new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 31.02 crore (99.84 per cent) out of ₹ 31.07 crore spent during 2010-15 was on construction of 405 new road works (*Appendix 2.1.9*) and only ₹ 0.05 crore (0.16 per cent) was spent on maintenance works (*Appendix 2.1.10*).

### 2.1.8.32 *Kshetra Panchayat Biswan, Pahala, Laharpur and Sakran*

- Annual work plans by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.
- Twelve works executed by KPs amounting to ₹ 66.26 lakh during 2011-15 were not discussed and approved in the meetings of KP Laharpur of Sitapur.
- Audit observed that 13 works of more than ₹ 10 lakh (total cost of the work ₹ 200.99 lakh) were executed during 2010-15 engaging labourers and payments were made on muster rolls. However, technical sanction required to be obtained from the State Government under the provisions of Uttar Pradesh *Kshetra Samiti* and *Zila Parishads Works Rules, 1984* was not obtained (*Appendix 2.1.12*).

### 2.1.8.33 *Gram Panchayat Ambarpur, Belwa Bahadurpur, Bisendi, Hasanpur, Kanduni, Lodhora, Moijuddinpur Puraina, Saraiyan Mirjapur of KP Biswan, GP Bajhera, Bharatar, Firojpur, Kandaura, Lodhaura Raja Sahab, Paliya & Saraiyan Kadipur of KP Pahala, GP Akbarpur, Dariyapur, Karsyora, Makanpur, Patwara & Sherpur of KP Laharpur and GP Adwari Chilhiya, Khamrihya Mahriya, Madora, Patni & Saraiyan Kalan of KP Sakran*

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- These GPs utilized the grants on creation and operation and maintenance of water supply system, sanitation, waste management, street light, construction and repair of roads. Audit however, noticed that these GPs purchased various items amounting to ₹ 94.32 lakh (*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.
- Twenty four out of 28 test-checked GPs spent ₹ 25.59 lakh during 2010-15 on the maintenance of Hand Pumps installed in above 24 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant records viz., complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 3.20 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000, but violating the provisions of the manual, estimates were not prepared.

#### **2.1.8.34 Zila Panchayat Sultanpur**

- Though, annual work plans by ZP during 2010-15 for utilisation of FC-XIII grants were prepared but details of specific works indicating actual location of works to be executed were not mentioned in the plans. Proposals of the members of ZP were not recorded in *Karyawahī Register* and the plans were prepared subsequent to the meeting of ZP. Thus, possibility of inclusion of works without the proposal of the members cannot be ruled out. In 2014-15, as against preparing the plans by consolidating proposals of the members of the ZP, the Chairman of the ZP, prepared the annual work plan despite specific restriction imposed by the State Government (June 2014) for preparing the plan by Chairman himself.
- As required under State Government instructions (January 2005 and June 2014), demarcation of works to avoid overlapping of works at the level of ZPs, KPs and GPs was not done. Details of instances of execution of works falling under the jurisdiction of GPs by ZP are given in *Appendix 2.1.8*.
- ZP spent almost total amount available with it on new road works and the primary activities of upkeep and maintenance works was ignored. An amount of ₹ 18.11 crore (98.85 per cent) out of ₹ 18.32 crore was spent during 2010-15, on construction of 139 new road works (*Appendix 2.1.9*) and only ₹ 0.21 crore (1.15 per cent) was spent on maintenance works (*Appendix 2.1.10*).
- ZP executed 142 works during 2010-15 on contract basis. Of this 73 works were delayed. Audit observed that for ensuring timely completion of works stage-wise progress of works was not monitored and the penalty for delayed completion of the contract under the conditions of contract was also short levied by ₹ 41.14 lakh (*Appendix 2.1.11*).

#### **2.1.8.35 Kshetra Panchayat Dhanpatganj, Pratappur Kamichha and Karaundhi Kala**

Annual work plan by these KPs during 2010-15 for utilisation of FC-XIII grants were not prepared.

#### **2.1.8.36 Gram Panchayat Aenpur, Biswa, Itwamalnapur, Mahmoodpur, Ramnagar & Semruna of KP Dhanpatganj, GP Bantikala, Ghamha, Kothrakhurd, Ramghar, Shadapur of KP Pratappur Kamichha and GP Bangar Kala, Gura Tikari & Paharpur Kala of KP Karaundhi Kala**

- Annual work plans by these GPs during 2010-15 for utilisation of FC-XIII grants were not prepared. Since KPs and GPs were not preparing annual work plan, ZP was not able to prepare a consolidated plan for the whole district following bottom up approach.
- Fourteen out of 15 sampled GPs utilised the grants on creation and operation and maintenance of water supply system, sanitation, waste management, street light, construction and repair of roads. Audit however, noticed that these GPs purchased various items amounting to ₹ 63.32 lakh

(*Appendix 2.1.13*) directly through market without obtaining quotations/calling tenders during 2010-15. Due to the purchase of various items without inviting quotation/tenders, reasonableness of rates could not be ensured.

- Thirteen out of 15 sampled GPs spent ₹ 26.89 lakh during 2010-15 on the maintenance of Hand Pumps installed in above 13 GPs (*Appendix 2.1.14*), but requirement of maintenance and actual maintenance done could not be ascertained in audit due to non-maintenance of relevant registers *viz.*, complaint register, stock issue/receipt register etc.
- As per paragraph 152 of *Panchayat Raj* manual, estimates are required to be prepared for execution of works costing more than ₹ 1,000. However, the test-checked GPs spent a sum of ₹ 1.32 crore (*Appendix 2.1.15*) during 2010-15 on various works costing more than ₹ 1,000 but violating provisions of the manual, the estimates were not prepared.

The State Government while accepting the above audit findings stated (December 2015) that necessary directives for making the plans in accordance with the UP *Panchayat Raj* Act, 1947/1961 has been given and accordingly the plans are being prepared. It further stated that orders have been used (30 July 2014) for procurement of construction material after inviting tender/quotations only and necessary directives for obtaining no objection certificate from GPs by the KPs and ZPs have been used. Proposals relating to construction of new roads and maintenance of existing roads were approved by members in ZPs' meetings by consensus and there were no proposals for street lights, drinking water and other civic amenities.

The reply of State Government is not acceptable as construction of new road works was not covered under the guiding principles laid down by GoUP for utilisation of FC-XIII grants. Further, all works of ZPs above ₹ 10 lakh are to be approved by the State Government. Hence, the State Government should have ensured adherence of guidelines while approving proposals of construction of new roads. As need for improvement in sanitation, solid waste management, sewage disposal, drinking water supply, street lighting etc. in rural habitations in the State cannot be denied, a more systematic approach is required to be adopted to identify actual ground level requirements in a comprehensive manner for consideration by the members of ZPs and approval at appropriate level.

Regarding non levy of due penalty, GoUP stated that penalty has been imposed and recovered as per rules, which prescribed penalty at the rate of one *per cent* per day subject to a maximum of 10 *per cent* of the estimated cost or the amount determined by AMA. Reply is not acceptable as AMA cannot arbitrarily reduce the amount of penalty recoverable from the defaulting contractors for delaying completion of works.

The observation of non-obtaining technical sanction of the State Government was accepted by the State Government. Regarding construction of inadmissible works it was stated in reply that the works have been executed as per prescribed norms. Reply is not acceptable as these works are executed on

private premises of the school and BDO's office which do not fall under the category of public civic amenities.

It was also stated (December 2015) by the State Government that GPs are now empowered to execute works up to ₹ 50,000 based on estimates without any technical approval. Reply is not acceptable as the works were not executed on the basis of estimates.

Thus, there was inadequate planning for providing basic facilities to the rural public and the prices allowed for various purchases made and works executed were not based on quotations/tenders. ZPs executed mainly road works ignoring other basic facilities.

**Recommendation:** The Government should ensure activities under all basic facilities envisaged under the FC-XIII recommendations with adequate planning and adhering the procurement procedures.

### **2.1.9 Monitoring mechanism**

#### **2.1.9.1 Inadequate monitoring by HLMC**

As per Office Memorandum (July 2010) used by UP Government, HLMC headed by Chief Secretary was constituted (July 2010) with the objective to approve the action plan proposed by administrative department, monitor the execution of action plan and review the utilisation of grants. HLMC was to meet at least once in a quarter every year.

Scrutiny of records of PR secretariat revealed that meetings of HLMC were held quarterly. However, the meetings in two quarter of 2012-13 and one quarter of 2014-15 were not held.

#### **2.1.9.2 Monitoring by Zila Panchayat Monitoring Cell, Lucknow**

In order to ensure close monitoring on the working of ZPs, a ZPMC was set up (March 1992) under Principal Secretary, *Panchayati Raj*. The Cell was to monitor the process of granting administrative and technical sanction on behalf of the State Government for the works having estimated value above ₹ 10 lakh. GoUP also directed (September 2011) that Technical Officer of ZPMC was to inspect the construction work of FC-XIII executed by ZPs regularly. Besides, ZPs were to send utilisation certificates for utilisation of FC-XIII grants to ZPMC every month. No monitoring and physical inspection for use of grants of FC-XIII was carried out by ZPMC. Six<sup>10</sup> out of 12 sampled ZPs did not submit the UCs to ZPMC. UCs of FC-XIII grants were not available with ZPMC.

The State Government while accepting the audit findings flagged inadequacy of technical manpower as the main reason for inadequate monitoring by ZPMC.

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<sup>10</sup> GB Nagar, Gonda, Lucknow, Mau, Sitapur and Sultanpur,



### 2.1.9.3 Monitoring by District/Block level officers

At district level, District *Panchayat Raj* Officer was to monitor progress of utilisation of FC-XIII grants by KPs and GPs. At Block level, Block Development Officer and Assistant Development Officer (*Panchayats*) are exclusively responsible for proper utilisation of funds by the GPs.

Audit however, noticed that utilisation of FC-XIII grants by the KPs/GPs was not closely monitored by district level officer. DPROs did not obtain UCs from KPs and GPs fully. Inspection notes to confirm the inspections by DPRO were not maintained at the DPRO level.

### 2.1.9.4 Non-functional Planning and Development Committees

Planning and Development Committee notified under section 29 of the Uttar Pradesh *Panchayat Raj Act*<sup>11</sup> 1947, by the State Government are to assist GPs in planning of its development functions.

Audit noticed that the Committees at the level of test-checked GPs of sampled districts were not functional. It never meets for ensuring proper planning by the KPs/GPs. Annual work plan was also not submitted to the Committee for approval. All these resulted that the works were executed without the approval of the Committee made specifically for the purpose.

### 2.1.9.5 Internal control mechanism

Audit noticed that internal control mechanism in PRIs was inadequate as discussed below:

- Muster rolls and measurement books utilised were not serially numbered and were not used by the controlling officers (District *Panchayat Raj* Officers/Block Development Officers) to KPs and GPs.
- Checking of MBs was not being done.
- In most of KPs and GPs payments to the labourers were made in cash.
- Forty nine thousand eight hundred twenty four audit paragraphs of the audit report of CAO as of March 2015 were outstanding for settlement.

The State Government stated that measurement of the works executed by GPs is being done in MBs and payment under FC-XIII to the labourers through electronic transfers account was not provisioned. The reply is not correct as the status in test-checked GPs was at variant and to maintain transparency in payments, the payments to the labourers were to be made through their bank accounts.

### 2.1.10 Conclusion and Recommendations

Proper utilisation of FC-XIII grants efficiently within scheduled period was not ensured due to various shortcomings of financial management, maintenance of records, planning, execution of works and monitoring as below:

<sup>11</sup> Substituted vide UP Act No. 33 of 1999.

- Weaknesses in financial management resulted in cases of non-transfer of grants, delay in transfer of grants, non-credit of interest earned and unspent funds at the State level and also in the three tiers of PRIs.

*(Paragraphs 2.1.6.1 to 2.1.6.9)*

**Recommendation:** The State Government should ensure timely transfer and credit of the grants in PRIs bank accounts. Utilisation of grants in efficient manner should also be ensured.

- Basic records viz., estimate register, stock receipt register, issue register, road register, asset register, bond register, measurement book etc. were not maintained in test-checked PRIs. This restricted the performance audit and the expenditure incurred in PRIs could also not be vouchsafed in audit.

*(Paragraph 2.1.7)*

**Recommendation:** Maintenance of basic records must be ensured by the Government.

- Proper planning in bottom up approach was not ensured at each level of PRIs which caused non-provision of adequate basic facilities and unspent balance of funds.

*(Paragraphs 2.1.8.1 to 2.1.8.36)*

**Recommendation:** Adequate planning should be ensured for providing basic facilities and avoiding unspent balances of grants.

- *Zila Panchayats* mostly executed road works (95.35 per cent of total expenditure) and activities on the other basic facilities were ignored.

*(Paragraphs 2.1.8.1 to 2.1.8.36)*

**Recommendation:** Investment in all basic facilities should be promoted to achieve sustainable development in rural areas.

- Purchases were made and works were executed without obtaining quotations/tenders as the case may be. Due to this reasonableness of rates was not confirmed in audit.

*(Paragraphs 2.1.8.1 to 2.1.8.36)*

**Recommendation:** Strict compliance of the provisions relating to the purchase of stores and stocks and execution of works should be ensured by the Government.

- Monitoring in field by *Zila Panchayat* Monitoring Cell was negligible and by District *Panchayat Raj* Officers was minimal.

*(Paragraphs 2.1.9.2 and 2.1.9.3)*

**Recommendation:** Robust monitoring at the ZP level should be ensured to ascertain/restrict expenditure on providing basic facilities only.

## 2.2 Long Paragraph on “Audit of Schemes Rules, 2011”

### Executive Summary

The Government of India, in consultation with the Comptroller and Auditor General of India framed a set of rules and regulations titled the “Audit of Schemes Rules, 2011”. Subsequently Government of Uttar Pradesh constituted (August 2012) Social Audit Unit as an independent agency. The main objective of Social Audit Unit was to build capacities of *Gram Sabha* for conducting Social Audit, to prepare Social Audit reporting formats, to create awareness amongst the labourers about their rights and entitlements under Mahatma Gandhi National Rural Employment Guarantee Scheme and to facilitate verification of records and works sites. Major audit findings of Long Paragraph on “Audit of Schemes Rules, 2011” are discussed below:

#### Fund Management

As per Ministry of Rural Development, Government of India order (April 2013) up to one *per cent* expenditure of MGNREGS funds was to be spent on Social Audit and five *per cent* expenditure was earmarked for meeting MGNREGS’ administrative expenses. However, during 2013-14 and 2014-15, MGNREGS Cell short-released ₹ 44.03 crore to SAU for Social Audit. Besides, more than five *per cent* (₹ 104.11 crore) funds were also utilised by MGNREGS Cell under administrative expenses during 2013-15.

(Paragraph 2.2.7.2)

#### Planning

- Social Audit Unit was to frame an annual calendar for Social Audit to cover at least one Social Audit in each *Gram Panchayat* in every six months. Accordingly, 1,04,222 Social Audits in 52,111 *Gram Panchayats* in the State were to be planned in each year. However, only 13,192 (13 *per cent*) and 25,748 (25 *per cent*) Social Audits were planned during 2013-14 and 2014-15 respectively. Of this, only 11,412 (11 *per cent*) Social Audits in 2013-14 and 20,844 (20 *per cent*) in 2014-15 were conducted.

(Paragraph 2.2.8.1)

- Due to delay in preparation of annual calendar for Social Audit, submission of records to Social Audit team prior to 15 days of meeting of *Gram Sabha* was not ensured.

(Paragraph 2.2.8.2)

- Thirty eight District Social Audit Coordinators and 446 Block Social Audit Coordinators were engaged during July 2012 to March 2013 but no Social Audit was conducted during this period, as a result ₹ 3.62 crore paid as honorarium to them remained unfruitful. Besides, due to imparting training to 29,162 resource persons in excess, ₹ 94.15 lakh was also rendered wasteful.

(Paragraphs 2.2.8.3 & 2.2.8.4)

### **Conduct of Social Audit**

- In 24 out of 30 test-checked districts we noticed that out of 1,302 unaudited GPs during 2014-15, the social audit of 769 GPs could not be carried out due to non-production of records to SA team.

*(Paragraph 2.2.9.3)*

- In 50 test-checked *Gram Panchayats*, participation of villagers during Social Audit meetings was negligible and ranged between 0.07 and 3.76 *per cent* of whole population of GPs.

*(Paragraph 2.2.9.5)*

- No evidence to support Social Audit findings was kept on record by the Social Audit teams, though mandated in the guidelines.

*(Paragraph 2.2.9.7)*

- In order to ensure durability of assets and their usefulness, the Social Audit Units were to have quality monitors to facilitate evaluation of assets quality during Social Audit, however, we during audit noticed that no quality monitors were engaged to ensure quality monitoring of the assets.

*(Paragraph 2.2.9.8)*

### **Follow-up action on Social Audit**

After Social Audit, corrective action was to be taken by District Programme Coordinator and State government was responsible for the follow-up action on Social Audit findings. We noticed that in 16 out of 30 test-checked districts only ₹ 0.13 lakh (0.08 *per cent*) was recovered as against 444 cases of misappropriation of ₹ 164.22 lakh (2013-15) pending upto March 2015.

*(Paragraphs 2.2.12 & 2.2.14)*

### **2.2.1 Introduction**

Social Audit (SA) is an audit that is conducted jointly by the Government and the people, especially those who are affected by, or are the intended beneficiaries of the scheme being audited. SA can be described as verification of the implementation of a programme/scheme and its results by the community with active involvement of the primary stakeholders. This is done by comparing official records with the actual ground realities with the participation of the community in the verification exercise and reading out the finding of the verification exercise aloud in a public platform. The SA process goes beyond accounting for the money, that has been spent, to examine whether the money was spent properly and has made difference to people's lives. The aim of SA is effective implementation and control of irregularities. Section 17(2) of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (MGNREGA) articulates the mandate of the *Gram Sabha* to conduct SA. The Government of India, in consultation with the Comptroller and Auditor General (C&AG) has framed a set of rules and regulations in

April 2011 titled the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011, under the sub section (1) of section 24 of MGNREGA for guiding the process by which SAs should be conducted. In compliance of 'Audit of Schemes Rules, 2011', Government of Uttar Pradesh (GoUP) issued order (July 2012) for constitution of Uttar Pradesh MGNREGS Social Audit Organisation hereafter referred to as Social Audit Unit (SAU) as an independent agency registered (August 2012) under the Societies Registration Act, 1860.

### 2.2.2 Function of Social Audit Unit

As per the GoUP order (July 2012), three bodies, viz. General Body, Governing Body and Executive Committee were constituted for execution and implementation of the functions of SAU. At the State level, a Director was appointed<sup>1</sup> by the Government who was responsible for overall management of the organisation and implementation of decisions of the above bodies/committees. SAU was responsible:

- (a) to build capacities of *Gram Sabha* for conducting SA and identify, train and deploy suitable resource persons at village, block, district and State level, drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people of Uttar Pradesh;
- (b) to prepare SA reporting formats, resource material, guidelines and manuals for the SA process;
- (c) to create awareness amongst the labourers about their rights and entitlements under MGNREGA;
- (d) to facilitate verification of records and work sites by primary stakeholders;
- (e) to facilitate smooth conduct of SA in *Gram Sabha* for reading out and finalising decisions after due discussions; and
- (f) to host the SA Reports including action taken reports in the public domain.

### 2.2.3 Organisational Structure

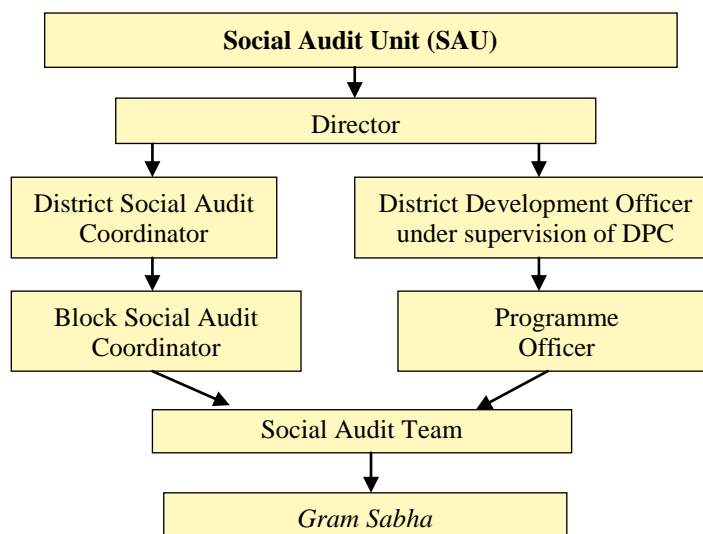
At the State level, Director, SAU was responsible for overall conduct of SA in the State. District Programme Coordinator<sup>2</sup> (DPC) and the Programme Officer<sup>3</sup> (PO) were to ensure the smooth conduct of SA at district and Block level respectively. A five member team, consisting of Resource Persons (RPs) was to conduct SA at GP level. Besides, District Social Audit Coordinator (DSAC) and Block Social Audit Coordinator (BSAC) at district and block level under District Development Officer (DDO) respectively were to be engaged on contract basis for facilitating SA.

<sup>1</sup> DO letter-MS-80/two-2-2012 dated 18.10.2012.

<sup>2</sup> District Magistrate was to act as DPC.

<sup>3</sup> Block Development Officer was to act as PO.

**Chart 1: Organisational Structure of Social Audit Unit**



(Source: Directorate of Social Audit)

Further, State Government was also responsible to take follow-up action on the findings of SA. Corrective actions were to be taken by Secretary *Gram Panchayat (Gram Panchayat Adikari/Gram Vikas Adhikari)* at village level, Programme Officer (PO) at block level, Deputy Commissioner (DC), Mahatma Gandhi Rural Employment Guarantee Scheme (MGNREGS) at district level under the supervision of District Programme Coordinator (DPC), and Additional Commissioner, MGNREGS at Government level. The State Employment Guarantee Council (SEGC) at State level was responsible for monitoring the action taken by the Government and incorporating the action taken report in the annual report to be laid before the State Legislature by the State Government.

#### **2.2.4 Audit objective**

Audit objectives of this Long Paragraph on ‘Audit of Schemes Rules, 2011’ taken up by us were to assess whether:

- a competent, capable, resourceful and independent SAU existed within the State;
- SAU provided adequate support mechanism like planning, availability of records, reporting and follow-up for SA within the State;
- SAs executed during 2014-15 were adequate and effective as per rules and regulations. Were these actively supported and helped by DPC and other State Government functionaries; and
- other agencies as State Employment Guarantee Council (SEGC), Ministry of Rural Development (MoRD) etc., adequately performed their roles with a view to support SA mechanism.

### 2.2.5 Audit Criteria

The sources of audit criteria were:

- Relevant provisions of MGNREGA 2005;
- MGNREGA Audit of Schemes Rules, 2011;
- Guidelines for Special Project on SA, 2014 and further clarification issued;
- Rules and regulations issued by the State Government, Uttar Pradesh Social Audit *Sandarshika*, 2014 (First Edition), Memorandum of SAU; and
- Amendments to paragraph 10 of the Standard Operating Procedure for operationalising of Section 27(2) of MGNREGA.

### 2.2.6 Audit Scope, Methodology and Coverage

Records and information of the office of Director SAU, MGNREGS Cell, State Institute of Rural Department (SIRD) and Principal Secretary, Rural Development Department, GoUP were scrutinised at the State level. Further, through Statistically Random Sampling with Replacement (SRSWR) method, 50 *Gram Panchayats* (GPs) and its related 47 Blocks in 30 districts (*Appendix 2.2.1*), where SA had been conducted in 2014-15, were selected for audit. The Long Paragraph on “Audit of Schemes Rules, 2011” was conducted during June 2015 and July 2015, to evaluate the status of SA at GPs level.

An entry conference was held on 7 May 2015 with Principal Secretary, Rural Development Department, GoUP but the date for holding an exit conference was awaited from the Principal Secretary as of December 2015 though requested (November 2015). However, Government furnished replies to the audit observations raised. The same has been suitably incorporated in the report.

## Audit Findings

### 2.2.7 Funds management

As per section 13.4.6 of operational guidelines of MGNREGA, the cost of establishing the SAU and conducting SA was to be met from the grants given towards administrative expenses for implementation of schemes. Further, MoRD also ordered<sup>4</sup> that cost of setting up of SAU and cost of conducting SA of MGNREGS works should be met out within the six *per cent* administrative charges of MGNREGS. Out of the six *per cent* administrative charges, up to one *per cent* of total expenditure of MGNREGS in the State may be used for meeting the cost of establishment of SAU and conducting SA of MGNREGS works and remaining five *per cent* for administrative charges under MGNREGS.

<sup>4</sup>As per Ministry of Rural Development order no J-11033/28/2012-MGNREGA (RE-VII) dated 12 April 2013.

Funds were allocated by MGNREGS Cell to Director, SAU and, thereafter, SAU allotted funds to District Development Officer (DDO) for making the expenditure of SA and payment of honorarium to District Social Audit Coordinators (DSACs), Block Social Audit Coordinators (BSACs) and members of SA teams.

Details of year-wise budget approved by SAU, expenditure incurred under MGNREGS, funds received and expenditure incurred by SAU during 2012-13 to 2014-15 is given in **Table 1** and also depicted in **Chart 2**.

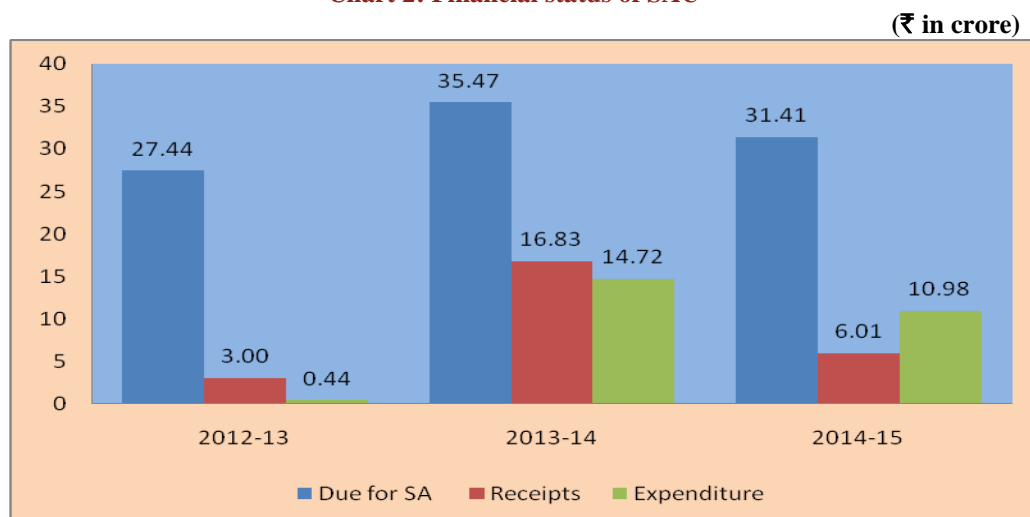
**Table 1: Financial Statement of SAU**

(₹ in crore)

Year	One per cent of MGNREGS Expenditure	Budget approved by SAU	Opening balance	Funds Received		Total available funds	Expenditure of SAU (per cent of Col. 7)	Unspent Balance (per cent of Col. 7)
				Under MGNREGS (per cent of Col. 2)	Other receipts			
1	2	3	4	5	6	7	8	9
2012-13	27.44	23.14	0.00	3.00(11)	0.01	3.01	0.44 (15)	2.57 (85)
2013-14	35.47	24.95	2.57	16.83(47)	0.29	19.69	14.72 (75)	4.97 (25)
2014-15 <sup>5</sup>	31.41	56.33	4.97	6.01(19)	0.81	11.79	10.98 (93)	0.81 (07)

(Source: MGNREGA Cell and SAU)

**Chart 2: Financial status of SAU**



(Source: MGNREGA Cell and SAU)

Scrutiny of records revealed the following deficiencies:

### 2.2.7.1 Short-release of funds to SAU

As seen from the **Table 1** and **Chart 2** against the required allocations, funds ranging between 11 and 47 per cent were released for SA during 2012-15. However, the SAU even did not spend the available funds and funds ranging between seven and 85 per cent remained unspent during 2012-15. This indicated improper financial management.

<sup>5</sup> Only expenditure under MGNREGS was included in the table. During the financial year 2014-15 ₹ 17.55 crore were received by SAU and spent ₹ 6.78 crore for SA of *Indira Awaas Yojana* which was not taken in financial statement as Balance Sheet for the year 2014-15 was not prepared by SAU upto the July 2015.



On this being pointed out, the Government accepted the fact and stated that the funds remained unspent due to delay and short-release of funds.

**2.2.7.2 SAU Share incurred by MGNREGS**

As envisaged in the order (August 2012) of Ministry of Rural Development (MoRD), six per cent of the total expenditure incurred under MGNREGS was to be used for Administrative expenses. Further, the MoRD (April 2013) clarified that up to one per cent of total annual expenditure could be used for SA in the State and remaining five per cent was to be used for meeting administrative expenses.

We observed that during 2013-14 and 2014-15, one per cent SA share was not provided to SAU and the expenditure for administrative expenses exceeded five per cent in both the years as given in the **Table 2**.

**Table 2: Expenditure in Administrative head and funds released to SAU**

(₹ in crore)

Year	Opening balance and sanction	Total expenditure	Due Administrative Exp. (six per cent)			Actual Administrative Exp.			Differences		SAU Share incurred by MGNREGS Cell
			MGNREGS (five per cent of column 3)	SAU (one per cent of column 3)	Total (4+5)	MGNREGS	Released to SAU	Total (7+8)	Excess Expenditure (7-4)	Less Released to SAU (8-5)	
1	2	3	4	5	6	7	8	9	10	11	12
2013-14	3967.23	3546.56	177.33	35.46	212.79	275.61	16.83	292.44	98.28	18.63	18.64
2014-15	3178.26	3140.62	157.03	31.41	188.44	162.86	6.01	168.87	5.83	25.40	5.83
<b>Total</b>	<b>7145.49</b>	<b>6687.18</b>	<b>334.36</b>	<b>66.87</b>	<b>401.23</b>	<b>438.47</b>	<b>22.84</b>	<b>461.31</b>	<b>104.11</b>	<b>44.03</b>	<b>24.47</b>

(Source: MGNREGA Cell and SAU, Lucknow)

From the above table it is evident that funds of ₹ 44.03 crore was short- released to SAU and MGNREGS Cell had spent more than five per cent (₹ 104.11 crore) during 2013-15 under administrative expenses which included SAU share amounting to ₹ 24.47 crore.

The Government did not furnish reply on the observation.

**Recommendation:** Earmarked funds should be released for smooth conduct of Social Audit.

**2.2.8 Planning**

The main objective of the SAU was to conduct SA of the works taken up under the MGNREGA in every GP at least once in six months. To achieve this objective, SAU was to build capacities of Gram Sabha for conducting SA, to identify, train and deploy suitable resource persons at village, block, district and State level and to prepare annual calendar for conducting SA for effective implementation of schemes. We during audit observed the following shortcomings:

### 2.2.8.1 Inadequate planning for SA

Social Audit Unit was to frame an annual calendar for Social Audit to cover at least one Social Audit in each *Gram Panchayat* in every six months. Accordingly, 1,04,222 Social Audits in 52,111 *Gram Panchayats* in the State were to be planned in each year.

Audit noticed that SAU planned only 13,192 (13 *per cent*) and 25,748 Social Audits (25 *per cent*) during 2013-14 and 2014-15 respectively. Of this, only 11,412 (11 *per cent*) Social Audits in 2013-14 and 20,844 (20 *per cent*) in 2014-15 were conducted.

On this being pointed out, SAU replied that SA is dependent on available resources, resource persons, availability of funds and other reasons. Besides, SAU also stated that due to newly created organisation, SA in all the GPs could not be covered. The reply is not acceptable as SAU did not plan available manpower and also could not utilise trained resource persons optimally as discussed in succeeding paragraphs 2.2.8.4 and 2.2.8.5.

### 2.2.8.2 Delay in preparation of annual calendar for SA

As per section 13.3.1 of operational guidelines, SAU was to frame an annual calendar to conduct at least one SA in each GP in every six months and a copy of the calendar, at the beginning of the year, was to be sent to all DPCs for making necessary arrangements. According to paragraph 7 of Audit of Schemes Rules, 2011, Programme Officer was to ensure submission of required information and records such as job card register, employment register, work register etc., 15 days prior to SA.

The records of SAU revealed that annual calendar of 2014-15 was not prepared at the beginning of the year, instead quarterly calendars were prepared. Calendar of first quarter was not prepared. Calendar of second quarter (July-September 2014) issued on 5 June, 17 June and 5 August 2014, calendars of third quarter (October to December 2014) issued on 16 October 2014 and of fourth quarter (January to March 2015) on 4 February 2015. The last quarter was effective from 9 February 2015, leaving January 2015 unaudited. Thus, due to non-preparation of annual calendar, submission of records to SA team prior to 15 days of meeting of the *Gram Sabha* could not be ensured.

On this being pointed out, Government replied that issue of preparation of calendar on quarterly basis was more convenient for smooth conduct of SA. The reply is not acceptable as the calendar had to be prepared annually as per operational guidelines.

Further, during test-check of 50 GPs it was also observed that only one single date of SA of *Gram Sabha* was mentioned in SA calendar, providing no time period for conduct of Social Audit. Thus, SA of 23 GPs was conducted in one day only and in 17 GPs duration of SAs was not mentioned while in the

remaining 10 GPs, SA was conducted between two and 13 days as detailed in *Appendix 2.2.2*.

In reply Government accepted the fact and assured for compliance in future.

### 2.8.2.3 Unfruitful expenditure

Scrutiny of the records of SAU revealed that prior to establishment of SAU (July 2012), DSACs and BSACs were engaged on contract basis for facilitating the SA of MGNREGS works. The Government ordered (July 2012) for establishment of SAU and to continue the services of DSACs and BSACs for one year. The records revealed that despite continuance of services of 38 DSACs and 446 BSACs in July 2012, no SA was conducted for nine months (July 2012 to March 2013). This rendered ₹ 3.62 crore<sup>6</sup>, incurred on the payment of honorarium to the DSACs/BSACs, unfruitful.

In reply, the Government stated (November 2015) that expenditure incurred on DSACs and BSACs was not unfruitful as they were to be given training for SA and their services were utilised for public awareness towards social audit.

The reply is not acceptable as SA team had not been constituted in 2012-13 and as per paragraph 7.3 of Uttar Pradesh Social Audit *Sandarshika* 2014, DSACs and BSACs were not supposed to perform such duties.

### 2.2.8.4 Excess training of Resource Persons (RPs)

As per norms to cover SA of all the 52,111 GPs in the State, 34,265 RPs were required<sup>7</sup>. Scrutiny of records revealed that during 2013-14, 40,670 RPs were provided training by SIRD against the requirement of only 34,265 RPs. Therefore, all GPs could have been covered under SA. SAU, however, planned only 13,192 GPs and conducted SA of only 11,412 GPs in 2013-14, which could have been done by engaging 11,508 RPs<sup>8</sup> only. Thus, expenditure of ₹ 94.15 lakh<sup>9</sup> incurred on imparting training to 29,162 excess RPs proved wasteful as fresh SA teams need be constituted every year.

On this being pointed out, the Government replied that the purpose of training was not to prepare SA teams, but also to give awareness about social audit and other schemes that are running in *Panchayat*.

Reply of Government is not acceptable as training was provided only to SA team members which were selected by selection committee.

### 2.8.8.5 Under-utilisation of RPs

As per norms, one SA team was to cover 10 GPs every six months and 20 GPs in a year. Scrutiny of the records for the year 2014-15 in 30 test-checked

<sup>6</sup>38\*12,000\*9=41,04,000, 446\*8,000\*9=3,21,12,000=41.04+321.12=362.16 lakh.

<sup>7</sup>As per norm one SA team of five members was to be constituted for SA of 10 GPs and in each block two members of each category (2x5=10) were to be reserved. Hence, required team for SA (52,111/10) =5211, no. of required members for SA team (5211x5)=26,055 and no. of reserved members (821 blocks x 10)=8210. Thus, total no. required members for SA of 52,111 GPs once in six month were (26,055+8,210)=34,265.

<sup>8</sup>13,192/20X5=3,298+8,210(reserved team member)=11,508 RPs.

<sup>9</sup>₹ (98,202+1,64,728+5,38,446+1,23,29,850)=(1,31,31,226/40,670) x 29,162=₹ 94,15,608.

districts revealed that SAU prepared annual calendar for SA of 14,040 GPs with 2,345 (excluding 682 reserve teams) SA teams. Thus, against the norm of SA of 20 GPs per year by each SA team, social audit of three to 11 GPs could be planned (*Appendix 2.2.3*).

On this being pointed out, the Government stated that due to bye election of *Lok Sabha* members, other various local reasons and scarcity of funds SA had been affected.

Reply of Government is not acceptable as planning should be done according to resource persons available.

**Recommendation:** Social Audit Unit should prepare annual calendar for Social Audit timely to ensure proper deployment of Resource Person for social audit.

### **2.2.9 Conduct of Social Audit**

Scrutiny of the records of selected GPs, 47 blocks, 30 districts, Directorate of SAU and MGNREGS Cell for 2014-15 revealed the following shortcomings.

#### **2.2.9.1 No prior intimation of SA**

As per paragraph 7.1 (B) of the SA *Sandarshika*, concerned GPs/staff/functionaries were to be informed at least 30 days prior to the date of SA.

Audit analysis revealed that 34 out of 50 test-checked GPs were not informed 30 days prior to SA due to delay in receipt of information regarding dates of SA at all levels. Delay in giving prior intimation ranged between three and 28 days. In seven GPs, intimation was given only two to seven days before the date of SA as detailed in *Appendix 2.2.4*. Due to lack of prior intimation, many records had not been provided to SA teams and presence of villagers, beneficiaries was very poor.

On this being pointed out, the Government accepted the facts and assured compliance in future.

#### **2.2.9.2 Non-production of records within stipulated time**

As per Paragraph 7 of Audit of Schemes Rules and section 13.3.3 of operational guidelines, PO was to ensure submission of required information and records, such as Job card register, employment register, work register etc., 15 days prior to SA team. Scrutiny of records revealed that records of 45 out of 50 test-checked GPs were not provided, 15 days in advance to SA teams. In 13 (26 *per cent*) GPs, records were provided on the day of SA meetings. The details are given in *Appendix 2.2.5*. On this being pointed out, the Government accepted the facts and assured compliance in future.

Further, as per paragraph 8.1.1 of Uttar Pradesh SA *Sandarshika*, 2014, details of work executed by line department alongwith the records were also to be provided 15 days prior to SA team by PO. Scrutiny of records of 50 test-

checked GPs revealed that in five GPs<sup>10</sup>, line department executed MGNREGS works but records were not furnished to SA team. On this being pointed out, the Government accepted the fact and assured compliance in future.

### **2.2.9.3 Non-conduct of Social Audit**

As per section 13.4.2 of operational guidelines, DPC or an official on his behalf was to ensure that all records were to be furnished to SA team by implementing agencies through PO.

Audit noticed that out of 11,830 planned GPs in 24 test-checked districts in 2014-15, only 10,528 GPs were audited. Out of 1,302 unaudited GPs (**Appendix 2.2.6**), 769 did not furnish records to SA team. Others cited reasons of calendar not being available are bye-elections, floods etc. However, no action was taken against erring GPs.

On this being pointed out, the Government did not furnish reply.

### **2.2.9.4 Non-participation of nominated officers**

As per section 13.3.6 of operational guidelines, the DPC or his authorised representative was to supervise the *Gram Sabha* SA meeting for its smooth conduct.

Audit revealed that DPC or nominated representatives were not present in 40 GPs (80 *per cent*) out of 50 test-checked GPs. However, no action was taken against them as detailed in **Appendix 2.2.7**.

The Government accepted the facts and assured to take action against responsible officers in future.

### **2.2.9.5 Non-participation of the villagers in SA meeting**

As per paragraph 13.3.2 of operational guidelines, labourers and village community were to be informed about SA of the *Gram Sabha* and PO to ensure full participation.

We noticed that participation of villagers was very low and ranged between 0.07 and 3.76 *per cent* of whole population of GPs in 50 test-checked GPs (**Appendix 2.2.8**).

The Government accepted the facts and assured for sufficient participation of labourers and villagers in future.

### **2.2.9.6 Video recording of proceedings of SA**

As per paragraph 13.3.11 of operational guidelines, the unedited videos of the proceedings of SA were required to be uploaded on the website of MGNREGS.

<sup>10</sup>(1) Charwa, block Chayal, district Kaushambi (2) Gosha prayagpur, block Ganj Moradabad, district Unnao (3&4) Laxmanpurnatahi and Matiha, block Balha, district Bahraich (5) Satijore, block Nababgaj, district Bahraich.

We observed that video recording of the SA proceedings was not done in 46 test-checked (92 *per cent*) GPs except Gosha prayagpur, Khwaja Ahamadpur, Aialakla and Kharpari.

The Government accepted the fact and stated that only ₹ 500 provided for video recording was insufficient and since it has been enhanced to ₹ 750 from 2015-16, efforts will be made for video recording in future.

#### **2.2.9.7 Gathering of evidence**

As per paragraph 13.3.10 of operational guidelines, all issues must be recorded in writing and evidence should be gathered for all issues raised during SA.

Scrutiny of records revealed that no evidence was gathered by SA team. On this being pointed out, the Government accepted the facts and assured for future compliance.

#### **2.2.9.8 Quality Monitoring for evaluation of asset quality**

As per paragraph 13.2.3 of operational guidelines, while conducting SA, the quality monitors were to facilitate evaluation of quality of assets, created under the MGNREGS programme with reference to durability and intended usefulness of the created assets.

We observed that no quality monitors were engaged for evaluation of assets quality. The Government accepted the facts and assured quality monitoring by developing capacity for quality monitor in DSACs and BSACs in future.

#### **2.2.9.9 Uploading of SA Report on website**

As per paragraph 8.6 of Uttar Pradesh SA *Sandarshika*, 2014, after *Gram Sabha* meeting, BSAC would prepare SA Report on the basis of proceeding of *Gram Sabha* and provide copy of report to GP, PO, DSAC and DPC. DSAC would ensure uploading of SA Report on [www.nrega.nic.in](http://www.nrega.nic.in) and a copy of report would be sent on the e-mail of Director, Social Audit and Commissioner, Employment Guarantee within five days of completion of SA.

During audit we observed that 1,279 SA Reports (2014-15) of 22 districts out of 30 test-checked districts were not uploaded on the website upto May 2015 (**Appendix 2.2.9**) Further, we observed that reports uploaded were not matching reports which were prepared by BSAC *e.g.* 286 objections, pertaining to 47 GPs, contained in the BSAC's report, were not found in the uploaded version while 13 objections, pertaining to seven GPs, present in the uploaded report, were not found in the manual version prepared by BSAC. Even the date of SA in the uploaded reports was found mismatched with the manual reports (**Appendix 2.2.10**).

The Government accepted the facts and assured to upload the SA Report timely in future. As regard differences between uploaded report and manual report, the Government did not furnish reply.

### **Good practice noticed in Audit**

As per the paragraph 4(b) of Audit of Schemes Rules, 2011, SAU was responsible for preparing SA Reporting formats, resource material, guidelines and manuals for the SA procedure. During audit, we observed that SAU had prepared comprehensive literature for enabling RPs to conduct SA. SAU published a guideline namely Uttar Pradesh SA *Sandarshika*, 2014 in Hindi which in detail outlined the process of SA and its objectives, duties and responsibilities of stakeholders and related Officers for implementation of MGNREGS works. Detailed formats of SA Report were developed for SA team and BSAC, which were helpful for collection of information and their reporting. Apart from that, other books and brochures, viz. *Mahatma Gandhi Rashtriya Gramin Rojgar Guarantee Adhiniyam*, 2005, *SA Margdarshika* for DSAC/BSAC, *SA Sandarbh Sahitya*, *Prashikshan*, module for SA team and 'SA *dvara Gram Panchayato me pardarshita jansahbhagita tatha jawabdehi*' were also published for RPs and stakeholders.

#### **2.2.10 Quality control of Social Audit Reports**

As per paragraph 4 (b) of Audit of Schemes Rules 2011, SAU should prepare social audit reporting formats, resource materials, guidelines and manuals for the social audit process. Audit noticed that although manuals and reporting formats were prepared by SAU, however, quality control was not ensured.

Further, as per paragraph 4(f) of Audit of Schemes Rules, 2011, Audit Report including Action Taken Report (ATR) should be hosted in the public domain. Scrutiny of the records of 50 test-checked GPs revealed that though the reports were uploaded on the website and the person responsible for default has also been mentioned in the uploaded report but the action taken against the erring staff was not being mentioned.

On this being pointed out, the Government did not reply.

#### **2.2.11 Mismatch in reporting by District Development Officer**

After completing SA in GPs, Report was to be prepared by BSAC and sent to GPs, PO and DSAC for further action and consolidated report of district was to be sent to SAU by DDO.

During the scrutiny of records of DDO Agra, it was noticed that during 2014-15, SA conducted in 381 GPs detected 8,170 deficiencies including misappropriation of ₹160.89 lakh, however DDO Agra reported only 1,367 deficiencies including misappropriation of ₹ 35.72 lakh in 339 GPs.

On this being pointed out, the Government did not reply.

#### **2.2.12 Action taken by District Programme Coordinator**

DPC was to ensure time bound corrective actions on SA Reports. The amount of embezzlement or improperly utilised wages found to be misappropriated were to be recovered and appropriate action against individuals who mis-utilised or embezzled the funds including criminal and civil proceedings and

termination from services, were to be taken. As per State Government order (August 2014) issued by Rural Development Department, the deficiencies which were found in SA Report were to be addressed and corrective action to be taken by Executive agencies, Village Development Officer, Block Development Officer and Deputy Commissioner (MGNREGS) under supervision of DPC. DPC was to take corrective action within one month after *Gram Sabha* meeting.

Scrutiny of records revealed that out of reported amount of misappropriation of ₹ 343.63 lakh in the State, only ₹ 2.91 lakh (0.84 per cent) was recovered and seven FIRs were lodged at State level. Besides, 2,43,734 grievances registered as of March 2015 only 1,62,376 (67 per cent) grievances were redressed. Out of remaining 81,358 grievances, 21,158 (26 per cent) pertaining to 2013-14 were pending as of March 2015.

Further, only ₹ 0.13 lakh (0.08 per cent) was recovered out of ₹ 164.22 lakh misappropriated in 444 cases by 16 out of 30 test-checked districts (*Appendix 2.2.11*) and 64,373 registered grievances were pending in 30 test-checked districts as of March 2015 (*Appendix 2.2.12*).

The Government replied that instructions have been issued to DPCs and assured for remedial action.

### **2.2.13 Grievance redressal mechanism**

As per paragraph 10 of the standard procedure (SOP) for operationalising provision of 27(2) of MGNREGA (14 May 2013) the State Government should establish a Complaint Cell, under the direct charge of Secretary, Rural Development in the State, for looking into all the complaints related to MGNREGA.

On this being pointed out, the Government replied that a grievance redressal mechanism and helpline for disposal of complaints was established under Additional Commissioner, MGNREGS.

The reply was not accepted as Complaint Cell was to setup under the direct charge of Secretary, Rural Development in the State for looking into all the complaints related to MGNREGS.

### **2.2.14 Follow-up action, monitoring and reporting**

As per section 7(4), 7(5) and 3(2) of Audit of Schemes Rules, 2011, the State Government was to take follow-up action on the findings of SA and the State Employment Guarantee Council was to monitor the action taken by the State Government. The action taken report was to be incorporated in the annual report to be laid before the State Legislature and summary of findings of such SA conducted during a financial year were to be submitted by the State Government to the Comptroller and Auditor General of India.



Further, Additional Commissioner, MGNREGS was also instructed<sup>11</sup> to ensure follow-up action and supervision of action taken on SA Report at State level. However, no records were available at the Additional Commissioner, MGNREGS.

The Government accepted the fact and stated that Additional Commissioner, MGNREGS was instructed to ensure follow-up action on reports and to send the summary of SA Reports to Comptroller and Auditor General of India

**Recommendation:** Follow-up action on finding of Social Audit Report should be ensured timely.

### 2.2.15 Conclusion and Recommendations

As per Audit of Schemes Rule, 2011, SAU was established in August 2012 as an independent organisation for conducting SA, we during audit however, noticed that:

- Earmarked funds in accordance with the guidelines for conduct of Social Audit were not released.

*(Paragraph 2.2.7)*

**Recommendation:** Earmarked funds should be released for smooth conduct of Social Audit.

- Social Audit Unit did not plan adequately for deployment of Resource Persons and coverage of *Gram Panchayats* under Social Audit.

*(Paragraph 2.2.8)*

**Recommendation:** Social Audit Unit should prepare annual calendar for social audit timely to ensure proper deployment of Resource Persons for social audit.

- Follow-up action on Social Audit report was not being ensured by the Government and consolidated annual report on action taken was not being prepared.

*(Paragraph 2.2.14)*

**Recommendation:** Follow-up action on finding of Social Audit Report should be ensured timely.

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<sup>11</sup>NO.1729/38-7-2014-324 NREGA/2012 dated 4 August 2014.

## CHAPTER 3

### Audit of Transactions in *Panchayati Raj* Institutions

#### 3.1 Loss of interest

**Loss of interest of ₹ 22 lakh due to non-adherence to the scheme guidelines by the Block Development Officer (BDO), KP Naugarh, Chandauli and lack of effective pursuance with the bank to allow interest on the savings bank account balances.**

Government of India (GoI) launched (January 2007) Backward Regions Grant Fund (BRGF), a Centrally Sponsored Scheme, to mitigate regional imbalances, contribute towards poverty alleviation, promote accountability and accelerate the pace of development in Tribal and Backward regions. With a view to accelerate development in the Tribal regions of the State, GoI launched Integrated Action Plan (IAP) in 2010-11 under BRGF programme, which envisaged that the interest accrued on the scheme funds was to be treated as additional resource and utilised for the purpose of the scheme/project. Further, the fund was to be kept in a saving bank account in a Public Sector Bank.

Scrutiny of the records (December 2014) of *Kshetra Panchayat* (KP), Naugarh, Chandauli and information collected (May/July 2015) revealed that the KP received ₹ 6.54 crore<sup>1</sup> under IAP during 2012-13 and kept it in a Regional Rural Bank<sup>2</sup> (Bank) in saving bank A/c No. 618032010013622, Branch Naugarh, Chandauli. This account was opened by the Block Development Officer (BDO) in March 2012 in contravention to the guidelines which stipulated that the scheme funds should be kept in a savings bank account in a public sector bank. Further, scrutiny revealed that the bank did not credit any interest for the period of deposit i.e. March 2012 to March 2015 amounting ₹ 22 lakh<sup>3</sup> (*Appendix 3.1*). However, no effort was made by the BDO for credit of interest till March 2015.

On this being pointed out, the BDO, KP Naugarh stated (August 2015) that letters regarding non-payment of interest have been sent to the bank in May 2015, June 2015 and July 2015. The bank indicates its contention (July 2015) to the BDO that account was opened as saving bank account but as per instructions of the head office dated 23 July 2014 the account was changed in current account plan. Therefore, process of accumulation of interest has been closed. The contention of the bank was not acceptable as the nature of the account could not be changed without the written request of the account holder. Reply of the BDO was also not acceptable as timely efforts were not made during 2012-14 to monitor the account balances and seek credit of

<sup>1</sup> ₹ 1.44 crore on 20 June 2012, ₹ 4.10 crore on 25 June 2012 and ₹ one crore on 25 March 2013.

<sup>2</sup> *Kashi Gomti Sanyut Gramin Bank*.

<sup>3</sup> Calculated at the rate of four *per cent* per annum (at par with the interest rate of public sector bank).

interest from the bank. Also, he failed to exercise due care and diligence to ensure that the scheme funds were deposited in a public sector bank, as prescribed in the guidelines.

### 3.2 Loss of revenue

**Non-fixation of rent for shops, equivalent to the rate fixed by the District Magistrate led to loss of ₹ 30.61 lakh to Zila Panchayat, Sitapur.**

Government of Uttar Pradesh issued GO in December 1997 which stipulates that *Adhyaksha, Zila Panchayat* (ZP) was to fix monthly rent of shops/complexes owned by the ZP by adopting the system of public auction and to ensure that the rent fixed should not be lower than the market rate. The GO also defined market rate as the rate approved by the District Magistrate. Further, the GO states that the fixed rent should be increased by 25 per cent after every three years. Rule 4 of the Uttar Pradesh Stamp (Valuation of Property) Rules, 1997 (Rule) provides that the Collector of the District shall biennially, as far as possible, in the month of August, fix the minimum monthly rent per square metre of commercial buildings situated in different parts of the district.

Scrutiny of the records of *Apar Mukhya Adhikari* (AMA), ZP, Sitapur (September 2013) and information collected (January and June 2015) revealed that ZP, Sitapur executed rent agreements with the private parties for 98 shops in *Tehsil* Mehmudabad of district Sitapur during 2008-09 for a period of three/five years with the provision for extension of rent agreement every three/five years as per rules including revision of rent. DM, Sitapur, fixed the minimum monthly rent of commercial buildings thrice during 2008-15 in June 2008, June 2010 and August 2013, however, ZP, in violation to the provisions of the GO, did not revise the rent of the shops equivalent to the rates fixed by the DM and continued to collect monthly rent at lower rates as discussed below:

Audit examination disclosed that:

- (i) ZP, Sitapur, while entering into rent agreement during 2008-09, did not fix the initial amount of rent equivalent to the market rate fixed by DM resulting in loss of ₹ 28,447 in respect of 98 shops (**Appendix 3.2**).
- (ii) No revision in the rates of monthly rent payable by the tenants after three years of initial agreement as per terms of rent agreement/GO was carried out in respect of any of the shops during 2008-15. This led to further loss of ₹ 30.33 lakh to ZP, Sitapur (**Appendix 3.3**).

Thus, non-adherence to the provision of the GO led to loss of revenue of ₹ 30.61 lakh to ZP, Sitapur.

On this being pointed out in audit, AMA, ZP, Sitapur replied (September 2013) that rent was fixed according to the category of the shops and action would be taken to fix the rates of rent equivalent to the rates fixed by the DM. AMA further stated (June 2015) that rate of minimum

rent prescribed by the DM was not binding on the ZP because it is an Autonomous Body.

Reply is not acceptable as the GO issued by the Government required all ZPs to ensure that the rates of rent in respect of shops/complexes fixed by them are not lower than the market rates approved by DM.

### 3.3 Excess expenditure

**Acceptance of tenders at higher rates, in contravention to the extant Government orders, resulted in excess expenditure of ₹ 19.16 lakh.**

Para 364 of Financial Handbook Volume VI, GoUP states that usually the lowest tender should be accepted. As per the Government Order (June 2012), an additional security/performance guarantee was to be taken in cases where the rates being tendered below the estimated rate to prevent the contractor/firm from leaving/stopping the work midway.

Scrutiny of the records (November 2014) of *Zila Panchayat* (ZP), Ghazipur revealed that the tenders, for six test-checked works invited (June 2013) on short term notice, under Thirteenth Finance Commission grants, were received (July 2013) at the rate below the estimated cost by 13 to 19 *per cent*. Further, as per the Government Order (December 2007), in such cases, officer accepting the tender reserves the right to seek detailed explanation from bidders as to how they would execute the awarded work at such a lower rate and if it was confirmed that the bidder was deliberately quoting the lower rate, the tenders could be rejected on merit by passing an objective and speaking order in which all reasons for rejecting the tender would be recorded. During scrutiny of the records it was noticed that these tenders were rejected on the grounds of the quoted rates being lower than the estimated amount stating that the quality of work would be affected. However, neither any explanation was called from the bidders for lower quotes, before rejecting the tenders nor any opportunity was given to the lowest bidder to produce additional security/performance guarantee as per rules to secure the risk of non-performance. Hence, rejection of tender without adhering to the prescribed tendering procedures was irregular.

Further, AMA stated (July 2015) that tenders were invited for the second time in July 2013 and cancelled due to unavoidable reasons. Tenders for these works were accepted (September 2013) after third tendering either at the estimated cost or up to seven *per cent* below the estimated cost. All the six works were completed at the rate of third tender. Thus, arbitrary rejection of first tender in violation of rules and subsequent acceptance of tenders at higher rates by AMA, Ghazipur led to an extra expenditure of ₹ 19.16 lakh as detailed in *Appendix 3.4*.

On this being pointed out in audit, the *Apar Mukhya Adhikari* (AMA), ZP stated (November 2014) that tenders were rejected due to their likely apprehension of poor quality of work, as the tendered rates received were up to 19 *per cent* below the estimated cost and accepted that additional security/performance guarantee was not taken. The AMA further stated

(August 2015) that the ZP reserves the right to cancel any tender without assigning any reason and added that accepting tender at below rate of 19 per cent would definitely affect the quality of work. Reply is not acceptable as due process prescribed under rules was not followed before rejecting the tenders.

Thus, acceptance of tenders at higher rates and rejection of lower tender without following prescribed procedure, was in contravention to the extant Government orders, resulted in excess expenditure of ₹ 19.16 lakh.

