



सत्यमेव जयते

**Annual Technical Inspection Report
on
Panchayati Raj Institutions and Urban Local Bodies
for the period April 2016 to March 2019**

Government of Punjab



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
PUNJAB, CHANDIGARH**

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Preface

This Report for the period April 2016 to March 2019 has been prepared for submission to the Government of Punjab, in terms of Technical Guidance and Support to audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) under Section 20(1) of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

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

The issues noticed in the course of test audit during the period 2016-19 as well as those issues which came to notice during earlier years, but could not be dealt with in the previous Reports, have been included, wherever necessary.

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

Executive Summary

Executive Summary

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

PART-A: PANCHAYATI RAJ INSTITUTIONS

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

Chapter-I: Overview of Panchayati Raj Institutions

- As on 31 March 2019, there were 22 Zila Parishads, 150 Panchayat Samitis and 13,264 Gram Panchayats existing in the State.
- During the period of three years i.e. 2016-17 to 2018-19, there was shortage of staff under various cadres/posts in Panchayati Raj Institutions (PRI), which increased from 30 *per cent* in 2016-17 to 41 *per cent* in 2018-19.
- Out of 29 subjects included in the Eleventh Schedule of the Constitution required to be devolved, only 13 subjects had been devolved to the PRIs as of July 2019.
- Over all under-utilisation of funds under various Centrally/State Sponsored Schemes ranged between 03 *per cent* and 100 *per cent* during the period 2014-19. Besides, there were no receipts from own taxes during the period 2014-19 and no grant was received from the State Government during the period 2017-19.
- The entire allocation of Basic Grant of ₹ 2,577.45 crore made by Government of India (GoI) during the period from 2015-16 to 2018-19, was received by the State Government but with delay ranging from 8-35 months from the actual due date, as the Utilisation Certificates for the grants received were submitted to GoI with delay ranging from 5-36 months. Besides, the Department of Rural Development and Panchayats/PRIs remained deprived of the Performance Grant amounting to ₹ 233.89 crore during the period 2016-19.
- Executive Officer, Panchayat Samitis (EOPS) Nakodar, Sri Muktsar Sahib and Kot Bhai at Gidderbaha and 134 Gram Panchayats (GP) falling under 18 EOPSs were not maintaining basic records such as movable/immovable assets register, demand and collection register, advances/loans outstanding register, receipt book register, register of stores and stock with physical verification, cheque/draft register, etc.
- Zila Parishad (ZP) Moga, seven EOPSs and 200 GPs, falling under 29 EOPSs had not carried out reconciliation with bank account despite the

fact that difference in balances as per cash book and pass book ranged between ₹10 and ₹1.80 crore in these PRIs.

- Four ZPs, nine EOPSSs and 99 GPs were operating more than one bank account for Panchayat Fund.
- There was a shortfall of 13-71 *per cent* in conducting internal audit of PRIs (except for GPs during the year 2016-17) by the Examiner, Local Fund Accounts during 2016-19. Against the sanctioned strength, vacancies in all the cadres gradually increased from 63 *per cent* during 2016-17 to 71 *per cent* during 2018-19, which impacted the coverage of internal audit of PRIs by ELFA during the same period.

Chapter-II: Results of audit of Panchayati Raj Institutions

- There was either decrease in income from *shamlat* land from 03 to 68 *per cent* (15 GPs) or was not the desired 10 *per cent* increase (26 GPs), as compared to the previous year during the period 2016-17 to 2018-19. Land measuring 20 acre was short auctioned in respect of five GPs. Land measuring 5,148 acre in 90 GPs was under unauthorised occupation. Rent of shops amounting to ₹ 152.70 lakh pertaining to the period from April 1987 to March 2020 in respect of four EOPSSs and one ZP was outstanding. Twelve acre of land was not used for tree plantation, as per Gram Panchayat Plantation of Trees Policy of Government of Punjab.
- Cash amounting to ₹ 1.50 crore was not handed over by the then Sarpanches of 08-51 GPs to the concerned EOPSSs.
- An amount of ₹ 3.86 crore was drawn from banks by 17 EOPSSs and 178 GPs falling under 27 EOPSSs during 2016-17 to 2018-19 for making payments to the third parties through self/bearer cheques, in contravention of the prevalent Rules.
- An amount of ₹ 15.46 crore towards Panchayat Secretary wages pertaining to the period 2012-2019 was still pending for recovery from the concerned GPs.
- An expenditure of ₹ 19.65 crore was incurred on various works in 107 GPs falling under 17 EOPSSs, without getting the estimates sanctioned from competent authority.
- An amount of ₹ 4.82 crore on account of rent of shops was pending for recovery in respect of four ZPs and 36 EOPSSs during 2016-17 to 2018-19. Besides, the Batala Club had not deposited lease/rent amounting to ₹ 3.59 lakh for the period April 2011 to March 2016.
- During the period 2016-17 to 2018-19, material such as sand, steel, tiles, sanitary items and electrical items, etc. worth ₹ 3.65 crore was purchased by five EOPSSs and 117 GPs falling under 19 EOPSSs, from local market without obtaining quotations or floating tenders, in contravention of prevalent Rules.

- Two ZPs, 19 EOPSs and 290 GPs falling under 34 EOPSs had not prepared the annual accounts for the period 2011-12 to 2018-19.
- Temporary advances amounting to ₹ 0.83 crore granted by ZP, Mansa and 17 EOPSs to various officials during the period from February 2011 to October 2018 remained unadjusted.
- As many as 24 EOPSs collected an amount of ₹ 130.92 crore on account of auction of Panchayat land during the period 2014-19, but two *per cent* contribution amounting to ₹ 2.62 crore was not deposited in the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund.
- The Utilisation Certificates for ₹ 0.36 crore were not received by the concerned EOPSs.
- As many as 56 GPs did not transfer ₹ 13.42 lakh to the EOPS on account of Panchayat's share towards salary of computer operator and computer material.

PART-B: URBAN LOCAL BODIES

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

Chapter-III: Overview of Urban Local Bodies

- As of March 2019, there were 10 Municipal Corporations, 101 Municipal Councils and 56 Nagar Panchayats in the State of Punjab.
- There was shortage of staff in ULBs by 30 *per cent* (as of March 2017), 30 *per cent* (as of May 2018) and 37 *per cent* (as of November 2018) in various cadres.
- Out of 18 functions required to be devolved as per 74th Constitutional Amendment Act, 1992, ULBs were solely responsible for five functions except for framing of rules and budgeting (28 *per cent*); with minimal role in six functions (33 *per cent*); had overlapping jurisdictions with State departments and/or parastatal bodies in four functions (22 *per cent*); were mere implementing agencies for two functions (11 *per cent*); and had no role in one function (06 *per cent*).
- Despite budget provisions, the Finance Department did not release adequate funds under various Centrally/State Sponsored Schemes.
- Due to delayed submission of utilisation certificates in respect of previous grants by 55-318 days, subsequent basic grants and performance grants were received from GoI with delay up to 10 months. Further, due to delayed release of the basic grant and performance grant by 3-156 days,

the State Government had to shell out an avoidable amount of ₹ 25.77 crore by way of interest.

- Though 100 *per cent* Municipal Corporations were covered under internal audit, 36-50 *per cent* of the Municipal Councils/Nagar Panchayats had only been covered by ELFA and the audit coverage decreased from 50 *per cent* in 2016-17 to 36 *per cent* in 2018-19.

Chapter-IV: Results of audit of Urban Local Bodies

- Database in respect of construction/maintenance of roads was not maintained in test-checked Urban Local Bodies (ULB). There was short utilisation of 16 *per cent* of projected funds for execution of works in the test checked ULBs. Achievements *vis-a-vis* targets were poor as only 43 *per cent* of road works were completed during 2014-17. Various inconsistencies were noticed in execution of works. Shortage of staff among different cadres ranged between 42 *per cent* and 79 *per cent*. Quality control was not adhered to in four test-checked ULBs as Engineer-in-charge did not get the quality of work checked from the authorised laboratories.
- The Municipal Solid Waste Management (MSWM) Project by Urban Local Bodies in Punjab was not implemented as per the agreed milestones specified in the MSWM Project Implementation Schedule of Concession Agreements. The *per cent* coverage of households for door-to-door collection and source segregation of MSW at primary collection points was not achieved. The financial management was deficient as there were instances of delay/short release of funds to the ULBs.
- During the period 2016-17 to 2018-19, 10-36 ULBs had collected property tax amounting to ₹ 661.01 crore between April 2011 and March 2019. However, out of due amount of ₹ 13.22 crore (two *per cent* of ₹ 661.01 crore), only ₹ 2.00 crore had been deposited/transferred to Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund, leaving a balance of ₹ 11.22 crore.
- The revenue receipts on account of water supply and sewerage charges, house tax, property tax, rent of shops and mobile tower charges amounting to ₹ 1,499.33 crore were outstanding.
- In case of 3-15 ULBs, temporary advances amounting to ₹ 300.78 crore, sanctioned to different officials during the period August 1971 to July 2019, were lying unadjusted.
- As many as 29 ULBs had not maintained the annual accounts pertaining to period from 2013 to 2019.
- During the period 2016-17 to 2017-18, out of ₹ 20.70 crore, levied as composition fee for regularising unauthorised colonies, only ₹ 8.54 crore were collected by 14 ULBs, resulting in short realisation of composition fee amounting to ₹ 12.16 crore. Further, during the period 2016-17 to

2018-19, 12 ULBs collected ₹ 40.28 crore, during the period 2013 to 2019, as regularisation charges of unauthorised colonies/plots. However, due amount of ₹ 0.80 crore, on account of cancer cess (₹ 0.40 crore) and culture cess (₹ 0.40 crore) was not deposited into Government account.

- Three ULBs, though collected composition fee amounting to ₹ 19.33 crore from the applicants on account of regularisation of plots/colonies, amount of ₹ 0.97 crore (at the rate of five *per cent* of the composition fee) was not deposited towards Social Infrastructure Fund.
- During 2016-17 to 2018-19, 28 ULBs collected an amount of ₹ 26.68 crore on account of labour cess during the period 2011-19, of which only ₹ 11.17 crore had been remitted and the balance amount of ₹ 15.51 crore was still to be transferred to the Punjab Building and Other Construction Workers' Welfare Board.
- Various charges on account of Value Added Tax, labour cess, installation charges, etc. amounting to ₹ 33.06 lakh were not deducted/realised from the contractors' bills by the ULBs.
- The work "Construction of metalled road in Guru Nanak Pura Mohalla Dhir Colony Ward-5" allotted by Municipal Corporation, Moga was lying abandoned for more than 16 months, thereby resulting into unfruitful expenditure of ₹ 18.48 lakh.
- In 242 cases pertaining to 2012-15, Municipal Corporation, Patiala did not levy development charges taking into account 10 *per cent* annual increase on the rate of previous year, which resulted into short levy of development charges of ₹ 50.72 lakh.
- Rest house of Municipal Corporation, Phagwara was occupied by the Police Department, for which rent of ₹ 0.66 crore for the period 1994-2017 was not recovered by the Corporation.
- In six ULBs, liability of ₹ 342.90 crore was pending on account of various payments as on 31 March 2017.
- As many as 29 out of 90 properties under the jurisdiction of Municipal Council, Sunam having value of ₹ 1.82 crore were found encroached for the period ranging from nine months to 34 years. Further, in four ULBs, the municipal land was also found unauthorisedly occupied by the residents/shopkeepers.

PART – A

PANCHAYATI RAJ INSTITUTIONS

Chapter-I

Overview of
Panchayati Raj Institutions

Chapter-I

Overview of Panchayati Raj Institutions

1.1 Background of Panchayati Raj Institutions

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

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

1.1.1 Audit mandate

The Thirteenth Finance Commission (TFC) recommended that the State Government must put in place an audit system for all the three tiers of PRIs. Based on the recommendations of TFC, the State Government entrusted (August 2011 and August 2016) the test audit of PRIs to the Comptroller and Auditor General of India (CAG) under Section 20(1) of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 for providing Technical Guidance and Support (TGS) over the work of the Examiner, Local Fund Accounts, Punjab (ELFA) who is the statutory auditor with regard to audit of local bodies (Urban Local Bodies/Panchayati Raj Institutions). The Fourteenth Finance Commission (FFC) also recommended continuation of TGS arrangement by the CAG. As on 31 March 2019, there were 22 Zila Parishads (ZP), 150 Panchayat Samitis (PS) and 13,264 Gram Panchayats (GP) existing in the State.

During the years 2016-17, 2017-18 and 2018-19, test audit of 1,214 PRIs¹ i.e. 15 ZPs and 109 PSs (*Appendix 1.1*) along with 1,090 GPs i.e. 10 GPs per PS was conducted. Latest status of audit findings up to March 2019 or thereafter, wherever received, has been suitably incorporated in the respective paragraphs.

1.1.2 Accounting system in Panchayati Raj Institutions

The Chief Executive Officer (CEO) is responsible for the maintenance of accounts of ZP with the assistance of the Accounts Officer. The Block Development and Panchayat Officer-cum-Executive Officer (BDPO-cum-EO)

¹ **2016-17:** 10 ZPs, 30 PSs and 300 GPs; **2017-18:** 02 ZPs, 40 PSs and 400 GPs; and **2018-19:** 03 ZPs, 39 PSs and 390 GPs, selected on random basis using a sampling software – 'IDEA' (Interactive Data Exploration and Analysis).

maintains the accounts of PS while *Gram Sachiv*/Secretary maintains the accounts of GP. The certification of accounts is being done by Chief Executive Officer, Executive Officer and Sarpanch in respect of ZPs, PSs and GPs respectively. The ELFA, being a statutory auditor, is responsible for conducting audit of PRIs.

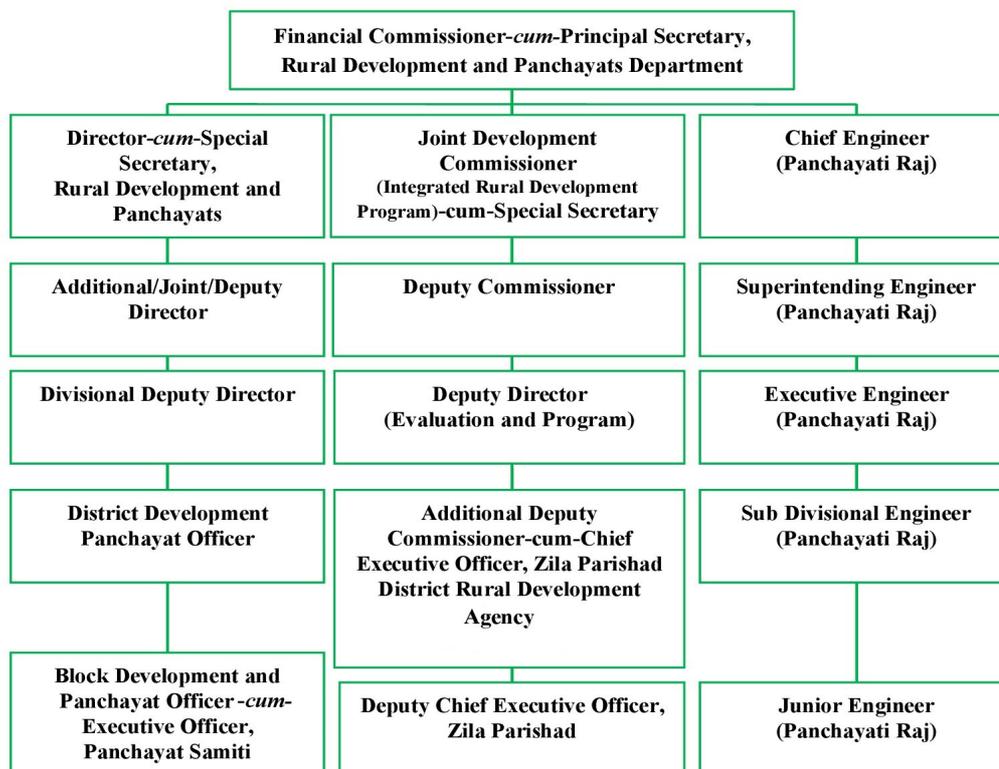
The Ministry of Panchayati Raj, Government of India (GoI), in consultation with the CAG, developed a Model Accounting System, 2009 (MAS) for aggregating data relating to Panchayat finances, for better higher level decision making, using Information and Communication Technology (ICT) and uniform accounting formats. An accounting software in the name of 'Panchayati Raj Institutions Accounting Software' (PRIASoft) was developed by National Informatics Centre (NIC) as a part of Panchayat Enterprise Suite (PES) under e-Panchayat Mission Mode Project (MMP) with the aim to keep track of all the inflow (Receipts) and out-flow (Payments) of the PRIs. While the States would stand to benefit from being able to track the flow and usage of funds and accordingly decide on the subsequent releases, the Panchayats would gain in terms of better financial management, enhancing credibility and assessing Panchayat finances for devising strategies to make Panchayats financially viable. This software not only facilitates maintenance of accounts under MAS by all the three levels of Panchayats, but also ensures monitoring of allocated funds, expenditure incurred, inter-PRIs transfers/advances and automatic generation of desired reports, registers and other financial information just by making basic transaction entries from the vouchers. Accordingly, MAS was initially adopted in April 2011, but the same was discontinued due to manpower issues with the vendor company and it was subsequently readopted from April 2015.

Audit observed that basic punching of data in the PRIASoft application had not been started till the year 2018-19. On taking up the matter (March 2020) relating to non-punching of data, the Department of Rural Development and Panchayats (Department) informed (June 2020) that for the financial year 2020-21, Panchayats had been directed to punch the data simultaneously as and when receipts and expenditures are made and that till June 2020, 98 per cent (13,025) GPs would be on board. The fact, however, remains that as per data (October 2020) available on the website www.accountingonline.gov.in, though punching of data had been started during 2019-20, complete data relating to inflow and outflow was not being punched. In various cases, entries pertaining to only outflow of funds were found punched.

