


**GOVERNMENT OF UTTAR PRADESH**

# ANNUAL TECHNICAL INSPECTION REPORT ON URBAN LOCAL BODIES

**In terms of the Technical Guidance and Supervision by the Comptroller and Auditor General of India**

**FOR THE YEAR ENDED 31 MARCH 2008**

**Office of the Principal Accountant General (Civil Audit)**

**Uttar Pradesh**

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## PREFACE

1. This report has been prepared for submission to the Government of Uttar Pradesh in accordance with the terms of Technical Guidance and Supervision (TGS) of the audit of accounts of Urban Local Bodies (ULBs) by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.

2. This report has three chapters. Chapter-I contains a brief introduction of functioning of various levels of the ULBs in the state with the observations and comments on accounts, Chapter-II deals with the performance audit on the subjects (i) Jawaharlal Nehru National Urban Renewal Mission (ii) Twelfth Finance Commission-Utilisation of grants by Urban Local Bodies and Chapter-III deals with audit comments based on compliance/transaction audit.

3. The cases mentioned in the report are those, which came to notice in the course of test audit/inspection of accounts during the year 2007-08. During the period from April 2007 to March 2008, accounting and other records of 7 Nagar Nigams, 39 Nagar Palika Parishads and 60 Nagar Panchayats were inspected.

# Chapter - I

An Overview of Urban Local Bodies

# CHAPTER I

# AN OVERVIEW OF URBAN LOCAL BODIES

## 1.1 Introduction

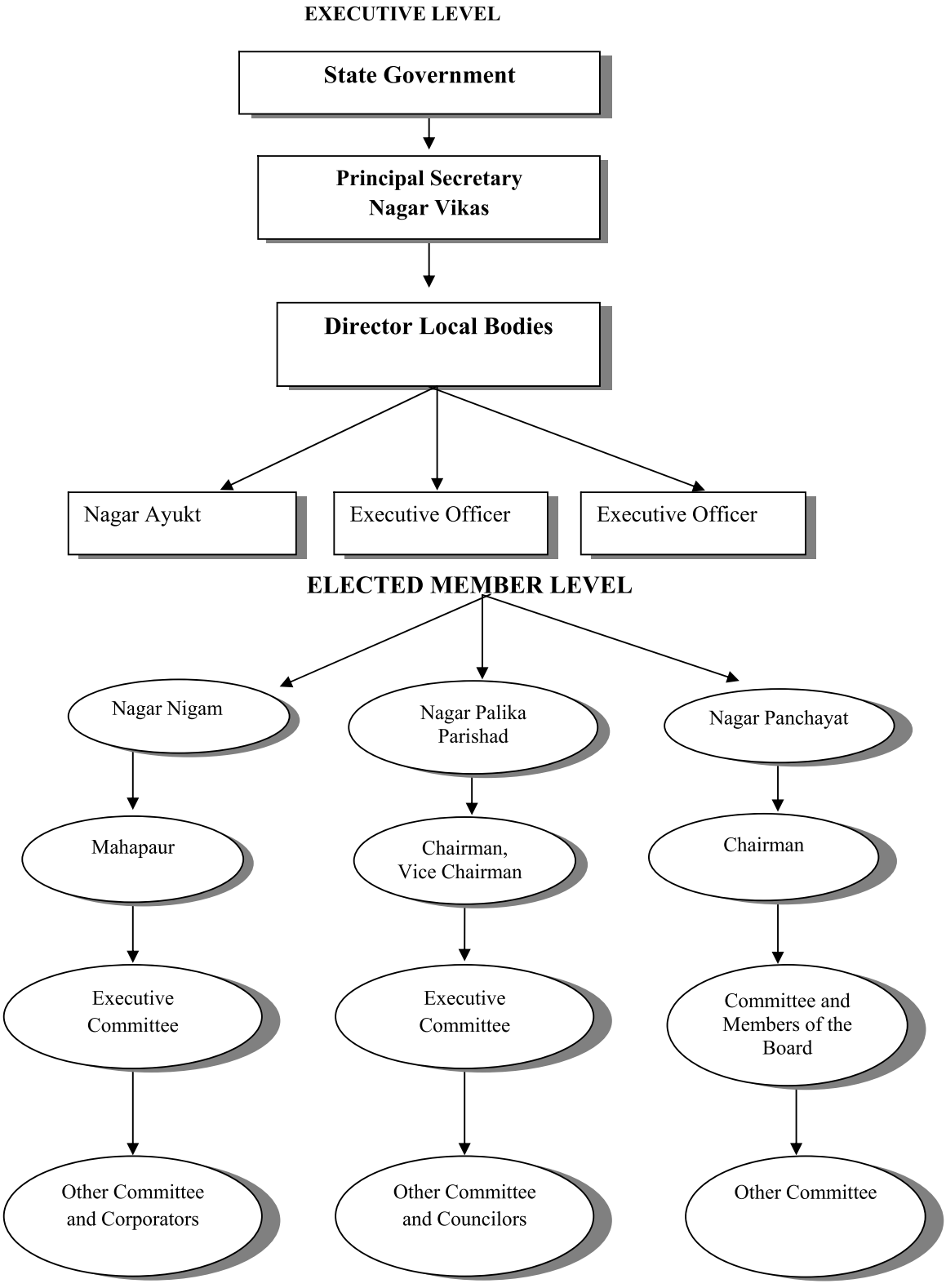
Government implemented the system of democratic governance down to grassroot level in Urban Local Bodies (ULBs) through Uttar Pradesh Municipal Corporation Act, 1959 and Uttar Pradesh Nagar Palika Act, 1916. The objective was to make the ULBs self reliant and to provide better civic facilities to the people of the areas under their jurisdiction. Further, the Seventy-Fourth Constitutional Amendment (1992) paved the way for decentralization of powers, transfer and devolution of more functions and funds to the ULBs. Consequently, more diversified responsibilities were devolved through a three tier structure namely Nagar Nigams[1](NNs), Nagar Palika Parishads[2](NPPs) and Nagar Panchayat[3](NPs). To incorporate the provisions of the Seventy-Fourth Constitutional Amendment, the legislature of Uttar Pradesh enacted the Uttar Pradesh Urban Local Self Government Laws (Amendment) Act, 1994.

There were 627 ULBs in the state and governed by the elected board of its members with normally five years tenure. The last election to these 627 ULBs was held in the year 2006. The population profile of the ULBs was as under:-

| Number and names of ULBs | Area (Sq.Km) | Average area/ULB (Sq Km.) | Population (as per census 2001) | Average population of ULBs | Density of population[4] |
|---|---|---|---|---|---|
| 12 Nagar Nigam | 1426.56 | 118.88 | 13149882 | 1095823.50 | 9217.90 |
| 194 NagarPalika Parishad | 1980.76 | 10.21 | 13398815 | 69066.06 | 6764.48 |
| 421 Nagar Panchayats | 1700.42 | 4.04 | 6053844 | 14379.68 | 3560.21 |
| Total 627 ULBs | 5107.74 | 133.13 | 32602541 | 1179269.24 | 19542.59 |

[1] Represents the ULBs, having the population of more than five lakh.
[2] Represents the ULBs, having the population between 20 thousand and five lakh.
[3] Represents the ULBs having the population below 20 thousand.
[4] Represents the average population/Sq. Km of ULBs .

## 1.2 Administrative Organisation of Urban Local Bodies




While a *Mahapaur* heads the Nagar Nigam, a *Adhyaksha* heads both Nagar Palika Parishads and Nagar Panchayats. The elected representatives exercise

their powers and discharge the duties through the committees of elected members. *Nagar Ayukt* in case of Nagar Nigam and Executive Officers in case of Nagar Palika Parishads and Nagar Panchayats are the administrative heads.

## 1.3 Database on finances

The Eleventh Finance Commission (EFC) recommended that a database on the finances of the ULBs should be developed at the district, State and Central Government levels and be easily accessible through computers and linking it through V-SAT[5]. The data were to be collected and compiled in standard formats prescribed (2003) by the C&AG of India. The objective was to facilitate comparison of performance of local bodies among the States at the Government of India level and the Government at the State level.

The Database was, however, not developed up to June 2008 and action in this regard taken at the Government level was awaited (June 2008).

Due to non-availability of the Database on finances of the ULBs, the Government could not assess their performance in the State by comparing it with the performance of the ULBs of other States. Besides this, releases of grants after reviewing their actual needs and fiscal performance were not ensured. This was more important in terms of the recommendation of the Twelfth Finance Commission (TFC) which observed that maintenance of the database was necessary to keep accurate information on the finances of the ULBs for need based assessment of their requirements.

## 1.4 Transfer of functions

In follow up to the Constitution (Seventy-Fourth) Amendment Act, 1992, the Legislature of the State enacted laws for devolving 13 functions out of 18[6] (enshrined in Twelfth Schedule of the Constitution) on the ULBs leaving 5[7] functions yet to be devolved. In addition, one function namely parking places for vehicles (beyond Twelfth Schedule of the Constitution) was also devolved. However, neither activities nor functionaries and funds in respect of six

[5] Very Small Aperture Terminal.

[6] Urban planning including town planning; regulation of land use and construction of buildings; planning for economic and social development; roads and bridges; water supply for domestic, industrial and commercial purposes; public health, sanitation, conservancy and solid waste management; fire services; urban forestry, protection of the environment and promotion of ecological aspects; safeguarding the interests of weaker sections of society including the handicapped and mentally retarded; slum improvement and up gradation; urban poverty elevation; provision for urban amenities and facilities such as parks, gardens, playgrounds; promotion of cultural, educational and aesthetic aspects; burials and burial grounds, cremations, cremation grounds and electric crematorium; cattle ponds, prevention of cruelty to animals; vital statistics including registration of births and deaths; public amenities including street lighting, parking lots, bus stops and public conveniences; regulation of slaughter houses and tanneries.

[7] Urban planning including town planning; regulation of land use and construction of buildings; roads and bridges; fire services and promotion of cultural and educational and aesthetic aspects.

functions out of 14 thus devolved were transferred to the ULBs as of March 2008.

Thus, partial devolution of the activities/ functions and funds restricted the activities of the ULBs.

## 1.5 Sources of revenue

***Flow of revenue***

In the mandate of the Eleventh Finance Commission, ULBs were brought within purview of the Finance Commissions for the first time. The objective was to augment Consolidated Fund of the State Government to supplement the resources of the ULBs. Accordingly, the TFC recommended release of grants to the State government for them. State Government also released grants to the ULBs as recommended by its own State Finance Commission (SFC). In all, the sources of revenues for the ULBs comprised:

- Grants assigned under the recommendations of the Eleventh Finance Commission (period: 2000-05) and Twelfth Finance Commission (period 2005-10).
- Devolution of 7.5 *per cent* of net proceeds of total Tax Revenue of the State Government under the recommendations of the Second State Finance Commission (2003).
- Funds from departments for functions transferred to the ULBs.
- Revenue earned by the ULBs out of their own resources such as taxes, rent, fees, *tehbazari*[8], taxi stands etc.

***Aggregate receipt of grants***

The aggregate receipts of grants by the ULBs under the recommendations of EFC, TFC and SFC and revenue realized from their own resources during the period 2004-07 were as under:

| Sl No | Year | Eleventh and Twelfth Finance Commissions | State Finance Commission | Own resources | Total |
|---|---|---|---|---|---|
| | | Rupees in crore | | | |
| 1 | 2004-05 | 22.79 (1.74%) | 877.00 (66.84%) | 412.33 (31.42%) | 1312.12 |
| 2 | 2005-06 | 51.70 (3.59%) | 911.25 (63.33%) | 475.98 (33.08%) | 1438.93 |
| 3 | 2006-07 | 103.40 (5.00%) | 1518.00 (73.34%) | 448.36 (21.66%) | 2069.76 |
| 4 | 2007-08 | 310.20 (11.04%) | 1838.43 (65.40%) | 662.23 (23.56%) | 2810.86 |
| **Total** | | **488.09 (6.40%)** | **5144.68 (67.41%)** | **1998.90 (26.19%)** | **7631.67** |

*Source*: Director, Local Bodies, Lucknow.

[8] Tax on trades and callings carried on within the municipal limits.

An analysis of the table revealed that there were increasing trends in the receipts by the ULBs in the state during 2004-07. There was increase of Rs. 126.81 crore in 2005-06 over the receipts of 2004-05 and Rs. 630.83 crore in 2006-07 over the receipts of 2005-06. The prime contributor to this was the grants received under the recommendations of the State Finance Commission the share of which to the total receipts was 67 *per cent*. This was followed by income generated through their own resources the share of which was 26 *per cent* during the same periods.