### 3.4 Irregular expenditure

**Withdrawals amounting to ₹ 53.87 lakh for works related payments without the required supporting documents led to irregular expenditure.**

As per para 5 of chapter 5 of Accounts Manual for Finance and Accounts Management in *Gram Panchayats* (Manual), payments above ₹ 2,000 are to be made through account payee cheques. Para 434 of the Financial Handbook Volume VI (FHB), GoUP provides that measurement of construction work or supply exceeding ₹ 50 is to be entered into Measurement Book (MB). Further, Government Order (GO) issued in July 2011 states that “no payment would be made through bearer cheque to the *Gram Pradhan*, except for his honorarium”. The GO further limited the cash withdrawal/payment from the *Gram Nidhi* to ₹ 5,000.

Scrutiny of the records (January 2015) and information collected (August 2015) from *Gram Panchayats*, Amdaha, Pauni and Ghatampur in Block Narayanpur of district Mirzapur revealed that in violation to the GO and the Manual, *Gram Pradhans* made several withdrawals for the payments of more than ₹ 5,000 for the purpose of construction of platform on wells and cleaning of wells, construction of drain, *khadanja*, connecting roads, repair of hand pumps and sanitation works in *Gram Panchayat*, amounting to ₹ 53.87 lakh (**Appendix 3.5**) from *Gram Nidhi* during 2011-15. Out of this, ₹ 14.87 lakh (**Appendix 3.6**) was withdrawn through withdrawal forms (86 cases) and remaining amount was withdrawn through bearer cheques. Further, records such as stock books and measurement books essential to support the payments made against these withdrawals were not maintained by *Gram Panchayats*. In absence of these records, authenticity of works executed and payments made through the withdrawals could not be verified in audit.

On this being pointed out in audit, the *Gram Panchayat/Vikas Adhikaris* (Secretaries) of *Gram Panchayats*, Amdaha, Pauni and Ghatampur stated (August 2015) that stock books and measurement books are being maintained from 2015-16. Regarding cash withdrawals from *Gram Nidhi* in excess of ₹ 5,000 by the *Gram Pradhans*, the Secretaries stated (August 2015) that cash withdrawal or payment above ₹ 5,000, is not being made through bearer cheques from 2015-16. Reply is not acceptable because provisions for withdrawals from *Gram Nidhi* contained in the Manual and the GO were not adhered to by the *Gram Panchayats* and supporting records for payments, as specified in the manual and the FHB, were not maintained.

Thus, withdrawals of ₹ 53.87 lakh by *Gram Pradhans* from *Gram Nidhi*, beyond permissible limit were irregular. Further, due to non-maintenance of basic supporting records, the genuineness and correctness of payments could not be verified in audit.

### 3.5 Irregular expenditure

**Non-compliance with the guidelines of the State Finance Commission grant led to irregular expenditure of ₹ 23.21 lakh on construction of shops in Gram Panchayat, Chherat Sudiyal, Jawan, Aligarh.**

As per the Government Order<sup>4</sup> (GO) issued in September 2010 regarding utilisation of Third State Finance Commission (SFC) grant by *Gram Panchayats*, the grant was to be utilised for maintenance of community assets viz *panchayat bhawans*, school *bhawans*, other community *bhawans*, public roads and other public assets.

Scrutiny of the records (April 2015) of *Gram Panchayat Adhikari* (GPA), *Gram Panchayat*, Chherat Sudiyal (GP), Jawan, Aligarh revealed that project of ₹ 25.25 lakh for construction of 15 shops<sup>5</sup> was approved by the GP during 2013-14 and 2014-15. In total, 15 shops<sup>6</sup> were constructed from SFC grant during 2013-15 by incurring an expenditure of ₹ 23.21 lakh (*Appendix 3.7*) against the sanctioned cost of ₹ 25.25 lakh. The construction of shops from SFC grant was in contravention to the GO as it was not permissible under SFC grant.

On this being pointed out, GPA, Aligarh stated (April 2015) that shops were constructed with an objective of enhancing income. Reply is not acceptable because objective of the SFC grant was to maintain community assets and construction of shops in the GPs for enhancing their income was not permissible under the SFC grant. Further, District *Panchayat Raj* Officer and Director, *Panchayati Raj*, Uttar Pradesh vide letter dated 25 July 2015 and 21 August 2015 respectively also accepted that expenditure on construction of shops in *Gram Panchayat* was not permissible under the SFC grants.

Thus, non-compliance with the guidelines of the SFC led to irregular expenditure of ₹ 23.21 lakh.

### 3.6 Non-vacation of encroached land

**Non-observance of the provisions of Uttar Pradesh KP& ZP Act, 1961 and Uttar Pradesh ZP & KP Rules, 1965 by Zila Panchayat, Lalitpur led to encroachment of land worth ₹ 3.77 crore.**

Rule 5 of Uttar Pradesh *Zila Panchayat and Kshetra Panchayat* (current and fixed asset) Rule, 1965 provides that *Zila Panchayat* (ZP) shall, at regular interval, at least once in every three years, get its asset register examined from

<sup>4</sup> G.O. No. 1719/33-3-2010-48/2007 Dated 01.09.2010.

<sup>5</sup> ₹ 9.50 lakh for construction of six shops, project of ₹ 14.00 lakh for construction of eight shops and project of ₹ 1.75 lakh for construction of one shop.

<sup>6</sup> Six shops in 2013-14 by an expenditure of ₹ 8,14,712 and nine shops in 2014-15 by an expenditure of ₹ 15,06,340.

the examining officer who was to certify the accuracy of records and report to *Zila Panchayat* for further action, in case of any incorrect entry. Section 107 (A) of the Uttar Pradesh *Panchayat* Laws (Amendment) Act, 1999 provides that “whoever makes any encroachment on any land belonging to ZP in the territorial area of the ZP, shall be punishable.” Section 246 of the Uttar Pradesh *Kshetra Panchayat* and *Zila Panchayat* Act, 1961 provides for penalty against the person not complying with the notice issued to him.

Scrutiny of the records (July 2014) and information collected (May 2015) from *Apar Mukhya Adhikari* (AMA), ZP, Lalitpur revealed that in compliance to the Government Order (December 1998), for securing its financial interests, ZP decided (February 1999) to get its (*Nazul*)<sup>7</sup> lands freehold. Subsequently, ZP deposited (December 1998 and March 2000)<sup>8</sup>, ₹ 6.26 lakh in the treasury to freehold its 4,493.64 square metres area of *Nazul* land<sup>9</sup> which was made freehold in favour of the ZP (July 2000). However, out of the 4,493.64 square metres of land made freehold, 2,791.52 square metres valuing ₹ 3.77 crore<sup>10</sup> was under encroachment (May 2015) (**Appendix 3.8**). Further scrutiny revealed that the ZP’s asset register was not examined as of 2015 and no action was taken by ZP against the responsible officers. The ZP issued notices to the concerned persons for vacating the encroached land in February 2000, but the land was not vacated by the encroachers. No further pursuance, by issuing further notices, was done by the ZP and it also did not exercise the powers vested in the provisions of the UP KP and ZP Act, 1961 and UP *Panchayat* Laws (Amendment) Act, 1999 for dealing with the cases of the encroached lands.

On this being pointed out, the AMA, ZP Lalitpur stated (July 2014) that due to shortage of staff, asset register could not be examined after 2001 and notices have been issued to encroachers. The AMA further stated (September 2015) that the issue of encroachment of land was intimated to the DM, Lalitpur from time to time but the land could not be vacated. Reply is not acceptable because the responsibility of administration of land and examination of asset register vested in the duties of AMA, ZP, was not done for the last 14 years. Further, no remedial measures were taken by the AMA, ZP under the provisions of rules and Act to vacate the encroached land.

Thus, due to non-observance of the provisions of UP KP & ZP Act, 1961 and UP ZP & KP Rules, 1965 by AMA, ZP, land worth ₹ 3.77 crore was under encroachment till date.

The matter was reported to the Government (March to June 2015), their reply was awaited (December 2015).

<sup>7</sup> *Nazul* land is the land owned by the Government, local bodies were responsible for its management and the Government reserved the right of its re-occupation.

<sup>8</sup> ₹ 1,36,831 vide treasury *chalan* no. T-3 dated 31.12.1998 and ₹ 4,88,683 vide treasury *chalan* no. T-9 dated 15.03.2000.

<sup>9</sup> *Nazul* plot number 3747 situated at Ghusyana, Lalitpur.

<sup>10</sup> Calculated in audit as 2,791.52 square meter @ ₹ 13,500 = ₹ 3,76,85,520.00.

## CHAPTER 4

### An Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of Urban Local Bodies

#### 4.1 Introduction

The 74<sup>th</sup> Constitutional Amendment Act (1992) paved the way for decentralisation of powers and transfer and devolution of more functions and funds to Urban Local Bodies (ULBs). Consequently, more diversified responsibilities were devolved through three tier structures namely, *Nagar Nigam*<sup>1</sup> (NN), *Nagar Palika Parishad*<sup>2</sup> (NPP) and *Nagar Panchayat*<sup>3</sup> (NP). To incorporate the provisions of the 74<sup>th</sup> Constitutional Amendment, the legislature of Uttar Pradesh enacted (1994) the Uttar Pradesh Urban Local Self Government Laws (Amendment) Act, 1994.

Subsequently, the existing Uttar Pradesh *Nagar Palika* Act, 1916 and Uttar Pradesh Municipal Corporation Act, 1959 were amended to enable the State Government to devolve funds, functions and functionaries down to the grass root level within the State. The objective was to make ULBs self-reliant and to provide for better civic facilities to the people of the areas under their jurisdictions.

##### 4.1.1 State Profile

Uttar Pradesh is the fifth largest State in the country in terms of size and spans with an area of 2.41 lakh square kilometer. There were 634 ULBs in the State, governed by elected members of the boards with normally five years tenure. The last election to these ULBs was held in 2012. The profile of ULBs as compared to national value is given in **Table 1**.

**Table 1: Important statistics of the State**

Sl. No.	Indicator	Unit	State Value	National Value
1	Urban population	<i>Per cent</i>	22.28	31.16
2	Number of ULBs	Number	634	3,842
3	Number of NNs	Number	14	139
4	Number of NPPs	Number	194	1,595
5	Number of NPs	Number	426	2,108
6	Gender Ratio (Urban)	Females per 1000 Males	894	929
7	Literacy (Urban)	<i>Per cent</i>	75.14	84.98

(Source: Census Report 2011 and Thirteenth Finance Commission Report)

#### 4.2 Organisational setup of Urban Local Bodies

The organogram of the Urban Local Bodies at the Government and Elected representative level is given in **Chart 1** in the State.

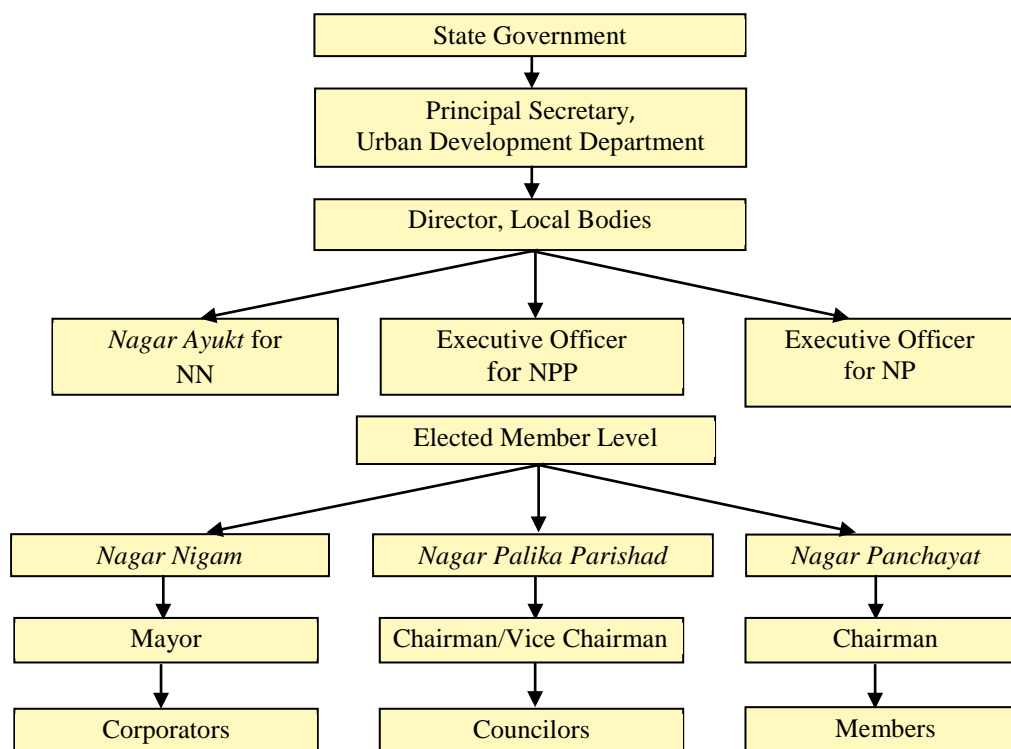
<sup>1</sup> Represents larger urban area.

<sup>2</sup> Represents smaller urban area.

<sup>3</sup> Represents transitional area.



**Chart 1: Organisational structure of ULBs**



(Source: Director, Local Bodies, Lucknow)

While Mayor heads the NN, Chairman heads NPP and NP. The elected representatives exercise their powers and discharge duties through the committees of elected members. *Nagar Ayukt* in case of NN and Executive Officer in case of NPP and NP are the administrative heads, responsible for execution of works and utilisation of funds. At the Government level the Director, Local Bodies is the head of respective bodies under overall control of Principal Secretary, Urban Development Department (UDD).

### 4.3 Functioning of Urban Local Bodies

Article 243-W of the Constitution refers to the powers, authority and responsibilities that the legislature of a State may provide to municipal bodies for enabling them to function as institutions of self-governance. As a follow up to the 74<sup>th</sup> Constitutional Amendment Act, 1992, the State Legislature enacted (March 1996) laws for devolving 18 functions to ULBs as detailed in **Appendix 4.1**.

The State Government specified (March 1996) that the functions of ULBs would be performed by different agencies. The functions of ULBs, listed in the 74<sup>th</sup> amendment incorporated in Sections 7 and 114 of the UP Municipal Act, 1916 and the UP Municipal Corporation Act, 1959 respectively, were being performed by Development Authorities and Regional *Jal Sansthan*s, Regulated Area Authorities and concerned Government Departments.

According to the aforesaid Government orders, out of 18, eight functions were to be performed exclusively by ULBs (**Appendix 4.2**); five functions

will continue to be performed by Government departments/agencies (*Appendix 4.3*) and five functions were to be shared between ULBs and other Government agencies (*Appendix 4.4*). However, the Government did not devolve all the 18 functions to ULBs as envisaged in the Constitution.

Thus, partial devolution of funds, functions and functionaries restricted the activities of ULBs and also affected the active participation of these bodies in poverty alleviation and planning for economic and social development of the urban areas as envisaged in the Constitution.

#### **4.4 Formation of various Committees**

##### **4.4.1 Standing Committees in ULBs**

As per the provisions of Sections 88 to 105 of Uttar Pradesh *Nagar Nigam* Act, 1959 and Sections 104 to 112 of Uttar Pradesh *Nagar Palika* Act, 1916, a number of standing committees were required to be formed to carry out the business of ULBs. However, information regarding the number of committees formed and functional has not been furnished by the Director, Local Bodies though called for (December 2015).

##### **4.4.2 District Planning Committees**

Article 243 ZD of the Constitution of India (Constitution) inserted vide 74<sup>th</sup> Constitutional Amendment Act in 1993 states that “There shall be constituted in every State at the district level a District Planning Committee (DPC) to consolidate the plans prepared by the *Panchayats* and the Municipalities in the district and to prepare a draft development plan for the district as a whole”.

In pursuance with the above amendment, the Government of Uttar Pradesh enacted the Uttar Pradesh DPC Act, 1999 (July 1999). The Act provides that there shall be constituted a DPC in each district to prepare District Development Plan (DDP) for whole of the district integrating the plans prepared by ULBs and allocate funds to sectors and sub-sectors within outlines of the DDP.

Director, Local Bodies, Lucknow stated (November 2015) that DPCs were constituted and functional.

#### **4.5 Audit Arrangement**

##### **4.5.1 Primary auditor**

As per Uttar Pradesh Local Fund Audit Act, 1984, the Director, Local Fund Audit (DLFA) is the primary auditor of ULBs. The arrears of units remained unaudited by DLFA between 2010-11 to 2014-15, ranged between 13 and 20 *per cent*. The year-wise position of audited units in arrears by DLFA is given in **Table 2**.

**Table 2: Year-wise position of audit of units**

Sl. No.	Year	Number of units		Units in arrear	
		Planned for audit	Audited	In number	In per cent
1	2010-11	624	542	82	13
2	2011-12	625	529	96	15
3	2012-13	628	510	118	18
4	2013-14	628	500	128	20
5	2014-15	630	545	85	13

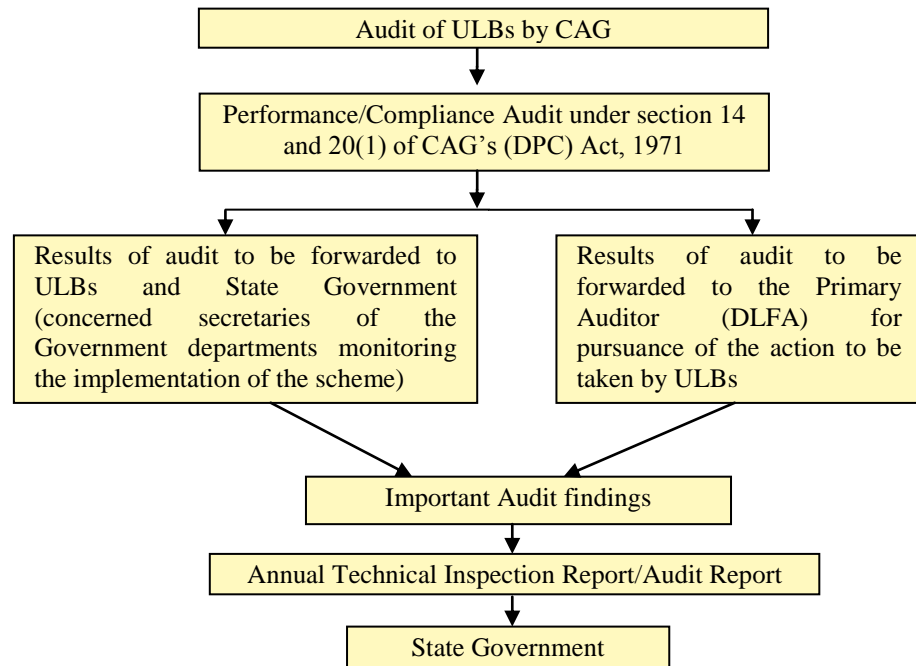
(Source: Director, Local Fund Audit, Lucknow)

As per section 8(3) of the Act, the DLFA is to prepare a consolidated audit report of accounts and forward to the State Government every year for laying it in each house of the State Legislature. However, such reports were placed, up to 2009-10 only. Reports of 2011-12 to 2014-15 have not yet been laid. In reply, DLFA stated that the State Government has constituted Local Fund Audit Compliance Committee to discuss and deliberate upon the audit observations made by him and reports from 1999-2000 to 2009-10 are being discussed. The reply, however, does not indicate the reasons for non-submission of Annual Audit Reports of DLFA for the years from 2011-12 to 2014-15 to the State Government for presentation to the State Legislature.

#### **4.5.2 Audit by the Comptroller and Auditor General of India**

The 11<sup>th</sup> Finance Commission recommended Technical Guidance and Support (TGS) arrangement for proper maintenance of accounts of Local Bodies and their audit by the CAG as well as laying the report before State Legislature and constitution of a committee on the same lines as Public Accounts Committee. Accordingly the State Government in October 2001 entrusted TGS to CAG. Later, 12<sup>th</sup> Finance Commission reiterated the same. Presently, as per 13<sup>th</sup> Finance Commission recommendations, the entrustment of TGS continues in the State. It provided for an additional component of Performance Grant which was linked to the condition of laying of the CAG's ATIR for Local bodies in the State Legislature. CAG's certificate was to demonstrate compliance to that condition. Though ATIRs of PRIs have been laid, ATIRs of ULBs have not been laid yet. As per the entrustment letter (2011), the CAG or his representative will have the right to report to State Legislature, the result of audit at his discretion. Also, the CAG is to decide the scope, manner and extent of conducting audit. The audit mandate of the CAG regarding audit of ULBs is as under:

- (i) The Audit of accounts of ULBs is conducted by the CAG of India under section 14 and 20(1) of CAG's (DPC) Act, 1971. TGS to the audit of ULBs to Local Fund Auditors/DLFA is given by the CAG under Section 20 (1) of CAG's (DPC) Act, 1971.
- (ii) The result of audit/audit reports was sent to State Government, Director, Local Bodies and DLFA for compliance and pursuance of action. Procedure of audit of ULBs is depicted in **Chart 2**:

**Chart 2: Procedure of audit in ULBs**

The ATIRs sent to the Government up to the year ending March 2014 were neither placed before the legislature nor a committee constituted to discuss the report despite repeated reminders<sup>4</sup> sent to the Government. It indicates that the Government was not responsive to audit.

#### 4.6 Response to Audit observations

Categories of ULB units planned and audited during the course of compliance audit by the CAG during 2013-15 are depicted in **Table 3**.

**Table 3: Audit of ULBs**

Category of ULBs	2013-14		2014-15	
	Unit planned	Audited	Unit planned	Audited
NNs	11	10	10	10
NPPs	64	62	34	34
NPs	60	56	70	80

(Source: Audit plan of office of the Principal Accountant General (G&SSA), UP, Allahabad)

It would be seen from the above, all the units have been audited as per audit plan. Seven hundred fifty six audit observations (value: ₹ 4,107.19 crore) relating to 2013-14 and 730 audit observations (value: ₹ 2,701.09 crore) related to 2014-15 were communicated to the heads of offices of the ULBs and the DLFA. However, no audit observations were settled up to March 2015.

<sup>4</sup> On dates 13.11.14, 28.11.14, 07.04.15, 05.05.15, 20.05.15, 16.07.15, 11.08.15, 04.09.15 and 16.11.15.

## **Accountability Mechanism and Financial Reporting issues**

### **Accountability Mechanism**

#### **4.7 Property Tax Board**

Property Tax Board (PTB) was to be constituted to see the various aspects relating to proper levy and realisation of property tax. Although PTB was constituted in March 2011 but it remained ineffective because the basic purpose of constituting PTB, viz. streamlining the process of levy and realisation of property tax, was not fulfilled as noticed in the test check of records of ULBs. The details of findings are given in paragraph 5.6.4 of Chapter 5 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in ULBs”.

#### **4.8 Service Level Benchmark**

In accordance with para 6.4.10 of the FC-XIII guidelines, State Government was to notify, by end of the succeeding fiscal year that all Municipalities and Municipal Corporations in the State would provide a specified minimum level of the service for each of the indicators for four service sectors proposed to be achieved by them by the end of a fiscal year. However, scrutiny of records revealed that the State Government did not notify specified minimum level of the service for the *Nagar Panchayats*. The details of findings are given in paragraph 5.7.3 of Chapter 5 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in ULBs”.

#### **4.9 Fire-hazard Response**

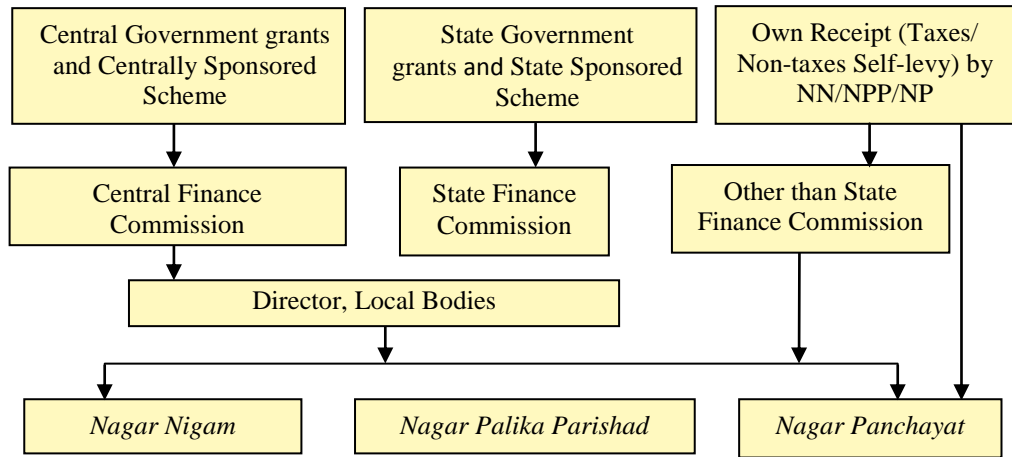
All municipal corporations having population more than one million (2001 census) were to set up a Fire-hazard Response and Mitigation plan for their respective jurisdictions. However, the above plan could not be made operational in test check *Nagar Nigam*, Lucknow even after its notification and availability of fund. The details are given in paragraph 5.6.4 of Chapter 5 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in ULBs”.

### **4.10 Financial reporting issues**

#### **4.10.1 Source of funds**

The resource base of ULBs consists of own receipts, State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and Centrally Sponsored Scheme (CSS) for maintenance and development purposes. The fund-wise sources and its custody for each level are given in **Chart 3**.

Chart 3: Fund Flow of Local Bodies



(Source: Director, Local Bodies, Lucknow)

#### 4.10.2 Flow of revenue

With the constitution of Eleventh Finance Commission, ULBs were brought within purview of the Finance Commissions for the first time. The objective was to augment Consolidated Fund to enable the State to supplement resources of ULBs. Accordingly, the Twelfth and Thirteenth Finance Commission recommended release of grants to the State Government. State Government was also to release grants to ULBs as recommended by its own State Finance Commissions. In all, the sources of revenues for ULBs comprised:

- Grants assigned under Twelfth/Thirteenth FC;
- Funds from Centrally Sponsored Schemes;
- Devolution of 7.5 per cent of net proceeds of total Tax revenue of the State Government under recommendations of the Third SFC;
- Funds from departments for functions transferred to ULBs; and
- Revenue earned by ULBs out of their own resources *i.e.* taxes, rent, fee etc.

The position of receipt and expenditure of ULBs during 2010-15 is given in Table 4.

Table 4: Receipt and expenditure of ULBs during 2010-15

(₹ in crore)

Sl. No.	Year	Source of revenue							Total receipt	Expenditure		
		Own Revenue				Transfers from 12 <sup>th</sup> CFC/ 13 <sup>th</sup> CFC	Assigned + Devolution (SFC)	JNNUR M+ Adarsh Nagar Yojana		Revenue	Capital	Total
		Tax Revenue		Non-Tax (Inclusive of User Charges)	Total Own Receipts							
		Immovable Property Tax	Other Taxes									
1.	2010-11	507.39	78.67	350.34	936.40	274.92	2,730.74	962.98	4,905.04	3,359.90	1,893.87	5,253.77
2.	2011-12	647.16	68.88	373.15	1,089.19	517.51	3,354.37	1,539.28	6,500.35	4,207.63	2,457.61	6,665.24
3.	2012-13*	776.60	82.66	447.76	1,307.02	756.49	3,993.98	1,355.34	7,412.83	5,049.15	2,949.13	7,998.28
4.	2013-14	NA	NA	NA	1,269.11	760.01	6,160.69	1,107.75	9,297.56	NA	NA	NA
5.	2014-15	NA	NA	NA	NA	821.98	6,948.17	299.10	8,069.25	NA	NA	NA

(Source: Director, Local Bodies, Lucknow)

\* (Estimated + Actual)

Note: Figures of 2013-14 were partially made available by Director, Local Bodies, Lucknow.

(NA- Not made available by Director, Local Bodies, Lucknow).

**Table 4** indicates that expenditure during 2010-13 was in excess over the receipts. On this being pointed out, the Director, Local Bodies, Lucknow intimated that arrear funds of preceding years have been spent in following years. The reply is not acceptable as total expenditure in all the years (2010-13) was more than total receipt in those years and therefore there was no revenue surplus. It also did not provide details of actual funds utilised from previous years and the closing balance at the end of each year. It also did not explain reason for not furnishing receipt and expenditure figures for 2013-14 and 2014-15.

#### 4.10.3 Budget provision and releases to Urban Local Bodies

The position of budget provision *vis-a-vis* grant released by State Government to ULBs under State Finance Commission (SFC) is given in **Table 5**.

**Table 5: Budget provision of SFC funds from State budget**

(₹ in crore)

Sl. No.	Financial Year	General		Revised		Total		Less (-)/ More (+)
		Budget Provision	Released	Budget Provision	Released	Budget Provision	Released	
1.	2010-11	2,565.68	2,514.37	45.15	45.15	2,610.83	2,559.52	(-)51.31
2.	2011-12	2,790.00	2,758.76	326.13	326.13	3,116.13	3,084.89	(-)31.24
3.	2012-13	3,373.65	3,303.91	393.66	393.66	3,767.31	3,697.57	(-)69.74
4.	2013-14	4,875.00	4,808.61	1,001.04	1,001.04	5,876.04	5,809.65	(-)66.39
5.	2014-15	5,775.00	5,677.87	873.17	873.17	6,648.17	6,554.04	(-)97.13

(Source: Director, Local Bodies, Lucknow)

It would be seen from the **Table 5** that during 2010-15, SFC funds were short released against the budget provision, for the reasons that the general budget provision included the Incentive Fund of two *per cent* and Slum Fund one *per cent* which were to be released only to those ULBs which become eligible by augmenting their own resources and had slum population above 15 *per cent*.

#### 4.10.4 Recommendations of Central Finance Commission

The allocation and release of CFC fund to ULBs during the period 2010-15 is given in **Table 6**.

**Table 6: Allocations of CFC funds**

(₹ in crore)

Sl. No.	Financial Year	General Basic Grant		General Performance Grant		Total		Less (-)/ More (+) to total sanction
		Sanctioned	Released	Sanctioned	Released	Sanctioned	Released	
1.	2010-11	274.92	274.92	-	-	274.92	274.92	-
2.	2011-12	318.83	344.60	109.02	172.91	427.85	517.51	(+) 89.66
3.	2012-13	372.61	391.47	255.72	365.01	628.33	756.48	(+) 128.15
4.	2013-14	441.50	451.62	301.63	308.39	743.13	760.01	(+) 16.88
5.	2014-15	451.55	493.63	292.92	328.35	744.47	821.98	(+) 77.51

(Source: Director, Local Bodies, Lucknow)

It would be seen from the **Table 6** that the CFC funds released to ULBs during 2011-15 were higher than the funds sanctioned due to receipt of additional

surplus grant. In this regard, the Director, Local Bodies stated that this was due to release of additional CFC grants of non-performing states given to performing states that fulfilled the nine conditions of the 13<sup>th</sup> Finance Commission. The details are given in relevant paragraphs of chapter 5 of Performance Audit on “Utilisation of Thirteenth Finance Commission Grants in ULBs” of this report.

#### 4.10.5 Expenditure under major Centrally Sponsored Scheme (CSS)

JNNURM was the major CSS being implemented in ULBs. The GoI launched (December 2005) JNNURM with the objective of encouraging the reforms and fast-tracking development of major cities with specific focus on efficiency in urban infrastructure and service delivery mechanisms, community participation and accountability of ULBs. The Director, Local Bodies/State Nodal Agency was responsible for the monitoring of the JNNURM Scheme. Expenditure under ULBs during 2010-15 under this scheme is given in **Table 7**.

**Table 7: Expenditure under JNNURM**

(₹ in crore)			
Sl. No.	Year	Allotment	Expenditure
1.	2010-11	866.50	866.50
2.	2011-12	1,512.43	1,512.43
3.	2012-13	1,279.38	1,279.38
4.	2013-14	1,107.75	1,107.75
5.	2014-15	299.10	299.10
<b>Total</b>		<b>5,065.16</b>	<b>5,065.16</b>

(Source: Director, Local Bodies, Lucknow)

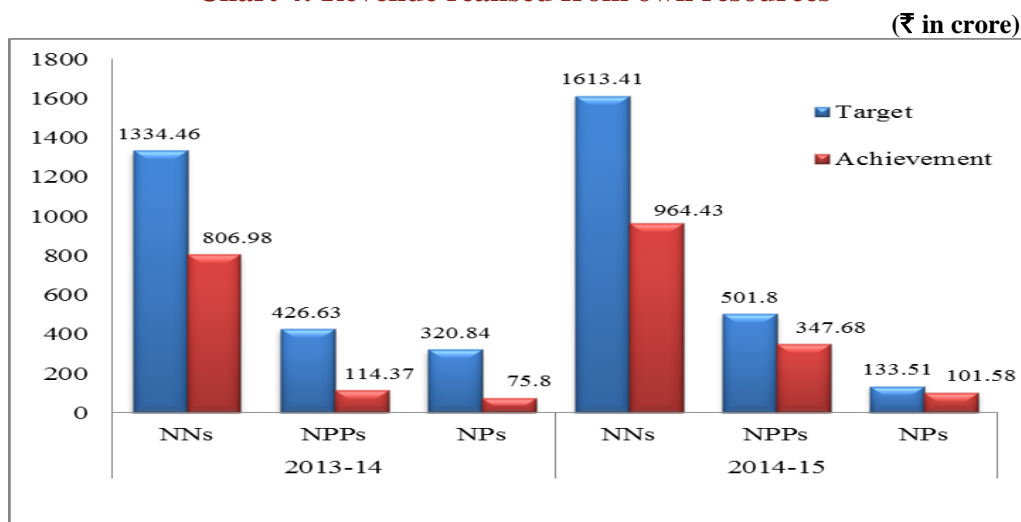
It would be seen from the **Table 7** that the entire funds allotted were utilised by the ULBs during 2010-15. Director, Local Bodies, Lucknow intimated that the funds released to ULBs were treated as final expenditure. In the test-check of audit of six NNs and one NPP it was noticed that ₹ 1,059 crore for JNNURM were lying unutilised, as parked with concerned ULBs, shows wrong reporting and lax financial control by the State Government.

#### 4.10.6 Revenue realised from own resources

ULBs were required to generate revenues by collecting taxes, rent, fees etc., from the people of the area under their jurisdiction for establishment and recurring expenditure. Position of target fixed by the Government for revenue realisation and achievement there against during 2013-15 is given in **Chart 4** and **Appendix 4.5**.



**Chart 4: Revenue realised from own resources**



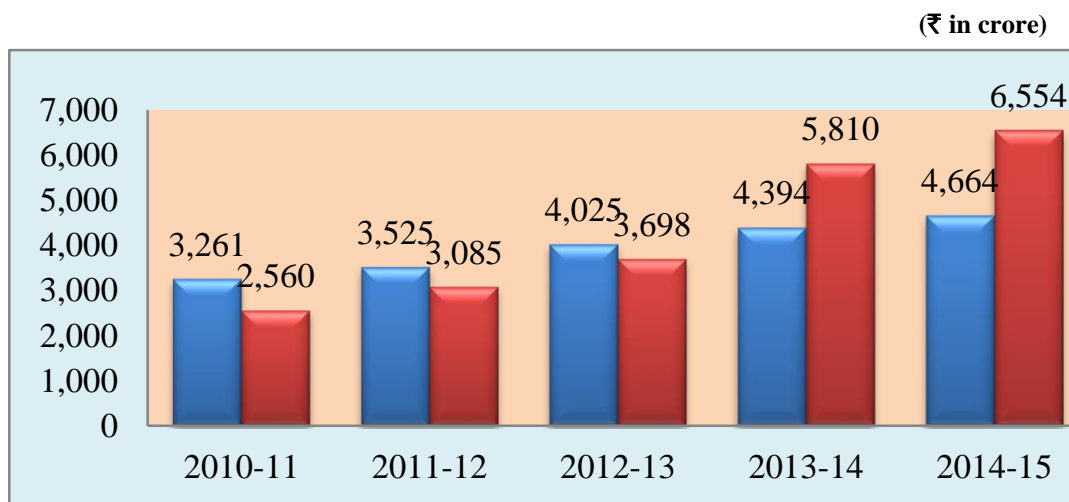
(Source: Director, Local Bodies, Lucknow)

It would be seen from the **Chart 4** that the targets fixed by the Government were not achieved by ULBs during 2013-15. The Director, Local Bodies replied (November 2015) that revenue could not be realised against the target fixed by the Government. Thus, the targets fixed by the Government for realisation of revenue were not achieved by the ULBs resulted in large dependency on Government grants.

#### 4.10.7 Devolution of State Finance Commission grant

Third SFC recommended that 7.5 per cent of net proceeds of the Tax Revenue of the State Government should be devolved to ULBs. The devolution of funds during 2010-15 is given in **Chart 5** and **Appendix 4.6**.

**Chart 5: Devolution of SFC grants vis-à-vis net proceed**



(Source: Director, Local Bodies, Lucknow)

As seen from **Chart 5**, during 2013-14 and 2014-15 the devolution of SFC grants was higher by 32 and 141 per cent as compared to funds required to be

devolved respectively. Devolution of SFC funds has increased considerably from ₹ 2,560 crore in 2010-11 to ₹ 6,554 crore in 2014-15 registering an increase of 156 per cent in five years.

In view of the increased devolution of funds to ULBs under State and Central plan, it is essential that State Government/ULBs to take immediate corrective measures to redress the above deficiencies to ensure that funds devolved to ULBs and their own funds are spent prudently as per rules and are properly accounted for.

#### 4.10.8 Maintenance of database and formats on finance of Urban Local Bodies

The CAG on the recommendation of the 11<sup>th</sup> Finance Commission prescribed the Budget and accounting formats for accrual based accounts for ULBs. The Ministry of Urban Development circulated (June 2003) it to the State Governments for their acceptance. The State Government issued an order (June 2008) for the implementation of the same in ULBs from the financial year 2009-10 onwards.

Director, Local Bodies, Lucknow stated (November 2015) that the Uttar Pradesh Municipal Account Manual 2012 has been prepared to implement the accrual based Double Entry Accounting System (DEAS) in ULB's. The Director further stated that 635 ULBs are in advance stages of operationalising accrual based DEAS. However, during Performance Audit of "Utilisation of Thirteenth Finance Commission (FC-XIII) grants in ULBs" conducted in 2015 it was seen that the 51 test-checked NPPs/ NPs were not maintaining the accounts in DEAS. Thus, the accrual based DEAS was not in practice in ULBs.

#### 4.11 Availability of human resources

Adequate human resource is key element required for preparation, implementation and monitoring of schemes, programmes and activities. The number of officials/staff sanctioned in ULBs *vis-a-vis* men-in-positions is given in **Table 8**.

**Table 8: Availability of human resources**

Number of employees (As on 31-03-2014) <sup>5</sup>						
Category of ULBs		NNs	NPPs	NPs	Total	
Centralised	Sanctioned	1,949	1,140	427	3,516	
	Working	1,404	619	204	2,227	
Non-centralised	Sanctioned	17,198	12,400	3,143	32,741	
	Working	Regular	11,474	10,505	2,812	24,791
		Non-regular	746	939	401	2,086
	<b>Total</b>	<b>12,220</b>	<b>11,144</b>	<b>3,213</b>	<b>26,877</b>	
Safai Karmchhari	Sanctioned	27,541	18,743	4,836	51,120	
	Working	Regular	18,616	14,646	4,080	37,342
		Non-regular	10,896	13,883	7,446	32,225
	<b>Total</b>	<b>29,512</b>	<b>28,529</b>	<b>11,526</b>	<b>69,567</b>	
<b>Total employees</b>	<b>Sanctioned</b>	<b>46,688</b>	<b>32,283</b>	<b>8,406</b>	<b>87,377</b>	
	<b>Working</b>	<b>43,136</b>	<b>40,592</b>	<b>14,943</b>	<b>98,671</b>	

(Source: Director, Local Bodies, Lucknow)

<sup>5</sup> Category-wise position as on 31 March 2015 was not furnished by the Director, Local Bodies, Lucknow.

It would be seen from the **Table 8** that in centralised and non-centralised category employees, 2,227 against the sanctioned strength of 3,516 (shortage of 37 per cent) and 24,791 against the sanctioned strength of 32,741 (shortage of 23 per cent) were working. The shortages in non-centralised category were met to some extent by engaging 2,086 non-regular employees. In the category of *Safai Karmchari*, 37,342 employees were working as regular against the sanctioned strength of 51,120 with a shortage of 27 per cent. Against the shortage of 13,778 regular *Safai karmchari*, 32,225 non-regular *Safai Karmchari* were engaged i.e. 18,447 excess non-regular *Safai Karmchari* were engaged. The reasons for excess deployment of *Safai karmchari* were not furnished.

#### **4.11.1 Training**

One lakh nine thousand six hundred and twenty nine officers and employees were working in 630 ULBs and there were 630 Mayors/Chairman with 11,290 elected Corporators/Members in the boards of ULBs. In the spirit of 74<sup>th</sup> Constitutional Amendment empowerment of hub of urban development, there is an urgent need to design training module which is specific to the nature of duties and responsibilities of municipal functionaries. The Director, Local Bodies proposed (August 2013) to establish an academy to improve the skill of the employees. Further, Director of Local Bodies intimated (November 2015) that for management of ULBs and human resource development, UP lacks required infrastructure and institutional setup, but the same was not established as of November 2015. Thus, lack of efforts to improve the skill of employees adversely affected the functioning of the ULBs.

#### **4.12 Conclusion**

- Laying of the audit report in State Legislature and formation of a committee for its discussion was mandated in Thirteenth Finance Commission recommendation. These are yet to be followed by the State Government.

*(Paragraph 4.5.2)*

- Compliance to large number of audit observations pertaining to previous years was not sent by State Government resulting in non-settlement of audit observations.

*(Paragraph 4.6)*

- The targets fixed by the Government for realisation of revenue were not achieved by the ULBs resulted its large dependency on Government grants.

*(Paragraph 4.10.6)*

The matter was reported (December 2015) to the Government; the reply was awaited (December 2015).

## Chapter 5

### 5 Performance Audit on “Utilisation of Thirteenth Finance Commission grants in Urban Local Bodies”

#### Executive Summary

Thirteenth Finance Commission was constituted (November 2007) by the President of India under Article 280 of the Constitution to strengthen fiscal condition of the States by way of tax devolution and grants-in-aid to the States. Ministry of Finance, Government of India, issued instruction (September 2010) for laying down guidelines for release and utilisation of grants recommended by Thirteenth Finance Commission for Rural and Urban Local Bodies. The grant consisted of two components *viz.* General Basic Grant and General Performance Grant. The annual share of State of Uttar Pradesh for General Basic Grant and General Performance Grant for ULBs was fixed at 3.427 *per cent* of the total amount of grant allocable to all the States during 2010-15. Allocation amongst various ULBs was to be made by the respective States. Government of Uttar Pradesh transferred Thirteenth Finance Commission grants of ₹ 3,130.90 crore to ULBs in the State during the period 2010-15. The grants, devolved as per recommendations of Thirteenth Finance Commission were to be utilised on the augmentation of four specified services *viz.* Water supply, Sewerage, Solid waste management and Storm water drainage, and accordingly, Government of Uttar Pradesh was to notify Service Level Benchmark targets for each ULB in respect of four services.

Performance Audit of the utilisation of Thirteenth Finance Commission grants covered 54 ULBs of the State for the period 2010-15. It revealed shortcomings in financial management, planning, execution and monitoring. Some important audit findings are highlighted below:

#### **Financial Management**

- According to the Government of Uttar Pradesh directives (September 2014), interest earned on saving bank account was to be deposited in the Government treasuries. However, during 2010-15, 54 test-checked ULBs earned an interest of ₹ 14.42 crore on deposit of funds in the saving bank account but did not deposit the same in the Government treasuries.

*(Paragraph 5.6.3)*

- General performance grants amounting to ₹ 812.83 crore was obtained by the State Government without complying with conditions prescribed by the Thirteenth Finance Commission.

*(Paragraph 5.6.4)*

- The State Government earned interest amounting to ₹ 1.05 crore by retaining the grant with it during 2010-15, but did not transfer the interest amount to ULBs for such delay.

*(Paragraph 5.6.5)*

- Funds amounting to ₹ 6.91 crore were transferred by *Nagar Nigam*, Aligarh and Lucknow, to Uttar Pradesh *Jal Nigam* during 2013-15 for execution of various works; however, the same were lying unadjusted for want of submission of utilisation certificates by *Jal Nigam* even after completion of the projects as of July 2015.

(Paragraph 5.6.8)

### Planning

- Urban Local Bodies did not prepare annual work plan for execution of works during the year, instead allocated funds, on receipt of Thirteenth Finance Commission grants, to identified works without indicating any time-frame for completion.

(Paragraph 5.7.1)

- In 33 Urban Local Bodies, an expenditure of ₹ 12.25 crore was incurred on execution of inadmissible items of works.

(Paragraph 5.7.2)

- Government of Uttar Pradesh did not notify the service standards in respect of four specified services for *Nagar Panchayats* as required under the provision of Thirteenth Finance Commission guidelines.

(Paragraph 5.7.3)

### Execution

- Proper system for Municipal Solid Waste Management was found absent in all test-checked Urban Local Bodies except *Nagar Nigam*, Aligarh and *Nagar Palika Parishad*, Etawah. Similarly, management of Bio-medical waste was also found inadequate in 12 test-checked districts of the State.

(Paragraphs 5.8.1 & 5.11.3.3)

- In *Nagar Nigams*, *Nagar Palika Parishads* and *Nagar Panchayats*, unfruitful expenditure of ₹ 2.27 crore was incurred on incomplete drains as the construction of drains was commenced without ensuring availability of dispute free land.

(Paragraphs 5.8.2.1, 5.9.4.1, 5.11.4.1 & 5.12.4.1)

- Though classified under the four Services delivery benchmarks, targets were not set for sewerage works, except in test-checked districts of Lucknow, Sitapur and Etawah districts. In *Nagar Palika Parishad*, Etawah, sewerage system was not operational due to non-connectivity with households, whereas in *Nagar Nigam*, Firozabad, it was lying idle due to non-construction of Sewage Treatment Plant.

(Paragraphs 5.9.2.1, 5.11.2 & 5.11.2.1)

- In *Nagar Nigam*, Lucknow, out of the total capacity of 675 million litres created for treatment of sewages generated per day, only 185 million litres was being treated in two Sewage Treatment Plants.

(Paragraph 5.10.1)

- In 14 Urban Local Bodies, equipments/machines amounting to ₹ 94.86 lakh, were lying idle.

(Paragraphs 5.8.2.2, 5.11.3.3 & 5.12.3.3)

### Monitoring

- Monitoring mechanism was found absent at the State as well as at the district level. High Level Monitoring Committee, instead of reviewing the execution of works and utilisation of grants, merely recommended the grants to Urban Local Bodies and demanded the Utilisation Certificates from the administrative departments.

(Paragraph 5.13)

## 5.1 Introduction

Thirteenth Finance Commission (FC-XIII) was constituted (November 2007) by the President of India under Article 280 of the Constitution to strengthen fiscal condition of the States by way of tax devolution and grants-in-aid to the States. FC-XIII recommended grant-in-aid to local bodies as a percentage of the previous year's divisible pool of taxes, after converting this share to grants-in-aid under Article 275 of the Constitution of India. The grant consisted of two components viz. General Basic Grant and General Performance Grant. The amount of General Basic Grant available to all States was equivalent to 1.5 per cent of the previous year's divisible pool, during FC-XIII award period (2010-15). General Performance Grant available to all the States for a period of four years from 2011-12 was at the rate of 0.5 per cent of the previous year's divisible pool for 2010-11 and one per cent thereafter, up to 2014-15. The annual share of State of Uttar Pradesh for General Basic Grants and General Performance Grants for Urban Local Bodies was fixed at 3.427 per cent of the total amount of grant allocable to all the States in respect of these components during 2010-15. The grants for ULBs were untied to expenditure conditions and release of instalments was subject to submission of utilisation certificates for previous instalments.

Based on the above guidelines of Government of India (GoI), the Government of Uttar Pradesh (GoUP) issued (May 2011) guiding principles for release and utilisation of FC-XIII grant to ULBs in the State. The grant devolved as per recommendations of FC-XIII was to be utilised on the augmentation of four specified services viz. Water supply, Sewerage, Solid waste management and Storm water drainage. To ensure the effective utilisation of the grants received under FC-XIII, GoI instruction required the State Government to notify or cause all municipal corporation and municipalities to notify service standards for the four specified services. The State Government was also to notify service delivery benchmarks for each ULB in respect of the four services.

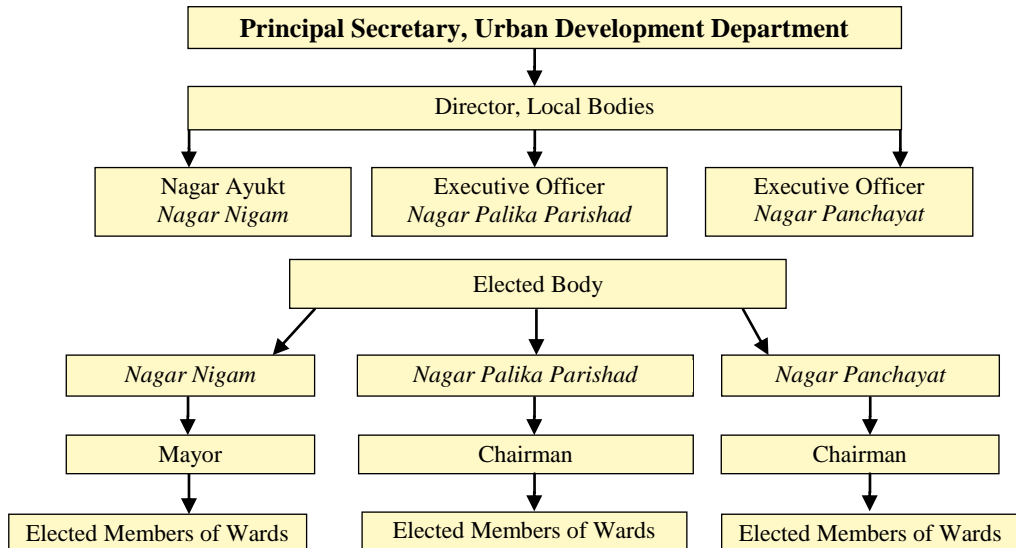
GoUP released FC-XIII grants of ₹ 3,130.90 crore to ULBs of the State covering the period 2010-15.

## 5.2 Organisational structure

Principal Secretary, Urban Development Department at the Government level and Director, Local Bodies at the department level were responsible for

implementation, supervision and monitoring of the projects/plans carried out under the grants received for ULBs. At ULBs' level, *Nagar Ayukt* for *Nagar Nigam* (NN), Executive Officer (EO) for *Nagar Palika Parishad* (NPP) and *Nagar Panchayat* (NP) were responsible for execution of works. An organogram is also given below:

**Chart 1: Organisational structure of Urban Development Department**



(Source: Uttar Pradesh *Nagar Nigam* Act, 1959, *Nagar Palika Parishad* Act, 1916)

### 5.3 Audit objectives

The audit objectives were to assess whether:

- the financial management was economical, efficient, effective and grants were being utilised for the intended purposes;
- the planning process was effective and according to the provisions of FC-XIII guidelines;
- the works/projects were executed/taken up as per the prescribed norms and specifications and developed infrastructure used for the intended purposes; and
- monitoring mechanism was in place as envisaged in the guidelines.

### 5.4 Audit criteria

The following were the sources of criteria:

- Scheme guidelines, Government Orders and directives etc.
- Provisions of Financial Rules, Public Works Department (PWD) Manual, Departmental Manuals and Acts and other extant applicable law and rules.
- Various reports and returns submitted/maintained by the Department.
- Handbook on SLBs published by the Ministry of Urban Development, Government of India.

- Municipal Solid Waste (Management and Handling), Rules, 2000.

## 5.5 Scope and methodology of audit

Performance audit on utilisation of FC-XIII grants (2010-15) by the ULBs was conducted through test check of records of 54 out of 630 ULBs (Three<sup>1</sup> out of 14 *Nagar Nigams*, 18 out of 193 *Nagar Palika Parishads* and 33 out of 423 *Nagar Panchayats*) of 12 districts (*Appendix 5.1*) between April and July 2015 and the information furnished by the Secretary, Urban Development Department and Director, Local Bodies Uttar Pradesh. The districts were selected by using Simple Random Sampling with Replacement (SRSWR) method. The Performance Audit commenced with an entry conference (16 April 2015) with Secretary, Urban Development Department wherein audit objectives, criteria and methodology were discussed. Besides, the joint physical inspection of minimum two works in each selected NNs, NPPs and NPs was also carried out.

Despite repeated requests to Principal Secretary, Urban Development Department, the date of holding exit conference was awaited. However, replies of the audited entity received, have suitably been incorporated in the report, wherever relevant.

## Audit findings

### 5.6 Financial management

#### 5.6.1 Funding pattern

The Grants under FC-XIII for local bodies were to be distributed in the State in two parts – (i) General Basic Grant (for 2010-15); and (ii) General Performance Grant (for 2011-15<sup>2</sup>). As per paragraph 6.4.1 to 6.4.11 of the guidelines, the General Performance Grant was to be released only on compliance of the nine conditions prescribed by GoI (*Appendix 5.2*).

#### 5.6.2 Financial performance

The position of receipt of FC-XIII grant and expenditure incurred thereagainst during 2010-15 is given in the **Table 1**:

**Table 1: Details showing receipt of grant and expenditure during 2010-15**

(₹ in crore)						
Years	Basic Grant sanctioned by GoI for UP	Performance Grant sanctioned by GoI for UP	Addl. Surplus Grants (ASG)	Total (Col.3 to 4)	Release to ULBs by GoUP	Expenditure
2010-11	274.92	--	--	274.92	274.92	274.92
2011-12	318.83	109.02	89.66	517.51	517.51	517.51
2012-13	372.60	255.72	128.16	756.48	756.48	756.48
2013-14	441.50	301.63	16.88	760.01	760.01	760.01
2014-15	451.55	146.46	223.97	821.98	821.98	821.98
<b>Total</b>	<b>1,859.40</b>	<b>812.83</b>	<b>458.67</b>	<b>3,130.90</b>	<b>3,130.90</b>	<b>3,130.90</b>

(Source: Information provided by Director, Local Bodies)

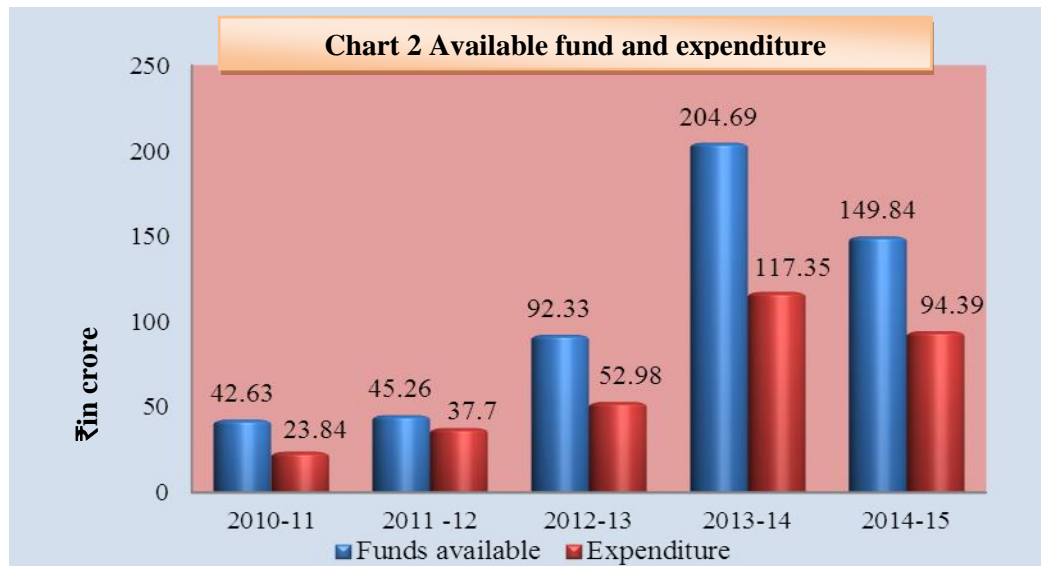
<sup>1</sup> NPP Firozabad upgraded as *Nagar Nigam* in September 2014.

<sup>2</sup> The General performance grant was available for the period 2011-15 to the States that meet the nine conditions.



According to the GoUP order (July 2010), each ULB was required to submit the utilisation certificate in respect of grants transferred to them. Scrutiny of records, however, revealed that 45 out of 54 ULBs did not submit the utilisation certificates during 2010-15 and remaining nine ULBs<sup>3</sup> submitted UCs intermittently during 2010-15.

In the sampled ULBs, the position of available fund, expenditure incurred by 54 test-checked ULBs under FC-XIII grant during 2010-15, is detailed in **Appendix 5.3** and also depicted in **Chart 2** below:



(Source: Information provided by test-checked ULBs)

As can be seen from the details given in **chart 2** above, the test-checked ULBs failed to utilise the allotted grant and the shortfall in expenditure ranged between 17 and 44 *per cent* as compared to the available funds during 2010-15 (**Appendix 5.3**).

It can also be seen from **Appendix 5.3** that the utilisation of FC-XIII grants by NNs ranged between 20 and 97 *per cent*, by NPPs it ranged between 47 and 80 *per cent* and by NPs it ranged between 52 and 79 *per cent* during 2010-15.