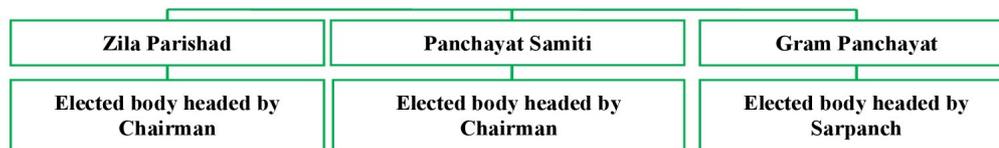
The issue regarding non-punching of database in MAS was also raised in the Annual Technical and Inspection Reports on Panchayati Raj Institutions and Urban Local Bodies (ATIR on PRIs and ULBs) for the years 2014-15 and 2015-16 (Paragraph 1.1.2). While discussing the said paragraph, the Committee on LBs and PRIs recommended (December 2019) that data punching in respect of all the GPs of the State may be completed by June 2020.

1.2 Organisational structure of Panchayati Raj Institutions

(I) Executive Level



(II) Elected Level



1.2.1 Standing Committees

Brief introduction of the working of PRIs and various Standing Committees involved in financial matters and implementation of schemes is given in **Table 1.1**.

Table 1.1: Roles and responsibilities of the Standing Committees

| Level of PRI | Standing Committee headed by | Name of the Standing Committee | Roles and responsibilities of the Standing Committee |
|---------------|------------------------------|---------------------------------------|---|
| Zila Parishad | Chairman | General Committee | Performs functions relating to the establishment matters, communications, buildings, rural housing, village extension, relief against natural calamities and allied matters and all miscellaneous residuary matters. |
| | | Finance, Audit and Planning Committee | Performs functions relating to finances of the ZPs, framing of budgets, scrutinising proposals for increase of revenue, examination of receipts and expenditure statements, consideration of all proposals affecting the finances of the ZPs and general supervision of the revenue and expenditure of the ZPs, |

| Level of PRI | Standing Committee headed by | Name of the Standing Committee | Roles and responsibilities of the Standing Committee |
|------------------|------------------------------|---------------------------------------|---|
| | | | planning priorities, allocation of outlays to developments, horizontal and vertical linkages, implementation of guidelines issued by the State Government, regular review of planning programmes, evaluation of important programmes and small saving schemes. |
| | | Social Justice Committee | Performs functions like promotion of education, economic, social, cultural and other interests of the Scheduled Castes (SCs) and Backward Classes (BCs), protecting SCs/BCs from social injustice and all other forms of exploitation, ameliorating the lot of the SCs and BCs, securing social justice to the SCs and BCs, women and other weaker sections of the society. |
| | | Education and Health Committee | Performs functions relating to promotion of educational activities in the ZPs, undertaking the planning of education in the district within the framework of the national policy and the national and state plans, surveying and evaluating the educational activities of the ZPs, performing such other duties pertaining to education, adult literacy and cultural activities as the ZPs may assign to it, maintenance of drainage, health services, hospitals, water supply and family welfare and other allied matters. |
| | | Agriculture and Industry Committee | Performs functions relating to agriculture production, animal husbandry, co-operation, contour bunding and reclamation, village and cottage industries and promotion of industrial development of the district. |
| Panchayat Samiti | Chairman | General Committee | Performs functions relating to establishment matters, communications, building, rural housing, village extension, relief against natural calamities, water supply and all miscellaneous residuary matters. |
| | | Finance, Audit and Planning Committee | Performs functions relating to the finances of the PS, framing of budget, scrutinising proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finances of PS and general supervision of the revenues and expenditure of the PS, and co-operation of small savings schemes and any other function relating to the development of the PS area. |
| | | Social Justice Committee | Performs functions relating to promotion of education, economic, social, cultural and other interests of the SCs/BCs and other weaker sections of the society, protecting them from social injustice and all other forms of exploitation, ameliorating the lot of SCs/BCs and other weaker sections of the society, securing social justice to the SCs, BCs, women and other weaker sections of the society. |

| Level of PRI | Standing Committee headed by | Name of the Standing Committee | Roles and responsibilities of the Standing Committee |
|----------------|------------------------------|--------------------------------|---|
| Gram Panchayat | Chairman | Production Committee | Performs functions relating to agriculture production, animal husbandry, rural industries and poverty alleviation programmes. |
| | | Social Justice Committee | Performs functions relating to promotion of education, economic, social, cultural and other interests of the SCs/BCs, protection of such castes and classes from social injustice and any form of exploitation and welfare of women and children. |
| | | Amenities Committee | Performs functions relating to education, public health and public works, etc. |

Source: Punjab Panchayati Raj Act, 1994

As detailed in **Table 1.1**, five Standing Committees in ZP and three each in PS and GP were to be formed. It was, however, noticed that out of total 40,352 committees (ZPs: 110; PSs: 450 and GPs: 39,792), 33,084 committees (ZPs: 100; PSs: 444 and GPs: 32,540) were formed, leaving a shortfall of 7,268 standing committees (ZPs: 10; PSs: 06 and GPs: 7,252) as of March 2020.

The formation of the requisite committees could prove helpful in preventing various shortcomings, as discussed in this Report and improve functioning of PRIs.

1.2.2 Staff position in PRIs

The staff position in PRIs during the period 2016-17 to 2018-19 is detailed in **Table 1.2**.

Table 1.2: Men-in-Position vis a vis Sanctioned Strength of staff in PRIs

| Year | Number of cadres | Sanctioned strength | Men-in-position | Vacancy (per cent) |
|---------|------------------|---------------------|-----------------|--------------------|
| 2016-17 | 24 | 3,846 | 2,682 | 1,164 (30) |
| 2017-18 | 39 | 4,988 | 3,302 | 1,686 (34) |
| 2018-19 | 47 | 5,624 | 3,327 | 2,297 (41) |

During the period of three years i.e. 2016-17 to 2018-19, there was shortage of staff under various cadres/posts in PRIs, which increased from 30 per cent in 2016-17 to 41 per cent in 2018-19 (**Appendix 1.2**). The acute shortage of staff in municipalities could be detrimental to their performance against the set benchmarks.

Annual Technical and Inspection Report on Panchayati Raj Institutions and Urban Local Bodies (ATIR on PRIs and ULBs) for the year ended 31 March 2016 highlighted shortage of staff in PRIs (Paragraph 1.2.2). The Committee on LBs and PRIs, while discussing Paragraph 1.2.2, recommended (December 2019) that continuous efforts may be made to cope up with shortage of staff.

The Department did not furnish information regarding efforts made, if any, to meet the shortage of staff under various cadres/posts (August 2021).

1.2.3 Devolution of functions

The Constitution (73rd Amendment) Act, 1992 envisages that subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary, to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein with respect to the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters (29 subjects) listed in the Eleventh Schedule.

Mention was made in the Annual Technical and Inspection Report on Panchayati Raj Institutions and Urban Local Bodies (ATIR on PRIs and ULBs) for the years 2014-15 and 2015-16 depicting position regarding devolution of functions to PRIs (Paragraph 1.2.3).

Audit observed that out of 29 subjects required to be devolved, only 13 subjects² had been devolved as of July 2019, leaving 16 subjects³ un-devolved, even after directions issued (April and October 2018) by Department of Rural Development and Panchayats, GoP to the departments concerned.

The Department stated (July 2019) that in spite of repeated efforts by the Directorate office and Special Secretary, the departments concerned did not take any interest in handing over the charges of relevant functions.

The Committee on LBs and PRIs while discussing the Paragraph 1.2.3 of the ATIR on PRIs and ULBs for the year 2015-16, recommended (December 2019) that in order to enable the PRIs to function as self-government, funds, functions and functionaries may be devolved to them.

1.3 Financial management

1.3.1 Fund flow to Panchayati Raj Institutions

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

² (i) Schools Education; (ii) Animal Husbandry; (iii) Rural Housing; (iv) Drinking Water; (v) Libraries; (vi) Cultural Activities; (vii) Markets and Fairs; (viii) Health & Sanitation; (ix) Family Welfare; (x) Women & Child Development; (xi) Social Welfare Including Welfare of Handicapped and Mentally Retarded; (xii) Welfare of the Weaker Sections, in particular of the SCs and the STs; and (xiii) Maintenance of Community Assets.

³ (i) Agriculture, including Agricultural extension; (ii) Land improvement, Implementation of land reforms, Land consolidation and Soil conservation; (iii) Minor Irrigation, Water Management and Watershed Development; (iv) Fisheries; (v) Social Forestry and Farm Forestry; (vi) Minor Forest produce; (vii) Small Scale industries, including food processing industries; (viii) Khadi, Village and Cottage industries; (ix) Fuel and Fodder; (x) Roads, Culverts, Bridges, Ferries, Waterways and other means of communication; (xi) Rural Electrification, including distribution of electricity; (xii) Non-conventional energy sources (xiii) Poverty alleviation program; (xiv) Technical Training and Vocational Education; (xv) Adult and non-formal education; and (xvi) Public distribution system.

State sponsored schemes as per the guidelines issued by GoI and the State Government.

The fund flow arrangement; and receipts and expenditure under major Centrally sponsored schemes (CSS) and State sponsored schemes (SSS) are given in **Table 1.3** and **Table 1.4** respectively.

Table 1.3: Fund flow arrangement under Centrally and State Sponsored Schemes

| Sr. No. | Name of Scheme | Fund flow arrangement |
|------------------------------------|--|---|
| Centrally Sponsored Schemes | | |
| 1. | Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) | This scheme is being implemented in all districts of Punjab w.e.f. April 2008. The objective of the scheme is to enhance livelihood security in rural areas by providing at least 100 days of the guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work. 100% of the unskilled labour cost plus 75% of the material cost of the programme is borne by the Centre and 25% of the material part is borne by the State. |
| 2. | Pradhan Mantri Awaas Yojana-Gramin (PMAY-G) erstwhile Indira Awaas Yojana (IAY) | PMAY-G came into existence on 01 April 2016 with a view to realise the Government's vision namely "Housing for All" by 2022. The fund flow arrangement is 60:40. |
| 3. | National Rural Livelihood Mission (NRLM) | The mission of NRLM is to reduce poverty by enabling poor households to access gainful self-employment, skilled wage employment opportunities, resulting in appreciable improvements in their livelihood on sustainable basis through building strong institution for the poor. The State Rural Livelihood Mission (SRLM), constituted by State Government, would oversee the implementation of all NRLM related activities in the State. The fund flow arrangement is 60:40. |
| 4. | Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), erstwhile Integrated Watershed Management Programme (IWMP) | The main objective of the scheme is to harness, conserve and develop natural resources such as soil, vegetative cover, ground water table; prevention of soil erosion; rainwater harvesting and recharging the ground water. The fund flow arrangement is 60:40. |
| 5 | Shyama Prasad Mukherji RURBAN Mission (SPMRM) under National Rurban Mission (NRuM) | The NRuM follows the vision of development of a cluster of villages that preserve and nurture the essence of rural community life with focus on equity and inclusiveness without compromising with the facilities perceived to be essentially urban in nature, thus creating a cluster of 'Rurban Villages'. The main objective is to stimulate local economic development, enhance basic services and create well planned Rurban clusters. The scheme came into existence on 21 February 2016. Fund flow arrangement is 60:40. |
| State Sponsored Scheme | | |
| 1. | Mahatma Gandhi Sarbat Vikas Yojana (MGSVY) | Organising camps in rural areas for identification of needy people and providing benefits under different schemes on their eligibility basis. This is 100 per cent State Sponsored Scheme, which came into existence in January 2018. |

Source: Departmental information

Table 1.4: Receipts and expenditure incurred under major Centrally/State Sponsored Schemes

(₹ in crore)

| Year | Particulars | MGNREGS (CSS) | PMAY-G (CSS) | NRLM (CSS) | PMKSY (CSS) | SPMRM (CSS) | MGSVY (SSS) |
|---------|--|---------------|--------------|--------------|--------------|---------------|-------------|
| 2014-15 | Receipt | 230.97 | 42.79 | 19.80 | 25.93 | - | - |
| | Expenditure | 210.48 | 32.53 | 11.88 | 18.51 | - | - |
| | Percentage of under-utilisation | 8.87 | 23.98 | 40.00 | 28.62 | - | - |
| 2015-16 | Receipt | 322.73 | 24.52 | 16.81 | 38.01 | 0.70 | - |
| | Expenditure | 307.24 | 16.47 | 12.04 | 5.22 | 0.00 | - |
| | Percentage of under-utilisation | 4.80 | 32.83 | 28.38 | 86.27 | 100.00 | - |
| 2016-17 | Receipt | 517.61 | 40.45 | 9.44 | 32.79 | 0.72 | - |
| | Expenditure | 501.27 | 4.04 | 8.16 | 17.90 | 0.26 | - |
| | Percentage of under-utilisation | 3.16 | 90.01 | 13.56 | 45.41 | 63.89 | - |
| 2017-18 | Receipt | 636.92 | 62.22 | 15.65 | 28.58 | 20.28 | - |
| | Expenditure | 606.94 | 36.18 | 7.64 | 13.74 | 0.27 | - |
| | Percentage of under-utilisation | 4.71 | 41.85 | 51.18 | 51.92 | 98.67 | - |
| 2018-19 | Receipt | 725.74 | 139.65 | 25.96 | 50.73 | 52.77 | 0.57 |
| | Expenditure | 633.38 | 129.84 | 13.74 | 3.32 | 35.31 | 0.54 |
| | Percentage of under-utilisation | 12.73 | 7.02 | 47.07 | 93.46 | 33.09 | 5.26 |

Source: Departmental data

Table 1.4 shows that over all under-utilisation of funds under various Centrally/State sponsored schemes ranged from 03 to 100 per cent. The Director, Rural Development and Panchayats attributed (July 2020) the following reasons to under-utilisation of funds under various schemes:

MGNREGS (between 03 per cent and 13 per cent): Non-awareness of the Scheme was the main cause as the Scheme was demand driven under which employment was to be provided to beneficiaries on their demand.

PMAY(G) (between 07 per cent and 90 per cent): Shifting from manual system of payment to online system i.e. Public Financial Management System (PFMS) and receipt of funds at the fag end of the financial year.

NRLM (between 14 per cent and 51 per cent): Shortage of staff was adjudged as the main cause, besides receipt of funds in the last two quarters of the financial year.

PMKSY (between 29 per cent and 93 per cent): Receipt of funds at the fag end of the financial year.

SPMRM (between 33 per cent and 100 per cent): Receipt of funds at fag end of financial year, delayed approval of clusters of Integrated Cluster Action Plan and Detailed Project Report and shifting from manual system of payment to centralized fund management system.

1.3.2 Application of resources: Trends and Composition

Sections 88, 149 and 189 of the Punjab Panchayati Raj Act, 1994 provide for taxation measures to be taken by the Gram Panchayats, Panchayat Samitis and Zila Parishads, for imposing and crediting these to their respective funds under Sections 86, 138 and 188 of the said Act. Under these, the GP, subject to any rules as may be made under the Act or any other order made by the State

Government in this behalf, shall/may impose (Rules 30 of Punjab Panchayati Raj (PPR) Rules, 2012) by resolving through a resolution, taxes, duties, fees and rates. The Panchayat Samiti, subject to general directions and control of the State Government and with the previous sanction of the Zila Parishad, may levy taxes, tolls, duties, cess, fees and rates. Similarly, the Zila Parishad may be allowed by the State Government on the recommendation of the State Finance Commission to levy any tax, duty, fee, toll and cess which has not been levied by any GP or PS.

The receipts and expenditure of PRIs under various heads for the period 2014-19 are detailed in **Table 1.5**.

Table 1.5: Details of receipts and expenditure of PRIs during 2014-19

| Year | 2014-15 | | 2015-16 | | 2016-17 | | 2017-18 | | 2018-19 | |
|--|---------------|---------------|---------------|---------------|---------------------|---------------|------------|------------|---------------------|---------------|
| | Receipt | Exp. | Receipt | Exp. | Receipt | Exp. | Receipt | Exp. | Receipt | Exp. |
| Own Revenue | 272.90 | 272.90 | 346.89 | 346.89 | 505.37 | 499.90 | 325.00 | 307.00 | 366.77 | 348.00 |
| Grants from State | 9.10 | 9.10 | 10.00 | 9.74 | 65.04 | 50.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant from the Finance Commission | | | | | | | | | | |
| i) Basic Grant | 272.90 | 272.90 | 220.85 | 220.85 | 526.66 [#] | 220.85 | 0.00 | 0.00 | 305.80 [§] | 308.80 |
| ii) Performance Grant* | -- | -- | -- | -- | 80.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receipts (bank interest, etc.) | 5.33 | 0.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93.18 | 93.18 |
| Total | 560.23 | 555.77 | 577.74 | 577.48 | 1,177.30 | 770.84 | 325 | 307 | 765.75 | 749.98 |

Source: Departmental data.

* Performance Grant was applicable from 2016-17 on the basis of conditions prescribed in the FFC.

Includes second instalment of ₹220.85 crore of 2015-16.

§ Second instalment pertaining to the year 2016-17.

Table 1.5 shows that no grant was received from the State Government during the period 2017-19. The Basic Grant for the years 2017-18 and 2018-19 was received from GoI in March 2020 and September 2020 respectively. Whereas, the Performance Grant was not received from GoI after 2016-17. Reasons thereof have been discussed in succeeding paragraphs. The Fifteenth Finance Commission observed that revenue of Panchayats from its own sources, which was only 0.11 *per cent* of its total receipts during 2011-12, reduced to nil after 2015-16. Thus, the local Government of PRIs was relying mainly on its own Revenue (non-tax revenue) and grants from the Finance Commissions. On being enquired (October 2019) the reasons for non-receipt of grants, no reply was furnished by the Department.

1.3.3 Grants to local bodies

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

The purpose of BG was to provide a measure of unconditional support to the Gram Panchayat for delivering the basic functions assigned to them under their respective statutes. The grant was recommended to go to the Gram Panchayats directly responsible for the delivery of basic services without any share for other levels. The purpose of the PG was for ensuring reliable audited accounts, data of receipts and expenditure and improvement in own revenues

as this would enable initiation of action at the grass root level so that all stakeholders have access to reliable information for decision making and also enhancing accountability of the local self-government institutions to the public.