***Devolution of State Finance Commission grant***

Second State Finance Commission recommended that 7.50 *per cent* of the net proceeds of the Tax Revenue of the State Government should be devolved to the ULBs. The devolution of the funds and actual funds released by the State Government during the period 2004-07 were as under:

| Year | Net proceeds of Tax Revenue of State Government | Funds to be devolved | Funds actually devolved | Short release (per cent short releases in bracket) |
|---|---|---|---|---|
| | Rupees in crore | | | |
| 2004-05 | 15693 | 1177 | 877 | 300 (25 ) |
| 2005-06 | 18858 | 1414 | 911 | 503 (36) |
| 2006-07 | 22998 | 1725 | 1518 | 207(12) |
| **Total** | **57549** | **4316** | **3306** | **1010 ( 23)** |

***Source***: Director, Urban Bodies.

An analysis of the table revealed that the Government did not devolve 7.5 *per cent* of the net proceeds of the Tax revenue during any of the years i.e. 2004-05, 2005-06 and 2006-07 and maximum short devolution of 36 *per cent* was during 2005-06.

The shortfall in devolution of funds deprived the ULBs at the grass root level to provide better civic facilities to the people of the areas under their jurisdiction besides denying ULBs an opportunity to be self reliant.

## 1.6 Application of funds

***Utilization of grants under EFC, TFC and SFC***

Based on data made available by Director, Local Bodies, Lucknow, the table below brings out the position of funds available under the Eleventh and Twelfth Finance Commissions and Second State Finance Commission and its utilization during 2004-07:

| Name of the grant | Year | Funds available | Funds utilized | Funds not utilized |
|---|---|---|---|---|
| | Rupees in crore | | | |
| Eleventh Finance Commission | 2004-05 | 22.79 | 22.79 | -- |
| Twelfth Finance Commission | 2005-06 | 51.70 | 51.70 | -- |
| | 2006-07 | 103.40 | 51.70 | 51.70 |
| Second State Finance Commission | 2004-05 | 877.00 | 877.00 | - |
| | 2005-06 | 911.25 | 911.25 | - |
| | 2006-07 | 1518.00 | 1518.00 | - |

Rupees 51.70 lakh of TFC pertaining to the year 2006-07 could not be utilized as the funds were released only during 2007-08.

The data, furnished by Director, Local Bodies, were not reliable as the funds made available to the ULBs was treated as final expenditure in the records of the Director, Local Bodies, Lucknow instead of treating the same as advance and adjusting in records after receipt of expenditure statements from them.

***Revenue realized from own resources***

The ULBs were required to generate revenues by collecting taxes, rent, fee etc from the people of the areas falling under their jurisdiction. Accordingly, Government fixed (2004-07) targets of revenue realisation for them. The table below brings out the targets fixed by the Government during 2004-07 and ULBs' achievement thereagainst during the corresponding periods:

| Number and Name of ULBs | 2004-05 | | 2005-06 | | 2006-07 | |
|---|---|---|---|---|---|---|
| | Target | Achievement (Per cent achievement in bracket) | Target | Achievement (Per cent achievement in bracket) | Target | Achievement (Per cent achievement in bracket) |
| | Rs. In crore | | | | | |
| 12 Nagar Nigams | 318.87 | 272.52 (85) | 261.52 | 299.88 (115) | 298.93 | 254.41 (85) |
| 194 Nagar Palika Parishads | 147.73 | 116.83 (79) | 158.92 | 132.10 (83) | 161.90 | 116.73 (72) |
| 421 Nagar Panchayats | 52.28 | 22.98 (44) | 19.81 | 44.00 (222) | 19.81 | 77.22 (390) |
| Total | 518.88 | 412.33 (79) | 440.25 | 475.98 (108) | 480.64 | 448.36 (93) |

***Source***: Director, Urban Local Bodies.

The targets fixed for revenue realisation by the ULBs from their resources were not realistic. The table revealed shortfalls and over achievements in revenue realisation against the targets during 2004-07. Nagar Nigams and Nagar Palika Parishads could not achieve the targets in any of the years except the Nagar Nigams during 2005-06. The shortfalls against targets (Nagar Nigams: 15 *per cent* each during 2004-05 and 2006-07 and Nagar Palika Parishads: ranging between 28 and 17 *per cents* during 2004-07) occurred due to Government cancelling *chungi/tehbazari.* The Nagar Panchayats over achieved the targets by 222 to 390 *per cents* during 2005-07. The reason for this was the recovery of arrear of stamp duty of 2 *per cent*.

It was also noticed that 48 ULBs[9] out of 106 test checked[10] raised demands for Rs 151.20 crore of taxes etc., during 2006-07, which included Rs 83.39 crore on account of arrear dues. Out of Rs. 151.20 crore, a sum of Rs 31.61 crore was realised and balance of Rs. 119.59 crore was lying unrecovered (***Appendix- 1***) for no reason. It was also noticed that even the current demand could not be collected resulting in accumulation of arrears. As the age wise breakup of the unrecovered dues was not maintained by the test checked ULBs, the periodicity of the dues pending for recovery could not be assessed in audit.

## 1.7 Overall financial position of the ULBs

As mentioned at preceding Paragraph 1.3, the database on finances of the ULBs was not created as a result of which the overall financial position of the ULBs in the State depicting the opening balances, receipts, expenditure and closing balances could not be ascertained and hence could not be given.

In audit, records of ULBs were test checked during 2004-07 (2004-05: 100, 2005-06: 105 and 2006-07: 106). Their financial positions were as per the details brought out below:

| Year | Number of ULBs test checked | Opening balances | Funds received | Total Funds available | Expenditure (per cent in bracket) | Closing balances |
|---|---|---|---|---|---|---|
| | | Rupees in crore | | | | |
| **Nagar Nigams** | | | | | | |
| 2004-05 | 5 | 39.05 | 302.97 | 342.02 | 287.47 (84) | 54.55 |
| 2005-06 | 7 | 132.32 | 581.23 | 713.55 | 501.83 (70) | 211.72 |
| 2006-07 | 7 | 211.72 | 605.50 | 817.22 | 595.48 (73) | 221.74 |
| **Nagar Palika Parishads** | | | | | | |
| 2004-05 | 38 | 27.48 | 98.16 | 125.64 | 92.40 (73) | 33.24 |
| 2005-06 | 39 | 34.10 | 122.99 | 157.09 | 113.14 (72) | 43.95 |
| 2006-07 | 39 | 43.95 | 124.01 | 167.96 | 126.32 (75) | 41.64 |
| **Nagar Panchayats** | | | | | | |
| 2004-05 | 57 | 11.47 | 25.82 | 37.29 | 23.14 (62) | 14.15 |
| 2005-06 | 59 | 15.05 | 40.83 | 55.88 | 39.09 (70) | 16.79 |
| 2006-07 | 60 | 17.20 | 49.63 | 66.83 | 51.37 (77) | 15.46 |
| Total | | | | | 1830.24 | |

***Source:*** Inspection report of the audited units.

[9] Nagar Nigams: 3, Nagar Palika Parishads: 16 and Nagar Palikas: 29.
[10] Nagar Nigams: 7, Nagar Palika Parishads: 39 and Nagar Panchayats: 60.

It was noticed that the ULBs could not maintain pace in expenditure with the flow of funds during 2004-07. The *per centages* of expenditure as against the available funds ranged between 70 to 84 in case of Nagar Nigams, 72 to 75 in case of Nagar Palika Parishads and 62 to 77 in case of Nagar Panchayats. Consequently, huge amounts were lying unspent with them at the end of each financial year which indicated poor planning for funds utilization for achieving intended objectives in a time-bound manner.

## 1.8 Internal Control

- The Nagar Palika Parishads and Nagar Palikas did not have any pre check system for bills. As such, payments were made without pre checking of the bills.
- The Executive Engineers and the Assistant Engineers were, in terms of the Rule 67 of UP Municipal Account Code, to check/ verify 5 and 25 *per cent* respectively of the measurements of the construction works entered in the measurement books. In test check of ULBs, it was, however, noticed that measurements were not checked and verified as such.

## 1.9 Budgeting and budgetary procedure

In terms of section 146 of UP Municipal Corporation Act, 1959 and Note 1 below Rule 104 of Municipal Account Code, each ULB in the State was to prepare the annual budget estimates and monthly accounts for subsequent control over the expenditure. However, test check of records of ULBs during 2006-07 revealed that no such estimates and accounts were prepared by the NPs and NPPs.

Thus, the NPs and NPPs were incurring expenditure without any budgetary control in disregard to the statutory provisions.

## 1.10 Accounting arrangements

- ***Adoption of account formats prescribed by the Comptroller and Auditor General of India***

  The Comptroller and Auditor General of India, on the recommendation of Eleventh Finance Commission prescribed the Budget and Accounting formats on accrual basis for ULBs which the Ministry of Urban Development circulated (June 2003) to the State Government for their acceptance. The Government acceptance thereto and maintenance of accounts in the prescribed formats was awaited (June 2008).

Due to non maintenance of accounts in the prescribed formats, the assessment of the assets and liabilities of the ULBs could not be done.

- ***Non reconciliation of cash balances***

Each item of receipts and expenditure as per cash book should be compared with the treasury/ bank statements at the end of each month. The differences, if any, should be reconciled. However, it was noticed in test check that three Nagar Nigams, eight Nagar Palika Parishads and 23 Nagar Panchayats had a total difference of Rs 22.66 crore as on 31 March 2007 in the cash book and treasury/bank statements (***Appendix-2***) The unreconciled differences were fraught with possibilities of misuse / misappropriation of funds.

## 1.11 Audit arrangements

- Director, Local Fund Audit is the primary auditor of ULBs in terms of Uttar Pradesh Local Fund Audit Act, 1984. Due to shortage of manpower, the arrears in audit of ULBs occurred ranging between 4.33 and 6.58 *per cents* during the year 2005-06 to 2007-08. The year wise position of the units to be audited and those actually audited have been brought out below:

| Year | Number of units to be audited | Number of units actually audited | Units in arrear | Arrear in *per cent* |
|---|---|---|---|---|
| 2005-06 | 623 | 596 | 27 | 4.33 |
| 2006-07 | 623 | 582 | 41 | 6.58 |
| 2007-08 | 623 | 586 | 37 | 5.94 |

***Source:*** Information furnished by Director, Local Fund Audit

- Based on information furnished (June 2008) by Director, Local Fund Audit, position of para settled and para lying outstanding at the end of March 2008 was as under:-

| Name of units | Number of paras up to 2007-08 | Number of para settled during 2007-08 (per cent in bracket) | Number of paras outstanding at end of the year |
|---|---|---|---|
| Nagar Nigams | 21543 | 06(0.03) | 21537 |
| Nagar Palika Parishads | 148112 | 859(0.58) | 147253 |
| Nagar Panchayats | 137627 | 2206(1.60) | 135421 |
| Total | 307282 | 3071(1.00) | 304211 |

Source: Information furnished by Director, Local Fund Audit

The position of paras settled was very poor as only one *per cent* of the paras were settled during 2007-08 due to ULBs' reluctance in submission of the compliance reports.

- Director, Local Fund Audit, in terms of section 8(3) of Uttar Pradesh Local Fund Audit Act, 1984 was required to prepare a consolidated audit report on the accounts of ULBs and submit it to the Government for placing it before the Legislative Assembly. It was noticed that while such annual audit report was not prepared since 2004-05 for no reason given, reports up to the year 2001-02 was only placed before the Legislative Assembly.

## 1.12 Position of entrustment of audit/Technical Guidance and Supervision to Comptroller and Auditor General of India

- The EFC recommended exercising of Technical Guidance and Supervision (TGS) over the proper maintenance of accounts of ULBs and their audit by the Comptroller & Auditor General under section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. The Government entrusted the audit of local bodies to the Comptroller and Auditor General of India in October 2001.
- Audit of seven Nagar Nigams, 39 Nagar Palika Parishads and 60 Nagar Panchayats for the year 2006-07 was conducted during 2007-08 and 1297 paragraphs on poor financial management and financial irregularities resulting into infructuous and excess expenditures, diversion of funds and loss of revenue etc were communicated to the Head of the Office of the concerned auditee unit, Director Local Bodies and Director, Local Fund Audit. However, the compliance of these paragraphs was awaited.