Further during audit of NPP, Gonda, it was observed that due to non-execution of works according to work plan, an amount of ₹ 7.51 crore was lying idle in the bank account as on 30 March 2015. Thus, the developmental works were hampered in NPP, Gonda despite availability of fund.

On this being pointed out in audit, EO accepted the audit finding and stated that the fund would be utilised on works according to work plan.

### 5.6.3 Interest not deposited in treasury

GoUP issued directives (September 2014) that the interest earned on saving bank account was to be treated as income of State Government instead of

<sup>3</sup> One ULB upto 2012-13 (NPP- Dadri, Gautam Buddha Nagar), two ULBs upto 2013-14 (NP Kopaganj, Mau and NP Jahagirpur, Gautam Buddha Nagar) and Six ULBs upto 2014-15 (NN Aligarh, NN Lucknow, NPP Mau, NPP Atarauli Aligarh, NP Mahrauni, Lalitpur, and NP Talbehat, Lalitpur).

income of institutions and was to be deposited in the Government treasury. However, scrutiny revealed that all the 54 test-checked ULBs earned interest of ₹ 14.42 crore during 2010-15 on deposit of funds in the saving bank account but did not deposit in the Government treasury and also used the same for execution of works (*Appendix 5.4*).

On this being pointed out in audit, concerned ULBs stated that instruction regarding utilisation of interest was not received. Reply is not acceptable as according to direction of GoUP *ibid*, the interest amount realised was to be deposited in the Government treasury.

#### **5.6.4 General Performance grant received without fulfilling the requisite criteria**

According to the paragraph numbers 6.4.1 to 6.4.11 of FC-XIII guidelines, apart from receiving regular General Basic Grant, the State Government was to comply with the mandatory nine conditions (*Appendix 5.2*) to qualify for receipt of the General Performance Grant from GoI. As per the paragraph number 4.3 of the guidelines, compliance with these conditions was to be maintained during the award period (2010-15), for continued eligibility for receiving General Performance Grant. Non-compliance with any of the condition at any time during the award period would render a State ineligible for receipt of the General Performance Grant until it again became compliant with all the conditions.

Scrutiny of records, however, revealed that the State Government obtained the General Performance Grant of ₹ 812.83 crore during 2011-15 without compliance report of the adherence to all the prescribed conditions. Audit examination further revealed that the compliance report sent by GoUP to GoI was not based on the factual position as many of the important conditions were not fulfilled by GoUP as discussed below:

**(i) Maintenance of accounts on double entry system** –None of the test-checked ULBs except NN, Aligarh and NN, Firozabad were maintaining their accounts on double entry system.

**(ii) Placement of CAG's Annual Technical Inspection Reports (ATIRs) as well as the Annual Report of the Director of Local Fund Audit before the State Legislature**– CAG's ATIRs have not been placed by the Government before the State Legislature as of October 2015, whereas Audit Reports of the Director, Local Fund Audit have not been placed before the State Legislature after 2009-10.

**(iii) Electronic transfer of grants to ULBs** – Cases of delayed and erroneous transfer of grants were noticed during audit due to non-reconciliation of accounts at State level.

**(iv) Constitution of Property Tax Board (PTB)** – PTB was to be constituted to see the various aspects relating to proper levy and realisation of property tax. Although PTB was constituted by the GoUP in March 2011, but it remained ineffective because the basic purpose of constituting PTB, *viz.*

streamlining the process of levy and realisation of property tax, was not fulfilled as noticed in the test check of records of ULBs as discussed below:

- In four<sup>4</sup> out of 54 test-checked ULBs, the House tax had not been imposed. In the remaining 50 ULBs, House Tax was not revised for the period ranging between three and 25 years, though this was to be revised in every two years;
- None of the sampled ULBs surveyed the land to bring it under the ambit of property tax; and
- The property tax levied was also not realised properly, as in 46 sampled ULBs, ₹ 168.59 crore was pending for recovery as of March 2015 (*Appendix 5.5*).

(v) **Evaluation of performance on State Level Benchmarks**-The mandatory State Level Benchmarks (SLBs) were not applied on NPs;

(vi) **Fire-hazard Response and Mitigation plan** - All municipal corporations with a population of more than one million (2001 census) were to set up a Fire-hazard Response and Mitigation plan for their respective jurisdictions. However, the above plan could not be made operational in NN Lucknow even after its notification and availability of fund.

**Recommendation:** Conditions for availing of specific grants must be followed stringently.

#### **5.6.5 Delayed release of grant to ULBs**

As per FC-XIII guidelines, the State Government was to transfer grant to ULBs within five days of receipt of grant from GoI. In case of delay in release of grant to ULBs, the GoUP was required to transfer the interest on account of delay to ULBs.

Scrutiny of records of 54 test-checked ULBs revealed that instalments of FC-XIII grant were received with delays up to 218 days by ULBs (*Appendix 5.6*). Besides, the State Government earned ₹ 1.05 crore interest by retaining the grant with it, during 2010-15, but the proportionate interest amount was not transferred to ULBs by GoUP.

On this being pointed out in audit, Director, Local Bodies accepted the fact and stated (June 2015) that due to shortage of staff, reconciliation with nodal bank could not be carried out.

#### **5.6.6 Unreconciled balance**

Scrutiny of records of NPP, Mohammadabad, Ghazipur revealed that during the period 2010-15, Director, Local Bodies released total 19 instalments of FC-XIII grant for NPP, out of which an amount of ₹ 2.13 crore released in 14 instalments and credited in the bank account of NPP, did not match with the amount indicated in the allotment orders (₹ 2.19 crore) (*Appendix 5.7*). Further scrutiny of the records revealed that this amount was actually to be released to NPP, Jamania (another NPP of district Ghazipur). This erroneous credit of grants resulted in

<sup>4</sup>NP-Saidpur, Ghazipur, NP-Adari, Mau, NP-Amethi and Gosaiganj, Lucknow.

short receipt of ₹ 5.47 lakh by NPP Mohammadabad. However, NPP Mohammadabad neither brought this to the notice of the State Government nor to Director, Local Bodies for reconciliation of the figures, instead, utilised these grants.

Thus, erroneous transfer of grant in the accounts of ULBs coupled with non-reconciliation of balances of bank account was fraught with the risk of misappropriation of public money.

On this being pointed out in audit, EO stated that the fact was brought to the notice of Director, Local Bodies. Reply was not acceptable as no documentary evidence was provided in support, though called for (July 2015).

### 5.6.7 Diversion of FC-XIII grant

Scrutiny of records of test-checked ULBs revealed that grants released under FC-XIII were being utilised for other schemes as discussed below:

- In NPP Khair, Aligarh an amount of ₹ 53.16 lakh was paid during October 2012 to June 2015 from FC-XIII funds for the works undertaken under State Finance Commission (SFC) (**Appendix 5.8**). On this being pointed out in audit, NPP Khair deposited back ₹ 20 lakh (July 2015) from SFC account to FC-XIII account. However, an amount of ₹ 33.16 lakh was yet to be deposited as of July 2015.
- Similarly, ₹ 86.06 lakh of FC-XIII grant was diverted by NPP Ghazipur (February 2011) for construction of three community halls by District Magistrate, Ghazipur. The work undertaken was not approved by the Board. Joint physical inspection with the officials of NPP revealed that the community halls were still lying incomplete. This resulted in unfruitful expenditure of ₹ 86.06 lakh incurred from the FC-XIII grants. On this being pointed out in audit, the EO stated that amount was transferred on the instruction of District Magistrate, Ghazipur.
- In NP Jalali, Aligarh ₹ 19.45 lakh, sanctioned in 2012-13 for construction of drains, was spent on purchase of street light equipments during 2013-14. The above procurement was also doubtful as the procured items were neither taken in the stock account nor issued for installation as of March 2015.

### 5.6.8 Non-adjustment of grant

An amount of ₹ 5.81 crore was transferred by NN, Aligarh to the Uttar Pradesh *Jal Nigam (Jal Nigam)* during 2013-15 for execution of various works (**Appendix 5.9**) but the amount was lying unadjusted for want of submission of utilisation certificate by *Jal Nigam*, even after completion of the projects (July 2015). Similarly, ₹ 1.10 crore, transferred by NN Lucknow to *Jal Nigam*, was also lying unadjusted (May 2015) (**Appendix 5.9**).

On this being pointed out in audit, the NNs accepted the audit findings and stated that the utilisation certificates would be obtained from Uttar Pradesh *Jal Nigam*.

### 5.6.9 Non-deposit of tax

Scrutiny of records of NPP Khair, Aligarh revealed that while making the payments for works sanctioned under FC-XIII grant, a sum of ₹ 4.23 lakh was deducted (June 2013 to June 2015) as Income Tax (IT) and Value Added Tax (VAT) etc. from the bills of contractors. Scrutiny further revealed that NPP issued cheques for deposit of the same in the concerned heads of the Government accounts and accordingly same was accounted for in cash book. However, these cheques were not deposited in respective heads of accounts, resulting in short- deposit of IT and VAT to that extent. On this being pointed out in audit, EO accepted the finding and stated that the deducted amount would be deposited at the earliest.

### 5.6.10 Improper accounting

In order to switch over from Single Entry Accounting System to Double Entry Accounting System (DEAS) with effect from 1 April 2011, each ULB was required to hire Field Level Consultants (FLCs)/Chartered Accountants (CAs) to start the process of preparing accounts on double entry accounting system. After imparting necessary training to regular staff by these CAs/FLCs, ULBs were to build them capable for preparing accounts on their own.

We, however, observed that:

- Thirty three sampled ULBs prepared opening balance sheets<sup>5</sup>(as on 01 April 2009); only 11 ULBs provided training to their staff for preparing accounts in new system, this resulted in ULBs not switching over to the new accounting system.
- Thirty five sampled ULBs made agreement with CAs/FLCs for preparation of their accounts on Double Entry Accounting System (DEAS). However, none of the ULBs could prepare their accounts on DEAS and the objective to migrate in new accounting system remained unachieved, despite incurring an expenditure of ₹ 1.38 crore by 47 ULBs on payment of fees to FLCs/CAs (*Appendix 5.10*). None of the ULBs placed the prepared accounts/balance sheets before their respective elected Council/Board, according to instruction issued by Director, Local Bodies (June 2011). In their reply, concerned ULBs stated that accounts will be prepared on DEAS after imparting training to accounts staff.

**Recommendation:** Timely submission of UCs should be ensured. Double Entry Accounting System should be introduced in all the ULBs at the earliest.

### 5.7 Planning

Given the multiplicity of financial resources for creation and maintenance of the assets and services in ULBs, a well-thought planning mechanism to utilise the FC-XIII grant efficiently and effectively was to be put in place. Identification of works/services, based on the actual need was imperative so

<sup>5</sup> Opening balance sheets includes updating of records and current assets register, identification of assets, valuation of assets and preparation of asset register.

that the gaps in the desired service delivery in the specified four sectors *viz.* Water supply, Sewerage, Solid waste management and Storm water drainage could be checked and service delivery improved.

### 5.7.1 Non-preparation of annual plan

The State Government ordered (May 2011) that each ULB should prepare a work plan in the beginning of the year. The plans were to be approved by a designated committee at the district level headed by the Commissioner/District Magistrate. The district level plan was to be compiled at the level of Director, Local Bodies at the State level, which in turn was required to submit the work plans before High Level Monitoring Committee (HLMC) for approval.

We observed that test-checked ULBs did not prepare annual work plan for execution of works during the year, instead it allocated funds, on receipt of FC-XIII instalments, to identified works without fixing any time-frame for completion. Consequently, no annual plan was submitted to HLMC for approval.

**Recommendation:** Annual work plans should be prepared after proper need assessment for effective execution and monitoring.

### 5.7.2 Award of inadmissible works

FC-XIII grants were untied to expenditure conditions and focused on four services i.e. water supply, sewerage, storm water drainage and solid waste management. However, while releasing first instalment of FC-XIII grant of ₹ 137.46 crore (July 2010), GoUP issued directives for utilisation of certain percentage of grant on other services *viz.* road renewal and widening, maintenance of parking place, establishment and maintenance of hand pump, street light and other civic amenities etc. contrary to the objectives envisaged in FC-XIII guidelines, which resulted in inadmissible expenditure of ₹ 2.48 crore in 31 test-checked ULBs (*Appendix 5.11*).

However, while releasing the successive (second instalment of 2010-11 onward) grants of ₹ 2,993.44 crore<sup>6</sup> to ULBs during 2011-15, GoUP issued directives to utilise grants for defined purposes as per FC-XIII guidelines. Scrutiny further revealed that an expenditure of ₹ 9.77 crore was incurred on other than specified works in 34 test-checked ULBs despite specific instruction of GoUP in this regard (*Appendix 5.11*).

Thus, an expenditure of ₹ 12.25 crore was incurred on services not covered under the FC-XIII recommendations.

### 5.7.3 Non-notification of standards for NPs

In accordance with para 6.4.10 of the FC-XIII guidelines, State Government was to notify, by end of the succeeding fiscal year, that all Municipalities and Municipal Corporations in the State would provide a specified minimum level of the service for each of the indicators for four service sectors proposed to be

<sup>6</sup>₹ 3,130.90 crore, ₹ 137.46 crore

achieved by them by the end of a fiscal year. However, scrutiny of records revealed that the State Government did not notify specified minimum level of the service for each of four service sectors for the *Nagar Panchayats*. Thus, the works in all 33 sampled NPs carried out at the cost of ₹ 30.10 crore (*Appendix 5.12*) were executed without setting any targets.

On this being pointed out in audit, Director, Local Bodies stated (July 2015) that the aforesaid standards were to be prescribed for municipalities but not for NPs. The reply is not correct, as according to Article-243Q of Constitution of India, NPs also form a part of municipalities and the aforementioned standards were to be set for them as well.

## Implementation

### 5.8 Nagar Nigam, Aligarh

#### 5.8.1 Municipal Solid Waste Management

An expenditure of ₹ 1.33 crore was incurred on five works with regard to the Municipal Solid Waste Management (MSWM) during 2010-15 by NN, Aligarh.

The task of management of MSW was outsourced to a firm. NN, Aligarh reported following achievements against the targets fixed by GoUP in respect of MSWM for the year 2014-15:

**Table 2: Details of achievement in SLBs**

(in per cent)				
Sl. No.	Proposed indicators	Benchmarks (GoI)	Target (GoUP)	Achievement
1	Household level coverage of solid waste management services	100	73	73
2	Efficiency of collection of municipal solid waste	100	100	100
3	Extent of segregation of municipal solid waste	100	100	100
4	Extent of municipal solid waste recovered	80	80	80
5	Extent of scientific disposal of municipal solid waste	100	100	100
6	Extent of cost recovery in SWM services	100	10	10
7	Efficiency in collection of SWM charge	90	38	38
8	Efficiency in redressal of customer complaints	80	80	80

(Source: Information provided by NN Aligarh)

Thus, as per the reports submitted by NN Aligarh to GoUP, 100 per cent targets in respect of all the benchmarks for management of MSW were achieved. Audit examination of the records, however, disclosed that the aforementioned status of management of MSW was not factually correct as the facts from test-checked records and joint physical inspection revealed that



Non-operational MSW processing plant at NN Aligarh (24.07.15)

door-to-door collection of MSW was being done only in four out of seven *safai* wards in the city by the firm. After collection, the MSW was dumped at a dumping site by the firm, and was not being segregated due to non-operation of MSW processing plant. Hence, processing and disposal of MSW even in respect of the four *safai* wards, was not being carried out. In remaining three *safai* wards, there was no door-to-door collection of MSW and NN Aligarh was transporting MSW from local collection sites to the dumping sites without carrying out its segregation, processing and disposal.

### **Bio-medical waste**

Bio-medical waste (BMW) means any waste which is generated in health care establishments during diagnosis, treatment or immunisation of human beings or animals. The Bio-medical wastes (Handling and Management) Rules, 1998 notified under section 6, 8 and 25 of Environment (Protection) Act, 1986, subsequently amended in 2000, have been framed to ensure protection of environment. Prescribed standards for handling and treatment and scientific disposal of Bio-medical wastes have been laid down in the rules along with responsibilities of all concerned.

Scrutiny revealed that the Chief Medical Officer (CMO) Aligarh executed agreement with a firm for management of BMW in Government hospitals of the district, which was to be renewed annually. Scrutiny, however, revealed that agreement was not renewed since March 2013, and therefore proper management of BMW was not ensured in any Community Health Centre (CHC)/Primary Health Centre (PHC) of the district. Thus, the firm was operating without renewal of agreement for last two years and providing coverage to only district hospitals, leaving CHCs/PHCs uncovered for disposal of BMW.

## **5.8.2 Storm Water Drainage**

An expenditure of ₹ 17.74 crore was incurred on 64 works with regard to the Storm Water Drainage during 2010-15 by NN Aligarh. The targets fixed by GoUP and achievement thereagainst in respect of storm water drainage for the year 2014-15 are given in the **Table 3**:

**Table 3: Details of achievement in SLBs**

Sl. No.	Storm Water Drain Benchmarks	Benchmarks (GoI)	Target (GoUP)	Achievement
1.	Coverage of Storm Water Drainage network (in <i>per cent</i> )	100	66	66
2.	Incidence of water logging/flooding	0	24	24

(Source: Information provided by NN Aligarh)

NN Aligarh reported 100 *per cent* achievement against the target set by GoUP. We during audit, however, noticed the following shortcomings:

### **5.8.2.1 Incomplete drains**

According to Rule 378 of Financial Hand Book Vol. V part I, no work should be commenced on land which has not been duly made over by the responsible



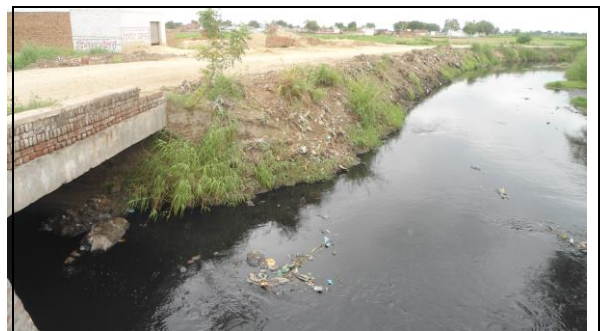
civil officers. Audit scrutiny revealed that in NN Aligarh one drain at Khair road on Nagala Masani crossing from *Bhusakitaal se Idgah* crossing was found incomplete even after incurring an expenditure of ₹ 14.39 lakh. The drain could not be completed due to a temple coming on the way and encroachment in the alignment of drain. Thus, commencement of construction of drains without ensuring clear site resulted in unfruitful expenditure of ₹ 14.39 lakh on incomplete drain. On this being pointed out in audit, *Nagar Ayukt* stated that efforts are being made for construction of drain. Reply was not acceptable because NN started work without ensuring availability of dispute free land.

### 5.8.2.2 Idle equipment

Scrutiny of records of NN, Aligarh revealed that generator and copper cables procured at a cost of ₹ 25.81 lakh were lying idle since their purchase in 2012 due to incorrect assessment of requirement, which led to avoidable expenditure and non-utilisation of equipment by the NN.

### 5.8.3 Environment aspects

MSW Rules define land filling as the disposal of residual solid waste, on a land in a facility designed with protective measures against pollution of ground water, surface water, wind-blown litter, bad odour, fire hazard, bird menace, pests or rodents and erosion. The rules have been framed to ensure protection of environment.



Drains annexing with Aligarh Drain and Japhari Drain (23.07.2015)

We during audit of NN Aligarh noticed that 66 drains were directly connected to two existing drains of Irrigation department used for irrigation (Aligarh Drain and Japhari Drain) without any prior treatment of waste water. Also, NN neither prepared any plan for storm water drainage nor established any treatment plant for drain water. Thus, due to unplanned construction of drains, disposal of untreated water of all the drains of the district into these two drains of Irrigation department resulted in polluting of water meant for irrigation and consequently affecting the environment.

Executive Engineer, Aligarh *Khand Ganga Nahar*, Aligarh (Irrigation department) accepted that drains of NN Aligarh were directly connected with Aligarh Drain and Japhari Drain, due to which pollution level of water of both of the drains had increased.

**Recommendation:** Execution of works to achieve SLBs as envisage in FC-XIII guidelines must be ensured by the Government.

## 5.9 Firozabad Nagar Nigam

### 5.9.1 Water Supply Services

An expenditure of ₹ 4.19 crore was incurred on 111 works relating to the Water Supply Services during 2010-15 by NN Firozabad. The achievements against targets fixed by GoUP in respect of Water Supply Services for the year 2014-15 are given in **Table 4**:

**Table 4: Details of achievement in SLBs**

Sl. No.	Proposed indicators for Water Supply	Benchmark (GoI)	Target (GoUP)	Achievement
1.	Coverage of water supply connections (in per cent)	100	38	39
2.	Per capita availability of water at consumer end (in lpcd)	135	70	131
3.	Extent of metering of water connections (in per cent)	100	0	0
4.	Extent of non-revenue water (in per cent)	20	9	5
5.	Continuity of water supply (in hours)	24	5	4.50
6.	Efficiency in redressal of customer complaints (in per cent)	100	80	91
7.	Quality of water supplied (in per cent)	80	100	100
8.	Cost recovery in water supply services (in per cent)	100	89	59
9.	Efficiency in collection of water supply related charges (in per cent)	90	44	11

(Source: Information provided by NN Firozabad)

We during audit noticed that only 40,148 out of 1,01,597 households (60 per cent) were connected with water supply. Metering of water connection was found absent in NN, Firozabad. Other issues noticed relating to water supply work undertaken by NN, Firozabad are discussed below:

#### 5.9.1.1 Avoidable expenditure

Scrutiny revealed that NN Firozabad had installed 185 submersible pumps (2012-14) with an expenditure of ₹ 71.03 lakh under the FC-XIII grants even after having the water supply project already established by U.P. *Jal Nigam* to cater the requirement of water supply of the area up to the year 2034, which has already been handed over to NN (August 2011). Thus, NN incurred an avoidable expenditure of ₹ 71.03 lakh on installation of these submersible pumps.

Scrutiny further revealed that NN has total 239 tubewells/submersible pumps, out of which only 189 were functional and rest 50 were out of order. Further, as per records of the NN, only 116 tubewells/submersible pumps were having electric connection. Thus, the installation and optimum utilisation of all the tubewells/ submersible pumps could not be ensured. On this being pointed out, *Nagar Ayukt* accepted the audit findings and stated that these pumps were installed due to deterioration in efficiency of pre-installed tubewells because of fall in water level. Reply was not acceptable because pumps were installed

by *Jal Nigam* for the period up to the year 2034, however, no documentary evidence was provided by NN in support, though called for (June 2015).

### 5.9.2 Sewerage works

Targets were not set for the indicators under this service. However, audit findings on execution of sewerage works undertaken by NN Firozabad are discussed below:

#### 5.9.2.1 Non-functional sewer system

A project of sewer line with sewage treatment plant was to be constructed by UP *Jal Nigam*. However, only sewer lines were constructed and handed over (August 2012) to NN, Firozabad by *Jal Nigam*. Scrutiny further revealed that NN failed to provide land for establishment of STP as of June 2015. Besides, due to non-availability of land, *Jal Nigam* could not construct STP (June 2015). Thus, in the absence of STP, the connecting sewer line could not be made functional as of June 2015.

### 5.9.3 Municipal Solid Waste Management

An expenditure of ₹ four crore was incurred on 56 works with regard to the Management of Municipal Solid Waste during 2010-15 by NN Firozabad. Targets were not set for the indicators under this service. However, during audit scrutiny, we observed that a project for Municipal Solid Waste Management was sanctioned in 2007, but NN, Firozabad failed to provide the required land for the purpose and the project could not be completed as of March 2015. Thus, door-to-door collection, processing, composting and scientific disposal of MSW in NN, Firozabad could not be ensured (June 2015).

### 5.9.4 Storm Water Drainage

The achievements against targets fixed by GoUP in respect of storm water drainage for 2014-15 are given in **Table 5**.

**Table 5: Details of achievement in SLBs**

Sl. No.	Storm Water Drain Benchmarks	Benchmarks (GoI)	Target (GoUP)	Achievement
1.	Coverage of Storm Water Drainage network (in <i>per cent</i> )	100	51	100
2.	Incidence of water logging/flooding	0	0	0

(Source: Information provided by NN Firozabad)

NN, Firozabad reported 100 *per cent* achievement against target set by GoUP. However, issues noticed during audit of records of the storm water drainage works undertaken by NN, Firozabad are discussed below:

#### 5.9.4.1 Incomplete drains

According to Rule 378 of Financial Hand Book Vol. V part I, no work should be commenced on land which has not been duly made over by the responsible civil officers. Audit scrutiny revealed that in NN Firozabad, a drain from

'Akashwani road, lane No.3 to house of Gandhi' was lying incomplete since March 2015, after incurring an expenditure of ₹ 20.23 lakh. The drain could not be completed due to an electric transformer falling in its alignment. Thus, commencement of work for construction of drains without ensuring availability of dispute free land resulted in unfruitful expenditure of ₹ 20.23 lakh on incomplete drain.

## 5.10 Nagar Nigam, Lucknow

### 5.10.1 Sewerage works

An expenditure of ₹ 4.38 crore was incurred on 122 works during 2010-15 in NN Lucknow. The status of achievement of the SLBs in respect of sewage management in NN, Lucknow is shown in **Table 6**.

**Table 6: Details of achievement in SLBs**

(in per cent)				
Sl. No.	Proposed indicators	Benchmarks (GoI)	Target (GoUP)	Achievement (2014-15)
1.	Coverage of toilets	100	76	70
2.	Coverage of waste water network services	100	63	69
3.	Collection efficiency of waste water network	100	88	84
4.	Adequacy of waste water treatment capacity	100	88	84
5.	Extent of reuse and recycling of treated waste water	100	0	0
6.	Quality of waste water treatment	100	70	67
7.	Efficiency in redressal of customer complaints	80	80	92
8.	Extent of cost recovery in waste water management	100	40	28
9.	Efficiency in collection of sewage charges	90	80	88

(Source: Information provided by NN Lucknow)

Above table indicates that NN, Lucknow could not achieve targets in respect of five indicators.

Further, audit scrutiny revealed that two STPs at Daulatganj and Bharwara were installed by NN Lucknow with working capacity of 70 Million Litre per Day (MLD) and 345 MLD respectively against total generation of 675 MLD sewage in the jurisdiction of NN Lucknow. Of these, STP Daulatganj was in operation with working capacity of 70 MLD, whereas the condition of other STP at Bharwara had deteriorated due to poor maintenance/ in-operation since its commissioning (January 2011) by a firm responsible for operation and maintenance. The plant was also not being operated efficiently. On this being pointed out in audit, *Nagar Ayukt* stated that the maintenance work of STP is under progress and a stream of 115 MLD is functional. Thus, due to ineffective/inadequate treatment facility only 185 MLD was being treated (Daulatganj 70 MLD and Bharwara 115 MLD) and untreated sewage was being flushed in river Gomti.

### 5.10.2 Municipal Solid Waste Management

An expenditure of ₹ 11.75 crore was incurred on 16 works relating to Management of Municipal Solid Waste during 2010-15 by NN Lucknow. NN Lucknow reported following achievements against the targets fixed by GoUP in respect of MSW for the year 2014-15.

**Table 7: Details of achievement in SLBs**

(in per cent)				
Sl. No.	Proposed indicators	Benchmarks (GoI)	Target (GoUP)	Achievement
1.	Household level coverage of solid waste management services	100	62	56
2.	Efficiency of collection of municipal solid waste	100	100	99
3.	Extent of segregation of municipal solid waste	100	39	68
4.	Extent of municipal solid waste recovered	80	80	47
5.	Extent of scientific disposal of municipal solid waste	100	0	0
6.	Extent of cost recovery in SWM services	100	100	82
7.	Efficiency in collection of SWM charge	90	90	92
8.	Efficiency in redressal of customer complaints	80	80	100

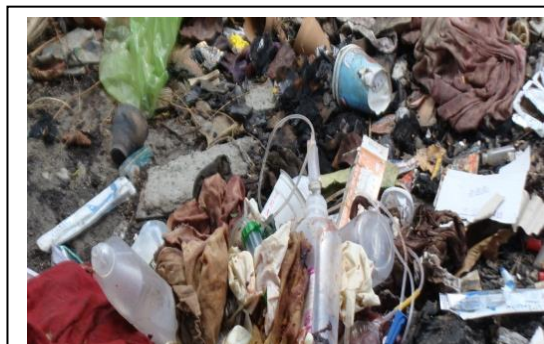
(Source: Information provided by NN Lucknow)

Thus, targets were not achieved in respect of four indicators and exceeded in three. Audit examination disclosed that the aforementioned status of management of MSW was not in line with the actual status shown under the follow-up of benchmarks. Scrutiny revealed that door-to-door collection of MSW was being done only in 57 out of 110 wards and the firm responsible for segregation of MSW was not functional since 2010 due to non-operation of MSW processing plant.

#### ***Bio-medical waste***

As per provisions discussed in the paragraphs 5.8.1 *ante*, the audit scrutiny revealed that CMO Lucknow executed an agreement with a firm for management of BMW in government hospitals of the district, which was to be renewed annually.

Audit scrutiny, however, revealed that agreement was not renewed in Lucknow district and the proper management of BMW was also not found in any CHC/ PHC of district. The firm was operating without renewal of agreements as of June 2015. Thus, the district did not have any proper system for scientific disposal of BMW.



Bio-medical waste found littered near boundary of CHC Malihabad, Lucknow. (07.06.2015)

On this being pointed out in audit, CMO accepted the findings and stated that the agreement with the firm would be renewed at the earliest.

### 5.10.3 Fire-hazard Response and Mitigation plan

All Municipal Corporations with a population of more than one million (2001 census) were required to place a Fire-hazard Response and Mitigation plan in their jurisdictions. To achieve the above objective, GoUP notified (March 2011) an action plan to facilitate supply of the equipment and execute works in six NNs in phases during 2011-15. Scrutiny revealed that out of total release of ₹ 10.56<sup>7</sup> crore from GoUP to NN Lucknow during 2011-15, ₹ 6.27 crore was provided to Director General, Fire Services, Uttar Pradesh, Lucknow for purchase of hydraulic platform and water bowser, and ₹ 2.92 crore to *Jal Sansthan*, Lucknow for construction of underground water reservoirs and hydrants. Scrutiny of records and results of joint physical inspection revealed the following:

#### 5.10.3.1 Delay in purchase of firefighting equipment

Out of total ₹ 6.27 crore provided (₹ 4.78<sup>8</sup> crore in 2013-14 and additional ₹ 1.49 crore in March 2015) to Director General, Fire Services, Uttar Pradesh, Lucknow, ₹ 5.99 crore was allocated for purchase of hydraulic platform through the State Trading Corporation of India Limited. The platform was received in January 2015 by the DG Fire services, but the same was not commissioned as of August 2015. Thus, the fire hazard system could not be put in place even after a delay of six months.

The audit finding was also confirmed by the Chief Fire Officer, responsible for overseeing the implementation of fire hazard mitigation system.

#### 5.10.3.2 Unproductive expenditure

For the purpose of providing water for firefighting, NN, Lucknow sanctioned construction of 10 static<sup>9</sup> tanks along with tubewells at a total cost of ₹ 2.92 crore in old city area of Lucknow, through Lucknow *Jal Sansthan* (December 2012).

Scrutiny revealed that due to non-availability of suitable land, the construction of two static tanks with pump house at *Satkhandra* police station and *Janana* park, Aminabad, Lucknow was abandoned after completing the work of pump houses at a cost of ₹ 9.53 lakh. These were later shifted to Zonal pumping stations, Radha gram and Suleman Khan respectively. As a result, the pump houses constructed not only remained idle but also resulted in unproductive expenditure of ₹ 9.53 lakh. On this being pointed in audit, General Manager *Jal Sansthan* stated that due to non-availability of land, construction of water tank was shifted to new sites. Reply was not acceptable as the work was commenced without ensuring the availability of dispute free land.

<sup>7</sup> Hydraulic Platform ₹ 5.99 crore, Water bowser ₹ 28 lakh, Underground water reservoirs and Fire Hydrants ₹ 2.92 crore, Ambulance with life support and Jeep Towing Vehicle ₹ 1.36 crore

<sup>8</sup> Hydraulic platform ₹ 4.50 crore and water bowser ₹ 0.28 crore.

<sup>9</sup> 100 KI capacity underground water tank for firefighting.

### 5.11 Nagar Palika Parishads

Eighteen *Nagar Palika Parishads* of 12 districts were selected for test check of records for the period 2010-15 (*Appendix 5.1*). Audit scrutiny revealed several shortcomings relating to utilisation of FC-XIII grants which are discussed below:

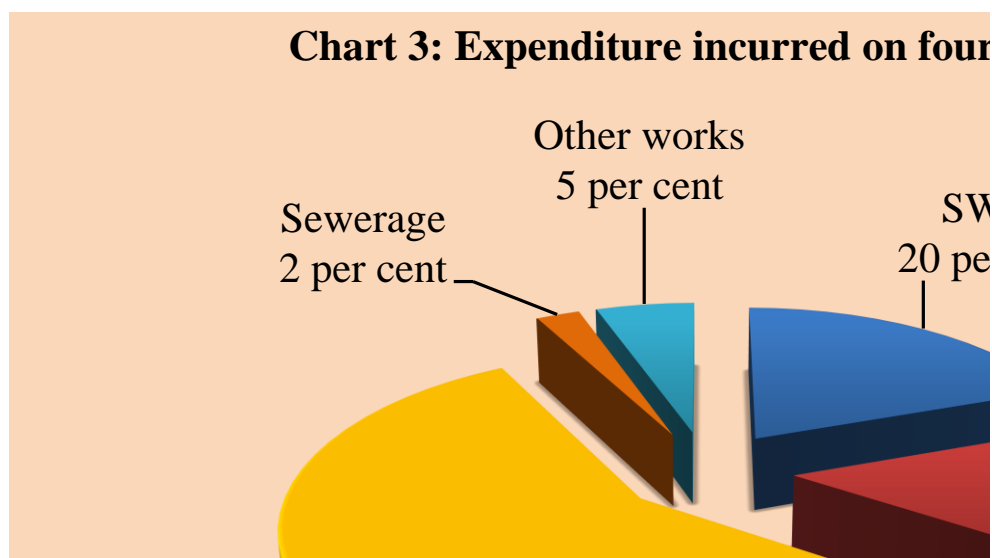
The grant for FC-XIII was to be utilised on the four service sectors *viz.* water supply, sewerage, storm water drainage and Solid Waste Management (SWM). The detail of works awarded during 2010-15 and expenditure incurred there against in the sampled NPPs is given in **Table 8**.

**Table 8: Award of works in the sampled NPPs during 2010-15**

(₹ in lakh)

Year	Water Supply		Sewerage		Storm Water Drainage		SWM		Other Work	
	Work	Exp	Work	Exp	Work	Exp	Work	Exp	Work	Exp
2010-11	30	84.54	4	95.13	49	217.82	38	212.68	75	195.25
2011-12	26	133.42	3	19.49	60	406.39	27	194.24	14	63.61
2012-13	28	262.32	0	0	157	1371.36	36	368.70	15	71.40
2013-14	78	486.93	3	15.82	159	1878.64	75	602.18	14	39.31
2014-15	34	181.79	3	54.21	83	633.13	15	141.74	14	51.54
<b>Total</b>	<b>196</b>	<b>1149.00</b>	<b>13</b>	<b>184.65</b>	<b>508</b>	<b>4507.34</b>	<b>191</b>	<b>1519.54</b>	<b>132</b>	<b>421.11</b>

(Source: information provided by test-checked NPPs)



(Source: Information provided by test-checked NPPs)

The **chart 3** shows that the maximum expenditure was incurred on Storm water drainage among four services, whereas the sewerage works were ignored in all 18 test-checked NPPs.

#### 5.11.1 Water Supply Services

An expenditure of ₹ 11.49 crore was incurred on 196 works relating to Water Supply Services during 2010-15 by the test-checked NPPs.

The status of targets set by GoUP and achievement reported by test-checked NPPs is given in **Table 9**.

**Table 9: Details of achievement in SLBs**

Sl. No.	Water Supply Indicators	Benchmark (GoI)	Target Range (2014-15)	Achievement range
1.	Coverage of water supply connections (in per cent)	100	2-73	2-68
2.	Per capita availability of water at consumer end (in lpcd)	135	30-104	30- 118
3.	Extent of metering of water connections (in per cent)	100	0-5	0
4.	Extent of non-revenue water (in per cent)	20	5-30	2-37
5.	Continuity of water supply (in hours)	24	4-17	3-17
6.	Efficiency in redressal of customer complaints (in per cent)	100	80-100	80-100
7.	Quality of water supplied (in per cent)	80	80-101	90-100
8.	Cost recovery in water supply services (in per cent)	100	9-79	11-54
9.	Efficiency in collection of water supply related charges (in per cent)	90	17-90	13-95

(Source: information provided by test-checked NPPs)

As seen from table above, targets and achievements were much below the benchmarks set by GoI in respect of most of the indicators, and metering of water connections was not found in any of the test-checked NPPs. Shortfall in water supply connection of households ranged between 21 and 98 per cent in test-checked NPPs.

#### 5.11.1.1 Un-warranted procurement

According to Rule 256 of Financial Hand Book Vol. V part I, any procurement should be made on the basis of actual requirement to avoid blockage of funds. Scrutiny of records revealed that in NPP, Gonda, ₹ 6.03 lakh was spent on purchase of *JalKal* equipment viz. elbow, pipe, dozer etc., out of FC-XIII grant which were lying unutilised since December 2011. This indicated that procurement was made without assessing the actual requirement. On this being pointed out, EO accepted the findings and stated that the items would be purchased according to requirement in future.

#### 5.11.1.2 Unfruitful expenditure

In NPP, Mahmoodabad, Sitapur, an expenditure of ₹ 32.49 lakh was incurred out of FC-XIII grants during 2011-14 on extension of pipeline, installation of generator and PVC overhead tank, to facilitate drinking water supply through pre-installed six mini tubewells constructed under Backward Region Grant Fund scheme in 2010-11 at a cost of ₹ 27.96 lakh. Scrutiny of records as well as results of joint physical inspection revealed that these tube wells were lying unutilised, as not even a single water connection was provided to any households by NPP as of April 2015. This resulted in unfruitful expenditure of ₹ 32.49 lakh.

On this being pointed out in audit, EO Mahmoodabad accepted the findings and stated that the generator and overhead tank had been installed to facilitate uninterrupted water supply to the local people.



### 5.11.2 Sewerage works

An expenditure of ₹ 1.85 crore was incurred on 13 works relating to the sewerage work during 2010-15 by 18 test-checked ULBs.

Scrutiny revealed that sewerage works were not awarded for execution in any of the sampled NPPs except NPP, Etawah, though these were lacking of sewerage facilities.

#### 5.11.2.1 Non-operational Sewerage system

In NPP, Etawah, a STP with Main Pumping Station (MPS) along with 22.15 kms. sewerage line was constructed in June 2013, but only three out of 52,130 households were connected with sewerage system till date. Further, due to non-functioning of sewerage system, the expenditure of ₹ 29.89 lakh incurred on purchase (December 2014) of sewer jetting machine from FC-XIII grant also remained unfruitful. However, in order to run the STP and MPS, a drain, already connected with another STP constructed under *Yamuna* Action Plan, was tapped and its waste water has been diverted to this new STP. On this being pointed out in audit, EO stated that efforts are being made to provide household connections with sewerage system. Reply was not acceptable because feasibility of the sewerage system was not assessed before its construction.

### 5.11.3 Municipal Solid Waste Management

An expenditure of ₹ 15.20 crore was incurred on 191 works relating to the MSWM during 2010-15 by 18 test-checked NPPs.

The status of targets set by GoUP and achievement reported in test-checked NPPs is given in **Table 10**.

**Table 10: Details of achievement in SLBs**

				(in per cent)
Sl. No.	Municipal Solid Waste Indicators	Benchmark (GoI)	Target range (GoUP)	Achievement range
1	Household level coverage of solid waste management services	100	0	0-16
2	Efficiency of collection of municipal solid waste	100	100-109	97-100
3	Extent of segregation of municipal solid waste	100	0-100	0-100
4	Extent of municipal solid waste recovered	80	0	0-55
5	Extent of scientific disposal of municipal solid waste	100	0-100	0-100
6	Extent of cost recovery in SWM services	100	0	0
7	Efficiency in collection of SWM charge	90	0	0
8	Efficiency in redressal of customer complaints	80	78-80	0-100

(Source: information provided by test-checked NPPs)

As seen from the table above, the targets for MSWM indicators fixed by GoUP were reported achieved. Audit examination of records of 18 NPPs, however, revealed that household level coverage of MSW was being done only in NPP Sitapur, through outsourcing. Further, State Pollution Control Board (SPCB) informed that out of 18 test-checked NPPs, only NPP Etawah had the MSW treatment and disposal facilities. Some of the deficiencies revealed in the execution of works have been discussed in the succeeding paragraphs:

### **5.11.3.1 Incomplete development of dumping sites**

Development of dumping sites for the disposal of MSW is one of the basic requirements for the management of MSW. Scrutiny revealed that in 12 out of 18 test-checked NPPs, dumping sites were not available due to non-availability of land. Out of six NPPs which had land for dumping sites, three NPPs incurred an expenditure of ₹ 54.61 lakh on land development works during 2010-15 for establishment of dumping sites (*Appendix 5.13*). However, none of the NPPs were using these dumping sites due to various reasons. As a result, 12,542 MT per month MSW generated in these 18 NPPs continued to be dumped at unauthorised sites in open viz. roadsides, lowlands, ponds etc. (*Appendix 5.14*). On this being pointed out in audit, EOs concerned accepted the findings and stated that due to dispute of the approach road to the sites and with the local people, the dumping sites remained unusable.

### **5.11.3.2 Absence of stock**

In NPP Gonda, 50 dustbins for disposal of garbage, amounting to ₹ 12.20 lakh, were purchased in June 2014. Scrutiny of stock register revealed that 27 out of 50 dustbins were distributed on the same day. As per stock register, 23 dustbins were shown as balance, but during joint physical inspection of stock, not a single dustbin was found in store. Scrutiny further revealed that receipt/issue of dustbins was not recorded in stock register. Thus, shortage of missing stock amounting to ₹ 5.61 lakh needs to be ascertained.

### **5.11.3.3 Idle equipment**

Scrutiny of records of 18 test-checked NPPs revealed that four NPPs procured equipments/machines costing ₹ 37.07 lakh, which were lying idle since its purchase (*Appendix 5.15*). Thus, improper planning for procurement of equipment led to under/non-utilisation of these equipments by NPPs. On this being pointed out in audit, EO accepted the facts and stated that the equipments would be used according to requirement in future.

### ***Bio-medical waste***

As per provisions discussed in the paragraphs 5.8.1 of this report, audit scrutiny revealed that only five<sup>10</sup> districts (test-checked NPPs) executed agreements with private firms for management of BMW in government

<sup>10</sup>Bahraich, Etawah, Gonda, Mau, Sultanpur

hospitals. These agreements were to be renewed annually. Scrutiny, however, revealed that agreements were not renewed except in Sultanpur district and the said firms were operating without renewal of their respective agreements. The additional/new Primary Health Centres in the above five districts did not have any system for proper disposal of BMW, as the CMOs of the respective district did not make arrangements for disposal of BMW.

Further, it was also noticed that Bio-medical waste was littered in campus of District Hospital (Male) and in pond adjacent to the boundary of the hospital in Etawah. Tri- colour bins were not found in wards of District Hospital (Female), Etawah; only one bin without colour bag was placed between four wards as depicted in the photograph:



#### 5.11.4 Storm Water Drainage

An expenditure of ₹ 45.07 crore was incurred on 508 works relating to the Storm Water Drainage during 2010-15 by 18 test-checked ULBs .

The status of targets set by GoUP and achievement reported in test-checked NPPs is given in **Table 11**.

**Table 11: Details of achievement in SLBs**

Sl. No.	Storm Water Drain Benchmarks	Benchmarks (GoI)	Target range (GoUP)	Achievement range
1.	Coverage of Storm Water Drainage network ( <i>in per cent</i> )	100	16-101	15-100
2.	Incidence of water logging/flooding	0	0-24	0-24

(Source: information provided by test-checked NPPs)

The objective of SLB target was to minimise the incidence of water logging/flooding by covering all the areas with proper construction of drains. Out of 18 test-checked NPPs, only seven<sup>11</sup> NPPs reported the achievement of the target of zero incidence of water logging/flooding.

<sup>11</sup> NPP Dadri (Gautam Budha nagar), NPP Atarauli (Aligarh), NPP Mehmoodabad (Sitapur), NPP Khair (Aligarh), NPP Bharthna (Etawah), NPP Nanpara (Bahraich) and NPP Nawabganj (Gonda).

Scrutiny of records revealed that cases of improper planning, incomplete drains, dispute with local people etc. were noticed, as discussed in the succeeding paragraphs:

#### 5.11.4.1 Incomplete drains

Audit scrutiny revealed that contrary to provisions discussed in paragraph 5.8.2.1, in nine out of 18 test-checked NPPs, 16 drains remained incomplete even after incurring an expenditure of ₹ 1.66 crore. These drains could not be completed due to various reasons *viz.*, interruptions in the alignment of drains like existence of dispute, protest of local people etc. Thus, commencement of construction of drains without ensuring availability of land, resulted in unfruitful expenditure of ₹ 1.66 crore (*Appendix 5.16*). On this being pointed out in audit, EO concerned stated that these drains would be completed and made functional in future.

#### 5.11.4.2 Drains not connected with proper head

Scrutiny of records of two out of 18 test-checked NPPs revealed that two subsidiary drains costing ₹ 42.76 lakh were constructed but could not be connected with the primary drain/water body, due to non-existence of any main drain/water body at the terminating end of the drain, site dispute and improper alignment. Thus, drains could not be made functional, and the expenditure of ₹ 42.76 lakh incurred remained unfruitful (*Appendix 5.17*). On this being pointed out in audit, EO concerned accepted the audit findings and stated that these drains would be made functional by constructing more connecting drains in future.

#### 5.11.4.3 Violation of financial ceiling

As per GoUP<sup>12</sup> order (October 2012), maximum limit for construction of drain by an NPP was decided as ₹ 25 lakh. Drains costing more than this limit were to be constructed through Construction & Design Services (C&DS), UP *Jal Nigam*.

Scrutiny revealed that NPP, Lalitpur constructed a drain from Sitapath road to house of Phoolchand exceeding its financial limits and incurred an irregular expenditure of ₹ 31.47 lakh. On this being pointed out in audit, EO accepted the fact and stated that adherence to the order would be ensured in future.

### 5.12 Nagar Panchayats

During performance audit of FC-XIII, 33 *Nagar Panchayats* of 12 districts were selected for test check of records for the period 2010-15 (*Appendix 5.1*). The deficiencies noticed during audit of NPs are discussed below:

The grant for FC-XIII was to be utilised on the four service sectors *viz.* Water supply, Sewerage, Storm water drainage and Solid Waste Management (SWM). The details of works awarded under all the four services during 2010-15 in the sampled NPs have been given in **Table 12** and **Chart 4**:

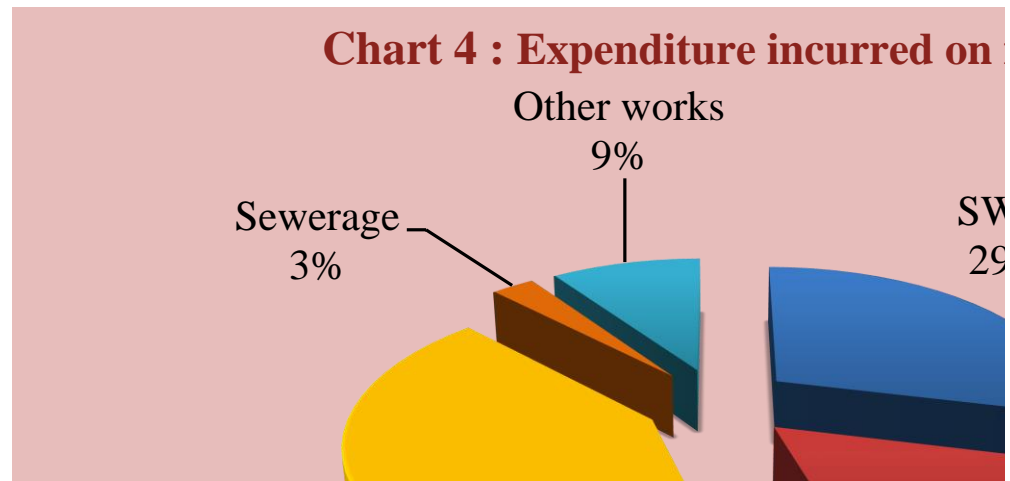
<sup>12</sup> G.O. No. 3788/9-5-2012/111 budget/2010 dated 09.10.2012

**Table 12: Award of works in the sampled NPs during 2010-15**

(₹ in lakh)

Year	Water Supply		Sewerage		Storm Water Drainage		SWM		Other Work	
	Work	Exp	Work	Exp	Work	Exp	Work	Exp	Work	Exp
2010-11	32	20.15	3	0.82	32	62.27	46	106.16	75	50.58
2011-12	32	63.68	3	3.43	44	93.32	38	77.86	29	55.74
2012-13	45	89.83	5	62.56	73	246.32	65	132.69	22	52.23
2013-14	54	208.44	1	6.08	114	452.01	55	295.36	22	63.47
2014-15	30	118.99	1	8.53	75	394.29	53	244.57	21	61.37
	<b>193</b>	<b>501.09</b>	<b>13</b>	<b>81.42</b>	<b>338</b>	<b>1248.21</b>	<b>257</b>	<b>856.64</b>	<b>169</b>	<b>283.39</b>

(Source: information provided by test-checked NPs)



(Source: Information provided by test-checked ULBs)

Above chart shows that maximum expenditure was incurred on Storm water drainage component among four services, whereas the Sewerage works were ignored in all 33 test-checked NPs.

### 5.12.1 Water Supply Services

An expenditure of ₹ 5.01 crore was incurred on 193 works relating to the Water supply services during 2010-15 by 33 test-checked NPs. Scrutiny of records revealed deficiencies in the execution of works as discussed below:

- In NP Saidpur, Ghazipur two trolley mounted transformers of 400 KVA capacity (cost: ₹ 22.43 lakh) were procured (February 2015) for providing power backup to the tubewells in the municipal area. Scrutiny revealed that the said transformers were not required as two 40 KVA generators were already purchased in 2011-12 for the same and were in operation. Consequently, one of the transformers was lying idle in store since February 2015, whereas another was connected with the main power supply line of electricity department. The facts were confirmed in the joint physical inspection and are also depicted in photograph given below:

	
<p>Transformer lying idle in store of NP Saidpur, Ghazipur(13/07/2015)</p>	<p>Transformer connected with main power supply line Saidpur, Ghazipur(13/07/2015)</p>

On this being pointed out in audit, EO stated that transformer is being used to step up the low voltage of main line whenever required. Reply was not acceptable as it was the responsibility of electricity department to ensure proper supply of power.

### 5.12.2 Sewerage works

An expenditure of ₹ 81.42 lakh was incurred on 13 works relating to the Sewerage works during 2010-15 in eight out of 33 test-checked NPs. Sewerage works were not awarded for execution in any of the sampled NPs, though these NPs were lacking of sewerage facilities.

Scrutiny of records in NP, Adari, Mau revealed that a sewer suction machine purchased at a cost of ₹ 7.80 lakh in 2012-13 was lying idle. An additional expenditure of ₹ 2.65 lakh was also incurred in 2014-15 on its maintenance. Thus, a total of ₹ 10.45 lakh spent on sewer suction machine proved unfruitful. On this being pointed out in audit, EO accepted the facts and stated that the machine would be utilised in future.

### 5.12.3 Municipal Solid Waste Management

An expenditure of ₹ 8.57 crore was incurred on 257 works relating to the Municipal solid waste management during 2010-15 by 33 test-checked NPs. Scrutiny of records revealed deficiencies in the execution of works as discussed in the succeeding paragraphs:

#### 5.12.3.1 Incomplete development of dumping sites

Development of dumping sites for the disposal of MSW is one of the basic requirements for the management of MSW. Scrutiny revealed that dumping sites were not available in 21 out of 33 test-checked NPs, due to non-availability of land. Out of 12 NPs which had land for dumping sites, nine NPs incurred an expenditure of ₹ 75.62 lakh during 2010-15 either on purchase of land or on development works for dumping sites (*Appendix 5.13*). However, none of NPs were using their dumping sites. As a result, 1,610 MT per month MSW generated in these 33 NPs continued to be dumped at unauthorised sites in open *viz.* roadsides, lowlands, ponds etc.

(*Appendix 5.14*). On this being pointed out in audit, EOs concerned accepted the findings and stated that due to dispute of the approach road to the sites with the local people, the dumping sites remained unusable.

### 5.12.3.2 Unfruitful expenditure on selection of faulty site

In NP Bakewar, Etawah district, scrutiny of records revealed that a *Kudaghar* and a *dhalao*, adjacent to each other were constructed in 2011-12 near power house along the highway, with an expenditure of ₹ 6.40 lakh<sup>13</sup>. The site was found unsuitable as the 33 KVA line was passing over the *Kudaghar*. As a result, after joint inspection by Executive Engineer, *Vidyut Vitaran Khand* and EO NP Bakewar, the constructed structure was demolished by five feet (June 2015) rendering the site unsuitable for the intended purpose. Thus, due to faulty site selection, ₹ 6.40 lakh spent on construction of the site for disposal of MSW became unfruitful as the structure was found encroached by local people as shown in the picture.



Unused *Kudaghar* and *dhalao* near power-house along the highway in NP-Bakewar, Etawah (27/06/2015)

On this being pointed out in audit, EO stated that misutilisation of fund was due to wrong decision by the then EO.

### 5.12.3.3 Idle equipment

Scrutiny of records of 33 test-checked NPs revealed that eight NPs procured equipments/machines costing ₹ 31.98 lakh relating to four services which were lying idle since purchase (*Appendix 5.15*). Thus, improper planning for procurement of equipments led to under/non-utilisation of equipments by NPs. On this being pointed out in audit, EO concerned accepted the facts and stated that equipments would be utilised in future.

## 5.12.4 Storm Water Drainage

An expenditure of ₹ 12.48 crore was incurred on 338 works relating to Storm water drainage during 2010-15 by 33 test-checked NPs. Scrutiny of records revealed deficiencies in the execution of works, as discussed in the succeeding paragraphs:

### 5.12.4.1 Incomplete drains

As per provisions discussed in paragraph 5.8.2.1 of this report, audit scrutiny revealed that in five out of 33 test-checked NPs, six drains remained

<sup>13</sup> Expenditure on *Kudaghar* ₹ 3.21 lakh and *Dhalao* ₹ 3.19 lakh),

incomplete even after incurring an expenditure of ₹ 25.76 lakh. These drains could not be completed due to various interruptions like existence of religious places, electric poles, transformers in the alignment of drains and encroachment or protest of local people etc. Thus, commencement of work for construction of drains without ensuring availability of land, resulted in unfruitful expenditure of ₹ 25.76 lakh on incomplete drains (*Appendix 5.16*).

On this being pointed out in audit, EOs concerned stated that these drains would be completed and made functional in future.

#### **5.12.4.2 Drains not connected with proper head**

Scrutiny of records of three out of 33 test-checked NPs revealed that seven subsidiary drains amounting to ₹ 32.69 lakh were constructed but could not be connected with the primary drain/water body, due to non-existence of any main drain/water body at the terminating point of the drain, site dispute and improper alignment. Thus, these drains could not be made functional and resulted in unfruitful expenditure of ₹ 32.69 lakh. (*Appendix 5.17*). On this being pointed out in audit, EOs concerned accepted the audit findings and stated that these drains would be made functional by constructing more connecting drains in future.

#### **5.12.4.3 Violation of financial ceiling**

As per GoUP<sup>14</sup> order (October 2012) maximum limit for construction of drain by a NP was decided as ₹ five lakh. Drains costing more than this limit were to be constructed through Construction and Design Services, UP *Jal Nigam*.

Scrutiny of records revealed that seven out of 33 test-checked NPs constructed nine drains exceeding their financial limit and incurred an irregular expenditure of ₹ 1.17 crore (*Appendix 5.18*). On this being pointed out in audit, EOs concerned accepted the fact and stated that adherence to the order would be ensured.

### **5.13 Monitoring**

A High Level Monitoring Committee (HLMC) constituted in July 2010, headed by the Chief Secretary, was responsible for ensuring adherence to the specific conditions in respect of each category of grant.

HLMC was required to meet at least once in a quarter every year. Scrutiny of records of Secretary, Urban Development Department Lucknow revealed that meeting of HLMC was not held regularly. HLMC met only two and three times in 2012-13 and 2014-15 respectively against the norms of minimum four meetings in a year. Against 23 meetings held during 2010-15, minutes of only six meetings were produced to audit which revealed that HLMC instead of reviewing the execution of works and utilisation of grant merely recommended the transfer of grants to ULBs and demanded the UCs from the

<sup>14</sup>G.O. No. 3788/9-5-2012/111 budget/2010 dated 09.10.2012



administrative department. Thus monitoring mechanism was found absent at the State as well as district level.