1.3.3.1 Non/short/delayed release of grants

(i) Basic Grant

As per paragraph 9.81 of the Report of FFC, the share of the general basic grant was to be drawn in two equal instalments each year in June and October, subject to submission of a utilisation certificate (UC) for the previous instalment drawn. The UC was to provide details of distribution of the concerned instalment to rural local bodies. The State Government was required to release the grants to the PRIs within fifteen days of its being credited to their account by the Union Government. In case of delay, the State Government was required to release the instalment with interest, at bank rate of Reserve Bank of India, for number of days of delay.

The status (as on November 2019) of allocation, receipt and release of BG for the period 2015-16 to 2018-19 is given in **Appendix 1.3**. Audit observed that the entire allocation of BG of ₹ 2,577.45 crore made by GoI during the period from 2015-16 to 2018-19, was received by the State Government but with delay ranging from 8-35 months from the actual due date, as the UCs for the grants received were submitted to GoI with delay ranging from 5-36 months. The delayed receipt/release of subsequent instalments consequently denied/postponed the delivery of the basic functions assigned to Gram Panchayats.

Further, the grant received from GoI was disbursed to PRIs with delay ranging from 31-664 days beyond the prescribed period of 15 days. Therefore, the GoP made itself liable for incurring extra burden on the State exchequer by way of interest amounting to ₹ 65.75 crore⁴, of which ₹ 12.90 crore was yet to be released (August 2021).

(ii) Performance Grant

As per paragraph 9.81 of the Report of FFC, the PG was to be disbursed from the second year of the award period i.e. 2016-17 onwards and it would be released along with the second instalment of the BG in October each year.

The FFC recommended that detailed procedure and operational criteria, including quantum of incentives to be given for disbursement of PG to the Gram Panchayats would be decided by the State Governments concerned subject to two eligibility conditions namely (i) submission of audited accounts that relate to year not earlier than two years preceding the year in which the PG was sought; and (ii) showing increase in their own revenues over the preceding years as reflected in the audited accounts. However, as per guidelines, PG for the year 2015-16 was to be released in October 2016 on certification of Ministry of Panchayati Raj/Ministry of Urban Development that the finalized

⁴ Interest amount has been worked out by the Finance Department itself and it also includes interest on delayed release of both instalments of the year 2019-20.

scheme in this regard had been received from the states conforming to the recommendations of FFC.

The status (as on November 2019) of allocation, receipt and release of PG for the period 2016-17 to 2018-19 is detailed in **Table 1.6**.

Table 1.6: Performance Grant

(₹ in crore)

| Year | Amount allocated by GoI | Amount released by GoI (Date of release) | Amount released by GoP (Date of release) | Delay in release of PG by GoP in days | Interest amount on account of delay |
|--------------|-------------------------|--|--|---------------------------------------|-------------------------------------|
| 2016-17 | 80.23 | 80.23 (15.03.2017) | 40.23 (15.02.2021) | 46 months 16 days | Yet to be calculated by FD |
| 2017-18 | 90.79 | Not released | Not released | - | - |
| 2018-19 | 103.10 | Not released | Not released | - | - |
| Total | 274.12 | 80.23 | - | - | - |

Source: Departmental information

Table 1.6 shows that out of PG of ₹ 80.23 crore for the year 2016-17 though received (March 2017) from GoI, an amount of ₹ 40.23 crore had only been released (February 2021) by the State Government to the Gram Panchayats after delay of more than 46 months. It was noticed (September 2019) that audit for the year 2014-15 for claiming PG in 2016-17 had been got conducted from Examiner, Local Fund Accounts (ELFA) and Institute of Public Auditors of India (IPAI), wherein out of 13,028 villages, only 7,000 villages (12 districts) had been covered. Thus, the conditions stipulated by the FFC *ibid* was not complied with even for the first financial year 2015-16 of the FFC. As regards fulfilment of second condition i.e. showing increase in own revenues over the preceding years as reflected in the audited accounts, the FFC had observed that revenue of Panchayats from its own sources was decreasing and the PRIs were relying mainly on receipts from non-tax revenue and grants from the Finance Commissions, as discussed in paragraph 1.3.2. Thus, due to non-fulfilling of prescribed conditions for availing PG, PRIs were deprived of PG amounting to ₹ 233.89 crore during the period 2016-19.

Present status of receipt and disbursement of pending performance grant along with interest paid, if any, was called for (February 2021) from the Department; reply was awaited (August 2021).

1.4 Non-maintenance of records

Section 87(1) of the Panchayati Raj Act, 1994 provides that the Sarpanch, and in his absence, the Panch authorised by the GP or by the BDPO in this behalf shall be responsible for the safe custody of the movable property of the GP and such of its records as may be prescribed. Immovable property belonging to or vested in the GP shall also remain in his charge. Section 87 (2) further provides that Panchayat Secretary shall be responsible to maintain up-to-date all the records of the GP in the custody of Sarpanch or the Panch as prescribed under section 87(1).

Test-check of records during 2016-17 and 2017-18 of Executive Officer, Panchayat Samitis (EOPS) Nakodar, Sri Muktsar Sahib and Kot Bhai at

Gidderbaha and 134 GPs falling under 18 EOPSs showed that basic records such as movable/immovable assets register, demand and collection register, advances/loans outstanding register, receipt book register, register of stores and stock with physical verification, cheque/draft register were not being maintained (*Appendix 1.4*). In the absence of such records, proper accounting of the assets, material procured and advances made and their recovery could not be vouched safe in audit.

The concerned PRIs assured (June 2016 - March 2018) to issue necessary instructions to all the GPs and maintain records in future.

The issue of non-maintenance of records by PRIs was highlighted in the ATIR on PRIs and ULBs for the year ended 31 March 2016 (Paragraph 1.4.2). The Committee on LBs & PRIs, while discussing the Paragraph 1.4.2, had recommended (December 2019) that all records related to pending paragraphs may be maintained under intimation to audit and the Committee. Present status of maintenance of requisite records by the concerned PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

1.5 Non-reconciliation of withdrawals and deposits from/into banks

Rule 2.2(v) of Punjab Financial Rules, Volume I and Rule 27 of the Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 provide that every Drawing and Disbursing Officer (DDO) is required to reconcile with bank's record all the amounts drawn from bank and deposited into the bank during the month to check the accuracy of entries made in the cash book. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting non-reconciliation of withdrawals and deposits from/into banks (Paragraph 1.4.3).

Test-check of records during the years 2016-17 and 2017-18 revealed that ZP Moga, seven EOPSs and 200 Gram Panchayats, falling under 29 EOPSs had not carried out reconciliation with bank account despite the fact that difference in balances as per cash book and pass book ranged between ₹ 10 and ₹ 1.80 crore in these PRIs (*Appendix 1.5*). In the absence thereof, authenticity of the accounts of these PRIs could not be ascertained in audit.

The concerned PRIs stated (April 2016 – March 2018) that the necessary reconciliation would be carried out in future. Status of reconciliation with banks made by the concerned PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

1.6 Operation of multiple bank accounts

Rule 24 of the Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 provides that Gram Panchayat fund mentioned in Section 86 of the Punjab Panchayati Raj Act, 1994 shall be kept in a Savings Bank account in the name of the Gram Panchayat (GP) in a Nationalized Bank. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting operation of multiple bank accounts by PRIs (Paragraph 1.4.4). The

Department assured (January 2018) the Committee on LBs & PRIs that multiple bank accounts in GPs were being closed.

Test-check of records during 2016-17 and 2017-18, however, showed that four ZPs, nine EOPSSs and 99 GPs falling under 18 EOPSSs, were operating more than one bank account for Panchayat fund (*Appendix 1.6*) in violation of norms issued in this regard.

The concerned authorities stated (May 2016-March 2018) that the accounts would be closed in due course of time. Present status in this regard was called for (February 2021) from the Department; reply was awaited (August 2021).

1.7 Accountability framework of PRIs (Internal Control System)

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

The Punjab Local Audit Department headed by Examiner, Local Fund Accounts (ELFA) is under the administrative control of the Finance Department. ELFA is responsible for the audit of accounts of various Local Funds of which it is either the Statutory Auditor or the audit of which has been entrusted to it. Some of the important findings of the audit conducted by ELFA are highlighted in Annual Administrative Reports.

1.7.1 Primary Audit of PRIs

The ELFA has been empowered to conduct the audit of all tiers of PRIs. ZPs and PSs are audited under Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014, whereas GPs are audited under the Punjab Gram Panchayat Rules, 2012 framed under the Punjab Gram Panchayat Act, 1994. The position of internal audit planned and conducted during the period 2016-17 to 2018-19 is given in **Table 1.7**.

Table 1.7: Position of internal audit conducted by ELFA

| Name of PRI | Total units | | | Units planned | | | Audit conducted | | | Shortfall (Percentage) | | |
|--------------|---------------|---------------|---------------|---------------|------------|------------|-----------------|------------|-----------|------------------------|--------------------|--------------------|
| | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 |
| ZP | 22 | 22 | 22 | 05 | 05 | 03 | 4 | 02 | 01 | 04 (20) | 03 (60) | 02 (67) |
| PS | 147 | 145 | 150 | 25 | 21 | 18 | 19 | 18 | 15 | 06 (24) | 03 (14) | 03 (17) |
| GP | 13,028 | 13,109 | 13,264 | 113 | 482 | 96 | 883 | 419 | 28 | -- | 63 (13) | 68 (71) |
| Total | 13,197 | 13,276 | 13,436 | 143 | 508 | 117 | 906 | 439 | 73 | -- | 69 (14) | 44 (62) |

Source: Departmental data

Table 1.7 shows that there was a shortfall of 13-71 *per cent* in conducting internal audit of PRIs (except for GPs during the year 2016-17) by ELFA during 2016-19.

1.7.2 Staff position of ELFA

The position of sanctioned strength *vis-à-vis* vacancies there-against in Cadres A, B, C and D of ELFA during the period 2016-19 is given in **Table 1.8**.

Table 1.8: Sanctioned strength vis-à-vis vacancies of ELFA

| Year | Group A | | Group B | | Group C | | Group D | | Total | |
|---------|---------|-------------|---------|-------------|---------|-------------|---------|-------------|-------|-------------|
| | SS | Vacancy (%) | SS | Vacancy (%) |
| 2016-17 | 46 | 34 (74) | 301 | 205 (68) | 49 | 29 (59) | 60 | 20 (33) | 456 | 288 (63) |
| 2017-18 | 46 | 37 (80) | 301 | 216 (72) | 49 | 32 (65) | 60 | 26 (43) | 456 | 311 (68) |
| 2018-19 | 46 | 34 (74) | 301 | 230 (76) | 49 | 29 (59) | 60 | 31 (52) | 456 | 324 (71) |

Source: Departmental data

Table 1.8 shows that against the sanctioned strength, vacancies in all the cadres gradually increased from 63 *per cent* during 2016-17 to 71 *per cent* during 2018-19, which impacted the coverage in respect of internal audit of PRIs by ELFA during the same period, as depicted in **Table 1.7**.

1.7.3 Lack of response to audit observations of ELFA and PAG (Audit)

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

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, regarding lack of response to audit observations (Paragraph 1.4.5).

Status of outstanding paragraphs as on 31 March 2019, issued by ELFA and PAG in respect of PRIs is given in **Table 1.9**.

Table 1.9: Details of outstanding paragraphs of ELFA and PAG

| Sr. No. | Since pending | Zila Parishad | | Panchayat Samiti | | Total | |
|--------------|------------------------|---------------|------------|------------------|--------------|---------------|--------------|
| | | ELFA | PAG | ELFA | PAG | ELFA | PAG |
| 1. | Up to 5 years old | 144 | 153 | 1,417 | 1,716 | 1,561 | 1869 |
| 2. | 5 to 10 years old | 120 | 51 | 575 | 304 | 695 | 355 |
| 3. | More than 10 years old | 825 | 15 | 7,125 | 0 | 7,950 | 15 |
| Total | | 1,089 | 219 | 9,117 | 2,020 | 10,206 | 2,239 |

Source: Departmental data and office records

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

The Committee on LBs & PRIs, while discussing the Paragraph 1.4.5 of the ATIR on PRIs and ULB for the year ended 31 March, 2016, had recommended (December 2019) that the outstanding paragraphs may be got settled by March 2020 under intimation to the Committee.

1.7.4 Follow-up action on Annual Technical Inspection Reports

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

Annual Technical Inspection Report (ATIR) for the years 2012-13, 2013-14, 2014-15 and 2015-16 were laid before the State Legislature. Though all 69 audit paragraphs pointed out through the ATIRs for the years 2012-13 to 2015-16, were discussed in various meetings of the Committee on LBs and PRIs, 41 paragraphs were pending as per 16th, 18th and 20th Reports of the Committee for requisite compliance to be made by the Department (*Appendix 1.7*).

Persistent irregularities

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

- (i) Devolution of functions.
- (ii) Lack of response to audit observations.
- (iii) Non-maintenance of records.
- (iv) Non-reconciliation of withdrawals and deposits from/into banks.
- (v) Execution of work without estimates.
- (vi) Irregular cash withdrawal from bank through self-cheques.
- (vii) Irregular purchase of material.
- (viii) Non handing over of cash by the Sarpanches.
- (ix) Non-operation of annual accounts.
- (x) Non-recovery of outstanding rent.
- (xi) Short collection of Panchayat Secretary wages.
- (xii) Unauthorized occupation of *shamlat* land.

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

Chapter-II

Results of audit of Panchayati Raj Institutions

Chapter-II

Results of audit of Panchayati Raj Institutions

2.1 Management of *shamlat* land in Panchayati Raj Institutions

- There was either decrease in income from *shamlat* land from 03 to 68 per cent (15 GPs) or was not the desired 10 per cent increase (26 GPs), as compared to the previous year during the period 2016-17 to 2018-19.
- Land measuring 20 acre was short auctioned in respect of five GPs. Land measuring 5,148 acre in 90 GPs was under unauthorised occupation.
- Rent of shops amounting to ₹ 152.70 lakh pertaining to the period from April 1987 to March 2020 in respect of four EOPs and one ZP was outstanding.
- Twelve acre of land was not used for tree plantation, as per Gram Panchayat Plantation of Trees Policy of Government of Punjab.

2.1.1 Introduction

The common property or the Panchayat property whether it is agriculture land or non-agriculture land is the main source of income of the Gram Panchayat and is reckoned as the lifeline of Gram Panchayat. A traditional village in India provides a good example of multi-dimensional functional planning. The entire land is earmarked for different aspects. It consists of *gorah deh*, *abadi deh*, *shamlat deh*, etc.

- *Gorah deh*—the land for the possible extension of the village *abadi*.
- *Abadi deh*— the land for residential purposes.
- *Shamlat deh* – the land for common purpose used by the villagers.

As per Section 2(g) of Punjab Village Common Lands (Regulation) Act, 1961, "*shamlat deh*" includes -

- lands described in the revenue records as *shamlat deh* excluding *abadi deh*;
- *shamlat tikkas*¹;
- lands described in the revenue records as *shamlat*, *tarafs*, *pattis*, *pannas* and *tholas*¹ and used according to revenue records for the benefit of the village community or a part thereof or for common purposes of the village;
- lands used or reserved for the benefit of village community including streets, lanes, playgrounds, schools, drinking wells, or ponds within *abadi deh* or *gorah deh*; and
- lands in any village described as *banjar qadim* and used for common purposes of the village according to revenue records.

¹ Patti/Taraf/Thola/Panna/tikkas – Types of land occupied by community of villagers based on clans, caste, sect, area, etc.

Punjab Village Common Lands (Regulation) Rules, 1964 prescribe the manner in which and the purposes for which the *shamlat deh* may be used. The Panchayat is required to prepare a land utilisation plan of the land in respect of *shamlat deh* vested in it under the Act. Such Plan shall be subject to approval of:

- (a) the Panchayat Samiti : where the area exceeds 100 acre but does not exceed 500 acre;
- (b) the Zila Parishad : where the area exceeds 500 acre but does not exceed 1,000 acre; and
- (c) the Government : where the area exceeds 1,000 acre.

The Panchayat may make use of the land in *shamlat deh* vested in it under the Act, either itself or through another, for any one or more purposes².

With a view to assess the effective custody, utilisation and protection of *shamlat* land, an audit covering the period from April 2016 to March 2019, was conducted (October 2019 to March 2020) by test-checking the records of 11 (out of 150) Executive Officers Panchayat Samitis (EOPS), 110 (out of 13,264) Gram Panchayats (GP) under the selected EOPSs (**Appendix 2.1**) and one (out of 22) Zila Parishad (ZP), Rupnagar in the Department of Rural Development and Panchayats (Department), Government of Punjab (GoP).

The total area of *shamlat* land available, auctioned and revenue earned by GPs in the State and the GPs under the selected EOPSs during 2016-17 to 2018-19 is detailed in **Table 2.1** and **Table 2.2** respectively.

Table 2.1: Year-wise details of total, auctioned and sold/transferred *shamlat* land in the State and income earned there-against during 2016-17 to 2018-19

| Year | Total <i>shamlat</i> land (including auctioned land) in Punjab State (in acre) | | | Land auctioned (in acre) | Income earned (₹ in crore) | Land sold/transferred (in acre) | Income earned (₹ in crore) | Total <i>shamlat</i> land disposed of (in acre) | Total income from <i>shamlat</i> land (₹ in crore) |
|--------------|--|----------------------|-------------------------|--------------------------|----------------------------|---------------------------------|----------------------------|---|--|
| | Agriculture land | Non-agriculture land | Total land ³ | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 (5+7) | 10 (6+8) |
| 2016-17 | 1,64,185 | 5,46,263 | 7,10,448 | 1,42,095 | 274.98 | 427 | 142.09 | 1,42,522 | 417.07 |
| 2017-18 | 1,63,019 | 5,43,018 | 7,06,037 | 1,40,727 | 305.12 | 134 | 33.97 | 1,40,861 | 339.09 |
| 2018-19 | 1,62,128 | 5,41,998 | 7,04,126 | 1,39,628 | 330.29 | 14 | 0.00 | 1,39,642 | 330.29 |
| Total | | | | | 910.39 | 575 | 176.06 | | 1,086.45 |

Source: Departmental data

² (i) Model farm; (ii) Seed farm; (iii) Nursery garden or any other horticultural purpose; (iv) Production of food, fibre or fodder crops; (v) Dairy farm; (vi) Grazing of cattle; (vii) Tree plantation or any other purpose related to forestry; (viii) industrial, commercial, educational or professional; (ix) Storage of fuel, fodder and/or grain; (x) Brick kilns, extraction of *shora* sand stones, *kankar*, *bajri*, or other minerals defined in the Punjab Minor Mineral Concession Rules, 1964; (xi) Cremation or burial ground; (xii) Manure pits; (xiii) Public latrines and/or urinals; (xiv) Pathways, roads, drains or water channels; (xv) Playground, recreation parks or children's park or [*balwaris*]; (xvi) Leasing out for the purposes of *abadi* to a family having insufficient housing accommodation or for the purpose of industrial project approved by the Government; (xvii) School building, school library or any other structure for educational purpose; (xviii) maternity or first-aid centres; (xix) Hospital or dispensary; (xx) Veterinary Hospital or dispensary; (xxi) Vehicle Park; (xxii) Panchayat ghar or janjghar [or Community Centre]; (xxiii) Ponds and fisheries; (xxiv) Wells, hand pump, water works, or any water lifting device; (xxv) Leasing out for cultivation; (xxv-a) Thrashing floors; or (xxvi) any other kindred common purpose with the approval of the Panchayat Samitis.

