
Appendices

Appendix 1.1
(Reference to paragraph 1.3 page 3)

**Statement showing district-wise and department-wise devolution of funds to
PRIs during 2015-16**

(₹ in crore)

Name of the District	Name of the departments						Total
	Agriculture	Animal Husbandry	BC Welfare	Fisheries	School Education	Social welfare	
Anantapuramu	0	0	0.07	0.95	0.07	0	1.09
Chittoor	0	0	0	1.91	0	0	1.91
East Godavari	0	0	0	1.10	0	0.01	1.11
Guntur	0	0	0	9.98	0	0	9.98
Krishna	0.42	0	0	20.00	0	0	20.42
Kurnool	0	0	0	1.68	0	0.03	1.71
SPSR Nellore	0	0	0	8.95	0	0	8.95
Prakasam	0	0	0	2.38	0	0	2.38
Srikakulam	0	0.31	0	1.37	0	0	1.68
Visakhapatnam	0	1.98	0	2.24	0	0	4.22
Vizianagaram	0	0	0	0.26	0	0	0.26
West Godavari	0	0	0.05	14.96	0	0	15.01
YSR	0	0	0	1.42	0	0	1.42
Total	0.42	2.29	0.12	67.20	0.07	0.04	70.14

Source: Information furnished by CPR & RD, Andhra Pradesh (December 2016)

Appendix 2.1

(Reference to paragraph 2.1.3.1 page 15)

Brief of Panchayat Enterprise Suite applications

S.No	Name of the Application	Brief Description
1	Local Government Directory (LGD)	This application is used to generate unique code for each State/UT, District, Sub-District, village and any other local government body which will be used among all the other applications of the PES.
2	Plan Plus	It captures different types of activities (Public Works, Beneficiary Oriented Programme, etc.) planned in a local body (Gram Panchayat - GP). It facilitates convergence of funds from Central and State sponsored schemes and other resources to address the needs of the people and also facilitates tracking of fund flow to GP.
3	Panchayat Raj Institutions Accounting Software (PRIASoft)	PRIASoft manages complex accounting procedures by capturing the 3-tier classification of Panchayat Raj Institutions (PRIs) and generates all the reports in the formats prescribed by the sub-committee on Budget and Accounting Standards for PRIs.
4	Action Soft	Action Soft aims at monitoring and keeping record of the progress of the works being undertaken as part of the approved plans (Action Plan) of various Urban Local Bodies (ULB), Rural Local Bodies (RLB) and Line departments as available in Plan Plus. It also facilitates proper recording of the Financial and Physical progress of the works.
5	National Asset Directory (NAD)	NAD acts as a repository of various assets created/ controlled/ maintained by RLBs/ULBs/Line Departments and assign a code to each asset for its unique identification leading to effective utilization of the assets.
6	Area Profiler	Area Profiler envisages facilitating the Local Government Bodies to manage their socio-economic information, demographical information, public infrastructure and amenities. It has details of the elected representatives and other officials working in Local Governments and also acts as a centralized database where the information will be available to other e-PRI applications for effective use.
7	National Panchayat Portal (NPP)	NPP aims to provide a unique website to each PRI in the country and generates dynamic portals for each district panchayat, intermediate panchayat, village panchayat, State PR department and MoPR website. It also facilitates content management.
8	Service Plus	Government of India, State Governments and Local Governments provide various services to the citizens. Service Plus is a web enabled generic application to enable electronic delivery for all the services provided by the Government to the citizen. It enables the

		administrator to define and customize the services according to local needs.
9	Social Audit & Meeting Management (SAMM)	Social Audit process involves auditing of various schemes by Social Auditor and Social Audit facilitator and submission of the audit report. SAMM aims to understand, measure and verify the works undertaken under different schemes by the Panchayat and improves performance of respective Panchayats.
10	Training Management	This software helps institutions in capturing the Training demands or needs of the elected representatives, officials and citizens (potential trainees). It also helps in preparation of training calendar and resource estimation.
11	Geographical Information System (GIS)	It is a spatial layer to view all data generated by all Applications on a GIS map. This application is under development.