**Recommendation:** Adequate monitoring should be ensured at all three tiers of Urban Local Bodies.

#### 5.14 Limitations

It is imperative that all the activities and transactions are properly documented and adequately evidenced. However, scrutiny of records revealed that basic records relating to the execution of works such as annual plan, estimate register, work register, asset register and agreement register were either not prepared or prepared improperly in selected NPPs and NPs.

In the absence of proper documentation at ULBs level i.e., due to lack of evidencing, status of achievement of SLBs at the last tier could not be ascertained. It was also not possible to properly verify and ascertain whether the works have been actually executed or otherwise.

#### 5.15 Grievance redressal mechanism

Grievance Redressal mechanism was not put in place in the entire test-checked ULBs. Scrutiny of records at *Jal Sansthan*, Lucknow revealed that though a cell was established, no system for redressal of complaints was put in place. Only a register of complaints was maintained to attend the complaints and disposal shown on same date. It indicates that complaints were actually not being addressed properly. Scrutiny of complaint received in NPP, Bharthana revealed that six complaints regarding re-boring of hand pump were not entered in complaints register.

Similarly, in *Firozabad Nagar Nigam* complaints were not being monitored at all, as no disposal was noted against the complaints entered in the register. Moreover, complaints were not being entered in the complaint register after 2013-14.

#### 5.16 Conclusion and Recommendations

- General performance grants were released without fulfilling the preconditions, e.g. laying of CAG's Annual Technical Inspection Report, following National Municipal Accounts Manual, employing fire safety norms etc, as laid down in the Guidelines of FC-XIII.

*(Paragraph 5.6.4)*

**Recommendation:** Conditions for availing of specific grants must be followed stringently.

- Financial management was inadequate, as cases of delayed transfer, diversion of funds, non-crediting of interest were noticed in majority of the test-checked units. Prescribed Double Entry Accounting System could not be fully implemented yet.

*(Paragraph 5.6.10)*

**Recommendation:** Timely submission of Utilisation Certificates should be ensured. Double Entry Accounting System should be introduced in all Urban Local Bodies at the earliest.

- Annual plans were not prepared, however, only work plans were being prepared after receipt of funds, these were also not vetted by the competent authorities.

*(Paragraph 5.7.1)*

**Recommendation:** Plans should be prepared after proper need assessment for effective execution and monitoring.

Execution of works in four services *viz.* Water supply, Sewerage, Solid waste management and Storm water drainage was not ensured according to the benchmarks fixed by the Government.

*(Paragraph 5.8)*

**Recommendation:** Execution of works to achieve Service Level Benchmarks as envisaged in FC-XIII guidelines must be ensured by the Government.

- Monitoring mechanism was found absent at the State as well as at district level.

*(Paragraph 5.13)*

**Recommendation:** Adequate monitoring should be ensured in all the three tiers of Urban Local Bodies.

The matter was reported (September 2015) to the Government; their reply was awaited (December 2015).

## Chapter 6

### Audit of Transactions in Urban Local Bodies

#### 6.1 Unfruitful expenditure

**Hydraulic Tower Wagon System and Multipurpose Garbage Vehicle were purchased without assessment of requirement and were lying idle for more than three years, resulting in unfruitful expenditure of ₹ 20.27 lakh.**

With a view to ensure repairs of electric poles for maintenance of street lights and transportation of solid waste in urban areas, *Nagar Palika Parishad* (NPP) board decided to purchase one Multipurpose Garbage Vehicle and one Hydraulic Wagon System in its board meeting held on 14 August 2010. Accordingly, an estimate of ₹ 17.69 lakh (one Multipurpose Garbage Vehicle: ₹ 7.72 lakh and one Hydraulic Wagon System ₹ 9.97 lakh) was approved (March 2011) by the committee headed by District Magistrate (DM), Meerut. The committee sanctioned (March 2011), ₹ 9.62 lakh under the 13<sup>th</sup> Finance Commission grant and the balance amount of ₹ 8.07 lakh was to be met by the *Nagar Palika Parishad* (NPP) from State Finance Commission Grant (SFC)/*Palika Nidhi*.

Scrutiny of the records (January and June 2015) of the Executive Officer (EO), NPP, Sardhana, Meerut revealed that one Multipurpose Garbage Vehicle: ₹ 8.95 lakh and Hydraulic Wagon System: ₹ 11.32 lakh was purchased (December 2011) at a cost of ₹ 20.27 lakh. Further scrutiny revealed that Multipurpose Garbage Vehicle and Hydraulic Tower Wagon System were lying idle since their receipt (December 2011 and March 2012). Moreover, the vehicle on which the Hydraulic Tower Wagon System was to be mounted was not provisioned for in the estimate. Furthermore, entries (December 2011 and March 2012) in the Stock Book revealed that these machines were not even issued for operation as of May 2015. It was also noticed that no regular staff was posted to operate these machines.

On this being pointed out, EO, NPP stated (May 2015) that requirement for the purchase of machines was not assessed and the machines were kept safe and not operational, its utilisation will be ensured in future. However, EO, NPP did not furnish specific reasons for non-utilisation of machines. The EO, NPP again stated (August 2015) that Multipurpose Garbage Vehicle was converted for mounting of Hydraulic Tower Wagon System and was now being put to use, as and when required by employing contractual staff. The reply is not acceptable as (i) Multipurpose Garbage Vehicle is not being used for garbage collection purpose for last four years defeating the purpose for which it was procured, (ii) the Hydraulic Tower Wagon System was not used

for three years and its utilisation now is also sub optimal, (iii) the machines have been procured without proper assessment of requirement, and (iv) a significant part of the productive life of these machines has elapsed without drawing any intended benefits.

Thus, the Multipurpose Garbage Vehicle was not being utilised for the purpose of garbage collection and Hydraulic Tower Wagon System was not optimally utilised even after lapse of three years of its purchase, rendering the investment of ₹ 20.27 lakh on purchase of these equipment unfruitful.

## 6.2 Loss of revenue

**Loss of revenue of at least ₹ 89.86 lakh to Nagar Palika Parishad, Shamli due to non-collection of water charges during 2008-15 and irregular abolishing of water charges worth ₹ 46.11 lakh upto March 2008.**

As the prevailing rates of domestic water charge were very low in comparison to increasing cost of water supply, the Government of Uttar Pradesh advised (January 1997) all the Urban Local Bodies to revise the rates of domestic water charge to at least ₹ 75, ₹ 50 and ₹ 30 per month in the areas of *Nagar Nigam* (NN), *Nagar Palika Parishad* (NPP) and *Nagar Panchayat* (NP) respectively. Subsequently, NPP, Shamli revised rates of domestic water charges in accordance with Rule 9 of *Jal Sambharan Niyamavali* 2001 (Rule) and notification published in Gazette (July 2002) of GoUP for *Nagar Palika Parishad*, Shamli fixing the water charges rates between ₹ 8 and ₹ 70 per month, on the basis of annual valuation of the house and capacity of pipe lines installed for water supply.

Scrutiny of the records (January 2015) revealed that the Board of NPP, Shamli passed (December 2008) a resolution for abolishing water charges along with arrears of previous years' worth ₹ 46.11 lakh, outstanding at the end of March 2008. The decision to abolish the water charge was taken on the ground that levy of water charges in addition to water tax was causing confusion and arrears of water charges were waived off on the plea that these were outstanding for last many years. The matter was referred (March 2009) to the GoUP for taking final decision under section 137 of UP Municipality Act , 1916. However, decision of the Government was awaited as of August 2015 despite several reminders issued by EO, NPP.

Audit observed that based on the decision of the Board of NPP and without approval of GoUP, NPP Shamli stopped assessing and issuing water charge bills during 2008-15 to the domestic consumers of the area, which resulted in non-collection of water charges of at least ₹ 89.86 lakh<sup>1</sup> (*Appendix 6.1*) from 14,708 domestic consumers.

Audit also noted that the EO, NPP in the Board meeting categorically pointed out that the water charges have been levied as per directions of the

<sup>1</sup> Calculated at the minimum rate of ₹ 8 per month.

Government under the relevant provisions of *Niyamawali* to enhance revenues of local bodies and therefore cannot be abolished. Despite the above provision, the Board of the NPP Shamli decided to abolish water charges, waive off the arrears of previous years and stopped assessing and issuing water bills to the consumers.

Thus, decision of the Board to abolish water charges without approval of GoUP was irregular and unjustified. Further, abolition of water charges merely on the plea that recovery of such charges when water tax was already being levied, causes confusion was not justified.

On this being pointed out (January 2015), the Executive Officer of the NPP, Shamli accepted the fact (August 2015) that the Board was not competent to abolish old arrears. He also confirmed that water charges were not being realised as of August 2015.

Thus, NPP, Shamli suffered a loss of at least ₹ 89.86 lakh due to non-collection of water charges during 2008-15 and ₹ 46.11 lakh due to irregular abolishing of water charges and waiver of its arrears in contravention of UP Municipalities Act, 1916.

### 6.3 Loss of revenue

**Running of a slaughter house without adhering to Uttar Pradesh Pollution Control Board norms led to closure of the slaughter house resulting in loss of revenue of ₹ 5.37 crore (November 2015).**

Under Section 114 (xxi) of the Uttar Pradesh Municipal Corporations Act (MCA), 1959, one of the obligatory duties of *Nagar Nigam* (NN) is the construction and maintenance of public markets, slaughter houses and their regulation. Further, as per the provisions of Water (Pollution Prevention and Control) Act, 1974, No Objection Certificate (NOC) under section 25 of the Act from Uttar Pradesh Pollution Control Board (UPPCB) is required for establishing a slaughter house.

Scrutiny of the records (January 2014) of NN, Aligarh revealed that a slaughter house of NN, Aligarh was being operated on contract basis on payment of agreed fee and the contractor was bound to adhere to environmental norms of UPPCB. Audit observed that UPPCB ordered to close the slaughter house several times<sup>2</sup> during 2002-15 due to non-adherence of norms of UPPCB (**Appendix 6.2**). However, closure orders were relaxed (from 23 May 2007 to 31 March 2012 and 6 December 2013 to 11 March 2015) keeping in view the illegal slaughtering of animals due to high demand for meat in the city subject to the condition that NN, Aligarh must ensure installation of Effluent Treatment Plant (ETP) along with compliance to the other environmental norms of UPPCB. However, NN did not take any

<sup>2</sup> Date of closure of slaughter house from 27.11.2002 to 22.05.2007, 01.04.2012 to 05.12.2013 and finally from 12.03.2015 to 30.11.2015.

effective action between 2002 and 2011 to enforce contractual provisions on the contractor operating the slaughter house for adherence to the pollution control norms and also failed to modernise the slaughter house by installing ETP, Bio Composing Unit and ensuring proper management of solid and liquid waste and its proper disposal.

Further, it was also noticed that tenders for modernisation of the slaughter house on Public Private Partnership (PPP) model, compatible to the norms of UPPCB, were invited (September 2012) by the Municipal Commissioner, NN Aligarh. The proposal was approved in the Board meeting for ₹ 1.91 crore and was submitted to the Government (December 2012) but approval for the same was awaited (November 2015). In the meantime, due to non-adherence to the norms, the UPPCB issued order (December 2014) to close the slaughter house immediately. However, NN closed the slaughter house in March 2015.

Thus, frequent closure of the slaughter house since 2002 for long periods due to non-adherence to the norms of UPPCB indicated that NN, Aligarh failed to discharge its obligatory duties regarding maintenance of slaughter house. At the time of closure of slaughter house from April 2012 to December 2013 and from 12 March 2015 till November 2015, the slaughter house was generating revenue at the rate of ₹ 15.60 lakh and ₹ 26 lakh per month respectively. Hence, failure of NN, Aligarh and GoUP to ensure timely modernisation of slaughter house led to loss of revenue of ₹ 5.37 crore as of November 2015 (*Appendix 6.3*).

On this being pointed out, Municipal Commissioner, NN, Aligarh stated (January 2014 and June 2015) that the proposal for the construction of a modern slaughter house, compliant with UPPCB norms, is under consideration of the Government and action has been taken against unauthorised slaughter houses. Reply is not acceptable as NN failed to comply with the norms prescribed by the UPPCB which led to illegal slaughtering of animals and the proposal (March 2013) for construction of a modern slaughter house was delayed by more than 10 years.

Thus, lack of timely action to construct the modern slaughter house adhering to the norms of UPPCB by NN, Aligarh, resulted in closure of the slaughter house and loss of revenue amounting to ₹ 5.37 crore as of November 2015.

#### 6.4 Wasteful expenditure

**Lack of coordination between *Nagar Palika Parishad, Pratapgarh* and *Jal Nigam* led to wasteful expenditure of ₹ 27.33 lakh on construction of damage road, in addition people had to suffer for more than three years.**

Para 205 of Uttar Pradesh Budget Manual stipulates that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny of the records (August 2014) of *Nagar Palika Parishad* (NPP), Pratapgarh, revealed that a road from *Gaay Ghat via* Ambedkar crossing, Shri Ram crossing and Ghantaghar to Achalpur jail *tiraha* (tri-junction) was to be strengthened under Backward Region Grant Fund Scheme. Tenders were invited on 07 February 2011 by NPP. Meanwhile, *Jal Nigam* (JN), on 26 February 2011, requested Executive Officer (EO), NPP, Pratapgarh not to construct any road which came under the purview of NPP as sewer pipelines were to be laid, otherwise expenditure on construction of road twice would have to be incurred. Further, District Magistrate (DM), Pratapgarh directed (July 2011) the NPP to make the first coat from *Sri Ram tirahe* to cinema road and patching work on remaining part of road keeping in view the coming festivals and then permanent construction of road was to be laid after laying of sewer pipeline by JN.

Audit observed that NPP, disregarding the orders of DM, again invited tenders (February and May 2012) and work of strengthening of road was started in May 2012 without consulting JN before commencement of work. NPP also did not take the matter with higher authorities for coordination and early action, if the work had to be executed on priority on account of it being a busy road. Subsequently, the work of 3,369.76 cubic meter of Water Mix Macadam (WMM) was got executed (August 2012) by NPP through a contractor. It was noticed that JN started (October 2012) laying sewer pipelines immediately after the completion of the WMM work of road by NPP. As a result, 856.06 cubic metres of WMM of the road was damaged costing ₹ 27.33 lakh. The fact that JN started their work, just four months after starting of the work by NPP shows complete lack of coordination between the two agencies and utter disregard to the rules of financial propriety by NPP. The work of construction of damage road was completed by NPP at the cost of ₹ 27.33 lakh in March 2014. Thus, lack of proper coordination between NPP and JN led to wasteful expenditure of ₹ 27.33 lakh on construction of damaged road.

On this being pointed out (January 2015), NPP replied (February 2015) that orders for inviting tenders (April 2012) given by the then DM, were approved by the DM and work order was issued to start the work. The reply of NPP is not acceptable because the DM had ordered NPP (July 2011) to construct the road only after laying the sewer pipelines which was not complied. DM had

also instructed the NPP (July 2011) to make only first coat and patching work on the road and also directed not to carry out the permanent construction of road. Further, NPP did not ascertain the status of sewer pipeline proposal from JN before commencing the work. Thus, lack of co-ordination between the NPP and JN led to wasteful expenditure ₹ 27.33 lakh.

### 6.5 Loss of revenue

**Failure to finalise the tender for outsourcing the collection of parking charges and inability of the departmental staff to achieve revenue collection target resulted in less recovery of revenue amounting to ₹ 32.53 lakh for vehicle stands in Nagar Palika Parishad, Balrampur.**

As per section 99 of the Uttar Pradesh *Nagar Palika* (NP) Act 1916, every NP will prepare budget for 31 March of the ensuing year in which details of actual and anticipated receipt and expenditure will be prepared and placed in the meeting of the Board prior to 1 April. The process of every anticipated receipt, therefore, should be completed before the ensuing year.

Scrutiny of the records (August 2014) of Executive Officer (EO), NPP, Balrampur revealed that NPP levies parking charges from taxi stands and all commercial vehicles for loading and unloading in the city area. The levy of parking charges is annually auctioned through open bidding for collection of charges. EO, NPP started the tendering (March 2013) for the auctioning of parking charges for taxi stands and all commercial vehicles for loading and unloading in the city area for 2013-14. Despite tendering and retendering (total eight<sup>3</sup> times) upto July 2013, the work of collecting parking charges could not be auctioned by the EO. The reasons for non-auctioning of tender were non-availability of required number of bidders (three times), absence of competent authority (two times) and offer price being lower as compared to previous year (three times). The highest bid of ₹ 44 lakh was received (May 2013). The reasons for low bid were not analysed by the department. The bid was rejected by the District Magistrate (DM) on the ground that bid amount was less than amount received in previous year *viz.* ₹ 74.75 lakh. Meanwhile, revenue of ₹ 4.63 lakh from April 2013 to July 2013 was being collected through departmental officials. Further, DM ordered (August 2013) to fix the target<sup>4</sup> of ₹ 47.57 lakh for remaining period of 2013-14, taking into account previous year's revenue realisation. But, due to laxity in monitoring, targeted amount could not be collected by the departmental officials.

Scrutiny further revealed that collection of parking fee by the departmental authorities ranged between ₹ 1,140 and ₹ 5,045 per day (April 2013 to August 2013) were against the target of ₹ 22,652.72 per day. But, NPP, Balrampur continued to collect the parking fee with laxity by employing

<sup>3</sup> On the dates of 10.04.2013, 17.04.2013, 30.04.2013, 10.05.2013, 10.06.2013, 19.06.2013, 01.07.2013 and 12.07.2013

<sup>4</sup> ₹ 22, 652.72 per day, ₹ 6.80 lakh per month and ₹ 20.39 lakh per quarter.



departmental officials and recovered only ₹ 15.04 lakh, during the year. Thus, EO, NPP, Balrampur failed to achieve the target set by DM for revenue collection. Had the process of realisation of revenue been monitored effectively, loss of ₹ 32.53 lakh could have been avoided. It was also noticed that contract for 2014-15 was concluded (March 2014) for ₹ 46.05 lakh and amount was realised by the EO from contractor.

On this being pointed out in audit (August 2014), NPP replied (May 2015), that low recovery was due to ban on mining which hindered the entry of vehicles in the city. The reply is not acceptable because no documentary evidence regarding period of ban and non-realisation of revenue during the period of ban was furnished to audit, though called for (August 2015). Further, no action was taken against the departmental officials for their non-performance.

It was also noticed that failure to finalise the tender for outsourcing and non-timely decision to check the loss of revenue due to lackadaisical approach of NPP, it suffered a loss of ₹ 32.53 lakh.

## 6.6 Unfruitful expenditure

**Unfruitful expenditure of ₹ 32.66 lakh was incurred on construction of drains which remained incomplete in Nagar Panchayat, Nichlaur, Maharajganj, resultantly, the objective to regulate the outfall of water by connecting it to the main drain (Nala) was not achieved.**

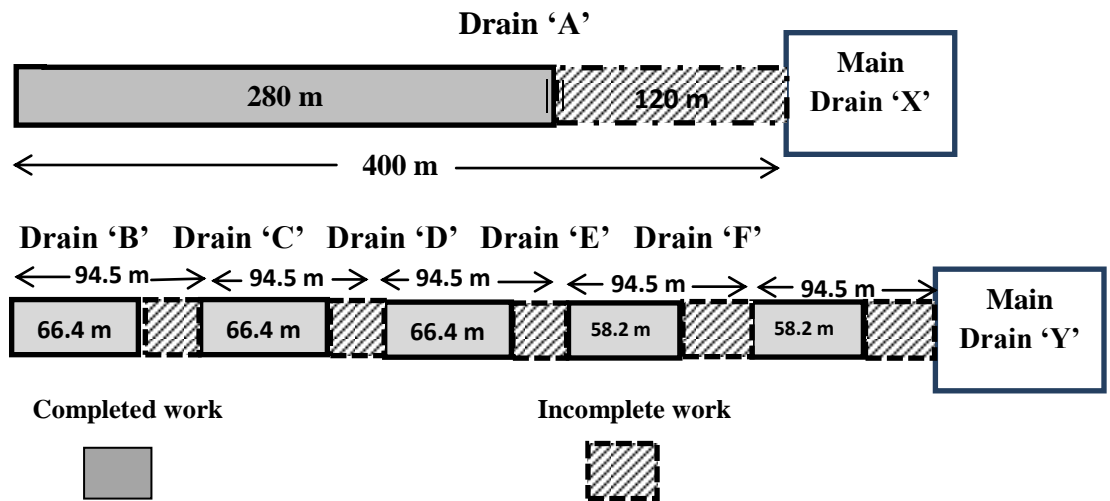
With a view to provide drainage in Nagar Panchayat (NP), Nichlaur, Maharajganj, a committee headed by the District Magistrate, Maharajganj approved (December 2012) ₹ 6.50 lakh under Thirteenth Finance Commission (TFC) grant for construction of a drain<sup>5</sup> of 400 metre in ward no. 11 (Drain 'A' in the diagram below) which was to be connected to the Main drain (Drain 'X') at Thhuthibari road. The technical sanction of estimate for ₹ 13.25 lakh was accorded (January 2013) by the Executive Engineer, PWD, Maharajganj. The excess expenditure of ₹ 6.75 lakh was to be met out of State Finance Commission grant. For construction of drain 'A', work order was issued on 16 February 2013 with the scheduled date of completion within 15 days from the date of issue of work order.

Another proposal was also approved by the *Adhyaksh*, NP (December 2012) for construction of a set of five drains of 472.50 metres in ward no. 3 and 13 (drain 'B' to 'F' in the diagram below) which was to be connected to the Main drain (Drain 'Y') at Siswa road, for which Government accorded sanction of ₹ 20 lakh (February 2013) under *Nagriya Jal Nikasi Yojna* (NJNY). The technical sanction of ₹ 20 lakh (₹ 4 lakh of each drains 'B to F') was accorded on February 2013 by the Executive Engineer. For drain 'B to F', work order

<sup>5</sup> From house of *Shri Satyanarayan Baba, Katra Chauraha to Madhwalia Road Bagh.*

was issued on 7 March 2013 with the scheduled date of completion within 15 days from the date of issue of work order.

**Diagram showing estimated and executed length of drains**



Scrutiny of records (June 2014) of NP revealed that out of 400 metres drain 'A', only 280 metres was constructed (July 2013). Similarly, out of 472.50 metres of drains 'B', 'C', 'D', 'E' and 'F', only 315.60 metres was constructed (April 2013). All the constructed drains were incomplete (September 2015). Subsequently, NP made the payment of ₹ 32.66 lakh<sup>6</sup> for the total constructed length of 595.60 metres against estimated length of 872.50 metres of six drains (*Appendix 6.4*). Further, it was also revealed (January 2015) that drains 'A' and 'B' to 'F' were to be connected to main drains 'X' and 'Y' respectively but these were not connected to the main drains due to incomplete construction. Further, scrutiny of sanctioned estimate revealed that these were new drains but no survey was conducted before construction of drains to ensure availability of land site for preparing a realistic estimates as a result some portion of land of drain 'A' was disputed as being forest land for which no clearance was obtained resulting in non-completion of drain 'A'. Thus, objective of outfall of water from the NP area was not fulfilled which led to unfruitful expenditure of ₹ 32.66 lakh (May & August 2013).

On this being pointed out (January and May 2015), the Executive Officer (EO), NP replied that construction of Drain 'A' was not completed due to dispute on the site. For drains 'B, C, D and F' it was stated (January 2015) that due to higher tender rate and short administrative and financial sanction, the required length was not constructed. For drains 'E' it was stated that due to the depth of the drains being more than estimated, the corresponding length was not constructed. NP also stated that presently drains are being dug temporarily, to enable outfall of water. Further it was stated (September 2015) that fund had been received to complete the remaining work and drains will be connected to main drains. The reply is not acceptable because the record

<sup>6</sup> ₹ 12.66 lakh for drain A on 27.8.2013 and ₹ 20 lakh for drain B to F on 01.05.2013.

revealed that fund received was for other than stated works as such the prospects of providing connectivity of drains X and Y in near future was remote.

Moreover, availability of the land site was to be ensured before start of work. Further, proper survey of site to avoid issues, like dispute on land, pits on the site and to enable preparation of realistic estimates should have been ensured before start of work. Therefore, due to not ensuring proper survey of land before taking up construction of drains and preparation of unrealistic estimate for work, the purpose to regulate outfall of water was not achieved rendering the expenditure of ₹ 32.66 lakh unfruitful.

### 6.7 Unfruitful expenditure

**Expenditure of ₹ 12.96 lakh incurred on the construction of a Community Centre in Nagar Panchayat Oon, Shamli, remained unfruitful due to its non-utilisation for more than six years.**

With an aim to develop selected regional growth centres with infrastructure and service facilities *Sangathit Vikas Yojna* (SVY), a Centrally Sponsored Scheme was launched (1979-80) to enable such towns to emerge as regional centers for economic growth and employment opportunities and arrest migration to large and metropolitan cities.

The Town and Country Planning Department, Uttar Pradesh, Lucknow sanctioned ₹ 15.13 lakh (February 2007) for the construction of a Community Centre consisting one hall and three rooms for the welfare of the community by organising community functions, weddings etc. in *Nagar Panchayat* (NP) Oon, Shamli. Out of the total construction cost, ₹ 7.06 lakh was to be met from SVY fund and remaining fund of ₹ 8.06 lakh was to be met from NPs' own sources.

Scrutiny of the records (December 2014) of Executive Officer (EO), NP, Oon, Shamli revealed that work of construction of the Community Centre was awarded to a contractor in July 2007, with the schedule date of completion within three months. The work was started in July 2007 and the contractor was paid ₹ 12.96 lakh (April 2009). No further payment was made to the contractor. As NP did not contribute its required share, the work was stopped midway in September 2009 leaving the works of electrification, doors and windows incomplete. Thus, the construction of the Community Centre remained incomplete for more than six years (September 2015) resulting in unfruitful expenditure of ₹ 12.96 lakh.



Community Centre building at *Nagar Panchayat*, Oon, Shamli

On this being pointed out (December 2014 and June 2015), EO, Shamli accepted that the building was lying unutilised and stated that the work was stopped due to non-release of funds by the State Government. The reply is not acceptable as the funds released by the Government under SVY had already been utilised to the extent of ₹ 12.02 lakh i.e. in excess to the sanctioned amount of ₹ 7.06 lakh for the Community Centre. However, NP did not release funds from its own resources, as required under the sanction issued by GoUP which resulted in non-completion of community centre as of September 2015.

Thus, due to slackness of EO, Shamli the Community Centre was lying incomplete, rendering the objective of welfare of the community by organising community functions, weddings etc. unfulfilled and resulting in unfruitful expenditure of ₹ 12.96 lakh. Also, as shown in the photographs above, the building of Community Centre is deteriorating due to non-utilisation and proper upkeep.

### 6.8 Unfruitful expenditure

**Non-functioning of Biometric Finger Print Attendance Machines led to unfruitful expenditure of ₹ 14.27 lakh in *Nagar Nigam*, Moradabad.**

For attaining the objectives of modernisation and transparency in the functioning of *Nagar Nigam*, as envisaged in the Government policy, Biometric Finger Print Attendance Machines were installed (December 2009) in *Nagar Nigam*, Moradabad (NN).

Scrutiny of the records revealed (June 2014) that NN, Moradabad decided (June 2009) to purchase and install Biometric Finger Print Attendance Machines (BFPAM) in NN offices. Tenders were invited (July 2009) but since no offers were received, NN invited quotation (August 2009) from M/s Adman Technologies Private Limited, New Delhi (Firm) who had supplied the similar machines in Municipal Corporation of Delhi (MCD). Subsequently, a Memorandum of Understanding (MoU) was executed

between the Firm and NN (October 2009) for ₹ 13.69 lakh for installation of 20 number of Biometric Finger Print Attendance Machine. Further, we observed that in the MoU signed between MCD and the Firm, there was a clause for obtaining performance security<sup>7</sup> from the firm, however, no such clause was incorporated in the MoU signed between NN and the Firm. The machines bore warranty of one year from the date of supply. The machines were received on October 2009 and installed and made operational in December 2009 (18 machines in Health department, one machine in *Jalkal Vibhag* and one in NN office). Subsequently, from October 2009 to February 2011 the Firm was paid ₹ 12.68 lakh. However, the machine installed at *Jalkal Vibhag*, stopped working (August 2010) during the warranty period. Later, the computer department of NN informed the Municipal Commissioner (December 2010) that all the machines and the software installed by the firm became non-operational. As warranty period<sup>8</sup> of these machines had expired (December 2010), the firm asked (January 2011) NN to execute an Annual Maintenance Contract (AMC) for the period from February 2011 to January 2012 which was concluded in February 2011 and an amount of ₹ 1.59 lakh was paid (January 2011) as an advance to the firm. But, even after advance payment, made under AMC, repair services were not resumed by the firm. Thereafter, NN stated that it pursued the matter telephonically but due to lackadaisical response by the firm, NN removed Biometric machines however, no specific date for removal of machines was available in the record of NN.

Audit observed that NN did not incorporate the performance guarantee clause in the contract due to which it could not enforce penalty on the contractor by deducting 10 per cent of the amount of bill in cases the default is not rectified within 24 to 48 hours. Hence, Municipal Commissioner, NN Moradabad failed to protect the interest of the NN and rendered the entire investment of ₹ 14.27 lakh on procurement and maintenance of these machines unfruitful.

On this being pointed out, while accepting the audit finding, the Municipal Commissioner stated (July 2015) that performance security/bank guarantee was not taken by the officer in-charge at the time of purchase. The reply confirms the audit observation.

### 6.9 Unproductive investment

**Investment of ₹ 47.87 lakh incurred on construction and repair of shops and hall in *Nagar Panchayat, Mahona, Lucknow* was rendered unproductive due to its non-allotment.**

*Sangathit Vikas Yojana* (SVY) a Centrally Sponsored Scheme under Integrated Development of Small and Medium Towns (IDSMT) was launched (1979-80) with the aim to develop selected regional growth centres with

<sup>7</sup> Performance security of 10 per cent of contractual value (of total project) valid for 84 months, in the form of bank guarantee from any nationalised bank with 30 days of issue of work order failing which the earnest money deposit was to be forfeited.

<sup>8</sup> One year from the date of supply i.e. from 21.10.2009 to 20.10.2010.

infrastructure and service facilities so as to enable such towns to emerge as regional centres for economic growth, provide employment opportunities and arrest migration to large and metropolitan cities. Subsequently, State Government sanctioned ₹ 80 lakh (₹ 40 lakh in October 2004 and ₹ 40 lakh in September 2006) for the scheme. Further, the Town and Country Planning (T&CP) department, Lucknow awarded technical sanction of ₹ 52.16 lakh<sup>9</sup> for construction work in Mahona bazar. Thus, 36 shops and one hall were to be constructed under SVY. Out of the total construction cost, ₹ 35.68 lakh<sup>10</sup> was to be met under SVY and remaining cost of ₹ 16.48 lakh<sup>11</sup> was to be met from NPs' own sources. For schemes under IDSMT, a Committee<sup>12</sup>, headed by *Adyaksh*, CC&MS constituted in the year 2003 by the standing orders of Secretary, Housing and Urban Planning Department, was to co-ordinate, monitor and evaluate the scheme and review its progress regularly.

Scrutiny of records (April 2015) of Executive Officer (EO), NP, Mahona, Lucknow revealed that work order for construction of 36 shops and one hall was awarded (March 2005, March and September 2006) to three contractors and were to be completed within schedule period of three months. Audit noticed that the work of 22 shops and one hall was completed and ₹ 38.02 lakh was paid (December 2006 to March 2008) to the contractor (**Appendix 6.5**). However, remaining 14 shops were not constructed due to inadequacy of funds to be provided out of NP's own share.

Audit examination revealed that these 20 shops and the hall were lying unutilised with the NP and the remaining two shops were under unauthorised occupation of police *chowki*, Mahona. Over the time these shops became dilapidated and ₹ 9.85 lakh was spent on their repair by the NP (September 2013). However, a proposal for sale of shops and hall was submitted (November 2013) after a delay of more than five years to the *Sanyukt Niyojak* (Associate Planner) of Regional Planning Unit (RPU) of Town and Country Planning Department by the EO, NP. After receiving the directives for sale from the RPU, though the decision for their sale by auction was taken by the Committee (November 2013) but the shops and the hall were not sold as of October 2015. This indicated lackadaisical attitude and complete lack of monitoring by EO to ensure that assets created under SVY was not allowed to keep idle for long periods.

<sup>9</sup> Four shops and one hall: ₹ 8.72 lakh in June 2006; 21 shops: ₹ 29.37 lakh in December 2005 and June 2006; 11shops: ₹ 14.07 lakh in February 2005 and July 2006.

<sup>10</sup> *Sangathit Vikas Yojana* fund: ₹ 12.72 lakh in February 2005; ₹ 6.16 lakh and ₹ 16.80 lakh in June 2006.

<sup>11</sup> From own source ₹ 2.56 lakh in February 2005, ₹ 1.35 lakh and ₹ 12.57 lakh in June 2006; Total fund from own source: ₹ 16.48 lakh.

<sup>12</sup> Consisting of EO, NP, Mahona, *Tehsildar*, Executive Engineer, PWD, electricity board and UP *Jal Nigam* and *Adyaksh*, Citizen Coordination and Monitoring Committee (CC&MS), constituted by the DM, Mahona.

In reply EO, NP, Mahona while accepting the audit observation stated (October 2015) that sale through auction is under process. Fact remained that non-allotment of shops and hall for the last seven years resulted in degradation of constructed shops/hall and unproductive investment of ₹ 47.87 lakh in NP, Mahona.

The matter was reported (June 2015) to the Government; their reply was awaited (December 2015).

**(P. K. KATARIA)**

Principal Accountant General (G&SSA)  
Uttar Pradesh

ALLAHABAD  
THE

1 March 2016

**COUNTERSIGNED**

**(SHASHI KANT SHARMA)**

Comptroller and Auditor General of India

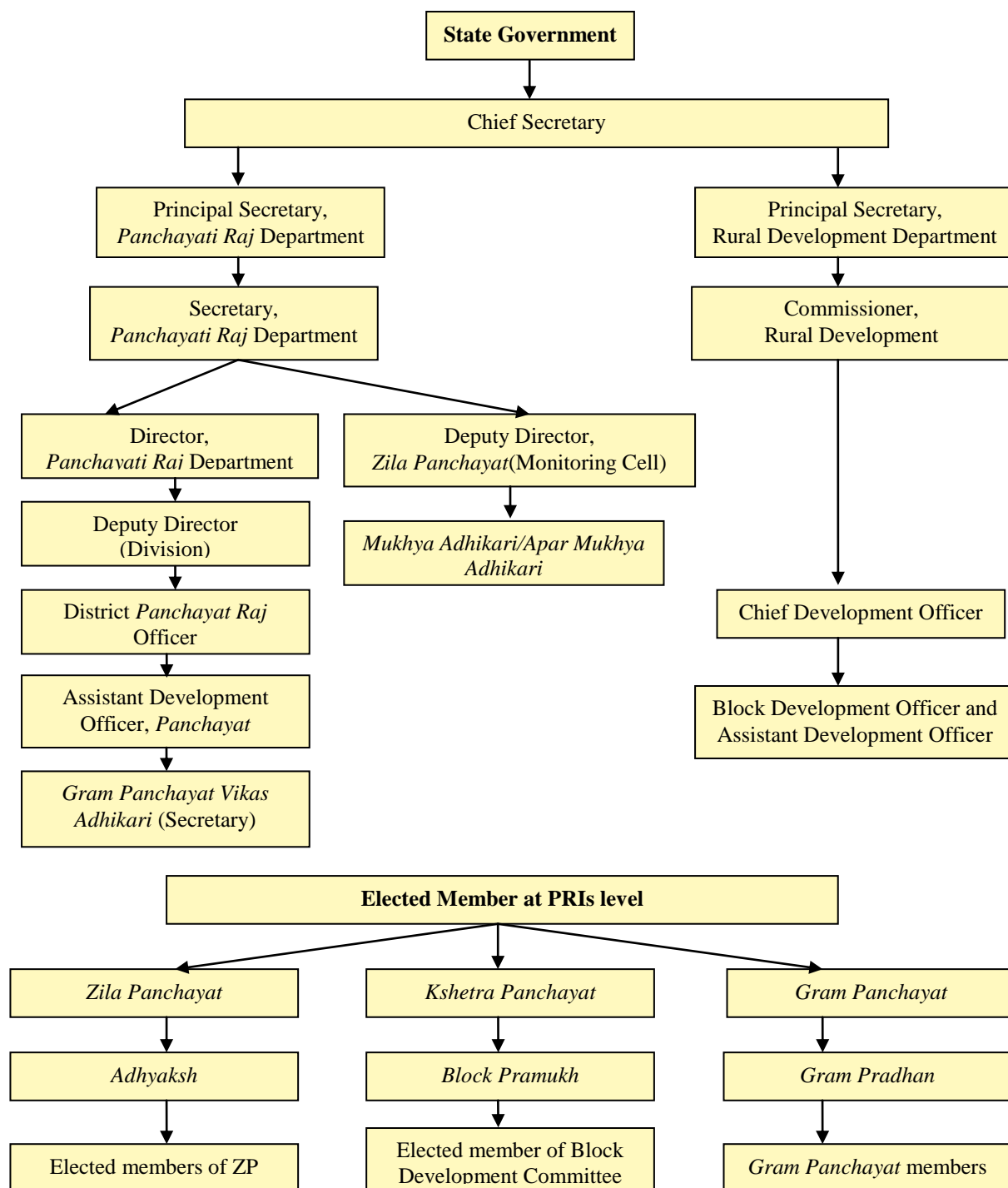
NEW DELHI  
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## Appendix 1.1

### Organisational structure of *Panchayati Raj* Institutions

(Reference: Paragraph no.1.2; page 2)



(Source: Director, *Panchayati Raj*, Uttar Pradesh)



Level of authority	Rural Development	Panchayati Raj	Social Welfare	Backward Class Welfare	Minority Welfare	Women & Child Welfare	Planning
Chief Controlling Officer	Principal Secretary, Rural Development (RD)	Principal Secretary, Panchayati Raj (PR)	Principal Secretary, Social Welfare (SW)	Principal Secretary, Backward Class Welfare (BCW)	Principal Secretary, Minority Welfare (MW)	Principal Secretary, Women and Child Welfare	Principal Secretary, Planning
Controlling Officer Level	Commissioner, RD	Director, PR	Director, SW	Director, BCW	Director, MW	Director, Child Development & Nutrition	Director, Economics & Statistics (E&S)
Sanctioning Officer in District	CDO	CDO	CDO	CDO	CDO	CDO	CDO
DDO Level	District Development Officer	DPRO	DSWO	DBCWO	DMWO	DPO	DE&SO

**Abbreviations:** DBCWO - District Backward Class Welfare Officer, DE&SO-District Economics & Statistics Officer, DMWO-District Minority Welfare Officer, DPO-District Programme Officer, DSWO-District Social Welfare Officer.

### Structure of the parallel bodies (Main schemes)

	MGNREGS	NRHM	SSA
Government level	State Employment Guarantee Council headed by Agricultural Production Commissioner (APC)	State Health Mission (SHM)	State Implementing Society (SIS)
	Principal Secretary, Rural Development Department	State Health Society (SHS)	
Department level	Commissioner, Rural Development (known as Rural Employment Commissioner)	Principal Secretary, Health & ex-officio Head-Executive Committee of SHS	State Project Director (SPD)
		Mission Director	
District level	District Rural Development Agency (DRDA)	District Health Society (DHS)	District Education Planning Committee
		District Health Planning and Monitoring Committee	
		District Project Officer-NRHM	District Planning Officer-Sarva Shiksha Abhiyan
Block level	Programme Officer	Block Health Planning and Monitoring Committee	Block Development Committee
Village level	Vigilance Monitoring Committee	Village Health and Sanitation Committee	Village Education Committee

(Source: Director, Panchayati Raj, Uttar Pradesh)

**Appendix 1.2**  
**Eleventh Schedule: List of 29 Subjects**  
(Reference: Paragraph no. 1.3.1; page 2)

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women welfare and child development.
26. Social welfare including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections including welfare of Scheduled Castes and Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

(Source: Constitution of India)

### Appendix 1.3

## Status of transfer of functions to *Panchayati Raj* Institutions

(Reference: Paragraph no. 1.3.1; page 2)

Sl. No.	Devolution of Functions
1.	Operation & Maintenance of Rural Water Supply schemes.
2.	Poverty alleviation programmes.
3.	Basic education including mid day meal.
4.	Operation and Maintenance of rural market and fairs.
5.	Rural Sanitation Programme.
6.	Maintenance and supervision of 'D' category Veterinary Hospitals.
7.	Welfare programme for SC, ST and Other weaker sections – selection of pensioners and distribution of scholarships.
8.	Food and Civil Supplies – supervision of Public Distribution System (PDS) throughout the state including <i>Jan Kerosene</i> Programme.
9.	Maintenance of assets created in <i>Panchayat</i> area.
10.	Rural library.
11.	Youth Welfare programme at village level.
12.	Rural Housing schemes – selection of beneficiaries.
13.	Verification of inspection notes of CMOs & Dy. CMOs of CHCs & PHCs respectively, by <i>Pramukhs</i> and <i>Pradhans</i> of KPs and GPs respectively.
14.	Minor irrigation – selection of beneficiaries.
15.	Maintenance of assets created under sodic land Reclamation Projects.
16.	Maintenance of seed stores, etc. to KP.

(Source: Director, *Panchayati Raj*, Uttar Pradesh)

## Appendix 1.4

### Functions of Standing Committees

(Reference: Paragraph no. 1.4.1; page 3)

(a) Standing Committees in GPs	
(i)	<i>Niyojan AvamVikas Samiti</i> : is responsible for preparing development plan for GP and implementation of Agriculture, Animal Husbandry and Poverty Alleviation schemes.
(ii)	<i>Shiksha Samiti</i> : is responsible for implementation of schemes related to primary education, adult & informal education and literacy programme.
(iii)	<i>Nirman Karya Samiti</i> : is responsible for all construction and maintenance works and quality thereof.
(iv)	<i>Swasthya Avam Kalyan Samiti</i> : is enshrined with the task of Medical, Health, Family Planning and Social Welfare Schemes especially for implementation of Women and Child Welfare Schemes.
(v)	<i>Prashasanik Samiti</i> : deals with matters related to establishment of employees and fair price shop of <i>Gram Panchayat</i> .
(vi)	<i>Jal Prabandhan Samiti</i> : deals with operation and maintenance of Drinking Water Scheme and Tube wells.
(b) Standing Committees in ZPs/KPs	
(i)	<i>Niyojan Avam Vikas Samiti</i> : is assigned the task to prepare a plan for GPs and to implement the Agriculture, Animal Husbandry and Poverty Alleviation schemes.
(ii)	<i>Shiksha Samiti</i> : is assigned the task regarding Primary Education, Upper Primary Education, Informal Education and Literacy Programme.
(iii)	<i>Nirman Karya Samiti</i> : is entrusted with the task to have effective control and quality assurance in all the temporary and permanent constructions and maintenance works.
(iv)	<i>Swasthya Avam Kalyan Samiti</i> : is responsible for implementation of Medical, Health and Family Welfare schemes.
(v)	<i>Prashasanik Samiti</i> : is responsible for all the subjects of personnel engaged under the control of GPs and works related to fair price shops.
(vi)	<i>Jal Prabandhan Samiti</i> : is responsible for operation and maintenance of tube wells and operation of schemes regarding drinking water.

(Source: Director, *Panchayati Raj*, Uttar Pradesh)

## Appendix 1.5

### Revenue realised from own sources

(Reference: Paragraph no. 1.9.3; page 8)

(a) & (b) Taxes on land revenue. (c) Stamps and Registration fees. (d) State Excise. (e) Sales Tax. (f) Taxes and duties on Electricity. (g) Taxes on goods and passengers. (h) Taxes on Hotels Receipts (i) Taxes on Vehicles. (j) Other Taxes and Duties on Commodities and Services.
<b>Taxes, fees etc., levied by ZPs &amp; KPs as per Chapter 7 of UP KP &amp; ZP Act, 1961:</b> (i) Circumstances and Property Tax (Section 120). (ii) Fees for use of ZP & KP properties other than lease (Section 142). (iii) License fees (Section 145). (iv) Fees for the use of libraries, <i>sarai</i> and <i>parhao etc. Haat Bazar</i> and tolls for use of bridges (Section 144). (v) (a) License fees on brokers, commission agents, weights or measurements (Section 145). (b) Toll on vehicles, animals or porters used for transporting goods for sale in markets. (c) Market fees for sale of goods. (d) Fees on registration of animals sold in market.

(Source: Director, *Panchayati Raj*, Uttar Pradesh)

## Appendix 1.6

### Aggregate receipts and time series data on resources of *Panchayati Raj Institutions*

(Reference: Paragraph no. 1.9.3; page 8)

Nature of Fund	2010-11	2011-12	2012-13	2013-14	2014-15	Total
Own revenue	131.36	127.08 <sup>1</sup>	170.21	190.70	148.53	767.88
CFC	911.29	1,473.51	1,498.45	3,408.67	2,048.65	9,340.57
SFC	1,787.57	2,172.38 <sup>2</sup>	2,455.04	3,544.81	4,390.18	14,349.98
CSS	10,737.28	9,006.91 <sup>3</sup>	7,816.28	6,498.78	6,675.31	40,734.56
<b>Total</b>	<b>13,567.50</b>	<b>12,779.88</b>	<b>11,939.98</b>	<b>13,642.96</b>	<b>13,262.67</b>	<b>65,192.99</b>

(Source: Director, *Panchayat Raj*, Lucknow; Deputy Director, *Zila Panchayat* Monitoring Cell, Lucknow and Commissioner, Rural Development, Lucknow)

<sup>1</sup> Only *Zila Panchayat*.

<sup>2</sup> Differs from ATIR 2010-11 because the Director, *Panchayati Raj* furnished different figures.

<sup>3</sup> Out of ₹9006.91 cr, ₹ 4,711.59 cr pertained to MGNREGA of which ₹ 3,889.15 crore was released to PRIs and ₹ 822.44 cr was released to other line department.

## Appendix 1.7

### Devolution of funds *vis-à-vis* net proceeds

(Reference: Paragraph no.1.9.5; page 10)

(₹ in crore)

Sl. No.	Year	Net proceeds of tax revenue	Funds to be devolved	Funds actually devolved	Shortfall (-)/ Excess (+)	Per cent
1.	2010-11	41,110	2,261	1,788	(-)473	(-) 21
2.	2011-12	52,613	2,894	2,172	(-) 722	(-) 25
3.	2012-13	58,098	3,195	2,455	(-)740	(-)23
4.	2013-14	66,582	3,662	3,545	(-)117	(-)3
5.	2014-15	74,172	4,079	4,390	(+)311	(+)8
<b>Total</b>		<b>2,92,575</b>	<b>16,091</b>	<b>14,350</b>	<b>(-)1,741</b>	<b>(-)11</b>

(Source: Finance Accounts and Director, *Panchayati Raj*, Lucknow; Deputy Director, *Zila Panchayat* Monitoring Cell, Lucknow and Commissioner, Rural Development, Lucknow)

## Appendix 1.8

### Utilisation of grants received under State Finance Commission

(Reference: Paragraph no.1.9.6; page 11)

(₹ in lakh)

2011-12					
Name of the unit	Opening Balance	Receipt	Total	Expenditure	Closing Balance
ZP GHAZIABAD	217.16	460.08	677.24	280.17	397.07
ZP BIJNORE	327.41	799.07	1126.48	766.77	359.71
ZP CHANDALI	21.14	468.56	489.7	181.39	308.31
ZP GONDA	1066.31	370.44	1436.75	733.13	703.62
ZP LUCKNOW	110.57	412.35	522.92	319.97	202.95
ZP RAIBARELY	339.19	642.38	981.57	661.31	320.26
ZP BHADOHI	154.92	273.21	428.13	317.75	110.38
ZP HARDOI	490.9	1046.03	1536.93	1062.05	474.88
ZP HATHRAS	123.55	342.89	466.44	278.92	187.52
ZP ALIGARH	180.71	665.49	846.2	717.76	128.44
<b>Total</b>		<b>5480.50</b>	<b>8512.36</b>	<b>5319.22</b>	<b>3193.14</b>
2012-13					
ZP GHAZIABAD	397.07	519.95	917.02	605.14	311.88
ZP BIJNORE	359.71	895.5	1255.21	928.52	326.69
ZP CHANDALI	308.31	573.89	882.2	627.87	254.33
ZP GONDA	703.62	482.5	1186.12	233.54	952.58
ZP LUCKNOW	202.95	467.21	670.16	341.16	329
ZP RAIBARELY	320.26	725.96	1046.22	520.33	525.89
ZP BHADOHI	110.38	421.64	532.02	262.82	269.2
ZP HARDOI	474.88	1182.14	1657.02	987.01	670.01
ZP HATHRAS	187.52	387.5	575.02	408.47	166.55
ZP ALIGARH	128.44	754.68	883.12	553.46	329.66
<b>Total</b>		<b>6410.97</b>	<b>9604.11</b>	<b>5468.32</b>	<b>4135.79</b>
2013-14					
ZP ALLAHABAD	1123.62	2155.36	3278.98	1457.27	1821.71
ZP GHAZIABAD	311.88	818.88	1130.76	616	514.76
ZP BIJNORE	326.69	1412.02	1738.71	568.56	1170.15
ZP LUCKNOW	329	733.91	1062.91	647.63	415.28
ZP RAIBARELY	525.89	1143.34	1669.23	1149.34	519.89
<b>Total</b>		<b>6263.51</b>	<b>8880.59</b>	<b>4438.8</b>	<b>4441.79</b>
<b>Grand Total of closing balance</b>					<b>11770.72</b>

(Source: Audit Inspection Report, Allahabad)

**Appendix 1.9****Utilisation of grants received under Central Finance Commission***(Reference: Paragraph no. 1.9.7; page 12)***(₹ in lakh)**

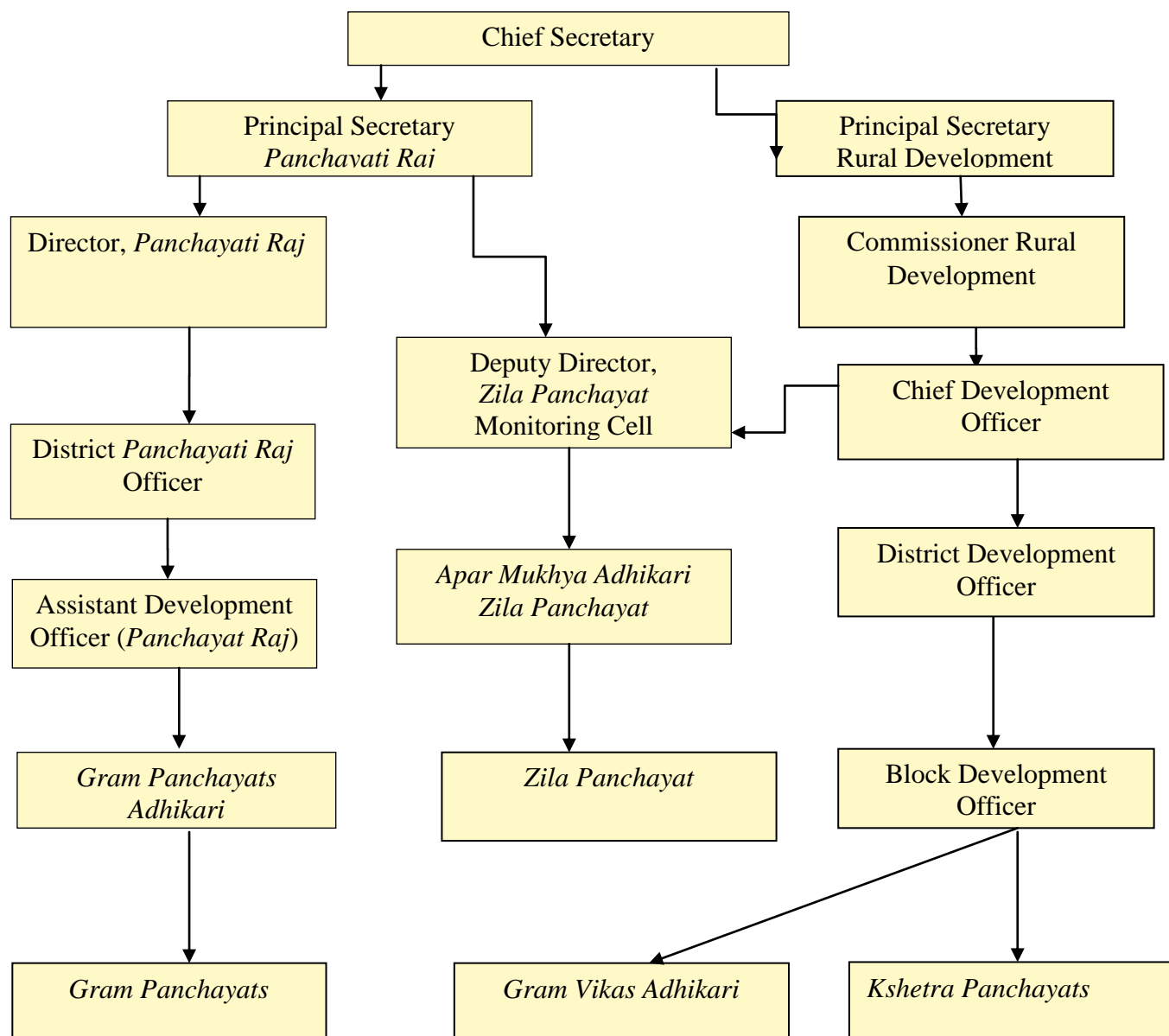
<b>2011-12</b>					
<b>Name of the unit</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Total</b>	<b>Expenditure</b>	<b>Closing Balance</b>
ZP GHAZIABAD	103.5	159.92	263.42	94.71	168.71
ZP BIJNORE	174.05	282.85	456.9	153.26	303.64
ZP CHANDAULI	268.81	130.94	399.75	30.46	369.29
ZP GONDA	290.86	815.18	1106.04	680.6	425.44
ZP LUCKNOW	150.02	106.33	256.35	125.87	130.48
ZP RAIBARELY	194.2	453.41	647.61	191.66	455.95
ZP BHADOHI	79.55	129.75	209.3	98.31	110.99
ZP HARDOI	314.82	269.73	584.55	472.85	111.7
ZP HATHRAS	102.67	121.89	224.56	161.66	62.9
ZP ALIGARH	182.54	232.99	415.53	341.26	74.27
<b>Total</b>	<b>2702.99</b>	<b>4564.01</b>	<b>4564.01</b>	<b>2,350.64</b>	<b>2,213.37</b>
<b>2012-13</b>					
ZP GHAZIABAD	168.71	304.16	472.87	236.41	236.46
ZP BIJNORE	303.65	540.64	844.29	12.98	831.31
ZP CHANDAULI	369.29	594.61	963.9	397.63	566.27
ZP GONDA	425.44	917.26	1342.7	937.6	405.1
ZP LUCKNOW	130.48	265.62	396.1	123.37	272.73
ZP RAIBARELY	455.95	355.28	811.23	475.15	336.08
ZP BHADOHI	110.99	246.77	357.76	124.7	233.06
ZP HARDOI	111.7	1000.22	1111.92	389.23	722.69
ZP HATHRAS	62.9	233.84	296.74	242.07	54.67
ZP ALIGARH	74.27	447.06	521.33	357.56	163.77
<b>Total</b>	<b>4905.46</b>	<b>7118.84</b>	<b>7118.84</b>	<b>3296.70</b>	<b>3822.14</b>
<b>2013-14</b>					
ZP ALLAHABAD	299.25	2393.2	2692.45	502.03	2190.42
ZP GHAZIABAD	236.46	803.31	1039.77	644.55	395.22
ZP BIJNORE	831.31	1415.55	2246.86	1463.31	783.55
ZP LUCKNOW	272.73	814.84	1087.57	465.44	622.13
ZP RAIBARELY	336.08	1121.41	1457.49	252.36	1205.13
<b>Total</b>	<b>6548.31</b>	<b>8524.14</b>	<b>8524.14</b>	<b>3327.69</b>	<b>9959.72</b>
<b>Grand Total of closing balance</b>					<b>11231.96</b>

(Source: Audit Inspection Report, Allahabad)

## Appendix 2.1.1

### Administrative set up of *Panchayati Raj* Institutions

(Reference: Paragraph no. 2.1.2; page 18)





### Appendix 2.1.2

#### Status of Interest earned and outstanding balance of grants of Thirteenth Finance Commission grants

(Reference: Paragraph no. 2.1.6.3; page 22)

(₹ in lakh)

Sl. No.	Name of Lead Bank	No of Accounts being operated	Interest earned	Status of balance	
				Amount	As on
1.	Allahabad Bank, BapuBhawan, Lucknow	01	399.45	721.07	01.08.15
2.	Bank of Baroda, Narhi, Lucknow	01	342.32	296.56	29.06.15
3.	Canara Bank, VpinKhand, Lucknow	01	86.65	114.83	31.07.15
4.	Central Bank of India, Cant Branch, Lucknow	01	70.08	73.01	31.03.15
5.	Punjab National Bank, Halwasia, Lucknow	01	241.16	370.61	06.08.15
6.	State Bank of India, JawaharBhawan, Lucknow	01	250.28	485.33	06.08.15
7.	Syndicate Bank, Hajratganj, Lucknow	01	37.44	77.69	06.08.15
8.	a. Union Bank of India, Lucknow <sup>4</sup>	15	202.49	329.87	05.08.15
	b. Union Bank of India, Lucknow <sup>5</sup>	02	Not provided	1,891.36	05.08.15
9.	Bank of India, JawaharBhawan, Lucknow	01	Not provided	172.70	31.07.15
<b>Total</b>			<b>1,629.87</b>	<b>4,533.03</b>	

(Sources: Statement provided by Directorate of Panchayati Raj)

### Appendix 2.1.3

#### Period of delay in number of days

(Reference: Paragraph no. 2.1.6.4; page 22)

(₹ in lakh)

Sl. No.	Name of Zila Panchayat	Delay ranges in days		Amount of interest
		Minimum	Maximum	
1.	Aligarh	03	46	6.59
2.	Bahraich	02	43	5.00
3.	Etawah	03	92	6.58
4.	Firozabad	01	119	5.68
5.	G.B.Nagar	03	44	1.52
6.	Ghazipur	03	114	19.78
7.	Gonda	02	93	16.21
8.	Lalitpur	01	127	2.39
9.	Lucknow	01	143	6.39
10.	Mau	03	94	8.44
11.	Sitapur	01	64	12.54
12.	Sultanpur	01	102	11.47
<b>Total</b>				<b>102.59</b>
				<b>Say ₹ 1.03 crore</b>

(Source: Test checked ZPs and interest calculated at 6 per cent of RBI rate)

**Note:** Interest not calculated on first General Basic Grant of 2010-11, second installment of General Basic Grant and the first installment of General Performance Grant for the year 2014-15.