³ Total available land during 2016-19, after deducting sold/transferred land, is not reconciled. Reasons in this regard were called (March 2021) for from the Department; reply was awaited.

Table 2.2: Year-wise details of total, auctioned and sold/transferred *shamlat* land under selected 11 EOPs and income earned there-against during 2016-17 to 2018-19

| Year | Total <i>shamlat</i> land (including auctioned land) under selected 11 EOPs (in acre) | | | Land auctioned (in acre) | Income earned (₹ in crore) | Land sold/transferred (in acre) | Income earned (₹ in crore) | Total <i>shamlat</i> land disposed of (in acre) | Total income from <i>shamlat</i> land (₹ in crore) |
|---------|---|----------------------|------------|--------------------------|----------------------------|---------------------------------|----------------------------|---|--|
| | Agriculture land | Non-agriculture land | Total land | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 (5+7) | 10 (6+8) |
| 2016-17 | 12,534 | 72,925 | 85,459 | 10,319 | 17.85 | 192* | 54.50 | 10,356 | 72.35 |
| 2017-18 | 12,365 | 72,902 | 85,267 | 10,139 | 19.22 | 280# | 0 | 10,139 | 19.22 |
| 2018-19 | 12,087 | 72,900 | 84,987 | 10,595 | 19.75 | 0 | 0 | 10,595 | 19.75 |
| Total | | | | | 56.82 | 472 | 54.50 | 31,090 | 111.32 |

Source: Departmental data

* Sold: 37 acre and Transferred: 155 acre.

Transferred.

Audit findings

2.1.2 Non-increase in lease money of *shamlat* land

Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 stipulate that the Sarpanch, in consultation with the Gram Panchayat, shall make efforts to raise more income every year, in addition to raising tax revenues. As per Punjab Gram Panchayat Lands Lease Policy, 2014, the concerned Block Development and Panchayat Officer shall get the reserve price of lease determined by the District Price Fixation Committee (DPFC) headed by the Deputy Commissioner. While fixing the lease rate, the DPFC shall consider the nature and market price of the land, its proximity to the highways and urban areas and all other relevant factors, as the case may be, provided that an increase of 10 *per cent* in the lease money is charged over the previous year's payable lease amount.

Further, Rural Development and Panchayats Department (Department) directed (March 2016) the District Development and Panchayat Officers (DDPO), Block Development and Panchayat Officers (BDPO), Additional Deputy Commissioners, Development (ADC), Chief Executive Officers (Zila Parishads) and Deputy Directors (Panchayats) of the State to enhance income from *shamlat* land.

Audit observed that during the period 2016-2019, out of the selected 110 GPs:

(i) In 30 GPs, falling under nine⁴ EOPs:

➤ In 15⁵ GPs, there was decrease in income from *shamlat* land from 03 to 68 *per cent*, as compared to the previous year (**Appendix 2.2**).

⁴ (i) Bhikhi; (ii) Dera Bassi; (iii) Khanna; (iv) Kharar; (v) Majri; (vi) Rupnagar; (vii) Samana; (viii) Tarn Taran; and (ix) Valtaha.

⁵ (i) Arain Majra; (ii) Atla Khurd; (iii) Chando Govindgarh; (iv) Daun; (v) Gill Waraich; (vi) Kakrali; (vii) Mandiala Kalan; (viii) Marori; (ix) Maujo Kalan; (x) Mohanpur; (xi) Panjward Khurd; (xii) Paragpur; (xiii) Safipur; (xiv) Sitarpur; and (xv) Thathi.

- In 26 GPs⁶, either there was no increase in income or the increase was less than 10 per cent from *shamlat* land (**Appendix 2.2**).

The EOPSs Tarn Taran, Kharar, Samana, Khanna, Rupnagar and Bhikki attributed (November-December 2020) the reasons for less income from *shamlat* land to less participation of bidders in auction, due to which, the auction was done at lesser price as compared to the previous year. The EOPSs, Dera Bassi, Majri and Valtoha attributed (December 2020 - January 2021) the reasons for this to non-availability of source of water/tube-well connections and uneven land.

- (ii) In case of five GPs falling under three EOPSs, land measuring 20 acre was short auctioned during the period 2016-17 to 2018-19 (**Appendix 2.3**).

The concerned EOPSs attributed (December 2020) the reasons for short auction of land to non-availability of source of water and uneven/low quality of land and low participation of bidders.

2.1.3 Unauthorised occupation of *shamlat* land

Section 85 of the Punjab Panchayati Raj Act, 1994 empowers the GP to acquire, hold and dispose of property and to enter into contract. The GP is also empowered for the direction, management and control over the property under the local limits of its jurisdiction.

Audit of records of 110 selected GPs revealed that as on 31 March 2019, in four GPs falling under three EOPSs, land measuring 3,694 acre was under unauthorised occupation as detailed in **Table 2.3**.

Table 2.3: Details of unauthorised occupation of land in selected GPs as on 31.03.2019

| Sr. No. | Gram Panchayat | Panchayat Samiti (EOPS) | District | Area (Acre-Kanal-Marla) | Unauthorised occupation since |
|--------------|----------------|-------------------------|-----------|-------------------------|-------------------------------|
| 1. | Salempur Khurd | Majri | SAS Nagar | 150 - 00 - 00 | 2001 |
| 2. | Mirzapur | | | 3,340 - 00 - 00 | 1998 |
| 3. | Balongi | Kharar | | 11 - 07 - 14 | 2010 |
| 4. | Sundran | Dera Bassi | | 192 - 00 - 00 | 2009 |
| Total | | | | 3,693 - 07 - 14 | |

Source: Departmental data

The EOPSs Majri and Dera Bassi stated (September 2020-January 2021) that the cases were pending in various departmental courts since December 2009. The EOPS Kharar stated (December 2020) that the matter had been taken up with Tehsildar, SAS Nagar for eviction of unauthorised land, but action in this regard was yet to be taken by the Tehsildar.

⁶ (i) Akalgarh; (ii) Alipur; (iii) Arain Majra; (iv) Bhopur; (v) Chando Govindgarh; (vi) Dehru; (vii) Daun; (viii) Dulwan; (ix) Gill Waraich; (x) Jhingra Kalan; (xi) Kakrala Karali; (xii) Makran; (xiii) Mandiala Kalan; (xiv) Marori (xv) Mohanpur; (xvi) Musse Kalan; (xvii) Panjward Khurd (xviii) Pannuan; (xix) Raje Majra (xx) Ralla;(xxi) Sadh Majra; (xxii) Safipur; (xxiii) Saini Majra; (xxiv) Sarai;(xxv) Valtoha; and (xxvi) Thathi.

Test-check of records of 79 GPs falling under 17 EOPSs (apart from the above selected PRIs viz. 110 GPs, 11 EOPSs and one ZP) during regular audit (July 2016 – March 2019) showed that land measuring 1,454 acre, 5 kanal and 12 marla (**Appendix 2.4**) was under unauthorised occupation. The concerned EOPSs stated (August 2017) that action was initiated in departmental courts as well as in civil courts to get back the possession of land. Present status of land cleared of unauthorised occupation was called for (February 2021) from the Department; reply was awaited (August 2021).

2.1.4 Non-recovery of rent

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

Test-check of records showed that out of 12 selected units (11 EOPSs and one ZP), in five units (four EOPSs and one ZP), rent of shops amounting to ₹ 152.70 lakh, pertaining to the period from April 1987 to March 2020, as detailed in **Table 2.4**, was outstanding as on 31 March 2020.

Table 2.4: Position of outstanding rent as on 31 March 2020

| | | | | | (₹ in lakh) |
|--------------|-------------------------|------------|---------|---------|---------------|
| Sr. No. | Name of PRI | District | From | To | Amount |
| 1. | Zila Parishad, Rupnagar | Rupnagar | 06/1990 | 03/2020 | 31.95 |
| 2. | EOPS Rupnagar | Rupnagar | 04/2014 | 03/2020 | 2.18 |
| 3. | EOPS Majri | SAS Nagar | 04/2014 | 03/2020 | 17.33 |
| 4. | EOPS Kharar | SAS Nagar | 04/1987 | 03/2020 | 100.32* |
| 5. | EOPS Tarn Taran | Tarn Taran | 04/2019 | 03/2020 | 0.92 |
| Total | | | | | 152.70 |

Source: Departmental data

* Including cases of outstanding rent of ₹92.24 lakh pending in departmental courts.

The copies of rent agreement, though called for (August-November 2020) from the concerned authorities, were not provided to Audit (January 2021).

Three EOPSs reportedly recovered (December 2020) ₹ 4.88 lakh⁷ (out of ₹ 11.18 lakh) after being pointed out by Audit, but did not furnish any document in support thereof (August 2021).

⁷ EOPSs (i) Kharar: ₹ 3.00 lakh; (ii) Rupnagar: ₹ 1.39 lakh; and (iii) Tarn Taran: ₹ 0.49 lakh.

2.1.5 Non-implementation of tree plantation policy

With the objective to check the trend of declining groundwater table, erosion of land, to combat pollution, to create clean environment and to enhance green belt in the State of Punjab, Government of Punjab (GoP) notified (February 2017) Gram Panchayat Plantation of Trees Policy, which stipulates that trees shall be planted on the cultivable land of the GP having more than five acre of land. The GPs shall utilise one-third part of its cultivable land for plantation of trees after leaving one-third land reserved for leasing out to the members of the Scheduled Caste under Rule 6(1)(a) of the Punjab Village Common Lands (Regulation) Rules, 1964.

Test-check of records showed that four GPs falling under two EOPSs, were having total cultivable land of 54 acre under their possession. However, 12 acre of land, after leaving one-third land reserved for leasing out to the members of the Scheduled Caste, was not used for tree plantation, as detailed in **Table 2.5**, in contravention of GoP's notification *ibid*.

Table 2.5: Details of non-plantation of trees in selected Gram Panchayats

(Area in acre)

| Sr. No. | Name of Block (EOPS) | Name of Gram Panchayat | 2017-18 | | | 2018-19 | | |
|--------------|----------------------|------------------------|-----------------------|--|--|-----------------------|--|--|
| | | | Total Cultivable land | Balance land (after leaving 1/3 rd land reserved for SCs) | 1/3 rd land for tree plantation | Total Cultivable land | Balance land (after leaving 1/3 rd land reserved for SCs) | 1/3 rd land for tree plantation |
| 1. | Khanna | Bhopur | 28 | 19 | 6 | 28 | 19 | 6 |
| 2. | Dera Bassi | Kakrali | 12 | 8 | 3 | 12 | 8 | 3 |
| 3. | | Paragpur | 6 | 4 | 1 | 6 | 4 | 1 |
| 4. | | Sitarpur | 8 | 5 | 2 | 8 | 5 | 2 |
| Total | | | 54 | 36 | 12 | 54 | 36 | 12 |

Source: Departmental data

The EOPSs, Dera Bassi and Khanna stated (November 2020) that GPs had taken the decision of not keeping the land vacant for tree plantation as this might have resulted into loss of income to them. The replies of the respective EOPSs were not in line with the provisions under GoP's notification *ibid*.

2.1.6 Non-maintenance of records

Rule 8 of the Punjab Panchayati Raj (Gram Panchayat) Rules, 2012 prescribe that GP shall maintain *inter alia* Register of *Shamlat* Land in Form-XXIV. The Panchayat Secretary shall be responsible for its maintenance.

Audit observed that 20 (out of 110) GPs⁸ falling under two EOPSs, Rupnagar and Aur were not maintaining Register of *Shamlat* Land in form XXIV as of

⁸ **EOPS Rupnagar:** (i) Badi; (ii) Bal Jhoti Jhakhian; (iii) Bhagwantpur; (iv) Chak Dera; (v) Dadi; (vi) Jhakhian Badi; (vii) Phool Bada; (viii) Raj Majra; (ix) Sanana; and (x) Saini Majra.

EOPS Aur: (xi) Begowal; (xii) Garcha; (xiii) Hakimpur; (xiv) Kang; (xv) Mehrampur; (xvi) Malla Bedian; (xvii) Sarhal Qazian; (xviii) Tajpur; (xix) Taharpur; (xx) Urapur.

March 2019. In the absence of which, details of area, description, use and result of annual verification of property could not be examined in audit.

The EOPS, Aur assured (March 2020) to make the requisite compliance, while the EOPS, Rupnagar stated (December 2020) that the GPs had been maintaining register in form XXIV from 2019-20 onwards.

2.1.7 Conclusion

The Panchayati Raj Institutions are left with ample scope for improvement in management of *shamlat* land, as is evident from various inconsistencies noticed during audit, such as, there was either decrease or was not the desired increase in income from *shamlat* land as compared to the previous year; short auction of land; substantial area of land under unauthorised occupation; short realisation of rent of shops; non-implementation of tree plantation policy, etc.

The matter was referred to the Government in July 2020; reply was awaited (August 2021).

2.2 Non-handing over of cash/dues by the Ex-Sarpanches

Section 87 of the Punjab Panchayati Raj Act, 1994 provides that the Sarpanch shall be responsible for the safe custody of the movable property of the Gram Panchayat (GP) and such of its records as may be prescribed and immovable property belonging to or vesting in the GP shall also remain in his charge. He is required to handover complete charge of such records and property to Executive Officer, Panchayat Samiti (EOPS) before filing his nomination papers for election or on vacation of his office failing which EOPS may apply to the Executive Magistrate for securing from such Sarpanch, such records or property as the case may be. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, regarding non-handing over of cash by Sarpanches (Paragraph 2.1).

Test-check of records of selected PRIs during 2016-17 to 2018-19 revealed that cash amounting to ₹ 1.50 crore was not handed over by the then Sarpanches of 71 GPs⁹ to the concerned EOPSs (**Appendix 2.5**). The concerned EOPSs stated (October 2017-December 2020) that efforts were being made to recover or write off the amount.

The Committee on LBs & PRIs, while discussing Paragraph 2.1 of the ATIR on PRIs and ULBs for the year ended 31 March 2016, had recommended (August 2019) that departmental action may be taken against the erring officers/officials under intimation to the Committee. Present status of recovery made or action taken in case of non-recovery by EOPSs, was called for (February 2021) from the Department; reply was awaited (August 2021).

2.3 Irregular cash withdrawals from bank

Rule 24(8) of Punjab Panchayati Raj (Gram Panchayat) Rules 2012 stipulates that the payment to third parties for an amount exceeding ₹ 5,000/- be made through account payee cheques.

⁹ 12 out of 300 GPs in 2016-17; 51 out of 400 GPs in 2017-18; and 08 out of 390 GPs in 2018-19.

Test-check of records of 17 EOPSSs and 178 GPs falling under 27 EOPSSs during 2016-17 to 2018-19 showed that an amount of ₹ 3.86 crore was drawn from the banks for making payments to the third parties through self/bearer cheques (**Appendix 2.6**), in contravention of the Rules *ibid*. Most of the PRIs stated (April 2016-December 2020) to have noted the audit observation for future compliance.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, regarding irregular cash withdrawals from bank (Paragraph 2.2). The Committee on LBs & PRIs, while discussing the Paragraph 2.2 *ibid*, had recommended (December 2019) that the departmental action may be taken against the erring officers/officials under intimation to the Committee, besides adherence to the prevalent rules in future. However, from the above, it is evident that recommendation of the Committee was not complied with.

Present status regarding adherence to the Rules *ibid* by PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.4 Short deposit of Panchayat Secretary wages

Rule 8(2) of the Punjab Panchayat Secretaries (Recruitment and Conditions of Service) Rules, 2013 provides that the proportionate amount of contributions (pertaining to pay and allowances as per Rule 8(1)) shall be made by the Panchayat Samitis in accordance with the directions of the Director to meet the expenses of salaries, etc. of the Panchayat Secretaries. The Department of Rural Development and Panchayats, Government of Punjab issued (December 2012) instructions that GPs which received compensation in lieu of acquiring of their land by any authority, would deposit 20 *per cent* of the compensation received during the previous three years, with the office of the Panchayat Samiti towards Secretary wages. Owing to the failure of deposit of pending dues, the Department enhanced (October 2016) the rate from 20 *per cent* to 30 *per cent*. This increase was to be imposed every year.