## 1.13 Other points

***Recommendation of the State Finance Commission***

Second State Finance Commission, constituted in February 2000 for the period 2001-2006, made 107 recommendations mainly on the issues relating to transfer of fixed shares of the net proceeds of the State to ULBs, formation of District Planning Committees (DPCs) to improve their resources through license fee etc and to implement e-governance and computerization in ULBs etc. The DPCs were also to approve the district development plan as a whole prepared by the ULBs for each financial year.

It was observed that Government accepted *in toto* 74 recommendations, partially 12 and did not accept remaining 21 which mainly related to imposing of property tax in rural areas, revision of rates of land revenue and enhancing income of PRIs through licenses etc.

## 1.14 Conclusion

Thus, Government, on one hand, did not devolve 7.5 *per cent* of the proceeds of Tax Revenue to the ULBs in terms of the recommendations of the Second State Finance Commission and on the other, funds made available to them were underutilized leading to accumulation of huge amounts of fund depriving thereby the people of the areas under their jurisdiction the basic civic amenities. The financial data were also not reliable as neither the data base was developed nor data of fund utilization compiled at the state level. The status of the assets and liabilities of the ULBs were also not available due to non maintenance of accounts in the prescribed formats.

## 1.15 Recommendations

- Government should take effective steps to develop database on finances of the ULBs for making need based assessment of their requirements at the Government level.
- The Government should adopt the norms prescribed by the Second Finance Commission for devolution of funds to the ULBs.
- Government should ensure that the Comptroller & Auditor General of India's standard Budget/Account formats are adopted by the ULBs.
- The ULBs should be made accountable towards the primary audit by the Director, Local Fund Audit and responsive to the Audit Inspection Reports prepared under the technical guidance and supervision of the Comptroller and Auditor General of India.

# Chapter - II

## Performance Audit

# CHAPTER II

## Performance Audit

### 2.1 Jawahar Lal Nehru Urban Renewal Mission

#### 2.1.1 Introduction

The Government of India launched (December 2005) the Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) with the objective of encouraging the State Government/Urban Local Bodies (ULBs) for planned development of identified cities with focus on efficiency in urban infrastructure projects relating to water supply and sanitation, sewerage, solid waste management (SWM), road network, urban transport and re-development of old city areas, shifting of industrial and commercial establishments to conforming areas, community participation and accountability of ULBs towards citizens. The JNNURM also intended to make reforms such as e-governance for Geographical Information System (GIS) and Management Information System (MIS), earmarking of funds for basic services to urban poor, etc. The ULBs and para-statal agencies such as Development Authorities, Public Works Department, Tourism and Culture Department, Transport Department, etc. were required to prepare Detailed Project Reports (DPRs) concerning their activities for submission to the State Government through Director, Local Bodies for onward transmission to the GOI for approval.

In the State, a State Level Steering Committee (SLSC) was constituted under chairmanship of Chief Minister with other members as per direction of the GOI to review and prioritise DPRs for inclusion in the JNNURM. Director, Local Bodies was nominated as State Level Nodal Agency (SLNA) for scrutiny of DPRs submitted by ULBs/para statal agencies and monitor the projects under execution.

#### 2.1.2 Scope of audit and methodology

Records for 2005-08 in five ULBs, Agra, Allahabad, Kanpur, Lucknow and Varanasi out of seven[11] where the scheme was under implementation and Uttar Pradesh Jal Nigam (JN) units at these places were examined and information was collected from the SLNA during May-June 2008.

[11] Agra, Allahabad, Kanpur, Lucknow, Meerut, Varanasi and Mathura in the State of Uttar Pradesh.

### 2.1.3 Funding pattern

In respect of six[12] out of seven identified cities, the GOI was to contribute 50 *per cent* of the cost of each project and the remaining 50 *per cent* was to be borne by the State Government and the ULBs/para-statal agencies in the ratio of 20 and 30 *per cent* respectively. For the seventh, i.e. identified Mathura city, GOI's share was 80 *per cent* and the State Government and ULB/para statal agency's 10 *per cent* each.

### 2.1.4 Release of funds

The GOI were to release 25 *per cent* of its share of the project cost as first installment on signing of Memorandum of Agreement by the State Government and Urban Local Bodies (ULBs) showing their commitment to implement the project. On receipt of Central share, the State Government and ULBs were to contribute their matching share into the project account. The amount thus accumulated in the project account was to be released by the SLNA to the identified ULBs. Finally, the ULBs were to provide the fund to the executing agency for execution of the projects. The GOI shall release the balance amount of Central assistance in three installments on receipt of utilization certificates (UCs) to the extent of 70 *per cent* of the first installment and subject to the achievement of implementation of reforms within the time schedule as prescribed by GOI.

### 2.1.5 Financial outlay

Details of projects sanctioned by the GOI and funds released by the SLNA to the ULBs and expenditure shown there against during October 2007 to March 2008 are given below:

**(Rs. in crore)**

| Item | Cities | Project Sanctioned by GOI | | Release date of Central share | Funds released to ULBs by SLNA | | Expen-diture | Balance as of March 2008 |
|---|---|---|---|---|---|---|---|---|
| | | Period | Cost | | Period | Amount | | |
| SWM | Seven [13] | December 2006-February 2008 | 241.60 | January 2007-March 2008 | October 2007-March 2008 | 40.38 | Nil | 40.38 |
| Water Supply | Six[14] | July 2007-February 2008 | 1221.98 | August 2007-March 2008 | February 2008 -March 2008 | 160.28 | 42.62 | 117.66 |
| Sewerage | Three[15] | September 2007 - December 2007 | 448.71 | October 2007-January 2008 | March 2008 | 60.90 | 8.31 | 52.59 |
| **Total** | **16** | | **1912.29** | | | **261.56** | **50.93** | **210.63** |

[12] Agra, Allahabad, Kanpur, Lucknow, Meerut and Varanasi
[13] Agra, Allahabad Kanpur, Lucknow, Meerut, Varanasi and Mathura
[14] Agra, Allahabad Kanpur, Lucknow, Meerut and Varanasi
[15] Agra, Kanpur and Lucknow

The GOI, State Government and ULBs contributed (January 2007 to March 2008) their share of Rs. 468.90 crore ( GOI: Rs. 232.25 crore, SG: Rs.92.35 crore and ULBs: Rs. 144.30 crore) as first installment of 25 *per cent* of the total project cost to the SLNA. However, the SLNA released only Rs. 261.56 crore to the concerned ULBs till March 2008.

It would also be seen from the table that though the fund were released between October 2007 and March 2008 under SWM, no expenditure was incurred till March 2008. Detailed reasons for non-spending under SWM and shortfall in other two components are given in succeeding paragraphs.

### 2.1.6 Planning

The ULBs/para-statal agencies were required to prepare DPRs after conducting survey on the basis of basic infrastructure needs relating to 9 components. Accordingly, they prepared and submitted (December 2006 to November 2007) DPRs relating to 32 projects to the GOI through the State Government, as detailed below:

| Sl No | Name of Component | Number of projects submitted by Nagar Nigams to GOI | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Agra | Allahabad | Kanpur | Varanasi | Meerut | Lucknow | Mathura | Total |
| 1 | Water Supply & Sanitation | 1 | 1 | 1 | 1 | 1 | 3 | - | 8 |
| 2 | Sewerage & SWM | 2 | 2 | 2 | 1 | 2 | 5 | 1 | 15 |
| 3 | Drainage | 1 | - | 1 | 1 | - | 3 | - | 6 |
| 4 | Urban Transport System | - | - | 1 | - | - | - | - | 1 |
| 5 | Redevelopment of Inner City Areas | - | - | 1 | - | - | - | - | 1 |
| 6 | Parking Spaces | - | - | - | - | - | - | - | - |
| 7 | Development of Heritage Areas | - | - | 1 | - | - | - | - | 1 |
| 8 | Prevention & rehabilitation of soil erosion etc. | - | - | - | - | - | - | - | - |
| 9 | Preservation of Water Bodies. | - | - | - | - | - | - | - | - |
| **Total** | | **4** | **3** | **7** | **3** | **3** | **11** | **1** | **32** |

The GOI sanctioned (December 2006 to February 2008) 16 projects relating to Sewerage & SWM (10 projects) and Water Supply (6 projects) for Rs. 1,912.29 crore on priority basis and released (January 2007 to March 2008) Rs. 232.25 crore as their first installment of 25 *per cent*. The remaining 16 DPRs were not approved by the GOI as the ULBs had submitted the projects of different components to be undertaken in more than one phase whereas the GOI desired that, for one component, only one integrated project should be

prepared and submitted. Drainage projects were returned for want of rain fall data of the cities to which these pertained. These projects were returned (February 2007 to November 2007) by the GOI to the State Government for modifications and were being modified for the last 7 to 16 months by ULBs/para-statal agencies as of June 2008.

These ULBs had not prepared any project relating to Components at Sl No 4 to 9 except NN, Kanpur which prepared 3 projects each for Urban Transport System, Redevelopment of Inner City Area and Heritage Area This indicated that ULBs/para-statal agencies were slow in preparation and submission of the DPRs for approval.

#### *2.1.6.1 Preparation of DPR without proper survey*

The GOI sanctioned (September 2007) a water supply project at a cost of Rs. 388.61 crore for NN, Lucknow. This included water supply pipe lines under bituminous roads in Kurmanchal Nagar Liberty Colony. The DPR contained a provision of Rs. 58 lakh for re-instatement of 5563.47 sqm[16] of bituminous road. During test check (May 2008), it was noticed that the Uttar Pradesh Jal Nigam (JN) paid (March 2008) Rs. 16.37 lakh to NN Lucknow for re-instatement of bituminous roads and Rs. 4 lakh for re-instatement of 648 sqm[17] of non- bituminous roads. On being pointed out, JN stated (May 2008) that the deviation was due to laying of pipe lines under *kharanja* roads wherever feasible and NN was paid accordingly.

Thus, it was evident that the DPR was prepared without proper survey.

### 2.1.7 Physical Achievement

#### *2.1.7.1 SWM Projects*

The GOI sanctioned (March 2007-February 2008) five SWM projects in test checked ULBs costing Rs. 209.09 crore as detailed below:-

[16] Distribution system (3977.47 $M^2$) and rising main (1586.00 $M^2$)
[17] Interlocking (180 sqm @ Rs.915 per sqm) and *Kharanja* (468 sqm @ Rs. 450 per sqm)

**(Rs. in crore)**

| Name of city | Project Sanctioned by GOI | | Period of release of Central Share | Funds released to ULBs by SLNA as of March 2008 | | Expenditure incurred | Balance as on 31 March 2008 |
|---|---|---|---|---|---|---|---|
| | Period | Cost | | Period | Amount | | |
| Lucknow | March 2007 | 42.92 | March 2007-August 2007 | November 2007 | 10.73 | Nil | 10.73 |
| Agra | March 2007 | 30.84 | March 2007-August 2007 | October 2007-January 2008 | 7.46 | Nil | 7.46 |
| Kanpur | March 2007 | 56.24 | March 2007-August 2007 | January 2008 | 14.06 | Nil | 14.06 |
| Varanasi | October 2007 | 48.68 | December 2007 | - | - | - | - |
| Allahabad | February 2008 | 30.41 | March 2008 | - | - | - | - |
| **Total** | | **209.09** | | | **32.25** | **Nil** | **32.25** |

These projects were meant for door to door collection of solid wastes, its segregation and transportation to waste treatment and disposal point and were to be completed in 12 months from the date of their sanctions by the GOI. The State Government, however, released its matching share with a delay of one to nine months. The SLNA further delayed the release (October 2007 to April 2008) of the funds to the ULBs. The overall delay in release of funds by the SLNA to the ULBs ranged from two to eleven months from the date of release of funds by the GOI.

The State Government also delayed the nomination (December 2007) of the executing agency Uttar Pradesh Jal Nigam (JN) also in respect of 5 cities[18] by twelve months from the date of approval of the projects by GOI.