<sup>4</sup> It includes all 15 Bank Accounts of Union Bank of India.

<sup>5</sup> It includes two Bank Accounts of Union Bank of India in which interest was not given.

**Appendix 2.1.4**  
**Un-utilised Grants in test checked Zila Panchayats**  
 (Reference: Paragraph no. 2.1.6.6; page 23)

(₹ in crore)

Sl. No.	Name of ZPs	Funds released by GoUP	Expenditure	Balance amount
1.	Aligarh	25.99	20.80	5.19
2.	Bahraich	29.43	24.39	5.04
3.	Etawah	13.68	12.56	1.12
4.	Firozabad	16.63	15.95	0.68
5.	GB Nagar	6.67	4.37	2.30
6.	Ghazipur	36.74	30.45	6.29
7.	Gonda	32.63	29.65	2.98
8.	Lalitpur	11.46	7.51	3.95
9.	Lucknow	15.90	14.23	1.67
10.	Mau	17.25	15.77	1.48
11.	Sitapur	46.86	31.07	15.79
12.	Sultanpur	23.43	18.32	5.11
<b>Total</b>		<b>276.67</b>	<b>225.07</b>	<b>51.60</b>

**Appendix 2.1.5**  
**Details of interest earned during 2010-15 on Bank Account of Zila Panchayats**  
 (Reference: Paragraph no. 2.1.6.7; page 24)

(₹ in lakh)

Sl. No.	Name of ZPs	Amount of interest earned in Saving Bank	Remark
1	Aligarh	51.68	Kept in same account
2	Bahraich	89.82	Kept in same account
3	Etawah	69.18	Transferred to Zila Nidhi treated income of ZP
4	Firozabad	33.17	Kept in sane account
5	G.B.Nagar	59.23	Transferred to Zila Nidhi treated income of ZP
6	Ghazipur	204.56	Kept in same Bank Account
7	Gonda	92.36	₹ 27.17 lakh (2011-13) transferred to Zila Nidhi treated income of ZP
8	Lucknow	60.34	Kept in same account
9	Mau	106.61	Kept in same account
10	Sitapur	234.07	Kept in same account
<b>Total</b>		<b>1,001.2</b>	
		<b>Say ₹ 10.01 crore</b>	

(Source: Information collected from ZPs)

**Note:** ZPs Etawah ₹ 69.18 lakh + GB Nagar ₹ 59.23 lakh + Gonda ₹ 27.17 lakh = ₹ 155.58 lakh

### Appendix 2.1.6

#### Un-utilised Grants in test checked *Kshetra Panchayats*

(Reference: Paragraph no. 2.1.6.8; page 25)

(₹ in crore)

Sl. No.	Name of district	Name of KPs	Funds released by GoUP	Expenditure	Balance amount
1.	Aligarh	Chandaus and Khair	2.14	2.05	0.09
2.	Bahraich	Huzurpur, Nawabganj and Tejawapur	2.67	2.02	0.65
3.	Etawah	Badpura and Mahewa	2.15	1.89	0.26
4.	Firozabad	Hathwant and Tundla	1.90	1.57	0.33
5.	GB Nagar	Bisrakh	1.29	1.29	0.00
6.	Ghazipur	Barachawar, Mardah and Zakhania	3.46	2.59	0.87
7.	Gonda	Belsar, Katra Bazar and Paraspur	2.92	1.69	1.23
8.	Lalitpur	Jakhoura	1.17	1.17	0.00
9.	Lucknow	Bakshi Ka Talab and Malihabad	1.91	1.57	0.34
10.	Mau	Doharighat and Pardahan	1.77	1.49	0.28
11.	Sitapur	Biswan, Pahla, Laharpur and Sakran	4.89	4.26	0.63
12.	Sultanpur	Dhanpatganj, Pratappur Kamichha and Karaundhi Kala	1.57	1.50	0.07
<b>Total</b>			<b>27.84</b>	<b>23.09</b>	<b>4.75</b>

### Appendix 2.1.7

#### Un-utilised Grants in test checked *Gram Panchayats*

(Reference: Paragraph no. 2.1.6.9; page 25)

(₹ in crore)

Sl. No.	Name of district	Number of GPs	Funds released by GoUP	Expenditure	Balance amount
1.	Aligarh	14	1.38	1.15	0.23
2.	Bahraich	19	1.72	1.68	0.04
3.	Etawah	14	1.93	1.80	0.13
4.	Firozabad	12	1.59	1.23	0.36
5.	GB Nagar	05	0.34	0.19	0.15
6.	Ghazipur	21	2.12	1.97	0.15
7.	Gonda	19	2.25	2.18	0.07
8.	Lalitpur	07	0.66	0.59	0.07
9.	Lucknow	15	1.50	1.47	0.03
10.	Mau	12	1.54	1.49	0.05
11.	Sitapur	28	3.43	3.20	0.23
12.	Sultanpur	14	1.39	1.32	0.07
<b>Total</b>		<b>180</b>	<b>19.85</b>	<b>18.27</b>	<b>1.58</b>

### Appendix 2.1.8

#### Works carried out by Zila Panchayats in Gram Panchayats

(Reference: Paragraph no. 2.1.8.1, 2.1.8.4, 2.1.8.7, 2.1.8.10, 2.1.8.13, 2.1.8.16, 2.1.8.19, 2.1.8.22, 2.1.8.25, 2.1.8.28, 2.1.8.31 and 2.1.8.34; page 29, 31, 32, 34, 34, 35, 37, 39, 40, 41, 42 and 44)

Sl. No.	Name of ZPs	Number of works
1	Aligarh	232
2	Bahraich	181
3	Etawah	138
4	Firozabad	272
5	GB Nagar	114
6	Ghazipur	453
7	Gonda	320
8	Lalitpur	72
9	Lucknow	153
10	Mau	155
11	Sitapur	405
12	Sultanpur	139
<b>Total</b>		<b>2,656</b>

### Appendix 2.1.9

#### Details of expenditure incurred on new road works executed by Zila Panchayats

(Reference: Paragraph no. 2.1.8.1, 2.1.8.4, 2.1.8.7, 2.1.8.10, 2.1.8.13, 2.1.8.16, 2.1.8.19, 2.1.8.22, 2.1.8.25, 2.1.8.28, 2.1.8.31 and 2.1.8.34; page: 29, 31, 32, 34, 34, 36, 37, 39, 40, 41, 42 and 44)

(₹ in crore)

Sl. No.	Name of ZP	New road works		Total expenditure	Per centage with reference to col. 4 & 5
		No. of works	Expenditure		
1.	Aligarh	232	18.57	20.80	89
2.	Bahraich	204	24.19	24.39	99
3.	Etawah	131	11.79	12.56	94
4.	Firozabad	261	15.44	15.95	97
5.	GB Nagar	114	4.35	4.37	99.55
6.	Ghazipur	464	28.71	30.45	94
7.	Gonda	346	29.24	29.65	98.62
8.	Lalitpur	94	7.51	7.51	100
9.	Lucknow	156	13.87	14.23	97.47
10.	Mau	119	11.80	15.77	74.83
11.	Sitapur	405	31.02	31.07	99.84
12.	Sultanpur	139	18.11	18.32	98.85
<b>Total</b>		<b>2,649</b>	<b>214.60</b>	<b>225.07</b>	

(Source: Information collected from ZPs)

## Appendix 2.1.10

### Maintenance works carried out by Zila Panchayats

(Reference: Paragraph.2.1.8.1, 2.1.8.4, 2.1.8.7, 2.1.8.10, 2.1.8.13, 2.1.8.16, 2.1.8.19, 2.1.8.22, 2.1.8.25, 2.1.8.28, 2.1.8.31 and 2.1.8.34; page: 29, 31, 32, 34, 34 36, 37, 39, 40, 41, 42 and 44)

(₹ in crore)

Sl. No.	Name of ZPs	Number of works	Expenditure	Total expenditure	Per centage with reference to col. 4 & 5
1.	Aligarh	25	2.23	20.80	11
2.	Bahraich	3	0.20	24.39	1
3.	Etawah	7	0.77	12.56	6
4.	Firozabad	11	0.51	15.95	3
5.	GB Nagar	1	0.02	4.37	0.45
6.	Ghazipur	21	1.74	30.45	6
7.	Gonda	4	0.41	29.65	1.38
8.	Lalitpur	0	0.00	7.51	0
9.	Lucknow	3	0.36	14.23	2.53
10.	Mau	41	3.97	15.77	25.17
11.	Sitapur	01	0.05	31.07	0.16
12.	Sultanpur	03	0.21	18.32	1.15
<b>Total</b>		<b>120</b>	<b>10.47</b>	<b>225.07</b>	

(Source: Information collected from ZPs)

Note: only ₹ 0.30 lakh incurred on sewage facilities.

## Appendix 2.1.11

### Short deduction of penalty during 2010-15

(Reference: Paragraph no. 2.1.8.1, 2.1.8.4, 2.1.8.13, 2.1.8.16, 2.1.8.19, 2.1.8.22, 2.1.8.25, 2.1.8.28, and 2.1.8.34.; page 30, 31, 34, 36, 38, 39, 40, 41 and 44)

(₹ in lakh)

Sl. No.	Name of ZPs	Total number of works	Number of works executed delayed	Estimated cost of delayed works	Penalty due to be recovered	Penalty charged/ recovered	Penalty short charged/ Recovered
1.	Aligarh	257	71	640.45	63.98	1.57	62.41
2.	Bahraich	207	08	112.67	11.27	0.00	11.27
3.	G.B.Nagar	114	11	108.19	10.82	0.03	10.79
4.	Ghazipur	485	08	130.49	13.05	0.09	12.96
5.	Gonda	348	06	338.13	33.81	0.03	33.78
6.	Lalitpur	94	24	273.76	27.34	0.72	26.62
7.	Lucknow	159	02	14.00	1.40	0.00	1.40
8.	Mau	160	05	147.89	14.79	0.00	14.79
9.	Sultanpur	142	73	539.53	41.36	0.22	41.14
<b>Total</b>		<b>1,966</b>	<b>208</b>	<b>2,207.91</b>	<b>217.82</b>	<b>2.66</b>	<b>215.16</b>

(Source: Information collected from test checked ZPs)

**Appendix 2.1.12**  
**Detail of works executed (above ₹ 10 lakh) without obtaining technical sanction from Government of Uttar Pradesh in test-checked Kshetra Panchayats**  
*(Reference: Paragraph 2.1.8.2, 2.1.8.5, 2.1.8.8, 2.1.8.14, 2.1.8.17, 2.1.8.20 and 2.1.8.32; page 30, 31, 32, 35, 36, 38 and 43)*

(₹ in lakh)					
Sl. No.	Name of District/KPs	Name of work	Estimated cost	Work order/ agreement	Year
1.	Aligarh/ Chandaus	Janpad ki seema se Bhojpur tak kharanja evam mitti karya.	15.14	Work executed through <i>Karya Prabhari</i>	2013-14
2.		Gram Kinhua me Agwanpur sampark marg par jeernodhwar karya nali evam kharanja.	16.00		2014-15
3.		Gram Kinhua me marghato ki boundary wall ka nirman.	11.17		2014-15
4.	Aligarh/ Khair	Gram Arrana me GT road se Bchchu singh ke makan tak nali nirman.	10.54		2012-13
5.		Manpur khurd me Munshi lal ke makan se shiv mandir tak nali nirman.	10.83		2013-14
6.		Gram Ahraula me mukhya marg se jal nikas nali nirman.	13.66		2013-14
7.		Ahraula me Kiranveer ke makan se devalaya tak nali nirman.	14.76		2013-14
8.		Aidalpur fatehgarhi me Chaudhari Surajpal ke makan se by pass tak nali nirman.	12.65		2013-14
9.		Manpur kala me Premi ke makan se talab tak nali nirman.	16.49		2014-15
<b>Total</b>		<b>09 work</b>	<b>121.24</b>		
10.	Bahraich/ KP Tejwapur	Construction of CC road and nali from Alim ki chakki to house of Nurul Hasan.	12.52	Work executed through <i>Karya Prabhari</i>	2011-12
<b>Total</b>		<b>01work</b>	<b>12.52</b>		
11.	Etawah/ Badpura	Damar Road to house of Ashok Bardhan in GP Sangali.	13.14	Work executed through <i>Karya Prabhari</i>	2013-14
12.		Work of Interlocking Titles from Sudati Global Inter College to Sudati Global Degree College.	10.61		
13.	Etawah /Mahewa	Work of Interlocking Titles from PWD road to Sarnam Singh in GP Kulgavan Ahiran.	11.73		2014-15
<b>Total</b>		<b>03 works</b>	<b>35.48</b>		
14.	GB Nagar /KP Bisrakh	Construction of CC Road from the house of Ram Kishan to wall of Rice Mill in Gram Khera Dharampura	12.46	Work executed through <i>Karya Prabhari</i>	2013-14
<b>Total</b>		<b>01 work</b>	<b>12.46</b>		
15.	Ghaziipur/ KP Barachawar	Installation of 365 street lights <sup>6</sup>	18.25	Work executed through <i>Karya Prabhari</i> and SO issued to M/s Aadya Construction for purchase street	2012-13
16.		Installation of 195 street lights <sup>7</sup>	10.14		2013-14

<sup>6</sup>TS obtained from DRDA, Ghaziipur at the rate of ₹ 5000 per street light.

<sup>7</sup>TS obtained from DRDA, Ghaziipur at the rate of ₹ 5000 per street light.

				light	
17.		Construction of CC road and <i>nali</i> in Dafalpura.	13.34	Work executed through <i>Karya Prabhari</i>	2011-12
18.	Ghazipur/KP Mardah	Installation of 52 solar lights at the rate of ₹ 28750.00 per solar light.	14.95	SO issued to M/s Ma Durga Traders on 04.06.14 for purchase of 125 solar lights	2014-15
19.		Installation of 73 solar lights at the rate of ₹ 28750.00 per solar light.	20.91		
<b>Total</b>		<b>05 works</b>	<b>77.59</b>		
20.	Gonda/ Belsar	Five High Mast Light and 175 Street lights in various GPs of KP Belsar.	19.18	Work executed through <i>Karya Prabhari</i> , Supply order to M/s Parashar Traders on 24.03.13	2012-13
21.		Construction of Interlocking/ <i>nali</i> from the house of Bablu Singh to Pakri Bazar.	18.21	Work executed through <i>Karya Prabhari</i>	2013-14
<b>Total</b>		<b>02 works</b>	<b>37.39</b>		
22.	Sitapur/ Pahala	Baba kuti se Katra <i>tak</i> soling work.	14.05	Work executed through <i>Karya Prabhari</i>	2010-11
23.		Jabdahar mustafabad <i>marg ke</i> Madhya drain <i>par</i> 2 span RCC pulia.	13.95		2013-14
24.		Dilli Agra <i>me dammar road se nali tak</i> CC work.	15.88		2014-15
25.		Baresapur <i>me dammar road se ramnagra gaon tak</i> Interlocking <i>evam nali</i> nirman.	14.64		2014-15
26.	Sitapur/ Biswan	Biswan sidhauri road <i>se ganna sector ke kinare hote huye benipur nala tak nala</i> nirman.	14.54		2011-12
27.		Vibhinn gram <i>me</i> 116 solar light ki awasthapana ka karya.	35.38		2013-14
28.		Gram Nyorajpur <i>me</i> CC Road <i>evam nail</i> nirman.	12.97		2013-14
29.		Murau tola chauraha <i>se jalalpur ki taraf nala decreasing</i> ka karya	10.82		2014-15
30.		Gram Manpur <i>ke paas</i> Biswan <i>rajbaha ke kimi 1.377 par</i> VRV <i>pulia ka</i> nirman.	12.58		2014-15
31.	Sitapur/ Sakaran	Angrauna <i>me devi maa ke mandir se rakesh ke ghar tak</i> CC karya.	14.65		2012-13
32.		Sakran <i>ke vibhinn majaro me</i> solar light.	18.94		2012-13
33.		B D college Konsar <i>se Sakran ke paas nala</i> nirman.	10.20		2013-14
34.	Sitapur/ Laharpur	Shekhpur semallapur <i>marg par pulia</i> nirman.	12.39		2013-14
<b>Total</b>		<b>13 works</b>	<b>200.99</b>		
<b>Total</b>			<b>₹ 4.98 crore</b>		

(Source: Information collected from Selected KPs)

**Appendix 2.1.13**  
**Procurement without calling quotation/tender**  
**in 153 test-checked Gram Panchayats**

(Reference: Paragraph no. 2.1.8.3, 2.1.8.6, 2.1.8.9, 2.1.8.15, 2.1.8.18, 2.1.8.21, 2.1.8.24,  
2.1.8.27,

2.1.8.33 and 2.1.8.36; page 30, 31, 33, 35, 37, 38, 40, 41, 43 and 45)

(₹ in lakh)

Name of districts/KPs	Sl. No.	Name of GP	Cost of Material purchased from market
Aligarh/ Chandaus	1.	Amratpur	4.00
	2.	Chandaus	10.97
	3.	Ganeshpur	3.89
	4.	Jakhauta	5.93
	5.	Maharajpur	3.02
	6.	Oger nagla raji	4.47
	7.	Rasidpur gorna	4.16
Khair	8.	Aidalpur	1.94
	9.	Bhanauli	3.64
	10.	Eaichna	2.27
	11.	Kiratpur	2.11
	12.	Mathana	1.92
	13.	Palachand	2.82
	14.	Sofa	5.28
<b>Total</b>		<b>No. of GPs-14 out of 14</b>	<b>56.42</b>
Bahraich/ Huzurpur	15.	Aliha	5.18
	16.	Bhatikunda	4.44
	17.	Gauriya	10.26
	18.	Jagta Jalalpur	5.23
	19.	Laukahi	11.92
	20.	Pipriha Mahipal Singh	6.59
	21.	Singhpur	3.86
Nawabganj	22.	Bankuti	10.39
	23.	Devra	7.23
	24.	Jalalpur	6.82
	25.	Madhavpur Nidauna	10.16
	26.	Rahim Nagar	4.61
	27.	Sisaiya	5.56
Tejwapur	28.	Basauna Mafi	10.05
	29.	Chetra	4.55
	30.	Jabdi	5.23
	31.	Lakkha Baundi	3.61
	32.	Ramgaon	6.12
	33.	Tedwa Shistipur	9.41
<b>Total</b>		<b>No. of GPs-19 out of 19</b>	<b>131.22</b>
Etawah/ Badpura	34.	Awari	4.45
	35.	Barachawar	7.34
	36.	Foofai	11.21



	37.	Kameth	37.09
	38.	Manikpur Mohan	8.09
	39.	Saray Bhagat	6.58
Mahewa	40.	Aheripur	20.15
	41.	Bharaipur	8.05
	42.	Daipur	9.34
	43.	Ingurri	12.18
	44.	Kunetha	8.66
	45.	Mudaina Kala Khurd	7.11
	46.	Niwadi Kala	13.99
	47.	Saray Illahi	5.33
<b>Total</b>		<b>No. of GPs-14 out of 14</b>	<b>159.57</b>
G B Nagar/ Bisrakh	48.	Kakrala Khas Pur	0.52
	49.	Badalpur	1.23
	50.	Mamura	1.95
	51.	Roja Jalal Pur	2.27
	52.	Sultan Pur	3.97
<b>Total</b>		<b>No. of GPs-05 out of 07</b>	<b>9.94</b>
Ghazipur / Zakhania	53.	Amawavanshi	7.94
	54.	Damodarpur	5.02
	55.	Godsaiya	8.54
	56.	Jauharpur	8.85
	57.	Khudabkshpur	5.43
	58.	Mirpur Tirvah	11.63
	59.	Panikasha Urf Kritisingpur	7.16
	60.	Saray Dhanesh	4.22
Mardah	61.	Bahtura	6.08
	62.	Birbalpur	1.58
	63.	Gharia	16.57
	64.	Kardah Kathwali	5.63
	65.	Nasiruddinpur	10.64
	66.	Ruhipur	6.30
Barachawar	67.	Amhat	8.51
	68.	Benipur	8.93
	69.	Dahendu	8.82
	70.	Hatwar Dayal Singh	5.11
	71.	Khadhara	5.19
	72.	New Urf Unchadih	8.62
	73.	Pihuli	5.38
<b>Total</b>		<b>No. of GPs-21 out of 21</b>	<b>156.15</b>
Gonda / Katra Bazar	74.	Barai Gondaha	5.57
	75.	Charera	2.68
	76.	Gaurwa Kalan	7.00
	77.	Kotiya Madara	11.35
	78.	Nadawan	6.77
	79.	Raipur Fakir	3.56
	80.	Tilka	7.52
Paraspur	81.	Abhaiepur	3.98

	82.	Bhauriganj	7.58
	83.	Domakalpi	4.41
	84.	Kadroo	15.31
	85.	Madhipur-khaderay	9.13
	86.	Paraspur	34.29
	87.	Shraniya Chaubey	4.27
Belsar	88.	Alipersoli	18.67
	89.	Chirebashana	5.77
	90.	Harkha Pur	5.16
	91.	Margub Pur	6.18
	92.	Sidhoti	9.07
	<b>Total</b>	<b>No. of GPs-19 out of 19</b>	<b>168.27</b>
Lalitpur / Jakhaura	93.	Bucha	1.61
	94.	Adwaha	3.81
	95.	Silgan	2.62
	96.	Mainwara	1.80
	<b>Total</b>	<b>No. of GPs-04 out of 07</b>	<b>9.84</b>
Lucknow / Bakshi Ka Talab	97.	Aadharkhera	6.12
	98.	Bagaha	8.64
	99.	Bharigahana	7.88
	100.	Dudhara	5.82
	101.	Jalalpur	9.81
	102.	Madaripur	5.66
	103.	Muspipari	9.33
	104.	Rajauli	13.53
	105.	Sonva	7.05
Malihabad	106.	Allupur	6.46
	107.	Datali	5.27
	108.	Hamirapur	10.93
	109.	Khadauva	10.15
	110.	Meethe Nagar	4.97
	111.	Sahilamau	6.72
	<b>Total</b>	<b>No. of GPs-15 out of 15</b>	<b>118.34</b>
Sitapur / Biswan	112.	Ambarpur	1.55
	113.	Belwa Bahadurpur	3.77
	114.	Bisendi	1.51
	115.	Hasnapur	6.56
	116.	Kanduni	3.61
	117.	Lodhaura	4.56
	118.	Mojjuddinpur	8.47
	119.	Puraina	7.99
	120.	Saraiya Mirzapur	2.51
Pahla	121.	Bajhera	7.97
	122.	Bharthar	1.43
	123.	Firojpur	1.22
	124.	Kandaura	0.60
	125.	Lodhaura Raja Sahab	1.70

	126.	Palia	0.89
	127.	Saraiyyan kadipur	1.90
Laharpur	128.	Akbarpur	3.32
	129.	Dariyapur	0.36
	130.	Karsyora	5.41
	131.	Makanpur	0.71
	132.	Patwara	2.06
	133.	Sherpur	1.83
Sakran	134.	Adwari	5.18
	135.	Chilhia	1.47
	136.	Khamrihya Mahriya	5.76
	137.	Madora	2.94
	138.	Patni	7.71
	139.	Saraiyyan kala	1.33
	<b>Total</b>	<b>No. of GPs-28 out of 28</b>	<b>94.32</b>
Sultanpur/ Dhanpatganj	140.	Aenpur	2.14
	141.	Biswa	4.49
	142.	Itwamalnapur	2.35
	143.	Mahmoodpur	4.54
	144.	Ramnagar	4.46
	145.	Semruna	7.56
P P Kamaicha	146.	Ghamha	2.09
	147.	Ramgarh	5.80
	148.	Kathrakhurd	2.56
	149.	Sadhapur	5.75
	150.	Bantikala	2.35
Karaundikala	151.	Bangar kala	6.56
	152.	Gura Tikri	3.87
	153.	Paharpur Kala	8.80
	<b>Total</b>	<b>No. of GPs-14 out of 15</b>	<b>63.32</b>
	<b>G.Total</b>	<b>No. of GPs-153 out of 182</b>	<b>967.39</b>

(Source:Information collected from Selected GPs)

## Appendix 2.1.14

### Expenditure on maintenance of hand pumps during 2010-15

(Reference: Paragraph 2.1.8.3, 2.1.8.6, 2.1.8.9, 2.1.8.15, 2.1.8.18, 2.1.8.21, 2.1.8.24, 2.1.8.27, 2.1.8.30, 2.1.8.33 and 2.1.8.36; page 30, 32, 33, 35, 37, 38, 40, 41, 42, 43 and 45)

(₹ in lakh)

Sl. No.	Name of district	Name of KPs	Name of GPs (No. of GPs)	Expenditure incurred
1.	Aligarh	Chandaus	Amratpur, Chandaus, Ganeshpur, Jakhauta, Maharajpur, Oger nagla raji and Rasidpur gorna. (07)	11.69
2.		Khair	Bhanauli, Eaichna and Sofa. (03)	0.96
<b>Total</b>		<b>10 GPs</b>		<b>12.56</b>
3.	Bahraich	Huzoorpur	Piprahia Mahipal, Singhpur, Bhatikunda, Aliha, Gauria and Laukahi. (06)	7.60
4.		Tejwapur	Tedwa Shishtipur, Ramgaon, Lakha Baundi, Jabdi and Chetra. (05)	1.51
5.		Nawabganj	Rahimnagar, Sisaiya, and Madhopur Nidauna. (03)	0.56
<b>Total</b>		<b>14 GPs</b>		<b>9.67</b>
6.	Etawah	Mahewa	Aheripur, Bharaipur, Saray Illahi., Niwadi Kala, Kunetha, Daipur, Ingurri and Mudaina Kala Khurd. (08)	22.08
7.		Budpura	Foofai, Saray Bhagat, Manikpur Mohan, Awari and Kameth. (05)	14.37
<b>Total</b>		<b>13 GPs</b>		<b>36.45</b>
8.	G.B.Nagar <sup>8</sup>	Bisrakh	Badalpur, Kakrala Khaspur, Roja Jalalpur and Mamura (04)	1.66
<b>Total</b>		<b>04 GPs</b>		<b>1.66</b>
9.	Ghaziipur	Barachawar	Khadhada, New Urf Unchadih, Hatwar Dayal Singh, Benipur, Dahendu and Amhat. (06)	5.70
10.		Mardah	Nasiruddinpur, Ruhipur, Bahtura and Kardah kaithawali (04)	3.49
11.		Jakhania	Sarai Dhanesh, Khudabakshpur, Amavanshi, Mirpur, Godsaiya, Damodarapur and Jauharpur (07)	1.70
<b>Total</b>		<b>17 GPs</b>		<b>10.89</b>
12.	Gonda	Katra Bazar	Charera, Raipur Fakir and Barai Gondaha. (03)	1.17
13.		Paraspur	Abhaiepur, Domakalpi, Kadroo, Madhipurkaderay and Shraniya Chaubey. (05)	2.64
14.		Belsar	Harkhapur, Chirebasana, Margoobpur, Aliparsoli and Sidhauti. (05)	5.39
<b>Total</b>		<b>13 GPs</b>		<b>9.20</b>
15.	Lalitpur	Jakhora	Bucha, Gora, Silgan, Pachauni, Khadera and Mainwara. (06)	16.02
<b>Total</b>		<b>06 GPs</b>		<b>16.02</b>
16.	Lucknow	Bakshi Ka Talab	Aadharkhera, Bagaha, Bharigahana, Dudhara, Jalalpur, Madaripur, Muspipari, Rajauli and Sonva. (09)	10.03
17.		Malihabad	Datali, Khadauva and Meethe Nagar. (03)	3.88
<b>Total</b>		<b>12 GPs</b>		<b>13.91</b>
18.	Mau	Dohrightat	Kadipur, Gulaurikala and Bahramapur. (03)	1.31
19.		Pardaha	Sarwa, Pardaha, Kushmaur, Bibipur and Aadedih. (05)	20.65

<sup>8</sup>GP Chipiyana Khurd and Girdharpur Sunarsi of KP Bishrakh, G.B.Nagar did not provide their records to audit

		<b>Total</b>	<b>08 GPs</b>	<b>21.96</b>
20.	Sitapur	Biswan	Ambarpur, Belwa Bahadurpur, Bisendi, Hasnapur, Lodhaura, Moijuddinpur and Saraiya Mirzapur. (07)	4.09
21.		Pahla	Bajhera, Bharthar, Firojpur, Kandaure, Lodhaura Raja Sahab, Palia and Saraiyyan kadipur. (07)	12.55
22.		Laharpur	Akbarpur, Dariyapur, Patwara and Sherpur. (04)	1.13
23.		Sakran	Adwari, Chilhia, Khamrihya Mahriya, Madora, Patni and Saraiyyan kala. (06)	7.82
		<b>Total</b>	<b>24 GPs</b>	<b>25.59</b>
24.	Sultanpur	Dhanpatganj	Aenpur, Itwamalnapur, Mahmoodpur, Ramnagar, Semruna and Biswan. (06)	10.36
25.		PP Kamaichha	Ghamha, Ramgarh, Kathrakhurd and Bantikala. (04)	8.66
26.		Karaundhikala	Bangar kala, Gura Tikri and Paharpur Kala. (03)	7.87
		<b>Total</b>	<b>13 GPs</b>	<b>26.89</b>
			<b>(134 GPs) Total</b>	<b>184.89</b>

(Source: Information collected from Selected GPs)

### Appendix 2.1.15

#### Expenditure on various works without estimate and measurement during 2010-15 in selected *Gram Panchatats*

(Reference: Paragraph no. 2.1.8.3, 2.1.8.6, 2.1.8.9, 2.1.8.12, 2.1.8.15, 2.1.8.18, 2.1.8.21, 2.1.8.24, 2.1.8.27, 2.1.8.30, 2.1.8.33 and 2.1.8.36; page 30, 32, 33, 34, 35, 37, 39, 40, 41, 42, 43 and 45)

(₹ in crore)						
Sl. No.	Name of district	Sl. No.	Name of KPs	Sl. No.	Name of GPs	Expenditure
1	Aligarh	1	Chandaus	1.	Amratpur	0.07
				2.	Chandaus	0.31
				3.	Ganeshpur	0.06
				4.	Jkhauta	0.12
				5.	Maharajpur	0.06
				6.	Oger Nagla Raji	0.06
				7.	Rsidpur Gorna	0.08
		2	Khair	8.	Aidalpur	0.06
				9.	Bhanauli	0.06
				10.	Eaichna	0.03
				11.	Kiratpur	0.03
				12.	Mathana	0.08
				13.	Palachand	0.08
				14.	Sofa	0.05
<b>Total No. of GPs-14</b>						<b>1.15</b>
2	Bahraich	3	Huzurpur	15.	Aliha	0.07
				16.	Bhatikunda	0.07
				17.	Gauriya	0.14
				18.	Jagta Jalalpur	0.08
				19.	Laukahi	0.13
				20.	Pipriha Mahipal Singh	0.08
				21.	Singhpur	0.06
		4	Nawabganj	22.	Bankuri	0.13
				23.	Devra	0.09
				24.	Jalalpur	0.10
				25.	Madhavpur Nidauna	0.12
				26.	Rahim Nagar	0.06
				27.	Sisaiya	0.06
		5	Tejwapur	28.	Basauna Mafi	0.12
				29.	Chetra	0.07
				30.	Jabdi	0.06
				31.	Lakkha Baundi	0.05
				32.	Ramgaon	0.08
				33.	Tedwa Shistipur	0.11
<b>Total No. of GPs-19</b>						<b>1.68</b>
3	Etawah	6	Budpura	34.	Awari	0.06

				35.	Bichapura	0.08
				36.	Foofai	0.14
				37.	Kameth	0.41
				38.	Manikpur Mohan	0.10
				39.	Saray Bhagat	0.08
		7	<b>Mahewa</b>	40.	Aheripur	0.22
				41.	Bharaipur	0.08
				42.	Daipur	0.10
				43.	Ingurri	0.14
				44.	Kunetha	0.09
				45.	Mudaina Kala Khurd	0.08
				46.	Niwadi Kala	0.16
				47.	Saray Illahi	0.06
<b>Total No. of GPs-14</b>						<b>1.80</b>
4	Firozabad	8	<b>Tundla</b>	48.	Basai	0.11
				49.	Elai	0.14
				50.	Hajaratpur	0.14
				51.	Mohammadabad	0.33
				52.	Pahadipur Bhondela	0.12
				53.	Saray Noormahal	0.08
		9	<b>Hathwant</b>	54.	Balipur Tapasya	0.05
				55.	Biltigarh	0.08
				56.	Itahari	0.06
				57.	Korari Sharahad	0.05
				58.	Odampur	0.02
				59.	Santhi	0.05
<b>Total No. of GPs-12</b>						<b>1.23</b>
5	GBNagar	10	<b>Bishrakh<sup>9</sup></b>	60.	Badalpur	0.06
				61.	Chipyana Khurd	
				62.	Girdhar Pur Sunarsi	
				63.	Kakrala Khas Pur	0.01
				64.	Mamura	0.03
				65.	Roja Jalal Pur	0.03
				66.	Sultan Pur	0.06
<b>Total No. of GPs-07</b>						<b>0.19</b>
6	Ghazipur	11	<b>Zakhania</b>	67.	Amavanshi	0.10
				68.	Damodarpur	0.06
				69.	Godsaiya	0.11
				70.	Jauharpur	0.11
				71.	Khudabkshpur	0.07
				72.	Mirpur Tirvah	0.14
				73.	Panikasha Urf Kritsingpur	0.08
				74.	Saray Dhanesh	0.05

<sup>9</sup>GP Chipyana Khurd and Girdharpur Sunarsi of KP Bishrakh, G.B.Nagar did not provide their records to audit.

		12	<b>Mardah</b>	75.	Bahtura	0.07
				76.	Birbalpur	0.14
				77.	Gharia	0.19
				78.	Kardah Kathwali	0.07
				79.	Nasiruddinpur	0.13
				80.	Ruhipur	0.08
		13	<b>Barachawar</b>	81.	Amhat	0.09
				81.	Benipur	0.10
				82.	Dahendu	0.10
				83.	Hatwar Dayal Singh	0.06
				84.	Khadhada	0.07
				85.	New Urf Unchadih	0.10
				86.	Pihuli	0.05
<b>Total No. of GPs-21</b>						<b>1.97</b>
7	Gonda	14	<b>Katra Bazar</b>	87.	Barai Gondaha	0.07
				88.	Charera	0.03
				89.	Gaurwa Kalan	0.08
				90.	Kotiya Madara	0.12
				91.	Nadawan	0.08
				92.	Raipur Fakir	0.04
				93.	Tilka	0.09
		15	<b>Paraspur</b>	94.	Abhaiepur	0.05
				95.	Bhaurigunj	0.12
				96.	Domakalpi	0.06
				97.	Kadruo	0.28
				98.	Madhipurkhaderay	0.11
				99.	Paraspur	0.42
				100.	Shraniya Chaubey	0.06
		16	<b>Belsar</b>	101.	Alipersoli	0.23
				102.	Chirebashana	0.09
				103.	Harkha Pur	0.07
				104.	Margub Pur	0.07
				105.	Sidhoti	0.11
<b>Total</b>						<b>No. of GPs-19</b>
						<b>2.18</b>
8	Lalitpur	17	<b>Jakhoura</b>	106.	Adwaha	0.07
				107.	Buchha	0.08
				108.	Gora	0.04
				109.	Khadera	0.06
				110.	Mainwara	0.11
				111.	Pachhoni	0.05
				112.	Silgan	0.18
<b>Total</b>						<b>No. of GPs-07</b>
						<b>0.59</b>
9	Lucknow	18	<b>Bakshi Ka Talab</b>	113.	Aadharkhera	0.07
				114.	Bagaha	0.10



				115.	Bharigahana	0.10
				116.	Dudhara	0.07
				117.	Jalalpur	0.11
				118.	Madaripur	0.07
				119.	Muspipari	0.12
				120.	Rajauli	0.15
				121.	Sonva	0.08
		19	<b>Malihabad</b>	122.	Allupur	0.09
				123.	Datali	0.06
				124.	Hamirapur	0.13
				125.	Khadauva	0.18
				126.	Meethe Nagar	0.06
				127.	Sahilamau	0.08
<b>Total</b>					<b>No. of GPs-15</b>	<b>1.47</b>
10	Mau	20	<b>Doharighat</b>	128.	Bahrampur	0.11
				129.	Budhawar	0.12
				130.	Gulaurikalan	0.06
				131.	Kadipur	0.08
				132.	Kuranga	0.14
				133.	Parashurampur Naraharpur	0.07
				134.	Sarfora	0.08
		21	<b>Pardahan</b>	135.	Aadedih	0.14
				136.	Bibipur	0.10
				137.	Kushmaur	0.10
				138.	Pardaha	0.11
				139.	Sarwan	0.38
<b>Total</b>					<b>No. of GPs-12</b>	<b>1.49</b>
11	Sitapur	22	<b>Biswan</b>	140.	Ambarpur	0.07
				141.	Belwa Bahadurpur	0.08
				142.	Bisendi	0.06
				143.	Hasanpur	0.09
				144.	Kanduni	0.04
				145.	Lodhora	0.10
				146.	Mojuddinpur	0.16
				147.	Puraina	0.05
				148.	Saraiyan Mirjapur	0.11
		23	<b>Pahla</b>	149.	Bajhera	0.20
				150.	Bharatar	0.17
				151.	Firojpur	0.09
				152.	Kandaura	0.06
				153.	Lodhaura Raja Sahab	0.11
				154.	Paliya	0.07
				155.	Saraiyan Kadipur	0.09

		24	<b>Laharpur</b>	156.	Akbarpur	0.17
				157.	Dariyapur	0.08
				158.	Karsyora	0.16
				159.	Makanpur	0.07
				160.	Patwara	0.09
				161.	Sherpur	0.16
		25	<b>Sakran</b>	162.	Adwari	0.15
				163.	Chilhiya	0.09
				164.	Khamrihya Mahriya	0.11
				165.	Madora	0.28
				166.	Patni	0.14
				167.	Saraiyan Kalan	0.15
<b>Total</b>				<b>No. of GPs-28</b>		<b>3.20</b>
12	Sultanpur	26	<b>Dhanpatganj</b>	168.	Aenpur	0.07
				169.	Biswa	0.12
				170.	Itwamalnapur	0.03
				171.	Mahmoodpur	0.11
				172.	Ramnagar	0.07
				173.	Semruna	0.16
		27	<b>Pratappur Kamichha</b>	174.	Bantikala	0.14
				175.	Ghamha	0.04
				176.	Kothrakhurd	0.06
				178.	Ramgarh	0.11
				179.	Shadapur	0.12
		28	<b>Karaundhi Kala</b>	180.	Bangar Kala	0.09
				181.	Gura Tikari	0.09
				182.	Paharpur Kala	0.11
<b>Total</b>				<b>No. of GPs-14</b>		<b>1.32</b>
<b>Grand Total No. of GPs-182, 02 GPs of Bistrakh, GB Nagar did not provide their records to audit.</b>						<b>18.27</b>

(Source: Information collected from Selected GPs)

**Appendix 2.2.1**  
**List of selected Gram Panchayats**  
(Reference: Paragraph no. 2.2.6; page 53)

Sl. No.	Gram Panchyat	Block	District
1.	Aialakla	Gaur	Basti
2.	Baadipur	Harakh	Barabanki
3.	Baheriya	SaltauaGopalpur	Basti
4.	Bangaawan	Dariyabad	Barabanki
5.	Belha	Lalganj	Pratapgarh
6.	Bhadwana	Malihabad	Lucknow
7.	Bhanti	Kurwar	Sultanpur
8.	Bichpatawa	Dudhahi	Kushi Nagar
9.	Bosi	Shankargarh	Allahabad
10.	Brindaban	Sukrauli	Kushi Nagar
11.	Charwa	Chail	Kaushambi
12.	Deoriya	Sahjanawa	Gorakhpur
13.	Devdar Tula	Khajani	Gorakhpur
14.	EtangaBeramnagar	Bilaspur	Rampur
15.	Godauli	Sarojaninagar	Lucknow
16.	GoshaPrayagpur	Ganj Moradabad	Unnao
17.	HaraiyaBasantpur	Desai Deoria	Deoria
18.	HaraiyaPandit	Bridgemanganj	Maharajganj
19.	Jalalpur	KhudaganjKatra	Shahjahanpur
20.	Kathetha	Harpalpur	Hardoi
21.	KhairaKalan	Gilaula	Shravasti
22.	Kharpari	Mainpuri	Mainpuri
23.	Kharwania	Bankati	Basti
24.	Khasdih	Martinganj	Azamgarh
25.	KishunpurKapili	Devmai	Fatehpur
26.	Kuwa	Belghat	Gorakhpur
27.	KhwajaAhmadpur	Shamsabad	Farrukhabad
28.	LaxmanPur Shankar Pur	Risia	Bahraich
29.	LaxmanpurMatahi	Balaha	Bahraich
30.	Mahripur	Tanda	Ambedkar Nagar
31.	Mahuava	Sukrauli	Kushi Nagar
32.	Matiha	Balaha	Bahraich
33.	Matroi	Iglas	Aligarh
34.	Naharkhor	Bahua	Fatehpur
35.	Naharra	Khandauli	Agra
36.	Nausana	Salarpur	Budaun
37.	Parsa Play Deeh	Gaisri	Balrampur
38.	PipraBasant	Pipraich	Gorakhpur
39.	Piprakaji	Nichlaul	Maharajganj
40.	Rukwaha	Mehrauni	Lalitpur
41.	Satijor	Nawabganj	Bahraich
42.	Sendhrwan	Malihabad	Lucknow
43.	SewaiHemgarh	Shahgarh	Amethi
44.	Shiv Pur	Narainpur	Mirzapur
45.	Soharawana	Vishunpura	Kushi Nagar
46.	Son	Khairagarh	Agra
47.	Tavakkalpur	Pihani	Hardoi
48.	TripurarPur	Purwa	Unnao
49.	VarsiaUrfVarsiawale	Bisalpur	Pilibhit
50.	Vinayak	Gauri Bazar	Deoria

(Source: List of GPs where SA conducted in 2014-15)

**Appendix 2.2.2**  
**List of Gram Panchayats and duration of Social Audit**  
*(Reference: Paragraph no. 2.2.8.2; page 57)*

Sl. No.	Gram Panchyat	Dates of Gram Sabha SA meetings	Duration of SA as per BSACs' Report		No of Days
			From	To	
1.	Aialakla	08-09-2014	08-09-2014	08-09-2014	01
2.	Baadipur	01-12-2014	01-12-2014	01-12-2014	01
3.	Baheriya	11-08-2014	11-08-2014	11-08-2014	01
4.	Bangaawan	27-11-2014	26-11-2014	27-11-2014	02
5.	Belha	25-08-2014	25-08-2014	25-08-2014	01
6.	Bhadwana	02-03-2015	02-03-2015	02-03-2015	01
7.	Bhanti	11-07-2014	11-07-2014	11-07-2014	01
8.	Bichpatawa	16-02-2015	16-02-2015	16-02-2015	01
9.	Bosi	31-10-2014	Not mentioned		01
10.	Brindaban	13-11-2014	13-11-2014	13-11-2014	01
11.	Charwa	29-09-2014	29-09-2014	29-09-2014	01
12.	Deoriya	19-03-2015	Not mentioned		01
13.	Devdar Tula	28-10-2014	Not mentioned		01
14.	EtangaBeramnagar	15-12-2014	11-12-2014	15-12-2014	05
15.	Godauli	28-07-2014	28-07-2014	28-07-2014	01
16.	GoshaPrayagpur	07-08-2014	Not mentioned		01
17.	HaraiyaBasantpur	01-12-2014	Not mentioned		01
18.	HaraiyaPandit	24-11-2014	24-11-2014	24-11-2014	01
19.	Jalalpur	02-12-2014	Not mentioned		01
20.	Kathetha	23-02-2015	18-02-2015	22-02-2015	05
21.	KhairaKalan	16-10-2014	Not mentioned		01
22.	Kharpari	10-11-2014	Not mentioned		01
23.	Kharwania	22-09-2014	22-09-2014	22-09-2014	01
24.	Khasdih	04-08-2014	02-08-2014	04-08-2014	03
25.	KishunpurKapili	31-10-2014	31-10-2014	31-10-2014	01
26.	Kuwa	07-08-2014	Not mentioned		01
27.	KwajaAhmadpur	17-11-2014	Not mentioned		01
28.	LaxmanPur Shankar Pur	02-03-2015	02-03-2015	02-03-2015	01
29.	LaxmanpurMatahi	22-11-2014	Not mentioned		01
30.	Mahripur	27-11-2014	Not mentioned		01
31.	Mahuava	04-09-2014	04-09-2014	04-09-2014	01
32.	Matiha	24-11-2014	Not mentioned		01
33.	Matroi	17-03-2015	15-03-2015	17-03-2015	03
34.	Naharkhor	26-09-2014	26-09-2014	26-09-2014	01
35.	Naharra	16-09-2014	13-09-2014	16-09-2014	04
36.	Nausana	11-12-2014	11-12-2014	11-12-2014	01
37.	Parsa Play Deeh	08-08-2014	08-08-2014	08-08-2014	01
38.	PipraBasant	11-12-2014	Not mentioned		01
39.	Piprakaji	15-09-2014	15-09-2014	15-09-2014	01
40.	Rukwaha	26-09-2014	14-09-2014	26-09-2014	13
41.	Satijor	12-03-2015	Not mentioned		01
42.	Sendhrwan	04-09-2014	04-09-2014	04-09-2014	01
43.	SewaiHemgarh	26-09-2014	26-09-2014	26-09-2014	01
44.	Shiv Pur	10-11-2014	08-11-2014	09-11-2014	02
45.	Soharawana	09-02-2015	09-02-2015	09-02-2015	01
46.	Son	21-08-2014	15-08-2014	21-08-2014	07
47.	Tavakkalpur	21-07-2014	18-07-2014	21-07-2014	04
48.	TripurarPur	22-10-2014	22-10-2014	22-10-2014	01
49.	VarsiaUrfVarsiawale	11-12-2014	Not mentioned		01
50.	Vinayak	08-10-2014	Not mentioned		01

(Source: BSACs Reports)

### Appendix 2.2.3

#### Details of average Social Audit per team

(Reference: Paragraph no. 2.2.8.5; page 58)

Sl. No	Districts	No of blocks	No of blocks where SA was conducted	No of SA teams	No of SA teams reserved as per norms	No of SA teams as per norms	SAs Planned	Average SAs per team
1.	Agra	15	14	101	28	73	476	6.52
2.	Aligarh	12	12	114	24	90	516	5.73
3.	Allahabad	20	18	171	36	135	843	6.24
4.	Ambedkar nagar	9	9	100	18	82	387	4.72
5.	Amethi	13	13	66	26	40	441	11.02
6.	Azamgarh	22	20	217	40	177	859	4.85
7.	Bahraich	14	14	125	28	97	584	6.02
8.	Balrampur	9	9	89	18	71	313	4.41
9.	Barabanki	15	14	137	28	109	602	5.52
10.	Basti	14	14	131	28	103	582	5.65
11.	Budaun	15	10	127	20	107	430	4.02
12.	Deoria	16	16	124	32	92	639	6.95
13.	Farrukhabad	7	5	66	10	56	215	3.84
14.	Fatehpur	13	11	109	22	87	473	5.44
15.	Gorakhpur	19	18	134	36	98	766	7.82
16.	Hardoi	19	19	118	38	80	812	10.15
17.	Kaushambi	8	7	54	14	40	282	7.05
18.	Kushinagar	14	14	128	28	100	581	5.81
19.	Lalitpur	6	6	49	12	37	258	6.97
20.	Lucknow	8	6	40	12	28	258	9.21
21.	Maharajganj	12	12	108	24	84	488	5.81
22.	Mainpuri	9	9	73	18	55	380	6.91
23.	Mirzapur	12	12	106	24	82	501	6.11
24.	Pilibhit	7	6	67	12	55	240	4.36
25.	Pratapgarh	17	3	16	6	10	119	11.90
26.	Rampur	6	6	72	12	60	232	3.87
27.	Shahjahanpur	15	15	130	30	100	516	5.16
28.	Shravasti	5	3	46	6	40	129	3.22
29.	Sultanpur	14	12	105	24	81	516	6.37
30.	Unnao	16	14	104	28	76	602	7.92
<b>Total</b>		<b>381</b>	<b>341</b>	<b>3027</b>	<b>682</b>	<b>2345</b>	<b>14040</b>	<b>5.99 say 6</b>

(Source: information collected from DDOs)

### Appendix 2.2.4

#### **Gram Panchayats where intimation of Social Audit was received late**

(Reference: Paragraph no. 2.2.9.1; page 58)

Sl. No	Gram panchayats	Date of social audit	Due date of receipt of information	Actual Date of receipt of information	Delay in no of days
1.	Baadipur	01-12-2014	01-11-2014	15-11-2014	15
2.	Bangaawan	27-11-2014	27-10-2014	15-11-2014	18
3.	Belha	25-08-2014	25-07-2014	10-08-2014	15
4.	Bhadwana	02-03-2015	02-02-2015	20-02-2015	18
5.	Bhanti	11-07-2014	11-06-2014	28-06-2014	16
6.	Bosi	31-10-2014	01-10-2014	10-10-2014	09
7.	Brindaban	13-11-2014	13-10-2014	16-10-2014	03
8.	Deoriya	19-03-2015	19-02-2014	09-03-2015	20
9.	Devdartula	28-10-2014	28-09-2014	24-10-2014	26
10.	Etangabernagar	15-12-2014	15-11-2014	25-11-2014	10
11.	Godauli	28-07-2014	28-06-2014	02-07-2014	04
12.	Goshaprayagpur	07-08-2014	07-07-2014	22-07-2014	14
13.	Haraiyabasantpur	01-12-2014	01-11-2014	05-11-2014	03
14.	Jalalpur	02-12-2014	02-11-2014	22-11-2014	20
15.	Kathetha	23-02-2015	23-01-2015	16-02-2015	22
16.	Khairakalan	16-10-2014	16-09-2014	26-09-2014	10
17.	Kharpari	10-11-2014	10-10-2014	21-10-2014	10
18.	Khasdih	04-08-2014	04-07-2014	23-07-2014	19
19.	Kishunpurkapili	31-10-2014	01-10-2014	10-10-2014	09
20.	Kuwa	07-08-2014	07-07-2014	30-07-2014	23
21.	Laxmanpurshankarpur	02-03-2015	02-02-2015	27-02-2015	26
22.	Laxmanpurnatahi	22-11-2014	22-10-2014	20-11-2014	28
23.	Mahripur	27-11-2014	27-10-2014	07-11-2014	10
24.	Matiha	24-11-2014	24-10-2014	22-11-2014	28
25.	Naharra	16-09-2014	16-08-2014	30-08-2014	13
26.	Piprabasant	11-12-2014	11-11-2014	26-11-2014	14
27.	Piprakaji	15-09-2014	15-08-2014	05-09-2014	20
28.	Satijor	12-03-2015	12-02-2015	02-03-2015	20
29.	Sendhrwan	04-09-2014	04-08-2014	22-08-2014	17
30.	Sewaihemgarh	26-09-2014	26-08-2014	05-09-2014	09
31.	Shiv pur	10-11-2014	10-10-2014	14-10-2014	04
32.	Tavakkalpur	21-07-2014	21-06-2014	18-07-2014	27
33.	Tripurarpur	22-10-2014	22-09-2014	15-10-2014	23
34.	Varsiaurfvarsiawale	11-12-2014	11-11-2014	25-11-2014	14

(Source: GPs & BSACs)

## Appendix 2.2.5

### List of Gram Panchayats where records were put up with delay

(Reference: Paragraph no. 2.2.9.2; page 58)

Sl. No.	Name of Gram Panchayats	Dates of Social Audit/meeting	Due date for put up of records to SA	Dates on which records were put up to SA team.	Delay in no of days
1.	Aialakla	08-09-2014	24-08-2014	08-09-2014	15
2.	Baadipur	01-12-2014	16-11-2014	17-11-2014	1
3.	Baheriya	11-08-2014	27-07-2014	11-08-2014	15
4.	Bangaawan	27-11-2014	12-11-2014	25-11-2014	13
5.	Belha	25-08-2014	10-08-2014	25-08-2014	15
6.	Bhadwana	02-03-2015	15-02-2015	24-02-2015	9
7.	Bhanti	11-07-2014	26-06-2014	09-07-2014	13
8.	Bichpatawa	16-02-2015	01-02-2015	16-02-2015	15
9.	Bosi	31-10-2014	16-10-2014	25-10-2014	9
10.	Brindaban	13-11-2014	29-10-2014	13-11-2014	15
11.	Charwa	29-09-2014	14-09-2014	27-09-2014	13
12.	Deoriya	19-03-2015	04-03-2015	13-03-2015	9
13.	Devdartula	28-10-2014	13-10-2014	24-10-2014	11
14.	Etangaberamnagar	15-12-2014	30-11-2014	11-12-2014	11
15.	Godauli	28-07-2014	13-07-2014	23-07-2014	10
16.	Goshaprayagpur	07-08-2014	23-07-2014	28-07-2014	5
17.	Haraiyabasantpur	01-12-2014	16-11-2014	26-11-2014	10
18.	Haraiyapandit	24-11-2014	09-11-2014	18-11-2014	9
19.	Jalalpur	02-12-2014	17-11-2014	02-12-2014	15
20.	Kathetha	23-02-2015	08-02-2015	21-02-2015	13
21.	Khairakalan	16-10-2014	01-10-2014	15-10-2014	14
22.	Kharpari	10-11-2014	26-10-2014	01-11-2014	6
23.	Kharwania	22-09-2014	07-09-2014	19-09-2014	12
24.	Khasdih	04-08-2014	20-07-2014	01-08-2014	12
25.	Kuwa	07-08-2014	23-07-2014	30-07-2014	7
26.	Kwajaahmadpur	17-11-2014	02-11-2014	13-11-2014	11
27.	Laxmanpurshankarpur	02-03-2015	15-02-2015	02-03-2015	15
28.	Laxmanpurmatahi	22-11-2014	07-11-2014	22-11-2014	15
29.	Mahuava	04-09-2014	20-08-2014	04-09-2014	15
30.	Matiha	24-11-2014	09-11-2014	24-11-2014	15
31.	Matroi	17-03-2015	02-03-2015	17-03-2015	15
32.	Naharkhor	26-09-2014	11-09-2014	18-09-2014	7
33.	Naharra	16-09-2014	01-09-2014	13-09-2014	12
34.	Parsa play deeh	08-08-2014	24-07-2014	07-08-2014	14
35.	Piprakaji	15-09-2014	31-08-2014	07-09-2014	7
36.	Satijor	12-03-2015	25-02-2015	12-03-2015	15
37.	Sendhrwan	04-09-2014	20-08-2014	01-09-2014	12
38.	Sewaihemgarh	26-09-2014	11-09-2014	22-09-2014	11
39.	Shiv pur	10-11-2014	26-10-2014	08-11-2014	13
40.	Soharawana	09-02-2015	25-01-2015	09-02-2015	15
41.	Son	21-08-2014	06-08-2014	15-08-2014	9
42.	Tavakkalpur	21-07-2014	06-07-2014	18-07-2014	12
43.	Tripurarpur	22-10-2014	07-10-2014	18-10-2014	11
44.	Varisiaurfvarsawale	11-12-2014	26-11-2014	06-12-2014	10
45.	Vinayak	08-10-2014	23-09-2014	05-10-2014	12

(Source: GPs & BSACs)