Test-check of records of 33 EOPSSs during 2016-17 to 2018-19 revealed that an amount of ₹ 15.46 crore towards Panchayat Secretary wages pertaining to the period 2012-2019 was still pending for recovery from the concerned GPs (**Appendix 2.7**). The concerned EOPSSs¹⁰ stated (July 2018-December 2020) that matter was being taken up with concerned GPs to effect the recovery.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, regarding short collection of Panchayat Secretary wages (Paragraph 2.3). The Committee on LBs & PRIs, while discussing the Paragraph 2.3, had recommended (December 2019) that the departmental action may be taken against the erring officers/officials for non-recovery under intimation to the Committee; and further asked to evolve such a system that would ensure deposit of payable amount in the account on due date. Present status of the recovery of outstanding amount towards Panchayat Secretary

¹⁰ Except for EOPSSs Sardulgarh, Majitha and Sri Muksar Sahib, who did not furnish any reply.

wages, from the concerned GPs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.5 Execution of works without sanctioned estimates

Rule 3(a) of the Panchayati Raj Public Works Accounts Rules, 1963 provides that no work shall be commenced unless a properly detailed design and estimate of cost in form PRPW-I has been sanctioned, funds for its execution arranged/deposited and orders for its commencement issued by the competent authority, provided that a Chairman, Panchayat Samiti or Zila Parishad may, in case of emergency (reasons in support of which shall be recorded in writing) authorise the execution of petty or/and minor works respectively in anticipation of the administrative approval and technical sanction to the detailed estimate by the competent authorities. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting execution of works without estimates (Paragraph 2.4).

Test-check of records during 2016-17 to 2018-19 revealed that in 107 GPs falling under 17 EOPs, an expenditure of ₹ 19.65 crore (*Appendix 2.8*) was incurred on various works without getting the estimates sanctioned from competent authority. In the absence thereof, the reasonableness of quantities of works executed could not be ascertained in audit. The concerned EOPs¹¹ assured (September 2017-January 2021) to make compliance in future.

Present status regarding execution of works by PRIs after approval of estimates from competent authority was called for (February 2021); from the Department; reply was awaited (August 2021).

2.6 Non-recovery of rent/lease

Rule 46 of the Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014 states that it is the prime responsibility of the Executive Officer or the Chief Executive Officer to see that all revenue or other debts due to the Panchayat Samiti or the Zila Parishad, as the case may be, are correctly, promptly and regularly assessed, realised and credited to the account of the Fund. The Additional Deputy Commissioner (Development) in every district shall be the ex-officio Chief Executive Officer (CEO) of the Zila Parishad (Section 195 of the Act). Section 198(2) of the Act further provides that the CEO may also take steps to recover any money due from any person.

2.6.1 Non-recovery of outstanding rent of shops

Test-check of records of four ZPs and 36 EOPs during 2016-17 to 2018-19 showed that an amount of ₹4.82 crore (*Appendix 2.9*) on account of rent of shops, was pending for recovery.

The concerned PRIs stated (June 2016-August 2020) that the requisite action had already been taken against defaulters at departmental level to effect recovery of outstanding rent.

¹¹ Except for EOPs Adampur, Hargobindpur, Nabha and Rurka Kalan, who did not furnish any reply.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, regarding non-recovery of rent (Paragraph 2.5). The Committee on LBs & PRIs, while discussing the Paragraph 2 *ibid*, had recommended (December 2019) that the outstanding rent of shops may be recovered by June 2020 under intimation to the Committee.

2.6.2 Non-recovery of lease from Batala Club

The Panchayat Samiti, Batala executed/renewed the lease agreement in respect of land measuring 6 kanal in village Faizpura, with Batala Club, Batala with effect from 01 April 2011 for a period of five years i.e. up to March 2016. As per terms and conditions of the lease agreement, the Batala Club would pay monthly rent of ₹ 2,055/- per month with annual increase of five *per cent*. If the Club failed to pay the rent up to 7th of every month, it would pay a fine at the rate of ₹ 3/- per day for the period for which rent was not paid. Further, if the rent was not paid for two months consecutively, the agreement would be liable to be cancelled and premises got evicted.

Examination of records during 2016-17 showed that the Batala Club had not deposited lease/rent amounting to ₹ 3.59 lakh for the period April 2011 to March 2016. Further, the lease agreement was not renewed by EOPSS, Batala with Batala Club after 31 March 2016. The EOPS neither recovered the outstanding rent nor did initiate any action to get the land evicted from Batala Club as per terms and conditions of the agreement.

The EOPS, Batala stated (December 2017) that notices had been issued to Batala Club for recovery of outstanding amount. However, no reply with regard to action taken to get the land evicted was furnished.

Present status of recovery of rent of shops by PRIs and lease money as well as action taken to get the land vacated from Batala Club was called for (February 2021) from the Department; reply was awaited (August 2021).

2.7 Irregular purchase of material

Rule 86 of the Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014 provides that stores shall be purchased according to definite requirements from the suppliers at the contract rates. When the supplier is unable to supply and it would be more convenient to purchase from open market or are at rates lower than that of supplier and contract rates, the quotations should be invited and ordinarily be purchased from the lowest tender. Where lowest tender/quotation is not accepted, full explanation should be given in writing which should be available to audit while auditing the accounts. No such explanation is required when the purchase is less than rupees ten thousand and the purchases are made at the usual market rate.

Test-check of records of five EOPSSs and 117 GPs falling under 19 EOPSSs, during 2016-17 to 2018-19, showed that material such as sand, steel, tiles, sanitary items and electrical items, etc., worth ₹ 3.65 crore (**Appendix 2.10**) was purchased (January 2013 to December 2019) from the local market without obtaining quotations or floating tenders, in contravention of Rules

ibid, thereby compromising transparency and depriving the benefit of competitive rates to effect economy in expenditure. This resulted in irregular expenditure of ₹ 3.65 crore.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting irregular purchase of material (Paragraph 2.6). Most of the PRIs assured (June 2016-January 2021) to make compliance in future. Whereas, EOPS, Majri stated (August 2020) that items were purchased less than market rates. The reply of EOPS, Majri was not justified as in the absence of any quotation, the market rates could not be assessed, thus, the reply was not in line with the provisions *ibid*. Further, compliance in this regard made by the respective PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.8 Non-preparation of annual accounts

Rules 27 & 28 of the Punjab Zila Parishad/Panchayat Samiti (General) Financial Budget Accounts and Audit Rules, 1964 and Rule 27(10) of the Punjab Panchayati Raj (Gram Panchayat) Rules, 2014 provide that the GP, PS and ZP shall prepare annual accounts showing income and expenditure. The accounts so prepared were to be submitted by the GP to PS, PS to ZP and ZP to the Government by the following 31st May in case of GP and 15th May in case of PS and ZP.

Test-check of records during 2016-17 to 2018-19 showed that two ZPs, 19 EOPSs and 290 GPs falling under 34 EOPSs, had not prepared the annual accounts for the period 2011-12 to 2018-19 (**Appendix 2.11**). The concerned PRIs¹² assured (July 2017-February 2021) to prepare annual accounts in future.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting non-preparation of annual accounts (Paragraph 2.7). Further compliance in this regard made by the respective PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.9 Non-adjustment of temporary advances

Rule 21(1) and (2) of the Punjab Panchayat Samitis and Zila Parishads Finance, Budget and Accounts Rules, 2014 provide that whenever any advance is required to be given to any official of the Panchayat Samiti or Zila Parishad for carrying out the purposes of the Panchayat Samiti or Zila Parishad, as the case may be, a record shall be kept in the register of temporary advances. These temporary advances shall be got adjusted within a maximum period of three months, failing which it shall amount to temporary embezzlement.

¹² EOPSs Bhawanigarh, Budhlada, Sri Muktsar Sahib, Nabha, Jagraon, Mahilpur, Sri Hargobindpur, Batala, Guru Har Sahai, Zira, Lambi, Lohian Khas and Sidhwan and Majri did not furnish any reply.

Test-check of records of ZP, Mansa and 17 EOPSS during 2016-17 to 2018-19 showed that temporary advances amounting to ₹ 0.83 crore granted to various officials during the period from February 2011 to October 2018 remained unadjusted (*Appendix 2.12*).

The concerned PRIs stated (September 2017-February 2021) efforts were being made to adjust the outstanding temporary advances. Present status of adjustment of temporary advances by the concerned PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.10 Non-deposit of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund

The Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund Act, 2013 (Act) was enacted to constitute the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund (Fund) for supporting the creation of infrastructure for cancer and drug addiction treatment and for the matter connected therewith and incidental thereto. Section 6(e) of the Act *inter alia* provides that surcharge on any tax or cess, as may be prescribed shall also contribute towards this Fund. The Government of Punjab (GoP) notified (April 2013) that two *per cent* of auction money collected from auction of Panchayat land by the PRIs in their respective jurisdiction should be deposited in Fund.

Test-check of records during 2016-17 to 2018-19 revealed that 24 EOPSS though collected an amount of ₹130.92 crore on account of auction of Panchayat land during the period 2014-19, two *per cent* contribution there-against amounting to ₹ 2.62 crore was not deposited in the said Fund (*Appendix 2.13*), thereby violating the extant instructions.

The concerned EOPSS stated (July 2017-November 2020) to do the needful in consultation with the higher authorities. Present status regarding contribution of requisite amount to the Fund by the concerned PRIs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.11 Irregular expenditure

Rule 54(1) under Chapter 3 of Government of Punjab, Department of Rural Development and Panchayats' Notification (20 December 2013) stipulates that the Drawing and Disbursing Officer, while incurring or authorising expenditure out of the funds shall observe the canons of financial propriety and exercise the same vigilance in respect of the expenditure incurred out of the funds as a person of ordinary prudence would exercise in his own money. Further, money out of the fund should not be utilised for the benefit of a particular person or section of the community.

Examination of records during 2016-17 showed (November 2016) that EOPS, Sri Muktsar Sahib called for (10-11 February 2014) quotations from three dealers for supply of iron display boards measuring 6'x4' for allocation to various GPs. Out of three quotations, one quotation was without any rate. On the basis of quotations, the work was allotted to M/s Dharam Welding Works

for ₹ 2.84 lakh. It was further noticed that though the rates were finalised after obtaining quotations in February 2014, an advance payment of ₹ 1.20 lakh was paid to M/s Dharam Welding Works vide cheque No. 407026 dated 13.12.2013 i.e. about two months prior to the receipt of quotations and finalisation of the firm for supply of display boards. The balance amount of ₹ 1.64 lakh was paid to the supplier vide cheque No. 046191 dated 19.02.2014. Thus, the process of calling quotations by the EOPS was not initiated as the part payment for the procurement had already been made to M/s Dharam Welding Works.

The EOPS, Sri Muktsar Sahib did not furnish any reply (January 2018). The matter was reported to Government/Department in December 2017 and latest status/reply was also called for (February 2021) from the Department; reply was awaited (August 2021).

2.12 Pending Utilisation Certificates

Rule 8.14 of Punjab Financial Rules Volume I stipulate that every order sanctioning a grant should specify its object clearly and time limit within which the grant is to be spent. The Departmental officer drawing the grants-in-aid should be primarily responsible for certifying to the Accountant General where necessary, the fulfilment of the conditions attaching to the grant and furnish the certificate (Utilization Certificate) in such form and at such interval as may be agreed between the Accountant General (A&E) and head of department concerned.

Test-check of records of GPs, Bhatmajra and Loha Kheri under EOPS, Ghanour during 2017-18, showed that ₹ 0.33 crore¹³ were transferred (December 2016-April 2017) under Rural Development Fund (RDF) to the Executive Engineer (EE) Panchayati Raj Division, Patiala for construction of way to *Chhapad*. Similarly, in EOPS Sanour, an amount of ₹ 3.20 lakh¹⁴ was disbursed to various organisations during 2014-17. However, in both the cases, the Utilisation Certificates (UC) were not received, in absence of which the actual utilisation of the funds/grants could not be verified in audit.

The EOPSs stated (June 2017-March 2018) that relevant documents and UCs would be obtained from the concerned. Present status of receipt of UCs was called for (February 2021) from the Department; reply was awaited (August 2021).

2.13 Non-transfer of funds

As per instructions (November 2016) issued by the Rural Development and Panchayats Department, the Executive Officer will arrange the salary of computer operator and computer material from the funds of FFC at the rate of

¹³ (i) GP Bhatmajra: ₹ 0.10 crore (17 December 2016); (ii) GP Loha Kheri: ₹ 0.10 crore (30 December 2016); and ₹ 0.13 crore (27 April 2017).

¹⁴ (i) Desh Sewak Trust: ₹ 0.65 lakh; (ii) Nagar Trust: ₹ 0.51 lakh; (iii) Guru Ravi Dass Committee: Hari Nagar Kharki: ₹ 0.51 lakh; (iv) Guru Ravi Dass Committee, Karhali: ₹ 0.51 lakh; (v) Guru Ravi Dass Committee, Dhakala: ₹ 0.51 lakh; and (vi) Gram Panchayat, Dudhar: ₹ 0.51 lakh.

four *per cent* of the funds. For this purpose, the GP will pass the resolution and send the share to PS. A separate bank account will be opened for collected amount from the GPs and expenditure on salary and computer material shall be incurred from this account.

Test-check of records of EOPS, Lambi during 2017-18 showed that an amount of ₹ 3.40 crore received from the FFC was released to 57 GPs¹⁵. Out of total amount of ₹ 13.60 lakh (four *per cent* of ₹ 3.40 crore), only one GP transferred ₹ 0.18 lakh to EOPS on account of Panchayat's share towards salary of computer operator and computer material. The remaining 56 GPs did not transfer ₹ 13.42 lakh to EOPS.

The concerned PRIs (November 2017) noted the point for future compliance. Present status of transfer of requisite share by GPs for the purpose was called for (February 2021) from the Department; reply was awaited (February 2021).

¹⁵ (1) Abul Khurana: ₹ 6.41 lakh, (2) Nawan Abul Khrana: ₹ 7.43 lakh, (3) Adhnia: ₹ 5.95lakh, (4) Arniwala Wazira: ₹ 3.04 lakh, (5) Badal: ₹ 10.03 lakh, (6) Banwala Anu Ka: ₹ 2.39 lakh, (7) Beedo Wali: ₹ 2.82 lakh, (8) Bhagu: ₹ 0.99 lakh, (9) Bhati Wala: ₹ 6.26 lakh, (10) Bhular Wala: ₹ 2.68 lakh, (11) Channu: ₹ 11.15 lakh, (12) Chhanu Purbi: ₹ 9.48 lakh, (13) Dabwali Ruhurianwali: ₹ 5.18 lakh, (14) Deon Khera: ₹ 5.34 lakh, (15) Dhoula: ₹ 2.77 lakh, (16) Farid Khera/Rasulpur Khera: ₹ 4.13 lakh, (17) Fatehpur Mani: ₹ 5.95 lakh, (18) Fatta Khera: ₹ 4.72 lakh, (19) Fatuhi Khera: ₹ 5.94 lakh, (20) Fatuhi Wala: ₹ 39 lakh, (21) Gaggar: ₹ 5.98 lakh, (22) Ghumiara: ₹ 9.46 lakh, (23) Haku Wala: ₹ 4.08 lakh, (24) Kahan Wali: ₹ 8.43 lakh, (25) Kandu Khera: ₹ 4.53 lakh, (26) Dhani Telianwali: ₹ 1.83 lakh, (27) Kangan Khera: ₹ 2.79 lakh, (28) Khema Khera: ₹ 2.01 lakh, (29) Kheo Wali: ₹ 4.89, (30) Khudian Gulab Singh: ₹ 4.61 lakh, (31), Khudian Mahan Singh: ₹ 2.56 lakh (32) Killian Wali: ₹ 16.74 lakh, (33) Mandi Killian Wali: ₹ 24.57 lakh, (34) Lalbai: ₹ 2.63 lakh, (35) Lalbai Utri: ₹ 3.57 lakh, (36) Lambi: ₹ 12.76 lakh, (37) Lohara: ₹ 2.57 lakh, (38) Maan: ₹ 9.24 lakh, (39) Mahni Khera: ₹ 4.36 lakh, (40) Mahuaana: ₹ 6.82 lakh, (41) Mehmood Khera: ₹ 2.25 lakh, (42) Mehna: ₹ 14.21 lakh, (43) Chack Middu Singh Wala: ₹ 1.73 lakh, (44) Midu Khera: ₹ 6.78 lakh, (45) Mthri Buudhgir: ₹ 4.33 lakh, (46) Panjawa: ₹ 8.91 lakh, (47) Phullukhera: ₹ 6.35 lakh, (48) Roranwali: ₹ 6.02 lakh, (49) Sehna Khera: ₹ 2.97 lakh, (50) Sehran Walan: ₹ 5.30 lakh, (51) Numberdar Patti: ₹ 1.90 lakh, (52) Sikh Wala: ₹ 6.55 lakh, (53) Singhe Wala: ₹ 4.72 lakh, (54) Dhani Singhewali: ₹ 0.46 lakh, (55) Tappa Khera: ₹ 7.27 lakh, (56) Tarmala: ₹ 9.00 lakh, (57) Waring Khera: ₹ 7.51 lakh.

PART – B

URBAN LOCAL BODIES

Chapter-III

**Overview of
Urban Local Bodies**

Chapter-III

Overview of Urban Local Bodies

3.1 Background of Urban Local Bodies

The Constitution (Seventy-fourth Amendment) Act, 1992 (74th CAA) enacted with aim to give constitutional recognition to Urban Local Bodies (ULB), paved the way for decentralisation of power, transfer and devolution of more functions and funds to the ULBs. The objective was to make the ULBs self-reliant and to provide better civic facilities to the people of areas under their jurisdiction. Consequently, more diversified responsibilities were devolved through three levels namely Municipal Corporation, Municipal Council and Nagar Panchayat. In order to incorporate the provisions of 74th Amendment, the State Legislature enacted/amended the Punjab Municipal Corporation Act, 1976 for Municipal Corporations and Punjab Municipal Act, 1911 (amended in 1994) for Municipal Councils and Nagar Panchayats. The ULBs are governed by the elected representatives with five years' tenure. The elections in respect of 167 ULBs¹ were held between February 2015 and June 2019.

3.1.1 Audit mandate

The Thirteenth Finance Commission (TFC) recommended that the State Government must put in place an audit system for all categories of ULBs. Based on the recommendations of TFC, the State Government entrusted (August 2011 and August 2016) the test audit of ULBs to the Comptroller and Auditor General of India (CAG) under Section 20(1) of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and for providing Technical Guidance and Support (TGS) over the work of the Examiner, Local Fund Accounts, Punjab (ELFA), with regard to audit of ULBs. The Fourteenth Finance Commission (FFC) also recommended the continuation of TGS arrangement by the CAG. As of March 2019, there were 10 Municipal Corporations, 101 Municipal Councils and 56 Nagar Panchayats.