GOI, State Government and concern ULBs contributed their share of Rs. 49.74 crore ( 25% of the project cost) to SLNA during March 2007 to March 2008 except NN, Allahabad which did not release its share of Rs. 2.28 crore and NN, Agra contributed its share short by Rs. 0.25 crore as of March, 2008. SLNA in its turn transferred only Rs. 32.25 crore to 3 ULBs[19] during October 2007 to January 2008. No amount was transferred to NN, Varanasi. NN, Allahabad did not receive fund as it did not contribute its share for the project as of March, 2008. Scrutiny of records of test checked ULBs revealed that no expenditure was incurred by these units as of March 2008 due to following reasons:-

(i) Landfill sites should be provided to executing agencies for disposal and treatment of solid waste but NN, Lucknow and Kanpur had not provided Landfill sites to JN;

[18] Agra, Kanpur, Lucknow, Meerut and Mathura
[19] Lucknow, Agra and Kanpur

(ii) JN initially allotted (January 2008) the work in Agra to Maintenance Division, JN. Accordingly, the Nagar Nigam (NN), Agra transferred Rs. 7.19 crore to that Division for execution of work. Meanwhile, the JN decided (May 2008) that the work would be executed by its Construction & Design Services (C&DS) units in all the five cities including Agra and ordered the transfer of work from the Maintenance Division to C&DS unit. However, Maintenance Division did not transfer the funds to C&DS unit till June 2008; consequently, the project work could not be started by C&DS unit as of June 2008. Moreover, Landfill sites were made available to JN by NN, Agra but ownership of the land site was under dispute.

Thus, the SWM projects did not commence in any of the five test checked cities due to (i) late release of funds by the State Government/SLNA (ii) delay in selection of executing agency by the State Government and (iii) non-providing the landfill sites.

### *2.1.7.2 Water Supply*

GOI sanctioned (July 2007 to February 2008) five water supply projects in test checked ULBs at a cost of Rs. 942.98 crore for replacement of worn-out water pipes by new/higher capacity ones. In test checked ULBs, financial progress of the projects was as under-

**(Rs. in crore)**

| Name of city | Project Sanctioned by GOI | | Period of release of Central Share | Funds released to ULBs by SLNA as of March 2008 | | Expenditure | Balance as on 31 March, 2008 |
|---|---|---|---|---|---|---|---|
| | Period | Cost | | Date | Amount | | |
| Allahabad | July 2007 | 89.69 | August 2007 | February 2008 | 22.42 | 7.57 | 14.85 |
| Varanasi | August 2007 | 111.02 | August 2007 | February 2008 | 27.76 | 10.31 | 17.45 |
| Lucknow | September 2007 | 388.61 | October 2007 | March 2008 | 70.80 | 20.15 | 50.65 |
| Kanpur | October 2007 | 270.95 | December 2007 | March 2008 | 39.30 | 2.50 | 36.80 |
| Agra | February 2008 | 82.71 | March 2008 | - | 0.00 | 0.00 | 0.00 |
| **Total** | | **942.98** | | | **160.28** | **40.53** | **119.75** |

GOI (Rs.111.10 crore), State Government (Rs.44.44 crore) and concerned ULBs (Rs.90.45 crore) contributed their share of Rs. 245.99 crore during August 2007 to March 2008 to SLNA. However, SLNA released Rs. 160.28 crore (February-March 2008) to ULBs against the contribution with the delay of four to seven months and retained balance amount of Rs. 85.71 crore as on 31March, 2008. No fund was released to NN, Agra up to 31 March, 2008. Out

of the funds of Rs. 160.28 crore, the ULBs released Rs. 117.76 crore to JN for implementing the projects as of March, 2008.

Further scrutiny of the records in the test checked ULBs revealed that:

(i) The NN, Kanpur released (March 2008) Rs. 30 crore to the JN for execution of project. Instead of executing the project, the unit invested (March 2008) Rs. 23 crore in its fixed deposit and remitted (April 2008) the interest of Rs. 0.51 lakh earned thereon to its headquarters office at Lucknow to meet establishment expenses. The JN was required to pay the charges for road restoration to NN on the basis of demand of NN but JN paid (March 2008) Rs. 2.50 crore to the NN, Kanpur on this account without any demand and treated it as utilized.

### *2.1.7.3 Sewerage Project*

Financial progress of the sanctioned projects in the test checked ULBs was as under:-

**(Rs. in crore)**

| Name of city | Project Sanctioned by GOI | | Month of release of Central Share | Funds released to ULBs by SLNA as of March 2008 | | Expen-diture | Balance as on 31 March 2008 |
|---|---|---|---|---|---|---|---|
| | Month | Cost | | Month | Amount | | |
| Lucknow | September 2007 | 236.23 | October 2007 | March 2008 | 43.04 | 11.00 | 32.04 |
| Kanpur | December 2007 | 190.88 | January 2008 | March 2008 | 13.92 | 4.50 | 9.42 |
| Agra | October 2007 | 21.60 | December 2007 | March 2008 | 3.94 | 0.80 | 3.14 |
| **Total** | | **448.71** | | | **60.90** | **16.30** | **44.60** |

GOI (Rs.56.09 crore), State Government (Rs.22.43 crore) and concerned ULBs( Rs.18.26 crore) contributed their share of Rs.96.78 crore during October 2007 to March 2008 to SLNA. However, SLNA released Rs. 60.90 crore in March 2008 to ULBs and retained balance amount Rs. 35.88 crore as on 31March, 2008. Rs. 15.40 crore was less contributed by NNs , Lucknow (Rs.4.81 crore) , Kanpur (Rs.10.15 crore) and Agra ( Rs.0.44 crore).

Out of the funds of Rs. 60.90 crore available with these ULBs, they released Rs. 31.00 crore to JN for implementing the projects as of March, 2008. The JN, however, incurred expenditure of only Rs.16.30 crore up to March 2008.

## 2.1.8 Non implementation of the reforms

With a view to ensure improvement in urban governance, the State Government and ULBs were required to implement 13 mandatory reforms as given below and ten optional reforms ***(Appendix-3)*** within time schedule to get second and subsequent installments of GOI grants.

| Sl. No. | Name of the reform | Level of reform |
|---|---|---|
| 1 | Implementation of decentralization measure as envisaged in 74th constitutional amendment act | State Level |
| 2 | Transfer of city planning-water supply & sanitation and public transport functions | |
| 3 | Reform in rent control | |
| 4 | Stamp duty rationalization | |
| 5 | Repeal of Urban Land Ceiling and Regulation Act | |
| 6 | Enactment of community participation law to institutionalize citizen participation | |
| 7 | Enactment of public disclosure law to ensure information to all stake holders | |
| 8 | Shift to accrual based double entry system of accounting | ULB Level |
| 9 | Reform of Property tax | |
| 10 | Hundred per cent cost recovery of water supply and solid waste | |
| 11 | Internal earmarking of funds for services to urban poor, | |
| 12 | Provision of basic services to urban poor | |
| 13 | E-Governance set-up for monitoring | |

Out of above, the State Government[20] and the concerned ULBs[21] were to implement three reforms each by March 2008. Besides, two optional reforms[22] were to be implemented by both of them by March 2008. However, State Government has not implemented any reform up to March 2008 and ULBs implemented only one reform namely 'Internal earmarking of funds for services to Urban Poor' as of May 2008.

In the absence of implementation of the reforms by the State Government as well as by ULBs, next installments of the grants would not be released by the GOI, as provided in the Memorandum of Agreement, which would hamper the execution of projects already started. Further, due to non implementation of reforms, improvement in urban governance remained unachieved.

### 2.1.9 Monitoring

At State level, the SLNA was to monitor the progress of preparation of DPRs by the ULBs/para-statal agencies for submission to the GOI through the State Government, physical and financial progress of the sanctioned projects and implementation of the reforms. Though, the ULBs and para-statal agencies were required to prepare DPRs for all the nine components for submission to the GOI for approval, they submitted only 32 projects relating to 7, out of 9

[20] (i) Enactment of community participation law to institutionalize citizen participation, (ii) Implementation of decentralization measure as envisaged in 74th constitutional amendment act and (iii) Enactment of Public Disclosure Law to ensure information to all stake holders

[21] (i) E-Governance set-up for monitoring, (ii) Internal Earmarking of Funds for Services to Urban Poor and (iii) Shift to accrual based Double Entry System of accounting

[22] (i) Structural Reforms and (ii) Encouraging Public Private Participation

components, earmarked for development of the cities as of June 2008. These ULBs had not prepared any project relating to six Components viz. (1) Urban Transport System, (2) Redevelopment of Inner City Areas, (3) Parking Spaces, (4) Development of Heritage Areas (5) Prevention & rehabilitation soil erosion and (6) Preservation of Water Bodies except NN, Kanpur which prepared 3 projects each for (1) Urban Transport System, (2) Redevelopment of Inner City Area and (3) Heritage Area This indicated that ULBs/para-statal agencies were slow in preparation and submission of the DPRs covering all components for overall development of the urban area. However, the SLNA did not take effective action to accelerate the pace of preparation of DPRs by these agencies. Even where DPRs were returned back from the GOI about 7 to 16 months for modifications by these agencies as suggested by them, these were not modified and submitted.

### 2.1.10 Conclusion

The JNNURM scheme was launched in 2005 for a period of 2005-12. However, the scheme could not be reached at execution level as all the components of the scheme were not covered for integrated development of the cities. Delay in preparation, and submission/re-submission of DPRs and ineffective monitoring even after a lapse of two and half years deprived the ULBs the benefits envisaged in the schemes. The State Government and the ULBs had not implemented the reforms within the prescribed time frame which would deprive them to get second and subsequent installments.

### 2.1.11 Recommendation

It should be ensured that:

- Projects for all the components should be taken up for integrated development of the cities;
- ULBs should submit/re-submit DPRs to GOI timely;
- Funds should reach up to the executing agency without any delay;
- State Government and ULBs should implement the committed reforms within time schedule;
- System of effective monitoring in the preparation and execution of the projects at each level.

## 2.2 Twelfth Finance Commission Grants –Utilisation by Urban Local Bodies

### 2.2.1 Introduction

The Twelfth Finance Commission (TFC) was appointed (November 2002) to make recommendations for 2005-10 regarding, *inter alia,* the measures needed to augment the consolidated fund of the State to supplement the resources of the Urban Local Bodies (ULBs) in the State.

The TFC submitted its report on 30th November 2004 covering the period 2005-10 and recommended the release of Rs. 5000 crore by Government of India(GOI) for Urban Local Bodies (ULBs). Out of it, Rs. 517 crore (10.34 *per cent*) allocated to Uttar Pradesh was to be released in 10 equal installments. This was to be spent on improvement of basic civic amenities in cities/ towns.

Records for the period 2005-08 relating to release and utilization of TFC grants were test checked in the office of Director, Local Bodies (LB), Lucknow, 3 Nagar Nigams (NNs) out of 12 NNs, 38 NPPs out of 194 NPPs and 49 NPs out of 421 NPs during March 2008 to June 2008 (***Appendix-4***).

### 2.2.2 Financial management

Year-wise receipt of grants and their utilization are given below:

**(Rs. in crore)**

| Year | Grants received and released to ULBs | Expenditure (per cent of release) |
|---|---|---|
| 2005-06 | 103.40 | ** |
| 2006-07 | 103.40 | 57.34 (55) |
| 2007-08 | 103.40 | 24.12 (23) |

** ***Information not furnished by the Director, LB***

It would be seen from the table that the ULBs spent 23 to 55 *per cent* only as of March 2008, of the grants received by them during 2006-08.

The State Government was to ensure that the grants were credited in the ULBs account within 15 days of their receipt from the GOI, failing which, interest at RBI rate prevailing at that time for the delayed period was also to be given. Scrutiny of records in the office of the Director, LB, revealed that the State Government issued instructions to the Director, LB for transfer of grants of Rs. 51.70 crore (1st installment of 2005-06) received on 28th November 2005 from the GOI, on 12th January 2006, i.e., after a delay of 31 days. The Director, LB ordered transfer of the grant after the delay of 15 days on 27th January 2006. Thus, there was a total delay of 46 days in transfer of the grant to ULBs from the date of receipt of grants from GOI. The State Government

paid Rs. 26.35 lakh as interest on account of delay by it but did not pay for the delay by the Director, LB. No action was taken by the State Government against the Director for the delay.

Further, though the State Government issued orders for releasing the grants within 15 days during 2006-08 but test check of records of 90 ULBs revealed that the amount was actually credited in their accounts with the delay ranging from 2 to 191 days due to delay in presentation of bills at the treasuries by the ULBs.

This indicated that proper monitoring was not done at state level neither by the State government nor by the Director, LB and ULBs level, to ensure that the amount was actually credited in ULB's accounts within 15 days as desired by the TFC.

#### *2.2.2.1 Diversion of funds*

As per guidelines for the schemes "Jawahar Lal Nehru National Urban Renewal Mission" (JNNURM) and "Urban Infrastructure Development scheme for Small and Medium Town" (UIDSSMT), grants under these schemes were to be released to the ULBs after payment of matching share by them from their own resources.