Source: e-Panchayat portal

Appendix 2.2

(Reference to paragraph 2.1.5.12 page 26)

Misclassification of vouchers in PRIASoft

Receipt vouchers

Year	Particulars	Classified as per data available	To be classified as per accounting rules	
		Major Head (Description)	Major Head	Description
2014-15	639 vouchers pertaining to Interest receipts on bank amount/ deposit	0030 (Stamps & Registration fee) 0035 (Taxes on property other than agriculture land) 0044 (Service Tax) 0515 (Panchayat Raj programmes) 1601 (Grants-in-aid) 8443 (Civil Deposit) 8550 (Civil advances) 8658 (Suspense Account) 8782 (Cash remittances and adjustments between panchayats)	0049	Interest receipts
	5809 vouchers pertaining to house tax, water tax etc.,	0515 (Panchayat Raj programmes)	0035 0215	Taxes on property other than agriculture land Water supply & sanitation
	104 vouchers towards profession tax	0515 (Panchayat Raj programmes)	0028	Taxes on Profession, trades etc.
	918 vouchers towards Stamp duty/ adjustments	0515 (Panchayat Raj programmes)	0030	Stamps & Registration fee
	543 vouchers towards house tax	0028 (Taxes on Profession, trades etc.)	0035	Taxes on property other than

				agriculture land
	204 vouchers towards Stamp duty/ adjustments	0028 (Taxes on Profession, trades etc.)	0030	Stamps & Registration fee
	3676 vouchers towards adjustment by treasury under profession tax etc.	0028-101 (Profession tax) 0028-102 (Trade tax) 0028-103 (Trade licence fees)	0028-901	Share of net proceeds assigned to panchayats
	17 vouchers towards Janmabhoomi scheme grant.	0515 (Panchayat Raj programmes) 0029 (Land Revenue)	1601	Grant-in-Aid
	289 vouchers pertaining to house tax, water tax etc.,	1601 (Grant-in-Aid)	0035 0215	Taxes on property other than agriculture land Water supply & sanitation
	885 vouchers towards profession tax	1601 (Grant-in-Aid)	0028	Taxes on Profession, trades etc.
	596 vouchers towards Stamp duty/ adjustments	1601 (Grant-in-Aid)	0030	Stamps & Registration fee
	14263 vouchers towards adjustment by treasury under stamps duty	0030-101 (Duty on transfer by sale)	0030-901	Sale of net proceeds assigned to panchayats
	25 vouchers towards profession tax	0035 (Taxes on property other than agriculture land)	0028	Taxes on Profession, trades etc.
	230 vouchers towards Stamp duty/ adjustments	0035 (Taxes on property other than agriculture land)	0030	Stamps & Registration fee
	1759 vouchers towards water/drainage tax/fee	0035 (Taxes on property other than agriculture land)	0215	Water supply & sanitation
2015-16	20 vouchers pertaining to Interest receipts on bank amount/ deposit	0028 (Taxes on Profession, trades etc.) 0515 (Panchayat Raj programmes) 1601 (Grants-in-aid)	0049	Interest receipts
	1596 voucher pertaining to house tax, water tax etc.,	0515 (Panchayat Raj programmes)	0035 0215	Taxes on property other than agriculture land Water supply & sanitation
	07 vouchers towards profession tax	0515 (Panchayat Raj programmes)	0028	Taxes on Profession, trades etc.
	110 vouchers towards Stamp duty/ adjustments	0515 (Panchayat Raj programmes)	0030	Stamps & Registration fee
	42 vouchers towards house tax	0028 (Taxes on Profession, trades etc.)	0035	Taxes on property other than agriculture land

	16 vouchers towards Stamp duty/ adjustments	0028 (Taxes on Profession, trades etc.)	0030	Stamps & Registration fee
	329 vouchers towards adjustment by treasury under profession tax etc.	0028-101 (Profession tax) 0028-102 (Trade tax) 0028-103 (Trade licence fees)	0028-901	Share of net proceeds assigned to panchayats
	03 vouchers towards Janmabhoomi scheme grant.	0515 (Panchayat Raj programmes)	1601	Grant-in-Aid
	16 vouchers pertaining to house tax.	1601 (Grant-in-Aid)	0035	Taxes on property other than agriculture land
	63 vouchers towards profession tax	1601 (Grant-in-Aid)	0028	Taxes on Profession, trades etc.
	107 vouchers towards Stamp duty/ adjustments	1601 (Grant-in-Aid)	0030	Stamps & Registration fee
	1952 vouchers towards adjustment by treasury under stamps duty	0030-101 (Duty on transfer by sale)	0030-901	Sale of net proceeds assigned to panchayats
	02 vouchers towards profession tax	0035 (Taxes on property other than agriculture land)	0028	Taxes on Profession, trades etc.
	25 vouchers towards Stamp duty/ adjustments	0035 (Taxes on property other than agriculture land)	0030	Stamps & Registration fee
	622 vouchers towards water/drainage tax/fee	0035 (Taxes on property other than agriculture land)	0215	Water supply & sanitation

Payment vouchers

Year	Particulars	Classified as per data available	To be classified as per accounting rules	
		Major Head (Description)	Major Head	Description
2014-15	1285 vouchers towards maintenance and laying of CC roads	2049 (Interest payments) 2059 (Maintenance of community assets) 2215 (Water supply & sanitation) 2225 (Welfare of SCs/STs & other weaker sections) 2235 (Social security & welfare) 2501 (Poverty alleviation programme) 2515 (Panchayat Raj programmes) 2801 (Rural electrification) 4215 (Capital outlay on water supply & sanitation) 4515 (Capital outlay on Panchayat Raj programme)	3054-101-40 5054-101	Transportation - Roads - Maintenance & repairs Capital outlay on transportation - Construction of village/ district roads