During the years 2016-17, 2017-18 and 2018-19, test audit of 194 ULBs² was conducted (*Appendix 3.1*). Latest status of audit findings up to March 2019 or thereafter, wherever received, has been incorporated in the respective paragraphs.

3.1.2 Accounting system in Urban Local Bodies

In terms of the Eleventh Finance Commission (EFC) recommendations, Government of India, Ministry of Urban Development (MoUD), in consultation with the CAG, developed (December 2004) the National Municipal Accounts Manual with a view to not only increase transparency and

¹ Elections in respect of 129 units (06 Municipal Corporations and 123 Municipal Councils/Nagar Panchayats) were held in February 2015; 35 units (03 Corporations and 32 Municipal Councils/Nagar Panchayats) in December 2017; 01 Municipal Corporation in February 2018; and 02 Municipal Councils/Nagar Panchayats in June 2019.

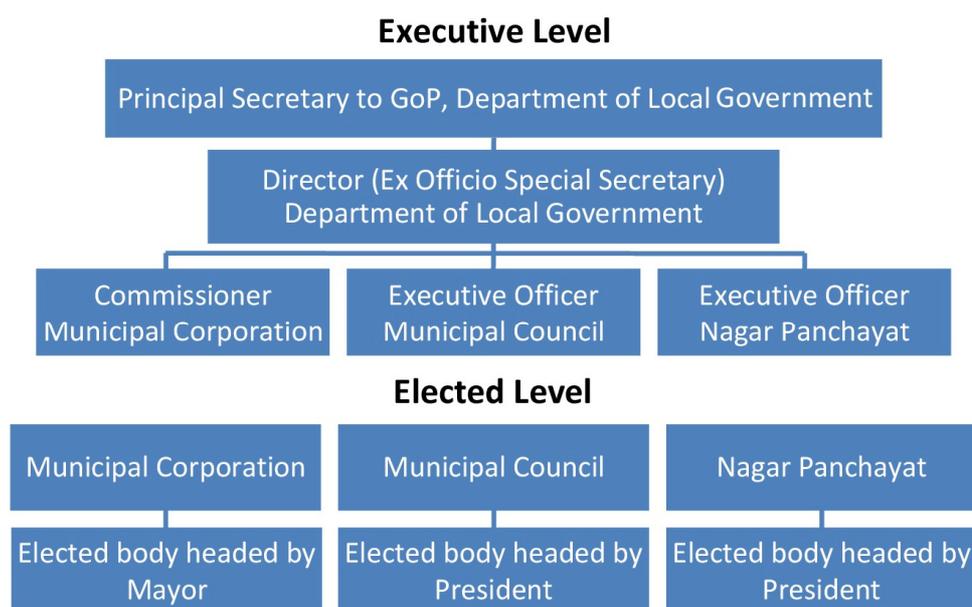
² **2016-17:** 10 Municipal Corporations, 27 Municipal Councils and 10 Nagar Panchayats; **2017-18:** 10 Municipal Corporations, 49 Municipal Councils and 19 Nagar Panchayats; and **2018-19:** 10 Municipal Corporations, 43 Municipal Councils and 16 Nagar Panchayats.

accountability in utilisation of public funds but also to assist ULBs to play their role more effectively and ensure better service delivery. The Government of Punjab (GoP), after a lapse of more than twelve years, notified (September 2017) the Punjab Municipal Accounts Manual, 2017.

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

3.2 Organisational structure of Urban Local Bodies

The organisational structure of ULBs in Punjab State is depicted in **Chart 3.1**.



3.2.1 Standing Committees

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

Table 3.1: Role and responsibilities of the Standing Committees

| Level of ULBs | Roles and responsibilities of the Standing Committees |
|---------------------------------------|--|
| Municipal Corporation | Each Municipal Corporation shall constitute a Finance and Contract Committee and may constitute any other ad-hoc committee e.g. Water Supply and Sewage Disposal Committee, etc. for the exercise of any power or discharge of any function which the Corporation may by resolution delegate to them or for inquiring into, reporting or advising upon any manner which the Corporation may refer to them as per provision of Section 42, 42-A, 42-B & 42-C of the Punjab Municipal Corporation Act, 1976. |
| Municipal Council/ Nagar Panchayat | As per Section 34 of the Punjab Municipal Act, 1911, a Committee may appoint a sub-committee for the management of any one or more wards and may delegate to the sub-committee all or any of the powers of the Committee to be exercised within the ward or wards. Similarly, the Executive Officer |

| Level of ULBs | Roles and responsibilities of the Standing Committees |
|---------------|---|
| | can exercise power under Section 4 of the Punjab Municipal (Executive Officer) Act, 1931 to revise the valuation and assessment of immovable property conferred by Section 65 of the Municipal Act, 1911 and the power to amend the assessment list conferred by sub-clause (1) of Section 67 shall be exercised by sub-committee consisting of Executive Officer and two members of the committee appointed by the Committee for the purposes. |

Source: Punjab Municipal Corporation Act, 1976 and Punjab Municipal Act, 1911

Audit observed from the information provided (August 2019) by the Director, Local Government, Punjab that Finance and Contract Committee had been formed in nine³ out of 10 Municipal Corporations, of which only two Municipal Corporations viz. Patiala and Phagwara had appointed the ad-hoc committees⁴. The information regarding formation of requisite committees in one Municipal Corporation, Amritsar was not provided by the Department (December 2020).

3.2.2 Staff position in Urban Local Bodies

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

Audit noticed that there was shortage of staff in ULBs by 30 per cent (as of March 2017), 30 per cent (as of May 2018) and 37 per cent (as of November 2018) in various cadres. The staff position as of March 2018 and March 2019 though was called for, the same was not furnished by the Department (December 2020). The group-wise position of staff in various Municipal Corporations, Municipal Councils and Nagar Panchayats as on 30 November 2018 is depicted in **Table 3.2**.

Table 3.2: Staff position of ULBs as on 30 November 2018

| Sr. No. | Group | Sanctioned strength | Men-in-position | Vacancy | Shortfall (per cent) |
|---------|--------------|---------------------|-----------------|---------------|----------------------|
| 1. | A | 360 | 172 | 188 | 52.22 |
| 2. | B | 1,065 | 528 | 537 | 50.42 |
| 3. | C | 7,159 | 3,450 | 3,709 | 51.81 |
| 4. | D | 31,074 | 20,985 | 10,089 | 32.47 |
| | Total | 39,658 | 25,135 | 14,523 | 36.62 |

Source: Departmental data

The acute shortage of staff in municipalities could be detrimental to their performance against the set benchmarks.

Annual Technical and Inspection Report on Panchayati Raj Institutions and Urban Local Bodies (ATIR on PRIs and ULBs) for the year ended 31 March 2016 also highlighted the issue of manpower shortages in ULBs (Paragraph 3.2.2). The Committee on LBs and PRIs, while discussing the

³ (i) Patiala; (ii) Phagwara; (iii) SAS Nagar; (iv) Pathankot; (v) Moga; (vi) Ludhiana; (vii) Hoshiarpur; (viii) Jalandhar; and (ix) Bathinda.

⁴ **Municipal Corporation, Patiala:** Ad-hoc committees for Dairy Project, Public Parking Policy, Street Vendor Act, Income and Expenditure; and **Municipal Corporation, Phagwara:** Ad-hoc committees for settling various court cases, review of rent of city club, purchase of rickshaw/rehri under Solid Waste Management, etc.

Paragraph 3.2.2, had recommended (September 2019) that the requisite staff may be deployed in the units where there was shortage by transferring the excess staff from other units. However, suggestion/recommendation of the committee had not been complied with.

3.2.3 Devolution of functions

As a follow up of 74th Constitutional Amendment (1992), the Government of Punjab entrusted all 18 functions to ULBs under Section 50-B of the Punjab Municipal Act, 1911 subject to the issuance of notification by the State Government for endowing the municipalities with such power and authorities as may be necessary to enable them to function as institution of self-government.

Audit observed that the notification regarding devolution of functions had not been issued by the State Government (June 2021) and the ULBs were performing functions what were already entrusted to them before 74th CAA. Out of 18 functions, ULBs were solely performing five⁵ functions except for framing of rules and budgeting (28 *per cent*); with minimal role in six⁶ functions (33 *per cent*); had overlapping jurisdictions with State departments and/or parastatal bodies in four⁷ functions (22 *per cent*); were mere implementing agencies in two⁸ functions (11 *per cent*); and had no role in one⁹ function (06 *per cent*).

3.3 Financial management

3.3.1 Fund flow to Urban Local Bodies

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

⁵ (i) Burials and burial grounds; cremations, cremation grounds; and electric crematoriums; (ii) Cattle pounds; prevention of cruelty to animals; (iii) Regulation of slaughter houses and tanneries; (iv) Fire Services; and (v) Roads and Bridges.

⁶ (i) Urban planning including town planning; (ii) Regulation of land use and construction of buildings; (iii) Urban poverty alleviation; (iv) Urban forestry, protection of the environment and promotion of ecological aspects; (v) Promotion of cultural, educational and aesthetic aspects; and (vi) Vital statistics including birth and death registration.

⁷ (i) Water supply for domestic, industrial and commercial purposes; (ii) Public health, sanitation conservancy and solid waste management; (iii) Provision of urban amenities and facilities such as parks, gardens, playgrounds, etc.; and (iv) Public amenities including street lighting, parking lots, bus stops and public conveniences.

⁸ Planning for Economic and Social development; and (ii) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.

⁹ Slum improvement and upgradation.

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

Table 3.3: Fund flow arrangement in Centrally Sponsored Schemes and State Sponsored schemes

| Sr. No. | Scheme | Fund Flow arrangement |
|------------------------------------|--|--|
| Centrally Sponsored Schemes | | |
| 1. | National Urban Livelihood Mission (NULM) | The scheme was launched in September 2013 by replacing the existing Swarna Jayanti Shahri Rozgar Yojana (SJSRY). Funding under NULM is shared in the ratio 60:40 (earlier 75:25) between the Centre and the State. The Central share is released by GoI to State and the State share along with GoI share is apportioned/ routed through State budget to the nodal agency of the Scheme. |
| 2. | Urban Infrastructure Development Scheme for Small & Medium Towns (UIDSSMT) | The scheme was launched in March 2012. In June 2015, the Scheme was subsumed into AMRUT - sub mission of Jawaharlal Nehru National Urban Renewal Mission (JnNURM). Grants-in-aid was to be shared by Central and the State Governments in the ratio of 80:10 and balance 10 <i>per cent</i> was to be arranged by the ULBs. |
| 3. | Atal Mission for Rejuvenation and Urban Transformation (AMRUT) | The scheme was launched in June 2015. Funding under this Scheme is shared amongst the Centre, State and ULBs in the ratio of 50:30:20 respectively, where population is less than 10 lakh and in the ratio of 33.3:46.7:20 where population is more than 10 lakh. |
| 4. | Urban Infrastructure & Governance (UIG) | The scheme was launched in February 2011 as sub-mission of JnNURM. Funding under UIG is shared among the Centre, State and ULBs agencies in the ratio of 80:10:10 respectively. The ULBs raise their contribution from their own resources or from financial institutions. |
| 5. | Smart Cities Mission (SCM) | The Scheme was launched by GoI in June 2015. GIA under this Scheme is shared by the Central and State Government in the ratio of 50:50 i.e. ₹ 500 crore by GoI and ₹ 500 crore by GoP/ULBs per city. |
| 6. | Swachh Bharat Mission (Urban) (SBM-U) | The Scheme was launched on 2 October 2014. Funding under the Scheme is shared in the ratio of 60:40 between the Centre and the State. |
| 7. | National Rural Conservation Programme (NRCP) | Funding under this scheme is shared between the Centre, State and ULBs in the ratio of 70:20:10. |
| 8. | Strengthening of Fire and Emergency Services (SF&ES), now renamed as 'National Scheme for Modernisation of Police and Other Forces'. | Funding under this scheme was earlier shared between the Centre and the State in the ratio of 75:25 but now it is 100 <i>per cent</i> Centrally Sponsored. |
| State Sponsored Schemes | | |
| 1. | UD-6 - Municipal Development Fund Scheme (MDFC) - (Plan scheme) | Funds under this scheme are generally provided by the State Government. |
| 2. | UMS-06/5 - Amritsar Sewerage Project funded (ASPF) by Japan International Cooperation Agency (JICA) - (Plan Scheme) | Funds under the Scheme for Capital works of the project are provided by JICA to the State Government and other costs of the project i.e. land acquisition, taxes, duties and administration cost is to be borne by the State Government and ULB in the ratio of 80:20. |
| 3. | UWS-03/3 - Prevention of Pollution in River Satluj (PPRS) - (Plan Scheme) | Cost of land acquired under the project was borne by the State Government. |

| Sr. No. | Scheme | Fund Flow arrangement |
|---------|--|---|
| 4. | 2217-Urban Renewal Programme (URP) payment of interest and repayment of loans to LIC (Non-Plan Scheme) | As the State Government has undertaken the liability of payment of interest and repayment of loan, thus, the funds under the Scheme are provided by the State Government. |
| 5. | UWS-08/6 (ii) - Setting up of Sewage Treatment Plants (STP) in 14 towns (Plan Scheme) | Funds under this Scheme are provided by the State Government. |

Source: Departmental information

Table 3.4.: Details of receipts and expenditure under major Centrally Sponsored Schemes and State Sponsored Schemes during 2014-19

(₹ in crore)

| Schemes | 2014-15 | | 2015-16 | | 2016-17 | | 2017-18 | | 2018-19 | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Receipts | Exp. |
| Centrally Sponsored Schemes (CSS) | | | | | | | | | | |
| NULM | - | - | 22.74 | 22.74 | 4.48 | 4.48 | 0.00 | 0.00 | 10.00 | 10.00 |
| UIDSSMT# | 30.35 | 30.35 | - | - | - | - | - | - | - | - |
| AMRUT | - | - | - | - | 33.00 | 33.00 | 55.20 | 55.20 | 257.86 | 257.86 |
| UIG under JNNURM | 114.25 | 114.25 | 37.17 | 37.17 | 30.17 | 30.17 | 0.00 | 0.00 | 50.00 | 50.00 |
| SCM | - | - | 6.00 | 6.00 | 32.00 | 32.00 | 100.00 | 100.00 | 0.00 | 0.00 |
| SBM(U) | - | - | 40.32 | 40.32 | 34.88 | 34.88 | 48.20 | 48.20 | 45.46 | 45.46 |
| NRCP | 36.11 | 36.11 | 47.92 | 47.92 | 05.00 | 05.00 | 0.00 | 0.00 | 65.31 | 65.31 |
| SF&ES | - | - | 11.25 | 11.25 | 6.05 | 6.05 | 27.70 | 27.70 | 0.00 | 0.00 |
| Total (CSS) | 180.71 | 180.71 | 165.4 | 165.4 | 145.58 | 145.58 | 231.10 | 231.10 | 428.63 | 428.63 |
| State Sponsored Schemes (SSS) | | | | | | | | | | |
| MDFC | 0.00 | 0.00 | 17.00 | 17.00 | 17.00 | 17.00 | 0.00 | 0.00 | 6.85 | 6.85 |
| ASPF by JICA | 22.40 | 22.40 | 0.00 | 0.00 | 30.00 | 30.00 | 29.00 | 29.00 | 33.14 | 33.14 |
| PPRS | 5.25 | 5.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48.17 | 48.17 |
| URP | 1.68 | 1.68 | 0.00 | 0.00 | 2.97 | 2.97 | 0.00 | 0.00 | 0.29 | 0.29 |
| Setting of STP* | 4.53 | 4.53 | -- | -- | -- | -- | -- | -- | -- | -- |
| Total (SSS) | 33.86 | 33.86 | 17.00 | 17.00 | 49.97 | 49.97 | 29.00 | 29.00 | 88.45 | 88.45 |
| Grant Total (CSS+SSS) | 214.57 | 214.57 | 182.40 | 182.40 | 195.55 | 195.55 | 260.10 | 260.10 | 517.08 | 517.08 |

Source: Departmental data

UIDSSMT was subsumed in AMRUT in June 2015.

NULM, AMRUT, SCM, SBM were not in existence during the respective years.

* The scheme was for the specific purpose during 2014-15 only.

Audit observed that:

- All receipts had been shown as expended in full under various schemes (Table 3.4 and Table 3.5). The Directorate Office stated (March 2020) that the grants were released through treasury directly to the nodal agency or the concerned ULBs and the Department did not have any record pertaining to opening and closing balance for each component of the scheme.
- In the Centrally Sponsored Schemes, funds were not released by the Finance Department (State Government) under NULM and JNNURM (UIG) during 2017-18 and Smart Cities Mission during 2018-19 despite having budget provisions.
- In the State Sponsored Schemes too, the funds were not released by the State Government under MDFC during 2017-18 though only token provisions had been made. Reasons for non-receipts and expenditure under MDFC (2014-15), ASPF (2015-16), PPRS (2015-16 to 2017-18) and URP (2017-18) were not furnished by the Department (December 2020).

3.3.2 Application of resources: Trends and Composition

Section 90 of the Punjab Municipal Corporation Act, 1976 provides for the various taxes to be imposed by the Corporation and Section 76 provides for the constitution of Corporation Fund to which all moneys received by or on behalf of the Corporation from any other source other than indicated under sub-section 76(a) to (h). Similarly, Section 61 of the Punjab Municipal Act, 1911 provides for the taxes which may be imposed by a Committee in the whole or any part of the Municipality and Section 51 provides for the constitution of Municipal Fund to whose credit shall be placed all sums received by, or on behalf of the Committee.

The receipts and expenditure of ULBs under various heads for the period 2014-19 are detailed in **Table 3.5**.