Test check revealed that Rs.8.16 core[23] was diverted, between October 2006 and December 2007, out of TFC grants towards contribution for the JNNURM by the NNs, Lucknow and Kanpur and for UIDSSMT by the NPPs, Mirzapur and Shahjahanpur. The scheme could not reach at execution level (June 2008).

#### *2.2.2.2 Utilization Certificates (UCs)*

As per para 14.11 of TFC's recommendations, UCs against the grants released were to be furnished by ULBs to the Director Local Bodies/State Government and the State Government was to submit physical and financial progress to the GOI. However, neither any of 90 ULBs test checked sent the UCs to the Directorate/State Government nor the State Government sent the financial and physical achievement to the GOI. GOI released the funds on the basis of report of release of fund from State Government to ULB's.

### 2.2.3 Solid Waste Management (SWM)

(i) Out of the grants of Rs. 310.20 crore released by the GOI, the State Government earmarked Rs. 155.10 crore (50 *per cent*) for SWM as per recommendations by the TFC. The remaining 50 *per cent* was to be spent on other civic amenities such as maintenance of roads, street lights, water supply, traffic lights, crematorium and computerization of accounts, etc. Records in

[23] NN, Lucknow: 3.22 crore, NN; Kanpur: 4.22 crore; NPP, Mirzapur: 0.48 crore; NPP, Shahjahanpur: 0.24 crore

the 25 test checked ULBs however, revealed that Rs. 22.18 crore (55 *per cent*) out of Rs. 40.44 crore earmarked for management of SWM during 2005-08 was spent by these ULBs leaving Rs. 18.26 crore unutilized with them.

(ii) According to the TFC's recommendation, Municipalities over 1,00,000 population[24] was to prepare comprehensive scheme about collection, segregation and transportations of Municipal Solid waste (MSW) through public-private partnership. A minimum of 50 *per cent* of the grants was to be earmarked for this purpose. The ULBs were also required to develop infrastructure for collection, storage, segregation, transportation, processing and disposal of MSW as per provisions of Municipal Solid Wastes (Management and Handling) Rules 2000.

However, no comprehensive plan for the management of MSW was prepared in any test checked ULBs. Transportation was carried out in uncovered vehicles which would lead to scattering of collected and stored waste. Waste processing facilities were non-existent. Landfills had not been established. Contamination of ground water and environmental pollution could not, therefore, be ruled out. Photographs indicating such dumping in respect of NN, Varanasi are placed below.



**Existing waste dumps on the bank of the river at NN, Varanasi**

The above indicated that proper attention was not given to management of MSW.

### 2.2.4 Creation of database and maintenance of accounts

As recommended by the TFC, high priority was to be given to creation of database of the finances of the ULBs including their assets, revenue generation by them and expenditure to assess the requirement of funds for basic civic and developmental functions and maintenance of accounts through the use of modern technology and management systems, geographic information systems

[24] as per 2001 census

for mapping of properties in urban areas and computerization for switching over to a modern system of financial management. In the test check of 32 ULBs, it was noticed that out of Rs. 1.78 crore (2 *per cent* of grant received earmarked for computerization), Rs. 0.75 lakh was spent on purchase of computers but neither data base was created nor accounts were maintained on computers. The remaining amount of Rs. 1.03 crore was lying unutilised with them.

### 2.2.5 Monitoring

The High Level Committee (HLC) was required to fix time bound physical and financial target in respect of each item of work and watch achievement every year accordingly. Physical and financial progress in respect of NNs through Divisional Commissioner and in respect of NPPs and NPs through District Magistrates was to be sent to the Director, LB who was responsible to consolidate and submit the progress report to the State Government. Scrutiny of records revealed that ULBs did not submit progress reports of physical achievements to the Directorate. It was neither monitored at state level nor submitted to the GOI.

### 2.2.6 Conclusion

The State Government did not develop effective mechanism to watch timely release of grant and its utilization. Despite availability of funds, computerization and creation of database was not done even after lapse of over two years. Collection of MSW by ULBs was not done regularly and there was no system of segregation of MSW after collection. Waste processing facilities and landfill sites were non-existent as a result open dumping was done in all the test checked ULBs. In the absence of effective monitoring, violation of MSW rules escaped detection and resulted in contamination of the environment and posed risks to human health.

### 2.2.7 Recommendations

- Creation of data base of the finances of the ULBs including their assets, revenue generation by them and expenditure to assess the requirement of funds for basic civic and developmental functions should be ensured.
- ULBs should draw up a time bound plan for setting of MSW processing facilities.

# Chapter - III

## Audit of Transactions

# CHAPTER-III

## 3.1 Unfruitful expenditure of Rs 5.04 crore by Nagar Nigam, Lucknow

**Inaction and failure of Nagar Nigam, Lucknow in ensuring compliance of the Government orders resulted in an unfruitful expenditure of Rs 5.04 crore.**

The Government sanctioned (2004-06) the project of beautification of Gomti river banks from Nishatganj Setu to Hanuman Setu and construction of gates at a cost of Rs.10.54 crore and released the amount to Nagar Nigam, Lucknow (NNL) for transfer to Construction and Design Services, UP Jal Nigam, Lucknow (Nigam), the designated executing agency for execution of works of the project. The project conceived *inter alia* the construction of entrance gates at both ends of Hanuman Setu and Nishatganj Setu. As the construction of these gates from the angle of beautification was considered to be of special nature of work, the Government directed (February 2006) the Nagar Ayukta, NNL to commence the work only after approval of architectural concept and structural design as well as specifications to be used in the construction of these gates by the competent authority and also after obtaining no objection certificate from Irrigation, PWD and Environment Department etc.

Scrutiny (July 2007) of records of NNL revealed that Rs. 10.54 crore were transferred to Nigam between the period January 2006 and August 2006 to execute the works without ensuring the compliance to the above mentioned instructions of the Government. The Nigam started the construction in February 2006 without proper study and preparation of structurally sound design and even without getting required no objection certificate from concerned departments. The High Court, in a Public Interest Litigation[25] also directed (November 2006) that the construction may be done only after obtaining an Expert Committee[26] Report to ensure that it posed no danger to the life and property of the public. In the meantime, the Nigam out of Rs. 10.54 crore, spent a sum Rs.5.04 crore on the work[27] during October 2005 and May 2007 and refunded (December 07 and April 08) Rs.5.25 crore to the NNL retaining Rs. 0.25 crore. The Expert Committee constituted by the Government opined in its report (February 2007) that depth of the foundation of pillars for gates were insufficient. Further, the committee recommended that

[25] No.7486/ 2006

[26] Engineer-in- Chief, PWD Managing Director, UP Bridge Corporation; Chief Engineer, Nagar Nigam. Lucknow; Chief Environment Engineer, UP Pollution Control Board; Chief Engineer, Lucknow Region, UP Jal Nigam and Director, C&DS, UP Jal Nigam.

[27] Beautification of Gomti River Bank: Rs. 0.61 crore; Hanuman Bridge Gate: Rs. 1.59 crore; Grand Gates on both sides of Nishat Ganj Bridge: Rs. 2.84 crore.

before restarting the construction of gates, execution of necessary protection works for the safety of the foundation of gates was essential, after adequate designing thereof by an architect. The work was not resumed till date (November 2008) even after receipt of the Expert Committee Report and an architect's report (April 2007) and the unspent balance of Rs. 5.25 crore was lying parked in Personal Ledger Account of NNL. Thus, non-compliance of Government orders before the commencement of work left the project incomplete even after expenditure of Rs. 5.04 crore rendering the entire expenditure unfruitful.

NNL admitted (November 2007) that the work was not started even after receipt of the report of the architect. Thus, the NNL had failed to ensure construction work expeditiously even after expiry of twenty months of the submission of the report by the architect.

The matter was reported to the Government (July 2008), reply had not been received. (March 2009).

## 3.2 Non adjustment of advances

**Advances for repair works and purchase of goods / services remained unadjusted for more than ten years**

Rule 57 (3) of Nagar Nigam Account code and Rule 162 of Financial Hand Book Volume-V (Part-I) envisages adjustment of temporary advances made to individuals by the end of the financial years in which they were made.

Scrutiny of records of Nagar Nigam, Allahabad (NN) revealed (July 2007) that an amount of Rs. 2.16 crore (***Appendix-5***) advanced to different officers of NN for repair works and purchases of goods/services etc., during the periods 1993-2007 was pending for adjustment. Of this, Rs. 21.01 lakh and Rs. 17.60 lakh was more than 10 years and five years old respectively. Non adjustment of advances violated the provisions of the Nagar Nigam Account Code as well as Financial Handbook which indicated ineffectiveness of the monitoring mechanism. Besides constituting a serious financial irregularity, the non adjustment of advances was fraught with the risk of fraud and embezzlement etc.

On being pointed out in audit NN replied (July 2007) that action for adjustment of advances was being taken. However, the latest information collected (June 2008) did not indicate any reduction in the unadjusted amount. The matter was referred to the Government (February 2008), reply was awaited (March 2009).

### 3.3 Unfruitful expenditure of Rs. 77.19 lakh by Maharajganj Nagar Panchayat

**An expenditure of Rs. 77.19 lakh on construction of the Water Supply System was rendered unfruitful due to injudicious decision.**

With a view to provide drinking water to the residents of Ghughali in District Maharajganj, the Nagar Panchayat (NP) passed a resolution (March 1990) to transfer the requisite land to the Uttar Pradesh Jal Nigam, Gorakhpur for construction of Water Supply System. The project report envisaged to provide water connections to 1600 households by 1996 and 1900 households by 2005 and thereby generate the income (1996: Rs 4.03 lakh and 2005: Rs 4.91 lakh) of the NP.

Scrutiny of records (January 2008) of the Maharajganj NP revealed that the construction agency commenced the construction work in April 1995 and completed it in March 1999 at a cost of Rs 77.19 lakh. The agency handed over the Water Supply System to the NP in 2005 after a delay of six years. The reasons for delay in handing/taking over of the system were not made available to audit. Thereafter, the water supply was ensured for a year and an expenditure of Rs. 3.13 lakh (during April 2005 to April 2008) on electricity charges was incurred. However, none of the households of Panchayat area took the water connections due to the fact that there existed 25 public taps within Panchayat area as a result of which the water supply was stopped and the entire water supply system was lying idle as of May 2008.

Thus, due to injudicious decision to give household water connections without assessing requirements the water supply system created at a cost of Rs. 77.19 lakh was rendered unfruitful. Besides, an expenditure Rs. 3.13 lakh (during April 2005 to April 2008) on electricity charges was incurred.

NP stated in reply (May 2008) that the connections were not given as public was not interested in taking connections. The reply indicated that proper assessment of requirement was not carried out by the NP before execution of the work.

The matter was reported to the Government (May 2008); reply was awaited (March 2009).

## 3.4 Loss of revenue

**Failure to take timely action resulted into loss of revenue of Rs. 39.60 lakh.**

Government order[28]( November 2001) provided that Nagar Panchayat can impose tax on the vehicles coming in the Nagar Panchayat limit and stopping on stands or parking spaces of the body or taking or leaving passengers within the Panchayat by framing bye-laws. Nagar Panchayat, Goverdhan (NP) framed bye-laws[29] for vehicles coming in NP area which provided that vehicle driver coming in the area will stop the vehicles at stands and will obtain receipt for paying charges to NP staff/contractor. Govt. vehicles excluding Roadways Buses, vehicles carrying dead body party, tractor trolleys with agricultural goods, two wheelers and vehicles entering the NP area and passing through it without stoppage were kept free of the charges.

Scrutiny of records (June 2007) of Nagar Panchayat, Goverdhan, District Mathura revealed that it auctioned (March 2004) its spaces/stands for one year without identifying them and the value of which was assessed departmentally at Rs. 60 lakh. The highest bid was of Rs. 1.25 crore while the second highest was Rs. 77 lakh. Nagar Panchayat accepted the highest bid with security deposit of Rs. 5 lakh but the bidder could not deposit one-fourth of the amount of the bid by the next banking day as required under terms and conditions of the bid. Consequently, the bid was cancelled (March 2004) and security deposit (Rs. 5.00 lakh) was forfeited.