	09 vouchers towards GPF payments	2215 (Water supply & sanitation) 2515 (Panchayat Raj programmes) 4515 (Capital outlay on Panchayat Raj programme)	8009	Provident fund
	314 vouchers towards bank charges, maintenance charges, other expenditure, Telephone bill etc.	2049 (Interest payments)	To be classified under relevant heads viz., MH-2515 (Administration expenses of PRIs) for bank charges and other relevant heads viz., 2059-Maintenance of community assets, 2215-Maintenance of water supply & sanitation	
	1066 vouchers towards Current consumption charges	2059 (Maintenance of community assets) 2215 (Water supply & sanitation) 2216 (Rural Housing) 2435 (Social security & welfare) 2501 (Poverty alleviation Programme) 2515 (Panchayat Raj programmes) 2810 (Non-conventional sources of energy) 3054 (Transportation) 4216 (Capital outlay on rural housing) 4515 (Capital outlay on Panchayat Raj programme) 4801 (Capital outlay on rural electrification) 5054 (Capital outlay on transportation) 8443 (Civil Deposit)	2801	Rural Electrification
2015-16	255 vouchers towards maintenance and laying of CC roads	2059 (Maintenance of community assets) 2215 (Water supply & sanitation) 2225 (Welfare of SCs/STs & other weaker sections) 2515 (Panchayat Raj programmes) 4215 (Capital outlay on water supply & sanitation) 4515 (Capital outlay on Panchayat Raj programme)	3054-101-40 5054-101	Transportation - Roads - Maintenance & repairs Capital outlay on transportation - Construction of village/ district roads
	01 voucher towards GPF payments	2215 (Water supply & sanitation) 2515 (Panchayat Raj programmes) 4515 (Capital outlay on Panchayat Raj programme)	8009	Provident fund
	02 vouchers towards Telephone bill	2049 (Interest payments)	Administrative expenses of PRIs is to be classified under 2515-Panchayat Raj programmes	
	111 vouchers towards Current consumption charges	2215 (Water supply & sanitation) 2501 (Poverty alleviation Programme) 2515 (Panchayat Raj programmes) 4801 (Capital outlay on rural electrification)	2801	Rural Electrification

Annexure 2.3

(Reference to paragraph 2.2.4 page 35)

Status of incomplete projects as of September 2016

(₹ in crore)

S. No	Name of Scheme	District	Name of the Grant in which scheme was sanctioned	Estimated Project cost	Name of the Division	Status	Expenditure incurred
1	CPWS Scheme Jaladanki	SPSR Nellore	12th Finance Commission	6.00	Nellore	Not Completed	5.88
2	JCNR Drinking Water supply Phase-I , II, III, IV	Anantapuramu	HUDCO	508	Anantapuramu	Not completed	332.08
Total							337.96

Appendix 4.1

(Reference to paragraph 4.9.1 page 59)

Statement showing the gap between demand and supply of water in test-checked ULBs

S. No.	Name of the ULB	Present demand (in MLD)	Present Supply (in MLD)	Gap in supply (in MLD)	Gap (in percentage)
1	Gudur	9.94	7.30	2.64	26.56
2	Vizianagaram	36.45	19.17	17.28	47.41
3	Salur	6.68	3.28	3.40	50.90
4	Narsipatnam	4.59	1.76	2.83	61.66
5	Markapur	7.50	2.50	5.00	66.67
6	Piduguralla	9.81	2.50	7.31	74.52
7	Guntakal	17.56	3.56	14.00	79.73

Source: Information furnished by the test-checked ULBs.

Appendix 4.2

(Reference to paragraph 4.10.1 page 62)

Statement showing the frequency of tests prescribed and actually conducted in test-checked ULBs

S.No.	Name of the ULB	Population served	Frequency of tests prescribed	Frequency of tests actually conducted
1	Tirupati	>1 lakh	Daily	Daily
2	Vijayawada	>1 lakh	Daily	Weekly
3	Guntakal	>1 lakh	Daily	Half-yearly
4	Vizianagaram	>1 lakh	Daily	Monthly
5	Dhone	>50000 and <=1 lakh	Once in four days	At random
6	Pithapuram	>50000 and <=1 lakh	Once in four days	Half-yearly
7	Narsipatnam	>50000 and <=1 lakh	Once in four days	Monthly
8	Markapur	>50000 and <=1 lakh	Once in four days	At random
9	Gudur	>50000 and <=1 lakh	Once in four days	Quarterly
10	Pedana	>20000 and <=50000	Once in 2 weeks	At random
11	Salur	>20000 and <=50000	Once in 2 weeks	Monthly
12	Nandigama	>20000 and <=50000	Once in 2 weeks	At random