Table 3.5: Details of receipt and expenditure of ULBs during 2014-19

(₹ in crore)

| Particulars | 2014-15 | | 2015-16 | | 2016-17 | | 2017-18 | | 2018-19 | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Receipt | Exp. |
| Own Receipts¹⁰ | | | | | | | | | | |
| (a) Own tax | 1,791.75 | | 1,927.47 | | 2,144.71 | | 2,261.21 | | 2,328.86 | |
| (b) Non-tax | 484.06 | 2,201.44 | 439.33 | 2,387.13 | 449.82 | 2,662.72 | 522.37 | 2,665.80 | 598.81 | 2,756.10 |
| (c) Capital receipts (sale of property, etc.) | 37.78 | | 43.92 | | 88.82 | | 27.42 | | 10.04 | |
| Total | 2,313.59 | 2,201.44 | 2,410.72 | 2,387.13 | 2,683.35 | 2,662.72 | 2,811.00 | 2,665.80 | 2,937.71 | 2,756.10 |
| SFC transfers (State Finance Commission devolutions) | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 | 7.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grants from State Government | 33.86 | 33.86 | 17.00 | 17.00 | 49.97 | 49.97 | 29.00 | 29.00 | 88.45 | 88.45 |
| CFC transfers (Central Finance Commission devolutions) | 266.68 | 266.68 | 233.97 | 233.97 | 161.98 | 161.98 | 253.95 | 253.95 | 355.51 | 355.51 |
| Other sources (PIDB, PMIDC, PUDA, etc.) | 264.74 | 264.74 | 61.90 | 61.90 | 492.03 | 492.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | 2,878.87 | 2,766.72 | 2,723.59 | 2,700.00 | 3,394.33 | 3,373.70 | 3,093.95 | 2,948.75 | 3,381.67 | 3,200.06 |

Source: Departmental data

Table 3.5 shows that there was no receipt under the head - 'SFC transfers' during the period 2014-19 except for the year 2016-17. The Department attributed the reasons for this to non-sanction and non-release of funds by the Finance Department.

3.3.3 Grant to Urban Local Bodies

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

¹⁰ **Own tax** includes property tax, arrears of house tax, octroi on duty, municipality tax, advertisement tax, compensation as share of VAT proceeds and as grants-in-aid and share of auction money and additional excise duty in lieu of abolition of octroi, etc.

Non-tax includes water rate, sewerage charges, rent, lease money, building application fee, composition fee, Development charges, licence fee, bus *adda* fee, interest on deposits, *Tehabzari* fee, road cutting charges, slaughter house fee, dead animal fee, etc.

Capital receipts include sale of Municipal capital assets like shops, plots, etc.

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

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

3.3.3.1 Non/short/delayed release of grants

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

The status (as of March 2020) of release of basic grants and performance grants during the years 2015-16 to 2018-19 is detailed in **Table 3.6 (a & b)**.

Table 3.6(a): Status of release of basic grants during 2015-16 to 2018-19

(₹ in crore)

| Year | Amount released by GoI | | Amount released by GoP | | Status of interest released on account of delay | | | |
|--------------|--|--|--|--|--|--------------------|--|--------------------|
| | 1 st installment (Date of release) | 2 nd installment (Date of release) | 1 st installment (Date of release) | 2 nd installment (Date of release) | Delay (in days) in release of 1 st installment by GoP | Amount of interest | Delay (in days) in release of 2 nd installment by GoP | Amount of interest |
| 2015-16 | 117.71 (30.06.15) | 116.27 (20.11.15) | 117.71 (30.07.15) | 116.27 (07.12.15) | 15 | 0.40 (31.07.18) | 03 | 0.07 (31.07.18) |
| 2016-17 | 161.99 (26.09.16) | 160.04 (16.03.17) | 161.99 (03.02.17) | 160.04 (10.07.17) | 115 | 3.45 (31.07.18) | 101 | 2.89 (31.07.18) |
| 2017-18 | 152.23 (06.10.17 & 08.03.18) | 184.93 (27.08.18) | 152.23 (09.05.18) | 184.93 (20.12.18) | 247 | 5.13 (12.09.18) | 100 | 3.42 (24.01.19) |
| 2018-19 | 212.62 (11.02.19) | 215.23 (03.09.19) | 212.62 (17.07.19) | 215.23 (22.11.19) | 114 | 5.13 (04.09.19) | 65 | 2.09 (22.01.20) |
| Total | | | | | | 14.11 | | 8.47 |

Source: Departmental data

Table 3.6(b): Status of release of performance grants during 2015-16 to 2018-19

(₹ in crore)

| Year | Amount released by GoI | Amount released by GoP | Delay (in days) in release of grant by GoP | Amount of interest released on account of delay |
|--------------|------------------------|-----------------------------------|--|---|
| 2016-17 | 93.89 (31.03.17) | 93.89 (19.09.17 & 12.10.17) | 156 | 2.87 (31.07.18) |
| 2017-18 | 106.26 (23.08.19) | 106.26 (27.09.19) | 19 | 0.32 (23.12.19) |
| 2018-19 | Not released | - | - | - |
| Total | | | | 3.19 |

Source: Departmental data

Note: As per recommendations of FFC, the performance grants were to be disbursed from the second year of the Award Period i.e. 2016-17 onwards.

Audit observed that due to delayed submission of UCs in respect of previous grants by 55-318 days, as detailed in **Table 3.7**, subsequent basic grants and performance grants were received from GoI with delay up to 10 months.

Table 3.7: Delay in submission of UC leading to delay in release of subsequent installment of grant

| Year | Due date of 1 st installment of BG | Released by GoI | Delay, if any | Last due date of UC for 1 st installment | UC submitted by GoP | Delay in submission of UC by GoP |
|---------|--|--------------------------|---------------|---|---------------------|----------------------------------|
| 2015-16 | June 2015 | June 2015 | No delay | 30.09.2015 | 24.11.2015 | 55 days |
| 2016-17 | June 2016 | 26.09.2016 | 03 months | 30.09.2016 | 15.02.2017 | 138 days |
| 2017-18 | June 2017 | 06.10.2017 08.03.2018 | 2-7½ months | 30.09.2017 | 13.07.2018 | 286 days |
| 2018-19 | June 2018 | 11.02.2019 | 7 months | 30.09.2018 | 08.08.2019 | 318 days |
| 2019-20 | June 2019 | Not yet released | - | 30.09.2019 | - | - |
| Year | Due date of 2 nd installment of BG and PG | Released by GoI | Delay, if any | Last due date of UC for 1 st installment | UC submitted by GoP | Delay in submission of UC by GoP |
| 2015-16 | October 2015 | 20.11.2015 | 20 days | 31.05.2016 | 03.03.2016 | No delay |
| 2016-17 | October 2016 | 16.03.2017 | 4½ months | 31.05.2017 | 18.08.2017 | 80 days |
| 2017-18 | October 2017 | 27.08.2018 | 10 months | 31.05.2018 | 18.01.2019 | 233 days |
| 2018-19 | October 2018 | 03.09.2019 | 10 months | 31.05.2019 | Not yet submitted | - |
| 2019-20 | October 2019 | Yet to be released | - | 31.05.2020 | - | - |

Source: Departmental information

BG=Basic Grant; and PG=Performance Grant

Further, due to delayed release of the basic grant and performance grant by 03-156 days (**Table 3.6 (a&b)**), the State Government had to pay an avoidable amount of ₹ 25.77 crore (₹ 22.58 crore for basic grants and ₹ 3.19 crore for performance grant) by way of interest.

The Director (Local Bodies) stated (July 2020) that the Department had time and again requested the Finance Department to clear the grant bills at the

earliest for timely release of grant to ULBs to avoid payment of interest. Reasons for delay in release of grant by the Finance Department were awaited (August 2021).

3.4 Accountability framework of Urban Local Bodies (Internal Control System)

A sound internal control system significantly contributes to efficient and effective governance of the ULBs by the State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the ULBs and the State Government in meeting with its basic stewardship responsibilities, including strategic planning, decision making and accountability of the stakeholders. The following deficiencies were noticed in the internal control system:

3.4.1 Primary audit of Urban Local Bodies

Paragraphs 9.54 and 9.75 of the FFC deal with the need to have reliable data on the finances of local bodies in order to enable all stakeholders to make informed decisions. For this, the compilation of accounts and their audit assumes importance. Since the audit of accounts provides the necessary transparency and accountability, the performance grants are to be provided with condition that the urban local body will have to submit audited annual accounts, as per recommendations of FFC.

ELFA has been empowered to conduct the audit of Municipal Corporations as per Section 176(2) of the Punjab Municipal Corporation Act, 1976. The audit of Municipal Councils/Nagar Panchayats has been empowered under Rule XVII 17(1)(a) of the Municipal Account Code, framed under Section 240 of the Punjab Municipal Act, 1911.

Paragraph 29.6 of the Punjab Municipal Accounting Manual, 2017 provides that the accounts of the Municipal Corporation shall be pre-audited. In case of Municipal Councils/Nagar Panchayats, pre/post audit shall be conducted, so far as possible once a year or half yearly as the Government may direct. The State Government may, however, direct that the accounts of a specified ULB be audited from day-to-day by one or more resident auditors.

The Government of Punjab instructed (December 1983) that the accounts of Municipal Councils/Notified Area Committees with an annual income of more than ₹ 10 lakh shall be audited bi-annually and the accounts of other ULBs having annual income of less than ₹ 10 lakh shall be audited annually.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016, highlighting short coverage of internal audit by ELFA (Paragraph 3.4.1).

The position of internal audit planned and conducted by ELFA during the period from 2016-17 to 2018-19 is given in **Table 3.8**.

Table 3.8: Position of internal audit conducted by ELFA

| Type of ULB | Total number of units | | | Number of units planned | | | Number of units audited (Percentage) | | |
|-----------------------------------|-----------------------|------------|------------|-------------------------|-----------|-----------|---|-------------|-------------|
| | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 | 2016-17 | 2017-18 | 2018-19 |
| Municipal Corporation | 10 | 10 | 10 | 10 | 10 | 10 | 10 (100) | 10 (100) | 10 (100) |
| Municipal Council/Nagar Panchayat | 164 | 157 | 157 | 55 | 45 | 53 | 82 (50) | 66 (42) | 56 (36) |
| Total | 174 | 167 | 167 | 65 | 55 | 63 | 92 | 76 | 76 |

Source: Departmental information

Table 3.8 shows that though 100 per cent Municipal Corporations were covered under internal audit, 36-50 per cent of the Municipal Councils/Nagar Panchayats had only been covered by ELFA and the audit coverage decreased from 50 per cent in 2016-17 to 36 per cent in 2018-19.

The Committee on LBs & PRIs, while discussing the Paragraph 3.4.1 of the ATIR on PRIs and ULBs for the year ended 31 March, 2016, had recommended (September 2019) that the requisite action may be taken in consultation with ELFA for the internal audit of all ULBs. The fact, however, remains that the status of conducting internal audit by ELFA has not improved during the period 2016-19.

3.4.2 Lack of response to audit observations of ELFA and PAG (Audit)

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

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

Status of outstanding paragraphs as on 31 March 2019, issued by ELFA and PAG (Audit), Punjab in respect of ULBs is given in **Table 3.9**.

Table 3.9: Status of outstanding paragraphs as on 31 March 2019

| Sr. No. | Since pending | Municipal Corporations | | Municipal Councils/ Nagar Panchayats | | Total | |
|---------|------------------------|------------------------|--------------|--------------------------------------|--------------|---------------|--------------|
| | | ELFA | PAG | ELFA | PAG | ELFA | PAG |
| 1. | Up to 5 years old | 2,024 | 774 | 6,338 | 3,134 | 8,362 | 3,908 |
| 2. | 5 to 10 years old | 1,020 | 331 | 2,730 | 190 | 3,750 | 521 |
| 3. | More than 10 years old | 4,966 | 0 | 12,693 | 0 | 17,659 | 0 |
| | Total | 8,010 | 1,105 | 21,761 | 3,324 | 29,771 | 4,429 |

Source: Information supplied by the ELFA and office records

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

The Committee on LBs & PRIs, while discussing the Paragraph 3.4.2 regarding lack of response to audit observation of the ATIR on PRIs and ULBs for the year ended 31 March, 2016, had recommended (September 2019) that a committee of concerned authorities may be formed and the outstanding paragraphs may be got settled in consultation with ELFA and the Audit Department. However, the status of the outstanding observations has not improved despite the recommendation of the Committee on LBs & PRIs.

3.4.3 Follow-up action on Annual Technical Inspection Reports

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

The ATIRs for the years 2012-13, 2013-14, 2014-15 and 2015-16 had been laid before the State Legislature. Though all 64 audit paragraphs pointed out through the ATIRs for the years 2012-13 to 2015-16, were discussed in various meetings of the Committee on LBs and PRIs, 57 paragraphs were pending as per 17th and 21st Reports of the Committee for requisite compliance to be made by the Department (*Appendix 3.2*).

Persistent irregularities

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

- (i) Devolution of functions.
- (ii) Lack of response to audit observations.
- (iii) Avoidable expenditure.
- (iv) Blockade of funds.
- (v) Diversion of funds.
- (vi) Incomplete work.
- (vii) Short realisation of charges.
- (viii) Non-deduction of labour cess.
- (ix) Non-deposit of Cancer and Culture Cess.
- (x) Non-realisation of revenue receipts.
- (xi) Outstanding liabilities.
- (xii) Short deduction of Value Added Tax (VAT).

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

Chapter-IV

Results of audit of Urban Local Bodies

Chapter-IV

Results of audit of Urban Local Bodies

4.1 Construction and maintenance of internal roads in Urban Local Bodies

- Database in respect of construction/maintenance of roads was not maintained in test-checked Urban Local Bodies.
- There was short utilisation of 16 *per cent* of projected funds for execution of works in the test checked Urban Local Bodies.
- Achievements *vis-a-vis* targets were poor as only 43 *per cent* of road works were completed during 2014-17.
- Various inconsistencies were noticed in execution of works.
- Shortage of staff among different cadres ranged between 42 *per cent* and 79 *per cent*.
- Quality control was not adhered to in four test-checked ULBs as Engineer-in-charge did not get the quality of work checked from the authorised laboratories.

4.1.1 Introduction

The public streets vesting in the Urban Local Bodies (ULBs) are maintained, controlled and regulated under Section 224(2) of the Municipal Corporation Act, 1976 for Municipal Corporations and under Section 56(g) of the Punjab Municipality Act, 1911 for Municipal Councils and Nagar Panchayats under the control of the Commissioner and Executive Officer respectively. Further, under Section 225 and Section 227 of Municipal Corporation Act, 1976, the Commissioner/Executive Officer may from time to time cause all public streets vested in the ULBs to be levelled, metalled or paved, channelled, altered or repaired and may widen, extend or otherwise improve such streets and make new public streets. At State level, all the Municipal Corporations and Councils work under the control of Principal Secretary, Local Bodies assisted by Director, Department of Local Government, Punjab.

With a view to assess the adequacy and effectiveness of the action plan for the implementation of road works and its overall impact and effectiveness in achievement of targeted outputs and outcomes and their economical and efficient execution, 59 completed works out of 266 works were selected¹. An audit was conducted (April-August 2017) by test-checking the records of 49 completed works² of construction and maintenance of internal roads in 10 ULBs³ (*Appendix 4.1*) covering the period 2014-17.

¹ Selected by adopting Probability Proportional to Size With Replacement method of Statistical Sampling.

² Records of 10 works (Sr. No. 7, 8, 9, 10, 11, 12, 16, 20, 22 and 23 – Appendix 4.1) were not produced to Audit.

³ **Municipal Corporations:** (i) Amritsar; (ii) Jalandhar; (iii) Ludhiana; **Municipal Councils:** (iv) Dharmkot; (v) Garhshankar; (vi) Khanna; (vii) Kharar; (viii) Zirakpur; **Nagar Panchayats:** (ix) Dhilwan; and (x) Nadala.

Audit findings

4.1.2 Planning

4.1.2.1 Non-availability of data base

Section 169(3) of Punjab Municipal Corporation Act, 1976 and Section 56(3) of Punjab Municipality Act, 1911 provides that the ULBs shall maintain a register and map of immovable property of which it is the proprietor or which vests in it, or which it holds in trust for the Government. The availability of database of roads previously constructed/maintained is very significant for planning the periodicity of construction and maintenance of roads subsequently.

Audit noticed that 8 out of 10 selected ULBs (except Municipal Corporations (MC), Amritsar and Kharar) did not maintain any record of existing/newly constructed roads, condition thereof and the kind of improvement and maintenance required. It was noticed that ₹ 485.40 crore were spent by these ULBs during 2014-17 on construction/maintenance of roads, but in the absence of the said record, it could not be ensured whether the actual requirement of construction/ improvement/widening, etc. was met or not. The ULBs stated (August 2017) that necessary care would be taken to maintain the records. Subsequent reply/action in this regard was awaited from the Department (August 2021).

4.1.3 Financial management

4.1.3.1 Short utilisation of budget provisions

Against the estimated budget of ₹ 637.58 crore for construction and maintenance of internal roads and streets, ₹ 533.44 crore (84 per cent) were utilised by 10 test-checked ULBs resulting into short utilisation of estimated budget by ₹ 104.14 crore (16 per cent) during 2014-17 (**Appendix 4.2**).

MCs, Kharar and Zirakpur stated (July 2017) that the expenditure had been incurred on construction and maintenance of roads and streets in view of availability of funds as well as approval of budget estimates from competent authority. MC, Garhshankar stated (June 2017) that the expenditure had been made as per actual requirement. Reply of MC, Garhshankar was not acceptable as 45 out of 52 works were completed and the remaining seven works were either in progress or were not started at all. MC, Dharamkot stated that all work could not be executed due to shortage of funds. MCs, Jalandhar, Ludhiana and Amritsar did not furnish reply. The latest status of completion of works was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.3.2 Non-adjustment of temporary advances

Rule XVII.14 of Municipal Account Code, 1930 provides that amount of the advances outstanding at the end of each half-year shall be abstracted on a list of outstanding advances and when the advance is adjusted, the particulars of the transaction shall be entered on the collection side of the register showing how the adjustment was made.

Out of 10 selected ULBs, audit noticed (May-June 2017) that in MCs, Ludhiana and Jalandhar, ₹ 38.71 crore⁴ sanctioned/disbursed to employees/agencies by Building and Road Division on account of temporary advances had not been adjusted as of March 2017. Thus, laxity in enforcing codal provisions has resulted into pendency of substantial amount of advances.