Instead of offering contract to the second highest bidder as per conditions of the auction, Panchayat staff was deployed for twelve days[30] and Rs. 1.53 lakh was collected. In April 2004, spaces/stands were re-auctioned for 353 left over days of the financial year at the rate of Rs 25,225 per day (Rs. 89.04 lakh for 353 days). The contractor, due to non identification of the parking spaces by Nagar Panchayat, began to collect charges illegally from the passers-by by putting barriers. As a result, the District Magistrate (DM), Mathura ordered the contractor (June 2004) to stop this practice. However, the contractor, in defiance of DM's order, continued charging the passersby illegally upto October 2004. The Panchayat earned Rs. 13.87 lakh thereby. In October 2004, the contractor cancelled the agreement, as prime period of the contract passed without collection of parking charges under administrative orders and no charges were collected thereafter. In this way, Rs. 20.40 lakh only was earned against the departmental assessment Rs. 60 lakh (Shortfall: Rs. 39.60 lakh; 66 *per cent*).

The Executive officer did not offer any comment when pointed in audit.

Thus, failure to take timely action resulted into loss of revenue of Rs. 39.60 lakh.

[28] G.O.no.3586/ -9-2001- /98 dated: 26 Nov,2001
[29] Gazzette Notification dated 29 March 2003.
[30] 01 April 2004 to 12 April 2004

The matter was reported to the Government (March 2008); reply is awaited (March 2009).

### 3.5 Unfruitful expenditure of Rs.23.49 lakh by Deoria Nagar Palika Parishad

**Commencement of work without approval of its layout resulted into unfruitful expenditure of Rs. 23.49 lakh.**

Scrutiny (June 2007) of records of Nagar Palika Parishad, Deoria revealed that Nagar Palika Parishad in its meeting decided (June 1999) to construct a stadium on a piece of land owned by it for which the map was approved (February 2000) by the Prescribed Authority, Regulated Area, (PARA) Deoria. The Nagar Palika Parishad, however, in its meeting in September 2002 cancelled the earlier decision of construction of the stadium and decided to develop residential colony comprising 240 residential plots and to raise funds so as to utilize it for development of infrastructure of other wards. The Nagar Palika Parishad submitted (July 2003) the map to PARA for its approval which was awaited (June 2008). Meanwhile, the Nagar Palika Parishad, without approval of the map by the PARA, started the development work through a contractor and spent Rs. 23.49 lakh[31] between July 2003 and September 2005. The development work was stopped (April 2004) under the order of the District Magistrate, Deoria (DM) as the work was being executed where layout plan for another work i.e. stadium already existed.

Thus starting the work without getting the approval of the layout by the prescribed authority, the expenditure of Rs. 23.49 lakh on the development work remained unfruitful.

The Executive Officer, Nagar Palika Parishad Deoria stated (June 2007) that the map had been submitted to the PARA. The reply was not acceptable as commencement of development work without approval of the lay out plan by PARA, was irregular.

The matter was reported to the Government (April 2008), reply was awaited (March 2009).

### 3.6 Avoidable liability

**The Nagar Panchayat, Goverdhan created liabilities of Rs. 10.69 lakh by not depositing the amounts due from the salaries of the staff and Rs. 23.94 lakh due to non disbursement of staff salary .**

The Government orders[32] (February 1978) provide that the amount of

[31] Road etc. Rs. 17.79 lakh, Park Development Rs. 5.11 lakh, Consultation Rs. 0.18 lakh Gazzette charge Rs. 0.41 lakh.

[32] G.O.No.12417T/9.1.1977 dated 02 February 1978

subscription to provident fund and pension contribution due from the salary of employees should be credited into the concerned employees Provident Fund Account and Pension Account respectively maintained in a nationalized bank. Further, the salary etc. of the staff should be disbursed timely to avoid increase in liabilities.

Scrutiny of the records (June 2007) of Nagar Panchayat (NP), Goverdhan revealed that Rs. 10.69 lakh on account of subscription to provident fund and pension contribution due from the salary of employees between 1988 and 2001 were not credited to their respective bank accounts. Further, Rs. 23.94 lakh remained to be paid to the staff on account of their salary for the period from 2000 to 2005. Thus, the NP had created liabilities of Rs. 34.63 lakh (***Appendix-6***) by not adhering to the Government orders.

The NP stated (April 2008) that the liabilities could not be discharged due to short receipt of State Finance Commission (SFC) grants and adverse financial position of the NP. However, no documents in support of the reply were furnished.

The matter was referred to the Government (March 2008), reply is awaited (March 2009).

### 3.7 Avoidable loss of bid amount of Rs. 9.18 lakh and loss of stamp duty Rs. 1.61 lakh

**Failure of Nagar Palika Parishad, Akbarpur in cancellation / re-auction of the contract and not performing agreement on required stamp paper resulted into loss of revenue.**

Nagar Palika Paraishad (NPP) Akbarpur, District Ambedkar Nagar awarded (March 2005) contract of Taxi-Tempo Stand for the year 2005-06 for Rs. 20.07 lakh to the highest bidder. The selected bidder was to execute an agreement with NPP on stamp paper for Rs. 1.61 lakh[33] and to deposit one third amount of the sanctioned bid immediately after sanction. The balance amount was to be deposited in nine equal monthly installments (EMI) in succeeding months, the last EMI being due in December 2005. The terms of agreement provided for the cancellation and re-auction of the contract in case of default in depositing the money by the contractor. Loss on re-auction, if any, was to be recovered from the defaulting contractor.

During scrutiny of records (August 2007) of the NPP, it was noticed that the contractor, whose bid was approved, deposited only Rs. 5.69 lakh (March 2005) which was less than the one third amount of bid (Rs.6.69 lakh), failed to

[33] @ Rs. 80 per thousand of Rs. 20.07 lakh in accordance with the Article 40, schedule 1B of Indian Stamp Act 1899.

deposit the subsequent EMIs[34] and did not execute the agreement on required stamp paper. Though the conditions of the contract were flouted, the contractor was irregularly allowed to recover the parking charges up to December 2005. After cancelling the contract (December 2005), the NPP started recovery of parking charges from public departmentally and collected Rs. 5.20 lakh during January 2006 to March 2006. The NPP, however, could not recover Rs. 9.18 lakh[35] out of the bid amount and Rs. 1.61 lakh due on account of stamp duty from the contractor. These losses could have been avoided by timely cancellation/re-auction of the contract by NPP.

On being pointed out in audit (August 2007) the Executive Officer, NPP did not offer any comment on the matter.

The matter was reported to the Government (April 2008); reply is awaited (March 2009).

## 3.8 Non deposit of Government revenues in the treasuries

**Income Tax and Trade Tax of Rs. 12.87 lakh deducted from contractors' bills was not deposited in Government account.**

Panchayati Raj Institutions (PRIs) execute various works like lying of cement concrete roads, construction of drains and meeting halls etc through contractors. Their Drawing and Disbursing Officers (DDOs) bear the responsibility of deducting Government taxes[36] from their bills and depositing the same in the Government Account.

Scrutiny of records (July 2007 and February 2008) of seven PRIs revealed that one Nagar Palika Parishad[37] in District Sitapur and six other Nagar Panchayats in five districts[38] awarded the works to the contractors at a contractual value of Rs. 3.33 crore during February 2002 and March 2007. The concerned DDOs while making payments deducted taxes of Rs. 12.87 lakh (income tax: Rs. 7.19 lakh and trade tax: Rs. 5.68 lakh) from their bills (***Appendix-7***) but did not deposit them in treasuries in the Government Account without citing any reason even after expiry of periods ranging between 24 and 72 months of their collections and retained them in their bank accounts.

[34] Required 1/3 of Rs. 20.07 lakh = Rs. 6.69 lakh.
[35] Recoverable Rs. 20.07 lakh, Recovered Rs.5.69 lakh from contractor & Rs.5.20lakh departmentally. Total recovered Rs. 10.89 lakh; Loss Rs. 20.07 lakh-Rs. 10.89 lakh=Rs. 9.18 lakh.
[36] Income tax: 2.24 per cent under Income Tax Act 1961 and trade tax: 4 Per cent under Trade Tax Act 1948.
[37] Mahamodabad.
[38] Etah: Awagarh, Unnao: Fathepur Chaurasi, Mathura: Goverdhan, Fatehpur: Kora Jahanabad and Bahua and Pratapgarh: Patti.

Thus, Rs. 12.87 lakh on account of Government revenues remained outside the Government Account even after their collections for long periods. This also violated the provision of the Financial Hand Book[39] under which Government receipts were to be deposited in treasury immediately on their receipt.

On being pointed out in audit, the concerned Executive Officers stated (between July 2007 and February 2008) that the revenues would be deposited in the treasuries.

Matter was referred to the Government (July 2008); reply was awaited (March 2009 ).

## 3.9 Irregular expenditure out of revolving fund Rs. 7.36 lakh

**Nagar Nigam Lucknow constructed cement concrete roads disregarding the Government Orders banning such constructions from Revolving Fund.**

With a view to develop and strengthen the infrastructure within the Urban Local Bodies (ULB), the Uttar Pradesh Government (Government) provides interest free loan to ULBs (Revolving fund) which is adjustable from the State Finance Commission Grant released in future. The construction of cement concrete road (CC) by the ULBs from the Revolving fund was banned[40] (April 2005) by the Government because the works were not being executed as per PWD schedule of rates and specifications with the result that the quality of the work was not maintained.

Scrutiny of records revealed (July 2007) that the Nagar Nigam (NN), Lucknow sanctioned (May 2005 and September 2005) and constructed two CC roads (November 2005 to September 2006) at a cost of Rs. 7.36 lakh[41] in violation of the above mentioned Government order.

On being pointed out in audit, the NN replied (July 2007) that the works were sanctioned prior to the issue of the Government order. Reply was not tenable as sanctions of the works were given in May 2005 and September 2005 whereas the order banning construction of CC roads from revolving funds was issued in April 2005.

The matter was reported to the Government (February 2008); reply was awaited (March 2009).

[39] Paragraph 21 of Financial Hand Book Volume V, Part I.
[40] G.O. No. 1/u©--9-2005 Dated 18-April 2005.
[41] (i) Rs. 4.26 lakh, Vr. No. 94 dated 10.11.2005 on cc road between house No. 229 to 313 in Sector 12, Indira Nagar.
(ii) Rs. 3.10 lakh, Vr. No. 180 dated 1.9.2006 on cc road in Baba Sangat Gali in Begum Hazrat Mahal ward.

## 3.10 Excess Payment Rs. 5.43 lakh

**Failure in applying schedule of rates resulted in an excess payment of Rs. 5.43 lakh to the contractor.**

Works should be executed at the rates as fixed by the Public Works Department (PWD) in the schedule of rates (SOR). The Engineer-in-Charge should ensure that the rates for works execution are provided in the agreement with contractor as per schedule of rates.

Scrutiny of records in the office of Nagar Panchayat, Kurara, District Hamirpur revealed that the Government sanctioned (September 2006) Rs. 50 lakh to the Nagar Panchayat for execution of three works at an estimated cost of Rs. 50.02 lakh. The works, amongst the other works to be executed during 2006-07 included 679.175 cubic meter of cement concrete works[42] for which the PWD prescribed rate of Rs. 1250 per cubic meter[43] was valid up to 23.03.2007. Scrutiny also revealed that the Executing Engineer of the Nagar Panchayat prepared estimates (August 2006) for the works at the rate of Rs. 2050 per cubic meter instead of Rs. 1250 per cubic meter though the rate was higher than the PWD schedule of rates by Rs. 800 per cubic meter. Further, the Junior Engineer (Technical), Construction Division, PWD, Hamirpur also checked the estimates of the works without ensuring that the rates in the estimates were as per the valid PWD, SOR. The agreements were executed with the contractors at the higher rate and the payments of their bills of Rs. 50.18 lakh which were excess by Rs. 5.43 lakh[44], were made to him during March 2007.

Thus, failure on the part of the Executive Officer of the Nagar Panchayat and the Junior Engineer (Technical), Construction Division, PWD, Hamirpur to ensure that rates are not higher than SOR, resulted in an excess payment of Rs. 5.43 lakh to the contractor.

Executive Officer, Nagar Panchayat, Kurara, District Hamirpur stated (September 2007) that the Junior Engineer (Technical), Construction Division, PWD, Hamirpur had approved the estimates. The reply was not acceptable because the rates approved by J.E.(Technical) Construction Division PWD were higher than PWD, SOR which was against the instructions of the Government.

[42] (62.394+210.13) $m^3$+254.347$m^3$ +152.304 $m^3$ = 679.175 cu.m.
[43] SOR item No. 281,Banda PWD Circle Chapter 5
[44] (2049.70-1250)*679.175 cu.m.=Rs. 5.43 lakh.