**Appendix 2.2.6**  
**Details of unaudited Gram Panchayats**  
*(Reference: Paragraph no. 2.2.9.3; page 59)*

Sl. No.	Name of District	No. of GPs planned for SA	No. of GPs Audited	No. of Unaudited GPs (1302) due to	
				non production of records	other reasons
1.	Agra	476	381	95	0
2.	Allahabad	843	656	15	172
3.	Aligarh	516	509	07	0
4.	Amethi	441	402	39	0
5.	Azamgarh	859	766	93	0
6.	Bahraich	584	552	0	32
7.	Balrampur	313	215	0	98
8.	Basti	582	538	44	0
9.	Budaun	430	400	30	0
10.	Deoria	639	635	4	0
11.	Fatehpur	473	441	32	0
12.	Gorakhpur	766	632	134	0
13.	Hardoi	812	714	59	39
14.	Kaushambi	282	260	8	14
15.	Kushinagar	581	511	70	0
16.	Lucknow	258	256	02	0
17.	Maharajganj	488	482	0	6
18.	Mainpuri	380	238	0	142
19.	Mirzapur	501	483	18	0
20.	Pilibhit	240	234	0	6
21.	Pratapgarh	119	90	29	0
22.	Shravasti	129	120	09	0
23.	Sultanpur	516	491	1	24
24.	Unnao	602	522	80	0
<b>Total</b>		<b>11,830</b>	<b>10,528</b>	<b>769</b>	<b>533</b>

(Source: information collected from DDOs)



**Appendix 2.2.7**  
**Details of attendance of nominated officers**  
(Reference: Paragraph no. 2.2.9.4; page 59)

Sl. No.	Gram panchayats	Date of Social Audit	Designation of Nominated Officers by DPC	Whether present
1.	Aialakla	08-09-2014	District Cane Officer Basti	No
2.	Baadipur	01-12-2014	Executive Engineer-I PWD	No
3.	Baheriya	11-08-2014	District Probation Officer Basti	No
4.	Bangaawan	27-11-2014	P R D Officer, Barabanki	No
5.	Belha	25-08-2014	AMA Z.P. Pratapgarh	No
6.	Bhadwana	02-03-2015	BSA Lucknow	No
7.	Bhanti	11-07-2014	Chief Veterinary Officer Sultanpur	No
8.	Bichpatawa	16-02-2015	District .Khadi & Gramodyog Adhikari Kushinagar	No
9.	Bosi	31-10-2014	DTO, DRDI, Allahabad	No
10.	Brindaban	13-11-2014	Chief Veterinary Officer Kushinagar	No
11.	Charwa	29-09-2014	D P O Kausambi	No
12.	Deoriya	19-03-2015	E.E. Nalkoop	No
13.	Devdartula	28-10-2014	Khadi Gramodyog Adhikari	No
14.	Etangaberamnagar	15-12-2014	Dy. Director .Agriculture Extn. Rampur	No
15.	Godauli	28-07-2014	Economical and Statistical Officer Lucknow	No
16.	Haraiyabasantpur	01-12-2014	DPRO Deoria	No
17.	Haraiyapandit	24-11-2014	Distt. Minority Welfare Officer Mahrajganj	No
18.	Jalalpur	02-12-2014	Asstt. D.P.R.O.	No
19.	Kathetha	23-02-2015	D.S.W .Officer	No
20.	Kharwania	22-09-2014	District Backword welfare officer Basti	No
21.	Khasdih	04-08-2014	Did not nominate	No
22.	Kuwa	07-08-2014	B S A	No
23.	Laxmanpurshankarpur	02-03-2015	D H O Bahraich	No
24.	Laxmanpurmatahi	22-11-2014	District Gramodyog Officer	No
25.	Mahuava	04-09-2014	BDO Sukrauli	No
26.	Matiha	24-11-2014	District Gramodyog Officer	No
27.	Matroi	17-03-2015	Khadi Gramodyog Adhikari Aligarh	No
28.	Naharkhor	26-09-2014	District Agriculture Officer Fatehpur	No
29.	Naharra	16-09-2014	Ex. Engineer SKN	No
30.	Piprabasant	11-12-2014	A.E.M.I.	No
31.	Piprakaji	15-09-2014	E.E. RED Mahrajganj	No
32.	Rukwaha	26-09-2014	Dy. Director Agriculture Lalitpur	No
33.	Satijor	12-03-2015	Asstt Registrar co operative	No
34.	Sendhrwan	04-09-2014	BSA Lucknow	No
35.	Sewaihemgarh	26-09-2014	DDO Amethi	No
36.	Shiv pur	10-11-2014	A.E. DRDA	No
37.	Son	21-08-2014	A.E.(M.I) Agra	No
38.	Tripurarpur	22-10-2014	Executive Officer, Nager Panchayat Purva	No
39.	Varsiaurfvarsiawale	11-12-2014	A. R. Cooperative	No
40.	Vinayak	08-10-2014	DSAC Deoria	No

(Source: BSACs reports)

**Appendix 2.2.8**  
**Attendance of villagers during Gram Sabha Meeting**  
*(Reference: Paragraph no. 2.2.9.5; page 59)*

Sl. No.	Gram panchayat	Population of the GP	No of villagers who attended SA proceedings	Per centage of attendance
1.	Aialakla	2,043	30	1.47
2.	Baadipur	2,364	17	0.72
3.	Baheriya	2,508	19	0.76
4.	Bangaawan	3,840	14	0.36
5.	Belha	5,995	22	0.36
6.	Bhadwana	5,140	40	0.78
7.	Bhanti	4,887	184	3.76
8.	Bichpatawa	4,257	37	0.87
9.	Bosi	2,794	65	2.33
10.	Brindaban	1,997	40	2.00
11.	Charwa	26,071	17	0.07
12.	Deoriya	1,400	38	2.71
13.	Devdartula	2,500	29	1.16
14.	Etangabernagar	3,197	30	0.94
15.	Godauli	4,000	35	0.88
16.	Goshaprayagpur	1,672	49	2.93
17.	Haraiyabasantpur	2,255	33	1.46
18.	Haraiyapandit	1,501	41	2.73
19.	Jalalpur	3,500	13	0.37
20.	Kathetha	5,932	27	0.46
21.	Khairakalan	2,019	22	1.09
22.	Kharpari	7,731	33	0.43
23.	Kharwania	2,000	39	1.95
24.	Khasdih	2,300	38	1.65
25.	Kishunpurkapili	1,950	27	1.38
26.	Kuwa	2,650	14	0.53
27.	Kwajaahmadpur	1,953	32	1.64
28.	Laxmanpurshankarpur	3,582	36	1.00
29.	Laxmanpurmatahi	5,104	23	0.45
30.	Mahripur	1,800	27	1.50
31.	Mahuava	2,763	19	0.69
32.	Matiha	3,700	19	0.51
33.	Matroi	2,300	19	0.83
34.	Naharkhor	1,408	46	3.26
35.	Naharra	4,912	46	0.94
36.	Nausana	2,478	36	1.45
37.	Parsa play deeh	2,341	31	1.32
38.	Piprabasant	2,884	64	2.22
39.	Piprakaji	3,545	44	1.24

40.	Rukwaha	2,416	20	0.83
41.	Satijor	3,656	62	1.70
42.	Sendhrwan	5,140	46	0.89
43.	Sewaihemgarh	1,500	28	1.87
44.	Shiv pur	1,780	48	2.70
45.	Soharawana	2,729	35	1.28
46.	Son	4,282	52	1.21
47.	Tavakkalpur	4,064	50	1.23
48.	Tripurarpur	4,539	63	1.39
49.	Varsiaurfvarsiawale	2,125	55	2.59
50.	Vinayak	1,300	35	2.69
<b>Total</b>		<b>1,78,804</b>	<b>1,889</b>	<b>1.06</b>

(Source: GS proceeding & BSACs reports)

### Appendix 2.2.9

#### Details of Social Audit report not uploaded

(Reference: Paragraph no. 2.2.9.9 page 60)

Sl. No.	District	No of GPs where SA was conducted	No of uploaded SA report	No of SA report not uploaded
1.	Agra	381	328	53
2.	Aligarh	509	489	20
3.	Allahabad	656	579	77
4.	Ambedkarnagar	387	385	02
5.	Amethi	402	228	174
6.	Azamgarh	766	435	331
7.	Barabanki	602	518	84
8.	Budaun	400	378	22
9.	Deoria	635	584	51
10.	Fatehpur	441	407	34
11.	Gorakhpur	632	581	51
12.	Hardoi	714	706	08
13.	Kaushambi	260	254	06
14.	Kushinagar	511	460	51
15.	Maharajganj	482	472	10
16.	Mainpuri	238	174	64
17.	Mirzapur	483	402	81
18.	Pilibhit	234	202	32
19.	Pratapgarh	90	89	01
20.	Shahjahanpur	516	469	47
21.	Sultanpur	491	447	44
22.	Unnao	522	486	36
<b>Total</b>		<b>10,352</b>	<b>9,073</b>	<b>1,279</b>

(Source: information collected from DDOs)

**Appendix 2.2.10**  
**Difference between report prepared by Block Social Audit Coordinators**  
**and uploaded report on Mahatma Gandhi National Rural Employment**  
**Guarantee Scheme Website**  
*(Reference: Paragraph no.2.2.9.9; page 60)*

Sl. No.	Name of G.P.	Para No.	As per BSACs Report	As per MGNREGS web site Report
1.	Ailakala	Date of SA	8.9.2014	23.8.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
2.	Badipur	Date of SA	01.12.2014	15.11.2014
		2.2.5	Photograph not pasted on Job Card	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.3.3	Workers were not receiving dated receipts for their application for work	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.5.9	Wage slip not given to workers	Not uploaded in the report
		2.7.3	Non-availability of Stock Register at work site	Not uploaded in the report
		2.7.10	Final measurement of executed works was not done by J.E. in presence of labourers	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
2.8.7	Copy of records/information was not provided to Social Audit team 15 days before of Social Audit Gram Sabha.	Not uploaded in the report		
3.	Baheriya	Date of SA	11.8.2014	26.7.2014
		2.2.3	dated receipt not issued to labours for demanding work	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.4A	List of work allotment not pasted on notice board of G.P.	Not uploaded in the report
		2.5.8	Wage slip not issued to labourers	Not uploaded in the report
		2.7.1	Not displayed on notice board work cost, sanction quantity and other information at work site.	Not uploaded in the report
		2.7.2	Muster role not available at work site for public inquiry	Not uploaded in the report
		2.7.21	Facility was not provided at work site like as crutch, drinking water etc.	Not uploaded in the report
		2.7A	Signed muster role not issued by PO	Not uploaded in the report
		2.7.15 A	Delay issuing in work completion certificate.	Not uploaded in the report
		2.7.18	No photographs of work at starting, mid and after completion.	Not uploaded in the report
2.8.7	Not production of work records before 15 days of social audit date	Not uploaded in the report		
2.8.8	Absence of nominated officer	Not uploaded in the report		
4.	Bangawan	Date of SA	27.11.2014	12.11.2014
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report

		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.7.2	Non-availability of muster-roll to public at worksite	Not uploaded in the report
		2.7.3	Non-availability of Stock Register at work site	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.18	Photographs before start, during execution and after completion of work not made available to public and SA Team	Not uploaded in the report
		2.8.2	Wide publicity of Social Audit Gram Sabha was not done to ensure maximum participation	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha.	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
5.	Bosi	Date of SA	31.10.2014	15.10.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.5.9	Not issuing wage slip.	Not uploaded in the report
		2.7.9	No MB was done for day to day executed work.	Not uploaded in the report
		2.8.1	Not conducting Social Audit in every six month.	Not uploaded in the report
		2.8.8	Not attending the meeting by the nominated officer in Social Audit	Not uploaded in the report
6.	Belha	Date of SA	25.8.2014	10.8.2014
		2.2B	Not updated job card list	Not uploaded in the report
		2.3.2	Not issuing dated receipt for application to labourers.	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.5.9	Wage slip not given to workers	Not uploaded in the report
		2.7.7	Non-availability of material register at work site	Not uploaded in the report
		2.7.15	No photographs of work at starting, mid and after completion.	Not uploaded in the report
		2.8.2	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha.	Not uploaded in the report
		2.8.9	Non production of last social audit report.	Not uploaded in the report
7.	Bhadwana	Date of SA	2.3.2015	15.2.2015
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, its physical progress and estimated wages	Not uploaded in the report
8.	Bhanti	Date of SA	11.7.2014	27.6.2014
		2.1.4	Fee charges for issuing job cards	Not uploaded in the report
		2.2A	Non-updation of employment card list	Not uploaded in the report
		2.3.3	Not issuing of dated receipt	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.4B	Not preparing register to allotment work decided	Not uploaded in the report
		2.7.5	Shelf of project not prepared	Not uploaded in the report
		2.7.1	work cost, sanction quantity and other information was not displayed on notice board at work site.	Not uploaded in the report
		2.7.3	Non-availability of material register at work site	Not uploaded in the report

		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
9.	Bichpatwa	Date of SA	16.2.2015	1.2.2015
		2.2.5	No photo on job cards.	Not uploaded in the report
		2.2.7	job card is not in custody of workers	Not uploaded in the report
		2.2A	Non-updation employment card list	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.5.10	Bank/Post office pass book not in custody of labourers	Not uploaded in the report
		2.7.6	Public notice board at the worksite giving details of sanctioned, work dimension etc was not made available.	Not uploaded in the report
		2.7.18	Photographs before start, during execution and after completion of work not made available to public and SA Team	Not uploaded in wthe report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.8.1	Social audit not done in every 06 months	Not uploaded in the report
		2.8.2	No publicity was made of date, time place and importance of SA to ensure maximum participation of villagers	Not uploaded in the report
		2.8.3	No proper decision was made for date, time and place for villagers to participate in SA GS meeting	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
		2.8.6	No discussion on last SA report	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team 15 days before Social Audit Gram Sabha.	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
10.	Brandavan	Date of SA	13.11.2014	28.10.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of GP	Not uploaded in the report
		2.5.9	Wages slip not given to workers	Not uploaded in the report
		2.7.6	Public notice board at the worksite giving details of sanctioned, work dimension etc was not made available at work site.	Not uploaded in the report
		2.7.7	Muster rolls works was not kept at work site for public inspection	Not uploaded in the report
		2.7.8	Non-availability of Stock Register at work site to verify	Not uploaded in the report
		2.7.18	No photographs of work at starting, mid and after completion.	Not uploaded in the report
		2.8.2	No publicity was done for date, time place and importance of SA to ensure maximum participation of villagers	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report

11.	Charwa	Date of SA	29.9.2014	14.9.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasted the work allotment list on the notice board of GP	Not uploaded in the report
		2.5.9	Wages slip was not issued to labourers	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, its physical progress and estimated wages	Not uploaded in the report
		2.7.4	Completed work not measured in daily basis	Not uploaded in the report
		2.7.10	Final measurement of work was not done by the JE in the presence of workers	Not uploaded in the report
12.	Deodar Tula	2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.3.3	Not issuing of dated receipt	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of GP	Not uploaded in the report
		2.6B	Procedure of taking up new works and list of approved works not made available	Not uploaded in the report
13.	Deoria	2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha	Not uploaded in the report
		<b>2.8.9</b>	<b>No such case in report</b>	<b>No proactive disclosure of information/wall writing done on the walls of GP</b>
14.	Etanga bairam Nagar	Date of SA	15.12.2014	1.12.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasted the work allotment list on the notice board of GP	Not uploaded in the report
		2.4B	Not prepared register of allotment work decided	Not uploaded in the report
		2.7.1	public notice board giving details of sanctioned, work dimension etc was not at the worksite.	Not uploaded in the report
		2.7.15A	Delayed in issuing of work completion report	Not uploaded in the report
2.8.1	Social audit not done in every 6 months	Not uploaded in the report		
15.	Godauli	Date of SA	28.7.2014	13.7.2014
16.	Gosa Prayagpur	Date of SA	07.08.2014	22.07.2014
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6D	Labourers are not told what to do and about decided physical and estimated labour	Not uploaded in the report
2.2.5	Photographs not pasted on Job Card	Not uploaded in the report		
17.	Haraiya Basantpur	Date of SA	01.12.2014	01.10.2014
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6D	Labourers are not told what to do and about decided physical and estimated labour	Not uploaded in the report
18.	Haraiya Pandit	Date of SA	24.11.2014	09.11.2014
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report

		2.7.15A	Delay in issuing of work completion report	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
19.	Jalalpur	2.6D	Labourers are not told what to do and about decided physical and estimated labour	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
20.	Kathetha	Date of SA	23.2.2015	8.2.2015
		2.2A	Job card list not regularly updated and pasted on notice board.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
		2.7.13	Not properly maintained MB.	Not uploaded in the report
		2.7.15A	Delayed in issuing of work completion certificate.	Not uploaded in the report
21.	Khairakala	Date of SA	16.10.2014	1.10.2014
		2.2.5	No photo on job cards.	Not uploaded in the report
		2.2.6A	Job card entries had different details of attendance & payments	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
		2.5.9	Wages slip was not issued to labourers	Not uploaded in the report
		2.6B	Procedure of taking up new works and list of approved works not made available	Not uploaded in the report
		2.7.8	Stock book not available at work site	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.18	No photographs of work at starting, mid and after completion.	Not uploaded in the report
		2.8.1	Social audit not done in every 06 months	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha.	Not uploaded in the report
22.	Kharpari	Date of SA	10.11.2014	27.10.2014
		2.2A	Job card list not regularly updated and pasted on notice board of GP	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of GP	Not uploaded in the report
		2.5.9	Not issuing wage slip of labours.	Not uploaded in the report
23.	Kharwania	Date of SA	22.9.2014	6.9.2014
		2.4A	Not pasting the work allotment list on the notice board of the G.P.	Not uploaded in the report
24.	Khasdih	Date of SA	04.08.2014	20.07.2014
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.2.6	Entries in Job Card not updated	Not uploaded in the report
		2.3.3	dated receipts for their application for work was not provided.	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, its physical progress and estimated wages	Not uploaded in the report
25.	Khwaja ahmadpur	Date of SA	17.11.2014	2.11.2014
		2.2.6A	<b>No such case in report</b>	<b>Job card entries had different</b>



				details of attendance & payments
26.	Kishunpur Kapili	Date of SA	31.10.2014	17.10.2014
		2.1A	Registration process is not continuous.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
27.	Kuwa	<b>2.2.5A</b>	<b>No such case in report</b>	<b>Fee charging for Photo on job cards</b>
		2.6C	Executed works not as per recommended priority	Not uploaded in the report
28.	Lakshmanpur Matahi	Date of SA	22.11.2014	30.7.2014
		2.7.8	Stock book not available at work site	Not uploaded in the report
29.	Lakshmanpur Shankarpur	No difference		
30.	Maharipur	Date of SA	27.11.2014	12.11.2014
		2.4A	Not pasting the work allotment list on the notice board of GP	Not uploaded in the report
		2.6B	Procedure of taking up new works and list of approved works not made available	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
31.	Mahuawa	Date of SA	4.9.2014	20.8.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
32.	Matihra	Date of SA	24.11.2014	9.11.2014
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		<b>2.5.1</b>	<b>No such case.</b>	<b>Non payment of wage.</b>
33.	Matroi	Date of SA	17.3.2015	25.2.2015
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
34.	Naharkhor	Date of SA	26.9.2014	12.9.2014
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		<b>2.5.2</b>	<b>No such cases in the report.</b>	<b>Late payment of wages</b>
		<b>2.3.2</b>	<b>No such cases in the report.</b>	<b>dated receipt for their application for work not given</b>
		<b>2.7.3</b>	<b>No such cases in the report.</b>	<b>work site material register not verified 5 labourers.</b>
		<b>2.8.8</b>	<b>No such cases in the report.</b>	<b>Nominated officer not present.</b>
35.	Nahhara	Date of SA	16.9.2014	23.7.2014
		2.1A	Enrolment of labourer not done as continued process	Not uploaded in the report
		2.2A	Not updated regularly the job card list and pasted on the notice board.	Not uploaded in the report
		2.3 A	Demand of work is not properly recorded	Not uploaded in the report
		2.4 A	Work allotment list was not pasted on notice board.	Not uploaded in the report
		2.6 D	Before work execution not calling project meeting to explain that what to do and what the physical and labour estimate of work.	Not uploaded in the report
		<b>2.6.6</b>	<b>No such cases in the report.</b>	<b>Excessive rates and material</b>
36.	Nausana	Date of SA	11.12.2014	26.11.2014
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.4A	Not pasted the work allotment list on the notice board of GP	Not uploaded in the report

		2.4.2	33 <i>per cent</i> quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.5.9	Wage slip not given to labourers.	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, its physical progress and estimated wages	Not uploaded in the report
		2.7.5	Shelf of project not prepared	Not uploaded in the report
		2.7.1	Public notice board at the worksite giving details of sanctioned, work dimension etc was not available.	Not uploaded in the report
		2.7.3	Stock register not available at work site.	Not uploaded in the report
		2.7.4	Completed work not measured in daily basis	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
37.	Parsa play Deeh	Date of SA	8.8.2014	24.7.2014
		2.2.6	Job card entries not updated	Not uploaded in the report
		2.2.6A	Job card entries had different details of attendance & payments	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.3.2	Receipt to labours for demanding work was without date, wrong date after date.	Not uploaded in the report
		2.3.3	Not issuing the dated receipt of application of work.	Not uploaded in the report
		<b>2.4.2</b>	<b>No such cases in the report</b>	<b>Thirty three <i>per cent</i> quota for the women being not filled in the allotment of work</b>
		2.4A	Not pasting the work allotment list on the notice board of G.P.	Not uploaded in the report
		2.5.9	Wage slip not issued to labourers	Not uploaded in the report
		<b>2.7.6</b>	<b>No such cases in the report</b>	<b>public notice board at the worksite giving details of sanctioned, work dimension etc. Was not available</b>
		2.7.7	Muster roll was not available for public inspection at work site	Not uploaded in the report
		<b>2.7.11</b>	<b>No such cases in the report</b>	<b>Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.</b>
		2.7.18	No photographs of work at starting, mid and after completion.	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.8.6	No discussion on last SA report	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha.	Not uploaded in the report
		<b>2.8.9</b>	<b>No such cases in the report</b>	<b>No proactive disclosure of information/wall writing on the walls of GP</b>
		2.7.8	Stock book not available at work site	Not uploaded in the report
38.	Pipra basant	2.4A	Not pasting the work allotment list on the notice board of GP	Not uploaded in the report
39.	Piprakaji	Date of SA	15.09.2014	31.08.2014
		2.1A	Enrolment of labourer not done as continued process	Not uploaded in the report
		2.2.6	Entries in Job Card not updated	Not uploaded in the report

		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.3 A	Demand of work is not properly recorded.	Not uploaded in the report
		2.4.2	33 <i>per cent</i> quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.7.15A	Delay in issue of work completion report	Not uploaded in the report
		2.7A	Signed muster role not issued by PO	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
		2.8.8	Nominated officer by DPC was not present in the Social Audit Gram Sabha	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
40.	Rukvaha	Date of SA	14.09.2014 to 26.09.2014	11.09.2014
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6A	Selection of works not based on priority prescribed by Planning and Development Committee	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
		2.8.8	Nominated officer by DPC not present in the Social Audit Gram Sabha	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
41.	Satijor	Date of SA	12.3.2015	25.2.2015
		2.2.7	job card not in custody of workers	Not uploaded in the report
		2.3.1	Non-acceptance of work application	Not uploaded in the report
		2.5.9	Not issuing wage slip to labours.	Not uploaded in the report
		2.6.1	Select of works not based on the works recommended by Gram sabha	Not uploaded in the report
		2.7.8	Non-availability of Stock Register at work site to be verified by 5 labourers	Not uploaded in the report
		2.7.13	Not properly maintained MB.	Not uploaded in the report
		2.7.15	Issuing false work completion certificate	Not uploaded in the report
		2.7.15A	Completion certificate not issued in time	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
42.	Sendharwa	Date of SA	4.9.2014	20.08.2014
43.	Sewai Hemgarh	Date of SA	26.9.2014	10.9.2014
		2.2.2	Delayed issue of job card after registration	Not uploaded in the report
		2.2.5	No photograph on job cards.	Not uploaded in the report
		2.2.6	Non updated job card entries	Not uploaded in the report
		2.2.7	Job card not in custody of labourer	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.3.1	Non accepted application for work	Not uploaded in the report
		2.3.2	Undated/wrong dated receipt for application for work was issued	Not uploaded in the report
		2.4 A	Work allotment list not pasted on the notice board of G.P.	Not uploaded in the report
		2.4.2	33 <i>per cent</i> quota for the women was not being filled in the allotment of work of work	Not uploaded in the report

		2.5.9	Wage slip not given to workers	Not uploaded in the report
		2.6.7	Not preparing the annual plan in GP meeting.	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, it physical progress and estimated wages	Not uploaded in the report
		2.7.1	Work cost, sanction quantity and other information at work site was not displayed on notice board.	Not uploaded in the report
		2.7.3	Non-availability of Stock Register at work site	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.15A	Delay in issue of work completion report	Not uploaded in the report
		2.7.18	Photographs before start, during execution and after completion of work not made available to public and SA Team	Not uploaded in the report
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team prior to 15 days of Social Audit Gram Sabha.	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
		2.8.8	nominated Officer by DPC is not present in the Social Audit Gram Sabha	Not uploaded in the report
44.	Shivpur	Date of SA	10.11.2014	24.10.2014
		2.7.21	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.7.8	Non-availability Stock Register at work site	Not uploaded in the report
		2.7.6	Public notice board, giving details of sanctioned, work dimension etc. not available at the worksite	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall painting on the walls of GP	Not uploaded in the report
		2.8.8	Nominated officer by DPC not present in the Social Audit Gram Sabha	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.7.7	Non-availability muster-roll for public at worksite	Not uploaded in the report
		2.7.11	Vigilance and Monitoring Committee did not make regular visit to worksite and monitor.	Not uploaded in the report
		2.7.18	Photographs before start, during execution and after completion of work not made available to public and SA Team	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team 15 days before Social Audit Gram Sabha.	Not uploaded in the report
		2.5.6	Payment for non-existing works	Not uploaded in the report
		2.6.1	Selection of works not based on sanctioned works by Gram Sabha	Not uploaded in the report
		2.6.2	Non-preparation of priority of works	Not uploaded in the report
		2.6A	Selection of works not based on priority prescribed by Planning and Development Committee	Not uploaded in the report
		2.6B	Procedure of taking up new works and list of approved works not made available	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, it physical progress and estimated wages	Not uploaded in the report

		2.7.15A	Delayed in issue of work completion report	Not uploaded in the report
		2.8.1	Non-conduct of Social Audit in six month	Not uploaded in the report
		2.8.4	Absence of important officers/officials responsible to answer the questions of Gram Sabha members	Not uploaded in the report
45.	Soharauna	Date of SA	9.2.2015	24.1.2015
		2.1B	Not updating registration list continuously	Not uploaded in the report
		2.2.2	No photo on job cards.	Not uploaded in the report
		2.2.3	Fee charges for photograph	Not uploaded in the report
		2.2.5	Not updating job card entries	Not uploaded in the report
		2.2A	Not providing file of job card for inspection in GP.	Not uploaded in the report
		2.2B	Non-updation of employment card list and not pasting on the notice board.	Not uploaded in the report
		2.3.1	Non accepted application for work	Not uploaded in the report
		2.3.2	Non issue of dated receipt	Not uploaded in the report
		2.4A	Not pasted the work allotment list on the notice board of G.P.	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.5.9	Not issuing wage slip to labourers	Not uploaded in the report
		2.6.2	Not preparing annual work plan in GS meeting	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, it physical progress and estimated wages	Not uploaded in the report
		2.7.5	No public information board on work site	Not uploaded in the report
		2.7.6	Absence of muster roll at work site for public inspection	Not uploaded in the report
		2.7.18	No/Inadequate facilities (drinking water, shade, first aid etc.) at worksite	Not uploaded in the report
		2.8.2	Copy of records/information not provided to Social Audit team 15 days before Social Audit Gram Sabha.	Not uploaded in the report
		2.8.3	No publicity of date, time place and importance of SA to ensure maximum participation of villagers	Not uploaded in the report
		2.8.10	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report
46.	Son	Date of SA	21.8.2014	4.8.2014
		2.2.5 A	Fee charges for photography	Not uploaded in the report
		2.2 A	Job card list not regularly updated and pasted on notice board.	Not uploaded in the report
		2.4 A	List of work allotment not pasted on notice board of G.P.	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, it physical progress and estimated wages	Not uploaded in the report
47.	Tavakkalpur	Date of SA	21.7.2014	06.07.2014
		2.2.5	No photo on job cards.	Not uploaded in the report
		2.6 A	No selection of work on priority basic by Planning and Development committee.	Not uploaded in the report
		2.8.7	Copy of records/information not provided to Social Audit team 15 days before the Gram Sabah.	Not uploaded in the report
48.	Tripurarpur	Date of SA	22.10.2014	16.8.2014
		2.7.3	Non-availability of Stock Register at work site	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall painting on the walls of GP	Not uploaded in the report
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice	Not uploaded in the report

			board of GP	
49.	Vinayak	Date of SA	08.10.2014	26.06.2014
		2.2A	Non-updation of employment card list and not pasting on notice board of GP	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.6D	Labourers are not told about the job to be performed, its physical progress and estimated wages	Not uploaded in the report
50.	Varsiya urf varsiyawale	Date of SA	11.12.2014	27.11.2014
		2.2.6	Job card entries not updated	Not uploaded in the report
		2.4.2	33 per cent quota for the women was not being filled in the allotment of work of work	Not uploaded in the report
		2.4A	List of Allotment of works not displayed on notice board of GP	Not uploaded in the report
		2.5.9	Wage slip not given to workers	Not uploaded in the report
		2.7.3	Not available of Stock Register at work site to verify by 5 labourers	Not uploaded in the report
		2.8.9	No proactive disclosure of information/wall writing on the walls of GP	Not uploaded in the report

(Source: BSACs Report and Uploaded Report on MGNREGA)

### Appendix 2.2.11

#### Details of cases of misappropriation

(Reference: Paragraph no. 2.2.12; page 62)

(₹ in Lakh)

Sl. No.	Name of district	No. of cases	Amount	Recovered Amount	Balance amount
1.	Agra	16	35.72	00	35.72
2.	Aligarh	92	20.36	00	20.36
3.	Allahabad	10	0.15	0.07	0.08
4.	Ambedkarnagar	22	3.01	00	3.01
5.	Amethi	01	0.91	00	0.91
6.	Azamgarh	18	6.85	00	6.85
7.	Deoria	04	5.49	00	5.49
8.	Farrukhabad	131	16.28	0.06	16.22
9.	Hardoi	15	0.37	00	0.37
10.	Kushinagar	02	0.38	00	0.38
11.	Lalitpur	01	2.30	00	2.30
12.	Mirzapur	01	0.18	00	0.18
13.	Rampur	24	8.50	00	8.50
14.	Shahjahanpur	40	44.72	00	44.72
15.	Sultanpur	01	0.35	00	0.35
16.	Unnao	66	18.65	00	18.65
<b>Total</b>		<b>444</b>	<b>164.22</b>	<b>0.13</b>	<b>164.09</b>

(Source: Information collected from DDO)

**Appendix 2.2.12**  
**Details of grievances registered in Social Audit**  
*(Reference: Paragraph no. 2.2.12; page 62)*

Sl. No.	Name of district	No. of grievances	No. of grievances settled	No. of grievances pending
1.	Agra	1,367	1,351	16
2.	Aligarh	19,120	00	19,120
3.	Allahabad	1,495	1,352	143
4.	Ambedkarnagar	2,057	1,345	712
5.	Amethi	1,680	1,669	11
6.	Azamgarh	2,196	2,149	47
7.	Bahraich	880	831	49
8.	Balrampur	219	33	186
9.	Barabanki	441	441	00
10.	Basti	2,810	2,810	00
11.	Budaun	2,769	1,410	1,359
12.	Deoria	324	242	82
13.	Farrukhabad	1,765	549	1,216
14.	Fatehpur	360	210	150
15.	Gorakhpur	3,170	00	3,170
16.	Hardoi	6,637	2,917	3,720
17.	Kaushambi	10,768	2,141	8,627
18.	Kushinagar	1,320	1,050	270
19.	Lalitpur	1,480	1,434	46
20.	Lucknow	1,962	796	1,166
21.	Maharajganj	1,845	1,752	93
22.	Mainpuri	1,515	00	1,515
23.	Mirzapur	7,093	5,510	1,583
24.	Pilibhit	1,753	1,280	473
25.	Pratapgarh	1,133	00	1,133
26.	Rampur	10,352	1,717	8,635
27.	Shahjahanpur	2,985	1,729	1,256
28.	Shravasti	35	00	35
29.	Sultanpur	3,099	00	3,099
30.	Unnao	9,481	3,020	6,461
<b>Total</b>		<b>1,02,111</b>	<b>37,738</b>	<b>64,373</b>

(Source: Information collected from DDO)

### Appendix 3.1

#### Calculation of interest

(Reference: Paragraph no. 3.1; page 65)

(Amount in ₹)

Calculation of interest on minimum daily balanc (A/c No. 618032010013622, Kashi Gomti Samyukt Gramin Bank, Naugarh, Chandauli)					
Sl. No.	From date	To date	Amount	No. of days	Interest (4% Per Annum)
1.	20.6.2012	24.6.2012	144,32,400	5	7,908.16
2.	25.6.12	05.8.12	554,74,200	42	2,55,333.30
3.	6.8.12	03.9.12	554,74,557	29	1,76,302.70
4.	4.9.12	4.9.12	541,19,170	1	5,930.87
5.	5.9.12	5.9.12	537,98,126	1	5,895.69
6.	6.9.12	6.9.12	535,35,684	1	5,866.92
7.	7.9.12	19.9.12	534,11,500	13	76,093.10
8.	20.9.12	5.10.12	532,53,107	16	93,375.31
9.	6.10.12	7.10.12	511,72,716	2	11,215.94
10.	8.10.12	11.10.12	501,86,442	4	21,999.54
11.	12.10.12	15.10.12	494,55,757	4	21,679.24
12.	16.10.12	25.10.12	491,08,968	10	53,818.05
13.	26.10.12	28.10.12	464,00,546	3	15,254.97
14.	29.10.12	30.10.12	458,82,218	2	10,056.38
15.	31.10.12	6.11.12	456,53,785	7	35,022.08
16.	7.11.12	7.11.12	448,79,445	1	4,918.30
17.	8.11.12	8.11.12	447,58,828	1	4,905.08
18.	9.11.12	9.11.12	444,34,222	1	4,869.50
19.	10.11.12	11.11.12	438,88,943	2	9,619.49
20.	12.11.12	22.11.12	425,99,982	11	51,353.40
21.	23.11.12	26.11.12	421,39,123	4	18,471.94
22.	27.11.12	28.11.12	409,45,906	2	8,974.45
23.	29.11.12	2.12.12	405,82,100	4	17,789.41
24.	3.12.12	3.12.12	403,15,013	1	4,418.08
25.	4.12.12	4.12.12	382,74,219	1	4,194.43
26.	5.12.12	11.12.12	379,17,733	7	29,087.58
27.	12.12.12	12.12.12	378,16,539	1	4,144.28
28.	13.12.12	13.12.12	376,65,953	1	4,127.78
29.	14.12.12	18.12.12	372,41,889	5	20,406.51
30.	19.12.12	19.12.12	368,96,157	1	4,043.41
31.	20.12.12	20.12.12	363,28,991	1	3,981.26
32.	21.12.12	31.12.12	360,71,550	11	43,483.51
33.	1.1.13	1.1.13	357,09,156	1	3,913.33
34.	2.1.13	2.1.13	353,69,476	1	3,876.11
35.	3.1.13	3.1.13	353,22,770	1	3,870.99
36.	4.1.13	8.1.13	350,03,377	5	19,179.93
37.	9.1.13	9.1.13	348,62,995	1	3,820.60
38.	10.1.13	10.1.13	326,11,752	1	3,573.89
39.	11.1.13	18.1.13	321,92,591	8	28,223.64
40.	19.1.13	23.1.13	319,95,928	5	17,532.02
41.	24.1.13	29.1.13	315,52,593	6	20,746.91



42.	30.1.13	6.2.13	314,09,311	8	27,536.93
43.	7.2.13	7.2.13	313,93,311	1	3,440.36
44.	8.2.13	13.2.1.3	311,74,475	6	20,498.28
45.	14.2.13	18.2.13	311,57,964	5	17,072.86
46.	19.2.13	21.2.13	295,32,593	3	9,709.35
47.	22.2.13	22.2.13	290,38,091	1	3,182.26
48.	23.2.13	24.2.13	289,94,653	2	6,354.99
49.	25.2.13	25.2.13	286,06,801	1	3,134.99
50.	26.2.13	26.2.13	285,78,660	1	3,131.91
51.	27.2.13	27.2.13	285,46,599	1	3,128.39
52.	28.2.13	28.2.13	285,43,139	1	3,128.02
53.	1.3.13	6.3.13	279,90,152	5	15,337.07
54.	7.3.13	7.3.13	268,13,025	1	2,938.41
55.	8.3.13	10.3.13	260,71,219	3	8,571.36
56.	11.3.13	11.3.13	259,25,879	1	2,841.19
57.	12.3.13	12.3.13	257,73,115	1	2,824.45
58.	13.3.13	13.3.13	250,21,891	1	2,742.13
59.	14.3.13	14.3.13	249,22,625	1	2,731.25
60.	15.3.13	15.3.13	247,40,509	1	2,,711.29
61.	16.3.13	18.3.13	247,04,018	3	8,121.87
62.	19.3.13	21.3.13	246,78,787	3	8,113.57
63.	22.3.13	22.3.13	233,14,106	1	2,554.97
64.	23.3.13	24.3.13	227,95,055	2	4,996.18
65.	25.3.13	27.3.13	317,37,303	3	10,434.18
66.	28.3.13	2.4.13	315,58,503	6	20,750.80
67.	3.4.13	3.4.13	311,86,272	1	3,417.67
68.	4.4.13	4.4.13	309,11,629	1	3,387.58
69.	5.4.13	10.4.13	308,99,874	6	20,317.73
70.	11.4.13	12.4.13	308,97,174	2	6,771.98
71.	13.4.13	16.4.13	307,26,612	4	13,469.20
72.	17.4.13	17.4.13	306,46,745	1	3,358.55
73.	18.4.13	23.4.13	289,67,964	6	19,047.43
74.	24.4.13	26.4.13	280,76,853	3	9,230.75
75.	27.4.13	28.4.13	276,48,529	2	6,059.95
76.	29.4.13	1.5.13	274,26,892	3	9,017.06
77.	2.5.13	7.5.13	273,01,069	6	17,951.39
78.	8.5.13	8.5.13	269,21,514	1	2,950.30
79.	9.5.13	9.5.13	263,33,484	1	2,885.86
80.	10.5.13	14.5.13	259,76,192	5	14,233.53
81.	15.5.13	15.5.13	258,84,978	1	2,836.71
82.	16.5.13	20.5.13	256,87,858	5	14,075.54
83.	21.5.13	21.5.13	255,13,378	1	2,795.99
84.	22.5.13	22.5.13	252,96,527	1	2,772.22
85.	23.5.13	27.5.13	240,07,420	5	13,154.75
86.	28.5.13	29.5.13	240,02,820	2	5,260.89
87.	30.5.13	30.5.13	239,18,503	1	2,621.21
88.	31.5.13	31.5.13	237,03,973	1	2,597.70
89.	1.6.13	2.6.13	233,12,377	2	5,109.56
90.	3.6.13	3.6.13	231,59,168	1	2,537.99
91.	4.6.13	5.6.13	230,95,639	2	5,062.06

92.	6.6.13	6.6.13	230,20,526	1	2,522.80
93.	7.6.13	9.6.13	227,54,411	3	7,480.90
94.	10.6.13	11.6.13	224,04,714	2	4,910.62
95.	12.6.13	12.6.13	224,04,714	1	2,455.31
96.	13.6.13	18.6.13	223,47,756	6	14,694.41
97.	19.6.13	19.6.13	217,42,672	1	2,382.76
98.	20.6.13	20.6.13	214,63,020	1	2,352.11
99.	21.6.13	21.6.13	213,30,010	1	2,337.54
100.	22.6.13	24.6.13	211,05,440	3	6,938.77
101.	25.6.13	27.6.13	208,62,200	3	6,858.81
102.	28.6.13	1.7.13	205,35,619	4	9,001.92
103.	2.7.13	2.7.13	203,42,934	1	2,229.36
104.	3.7.13	9.7.13	202,15,111	7	15,507.48
105.	10.7.13	11.7.13	200,16,241	2	4,387.12
106.	12.7.13	15.7.13	199,57,933	4	8,748.68
107.	16.7.13	16.7.13	195,69,192	1	2,144.57
108.	17.7.13	17.7.13	194,46,324	1	2,131.10
109.	18.7.13	18.7.13	190,51,885	1	2,087.88
110.	19.7.13	19.7.13	189,00,957	1	2,071.34
111.	20.7.13	22.7.13	188,89,557	3	6,210.27
112.	23.7.13	26.7.13	187,53,803	4	8,220.85
113.	27.7.13	29.7.13	185,77,137	3	6,107.55
114.	30.7.13	30.7.13	185,65,397	1	2,034.56
115.	31.7.13	31.7.13	176,18,053	1	1,930.75
116.	1.8.13	12.8.13	174,34,166	12	22,927.12
117.	13.8.13	15.8.13	171,28,141	3	5,631.17
118.	16.8.13	16.8.13	169,17,397	1	1,853.96
119.	17.8.13	19.8.13	168,05,640	3	5,525.14
120.	20.8.13	22.8.13	165,88,308	3	5,453.69
121.	23.8.13	25.8.13	161,38,051	3	5,305.66
122.	26.8.13	30.8.13	160,92,409	5	8,817.76
123.	31.8.13	1.9.13	157,76,625	2	3,457.89
124.	2.9.13	4.9.13	157,19,150	3	5,167.94
125.	5.9.13	11.9.13	155,26,835	7	11,911.00
126.	12.9.13	19.9.13	155,07,324	8	13,595.46
127.	20.9.13	2.10.13	151,48,453	13	21,581.36
128.	3.10.13	3.10.13	149,31,500	1	1,636.33
129.	4.10.13	6.10.13	148,21,980	3	4,872.98
130.	7.10.13	8.10.13	147,64,815	2	3,236.12
131.	9.10.13	9.10.13	145,46,392	1	1,594.13
132.	10.10.13	10.10.13	139,28,841	1	1,526.45
133.	11.10.13	23.10.13	137,89,770	13	19,645.70
134.	24.10.13	24.10.13	135,71,214	1	1,487.26
135.	25.10.13	25.10.13	134,22,654	1	1,470.98
136.	26.10.13	28.10.13	133,85,971	3	4,400.87
137.	29.10.13	29.10.13	130,03,372	1	1,425.03
138.	30.10.13	31.10.13	129,95,012	2	2,848.22
139.	1.11.13	1.11.13	129,12,913	1	1,415.11
140.	2.11.13	5.11.13	128,48,869	4	5,632.38

141.	6.11.13	8.11.13	128,19,657	3	4,214.68
142.	9.11.13	13.11.13	127,25,033	5	6,972.62
143.	14.11.13	27.11.13	126,82,559	14	19,458.17
144.	28.11.13	29.11.13	125,82,440	2	2,757.80
145.	30.11.13	6.12.13	125,10,495	8	10,968.11
146.	7.12.13	8.12.13	122,96,783	2	2,695.19
147.	9.12.13	19.12.13	119,22,585	11	14,372.43
148.	20.12.13	26.12.13	118,06,234	7	9,056.84
149.	27.12.13	31.12.13	115,53,899	5	6,330.90
150.	1.1.14	1.1.14	114,22,852	1	1,251.82
151.	2.1.14	2.1.14	112,63,609	1	1,234.37
152.	3.1.14	5.1.14	111,27,716	3	3,,658.43
153.	6.1.14	22.1.14	108,60,611	17	20,233.47
154.	23.1.14	28.1.14	107,89,121	5	5,911.85
155.	29.1.14	30.1.14	106,63,481	2	2,337.20
156.	31.1.14	31.1.14	106,20,270	1	1,163.87
157.	1.2.14	11.2.14	105,48,955	11	12,716.55
158.	12.2.14	24.2.14	101,49,932	13	14,460.18
159.	25.2.14	25.2.14	100,98,775	1	1,106.72
160.	26.2.14	3.3.14	100,27,337	7	7,692.20
161.	4.3.14	4.3.14	100,07,518	1	1,096.71
162.	5.3.14	5.3.14	99,78,230	1	1,,093.50
163.	6.3.14	6.3.14	97,23,518	1	1,065.59
164.	7.3.14	11.3.14	94,35,111	5	5,169.92
165.	12.3.14	12.3.14	88,95,696	1	,974.87
166.	13.3.14	20.3.14	88,64,381	8	7,771.51
167.	21.3.14	30.3.14	88,60,281	10	9,709.90
168.	31.3.14	02.04.14	86,46,978	3	2,842.84
169.	03.04.14	03.04.14	85,47,798	1	936.74
170.	04.04.14	04.04.14	85,11,539	1	932.77
171.	05.04.14	10.04.14	84,70,875	6	5,569.89
172.	11.04.14	25.04.14	83,04,883	1	910.12
173.	26.04.14	28.04.14	80,04,191	15	13,157.57
174.	29.04.14	20.05.14	78,36,689	23	19,752.75
175.	21.05.14	21.05.14	78,10,518	1	855.95
176.	22.05.14	22.05.14	78,01,538	1	854.96
177.	23.05.14	25.05.14	76,28,753	3	2,508.08
178.	26.05.14	2.6.14	75,11,539	8	6,585.46
179.	3.6.14	6.6.14	75,05,967	4	3,290.29
180.	7.6.14	25.6.14	75,00,457	19	15,617.39
181.	26.6.14	10.7.14	74,44,635	15	12,237.76
182.	11.7.14	16.7.14	74,40,635	6	4,892.47
183.	17.7.14	22.7.14	73,25,233	6	4,816.59
184.	23.7.14	23.7.14	72,75,896	1	797.36
185.	24.7.14	30.7.14	68,82,794	7	5,279.95
186.	31.7.14	31.7.14	68,33,457	1	748.87
187.	1.8.14	6.8.14	67,10,942	6	4,412.67
188.	7.8.14	7.8.14	66,55,218	1	729.34
189.	8.8.14	13.8.14	65,74,699	6	4323.09
190.	14.8.14	21.8.14	65,38,271	8	5,732.18

191.	22.8.14	28.8.14	64,58,184	7	4,954.22
192.	29.8.14	2.9.14	59,76,414	5	3,274.75
193.	3.9.14	3.9.14	59,67,974	1	654.02
194.	4.9.14	11.9.14	59,53,993	8	5,219.94
195.	12.9.14	14.9.14	58,72,680	3	1,930.74
196.	15.9.14	16.9.14	54,63,207	2	1,197.42
197.	17.9.14	17.9.14	54,24,981	1	594.52
198.	18.9.14	21.09.14	49,46,326	4	2,168.25
199.	22.9.14	24.9.14	46,98,581	3	1,544.74
200.	25.9.14	29.9.14	45,05,513	5	2,468.77
201.	30.9.14	30.9.14	46,85,813	1	513.51
202.	1.10.14	14.10.14	43,55,397	14	6,682.25
203.	15.10.14	20.10.14	40,24,432	6	2,646.20
204.	21.10.14	7.11.14	39,20,025	18	7,732.65
205.	8.11.14	9.11.14	38,18,927	2	837.03
206.	10.11.14	13.11.14	37,64,374	3	1,237.60
207.	14.11.14	15.01.15	37,09,958	62	25,207.39
208.	16.01.15	20.1.15	37,02,268	5	2,028.64
209.	21.1.15	22.1.15	36,81,823	2	806.97
210.	23.1.15	26.1.15	36,30,054	4	1,591.26
211.	27.1.15	2.2.15	33,12,201	7	2,540.87
212.	3.2.15	5.2.15	32,19,953	3	1,058.61
213.	6.2.15	13.2.15	32,13,267	8	2,817.11
214.	14.2.15	10.3.15	26,09,840	25	7,150.25
215.	11.3.15	16.3.15	25,41,482	6	1,671.11
216.	17.3.15	17.3.15	25,22,019	1	276.39
217.	18.3.15	20.3.15	24,63,533	3	809.93
218.	21.3.15	22.3.15	23,39,259	2	512.71
219.	23.3.15	31.3.15	22,95,809	9	2,264.36
			<b>Total</b>		<b>22,00,008.61</b>

## Appendix 3.2 Calculation of rent

(Reference: Paragraph no. 3.2; page 66)

(Amount in ₹)

Loss of revenue due to less recovery of rent of shops in ZP Sitapur										
Sl. No.	Name of Tehsil	Place	Name of tenant	year of agreement	Area (in Sq.ft.)	Area (in sq mt.)	During 2008-15	During 2008-15	Rent fixed by District Magistrate, sitapur (April 2008 and June 2009 for the year of allotment in 2008 and 2009 respectively)	Less rent received per month at the time of agreement
							Per Month Rent fixed by ZP	Per month Rent paid by tenant		
	1	2	3	4	5	6	7	8	9	10
1	Mahmudabad	Katra Bajar, Katra	Kesav Ram	2008	120	10.80	225	225	508	283
2	Mahmudabad	Katra Bajar, Katra	Khairul nisha	2008	120	10.80	315	315	508	193
3	Mahmudabad	Katra Bajar, Katra	Mohd.farooq	2008	120	10.80	225	225	486	261
4	Mahmudabad	Katra Bajar, Katra	Mohd.farooq	2008	120	10.80	225	225	486	261
5	Mahmudabad	Katra Bajar, Katra	Mohd. Ahad	2008	120	10.80	225	225	486	261
6	Mahmudabad	Katra Bajar, Katra	Mohd. Ahad	2008	120	10.80	225	225	486	261
7	Mahmudabad	Katra Bajar, Katra	Mohd. Ayub	2008	120	10.80	225	225	486	261
8	Mahmudabad	Katra Bajar, Katra	Mohd. Ayub	2008	120	10.80	225	225	486	261
9	Mahmudabad	Katra Bajar, Katra	Prem Prakash	2008	120	10.80	225	225	486	261
10	Mahmudabad	Katra Bajar, Katra	Ram Prakash	2008	120	10.80	225	225	486	261
11	Mahmudabad	Katra Bajar, Katra	Kamles	2008	120	10.80	225	225	486	261
12	Mahmudabad	Katra Bajar, Katra	Akhilesh	2008	120	10.80	225	225	486	261
13	Mahmudabad	Katra Bajar, Katra	Ram Kumar	2008	120	10.80	220	220	486	266
14	Mahmudabad	Katra Bajar, Katra	Ram Kumar	2008	120	10.80	220	220	486	266
15	Mahmudabad	Katra Bajar, Katra	Arvind Kumar	2008	120	10.80	220	220	486	266
16	Mahmudabad	Katra Bajar, Katra	Sarad mishr	2008	120	10.80	220	220	486	266
17	Mahmudabad	Katra Bajar, Katra	Kesav Ram	2008	80	7.20	155	155	324	169
18	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	220	220	486	266
19	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	215	215	486	271
20	Mahmudabad	Katra Bajar, Katra	Reena Devi	2008	120	10.80	225	225	486	261
21	Mahmudabad	Katra Bajar, Katra	Vijay Lakshmi	2008	120	10.80	225	225	486	261
22	Mahmudabad	Katra Bajar, Katra	Sanjay Kumar	2008	120	10.80	225	225	486	261
23	Mahmudabad	Katra Bajar, Katra	Abdul Hafij	2008	120	10.80	225	225	486	261
24	Mahmudabad	Katra Bajar, Katra	Vinay Kumar	2008	120	10.80	225	225	486	261
25	Mahmudabad	Katra Bajar, Katra	Pankaj Kumar	2008	120	10.80	225	225	486	261
26	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	225	225	486	261
27	Mahmudabad	Katra Bajar, Katra	Pankaj Kumar	2008	120	10.80	225	225	486	261
28	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	215	215	486	271
29	Mahmudabad	Katra Bajar, Katra	Jagdish kumar	2008	120	10.80	225	225	486	261
30	Mahmudabad	Katra Bajar, Katra	Rajkumar Jain	2008	120	10.80	215	215	486	271
31	Mahmudabad	Katra Bajar, Katra	Vijay Kumar	2008	120	10.80	215	215	486	271
32	Mahmudabad	Katra Bajar, Katra	Sahanawaj	2009	120	10.80	225	225	594	369
33	Mahmudabad	Katra Bajar, Katra	Khalul Ahamad	2009	120	10.80	290	290	594	304
34	Mahmudabad	Katra Bajar, Katra	Prem Shanker	2008	120	10.80	225	225	486	261
35	Mahmudabad	Katra Bajar, Katra	Ashok Kumar	2008	120	10.80	215	215	486	271
36	Mahmudabad	Katra Bajar, Katra	Dharmendra Kumar	2008	120	10.80	215	215	486	271
37	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	220	220	486	266
38	Mahmudabad	Katra Bajar, Katra	Vipin kumar verma	2008	120	10.80	215	215	486	271

39	Mahmudabad	Katra Bajar, Katra	Vipin kumar verma	2008	120	10.80	215	215	486	271
40	Mahmudabad	Katra Bajar, Katra	Anita Verma	2008	120	10.80	215	215	486	271
41	Mahmudabad	Katra Bajar, Katra	Anita Verma	2008	120	10.80	215	215	486	271
42	Mahmudabad	Katra Bajar, Katra	Rajendra kumar	2009	120	10.80	220	220	594	374
43	Mahmudabad	Katra Bajar, Katra	Razia Khatoon	2009	120	10.80	290	290	594	304
44	Mahmudabad	Katra Bajar, Katra	Faaiaz	2008	120	10.80	290	290	486	196
45	Mahmudabad	Katra Bajar, Katra	Ahamad Ali	2008	120	10.80	225	225	486	261
46	Mahmudabad	Katra Bajar, Katra	Saukat Ali	2008	120	10.80	225	225	486	261
47	Mahmudabad	Katra Bajar, Katra	Hasmat Ali	2008	120	10.80	225	225	486	261
48	Mahmudabad	Katra Bajar, Katra	Miraj Ahamad	2008	120	10.80	225	225	486	261
49	Mahmudabad	Katra Bajar, Katra	Rijwan	2008	120	10.80	225	225	486	261
50	Mahmudabad	Katra Bajar, Katra	Kayum	2008	120	10.80	225	225	486	261
51	Mahmudabad	Katra Bajar, Katra	Poonam Verma	2008	120	10.80	225	225	486	261
52	Mahmudabad	Katra Bajar, Katra	Poonam Verma	2008	120	10.80	225	225	486	261
53	Mahmudabad	Katra Bajar, Katra	Said Ahamad	2008	120	10.80	220	220	486	266
54	Mahmudabad	Katra Bajar, Katra	Rasid Ahamad	2008	120	10.80	220	220	486	266
55	Mahmudabad	Katra Bajar, Katra	Ganesh Verma	2008	120	10.80	225	225	486	261
56	Mahmudabad	Katra Bajar, Katra	Ravi Bhusan	2008	120	10.80	225	225	486	261
57	Mahmudabad	Katra Bajar, Katra	Jamal	2008	120	10.80	225	225	486	261
58	Mahmudabad	Katra Bajar, Katra	Musir Ahamad	2008	120	10.80	225	225	486	261
59	Mahmudabad	Katra Bajar, Katra	Kuldep Verma	2008	120	10.80	225	225	486	261
60	Mahmudabad	Katra Bajar, Katra	Neelam Verma	2008	120	10.80	225	225	486	261
61	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	225	225	486	261
62	Mahmudabad	Katra Bajar, Katra	Jawahar Lal	2008	120	10.80	225	225	486	261
63	Mahmudabad	Katra Bajar, Katra	Ajma Khatoon	2008	120	10.80	225	225	486	261
64	Mahmudabad	Katra Bajar, Katra	Vijay Kumar	2008	120	10.80	225	225	486	261
65	Mahmudabad	Katra Bajar, Katra	Mohd.Sajid	2008	120	10.80	225	225	486	261
66	Mahmudabad	Katra Bajar, Katra	Abdul Wahid	2008	120	10.80	225	225	486	261
67	Mahmudabad	Katra Bajar, Katra	Abdul Ahad	2008	120	10.80	225	225	486	261
68	Mahmudabad	Katra Bajar, Katra	Smt.Sahnawaj	2008	120	10.80	225	225	486	261
69	Mahmudabad	Katra Bajar, Katra	Smt.Sahnawaj	2008	120	10.80	225	225	486	261
70	Mahmudabad	Katra Bajar, Katra	Naseem Ahamad	2008	120	10.80	225	225	486	261
71	Mahmudabad	Katra Bajar, Katra	Ram Swaroop	2008	120	10.80	215	215	486	271
72	Mahmudabad	Inspection House, Nai Bazar	Rahul Jaiswal	2008	120	10.80	100	100	486	386
73	Mahmudabad	Inspection House, Nai Bazar	Rajneesh	2008	120	10.80	100	100	486	386
74	Mahmudabad	Inspection House, Nai Bazar	Santosh Kumar	2008	120	10.80	100	100	486	386
75	Mahmudabad	Inspection House, Nai Bazar	Rakesh Kumar	2008	120	10.80	100	100	486	386
76	Mahmudabad	Inspection House, Nai Bazar	Chandra Mohan	2008	120	10.80	100	100	486	386
77	Mahmudabad	Inspection House, Nai Bazar	Harinath	2008	120	10.80	100	100	486	386
78	Mahmudabad	Inspection House, Nai Bazar	Satyawan	2008	120	10.80	100	100	486	386
79	Mahmudabad	Inspection House, Nai Bazar	Rajesh Kumar	2008	120	10.80	100	100	486	386
80	Mahmudabad	Inspection House, Nai Bazar	Devendra Kumar	2008	120	10.80	100	100	486	386
81	Mahmudabad	Inspection House, Nai Bazar	Aslam	2008	120	10.80	100	100	486	386
82	Mahmudabad	Inspection House, Nai Bazar	Shyam Babu	2008	120	10.80	100	100	486	386
83	Mahmudabad	Inspection House, Nai Bazar	Damodar	2008	120	10.80	100	100	486	386