Source: RPHL and records of test-checked ULBs. Piduguralla ULB did not have household connections

Appendix-5.1

(Reference to paragraph 5.1.5 page 77)

Statement showing the funds released and expenditure incurred towards implementation of Underground Drainage works in test-checked ULBs

(₹ in crore)

Name of the Project	Estimate Cost	Releases							Expenditure incurred	Shortfall in release of funds by GoI and State Government (column5+8)
		GoI			State Government			ULB Actuals		
		Share	Actual release	Shortfall	Share	Actual release	Shortfall			
1	2	3	4	5	6	7	8	9	10	11
Providing Sewerage system to Central part of GVMC	244.44	122.22	118.69	3.53	48.89	48.89	0	88.62	254.05	3.53
Providing Sewerage to the Northern part of Vijayawada	178.15	89.08	62.18	26.9	35.63	26.01	9.62	43.15	106.45	36.52
Providing underground drainage facilities to the Unserved areas in Vijayawada	56.56	28.28	26.81	1.47	11.31	11.31	0	34.71	68.65	1.47
Providing sewerage facilities in unserved areas of VMC covering Housing Board Colony, Gunadala, etc.	19.85	9.92	9.39	0.53	3.97	3.97	0	11.91	23.77	0.53

Audit Report on 'Local Bodies' for the year ended March 2016

Name of the Project	Estimate Cost	Releases							Expenditure incurred	Shortfall in release of funds by GoI and State Government (column5+8)
		GoI			State Government			ULB Actuals		
		Share	Actual release	Shortfall	Share	Actual release	Shortfall			
1	2	3	4	5	6	7	8	9	10	11
Narasaraopet	26.41	21.13	21.12	0.01	2.64	2.64	0	20.24	25.35	0.01
Kadapa	49.15	39.32	39.32	0	4.91	4.91	0	46.1	68.41	0
Yemmiganur	38.67	30.94	15.93	15.01	3.87	3.98	-0.11	8.23	35.57	14.9
Tadepalligudem	49.6	0	0	0	44.64	27.94	16.7	2.5	27.91	16.7
Proddatur	30	0	0	0	27	5.38	21.62	1.25	5.18	21.62
Nandyal	66.83	0	0	0	60.14	14.15	45.99	0	4.3	45.99
Total	759.66	340.89	293.44	47.45	243	149.18	93.82	256.71	619.64	141.27

- Note: 1. UGD projects of Tadepalligudem, Proddatur and Nandyal were not approved by GoI. Hence, these projects were taken up by State Government with its own/ULB funds. Hence GoI portion has been included in GoAP.
2. ULB releases under UIG represent amounts over and above GoI/State Government releases.
3. The JNNURM funds are shared among Central, State Governments and ULBs in the ratio of 50:20:30 (UIG) and 80:10:10 (UIDSSMT).

Appendix 5.2
(Reference to paragraph 5.3 page 84)
Statement showing the short assessment of Building Penalisation Charges

S. No.	Name of the Building. owner	BPS No.	Site Area (in Sq. Mts)	Market Value (per Sq. Yard)	BPS charges to be collected as per rules(₹)	BPS charges collected (₹)	Short collection(₹) (6-7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Inavolu Jagannatha Rao	22/G1/2008	135.22	2850	2,23,848	1,65,527	58,321
2	N.Subbaraya Gupta	340/G1/2008	466.14	9075.00	12,85,506	2,78,947	10,06,559
3	Kasa Srinivasa Rao	378/G1/2008	254.73	7425.00	1,94,844	1,13,500	81,344
4	P.V.SubbaRao	43/G1/2008	818.62	1100.00	3,02,265	2,37,185	65,080
5	G.V.Govardhana Babu	219/G1/2008	2335.21	4400.00	24,63,800	13,69,400	10,94,400
6	Y.Ramana Reddy	61/G1/2008	170.83	9075.00	5,02,731	2,39,072	2,63,659
7	Marri Peddaiah	471/G1/2008	915.29	1100.00	8,30,271	2,50,925	5,79,346
8	Mellachervu Radhika	858/G1/2008	359.09	3675.00	12,03,353	1,96,615	10,06,738
9	I.Dana Reddy	272/G1/2008	829.35	2100.00	7,19,600	3,89,700	3,29,900
10	Potti Guru Prasad	377/G1/2008	1023.61	2100.00	11,07,600	6,28,235	4,79,365
Total							49,64,712

Source: Records of Narasaraopet Municipality