The matter was reported to the Government (March 2008); reply is awaited (March 2009).

Allahabad **(Anjan Kumar Aich)**
The Sr. Deputy Accountant General
(Local Bodies)

Countersigned

Allahabad **(A.K. Patnaik)**
The Principal Accountant General (Civil Audit)
Uttar Pradesh.

# Appendices

## Appendix-1

## Arrear in tax collection

**(Reference; para no.1.6 page no. 7)**

### A- NAGAR NIGAM

**(Rupees In lakh)**

| Name of Nagar Nigam | Type | Arrear | Current Demand For the Year 2006-07 | Total | Recovery during the Year | Balance |
|---|---|---|---|---|---|---|
| **1** | **2** | **3** | **4** | **5(3+4)** | **6** | **7(5-6)** |
| Kanpur | General & Saral tax | 7315.86 | 5639.18 | 12955.04 | 1946.66 | 11008.38 |
| Ghaziabad | Shop rent | 90.76 | 49.38 | 140.14 | 30.44 | 109.70 |
| | House tax | 8.49 | 3.72 | 12.21 | 2.45 | 9.76 |
| Lucknow | House tax | 268.01 | 632.71 | 900.72 | 849.98 | 50.74 |
| | **Total** | **7683.12** | **6324.99** | **14008.11** | **2829.53** | **11178.58** |

### B- NAGAR PALIKA PARISHAD

**(Rupees in Lakh)**

| Name of Nagar palika Parishad | Type | Arrear | Current Demand For the Year | Total | Recovery during the Year | Balance |
|---|---|---|---|---|---|---|
| | | | 2006-07 | | | |
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| Unnao | House tax | 38.65 | 41.19 | 79.84 | 27.99 | 51.85 |
| | Water tax | 34.83 | 30.69 | 65.52 | 21.06 | 44.46 |
| | Show tax | 4.44 | 0.70 | 5.14 | 0.53 | 4.61 |
| Mungra Badshahpur,Jaun pur | Water charges | 3.15 | 12.00 | 15.15 | 8.09 | 7.06 |
| Ujjhani, Badaun | House tax | 12.56 | 6.06 | 18.62 | 4.27 | 14.35 |
| | Water tax | 16.06 | 5.03 | 21.09 | 2.00 | 19.09 |
| | Tehbazari | 7.15 | 0.64 | 7.79 | 0.64 | 7.15 |
| | Water charges | 2.10 | 4.02 | 6.12 | 2.29 | 3.83 |
| Dadri, G.B.Nagar | Contract | 21.46 | 6.70 | 28.16 | 6.86 | 21.30 |
| | House tax | 10.67 | 13.35 | 24.02 | 15.56 | 8.46 |

| Name of Nagar palika Parishad | Type | Arrear | Current Demand For the Year | Total | Recovery during the Year | Balance |
|---|---|---|---|---|---|---|
| | | | 2006-07 | | | |
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| Jamaniya, Ghazipur | House tax | 5.93 | 2.98 | 8.91 | 2.19 | 6.72 |
| | Water charges | 1.75 | 3.76 | 5.51 | 2.76 | 2.75 |
| Gaura Barhaj, Deoria | House tax | 8.76 | 0.81 | 9.57 | 1.14 | 8.43 |
| | Water tax | 15.17 | 1.20 | 16.37 | 1.63 | 14.74 |
| | Water charges | 5.82 | 1.66 | 7.48 | 1.33 | 6.15 |
| | Rent | 8.02 | 2.45 | 10.47 | 1.67 | 8.80 |
| Raudoli, Barabanki | House tax | 3.99 | 3.88 | 7.87 | 1.95 | 5.92 |
| | Water charges | 6.67 | 7.05 | 13.72 | 4.83 | 8.89 |
| Bilaspur, Rampur | House tax | 2.25 | 3.11 | 5.36 | 2.67 | 2.69 |
| | Water tax | 3.78 | 6.06 | 9.84 | 5.23 | 4.61 |
| | Tehbazari | 9.02 | 0.00 | 9.02 | 2.18 | 6.84 |
| Hamirpur | Shop rent | 14.61 | 2.73 | 17.34 | 0.67 | 16.67 |
| | Taxi stand | 2.75 | 1.50 | 4.25 | 1.50 | 2.75 |
| | Tehbazari | 1.49 | 0.00 | 1.49 | 0.00 | 1.49 |
| Deoria | House tax | 25.27 | 36.30 | 61.57 | 22.31 | 39.26 |
| | Water tax | 20.67 | 36.30 | 56.97 | 20.34 | 36.63 |
| | Shop rent | 12.46 | 18.15 | 30.61 | 12.38 | 18.23 |
| | Tehbazari | 5.32 | 1.21 | 6.53 | 0.93 | 5.60 |
| Siddhart Nagar | Water charges | 6.15 | 1.88 | 8.03 | 1.29 | 6.74 |
| | Taxi stand | 4.90 | 7.06 | 11.96 | 6.53 | 5.43 |
| Haldour, Bijnore | Water charges | 6.19 | 2.79 | 8.98 | 1.78 | 7.20 |
| | House tax | 14.26 | 4.10 | 18.36 | 1.80 | 16.56 |
| Kushinagar Padrauna | House tax | 7.12 | 1.87 | 8.99 | 4.90 | 4.09 |
| | Water tax | 11.51 | 2.78 | 14.29 | 5.16 | 9.13 |
| | Shop rent | 13.66 | 6.42 | 20.08 | 14.40 | 5.68 |
| Mainpuri Mainpuri | House tax | 12.11 | 19.97 | 32.08 | 8.14 | 23.94 |
| | Water tax | 25.94 | 39.94 | 65.88 | 13.88 | 52.00 |
| Nanpara Behraich | House tax | 6.60 | 0.00 | 6.60 | 1.56 | 5.04 |
| | Water tax | 11.74 | 0.00 | 11.74 | 1.30 | 10.44 |
| | Water cost | 14.44 | 2.80 | 17.24 | 2.47 | 14.77 |
| Sirsaganj Firozabad | House tax | 6.83 | 0.00 | 6.83 | 1.99 | 4.84 |
| | Water tax | 9.32 | 0.00 | 9.32 | 3.18 | 6.14 |
| | Rent | 11.01 | 2.10 | 13.11 | 3.47 | 9.64 |
| **Total** | | **466.58** | **341.24** | **807.82** | **246.85** | **560.97** |

## C-NAGAR PANCHAYAT

**(Rs. in Lakh)**

| Name of Nagar Panchayat | Type | Arrear | Current Demand For the Year | Total | Recovery during the Year | Balance |
|---|---|---|---|---|---|---|
| | | | 2006-07 | | | |
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| Tullsipur, Balrampur | License | 0.87 | 0.98 | 1.85 | 0.98 | 0.87 |
| | Rent | 1.90 | 1.63 | 3.53 | 2.50 | 1.03 |
| | Stand | 4.61 | 4.96 | 9.57 | 4.95 | 4.62 |
| Laar, Deoria | Water Charges | 2.05 | 0.48 | 2.53 | 0.56 | 1.97 |
| | Rent | 2.22 | 6.73 | 8.95 | 1.44 | 7.51 |
| Phool pur, Allahabad | Water Charges | 3.83 | 2.38 | 6.21 | 1.77 | 4.44 |
| Bhadrsa, Faizabad | House tax | 0.36 | 0.00 | 0.36 | 0.03 | 0.33 |
| | Shop rent | 0.03 | 0.01 | 0.04 | 0.00 | 0.04 |
| Khargupur, Gonda | House tax | 5.60 | 0.00 | 5.60 | 0.44 | 5.16 |
| | Water charges | 2.80 | 0.75 | 3.55 | 1.41 | 2.14 |
| Pachperva, Balrampur | Water charges | 0.89 | 2.23 | 3.12 | 0.94 | 2.18 |
| Iltifatganj, Ambedkar Nagar | Shop rent | 0.18 | 0.28 | 0.46 | 0.21 | 0.25 |
| | License on Animal | 0.06 | 0.01 | 0.07 | 0.01 | 0.06 |
| | Sweet & tea shop | 0.04 | 0.01 | 0.05 | 0.01 | 0.04 |
| | Shop license | 1.13 | 0.18 | 1.31 | 0.06 | 1.25 |
| Sumair pur, Hamirpur | License on Animal | 0.10 | 0.08 | 0.18 | 0.08 | 0.10 |
| | Carcalous | 1.15 | 0.74 | 1.89 | 0.74 | 1.15 |
| | Tehbazari | 6.84 | 0.00 | 6.84 | 0.00 | 6.84 |
| | House tax | 5.39 | 0.00 | 5.39 | 0.76 | 4.63 |
| Kurara,Hamirpur | Stand | 1.40 | 2.55 | 3.95 | 2.55 | 1.40 |
| | Tehbazari | 3.12 | 0.00 | 3.12 | 0.00 | 3.12 |
| | Carcalous | 0.17 | 0.46 | 0.63 | 0.51 | 0.12 |
| | House Tax | 1.14 | 0.00 | 1.14 | 0.29 | 0.85 |
| | Shop rent | 0.25 | 0.13 | 0.38 | 0.11 | 0.27 |
| | Talab tekha | 0.05 | 0.00 | 0.05 | 0.00 | 0.05 |
| Harihar pur, Sant Kabir Nagar | House tax | 0.97 | 0.00 | 0.97 | 0.79 | 0.18 |
| | Taxi stand | 0.27 | 0.15 | 0.42 | 0.08 | 0.34 |
| | Tal pokhra | 0.12 | 0.10 | 0.22 | 0.07 | 0.15 |
| | Tehbazari | 0.52 | 0.25 | 0.77 | 0.25 | 0.52 |

| Name of Nagar Panchayat | Type | Arrear | Current Demand For the Year | Total | Recovery during the Year | Balance |
|---|---|---|---|---|---|---|
| | | | 2006-07 | | | |
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| Oon, Muzafar Nagar | House tax | 2.88 | 9.68 | 12.56 | 2.27 | 10.29 |
| Thana Bhawan | House tax | 5.90 | 4.88 | 10.78 | 3.57 | 7.21 |
| | Water Charges | 4.31 | 4.34 | 8.65 | 3.36 | 5.29 |
| | Tehbazari | 0.48 | 0.41 | 0.89 | 0.41 | 0.48 |
| Dankaur, Gautam Budh Nagar | House tax | 7.70 | 3.34 | 11.04 | 1.71 | 9.33 |
| Charthawal, Muzaffar Nagar | House tax | 6.01 | 1.53 | 7.54 | 0.85 | 6.69 |
| | Water Charges | 6.51 | 2.49 | 9.00 | 1.70 | 7.30 |
| | auction | 1.43 | 0.47 | 1.90 | 0.79 | 1.11 |
| Fatehpur Chaurasi, Unnao | House tax | 0.93 | 0.50 | 1.43 | 0.06 | 1.37 |
| | Water Charges | 0.79 | 2.16 | 2.95 | 0.09 | 2.86 |
| | Shop rent | 0.30 | 0.08 | 0.38 | 0.03 | 0.35 |
| Patyali,Etah | Tehbazari | 5.57 | 0.00 | 5.57 | 0.00 | 5.57 |
| | House tax | 8.72 | 0.00 | 8.72 | 1.04 | 7.68 |
| | Water Charges | 6.29 | 1.52 | 7.81 | 1.14 | 6.67 |
| Fafund, Auriya | House tax | 0.05 | 1.83 | 1.88 | 0.69 | 1.19 |
| | Water Charges | 0.03 | 0.40 | 0.43 | 0.43 | 0.00 |
| | Water rent | 0.00 | 1.70 | 1.70 | 1.49 | 0.21 |
| | auction | 0.57 | 2.28 | 2.85 | 2.85 | 0.00 |
| | Profession | 0.21 | 0.68 | 0.89 | 0.05 | 0.84 |
| | Shop rent | 0.00 | 1.59 | 1.59 | 1.55 | 0.04 |
| Deviyapur,Auriya | House tax | 0.24 | 2.95 | 3.19 | 1.68 | 1.51 |
| | Water Charges | 1.47 | 2.05 | 3.52 | 2.01 | 1.51 |
| Harriya, Basti | License | 3.85 | 0.97 | 4.82 | 0.72 | 4.10 |
| Bhargaun, Etah | House tax | 6.74 | 3.17 | 9.91 | 2.07 | 7.84 |
| | Shop rent | 0.47 | 0.05 | 0.52 | 0.02 | 0.50 |
| | auction | 0.29 | 0.37 | 0.66 | 0.04 | 0.62 |
| Atrauliya, Azamgarh | House tax | 1.37 | 1.17 | 2.54 | 1.04 | 1.50 |
| | Water Charges | 0.36 | 0.61 | 0.97 | 0.50 | 0.47 |
| Bilaria ganj, Azamgarh | House tax | 1.58 | 0.71 | 2.29 | 0.48 | 1.81 |
| Kora, Jahanabad | Water Charges | 8.95 | 4.22 | 13.17 | 1.94 | 11.23 |
| | House tax | 4.33 | 4.42 | 8.75 | 0.36 | 8.39 |
| Behsuma, Meerut | Auction | 1.13 | 2.34 | 3.47 | 2.27 | 1.20 |
| | Water Charges | 1.85 | 1.66 | 3.51 | 0.96 | 2.55 |
| | House tax | 1.08 | 0.00 | 1.08 | 0.96 | 0.12 |