84	Mahmudabad	Inspection House, Nai Bazar	Premchand	2008	120	10.80	100	100	486	386
85	Mahmudabad	Inspection House, Nai Bazar	Shiv Kumar	2008	120	10.80	100	100	486	386
86	Mahmudabad	Inspection House, Nai Bazar	Saleem	2008	120	10.80	100	100	486	386
87	Mahmudabad	Inspection House, Nai Bazar	Shivendra pratap	2008	120	10.80	100	100	486	386
88	Mahmudabad	Inspection House, Nai Bazar	Swami Dayal	2008	120	10.80	100	100	486	386
89	Mahmudabad	Inspection House, Nai Bazar	Tulika Jain	2008	120	10.80	100	100	486	386
90	Mahmudabad	Inspection House, Nai Bazar	Santosh Kumar	2008	120	10.80	100	100	486	386
91	Mahmudabad	Inspection House, Nai Bazar	Anand Kumar	2009	120	10.80	290	290	594	304
92	Mahmudabad	Inspection House, Nai Bazar	Anoop Kumar	2009	120	10.80	290	290	594	304
93	Mahmudabad	Pond Bhawan, Nai Bazar	Parveen Kumar	2008	120	10.80	200	200	486	286
94	Mahmudabad	Pond Bhawan, Nai Bazar	Srawan kumar	2008	120	10.80	200	200	486	286
95	Mahmudabad	Pond Bhawan, Nai Bazar	Srawan kumar	2008	120	10.80	200	200	486	286
96	Mahmudabad	Pond Bhawan, Nai Bazar	Vimal Rajan	2008	120	10.80	200	200	486	286
97	Mahmudabad	Pond Bhawan, Nai Bazar	Satish	2008	120	10.80	200	200	486	286
98	Mahmudabad	Pond Bhawan, Nai Bazar	Naayar Abbas	2008	120	10.80	200	200	486	286
							<b>Total</b>	<b>19,723</b>	<b>48,162</b>	<b>28,447</b>

### Appendix 3.3

#### Loss of revenue due to less recovery of rent of shops in Zila Panchayat Sitapur

(Reference: Paragraph 3.2; page: 66)

(Amount in ₹)

Sl. No.	Name of Tehsil	Place	Name of tenant	year of agreement	Area (in Sq.ft.)	Area (in sq mt.)	During 2008-15	During 2008-15	Rent fixed by District Magistrate, sitapur (April 2008 and June 2009 for the year of allotment in 2008 and 2009 respectively )	Less rent received per month at the time of agreement	rent received during 01.04.2008 to 31.03.2015 (84 months and 70 months for shops allotted in 2008 and 2009 respectively)	rent receivable from the shops during 36 months of their allotment	rent receivable during next 3 years (= (Col.9 + 25%) per month, for 36 months for shops allotted in 2008 and for 34 months for shops allotted in 2009))	rent receivable after the period in col.13 up to 31.03.2015 (=col.9 + 50%) per month for 12 months))	less rent received during 2008-15 (= (Col.12+Col.13+Col.14) - Col.11)
							Per Month Rent fixed by ZP	Per month Rent paid by tenant							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	Mahmudabad	Katra Bajar, Katra	Kesav Ram	2008	120	10.80	225	225	508	283	18,900	18,275	22,844.28	9,137.71	31,357.43
2	Mahmudabad	Katra Bajar, Katra	Khairul nisha	2008	120	10.80	315	315	508	193	26,460	18,275	22,844.28	9,137.71	23,797.43
3	Mahmudabad	Katra Bajar, Katra	Mohd.farooq	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
4	Mahmudabad	Katra Bajar, Katra	Mohd.farooq	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
5	Mahmudabad	Katra Bajar, Katra	Mohd. Ahad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
6	Mahmudabad	Katra Bajar, Katra	Mohd. Ahad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
7	Mahmudabad	Katra Bajar, Katra	Mohd. Ayub	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
8	Mahmudabad	Katra Bajar, Katra	Mohd. Ayub	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
9	Mahmudabad	Katra Bajar, Katra	Prem Prakash	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
10	Mahmudabad	Katra Bajar, Katra	Ram Prakash	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
11	Mahmudabad	Katra Bajar, Katra	Kamles	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
12	Mahmudabad	Katra Bajar, Katra	Akhilesh	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
13	Mahmudabad	Katra Bajar, Katra	Ram Kumar	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
14	Mahmudabad	Katra Bajar, Katra	Ram Kumar	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
15	Mahmudabad	Katra Bajar, Katra	Arvind Kumar	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
16	Mahmudabad	Katra Bajar, Katra	Sarad mishr	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
17	Mahmudabad	Katra Bajar, Katra	Kesav Ram	2008	80	7.20	155	155	324	169	13,020	11,665	14,581.46	5,832.58	19,059.21
18	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
19	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81



20	Mahmudabad	Katra Bajar, Katra	Reena Devi	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
21	Mahmudabad	Katra Bajar, Katra	Vijay Lakshmi	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
22	Mahmudabad	Katra Bajar, Katra	Sanjay Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
23	Mahmudabad	Katra Bajar, Katra	Abdul Hafij	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
24	Mahmudabad	Katra Bajar, Katra	Vinay Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
25	Mahmudabad	Katra Bajar, Katra	Pankaj Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
26	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
27	Mahmudabad	Katra Bajar, Katra	Pankaj Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
28	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
29	Mahmudabad	Katra Bajar, Katra	Jagdish kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
30	Mahmudabad	Katra Bajar, Katra	Rajkumar Jain	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
31	Mahmudabad	Katra Bajar, Katra	Vijay Kumar	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
32	Mahmudabad	Katra Bajar, Katra	Sahanawaj	2009	120	10.80	225	225	594	369	15,750	21,386	25,247.52	0.00	30,883.66
33	Mahmudabad	Katra Bajar, Katra	Khalul Ahamad	2009	120	10.80	290	290	594	304	20,300	21,386	25,247.52	0.00	26,333.66
34	Mahmudabad	Katra Bajar, Katra	Prem Shanker	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
35	Mahmudabad	Katra Bajar, Katra	Ashok Kumar	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
36	Mahmudabad	Katra Bajar, Katra	Dharmendra Kumar	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
37	Mahmudabad	Katra Bajar, Katra	Chandra Mohan	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
38	Mahmudabad	Katra Bajar, Katra	Vipin kumar verma	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
39	Mahmudabad	Katra Bajar, Katra	Vipin kumar verma	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
40	Mahmudabad	Katra Bajar, Katra	Anita Verma	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
41	Mahmudabad	Katra Bajar, Katra	Anita Verma	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
42	Mahmudabad	Katra Bajar, Katra	Rajendra kumar	2009	120	10.80	220	220	594	374	15,400	21,386	25,247.52	0.00	31,233.66
43	Mahmudabad	Katra Bajar, Katra	Razia Khatoon	2009	120	10.80	290	290	594	304	20,300	21,386	25,247.52	0.00	26,333.66
44	Mahmudabad	Katra Bajar, Katra	Faaijaz	2008	120	10.80	290	290	486	196	24,360	17,498	21,872.19	8,748.87	23,758.81
45	Mahmudabad	Katra Bajar, Katra	Ahamad Ali	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
46	Mahmudabad	Katra Bajar, Katra	Saukat Ali	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
47	Mahmudabad	Katra Bajar, Katra	Hasmat Ali	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
48	Mahmudabad	Katra Bajar, Katra	Miraj Ahamad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
49	Mahmudabad	Katra Bajar, Katra	Rijwan	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
50	Mahmudabad	Katra Bajar, Katra	Kayum	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
51	Mahmudabad	Katra Bajar, Katra	Poonam Verma	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
52	Mahmudabad	Katra Bajar, Katra	Poonam Verma	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
53	Mahmudabad	Katra Bajar, Katra	Said Ahamad	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81

54	Mahmudabad	Katra Bajar, Katra	Rasid Ahamad	2008	120	10.80	220	220	486	266	18,480	17,498	21,872.19	8,748.87	29,638.81
55	Mahmudabad	Katra Bajar, Katra	Ganesh Verma	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
56	Mahmudabad	Katra Bajar, Katra	Ravi Bhusan	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
57	Mahmudabad	Katra Bajar, Katra	Jamal	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
58	Mahmudabad	Katra Bajar, Katra	Musir Ahamad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
59	Mahmudabad	Katra Bajar, Katra	Kulddep Verma	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
60	Mahmudabad	Katra Bajar, Katra	Neelam Verma	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
61	Mahmudabad	Katra Bajar, Katra	Rajesh Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
62	Mahmudabad	Katra Bajar, Katra	Jawahar Lal	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
63	Mahmudabad	Katra Bajar, Katra	Ajma Khatoon	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
64	Mahmudabad	Katra Bajar, Katra	Vijay Kumar	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
65	Mahmudabad	Katra Bajar, Katra	Mohd.Sajid	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
66	Mahmudabad	Katra Bajar, Katra	Abdul Wahid	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
67	Mahmudabad	Katra Bajar, Katra	Abdul Ahad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
68	Mahmudabad	Katra Bajar, Katra	Smt.Sahnawaj	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
69	Mahmudabad	Katra Bajar, Katra	Smt.Sahnawaj	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
70	Mahmudabad	Katra Bajar, Katra	Naseem Ahamad	2008	120	10.80	225	225	486	261	18,900	17,498	21,872.19	8,748.87	29,218.81
71	Mahmudabad	Katra Bajar, Katra	Ram Swaroop	2008	120	10.80	215	215	486	271	18,060	17,498	21,872.19	8,748.87	30,058.81
72	Mahmudabad	Inspection House, Nai Bazar	Rahul Jaiswal	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
73	Mahmudabad	Inspection House, Nai Bazar	Rajneesh	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
74	Mahmudabad	Inspection House, Nai Bazar	Santosh Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
75	Mahmudabad	Inspection House, Nai Bazar	Rakesh Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
76	Mahmudabad	Inspection House, Nai Bazar	Chandra Mohan	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
77	Mahmudabad	Inspection House, Nai Bazar	Harinath	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
78	Mahmudabad	Inspection House, Nai Bazar	Satyawan	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
79	Mahmudabad	Inspection House, Nai Bazar	Rajesh Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
80	Mahmudabad	Inspection House, Nai Bazar	Devendra Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81
81	Mahmudabad	Inspection House,	Aslam	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81

		Nai Bazar															
82	Mahmudabad	Inspection House, Nai Bazar	Shyam Babu	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
83	Mahmudabad	Inspection House, Nai Bazar	Damodar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
84	Mahmudabad	Inspection House, Nai Bazar	Premchand	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
85	Mahmudabad	Inspection House, Nai Bazar	Shiv Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
86	Mahmudabad	Inspection House, Nai Bazar	Saleem	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
87	Mahmudabad	Inspection House, Nai Bazar	Shivendra pratap	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
88	Mahmudabad	Inspection House, Nai Bazar	Swami Dayal	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
89	Mahmudabad	Inspection House, Nai Bazar	Tulika Jain	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
90	Mahmudabad	Inspection House, Nai Bazar	Santosh Kumar	2008	120	10.80	100	100	486	386	8,400	17,498	21,872.19	8,748.87	39,718.81		
91	Mahmudabad	Inspection House, Nai Bazar	Anand Kumar	2009	120	10.80	290	290	594	304	20,300	21,386	25,247.52	0.00	26,333.66		
92	Mahmudabad	Inspection House, Nai Bazar	Anoop Kumar	2009	120	10.80	290	290	594	304	20,300	21,386	25,247.52	0.00	26,333.66		
93	Mahmudabad	Pond Bhawan, Nai Bazar	Parveen Kumar	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
94	Mahmudabad	Pond Bhawan, Nai Bazar	Srawan kumar	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
95	Mahmudabad	Pond Bhawan, Nai Bazar	Srawan kumar	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
96	Mahmudabad	Pond Bhawan, Nai Bazar	Vimal Rajan	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
97	Mahmudabad	Pond Bhawan, Nai Bazar	Satish	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
98	Mahmudabad	Pond Bhawan, Nai Bazar	Naayar Abbas	2008	120	10.80	200	200	486	286	16,800	17,498	21,872.19	8,748.87	31,318.81		
									<b>19,723</b>	<b>48,162</b>	<b>28,447</b>	<b>16,33,590</b>	<b>17,33,833</b>	<b>21,58,380</b>	<b>8,02,758</b>	<b>30,61,380.30</b>	
	<b>Total</b>															<b>Less rent received by the ZP Sitapur during the period 01.04.2008 to 31.03.2015 (col.15 - col.10) = 30,61,380 – 28,447 =</b>	<b>30,32,933</b>

### Appendix 3.4

#### Excess expenditure due to acceptance of higher rate tenders

(Reference: Paragraph no. 3.3; page 67)

Sl. No.	Name of work	Estimated cost (₹)	Lowest rate below estimated cost, received in rejected tenders (per cent)	Rate quoted as per accepted tenders against column 2	Bills produced for payment (₹)	Actual payment (₹)	Amount payable (in ₹) against column 3 (column 5 minus (column 2*column 3/100))	Avoidable expenditure (in ₹) due to rejection of lower rate tenders (column 6 minus column 7)
1	2	3	4	5	6	7	8	
1.	Vallipurkhas sampark marg lepan	24,91,005	18	7 per cent below	24,09,983	22,41,284	19,76,186.06	2,65,097.94
2.	Mahiuddinpur sampark marg lepan	27,29,782	19	0.5 per cent below	26,70,715	26,55,168	21,63,279.15	4,91,888.85
3.	Bhadora sampark marg lepan	22,60,205	17	0.6 per cent below	22,76,502	22,62,848	18,89,496.66	3,73,351.34
4.	Keshavpur sampark marg lepan	10,69,078	18	At estimated cost	9,95,758	9,93,535	8,16,521.56	1,77,013.44
5.	Biraupur sampark marg lepan	26,09,880	19	At estimated cost	25,37,849	25,29,589	20,55,657.69	4,73,931.31
6.	Aakushpur sampark marg lepan	10,85,175	13.10	At estimated cost	10,47,411	10,45,253	9,10,200.16	1,35,052.84
<b>Total</b>							<b>19,16,335.72</b>	

**Appendix 3.5**  
**Cash withdrawals from Gram Nidhi**  
*(Reference: Paragraph no. 3.4; page 68)*

Name of Gram Panchayat/Block/ District: Amdaha/Narayanpur/ Mirzapur				
Name of bank and branch: Allahabad bank, Ghatampur branch				
Gram Nidhi Bank Account No. 21733802461				
Sl. No.	Month/ Year	Cheque No./Date	Amount withdrawn (₹)	Expenditure incurred upon (as per cash book)
1	09/2011	Nil/14.9.2011	10,000	Mitthu key ghar key pas koop jagat nirman hetu boulder and pillar purchase
2	10/2011	Nil/04.10.2011	20,000	Mitthu key ghar key pas koop jagat nirman hetu brick purchase
3	10/2011	Nil/17.10.11	15,000	Mitthu key ghar key pas koop jagat nirman hetu cement and soil purchase
4	10/2011	Nil/18.10.11	10,000	Mitthu key ghar key pas koop jagat nirman hetu labour payment
5	10/2011	Nil/22.10.11	10,000	Gram panchayatmey flood effected area mey mitti karya
6	11/2011	Nil/2.11.11	15,000	Gram panchayat mey flood effected area mey mitti kay payment
7	11/2011	Nil/21.11.11	20,000	Shiv Mangal kay ghar sey Doodhnath kay ghar tak kharanja aur naali repair hetu cement, mitti and sand purchase
8	11/2011	Nil/24.11.11	14,000	Shiv Mangal kay ghar sey Doodhnath kay ghar tak kharanja aur naali
9	11/2011	Nil/26.11.11	15,000	repair hetu brick purchase and labour payment
10	11/2011	Nil/30.11.11	14,000	
11	12/2011	Nil/10.12.11	10,000	Dhure kay ghar sey Kasrat key ghar tak kharanja aur naali repair hetu mitti payment
12	12/2011	Nil/24.12.11	20,000	Dhure kay ghar sey Kasrat key ghar tak kharanja aur naali repair hetu bricks purchase
13	1/2012	Nil/4.1.12	10,000	Dhure kay ghar sey Kasrat key ghar tak kharanja aur naali repair hetu cement aur sand purchase
14	1/2012	Nil/10.1.12	15,000	Dhure kay ghar sey Kasrat key ghar tak kharanja aur naali repair hetu labour payment, Hand pump repair hetu labour and material payment
15	4/2012	0722/7.4.12	22,000	Handpump repair hetu material, Labour payment for handpump repair,
16	4/2012	Nil/10.4.12	20,000	Photography, Kishan das kay ghar say Molie kay ghar tak nail nirman hetu bricks and cement purchase
17	5/2012	0724/12.5.12	20,000	Kishan das kay ghar say Molie kay ghar tak nail nirman hetu chauka purchase
18	5/2012	0726/15.5.12	15,000	Kishan das kay ghar say Molie kay ghar tak nail nirman hetu mitti and brick ballast purchase
19	5/2012	0727/19.5.12	25,000	Handpump repair hetu material, Hand pump repair hetu labour payment, Kishan das kay ghar say Molie kay ghar tak naali nirman hetu labour payment
20	6/2012	0725/9.6.12	15,000	Kishan das kay ghar say Molie kay ghar tak naali nirman hetu labour payment
21	6/2012	0729/15.6.12	15,000	Hand pump repair hetu material and labour payment
22	6/2012	Nil/21.6.12	15,000	Gram panchayat mey safai karya mey labour payment
23	6/2012	0981/26.6.12	20,000	Alhauha may Sarju key gharkay pas koopsafaikarya may labour payment, Alhauha may main road seynehartakkharanja repair hetu bricks purchase, Alhauha may main road sey nahartakkharanja repair hetu mitti, labour purchase
24	9/2012	0985/12.9.12	10,000	Gram panchayat mey safai karya mey labour payment
25	10/2012	0987/15.10.12	10,000	Nehar say main road tak sampark marg hetu mitti and local sand purchase, Swachata programe may painter ko payment
26	11/2012	0989/3.11.12	20,000	Nahar say main road tak sampark marg hetu labour payment, Suresh kay ghar kay pas mandir par koop nirman hetu bricks purchase

27	11/2012	0990/5.11.12	20,000	Suresh <i>kaygharkay pas mandir par koop nirman hetu</i> boulder, cement and sand purchase
28	11/2012	0701/14.11.12	8,000	Suresh <i>kay ghar kay pas mandir par koop nirman hetu</i> labour payment
29	1/2013	0703/3.1.13	10,000	BechanPandey <i>kay ghar kay pas koop nirman hetu</i> boulder purchase
30	1/2013	0704/12.1.13	25,000	BechanPandey <i>kay ghar kay pas koop nirman hetu</i> cement and sand and bricks purchase, Hand pump repair <i>hetu</i> labour payment
31	2/2013	0708/19.2.13	10,000	BechanPandey <i>kay ghar kay pas koop nirman hetu</i> labour payment
32	2/2013	0709/26.2.13	10,000	Main road <i>say Shankerji kay mandir tak nail nirman hetu</i> cement purchase
33	3/2013	Nil/4.3.13	10,000	Main road <i>say mandir tak nail nirman hetu</i> bricks purchase
34	3/2013	0711/9.3.13	15,000	
35	3/2013	0712/25.3.13	15,000	Main road <i>say mandir tak naali nirman hetu</i> cement and sand purchase and labour payment
36	4/2013	0713/16.4.13	25,000	Vijay Singh <i>kay ghar say nehar tak naali safai evam kharanja</i> repair <i>hetu</i> bricks purchase and Mahendra singh <i>keghar se main kharanja tak naali safai</i> and <i>kharanja</i> repair <i>hetu</i> bricks purchase and local sand purchase
37	4/2013	0714/24.4.13	20,000	
38	5/2013	0715/1.5.13	15,000	Labour payment for above works and material purchase for handpump repair
39	5/2013	Nil/18.5.13	20,000	
40	6/2013	0718/8.6.13	20,000	Handpump repair <i>hetu</i> labour payment
41	6/2013	0719/22.6.13	25,000	Kaurida <i>harijan basti pulia say mata kay ghar tak sampark marg hetu mitti</i> purchase and labour payment
42	6/2013	0720/28.6.13	30,000	Handpump repair <i>hetu</i> material and labour payment, Alhaua <i>main road say primary vidyalaya tak sampark marg hetu mitti</i> purchase
43	7/2013	02601/8.7.13	20,000	Alhaua <i>mey vipat kay ghar se Phoolpatti kay khet tak sampark marg hetu mitti</i> purchase
44	7/2013	02602/16.7.13	30,000	Alhaua <i>main road say primary vidyalaya tak sampark marg hetu</i> labour payment, Amdaha <i>may adarsh talab par side wall nirman hetu</i> boulder purchase
45	7/2013	02603/26.7.13	30,000	Amdaha <i>may adarsh talab par side wall nirman hetu</i> cement <i>aur</i> sand purchase and labour payment
46	8/2013	02604/1.8.13	30,000	Alhaua <i>may Shankerji kay mandir say main sadak tak kharanja nirman hetu chauka</i> purchase
47	8/2013	02607/3.8.13	30,000	
48	8/2013	02608/7.8.13	30,000	Alhaua <i>may Shankerji kay mandir say main sadak tak kharanja nirman hetu</i> cement and sand purchase
49	8/2013	02610/17.8.13	20,000	
50	8/2013	2611/23.8.13	15,000	Alhaua <i>may Shankerji kay mandir say main sadak tak kharanja nirman hetu</i> labour payment
51	8/2013	02614/29.8.13	20,000	
52	8/2013	02613/31.8.13	10,000	Ashok Singh <i>kayghar say nehar tak naali safai evam kharanja</i> repair <i>hetu chauka</i> sand purchase and labour payment
53	9/2013	02615/9.9.13	10,000	PatroSingh <i>kay ghar say Narayan Singh kay ghar tak naali nirman aur chauka karya hetu</i> cement and sand purchase
54	9/2013	02616/10.9.13	20,000	
55	9/2013	02617/12.9.13	15,000	<i>Chauka</i> purchase for above work
56	9/2013	02618/18.9.13	35,000	
57	9/2013	02619/19.9.13	20,000	Material purchase for above work.
58	10/2013	03082/4.10.13	15,000	Patro Singh <i>kay ghar say Narayan Singh kay ghar tak naali nirman hetu</i> bricks purchase and labour payment
59	10/2013	03083/9.10.13	30,000	
60	11/2013	03086/22.11.13	10,000	Patro Singh <i>kay ghar say Narayan Singh kay ghar tak naali nirman hetu</i> bricks purchase and labour payment
61	12/2013	03087/7.12.13	25,000	PatroSingh <i>kay ghar say Narayan Singh kay ghar tak chauka karya hetu</i> labour payment and Bachau <i>kay ghar say Sheela Singh kay ghar tak chauka karya hetu</i> chauka purchase, material purchase and labour payment for hand pump repair
62	1/2014	03091/15.1.14	10,000	Banarasi <i>kay ghar kay pas chabutra nirman hetu</i> cement and sand purchase and labour payment
63	4/2014	03094/9.4.14	10,000	Bachau <i>ke ghar se sheetla singh ke ghar tak naali nirman</i> and <i>chouka karya hetu</i> material purchase

64	4/2014	03095/19.4.14	15,000	As above, brick purchase.
65	4/2014	03096/21.4.14	7,335	Hand pump repair material purchase.
66	4/2014	03098/22.4.14	28,685	Bachau ke ghar se sheetla singh ke ghar tak naali nirman and chouka karya hetu labour payment, handpump repair labour payment, primary school Amdaha and primary school Alhaua me toilet nirman brick purchase.
67	5/2014	03097/3.5.14	20,000	Primary school Amdaha and primary school Alhaua me toilet nirman material purchase
68	5/2014	03099/22.5.14	20,800	Primary school Amdaha and primary school Alhaua me toilet nirman labour payment, matrial purchase for handpump repair
69	5/2014	03100/30.5.14	22,600	Labour payment for handpump repair, Bachau ke ghar se sheetla singh ke ghar tak naali nirman hetu material purchase
70	7/2014	04961/1.7.14	10,500	Bachau ke ghar se sheetla singh ke ghar tak naali nirman hetu brick purchase
71	7/2014	04963/5.7.14	12,500	Bachau ke ghar se sheetla singh ke ghar tak naali nirman hetu material purchase and labour payment.
72	8/2014	04965/4.8.14	15,950	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu matrial purchase.
73	9/2014	04968/16.9.14	15,000	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase.
74	9/2014	04969/24.9.14	20,000	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu labour payment and matetial payment for hand pump repair
75	9/2014	04970/29.9.14	35,200	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase and labour payment for handpump repair.
76	10/2014	04971/1.10.14	20,000	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase.
77	10/2014	04972/10.10.14	15,000	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu labour payment
78	10/2014	04973/20.10.14	37,300	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase
79	10/2014	04974/29.10.14	23,100	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase
80	11/2014	04975/1.11.14	25,600	Durvasa pura me pappu ke ghar se sukkal singh ke ghar tak chouka nirman hetu material purchase and labour payment
81	11/2014	04976/13.11.14	10,000	Labour payment for naali safai in gram panchayat and Dameshwar nath
82	11/2014	04979/18.11.14	34,500	Mishra ke ghar se Harinarayan ke ghar tak naali nirman and chouka karya hetu brick purchase.
83	11/2014	04978/25.11.14	35,500	Dameshwar nath Mishra ke ghar se Harinarayan ke ghar tak nail nirman and chouka karya hetu material purchase and labour payment.
84	12/2014	04977/4.12.14	29,250	Alhaua me Dameshwar nath Mishra ke ghar se Rajesh ke ghar tak naali
85	12/2014	06301/9.12.14	40,200	nirman and chauka kary hetu material purchase and labour payment.
86	12/2014	04980/10.12.14	37,200	
87	12/2014	06302/10.12.14	49,600	
88	1/2015	06306/3.1.15	28,500	Hand pump repair material and labour payment.
89	1/2015	06307/8.1.15	25,400	Mustafa ke ghar se Munna ke ghar tak naali and chouka kary hetu
90	1/2015	06308/13.1.15	32,500	material purchase and labour payment.
91	1/2015	06309/23.1.15	26,000	
92	1/2015	06310/30.1.15	30,000	
93	2/2015	06311/4.2.15	24,800	Mustafa ke ghar se mukhya naali tak naali nirman hetu brick purchase.
94	2/2015	06312/11.2.15	32,500	Mustafa ke ghar se mukhya naali tak naali nirman hetu material purchase.
95	2/2015	06314/16.2.15	30,000	Mustafa ke ghar se mukhya naali tak naali nirman hetu labour payment, material purchase for handpump repair.
<b>Total (GP Amdaha)</b>			<b>₹ 19,28,520</b>	

Name of Gram Panchayat/Block/ District: Ghatampur /Narayanpur/ Mirzapur				
Name of bank and branch: Allahabad bank,Ghatampur branch				
Gram Nidhi Bank Account No. 21733801604				
1	8/2011	Nil/12.8.11	10,000	Varvakpur gate <i>se</i> bypass <i>tak</i> <i>sampark marg</i> <i>hetu</i> soil purchase
2	8/2011	Nil/24.8.11	10,000	Labour payment for above work
3	9/2011	Nil/23.9.11	20,000	GP bhawanki painting <i>hetu</i> material and labour payment
4	9/2011	Nil/29.9.11	21,000	Bharitatha Bhaggu <i>ke</i> <i>ghar ke pas</i> <i>koop jagat</i> repair <i>hetu</i> bricks and sand purchase
5	10/2011	Nil/4.10.11	20,000	Cement and boulder purchase for <i>koop jagat</i>
6	10/2011	Nil/18.10.11	15,000	Labour payment for above
7	10/2011	Nil/22.10.11	25,000	Material and labour for hand pump repair
8	11/2011	Nil/2.11.11	10,000	Mahendra <i>ke</i> <i>ghar se</i> lalchand <i>ke</i> <i>ghar tak</i> <i>kharanja nirman</i> <i>hetu</i> cement and sand purchase
9	11/2011	Nil/15.11.11	10,000	Chauka purchase for above
10	11/2011	Nil/23.11.11	15,000	Soil purchase for above work
11	12/2011	Nil/2.12.11	20,000	Bricks purchase and labour payment for above work
12	12/2011	Nil/5.12.11	35,000	
13	12/2011	Nil/7.12.11	10,000	Gulab <i>ke</i> <i>ghar se</i> rishikesh <i>ke</i> <i>ghar tak</i> <i>kharanja/naali nirman</i> <i>hetu</i> bricks and soil purchase
14	12/2011	Nil/7.12.11	20,000	
15	12/2011	Nil/22.12.11	15,000	Cement, sand and chouka purchase and labour payment for above work
16	4/2012	Nil/10.4.12	10,000	Material purchase for handpump repair
17	5/2012	Nil/21.5.12	25,000	Labour payment for handpump repair
18	5/2012	Nil/24.5.12	20,000	Devendra <i>ke</i> <i>ghar se</i> dashmi <i>ke</i> <i>ghar tak</i> <i>nali</i> and <i>kharanja nirman</i> bricks purchase
19	5/2012	Nil/25.5.12	14,000	
20	6/2012	Nil/22.6.12	10,000	Material and labour payment for handpump repair
21	7/2012	Nil/9.7.12	18,550	Material and labour payment for white washing of panchayat building
22	7/2012	0991/11.7.12	20,000	Devendra <i>ke</i> <i>ghar se</i> dashmi <i>ke</i> <i>ghar tak</i> <i>naali</i> and <i>kharanja nirman</i> cement and sand purchase
23	7/2012	Nil/14.7.12	15,000	Chouka/soil purchase and labour payment for above work
24	7/2012	Nil/17.7.12	10,000	
25	7/2012	0994/20.7.12	22,000	
26	7/2012	0996/31.7.12	10,000	Material and labour payment
27	10/2012	0997/3.10.12	10,000	Varvakpur <i>me</i> flood effected <i>sampark marg</i> repair, sand purchase and labour payemnt, photography
28	10/2012	0998/15.10.12	30,000	
29	10/2012	0999/19.10.12	20,000	
30	10/2012	1000/22.10.12	15,000	Ramadhhar <i>ke</i> <i>gharse</i> mewa <i>ke</i> <i>ghar tak</i> <i>nali/kharanja nirman</i> <i>hetu</i> brick cement and sand purchase.
31	01/2013	01326/13.2.13	10,000	Labour payment for above work
32	3/2013	01328/19.3.13	30,000	Chouka and local sand purchase and labour payment for above work
33	3/2013	01982/25.3.13	20,000	Pardesi <i>ke</i> <i>ghar se</i> amaranaath <i>ke</i> <i>ghar tak</i> <i>nali/kharanja</i> <i>hetu</i> brick purchase
34	3/2013	01983/30.3.13	20,000	Cement, local sand, chauka and labour payment for above work
35	6/2013	01329/3.6.13	25,000	Material purchase for handpump repair
36	7/2013	01986/1.7.13	30,000	Labour payment for above work
37	7/2013	01985/4.7.13	25,000	<i>Harijan basti se</i> magru <i>ke</i> <i>ghar tak</i> <i>chouka kary</i> <i>hetu</i> <i>mitti</i> , <i>chouka</i> purchase and labour payment
38	7/2013	01987/15.7.13	20,000	Pardesi <i>ke</i> <i>ghar se</i> ammar <i>ke</i> <i>ghar tak</i> <i>nali/kharanja</i> <i>hetu</i> brick purchase
39	7/2013	01988/30.7.13	30,000	Cement, local sand and brick ballast purchase and labour payment for above work
40	8/2013	01989/30.8.13	10,000	Pardesi <i>ke</i> <i>ghar se</i> ammar <i>ke</i> <i>ghar tak</i> <i>nali/kharanja</i> <i>hetu</i> labour payment
41	9/2013	01991/12.9.13	25,000	Material purchase for handpump repair



42	9/2013	01992/19.9.13	15,000	Dulare ke ghar se jagarnath ke ghar tak nali/kharanja nirman hetu bricks purchase and labour payment for handpump repair
43	9/2013	01993/25.9.13	30,000	Dulare ke gharse jagarnath ke ghar tak naali/kharanja nirman hetu cement and sand purchase and labour payment, Rishikesh ke ghar se Surendra ke ghar tak nali/kharanja kary hetu cement and sand purchase
44	10/2013	01994/9.10.13	10,000	Rishikesh ke ghar se Surendra ke ghar tak nali/kharanja kary hetu bricks
45	10/2013	1995/12.10.13	30,000	and chouka purchase
46	11/2013	1996/28.11.13	20,000	Rishikesh ke ghar se Surendra ke ghar tak nali/kharanja kary hetu labour payment, Varvakpur me Algu Singh ke ghar se Ramjeet master ke ghar tak nali/kharanja nirman sand purchase
47	12/2013	01998/3.12.13	30,000	Varvakpur me Algu Singh ke ghar se Ramjeet master ke ghar tak nali/kharanja nirman cement purchase
48	1/2014	01999/11.1.14	30,000	Varvakpur me Algu Singh ke ghar se Ramjeet master ke ghar tak nali/kharanja nirman bricks purchase
49	2/2014	04083/18.2.14	25,000	Varvakpur me Algu Singh ke ghar se Ramjeet master ke ghar tak
50	2/2014	04084/24.2.14	20,000	nali/kharanja nirman bricks, chouka purchase and labour payment
51	03/2014	04085/11.3.14	32,000	Varvakpur me Algu Singh ke ghar se Ramjeet master ke ghar tak
52	03/2014	04086/14.3.14	29,000	nali/kharanja nirman labour payment
53	4/2014	04089/15.4.14	7,185	Hand pump repair material purchase.
54	4/2014	04088/15.4.14	26,900	Ashok ke ghar se Deepnath ke ghar tak nali Kharanja kary hetu material
55	4/2014	04090/19.4.14	25,600	purchase, hand pump repair labour payment.
56	5/2014	04091/16.5.14	17,210	Material and labour payment for handpump repair.
57	7/2014	04092/1.7.14	22,800	Ashok ke ghar se Deepnath ke ghar tak nali-Kharanja kary hetu
58	7/2014	04095/25.7.14	35,000	material purchase
59	8/2014	04096/6.8.14	30,650	Ashok ke ghar se Deepnath ke ghar tak nali-Kharanja kary hetu brick
60	8/2014	04099/20.8.14	20,000	purchase and labour payment.
61	8/2014	04100/28.8.14	10,000	Ashok ke ghar se Deepnath ke ghar tak nali Kharanja kary hetu labour
62	9/2014	05422/10.9.14	30,000	payment.
63	9/2014	05424/16.9.14	40,800	Material and labour payment for hand pump repair.
64	9/2014	05426/24.9.14	20,000	Rajesh ke ghar se Ramsevak ke ghar tak nali kharanja kary hetu material
65	9/2014	05425/29.9.14	35,000	and labour payment, Anil ke ghar se Dhari ke ghar tak kharanja hetu
66	10/2014	05427/16.10.14	30,700	material purchase.
67	10/2014	05428/21.10.14	20,000	Rajesh ke ghar se Ramsevak ke ghar tak nali kharanja kary hetu labour
68	11/2014	05429/7.11.14	15,300	payment.
69	12/2014	05431/22.12.14	22,600	Material and labour payment for hand pump repair.
70	2/2015	05430/27.2.15	30,300	Anil ke ghar se Dhari ke ghar tak nali kharanja hetu material purchase
				Primary school and secondary school me kharanja nirman hetu labour
				payment, handpump platform nirman kary me labour payment, Varvakpur
				me Gulab ke khet se primary school tak sampark marg hetu soil purchase.
<b>(GP Ghatampur )Total</b>			<b>₹ 14,61,595</b>	
<b>Name of Gram Panchayat/Block/ District: Pauni /Narayanpur/ Mirzapur</b>				
<b>Name of bank and branch: Allahabad bank,Ghatampur branch</b>				
<b>Gram Nidhi Bank Account No. 2215039626</b>				
1.	10/2011	0722/19.10.11	45,000	Koop jagat nirman hetu material purchase, gram panchayat me safai kary
2.	11/2011	0723/11.11.11	20,000	hetu labour payment.
3.	01/2012	0724/03.1.12	21,000	Koop jagat nirman hetu labour payment, gram panchayat me safai kary
4.	01/2012	0725/3.1.12	15,000	hetu labour payment.
				Rambriksh ke ghar ke pas koop jagat nirman hetu brick purchase.
				Koop jagat nirman hetu material purchase.

5.	01/2012	0726/3.1.12	15,000	<i>Koop jagat nirman hetu</i> labour payment, material purchase for hand pump repair.
6.	01/2012	Nil/25.1.12	12,000	Labour payment for <i>safai</i> work in <i>gram panchayat</i> .
7.	03/2012	35/15.3.12	13,000	Material and labour payment for hand pump repair.
8.	05/2012	Nil/10.5.12	12,000	Material and labour payment for hand pump repair.
9.	06/2012	Nil/12.06.12	15,740	Material and labour payment for hand pump repair.
10.	06/2012	Nil/19.06.12	35,000	<i>Koop safai hetu</i> labour payment, <i>gram panchayat safai hetu</i> labour payment.
11.	07/2012	Nil/10.7.12	27,000	<i>Koop safai hetu</i> labour payment, <i>gram panchayat safai hetu</i> labour payment.
12.	08/2012	Nil/6.8.12	20,000	Labour payment for <i>chouka nirman</i> .
13.	08/2012	Nil/24.8.12	54,500	Material payment for <i>chouka nirman</i> .
14.	09/2012	Nil/4.9.12	20,000	Labour payment for <i>chouka nirman</i> .
15.	10/2012	Nil/5.10.12	25,000	Labour payment for <i>safai</i> work in <i>gram panchayat</i> .
16.	10/2012	Nil/23.10.12	7,000	Labour payment for <i>safai</i> work in <i>gram panchayat</i> .
17.	11/2012	Nil/17.11.12	20,000	Labour payment for <i>chouka nirman</i> .
18.	12/2012	Nil/5.12.12	14,000	Labour payment for <i>chouka nirman</i> .
19.	01/2013	Nil/31.1.13	50,000	Material payment for <i>chouka nirman</i> .
20.	02/2013	Nil/4.2.13	35,000	Material payment for <i>chouka nirman</i> , material and labour payment for hand pump repair.
21.	03/2013	Nil/4.3.13	20,000	Material payment for <i>chouka nirman</i> ,
22.	03/2013	Nil/5.3.13	29,100	
23.	04/2013	04323/3.04.13	40,000	brick purchase Vijay <i>evam</i> Ramchandra <i>key ghar key pas koopjagatnirmanhetu</i>
24.	04/2013	04324/11.4.13	30,000	Masaniya <i>mey</i> Manik <i>key ghar key pas mittikarya</i>
25.	04/2013	00432/11.4.13	40,000	<i>Koop jagathetu</i> cement and sand purchase
26.	04/2013	04326/18.4.13	20,000	<i>Koop jagat hetu mitti karya</i> , material purchase and labour payment for handpump repair
27.	5/2013	04328/3.5.13	10,000	<i>Koop jagat mey majdoori</i> payment
28.	5/2013	Nil/6.5.13	15,000	
29.	5/2013	Nil/18.5.13	10,000	
30.	5/2013	04330/28.5.13	40,000	Yogesh <i>key ghar sey</i> Manoram <i>key ghar tak chauka nirman hetu</i> cement, sand <i>aur</i> bassi purchase, Hand pump repair <i>hetu</i> material and labour payment
31.	7/2013	03631/6.7.13	40,000	<i>Chaukakaryahetu</i> brick <i>aur</i> <i>mitti</i> purchase and labour payment
32.	7/2013	Nil/30.7.13	13,000	Ramnath <i>key ghar sey</i> Mewa <i>key ghar tak chauka nirman hetu mitti</i> purchase
33.	8/2013	Nil/3.8.13	60,000	Yogesh <i>key ghar sey</i> Manoram <i>key ghar tak chauka nirman</i>
34.	9/2013	03634/16.9.13	62,000	<i>Choti nahar sey</i> Guptnath Pandey <i>key ghar tak side wall nirman hetu</i> boulder payment
35.	10/2013	03635/9.10.13	85,000	Ramnath <i>key ghar sey</i> Mewa <i>key ghar tak chauka nirman</i> material purchase and labour payment, Hand pump repair <i>hetu</i> material and labour payment
36.	11/2013	03636/1.11.13	20,000	Satusau <i>key ghar sey</i> Ram Kripal <i>key ghar tak nali <i>evam</i> chauk hetu</i>
37.	11/2013	03638/8.11.13	15,000	cement <i>aur</i> sand purchase
38.	11/2013	03637/9.11.13	20,000	
39.	11/2013	3639/12.11.13	40,000	<i>Nali n irman karya hetu</i> brick and <i>mitti</i> purchase
40.	11/2013	3640/13.11.13	15,000	Hand pump repair <i>hetu</i> material and labour payment
41.	11/2013	906461/23.11.13	20,000	<i>Chauka karya hetu</i> <i>chauka</i> purchase
42.	11/2013	906462/25.11.13	40,000	
43.	12/2013	906463/3.12.13	25,000	<i>Nali aur chauka nirman karya hetu</i> labour payment

44.	12/2013	906464/11.12.13	18,000	Swachata sambandhi prachar prasar hetu wall painting payment, Hand pump repair hetu material and labour payment
45.	04/2014	906466/19.4.14	25,000	Primary school me chabootra nirman hetu material and labour payment,
46.	04/2014	906465/19.4.14	25,000	handpump repair material and labour payment.
47.	04/2014	906468/21.4.14	50,000	Pauni nahar se Guptanath ke ghar evam purab disha me boulder chinai
48.	04/2014	906467/21.4.14	125,000	hetu material purchase and labour payment.
49.	07/2014	906471/7.7.14	25,000	Pauni nahar se Guptanath ke ghar evam purab disha me boulder chinai
50.	07/2014	906472/10.7.14	10,000	hetu sand purchase.
51.	07/2014	906473/18.7.14	21,200	Pauni nahar se Guptanath ke ghar evam purab disha me boulder chinai
52.	07/2014	906474/24.7.14	25,000	hetu boulder purchase.
53.	07/2014	906475/31.7.14	32,500	Pauni nahar se Guptanath ke ghar evam purab disha me boulder chinai
54.	07/2014	906476/31.7.14	22,500	hetu material purchase, Nahar se Gupt Nath Pandey evam kartariya marg
55.	08/2014	906477/9.8.14	18,000	nirman hetu material purchase and labour payment.
56.	09/2014	906479/6.9.14	35,000	Hand pump repair hetu material and labour payment
57.	09/2014	906480/18.9.14	15,000	Manik key khet sey Sudir key ghar tak pahari mitti karya hetu mitti
58.	09/2014	911541/24.9.14	40,000	purchase.
59.	10/2014	911542/17.10.14	35,000	Manik key khet sey Sudir key ghar tak pahari mitti karya hetu mitti
60.	11/2014	911543/1.11.14	70,000	purchase
61.	11/2014	911544/8.11.14	17,500	Sudhir key khet say Shiv Pujan key khet tak pahari mitti karya hetu mitti
62.	11/2014	911545/15.11.14	10,000	purchase
63.	01/2015	911546/6.1.15	45,000	Sudhir key khet say Shiv Pujan key khet tak pahari mitti karya hetu mitti
64.	01/2015	911547/6.1.15	45,000	purchase
65.	01/2015	911548/13.1.15	45,000	Shiv Pujan key khet say Sohan key khet tak pahari mitti karya hetu mitti
66.	01/2015	911549/15.1.15	37,000	purchase.
<b>Total (GP Pauni)</b>			<b>₹ 19,97,040</b>	Lal Chand Yadav key ghar sey side wall nirman hetu material purchase
<b>Grand total ₹ (19,28,520+14,61,595+19,97,040) = ₹ 53,87,155</b>				and labour payment, Hand pump repair hetu labour and material payment.

**Appendix 3.6**  
**Amount withdrawn through withdrawal forms**  
*(Reference: Paragraph 3.4; page 68)*

Sl. No.	Cheque No./Date	Amount withdrawn (₹)
<b>GP Amdaha</b>		
1.	Nil/14.9.2011	10,000
2.	Nil/04.10.2011	20,000
3.	Nil/17.10.11	15,000
4.	Nil/18.10.11	10,000
5.	Nil/22.10.11	10,000
6.	Nil/2.11.11	15,000
7.	Nil/21.11.11	20,000
8.	Nil/24.11.11	14,000
9.	Nil/26.11.11	15,000
10.	Nil/30.11.11	14,000
11.	Nil/10.12.11	10,000
12.	Nil/24.12.11	20,000
13.	Nil/4.1.12	10,000
14.	Nil/10.1.12	15,000
15.	Nil/14.9.2011	10,000
16.	Nil/04.10.2011	20,000
17.	Nil/17.10.11	15,000
18.	Nil/18.10.11	10,000
19.	Nil/22.10.11	10,000
20.	Nil/2.11.11	15,000
21.	Nil/21.11.11	20,000
22.	Nil/24.11.11	14,000
23.	Nil/26.11.11	15,000
24.	Nil/30.11.11	14,000
25.	Nil/10.12.11	10,000
26.	Nil/24.12.11	20,000
27.	Nil/4.1.12	10,000
28.	Nil/10.1.12	15,000
29.	Nil/14.9.2011	10,000
30.	Nil/04.10.2011	20,000
31.	Nil/17.10.11	15,000
32.	Nil/18.10.11	10,000
33.	Nil/22.10.11	10,000
34.	Nil/2.11.11	15,000
35.	Nil/21.11.11	20,000
36.	Nil/24.11.11	14,000
37.	Nil/26.11.11	15,000
38.	Nil/30.11.11	14,000
39.	Nil/10.12.11	10,000
40.	Nil/10.4.12	20,000
41.	Nil/21.6.12	15,000
42.	Nil/4.3.13	10,000
43.	Nil/18.5.13	20,000
<b>Total GP Amdaha</b>		<b>₹ 6,14,000</b>

<b>GP Ghatampur</b>		
1.	Nil/12.8.11	10,000
2.	Nil/24.8.11	10,000
3.	Nil/23.9.11	20,000
4.	Nil/29.9.11	21,000
5.	Nil/4.10.11	20,000
6.	Nil/18.10.11	15,000
7.	Nil/22.10.11	25,000
8.	Nil/2.11.11	10,000
9.	Nil/15.11.11	10,000
10.	Nil/23.11.11	15,000
11.	Nil/2.12.11	20,000
12.	Nil/5.12.11	35,000
13.	Nil/7.12.11	10,000
14.	Nil/7.12.11	20,000
15.	Nil/22.12.11	15,000
16.	Nil/10.4.12	10,000
17.	Nil/21.5.12	25,000
18.	Nil/24.5.12	20,000
19.	Nil/25.5.12	14,000
20.	Nil/22.6.12	10,000
21.	Nil/9.7.12	18,550
22.	Nil/14.7.12	15,000
23.	Nil/17.7.12	10,000
<b>Total GP Ghatampur</b>		<b>₹ 3,78,550</b>
<b>GP Pauni</b>		
1.	Nil/25.1.12	12,000
2.	Nil/10.5.12	12,000
3.	Nil/12.06.12	15,740
4.	Nil/19.06.12	35,000
5.	Nil/10.7.12	27,000
6.	Nil/6.8.12	20,000
7.	Nil/24.8.12	54,500
8.	Nil/4.9.12	20,000
9.	Nil/5.10.12	25,000
10.	Nil/23.10.12	7,000
11.	Nil/17.11.12	20,000
12.	Nil/5.12.12	14,000
13.	Nil/31.1.13	50,000
14.	Nil/4.2.13	35,000
15.	Nil/4.3.13	20,000
16.	Nil/5.3.13	29,100
17.	Nil/6.5.13	15,000
18.	Nil/18.5.13	10,000
19.	Nil/30.7.13	13,000
20.	Nil/3.8.13	60,000
<b>Total GP Pauni</b>		<b>₹ 4,94,340</b>
<b>Total three GPs</b>		<b>₹ 14,86,890</b>

**Appendix 3.7**  
**Details of payment on construction of shops in**  
**Gram Panchayat Chherat Sudiyal**  
*(Reference: Paragraph no. 3.5; page 69)*

Construction of six shops			
Sl. No.	Voucher No./Date	Paid for	Amount (₹)
1	88/22.2.14	Mustor Roll	20,000
2	90/24.2.14	Material	17,690
3	91/25.2.14	Cartage	6,170
4	92/25.2.14	Material	22,500
5	94/25.2.14	Material	18,150
6	95/25.2.14	Material	67,850
7	96/28.2.14	Mustor Roll	20,000
8	97/3.3.14	Material	54,000
9	98/4.3.14	Material	48,881
10	99/8.3.14	Mustor Roll	10,000
11	100/14.3.14	Mustor Roll	10,000
12	101/14.3.14	Mustor Roll	20,000
13	102/14.3.14	Material	43,000
14	103/14.3.14	Material	30,200
15	104/15.3.14	Material	22,500
16	105/19.3.14	Material	52,419
17	106/20.3.14	Cartage	5,600
18	107/20.3.14	Material	33,000
19	108/22.3.14	Mustor Roll	20,000
20	109/22.3.14	Material	22,500
21	110/24.3.14	Mustor Roll	20,000
22	115/28.3.14	Mustor Roll	20,000
23	116/28.3.14	Mustor Roll	20,000
24	117/28.3.14	Material	22,500
25	118/29.3.14	Material	33,000
26	2/17.4.14	Material	10,000
27	4/17.4.14	Material	5,840
28	6/25.4.14	Mustor Roll	20,000
29	7/25.4.14	Material	10,000
30	8/29.4.14	Material	11,000
31	10/7.5.14	Mustor Roll	8,000
32	11/7.5.14	Material	9,360
33	12/10.5.14	Material	11,500
34	13/15.5.14	Material	16,672
35	14/15.5.14	Material	4,500
36	16/15.5.14	Material	47,880
<b>Total</b>			<b>8,14,712</b>
Construction of nine shops			
1	15/15.5.14	Material	61,500
2	19/19.5.14	Material	20,000
3	20/19.5.14	Material	11,100
4	21/22.5.14	Material	12,140
5	22/29.5.14	Mustor Roll	10,000
6	23/30.5.14	Material	67,668
7	26/5.6.14	Mustor roll	20,000

8	27/5.6.14	Material	60,950
9	28/9.6.14	Material	38,000
10	29/14.6.14	Material	20,000
11	30/14.6.14	Material	32,000
12	31/16.6.14	Material	22,800
13	36/25.6.14	Material	14,200
14	37/28.6.14	Mustor Roll	20,000
15	38/1.7.14	Mustor Roll	10,000
16	39/7.7.14	Cartage	3,150
17	40/7.7.14	Mustor Roll	20,000
18	41/8.7.14	Material	30,000
19	43/15.7.14	Cartage	20,000
20	44/22.7.14	Material	18,500
21	45/22.7.14	Material	50,000
22	47/28.7.14	Mustor Roll	20,000
23	48/31.7.14	Mustor roll	20,000
24	49/31.7.14	Material	30,000
25	50/2.8.14	Mustor Roll	20,000
26	51/2.8.14	Material	55,482
27	52/3.8.14	Material	2,820
28	54/28.8.14	Mustor Roll	20,000
29	55/28.8.14	Mustor Roll	20,000
30	56/29.8.14	Material	70,000
31	57/11.9.14	Mustor Roll	20,000
32	58/16.9.14	Material	20,057
33	59/17.9.14	Mustor Roll	20,000
34	61/19.9.14	Material	28,800
35	62/19.9.14	Material	52,530
36	63/22.9.14	Mustor Roll	20,000
37	64/1.10.14	Mustor Roll	20,000
38	65/2.10.14	Mustor Roll	20,000
39	66/18.10.14	Mustor Roll	20,000
40	67/22.10.14	Mustor Roll	20,000
41	68/22.10.14	Mustor Roll	10,000
42	69/22.10.14	Labour for Shuttering	20,000
43	70/18.11.14	Material	58,630
44	72/18.11.14	Mustor Roll	20,000
45	73/19.11.14	Mustor Roll	6,000
46	75/1.12.14	Material	30,000
47	77/2.12.14	Material	48,000
48	78/4.12.14	Material	20,000
49	80/6.12.14	Mustor Roll	5,000
50	83/19.12.14	Mustor Roll	20,000
51	84/19.12.14	Material	47,198
52	86/31.12.14	Mustor Roll	6,400
53	87/2.1.15	Material	12,995
54	90/6.1.15	Material	40,750
55	91/6.1.15	Material	63,250
56	96/19.1.15	Material	10,000
57	101/28.1.15	Mustor Roll	3,000
58	105/28.1.15	Material	17,420
59	118/19.2.15	Material	6,000
<b>Total</b>			<b>15,06,340</b>
<b>Grand Total (8,14,712 + 15,06,340) =</b>			<b>23,21,052</b>

**Appendix 3.8**  
**Details of encroachment of land**  
*(Reference: Paragraph no. 3.6; page 70)*

Sl. No.	Name and detail S/shri	Area of land (sq.ft.)
1.	Abhay Kumar S/o RaghubarDayalValmiki	1,205
2.	Sarla w/o Suresh Valmiki	559
3.	Rambabu s/o BarelalValmiki	396
4.	Manmohan s/o KundanlalValmiki	720
5.	Om prakash s/o KundanlalValmiki	1,075
6.	Brijmohan s/o KundanlalValmiki	500
7.	Anita w/o VijaykumarValmiki	864
8.	Kanahiyalal s/o BhagoneValmiki	608
9.	Sanjay Kumar, Virendra Kumar, Jitendra Kumar, Bhupendrakumars/o Raghunandan Prasad	2,500
10.	Subhash Kumar s/o Rajendra Prasad	1,596
11.	CMO, Lalitpur	2,939
12.	Moolchand s/o Gayasivalmiki	1,211
13.	Ashok kumar s/o Gabbanvalmiki	971
14.	Kirankumar s/o Kyasikarosiya	630
15.	Deepak kumar s/o RaghubarDayalValmiki	687
16.	ShriRam s/o RamdasValmiki	797
17.	Rambabu s/o ShivCharanValmiki	797
18.	Nirmalkumar s/o Hardas and Smt. Ganga, w/o Nigam Valmiki	624
19.	Ghanshyam Das s/o ChhotelalValmiki	824
20.	Rajabeti s/o MunnaLalValmiki	774
21.	Ashok kumar s/o MunnaLalValmiki	602
22.	Adhyaksha, Nagar PalikaParishad, Lalitpur	4340
23.	Sheel Chand, OmPrakash, s/oGovindValmiki	374
24.	Suresh Kumar s/o Babulal and SmtGyan w/o BabulalValmiki	990
25.	Ajay kumar s/o Komal Prasad Valmiki	471
26.	Kaushalkishor s/o BhagwanDas	640
27.	SavitriDevi w/o ShriramValmiki	544
28.	Asharam s/o SamarValmiki	620
29.	Ram Prasad Valmiki	1190
<b>Total</b>		<b>30,048</b>

**Note:** 10.764 square feet is equal to one square meter; So, 30,048 square feet is equal to 30,048/10.764, which comes out to 2,791.52 square meter.



## **Appendix 4.1**

### **Functions of Urban Local Bodies**

*(Reference: Paragraph no. 4.3; page 72)*

- |         |   |
|---------|---|
| (i)     | Urban planning including town planning.   |
| (ii)    | Regulation of land use and construction of buildings.   |
| (iii)   | Planning for economic and social development.   |
| (iv)    | Roads and bridges.  |
| (v)     | Water supply for domestic, industrial and commercial purposes.  |
| (vi)    | Public health, sanitation, conservancy and solid waste management.  |
| (vii)   | Fire services.  |
| (viii)  | Urban forestry, protection of the environment and promotion of ecological aspects.                        |
| (ix)    | Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded. |
| (x)     | Slum improvement and up gradation.  |
| (xi)    | Urban poverty alleviation.  |
| (xii)   | Provision for urban amenities and facilities such as parks, gardens, playgrounds.                         |
| (xiii)  | Promotion of cultural, educational and aesthetic aspects.   |
| (xiv)   | Burials and burial grounds, cremations, cremation grounds and electric crematorium.                       |
| (xv)    | Cattle ponds, prevention of cruelty to animals.   |
| (xvi)   | Vital statistics including registration of births and deaths.   |
| (xvii)  | Public amenities including street lighting, parking lots, bus stops and public conveniences.              |
| (xviii) | Regulation of slaughter houses and tanneries.   |

(Source: Director, Local Bodies, Lucknow)

## **Appendix 4.2**

### **Functions performed exclusively by Urban Local Bodies**

*(Reference: Paragraph no. 4.3; page 72)*

- |       |   |
|-------|---|
| i.    | Water supply for domestic, industrial and commercial purposes.                        |
| ii.   | Public health, sanitation, conservancy and solid waste management.                    |
| iii.  | Provision of urban amenities and facilities, such as parks, gardens and play grounds. |
| iv.   | Burials and burial grounds, cremation and cremation grounds.                          |
| v.    | Cattle ponds, prevention of cruelty to animals.                                       |
| vi.   | Vital statistics including registration of births and deaths.                         |
| vii.  | Public amenities including street lighting, parking lots, bus stops etc.              |
| viii. | Regulation of slaughter houses and tanneries.   |

### Appendix 4.3

#### Functions performed by Government departments/ agencies

(Reference: Paragraph no. 4.3; page 73)

Sl. No.	Services	Department
1.	Fire services	Fire Fighting Department
2.	Urban forestry	Forest Department
3.	Protection of environment and promotion of ecological aspects	Environment Department
4.	Safeguarding the interest of weaker sections of society including handicapped and mentally retarded people	Urban Poverty Alleviation and Employment Department through SUDA and DUDA
5.	Slum improvement and up gradation	Urban Poverty Alleviation and Employment Department through SUDA and DUDA

(Source: Director, Local Bodies, Lucknow)

### Appendix 4.4

#### Sharing of functions between Urban Local Bodies and Government Agencies

(Reference: Paragraph no. 4.3; page 73)

Sl. No.	Services	Department/ Government Agencies		
1.	Urban planning including town planning.	Urban Development Authorities in 27 cities and by ULBs in remaining towns.		
2.	Regulation of land use and construction of buildings.	Development Authorities in 27 cities, Regulated area Authorities in 74 towns and ULBs in remaining towns.		
3.	Promotion of cultural, educational and aesthetic aspects.	(i)	Cultural Activities	State Culture Department and ULBs.
(ii)		Education	Education Department except middle level schools in Corporations.	
(iii)		Aesthetic aspect	Government Departments and ULBs.	
4.	Planning for economic and social development.	Development Authorities, <i>Vikas Parishads</i> , ULBs, SUDA, UP <i>Jal Nigam</i> , UP <i>Jal Sansthans</i> and other departments.		
5.	Roads and bridges	Development Authorities & ULBs.		

(Source: Director, Local Bodies Lucknow)

### Appendix 4.5

#### Revenue realised from own resources

(Reference: Paragraph no. 4.10.6; page 79)

(₹ in crore)

Name of ULB	No. of unit	2013-14			2014-15			
		Target	Achievement	Per centage of shortfall	No. of unit	Target	Achievement	Per centage of shortfall
NNs	13	1,334.46	806.98	40	14	1,613.41	964.43	40
NPPs	194	426.63	320.84	25	194	501.80	347.68	31
NPs	423	114.37	75.80	34	426	133.51	101.58	24

(Source: Director, Local Bodies, Lucknow)

### Appendix 4.6

#### Devolution of State Finance Commission grants

(Reference: Paragraph no. 4.10.7; page 80)

(₹ in crore)

Sl. No.	Year	Net proceeds of Tax Revenue of State Government	Funds to be devolved	Funds devolved	Short/Excess devolution (per cent)
1	2010-11	43,464	3,261	2,560	-701(16)
2	2011-12	50,351	3,525	3,085	-440 (12)
3	2012-13	57,498	4,025	3,698	-327(8)
4	2013-14	62,777	4,394	5,810	1,416 (32)
5	2014-15	66,623	4,664	6,554	1,890 (141)

(Source: Director, Local Bodies, Lucknow)

## Appendix 5.1

### Urban Local Bodies selected for test check

(Reference: Paragraph no. 5.5, 5.11 & 5.12; page 87, 102 and 107)

Sl. No.	Name of Nagar Nigam	Sl. No.	Name of Nagar Palika Parishad	Sl. No.	Name of Nagar Panchyat
1.	NN, Aligarh	1.	NPP Atarauli	1.	NP Besawan
2.	NN, Firozabad	2.	NPP Khair	2.	NP Harduaganj
3.	NN, Lucknow	3.	NPP Bahraich	3.	NP Jalali
		4.	NPP Nanpara	4.	NP Kauriaganj
		5.	NPP Bharthna	5.	NP Vijaygarh
		6.	NPP Etawah	6.	NP Jarwal,
		7.	NPP Shikohabad	7.	NP Risiya
		8.	NPP Dadri	8.	NP Bakewar
		9.	NPP Ghazipur	9.	NP Lakhna
		10.	NPP Mohammadabad	10.	NP Fariha
		11.	NPP Gonda	11.	NP Jsrana
		12.	NPP Nawabganj	12.	NP Bilaspur
		13.	NPP Lalitpur	13.	NP Jahangirpur
		14.	NPP Mau	14.	NP Rabupura
		15.	NPP Khairabad	15.	NP Bahadurganj
		16.	NPP Mehmoodabad	16.	NP Jangipur
		17.	NPP Sitapur	17.	NP Saidpur
		18.	NPP Sultanpur	18.	NP Katra
				19.	NP Mankapur
				20.	NP Meharauni
				21.	NP Talbehat
				22.	NP Amethi
				23.	NP Gosainganj
				24.	NP Malihabad
				25.	NP Kakori
				26.	NP Adari
				27.	NP Doharighat
				28.	NP Kopaganj
				29.	NP Hargaon
				30.	NP Paitepur,
				31.	NP Tambor
				32.	NP Dostpur
				33.	NP Koeripur

## Appendix 5.2

### Conditions for drawl of General Performance Grant for Local Bodies under Thirteenth Finance Commission

(Reference: Paragraph no. 5.6.1 page 87 and 5.6.4 page 89)

Sl. No.	Condition of 13 <sup>th</sup> FC recommendations	Para No.
1.	(a) State Government should submit Supplement to Budget for Local Bodies alongwith the State Budget before the legislature. (b) Accrual Based Double Entry Accounting System must be introduced in all urban local bodies.	6.4.2 6.4.3
2.	(a) The C&AG must be given TG&S over the audit of the local bodies. (b) C&AG's annual technical inspection report as well as the annual report of the Director of Local Fund Audit must be placed before the State Legislature.	6.4.4
3.	(i) The State must put in place a system of independent local Ombudsmen for all elected functionaries and officials of the ULB's. (ii) In the event that all or a class of the functionaries mentioned above fall under the jurisdiction of the Lok Ayukta of the state, it will be upto the State to decide whether to continue with these arrangements or to shift the functionaries to the jurisdiction of the Ombudsman.	6.4.5
4.	The State must put in place a system to electronically transfer local body grants provided by this Commission to the respective local bodies within five days of their receipt from the Central Government.	6.4.6
5.	The State must prescribe through an Act the qualifications of persons eligible for appointment as members of the SFC consistent with Article 243(2) of the Constitution.	6.4.7
6.	All local bodies should be fully enabled to levy property tax and any hindrances in this regard must be removed.	6.4.8
7.	The State Government must put in place a state level Property Tax Board.	6.4.9
8.	State Govt. must notify by 31st. March, 2010, the service standards for four service sectors, i.e., water supply, sewerage, storm water drainage and solid waste management proposed to be achieve by urban local bodies the end of succeeding physical years.	6.4.10
9.	All Municipal Corporations with a population of more than one million (2001 census) must put in place a Fire Hazard Response and Mitigation Plan for their respective jurisdiction.	6.4.11

## Appendix 5.3

### Available funds and Expenditure in test checked ULBs

(Reference: Paragraph no. 5.6.2; page 88)

(₹ in crore)

Year	Opening balance	Funds released	Total Funds available	Expenditure/ Utilization	Closing balance	Unspent fund (In per cent)
2010-11	0.00	42.63	42.63	23.84	18.79	44
2011-12	18.79	26.47	45.26	37.70	7.56	17
2012-13	7.56	84.77	92.33	52.98	39.36	43
2013-14	39.36	165.33	204.69	117.35	87.33	43
2014-15	87.33	62.51	149.84	94.39	55.46	37
<b>Total</b>	<b>0.00</b>	<b>381.70</b>	<b>381.70</b>	<b>326.25</b>	<b>55.46</b>	

(Source: Information provided by test checked ULBs)

### Bifurcated details of Appendix 5.3

#### Available funds and Expenditure of test checked NN, NPPs and NPs

##### *Aligarh Nagar Nigam*

(₹ in lakh)

Year	Opening balance	Funds released	Total Funds available	Expenditure/Utilization	Closing balance	Per centage of utilization
2010-11	0	582.74	582.74	116.35	466.39	20
2011-12	466.39	357.84	824.23	632.33	191.9	77
2012-13	191.9	1,133.99	1,325.90	869.87	456.03	66
2013-14	456.03	2819.5	3,275.55	2,201.13	1,074.42	67
2014-15	1,074.42	478.56	1,552.98	1,511.90	41.08	97

##### *Firozabad Nagar Nigam*

2010-11	0	247.79	247.79	106.15	141.64	43
2011-12	141.64	152.16	293.8	261.73	32.07	89
2012-13	32.07	482.24	514.31	204.13	310.18	40
2013-14	310.18	1,399.24	1,709.42	848.45	860.97	50
2014-15	860.97	547.54	1,408.51	1,324.42	84.09	94

##### *Lucknow Nagar Nigam*

2010-11	0	1,719.56	1,719.56	703.07	1,016.49	41
2011-12	1,016.49	1,056.94	2,073.43	1,711.37	362.06	83
2012-13	362.06	3,346.29	3,708.35	1,543.33	2,165.02	42
2013-14	2,165.02	5,009.36	7,174.38	3,609.78	3564.6	50
2014-15	3564.6	2,359.75	5,924.35	4,141.21	1,783.14	70

##### *Nagar Palika Parishads (test checked 18)*

2010-11	0	13.49	13.49	8.01	5.48	59
2011-12	5.48	8.32	13.80	11.08	2.72	80
2012-13	2.72	27.34	30.06	18.8	11.26	63
2013-14	11.26	57.61	68.87	33.83	35.04	49
2014-15	35.04	21.88	56.92	26.62	30.30	47

##### *Nagar Panchyats (test checked 33)*

2010-11	0	363.47	363.47	190.31	173.16	52
2011-12	173.16	247.64	420.8	330.54	90.26	79
2012-13	90.26	779.58	869.84	536.49	333.35	62
2013-14	333.35	1,543.87	1,877.22	1,114.88	762.34	59
2014-15	762.34	676.87	1,439.21	832.19	607.02	58

**Appendix 5.4**  
**Interest credited in bank account**  
*(Reference: Paragraph no. 5.6.3: page 89)*

(₹ in lakh)

Name of district	Name of ULB	Interest amount
Aligarh	NN Aligarh	150.69
	NPP Atrauli	11.65
	NPP Khair	6.21
	NP Besawan	1.16
	NP Harduaganj	2.62
	NP Jalali	3.45
	NP Kauriaganj	2.47
	NP Vijaygarh	1.71
Bahraich	NPP Bahraich	42.02
	NPP Nanpara	9.99
	NP Jarwal,	4.88
	NP Risiya	2.48
Etawah	NPP Bharthana	3.38
	NPP Etawah	53.7
	NP Bakewar	4.18
	NP Lakhna	2.80
Firozabad	NN, Firozabad	69.24
	NPP Shikohabad	12.49
	NP Fariha	2.04
	NP Jasrana	3.15
G B Nagar	NPP Dadri	12.30
	NP Bilaspur	2.62
	NP Jahangirpur	2.33
	NP Rabupura	3.34
Ghazipur	NPP Mohammadabad	13.61
	NPP Ghazipur	65.28
	NP Bahadurganj	5.22
	NP Jangipur	4.85
	NP Saidpur	11.63
Gonda	NPP Gonda	55.36
	NPP Nawabganj	3.12
	NP Katra	1.47
	NP Mankapur	2.98
Lalitpur	NPP Lalitpur	36.03
	NP Meharauni	2.84
	NP Talbehat	3.29
Lucknow	NN, Lucknow	613.55
	NP Amethi	4.11
	NP Gosainganj	1.50

	NP Kakori	3.41
	NP Malihabad	3.52
Mau	NPP Mau	55.01
	NP Adari	3.62
	NP Doharighat	5.56
	NP Kopaganj	6.58
Sitapur	NPP Khairabad	10.48
	NPP Mehmoodabad	9.48
	NPP Sitapur	48.82
	NP Hargaon	4.19
	NP Paitepur,	2.34
	NP Tambor	3.32
Sultanpur	NPP Sultanpur	41.3
	NP Dostpur	3.94
	NP Koeripur	4.89
<b>Total</b>		<b>1,442.20</b>

(Source: Information provided by test checked ULBs)



## Appendix 5.5

### Realisation of house tax

(Reference: Paragraph no. 5.6.4; page 90)

(₹ in lakh)

Name of District	Name of ULB	Target (OB as on 1.04.2010 plus target 2010-15)	Tax actually collected during 2010-15	Pending recoveries of house tax as on 31.03.2015
Aligarh	NN Aligarh	7,083.49	6,765.08	318.41
	NPP Atarauli	60.55	52.44	8.11
	NPP Khair	68.77	58.34	10.43
	NP Besawan	4.02	1.7	2.32
	NP Harduaganj	32.15	17.03	15.12
	NP Jalali	11.43	1.98	9.45
	NP Kauriaganj	16.15	7.64	8.51
	NP Vijaygarh	10.44	7.19	3.25
Baharaich	NPP Bahraich	433.62	359.59	74.03
	NPP Nanpara	28.8	21.81	6.99
	NP Jarwal,	4.54	2.94	1.60
	NP Risiya	14.73	7.45	7.28
Etawah	NPP Bharthna	32.88	22.26	10.62
	NPP Etawah	219.38	219.38	0.00
	NP Bakewar	8.33	6.8	1.53
	NP Lakhna	6.74	3.46	3.28
Firozabad	NN-Firozabad	895.05	855.83	39.22
	NPP Shikohabad	216.2	139.91	76.29
	NP Fariha	22.06	6.67	15.39
	NP Jasrana	12.2	4.56	7.64
Gautambudh nagar	NPP Dadri	93.78	77.93	15.85
	NP Bilaspur	7.95	4.98	2.97
	NP Jahangirpur	NA	NA	NA
	NP Rabupura	NA	NA	NA
Ghazipur	NPP Ghazipur	68.01	27.77	40.24
	NPP Mohammadabad	20.22	11.86	8.36
	NP Bahadurganj	13.83	6.3	7.53
	NP Jangipur	16.99	10.31	6.68
	NP Saidpur	Not imposed	-	-
Gonda	NPP Gonda	69.46	22.27	47.19
	NPP Nawabganj	31.26	24.83	6.43
	NP Katra	27.9	16.97	10.93
	NP Mankapur	NA	NA	NA
Lalitpur	NPP Lalitpur	221.05	180.94	40.11
	NP Meharauni	7.14	7.58	-0.44
	NP Talbehath	21.67	18.83	2.84
Lucknow	NN Lucknow	63,349.00	49,433.00	13,916.00
	NP Amethi	Not imposed	-	-
	NP Gosainganj	Not imposed	-	-
	NP Malihabad	47.71	20.1	27.61

	NP Kakori	28.43	8.18	20.25
Mau	NPP Mau	364.12	352.28	11.84
	NP Adari	Not imposed	-	-
	NP Doharighat	3.59	2.81	0.78
	NP Kopaganj	5.9	2.61	3.29
Sitapur	NPP Khairabad	33.02	22.02	11
	NPP Mehmoodabad	20.38	17.45	2.93
	NPP Sitapur	294.43	277.22	17.21
	NP Hargaon	21.29	14.11	7.18
	NP Paitepur,	17.52	0.02	17.50
	NP Tambor	10.65	5.12	5.53
Sultanpur	NPP Sultanpur	2,159.49	154.94	2,004.55
	NP Dostpur	13.26	8.48	4.78
	NP Koeripur	6.14	5.4	0.74
<b>Total</b>		<b>76,155.72</b>	<b>59,296.37</b>	<b>16,859.35</b>

(Source: Information provided by test checked ULBs)

**Appendix 5.6****Delayed credit of grants in account of Urban Local Bodies***(Reference: Paragraph no. 5.6.5; page 90)*

Sl. No.	Name of ULB	Delay range, in days after deducting grace period of 5 days
1	NN Aligarh	0-45
2	NN Firozabad	0-45
3	NN Lucknow	0-45
4	NPP Atarauli	0-45
5	NPP Bahraich	0-16
6	NPP Bharthna	0-45
7	NPP Dadri	0-45
8	NPP Etawah	0-45
9	NPP Ghazipur	0-45
10	NPP Gonda	0-45
11	NPP Khair	0-45
12	NPP Khairabad	0-45
13	NPP Lalitpur	0-45
14	NPP Mau	0-22
15	NPP Mehmoodabad	0-16
16	NPP Mohammadabad	0-45
17	NPP Nawabganj	0-22
18	NPP Nanpara	0-16
19	NPP Shikohabad	0-45
20	NPP Sitapur	0-16
21	NPP Sultanpur	0-17
22	NP Adari	0-22
23	NP Amethi	0-45
24	NP Bakewar	0-100
25	NP Bahadurganj	0-45
26	NP Besawan	0-45
27	NP Bilaspur	0-100
28	NP Doharighat	0-22
29	NP Dostpur	0-218
30	NP Fariha	0-100
31	NP Gosainganj	0-45
32	NP Harduaganj	0-45
33	NP Hargaon	0-17
34	NP Jahangirpur	0-100
35	NP Jalali	0-45
36	NP Jangipur	0-45
37	NP Jarwal,	0-17
38	NP Jasrana	0-100
39	NP Kakori	0-45
40	NP Kauriaganj	-
41	NP Katra	0-23
42	NP Koeripur	0-218

43	NP Kopaganj	0-22
44	NP Lakhna	0-100
45	NP Malihabad	-
46	NP Mankapur	0-23
47	NP Meharauni	0-45
48	NP Paitepur,	-
49	NP Rabupura	0-45
50	NP Risiya	0-212
51	NP Saidpur	0-16
52	NP Talbehat	0-45
53	NP Tambor	0-45
54	NP Vijaygarh	-

(Source: Information provided by test checked ULBs)

### Appendix 5.7

#### Short release of grants in *Nagar Palika Parishad Mohammadabad, Ghazipur*

(Reference: Paragraph no. 5.6.6; page 90)

(₹ in lakhs)

Sl. No	Director LB order no	Date of release	Amount released for NPP	Amount actually credited in PNB SB A/c (no 0662000106267877)	Difference
1.	Or No-08/1270/11-12	3.8.2011	16.56	16.15	0.41
2.	Or No-08/3066(GBG)/12-13	8.8.2012	17.24	16.81	0.43
3.	Or No-08/3067(GPG)/12-13	8.8.2012	11.14	10.86	0.28
4.	Or No-08/3349(GPG)/12-13	13.10.2012	5.82	5.68	0.14
5.	Or No-08/3348(GBG)12-13	13.10.2012	18.27	17.82	0.45
6.	Or No-08/2335(GPG)/12-13	3.4.2013	13.16	12.83	0.33
7.	Or No-08/2334(GBGFFG)/12-13	3.4.2013	9.49	9.25	0.24
8.	ON-08/4558/92(1)(GBG)-13-14	17.5.2013	20.12	19.62	0.50
9.	ON-08/4569/92(1)(GPG-2)/13-14	27.5.2013	13.16	12.83	0.33
10.	ON-08/4855/92(1)(GBG-1)/13-14	22.7.2013	21.94	21.39	0.55
11.	ON-08/5458/92(1)(GBG-2)/13-14	28.2.2014	21.01	20.48	0.53
12.	ON-08/5400/92(1)(GPG-1)/13-14	1.2.2014	14.98	14.60	0.38
13.	ON-08/5542/92(1)(GPG-2)/13-14	31.3.2014	14.36	13.99	0.36
14.	ON-08/6017/92(1)(GBG-1)/13-14	20.10.2014	21.47	20.94	0.54
<b>Total</b>			<b>218.72</b>	<b>213.25</b>	<b>5.47</b>

(Source: Information provided by NPP Mohammadabad, Ghazipur)

**Appendix 5.8**  
**Expenditure incurred from Thirteenth Finance Commission grant**  
**on works sanctioned under State Finance Commission in**  
**Nagar Palika Parishad Khair, Aligarh**  
*(Reference: Paragraph no. 5.6.7; page 91)*

(₹ in lakhs)

Sl. No.	Name of Work	Amount paid
1.	Construction of "Nali & Interlocking" from NCC school to Moh.-Upadhyan	3.17
2.	"Interlocking & repairing" of Sampark <i>marg</i> approaching to <i>Shamshan Bhoomi</i> .	3.00
3.	"Interlocking" in <i>Bharbhooja wali gali</i> Moh-Shikarwar.	0.34
4.	Construction of "Nali & Interlocking" from the house of Bhojraj to the house of Mahesh.	1.94
5.	Construction of "Cement Interlocking" from the house of Rajkumar to the house of Tej Pratap Sharma.	4.25
6.	Construction of "Interlocking Nali" from Moh.-T.A. Road to Ramlila ground.	4.52
7.	Construction of "Interlocking Paver & Drain" in Block Colony ward-19.	9.81
8.	Drinking water supply related expenses on submersible pumps, main switch and repairing of starter.	1.28
9.	Construction of "Interlocking & Nali" in ward No.-3 in the side lane of Sher singh, Ashok, in front of Naresh Medical.	1.66
10.	Installation of Hand Pumps under "Drinking water supply"	8.80
11.	Installation of Hand Pumps under "Drinking water supply"	3.08
12.	Installation of Hand Pumps under "Drinking water supply"	6.60
13.	Hand Pump Rebor under "Drinking water supply"	1.65
14.	Hand Pump Rebor under "Drinking water supply"	3.06
<b>Total</b>		<b>53.16</b>

(Source: Information provided by NPP Khair, Aligarh)

**Appendix 5.9**  
**Advances given to implementing agencies**  
*(Reference: Paragraph no.5.6.8: page 91)*

**(i) Nagar Nigam- Aligarh**

(₹ in lakh)

Sl. No.	Year	Advances given to IA	Amount so Advanced
1.	2013-14	<i>Jal Nigam, Aligarh</i>	46.26
2.	2014-15	<i>Jal Nigam, Aligarh</i>	535.26
<b>Total</b>			<b>581.52</b>

(Source: Information provided by Jal-Kal Vibhag, Aligarh)

**(ii) Nagar Nigam- Lucknow**

(₹ in lakh)

Sl. No.	Year	Advances given to IA	Amount so Advanced
1.	2013-14	<i>Jal Nigam, Lucknow</i>	2.00
2.	2014-15	<i>Jal Nigam, Lucknow</i>	107.59
<b>Total</b>			<b>109.59</b>
<b>Grand total (i+ii)</b>			<b>691.11</b>

(Source: Information provided by Jal-Sansthan, Lucknow)

**Appendix 5.10**  
**Expenditure incurred for preparing accounts**  
*(Reference: Paragraph no. 5.6.10; page 92)*

(₹ in lakh)

Name Of District	Name of ULB	Date of Agreement with FLC/CA	Expenditure incurred	Work done
Aligarh	NN Aligarh	May 2009, May 2011	-	Balance sheet for 2009-10 to 2013-14 was prepared.
	NPP Atarauli	December 2011	0.60	Balance sheet of 2009-10 was prepared.
	NPP Khair	May 2011	3.39	Finalisation of 2009-10, 2010-11 & 2011-12 was underway. Double entry system of accounts was not implemented.
	NP Besawan	March 2011	1.25	Balance sheet of 2009-10 was prepared.
	NP Harduaganj	May 2011	0.85	Accounts of any year was not prepared by CA. Double entry system of accounts was not implemented.
	NP Jalali	May 2011	0.35	Agency has not prepared any a/c of NP
	NP Kauriaganj	NA	1.89	The agency has not prepared any account.
	NP Vijaygarh	May 2011	3.2	The agency has prepared not only OB as on 4/09, it continued to prepare a/c of NP for 2009-10 to 2012-13
Baharaich	NPP Bahraich	May 2011	2.75	Balance sheet 2009-10 was prepared. Double entry system of accounts was not implemented.
	NPP Nanpara	NA	NA	----
	NP Jarwal,	November 2012	1.6	Balance sheet 2009-10 was prepared. Double entry system of accounts was not implemented.
	NP Risiya	No	0.00	
Etawah	NPP Bharthna	February 2011	5.8	Balance sheet one year was prepared.
	NPP Etawah	May 2012	0.5	Balance sheet one year was prepared.
	NP Bakewar	January 2011	7.50	Balance sheet one year was prepared.
	NP Lakhna	NA	6.6	Balance sheet one year was prepared.
Firozabad	NN, Firozabad	NA	0.00	2009-10 to 2013-14
	NPP Shikohabad	April 2011	0.50	Double entry system of accounts was not implemented
	NP Fariha	September 2011	5.21	Accounts of 2009-10 was prepared by CA. Double entry system of accounts was not implemented.
	NP Jasrana	NA	2.00	Accounts of any year was not prepared by CA. Double entry system of accounts was not implemented.
Gautambudhnagar	NPP Dadri	August 2011	5.27	Balance sheet of 2009-10 was prepared.
	NP Bilaspur	July 2011	2.14	Balance sheet of 2009-10 was prepared.
	NP Jahangirpur	NA	1.08	Balance sheet of 2009-10 was prepared.
	NP Rabupura	NA	1.08	Balance sheet of 2009-10 was prepared.
Ghazipur	NPP Ghazipur	June 2011	4.00	Balance sheet of 2009-10 was prepared.
	NPP Mohammadabad	October 2012	2.95	Accounts of 2009-10 was prepared by CA. Double entry system of accounts was not implemented.

	NP Bahadurganj	April 2011	1.2	No work was done in this respect.
	NP Jangipur	November 2011	2.00	Balance sheet of 2009-10 was prepared.
	NP Saidpur	November 2011	0.80	Double entry system of accounts was not implemented.
Gonda	NPP Gonda	April 2011	2.37	Balance sheet 2009-10 was prepared. Double entry system of accounts was not implemented
	NPP Nawabganj	NA	NA	-
	NP Katra	NA	0.85	Balance sheet one year was prepared.
	NP Mankapur	--	--	--
Lalitpur	NPP Lalitpur	November 2011	1.60	Balance sheet of 2009-10 was prepared.
	NP Meharauni	June 2012	7.07	Balance sheet of 2009-10 was prepared.
	NP Talbehat	June 2011	10.30	Balance sheet of 2009-10 was prepared.
Lucknow	NN, Lucknow	November 2010	9.43	Accounts prepared only upto 31/03/2011. Double entry system of accounts was not implemented.
	NP Amethi	NA	0.92	Balance sheet of 2009-10 was prepared.
	NP Gosainganj	NA	6.47	Balance sheet of 2009-10 was prepared.
	NP Malihabad	NA	0.93	Balance sheet 2009-10 was prepared. Double entry system of accounts was not implemented
	NP Kakori	NA	2.16	Opening balance sheet of 2009-10 was prepared. Double entry system of accounts was not implemented.
Mau	NPP Mau	September 2009	7.00	CA has prepared accounts of NPP 2009-10 to 2012-13 and still in continued
	NP Adari	NA	2.04	Balance sheet of 2009-10 was prepared
	NP Doharighat	NA	2.05	Balance sheet of 2009-10,2010-11,2011-12 was prepared
	NP Kopaganj	May 2012	1.1	Balance sheet of 2009-10 was prepared
Sitapur	NPP Khairabad	April 2011	2.59	Balance sheet of 2009-10 was prepared.
	NPP Mehmoodabad	April 2011	3.64	Double entry system of accounts was not implemented
	NPP Sitapur	December 2012	1.12	Balance sheet and double entry system of accounts was not prepared.
	NP Hargaon	NA	1.60	CA did only 60 per cent of the work and left midway. Opening balance sheet of April 2009 was not prepared. Double entry system of accounts was not implemented
	NP Paitepur,	May 2012	2.02	Balance sheet and double entry system of accounts was not prepared. Work left mid-way by CA.
	NP Tambor	March 2012	0.81	Balance sheet of 2009-10 was prepared.
Sultanpur	NPP Sultanpur	February 2012	4.49	Opening balance sheet of April 2009 was only prepared by CA. Double entry system of accounts was not implemented.
	NP Dostpur	No	0.00	FLC not engaged for double entry system of accounts and preparation of balance sheet.
	NP Koeripur	March 2012	2.50	Opening balance sheet of April 2009 was only prepared by CA. Double entry system of accounts was not implemented.
<b>Total</b>			<b>137.57</b>	

(Source: Information provided by test checked ULBs)



## Appendix 5.11

### Inadmissible Expenditure

(Reference: Paragraph no. 5.7.2; page 93)

(₹ in lakh)

2010-11				
Name of the District	Name of NN	Year	Cost of works	Type of work
Aligarh	NN Aligarh	2010-11	30.28	Purchasing sodium light and choke etc.
		<b>Total</b>	<b>30.28</b>	
Name of the District	Name of NPP	Year	Cost of inadmissible works	Type of work
Aligarh	NPP Atarauli	2010-11	2.60	Construction of marchery in <i>AhreyanVaharawat</i> road .
		2010-11	2.29	Purchasing CFL/wire/holder etc.
Baharaich	NPP Bahraich	2010-11	29.43	Interlocking, cc road, handpump, CFL etc
	NPP Nanpara	2010-11	15.33	Interlocking.
Etawah	NPP Etawah	2010-11	47.44	Construction of CC road purchase of CFL
Firozabad	NPP Shikohabad	2010-11	3.17	Repairing of road.
		2010-11	0.55	Repairing of houses at Jal Kal compound.
		2010-11	0.89	Construction of boundary wall.
		2010-11	1.06	Platform for washing of vehicles.
		2010-11	4.72	Construction of garage.
Gautambudhnagar	NPP Dadri	2010-11	3.87	Construction of CC road in <i>Gramgarhi</i> main road
		2010-11	0.98	Purchase of sodium light
Lalitpur	NPP Lalitpur	2010-11	2.47	Purchasing of sodium light with complete set
		2010-11	16.28	Construction of CC road from BSA office to hospital gate and construction of ghat in temple
		2010-11	11.08	GIS survey for mapping of NPP boundary area.
Mau	NPP Mau	2010-11	12.06	Earth work and purchase of electrical items.
Sitapur	NPP Khairabad	2010-11	5.92	Purchase of CFL light interlocking road and <i>fad</i> work
		2010-11	0.77	Purchasing of Sodium and CFL light
	NPP Mehmoodabad	2010-11	1.62	Reboring work of India Mark-II Hand pumps.
		2010-11	1.67	Reboring work of India Mark-II Hand pumps.
<b>Total</b>			<b>164.20</b>	
Name of the District	Name of NP	Year	Cost of works	Type of work
Aligarh	NP Besawan	2010-11	0.82	Hand pump part and battery inverter
		2010-11	0.68	Const. of <i>shavdah</i> house in <i>shamshan Ghat</i>
	NP Vijaygarh	2010-11	2.90	Handpump establishment and expenditure incurred on construction of cremetry, street light.
	NP Jalali	2010-11	4.03	Handpump establishment, purchase of CFL etc.
Baharaich	NP Jarwal,	2010-11	0.67	Purchase of CFL.
Firozabad	NP Fariha	2010-11	0.99	Construction of Cement Concrete road.

		2010-11	0.47	Construction of Generator room..
	NP Jasrana	2010-11	0.65	Fencing work
Gautambudhnagar	NP Bilaspur	2010-11	2.56	Construction of interlocking tiles in front of Sheelu Chaudhary footpath.
		2010-11	0.36	Purchasing of sodium lamp
	NP Jahangirpur	2010-11	2.68	Construction of interlocking tiles/drain from Jewarkhurja road to Saral school corner.
		2010-11	0.29	Purchasing tubelight and capister etc.
Ghazipur	NP Bahadurganj	2010-11	3.03	Const. of CC road and side from house of Vaheed Bhawar to house of Prem Harijan
Gonda	NP Katra	2010-11	1.59	Handpump establishment, supply of electrical items and and expenditure incurred on construction of cremetry
Lalitpur	NP Talbehat	2010-11	0.93	Purchasing of sodium light and chok
		2010-11	1.85	CC road/drain from House of Deshraj to house of Mukesh
		2010-11	1.19	Purchase of sodium lamp and choke
		2010-11	1.72	CC Road in Ahirwar basti
	NP Maharauni	2010-11	1.98	CC Road from house of Shambhoo to house of Wahidbabu
Lucknow	NP Amethi	2010-11	0.42	Purchase of sodium light
	NP Malihabad	2010-11	4.94	Construction of CC road and interlocking, street light.
Mau	NP Kopaganj	2010-11	7.57	CC interlocking and Sodium light.
Sitapur	NP Hargaon	2010-11	2.02	Fogging Machine
			0.16	Invertor battery
			0.35	Purchase of CFL
			0.40	Purchase of electrical items
			2.04	Construction of Interlocking road.
	NP Paitepur,	2010-11	2.51	Purchase of CFL, handpump and CC road etc.
	NP Tambor	2010-11	0.88	Installation of 06 India Marka-II handpump and repairing materials
Sultanpur	NP Koeripur	2010-11	2.50	Construction of Cement Concrete road.
<b>Total</b>			<b>53.18</b>	
<b>Grand Total</b>			<b>247.66</b>	

2011-15				
Name of the District	Name of NN	Year	Cost of works	Type of work
Aligarh	NN Aligarh	2012-15	537.69	Installation and reboring of pump
Lucknow	NN Lucknow	2011-12	38.10	Purchasing of CFL light/automatic street light
Name of the District	Name of NPP	Year	Cost of works	Type of work
Aligarh	NPP Atarauli	2013-14	20.96	Construction of interlocking road and road side repairing from Pukhta garhi transformer to Pali road Hazi Shakoor Haddi godam
		2013-14	20.11	Construction of interlocking road from field of

				Farooq to Babu Kharidi shop
	NPP Khair	2013-14	0.83	Payment of GIS deducted from employees to LIC.
			5.80	Construction of speed-breakers.
			21.53	Installation of hand pumps.
			0.27	Payments of legal charges.
Baharaich	NPP Bahraich	2011-12	1.72	Interlocking and handpump.
	NPP Nanpara	2012-13	18.95	Pond beautification.
Gautambudhnagar	NPP Dadri	2012-13	12.02	Earth work and Construction of pump house.
Ghazipur	NPP Ghazipur	2012-13	0.88	Indiamarka-II handpump
Sitapur	NPP Khairabad	2011-12	1.53	Purchasing of hand pump material for repairing
		2013-14	2.18	Installation of handpump 08 no.
	NPP Mehmoodabad	2012-13	8.10	Installation of India Mark-II Hand pumps.
	NPP Sitapur	2013-14	59.48	Handpump establishment.
		2013-14	3.16	Equipment for India Mark-II hand pumps
		2011-12	3.90	Construction of Interlocking road.
			0.59	Construction of YatriPratikashalya
		2012-13	2.25	Water Tankers
	2013-14	4.67	Water Tankers	
Sultanpur	NPP Sultanpur	2011-12	5.00	Installation of India Mark-II Hand pumps.
<b>Total</b>			<b>193.92</b>	
Name of the District	Name of NP	Year	Cost of works	Type of work
Aligarh	NP Besawan	2012-13	3.58	Link road to dumping ground
	NP Jalali	2012-14	31.08	Electric items etc.
	NP Kauriganj	2011-12	1.00	Installation of handpump
	NP Vijaygarh	2013-14	2.33	Handpump establishment.
Baharaich	NP Jarwal,	2012-14	2.81	Fogging machine etc.
Etawah	NP Bakewar	2011-13	9.57	Interlocking work, purchase of CFL and fogging machine.
Gautambudhnagar	NP Bilaspur	2014-15	20.86	Construction of 03 interlocking tiles/drains.
	NP Jahangirpur	2013-14	5.66	Interlocking tiles and culvert in Holichauk.
		2014-15	11.40	Construction of 02 interlocking tiles/drain from house of Banti to House of Ramesh doodhiya and house of Narendra to Devendra Sharma house
	NP Rabupura	2012-13	8.16	Interlocking tiles/drain from Cinema to Sarswati school.
Ghazipur	NP Bahadurganj	2011-12	2.49	Material of handpump
	NP Jangipur	2011-12	3.33	Purchasing of sodium light with complete fitting
		2011-12	8.87	Construction of CC road from house of AmerikanYadav to Janta School.
		2012-13	3.31	Indiamarka-II handpump
		2013-14	9.18	Installation of handpump 28 no.
	NP Saidpur	2011-12	12.08	Construction of Cement Concrete road and retaining wall.
Gonda	NP Katra	2012-15	0.89	Handpump establishment.

Lalitpur	NP Talbehat	2013-14	1.62	Purchasing of photo copy machine with stabiliser and trolley
	NP Maharauni	2012-13	0.75	Purchasing of photocopy machine
Lucknow	NP Amethi	2012-13	1.03	Repairing of handpump
		2014-15	13.00	Installation of handpump
	NP Gosainganj	2011-12	6.18	Maintenance of pump house and staff quarters.
	NP Malihabad	2011-15	14.38	Construction of interlocking.
Mau	NP Kopaganj	2011-15	10.77	Handpump establishment and RO freezer.
Sitapur	NP Paitepur,	2012-15	8.73	Fogging machine, handpump etc.
	NP Tambor	2011-12	1.87	Purchasing of Indiamarka-II handpump materials
		2011-12	0.41	Purchasing of light materials
Sultanpur	NP Dostpur	2011-12	0.84	High Mast.
		2013-14	1.04	CC Road and Grill
		2014-15	7.70	Construction of Pulia road.
		2011-12	2.05	Indian Mark Handpump
		2011-12	0.19	Purchase of CFL.
<b>Total</b>			<b>207.16</b>	
<b>Grand total</b>			<b>976.88</b>	

(Source: Information provided by test checked ULBs)

**Appendix 5.12**  
**Expenditure incurred in Nagar Panchayats**  
*(Reference: Paragraph no. 5.7.3; page 94)*

(₹ in lakh)

District	Name of NP	Allotment	Expenditure incurred	Balance
Aligarh	NP Besawan	52.35	42.88	9.47
	NP Harduaganj	99.81	85.92	13.89
	NP Jalali	150.73	150.85	-0.12
	NP Kauriaganj	85.81	77.86	7.95
	NP Vijaygarh	57.45	49.77	7.68
Baharaich	NP Jarwal,	122.85	125.16	-2.31
	NP Risiya	93.33	93.33	0
Etawah	NP Bakewar	115.43	93.75	21.68
	NP Lakhna	115.27	98.89	16.38
Firozabad	NP Fariha	76.12	73.87	2.25
	NP Jsrana	103.58	86.65	16.93
Gautambudhnagar	NP Bilaspur	62.42	39.55	22.87
	NP Jahangirpur	66.24	48.93	17.31
	NP Rabupura	91.3	42.86	48.44
Ghazipur	NP Bahadurganj	158.55	103.16	55.39
	NP Jangipur	111.29	84.1	27.19
	NP Saidpur	226.68	217.11	9.57
Gonda	NP Katra	48.05	50.32	-2.27
	NP Mankapur	73.45	73.45	0
Lalitpur	NP Meharauni	105.06	84.53	20.53
	NP Talbehat	145.89	116.45	29.44
Lucknow	NP Amethi	116.58	53.31	63.27
	NP Gosainganj	84.46	63.18	21.28
	NP Malihabad	113.63	113.63	0
	NP Kakori	124.91	116.52	8.39
Mau	NP Adari	101.16	67.76	33.4
	NP Doharighat	97.43	41.76	55.67
	NP Kopaganj	262.96	253.42	9.54
Sitapur	NP Hargaon	156.55	122.99	33.56
	NP Paitepur,	75.41	72.92	2.49
	NP Tambor	150.8	147.42	3.38
Sultanpur	NP Dostpur	103.16	75.44	27.72
	NP Koeripur	62.69	42.04	20.65
<b>Total</b>			<b>3,009.78</b>	

(Source: Information provided by test checked ULBs)

### Appendix 5.13

#### Detail of unused/undeveloped dumping sites

(Reference: Paragraph no. 5.11.3.1, 5.12.3.1; page 105 & 109)

#### *Nagar Palika Parishads*

(₹ in lakh)

Sl. No.	Name of district	Name of NPP	Expenditure on purchase/construction of dumping site	Reason for non utilization of dumping site
1.	Aligarh	NPP Atrauli	14.60	Not in use.
		NPP Khair	-	Not in use due to dispute.
2.	Gonda	NPP Gonda	7.92	Undeveloped and not in use.
		NPP Nawabganj,	-	Not in use due to far from city and dispute
3.	Lalitpur	NPP Lalitpur	-	Not in use
4.	Mau	NPP Mau	32.09	Due to insufficient space for site
<b>Total</b>			<b>54.61</b>	

#### *Nagar Panchayats*

Sl. No.	Name of district	Name of NP	Expenditure on purchase/construction of dumping site	Reason for non utilization of dumping site
1	Aligarh	NP Beswan	3.59	Not in use due to dispute.
		NP Harduaganj	7.49	Not in use due to defective approach road.
		NP Jalali	7.60	Approach road dispute.
		NP Kaudiaganj	-	Not in use due to dispute.
		NP Vijaygarh	4.12	Undeveloped and not in use.
2	Gonda	NP Katra	2.61	Dumping site not developed
3	Ghaziपुर	NP Bahadurganj	7.11	Not in use due to incomplete work.
		NP Saidpur	39.00	Not in use.
4	Lalitpur	NP Mahrauni	3.87	In partial use.
5	Sitapur	NP Hargaon	-	Not in use due to non-construction of boundary wall
		NP Tambor	4.10	Not in use.
6	Sultanpur	NP Dostpur	-	Not in use due to dispute of approach road.
<b>Total</b>			<b>75.62</b>	

(Source: Information provided by test checked ULBs)

### Appendix 5.14

#### Detail of Municipal Solid Waste generated in Urban Local Bodies

*Reference: Paragraph no. 5.11.3.1, 5.12.3.1; page 105 & 110)*

##### *Nagar Palika Parishads*

Name of District	Name of NPP	Quantum of Solid Waste MT/Month
Aligarh	NPP Atrauli	240
	NPP-Khair	432
Bahraich	NPP Bahraich	1,940
	NPP Nanpara	72
Etawah	NPP Bharthna	378
Firozabad	NPP-Shikohabad	1,672
G B Nagar	NPP Dadri	80
Gazipur	NPP Gazipur	114
	NPP-Mohammadabad	39
Gonda	NPP Gonda	1,374
	NPP Nawabganj	130
Lalitpur	NPP Lalitpur	78
Mau	NPP Mau	2,560
Sitapur	NPP Khairabad	43.2
	NPP-Mehmoodabad	36
	NPP Sitapur	1,800
Sultanpur	NPP-Sultanpur	1,554
<b>Total</b>		<b>12,542.2</b>

##### *Nagar Panchayats*

District	Name of NP	Quantum of Solid Waste MT/Month
Aligarh	NP Beswan	10
	NP-Harduaganj	30
	NP Jalali	18
	NP Kauriaganj	15
	NP Vijaygarh	9
Bahraich	NP Jarwal	40
	NP Risiya	15
Etawah	NP Bakewar	15
	NP Lakhna	30
Firozabad	NP-Fariha	75
	NP-Jasrana	90
G B Nagar	NP Bilaspur	30
	NP Jahangirpur	9
	NP Rabupura	9.9

Gazipur	NP Bahadurganj	450
	NP Jangipur	30
	NP-Saidpur	30
Gonda	NP Katra	12
	NP Mankapur	18
Lalitpur	NP Talbehat	30
	NP Maharauni	90
Lucknow	NP Amethi	99.9
	NP Gosaiganj	8.7
	NP-Kakori	14.58
	NP Malihabad	15
Mau	NP Adari	15
	NP Doharighat	30
	NP Kopaganj	30
Sitapur	NP-Hargaon	7.5
	NP Paitepur,	18
	NP Tambour	195
Sultanpur	NP-Dostpur	30
	NP-Koeripur	90
<b>Total</b>		<b>1,609.58</b>

(Source: Information provided by test checked ULBs)



**Appendix 5.15****Idle equipment**

(Reference: Paragraph no. 5.11.3.3, 5.12.3.3; page 105 &amp; 110)

**Nagar Palika Parishads**

(₹ in lakh)

Sl. No.	Name of District	Name of NPP	Name of Item	Idle since	Amount involved
1.	G B Nagar	NPP Dadri	Dustbin quantity 05	Since February 2014	0.6
2.	Ghazipur	NPP Gazipur	One jetting trolley mounted jetting machine purchased in 2011-12.	Since March 2012	13.05
3.	Lalitpur	NPP Lalitpur	Garbage bins no. 50	Since March 2014	6.45
4.	Sitapur	NPP Khairabad	2DXCM Excavator Loader JCB machine / 18.03.2013	Due to non-availability of driver since 7/2014	16.97
<b>Total</b>					<b>37.07</b>

**Nagar Panchayats**

Sl. No.	Name of District	Name of NP	Name of Item	Idle since	Amount involved
1.	Aligarh	NP Jalali	Purchase of kudadan and kudagadi	Unused	4.14
			Purchase of genset	not used for the purpose	8.21
2.	Bahraich	NP Jarwal	Purchase of fogging machine in 3/2013	lying idle	3.20
3.	G B Nagar	NP Bilaspur	Dustbin quantity 04	Since February 2013	0.28
4.	Ghazipur	NP Bahadurganj	Hath thelagadi quantity 12	Since February 2014	0.78
5.	Lucknow	NP Amethi	Dustbin and Thela Gadi quantity 15 and 04	Since March 2013	1.59
6.	Mau	NP Kopaganj	Purchase of fiber kudadan in 2/14	45 Kudadan are still lying on the roof of the office building	10.12
7.	Sitapur	NP Hargaon	Purchase of 40 KVA stabilizer for running of tubewell which was out of order	October 2013	2.23
		NP Paitepur	Purchase of 16 hanging type dustbin in 2012-13	Purchased without proposal in board lying unused in NP campus for two years	1.43
<b>Total</b>					<b>31.98</b>

(Source: Information provided by test checked ULBs)

## Appendix 5.16 Incomplete drains

(Reference: Paragraph no. 5.11.4.1 & 5.12.4.1; page 107 & 111)

(₹ in lakh)

Name of districts	Name of NPP	Name of work	Reason for non-completion	Expenditure incurred
Aligarh	NPP Atarauli	Earth work execution for construction of drainage and road in Baspadalocalty	Work was complete only 40 per cent, due to conflict with local people. Due date for completion on 26-5-11	11.58
Baharaich	NPP Bahraich	Construction of drain form bypass road to Kalim's house.(2013-14)	head of drain was blocked at the end	24.59
	NPP Nanpara,	Construction of drain from Raja Nanpara Cold Storage to Pond(2013-14)	head of drain was blocked at the end	18.17
Ghazipur	NPP Ghazipur	03 drainage works i.e.1st In Jamalpur from railway boundary to house of Kiran Verma, 2nd from house of Kiran Verma to place of Maa Shakti and 3rd from place of Maa Shakti to house of Kharchu. (Estimated cost ₹ 60.46 lakh)	Works were stopped by contractors till date after lapses of one year due to non-payment of their bills.	20.16
		Drainage work from railway mall godam to taxi stand (estimated cost ₹ 22.52 lakh)	Work was incomplete due to dispute of place.	6.82
	NPP Mohammadabad	Construction of deep drain at turning of Kotiya Chatti from PHC to Hata Pokhara (west)	Work incomplete due to protest of local people.	13.23
Gonda	NPP Gonda	Construction of drain from earlier constructed drainage from Ratan Talab Karbla road to S ahjade's house.(2013-14)	Due to lacadasical approach of department	17.00
		Construction of drain from Lohia park to Tamson Inter college.	Due to lacadasical approach of department	2.71
Lalitpur	NPP Lalitpur	Drainage/culvert work from District Hospital to petrol Pump(estimate ₹ 14.85 lakh)	Original work was stop due to dispute which was completed only 40 per cent resulted wasteful expenditure.	5.11
Sitapur	NPP Sitapur	Construction of drainage from IT office to Sarayan river in 2 phases.	Substandard work in 1 <sup>st</sup> phase and incomplete as the construction of head of drain in 2 <sup>nd</sup> phase not done.	26.09
Sultanpur	NPP Sultanpur	Construction of drain in ward no. 25 in Thatheri Bazar at Sarrapha market.	Work incomplete due to dispute of local people at site.	1.6
		Construction of drain in ward no. 1Karoudiyan Locality at Shankerpuram.	Work incomplete due to dispute of local people at site.	6.27

		Construction of drain in ward no. 2 at Narayanpur near house of Shri Ram Singh.	Work incomplete due to dispute of local people at site.	1.41
		Construction of drain in ward no. 2 at Narayanpur at Lucknow-Varansi road from Vandana Hospital to garhi (small pond).	Work incomplete due to dispute of local people at site.	2.7
		Construction of drain in ward no. 4 at Dihwa from Dalit Basti to Kabristan..	Work incomplete due to dispute of local people at site.	2.32
		Construction of drain in ward no. 13 at LalakaPurwa from the field of Phool Chand to house of S P Gupta.	Work incomplete due to dispute of local people at site.	6.73
<b>Total</b>				<b>166.49</b>
Aligarh	NP Harduaganj	Construction of drain from residence of Shri Mohan Lal Balmiki to shop of RakeshYadav	Work incomplete due to a vacant plot in the alignment of drain.	2.99
	NP Kauriaganj	Construction of drainage on lalita road from Idrish house to Mukkadam house pulia and from Najeer house to Mukkadam <i>bagia pulia</i>	Payment made without MB and completion certificate.	4.65
Baharaich	NP Jarawal	Construction of drainage in ward-10 from Siraj's house to Kamruddeen's house	Work incomplete, head of drain remain closed due to conflict with local people.	4.41
Gautambu dhnagar	NP Rabupura	Construction of drain length of 200 meter from in front of cinema hall to pond (estimated of ₹ 13.76 lakh).	Work incomplete, head of drain remain closed due to conflict with local people only 81 meter drain was constructed i.e. 40% <i>per cent</i> .completion due on 22-4-15	8.64
Ghazipur	NP Bahadurganj	Construction of drain from office of NP to Kiyaragadahi length 74 meter	Work incomplete, head of drain remain closed due to conflict with local people, only 50 meter drain is complete.	3.11
		Construction of CC road and 'U' type covered drain length 90 meter	Work incomplete, due to conflict with local people.	1.96
<b>Total</b>				<b>25.76</b>

(Source: Information provided by test checked ULBs)

## Appendix 5.17

### Details of drains not connected with proper head (Reference: Paragraph no. 5.11.4.2 & 5.12.4.2; page 107 & 111)

#### *Nagar Palika Parishad*

(₹ in lakh)

Name of district	Name of ULB	Name of work	Amount involved
Bahraich	NPP Bahraich	Construction of drain from bypass road to Kalim's house,	24.59
	NPP Nanpara	Construction of drain from Raja Nanpara Cold Storage to Pond	18.17
<b>Total</b>			<b>42.76</b>

#### *Nagar Panchayat*

Name of district	Name of ULB	Name of work	Amount involved
Firozabad	NP Fariha	Construction of drain at Narkhi road from the godown of Ashok Jain to house of Aseem.	4.33
		Construction of drain at Narkhi road from the house of Raghvendra to house of Aseem	4.04
Ghazipur	NPSaidpur, Gazipur	Construction of covered drain from the house of Ramayan to house of Manta.	3.97
Sultanpur	NP Koeripur	Construction of covered drain in Jawaher Nagar from the house of Rampal to house of Mohan Lal	4.82
		Construction of covered drain in Hanumaan Nagar from the house of Yaseen to house of Jabeer Shah.	3.17
		Construction of drain in Ramnagar Locality from the house of Radhey Sharma to the house of Harish Chandra.	5.48
		Construction of covered drain in Hajratganj from the house of Maksood to house of Sageer.	6.88
<b>Total</b>			<b>32.69</b>

(Source: Information provided by test checked ULBs)

**Appendix 5.18**  
**Violation of financial ceiling**  
*(Reference: Paragraph no. 5.12.4.3; page 111)*

**Nagar Panchayats**

(₹ in lakh)

Name of district	Name of ULB	Year	Name of work	Maximum financial limit	Amount
Aligarh	NP-Harduaganj	2012-13	Construction of drain from the shop of LalaHridesh to the shop of Ajay Tractor upto Ramghat Road.	5.00	6.70
		2013-14	Construction of drain from veterinary hospital to the shop of LalaHridesh.	5.00	10.08
	NP Kaudiaganj	2013-14	Construction of drainage from Masjid chauraha (by Lalitmandir) to Idgah	5.00	24.02
G B Nagar	NP Rabupura	2014-15	Drainage work from in front of cinema hall to pond.	5.00	8.64
Lalitpur	NP Meharauni	2013-14 & 2014-15	Execution of drainage work from culvert of Indira chaurah to Jageswarjhha and other in Sajna road from Lala ram Bajpai to harijan locality.	5.00	11.96
	NP Talbehat	2013-14 & 2014-15	Construction of 04 drainage works	5.00	38.67
	NP Amethi	2012-13	Execution of drainage work from power house to field of InamVaris.	5.00	6.18
Sultanpur	NP-Dostpur	2013-14	Construction of drain in Moh. SaiTakia from a pond near house of Zafar to Pulia.	5.00	6.01
			Construction of drain in Ferozpur Kalan from house of Ram Bharosey to house of Mohd. Kaleem Ansari.	5.00	5.23
<b>Total</b>					<b>117.49</b>

(Source: Information provided by test checked ULBs)

## Appendix 6.1

### Year-wise statement of outstanding water charges

(Reference: Paragraph no. 6.2; page 116)

Year	Number of connections added during the year	Year-wise rate (at ₹8 per month)	Outstanding period (in year)	Outstanding amount (in ₹)
Up to 2008-09	12,172	96	7	81,79,584
2009-10	447	96	6	2,57,472
2010-11	304	96	5	1,45,920
2011-12	374	96	4	1,43,616
2012-13	369	96	3	1,06,272
2013-14	549	96	2	1,05,408
2014-15	493	96	1	47,328
<b>Total</b>	<b>14,708</b>			<b>89,85,600</b>

## Appendix 6.2

### Major environmental norms of Uttar Pradesh Pollution Control Board

(Reference: Paragraph no. 6.3; page 117)

1. An alternative system for purifying the slaughter house must be in place before its operationalisation.
2. A contract for rendering plant must be executed before operationalisation. Proper management for solid and liquid waste must be managed.
3. Only a predetermined number of animals were to be slaughtered. The products were not to be transported outside the district.
4. The slaughter house was to be built based on the drawing and design of the *Nagar Nigam*.
5. The by-products generated like bones, intestines etc were to be disposed of as per UPPCB norms.
6. A bio-composting unit for the bio-waste was to be constructed.
7. Banned category of animals was not to be slaughtered.
8. For control of air pollution in the surrounding areas, suitable measures were to be taken.

### Appendix 6.3

#### Amount of loss to Nagar Nigam due to closure of slaughter house

(Reference: Paragraph no. 6.3; page 118)

Sl. No.	Period of closure	Period for which loss to NN work out	Amount of loss (₹ in lakh)
1.	27.11.2002 to 22.05.2007	Rate not available	0.00
2.	01.04.2012 to 30.11.2013	20 month @₹15.60 per month	312.00
3.	12.03.2015 till 30.11.2015	8 month,20days@₹ 26 lakh per month	224.77
<b>Total</b>			<b>536.77</b>

### Appendix 6.4

#### Details of incomplete works

(Reference: Paragraph no. 6.6; page 122)

Sl. No.	Name of drain	Name of work (construction of Nali)	Sanctioned length as per estimate (in metre)	Executed length as per M.B (in metre)	Short quantity (in metre)
1.	A	Construction of drain in ward no 11 from the house of Shri Satyanarayan Baba, Katara Chauraha to Madhwalia Road Bagh	400	280.00	120.00
2.	B	Construction of drain in ward no 13 from opposite the hand-pump of Narvdesher Tiwari to khet of Gopal	94.50	66.40	28.10
3.	C	Construction of drain in ward no 13 from Gopal khet to chak road	94.50	66.40	28.10
4.	D	Construction of drain in ward no 13 from chak road to the house of Shri Gama	94.50	66.40	28.10
5.	E	Construction of drain in ward no 3 from the house of Shri Gama to Shri Jhagru Ke Khet tak	94.50	58.20	36.30
6.	F	Construction of drain in ward no 3 from Shri Jhagru Ke Khet to house of Shri Bhun	94.50	58.20	36.30
<b>Total</b>			<b>872.50</b>	<b>595.60</b>	<b>276.90</b>

### Appendix 6.5

#### Details of construction of shops/hall

(Reference: Paragraph no. 6.9; page 126)

Sl. No.	Name of scheme	No. of sanctioned shops/hall	No. of constructed shops/hall	Estimated cost (₹ in lakh)	Actual expenditure (₹ in lakh)
1.	Construction of commercial complex in Mahona Bazar	4/1	4/1	8.72	8.65
2.	Construction of commercial complex near community center, Mahona	11	9	14.07	12.52
3.	Construction of commercial complex near PHC, Mahona Bazar	21	11	29.37	16.85
<b>Total</b>		<b>36/1</b>	<b>24/1</b>	<b>52.16</b>	<b>38.02</b>