| **Name of Nagar Panchayat** | **Type** | **Arrear** | **Current Demand For the Year** | **Total** | **Recovery during the Year** | **Balance** |
|---|---|---|---|---|---|---|
| | | | **2006-07** | | | |
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| | | | | | | |
| Lawar, Meerut | House tax | 6.38 | 1.82 | 8.20 | 2.38 | 5.82 |
| | Water Charges | 8.94 | 3.30 | 12.24 | 2.94 | 9.30 |
| Taiket nagar, Barabanki | Water Charges | 0.89 | 0.13 | 1.02 | 0.39 | 0.63 |
| | House tax | 7.39 | 2.17 | 9.56 | 1.33 | 8.23 |
| Sadabad, Mahamayanagar | Water Charges | 3.40 | 4.34 | 7.74 | 3.17 | 4.57 |
| | Wealth tax | 2.63 | 0.00 | 2.63 | 0.02 | 2.61 |
| | Shop rent | 2.81 | 8.51 | 11.32 | 7.06 | 4.26 |
| Gavan, Badaun | House tax | 5.58 | 0.00 | 5.58 | 2.86 | 2.72 |
| | Water Charges | 1.11 | 0.41 | 1.52 | 0.52 | 1.00 |
| Haider garh, Barabanki | Water Charges | 4.51 | 2.23 | 6.74 | 1.70 | 5.04 |
| | Shop rent | 2.13 | 0.76 | 2.89 | 0.63 | 2.26 |
| | House tax | 3.32 | 0.94 | 4.26 | 0.64 | 3.62 |
| **Total** | | **189.54** | **114.27** | **303.81** | **84.31** | **219.50** |

## Appendix-2

## Non reconciliation of cash balances

**(Reference; para no.1.10 page no. 9)**

### A - NAGAR NIGAM

**(Rupees in crore)**

| Sl.No. | Name of Unit | District | As per Cash Book | As per Pass Book | Difference |
|---|---|---|---|---|---|
| 1 | Ghaziabad | Ghaziabad | 10.36 | 12.58 | 2.22 |
| 2 | Lucknow | Lucknow | 85.59 | 70.49 | 15.10 |
| 3 | Meerut | Meerut | 20.42 | 23.71 | 3.29 |
| **Total** | | | | | **20.61** |

### B- NAGAR PALIKA PARISHAD

**(Rupees)**

| Sl.No. | Name of Unit | District | As per Cash Book | As per Pass Book | Difference |
|---|---|---|---|---|---|
| 1 | Ujhani | Badaun | 9204298.34 | 9856395.84 | 652097.50 |
| 2 | Noor pur | Bijnore | 3778352.00 | 5318485.28 | 1540133.28 |
| 3 | Dadri | G.B. Nagar | 6907230.90 | 12362762.56 | 5455531.66 |
| 4 | Amaniyan | Ghazipur | 3919662.64 | 3962688.14 | 43025.50 |
| 5 | Maudaha | Hamirpur | 2504739.75 | 3717049.05 | 1212309.30 |
| 6 | Mungra Badshah pur | Jaunpur | 121217.96 | 999526.55 | 878308.59 |
| 7 | Gursahai Ganj | Kannauj | 7445341.77 | 7719124.16 | 273782.39 |
| 8 | Laharpur | Sitapur | 14562430.58 | 16237586.29 | 1675155.71 |
| **Total** | | | | | **11730343.93** |

## C- NAGAR PANCHAYAT

**(Rupees)**

| Sl. No. | Name of Unit | District | As per Cash Book | As per Pass Book | Difference |
|---|---|---|---|---|---|
| 1 | Phool Pur | Allahabad | 481653 | 827166 | 345513 |
| 2 | Iltifatganj | Ambedkar Nagar | 665328 | 714180 | 48852 |
| 3 | Attroliya | Azamgarh | 1362647 | 1507254 | 144607 |
| 4 | Barbala | Badaun | 697194 | 869342 | 172148 |
| 5 | Pachperva | Balrampur | 402171 | 587619 | 185448 |
| 6 | Tikait Nagar | Barabanki | 7057603 | 6593158 | 464445 |
| 7 | B.B.Nagar | Buland Shahar | 11201627 | 8897235 | 2304392 |
| 8 | Khanpur | Buland Shahar | 238442 | 186567 | 51875 |
| 9 | Laar | Deoria | 1581387 | 1630651 | 49264 |
| 10 | Awagarh | Etah | 5361141 | 5643297 | 282156 |
| 11 | Nidholi Kala | Etah | 1073391 | 856969 | 216322 |
| 12 | Bhadarsa | Faizabad | 6628478 | 6626759 | 1719 |
| 13 | Bikapur | Faizabad | 1985012 | 3251695 | 1266683 |
| 14 | Dankaur | Gautambudh Nagar | 1721624 | 1920610 | 198986 |
| 15 | Gohand | Hamirpur | 1139788 | 418818 | 720969 |
| 16 | Sumair pur | Hamirpur | 3206692 | 3766756 | 560064 |
| 17 | Ramkola | Kusi Nagar | 5808799 | 5535372 | 273427 |
| 18 | Sahpau | Mahamaya Nagar | 3041927 | 3665022 | 623095 |
| 19 | Behsuma | Meerut | 1101418 | 1187702 | 86284 |
| 20 | Lawar | Meerut | 1554767 | 1826498 | 263132 |
| 21 | Charthawal | Muzaffar Nagar | 2658451 | 3121028 | 462577 |
| 22 | Katra Medniganj | Pratapgarh | 635850 | 675571 | 39721 |
| 23 | Fatehpur Chaurasi | Unnao | 308001 | 389392 | 81391 |
| | | **Total** | | | **8843070** |

## Appendix -3
## List of optional reforms to be implemented by the State Government and ULBs

**(Reference: Para 2.1.8, page 18)**

| Sl. No. | Name of the reform |
|---|---|
| 1 | Introduction of property title certification system in ULBs |
| 2 | Revision of building bye-laws-streamlining the approval process |
| 3 | Revision of building bye-laws-to make rain water harvesting mandatory |
| 4 | Earmarking twenty five *per cent* developed land in all housing projects for EWS/LIG |
| 5 | Simplification of legal and procedural framework for conversion of agriculture land for non-agriculture purposes |
| 6 | Introduction of computerized process of registration of land and property |
| 7 | bye-laws on re-use of Recycled water |
| 8 | Administrative reforms |
| 9 | Structural reforms |
| 10 | Encouraging public private participation. |

## Appendix-4
## List of units test checked

**(Reference para2.2.1 page no. 21)**

**Nagar Nigams-** Vanarasi , Kanpur, Lucknow.

**Nagar Palika Parishads-** Mirzapur, Chunar, Raibereli,Shahjahanpur, Hapur, Muzaffar Nagar, Firozabad, Sirsaganj (Firozabad), Mathura, Saharanpur, Nakud (Saharanpur) Mahamoodabad, Laharpur (Sitapur), Gonda, Nawabganj (Gonda), Hamirpur, Maudaha (Hamirpur), Mungra Badshahpur (Jaunpur), Rudauli (Faizabad), Gursahaiganj (Kannuaj), Unnao, Gangaghat (Unnao), Haldaur, Noorpur (Bijnore), Pihani (Hardoi), Baheri (Bareilly), Bilashpur, Swar (Rampur), Ujhani, Sahaswan (Badaun), Dadari (Gautambudh Nagar), Ghatampur (Kanpurnagar) Pukhrayan (Kanpurdehat) Bhadohi (Sant Ravidasnagar) Deoria,Mainpuri, Jalalpur, Akbarpur, (Ambedkarnagar).

**Nagar Panchayats-** Kachhawa, (Mirzapur),Bachharawa,Unchahar, Parsadepur,Lalganj (Raibareli), Katra, Puwaya (Sahajahanpur), Niwari, Dasna (Ghaziabad), Meerapur, Thana Bhawan (Muzaffarnagar), Fariha Jasrana (Firozabad), Goverdhan, Raya (Mathura), Rampurmaniharan, Sultanpurchilkana (Saharanpur),Gohand, (Hamirpur), Nidhulikala, Bhargain, Patiyali (Etah), Hariya (Basti), Atraulia, Bilariyaganj, Jianpur, Maharajganj (Azamgarh), Fafund, Dibiyapur (Auriya) Kursath,(Hardoi), Bahuwa, Kodrh Jahanabad (Fatehpur), Ghughali (Maharajganj), Haidergarh, Tikaithnagar, Siddhaur, Ramnagar (Barabanki),Sahamau (Mahamayanagar), Lawad, Bahasuma (Meerut), Ramkola (Kusinagar), Jangipur (Gazipur), Gava, Gunnaur(Badaun), Patti, Katra Modiniganj (Pratapgarh), Shivrajpur (Kanpurnagar) B.B. Nagar, Khanpur (Bulandsahar), Dudhi (Sonbhadra).

## Appendix-5

## Outstanding Advances
## (Reference para 3.2 page no.26)

**(Rupees. In lakh)**

| Sl. No. | Name of the wing whose employees/officers were given advances | Period during which advances were provided | | | |
|---|---|---|---|---|---|
| | | 1992-93 to 1996-97 | 1996-97 to 2001-02 | 2002-03 to 2006-07 | Total |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Live stock Department | - | 3.02 | 0.51 | 3.53 |
| 2 | Works Department | - | - | 121.66 | 121.66 |
| 3 | Public Health Department | 0.15 | 0.98 | 32.82 | 33.95 |
| 4 | Horticulture Department | - | - | 10.54 | 10.54 |
| 5 | Public Works | 20.86 | 13.60 | 11.91 | 46.37 |
| | **Total** | **21.01** | **17.60** | **177.44** | **216.05** |

## Appendix-6

**Details of liabilities created by Nagar Panchayat Govardhan**
**(Reference para 3.6 page no. 30)**

**(Rupees in lakh)**

| Sl. No. | Item | Period | Amount |
|---|---|---|---|
| 1. | Provident fund (Safai Majdoor) | 1988 to December 1993 | 2.35 |
| 2. | Pension contribution | February 1993 to June 2001 | 8.34 |
| 3. | Pay<br>(i) Safai Majdoor<br>(ii)Office | <br>(i)July-December 2004<br>(ii)September-November 2000 & April 2004- February 2005 | <br>7.84<br>3.19 & 12.91 |
| | | **Total** | **34.63** |

## Appendix-7

**Income Tax/Trade Tax deducted from bill but not deposited in Government Account**

**(Reference para 3.8 page no. 31)**

| District | Name of PRIs | Periods | Amount of payment | Amount deducted as Income Tax but not deposited | Amount deducted as Trade Tax but not deposited |
|---|---|---|---|---|---|
| | | | In Rupees | | |
| Sitapur | NPP Mahmodabad | 2005-06 | 5329621 | 98069 | 119384 |
| Etah | NP Awagarh | 2/05 to 10/06 | 6342199 | 142066 | 317109 |
| Unnao | NP Fatehpur NP Chaurasi | 7/05 to 3/07 | 5230620 | 117166 | 0 |
| Mathura | NP Goverdhan | 9/05 | 543119 | 12492 | 21725 |
| Fatehpur | NP Kora Jahanabad | 2005-06 & 06-07 | 8179151 | 183213 | 0 |
| Pratapgarh | NP Patti | 2/02 to 2/04 | 2753800 | 54375 | 110152 |
| Fatehpur | NP Bahua | 2006-07 | 4966741 | 111255 | 0 |
| **Total** | | | **33345251** | **718636** | **568370** |