Municipal Corporation, Ludhiana stated (May 2017) that instructions would be issued to concerned branches to get the temporary advances adjusted, whereas no reply was furnished by Municipal Corporation, Jalandhar. The present status regarding adjustment of outstanding temporary advances was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.3.3 Lapsed deposits

Rule XVII.3.A of the Municipal Account Code, 1930 provides that if the security is not claimed by the contractor for more than three complete account years after it has become due, it shall lapse and credited to the account of the ULB.

Out of 10 test-checked ULBs, audit noticed (May-August 2017) that in MCs Amritsar, Jalandhar, Ludhiana, Dharmkot, Kharar and Khanna, security deposits amounting to ₹ 4.81 crore⁵ in respect of 842 works pertaining to the period up to 20 years ago, lying unclaimed for more than three years, were not credited (March 2017) to the account of the ULBs concerned.

MCs Dharamkot, Kharar and Khanna noted (June-July 2017) the point for future compliance. MCs Amritsar, Jalandhar and Ludhiana did not furnish any reply. The present status regarding credit of lapsed deposits to the accounts of concerned ULBs was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.4 Execution of works

The detail of works relating to construction and maintenance of roads by 10 test-checked ULBs during 2014-17 is given in **Table 4.1**.

Table 4.1: Status of works planned and achievement up to 31 March 2017

| Sr. No. | Name of ULB | Number of works | | | |
|---------|-------------|-----------------|-----------|-------------|-------------|
| | | Planned | Completed | In-progress | Not started |
| 1. | Amritsar | 157 | 24 | 131 | 2 |
| 2. | Jalandhar | 810 | 546 | 211 | 53 |
| 3. | Ludhiana | 802 | 148 | 583 | 71 |
| 4. | Dharamkot | 82 | 47 | 16 | 19 |
| 5. | Garhshankar | 52 | 45 | 4 | 3 |
| 6. | Khanna | 236 | 135 | 79 | 22 |
| 7. | Kharar | 62 | 35 | 3 | 24 |

⁴ Municipal Corporations: (i) Jalandhar: ₹ 27.23 crore as of March 2017; and (ii) Ludhiana: ₹ 11.48 crore during 2008-09 to 2014-15 in respect of 159 employees/agencies.

⁵ Municipal Corporations: (i) Amritsar: ₹ 0.18 crore against 103 works; (ii) Jalandhar: ₹ 0.34 crore against 16 works; (iii) Ludhiana: ₹ 3.66 crore against 586 works; and Municipal Councils: (iv) Dharamkot: ₹ 0.05 crore against 36 works; (v) Kharar: ₹ 0.40 crore against 53 works; and (vi) Khanna: ₹ 0.18 crore against 48 works.

| Sr. No. | Name of ULB | Number of works | | | |
|--------------|-------------|-----------------|--------------|--------------|-------------|
| | | Planned | Completed | In-progress | Not started |
| 8. | Zirakpur | 92 | 84 | 7 | 1 |
| 9. | Dhilwan | 41 | 32 | 0 | 9 |
| 10. | Nadala | 72 | 53 | 5 | 14 |
| Total | | 2,406 | 1,149 | 1,039 | 218 |

Source: Departmental data

Against the target of 2,406 works, only 1,149 (48 per cent) works were completed by the test-checked ULBs during 2014-17. Of the remaining 1,257 works, 1,039 works were under progress and 218 works were not started. The shortcomings/irregularities noticed in execution of works in respect of 49 test-checked completed works are discussed in succeeding paragraphs.

4.1.4.1 Avoidable expenditure

(i) Municipal Corporation, Jalandhar invited (07 June 2016) tenders in respect of "Four laning of Kapurthala road from Distributary to Municipal Corporation limit" with an estimated cost of ₹ 8.33 crore. The tenders were to be opened on 17 June 2016. Audit noticed that the Technical Advisor intimated (14 June 2016) MC, Jalandhar that the said road fell under the jurisdiction of National Highway Authority of India (NHAI) and advised that the funds should not be utilised for this project. It was further recommended that matter should be taken up with NHAI and the work be got completed before October 2016. However, MC, Jalandhar, instead of taking up the matter with NHAI, awarded (12 September 2016) the work to a contractor at the rate of 17.61 per cent below estimated cost with a time limit of five months and made payment of ₹ 2.64 crore against the executed work of ₹ 4.25 crore to the contractor (February 2017). This had resulted into avoidable expenditure of ₹ 2.64 crore as the work was required to be executed from funds under NHAI by PWD (B&R) Central Division Jalandhar.

The status of completion of work was called for (February 2021) from the Department; reply was awaited (August 2021).

(ii) Similarly, in another work, MC, Jalandhar allotted (March 2015) work of 'laying of 50 mm thick Bitumen Macadam (BM) and 20 mm thick Premix Carpeting (PC) on Nakodar road from Jyoti Chowk to Ambedkar Chowk' at an estimated cost of ₹1.09 crore with a time limit of six months. However, the work was stopped (July 2015) after incurring an expenditure of ₹ 0.39 crore on the grounds that the road being a National Highway, the work was to be carried out by Public Works Department (Building & Roads), Central Works Division. While planning the work *ibid*, the road being National Highway was not taken into account by MC Jalandhar before allotment of work (March 2015). This had resulted into avoidable expenditure of ₹ 0.39 crore. MC, Jalandhar admitted (June 2017) the fact but did not furnish any reasons for deviation.

The status regarding adjustment of amount of ₹ 0.39 crore with PWD was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.4.2 Excess payment of bitumen

Terms and conditions of the technical sanction accorded (May 2015) by the Chief Engineer, Municipal Corporation, Ludhiana, in respect of the work of “Rejuvenation of roads from Canal Bridge to Senior Citizen Home and MC Nursery to Orient Cinema Chowk (Ward No. 57)” (work), *inter alia* stipulated that the payment of bitumen was to be made to the contractor taking into account the variation between the analysis of rates and the rates as per invoices of bitumen procured by the contractor during the execution of the work.

Test-check of records of MC, Ludhiana (June 2017) revealed that the work *ibid* was allotted (September 2015) to a contractor with an estimated cost of ₹ 2.46 crore with a time limit of four months. The Department paid (November 2015-February 2017) ₹ 29.41 lakh to the contractor for purchase of bitumen. Audit noticed that the Department made payment of bitumen against the bills of bitumen purchased (March-June 2015) by the contractor i.e. before the start of work whereas the rate as per analysis for bitumen was less during the period when the work of bitumen was actually executed by the contractor. This had resulted in excess payment of ₹ 4.25 lakh to the contractor, as detailed in **Table 4.2**.

Table 4.2: Excess payment on account of difference of rate of bitumen

(Amount in ₹)

| Date of actual purchase of bitumen by the contractor | Rate as per invoice (per MT) | Analysis Rate (per MT) | Difference | Quantity (in Metric Tonne) | Total |
|--|------------------------------|------------------------|------------|----------------------------|-----------------|
| 12-06-2015 | 42,544 | 35,883 | 6,661 | 18.555 | 1,23,595 |
| 08-06-2015 | 42,544 | 35,883 | 6,661 | 18.910 | 1,25,960 |
| 05-06-2015 | 42,544 | 35,883 | 6,661 | 13.495 | 89,890 |
| 14-03-2015 | 40,353 | 35,883 | 4,470 | 19.160 | 85,645 |
| Total | | | | | 4,25,090 |

Source: Departmental data

MC, Ludhiana stated (June 2017) that the payment was made to the contractor on the basis of production of original bills of bitumen as per clause of contract agreement. However, no such clause in the contract agreement was shown to Audit. In the absence of which, the payment on account of variation in the rates of bitumen made to the contractor on the basis of bills pertaining to the period prior to allotment of work was not justified.

Further reply/action in this regard was enquired (February 2021) from the Department; reply was awaited (August 2021).

4.1.4.3 Irregular laying of M-40 interlocking tiles

The Director, Local Government, Punjab directed (April 2013) that M-35 interlocking tiles would be utilised in light traffic area⁶ i.e. daily traffic up to 150 commercial vehicles exceeding 30 kilo Newton (kN) laden weight, or an

⁶ Pedestrian plazas, shopping complexes, ramps, car parks, office driveways, housing colonies, office complexes, rural roads with low volume traffic area, farm houses, beach sites, residential roads, etc.

equivalent up to 0.5 million standard axles (MSA)⁷ for a design life of 20 years.

Audit noticed (June 2017) that in two test-checked ULBs (MCs, Amritsar and Khanna), M-40 interlocking tiles were used instead of M-35 in respect of two works carried out in the streets for developing parking area and areas having light traffic. This had resulted in extra expenditure of ₹ 10.05 lakh, as detailed in **Table 4.3**.

Table 4.3: Extra expenditure on account of irregular laying of interlocking tiles

(Amount in ₹)

| Municipal Corporation/ Council | Name of work | Quantity executed | Rate of M-40 tiles per sq.m. (actually paid) | Rate of M-35 tiles per sq.m. | Difference | Total |
|--------------------------------|---|-------------------|--|------------------------------|------------|------------------|
| Amritsar | Construction and widening of roads with interlocking tiles Ward No.50 | 2,867.18 | 920.15 | 623.58 | 296.57 | 8,50,320 |
| Khanna | P/L Interlocking Tiles in Railway crossing Ward No.7 | 948.99 | 786.69 | 623.58 | 163.11 | 1,54,,790 |
| Total | | | | | | 10,05,110 |

Source: Departmental data

MC, Amritsar stated (August 2017) that the estimates were prepared based on M-40 interlocking tiles considering the traffic volume on these streets, whereas MC, Khanna noted (June 2017) the point for future compliance. Reply of MC, Amritsar was not acceptable as directions issued (April 2013) by the Department of Local Government, Punjab stipulated that M-35 interlocking tiles should be used in case of parking areas (light traffic area). Action taken, if any, in this regard was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.4.4 Unfruitful expenditure

(i) Rule 2.89 of Punjab Public Works Department Code provides that no work shall be commenced unless a properly detailed design and estimate has been sanctioned, allotment of funds made and orders for its commencement issued by the competent authority. Further, the work should be allotted after obtaining the required No Objection Certificates (NOC) from the concerned departments for timely completion of work and to derive intended benefits.

Test-check of records (June 2017) of Municipal Corporation, Jalandhar revealed that two works amounting to ₹ 41.68 lakh awarded in July 2011 were stopped after incurring an expenditure of ₹ 6.57 lakh, due to non-obtaining of clearance from the Forest Department, as detailed in **Table 4.4**.

⁷ A standard axle is defined as single axle load 81.6 kN.

Table 4.4: Detail of works executed without obtaining fresh clearance and relevant jurisdiction

(₹ in lakh)

| Sr. No. | Name of work | Estimated cost | Date of start of work/ completion date | Date when work stopped/ delay | Expenditure | Reasons stated by the ULBs |
|---|--|----------------|--|-------------------------------|-------------|---|
| Municipal Corporation, Jalandhar | | | | | | |
| 1. | Construction of service lane on GT road from BSF chowk to Khalsa college ROB railway crossing Left Hand Side (LHS) | 20.83 | 25.07.2011/ 25.11.2011 (4 months) | 14.11.2014 (35 months) | 3.19 | The work was stopped due to non-clearance from the Forest Department. |
| 2. | Construction of service lane on GT road from BSF chowk to Khalsa college ROB railway crossing Right Hand Side (RHS) upto Water Bond Macadam (WBM) Part-I | 20.85 | 25.07.2011/ 25.11.2011 (4 months) | 14.11.2014 (35 months) | 3.38 | |

Source: Departmental data

MC, Jalandhar stated (June 2017) that the works were finalised on the instructions of higher authorities as per resolution passed by the MC House. The reply of MC, Jalandhar was not acceptable as MC, Jalandhar should have obtained necessary NOC from the Forest Department before the start of work. This not only resulted into unfruitful expenditure of ₹ 6.57 lakh, but also denying better facilities to general masses.

(ii) Test-check of records (July 2017) of Municipal Council, Zirakpur revealed that a work for laying premiss in Ward No.2 amounting to ₹ 48.25 lakh awarded in May 2015 was stopped after incurring an expenditure of ₹ 17.21 lakh, as the Department found the work to be done by the Greater Mohali Area Development Authority (GMADA). It was, however, noticed that neither the funds for execution of the work were released to GMADA nor was the work done by GMADA itself (December 2017). This resulted into unfruitful expenditure of ₹ 17.21 lakh.

Present status of the three works was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.4.5 Non-measurement of earth work

Paragraph 26(b) of PWD specification No. 6.2 provides that while executing the earthwork in filling the level of surfaces, levels shall be taken before and after the completion of the work so that measurement of excavation in earth work can be made.

Audit noticed (June 2017) that in two Municipal Councils of Dharamkot and Garhshankar, payment amounting to ₹ 3.87 lakh on account of earth filling was made in respect of three works⁸ during March-October 2016. However, no record entry in the Measurement Book (MB) with regard to surface level before and after the completion of the work was made to show the depth of filling.

⁸ MC Dharamkot: (i) Construction of streets in Dashmesh Nagar in Zone A (₹ 0.83 lakh); (ii) Construction of street and drains L-type backside Nanak Das Colony near AD College (₹ 1.04 lakh); and MC Garhshankar: (iii) Providing and laying (P/L) Interlocking tiles 60 MM from House of Tarsem Lal to Ashok Kumar Ward No. 8 (₹ 2 lakh).

The concerned ULBs noted the point for future compliance (June 2017). Subsequent reply/action of the Department was awaited (August 2021).

4.1.4.6 Avoidable payment of tack coat

Clause 503.4.3 of the Ministry of Road Transport and Highways (MoRTH) guidelines specify that where the material to receive an overlay is freshly laid bituminous layer that has not been subjected to traffic or contaminated by dust, a tack coat is not mandatory where the overlay is completed within two days.

Out of 10 test-checked ULBs, Audit observed (June-August 2017) in MCs Amritsar, Kharar and Dharmkot that both the works of Bitumen Macadam and semi-dense bitumen concrete were laid either on the same day or next day in respect of seven works executed between February 2014 and March 2016. However, a layer of tack coat was also laid in contravention to the Rules *ibid*. This had resulted into avoidable expenditure on tack coat amounting to ₹ 15.23 lakh⁹.

MCs, Amritsar (August 2017) and Kharar (July 2017) stated that the payment had been made as per estimates as well as actual execution of work at site, whereas MC, Dharamkot noted (June 2017) the audit observation for future compliance. The replies of MCs, Amritsar and Kharar were not acceptable as payment of tack coats had been made contrary to the guidelines of MoRTH.

4.1.4.7 Execution of work without resolution

Section 42 of Punjab Municipal Corporation Act, 1976 (PMC Act) provides that Finance and Contract Committee (F&CC) shall exercise all the powers of Corporation in relation to contracts to be entered into for and on its behalf. Further, Section 76 of PMC Act provides that all money received by or on behalf of the Corporation from the Government or any individual by way of grant or deposit shall form part of MC fund. Section 46 of Punjab Municipality Act, 1911 provides that no contract by or on behalf of any Committee whereof the value or amount exceeds five hundred rupees shall be entered into until it has been sanctioned at a meeting of the Committee.

Out of 10 test-checked ULBs, Audit noticed that in MCs Amritsar, Kharar and Zirakpur; and Nagar Panchayat, Nadala, 12 works with an estimated cost of ₹ 11.04 crore¹⁰ were executed during 2016-17 under Punjab Urban Mission, funded by Punjab Infrastructure Development Board (PIDB), without the approval of competent authority in contravention of the provisions *ibid*.

⁹ MC Amritsar: (i) Laying BM/SDBC and upgradation of roads of Truck stand scheme (₹ 5.75 lakh); (ii) Providing and laying (P/L) BM and SDBC in main branches of road of Basant Avenue I Ward No. 8 and 9 (₹ 4.64 lakh); (iii) P/L 50mm thick BM/25mm thick SDBC on road in Abadi Dilbag Nagar, abadi Kot Karnail Singh opp. MCA Dispensary wali park Sultanwind road (₹ 0.48 lakh); MC Kharar: (iv) P/L Premix in Ward No. 1, 24 and 25 (₹ 1.36 lakh); (v) P/L premix in Ward No. 16 (₹ 0.82 lakh); (vi) P/L premix of road from Sunny Mandir to village Jandpur road on Desu Majra road (₹ 1.66 lakh); MC Dharamkot: (vii) Construction of metalled road from House of Ex-MLA to Jalandhar Bypass in Ward No. 3 (₹ 0.52 lakh).

¹⁰ (i) Municipal Corporation, Amritsar (6 works of ₹ 6.63 crore); Municipal Councils: (ii) Kharar (2 works of ₹ 0.66 crore); (iii) Zirakpur (1 work of ₹ 2.77 crore); and (iv) Nagar Panchayat, Nadala (3 works of ₹ 0.98 crore).

MC, Amritsar stated (August 2017) that the works were executed as per guidelines issued by Punjab Infrastructure Development Board (PIDB). MC, Kharar stated (July 2017) that it was not mandatory to pass resolution for PIDB works as the same had been passed by the Technical Advisor to Chief Minister, whereas MC, Zirakpur stated (July 2017) that the work relating to Punjab Urban Mission was directly under the control of DC and MC, Nadala noted (August 2017) the point for future compliance. The replies of the MCs, Amritsar and Kharar were not in line with the provisions of the PMC Act *ibid*. Further reply/action of the Department was awaited (August 2021).

4.1.4.8 Execution of work without proper estimates

The guidelines issued (September 1995) by the Department of Local Government, Punjab provide that while preparing estimates for civil works, cross section showing the existing road width and new road at 50 metre interval is to be measured on the basis of which estimates are to be prepared as it was noticed that estimates were being prepared in a loose manner leaving a large scope of manipulation and misuse of public funds.

Test-check of records in 9 out of 10 test-checked ULBs (except Municipal Corporation, Jalandhar) revealed that no measurement at 50 metre interval was found attached with the estimates in respect of 42 works with budget estimate of ₹ 38.20 crore against which an expenditure of ₹ 32.38 crore was incurred during 2014-17 (*Appendix 4.3*).

The concerned ULBs stated (August 2017) to have noted the above point for future compliance. However, no reasons for non-compliance of codal provisions were furnished to audit. Further reply/action of the Department was awaited (August 2021).

4.1.4.9 Execution of work without provision in the estimates

As per clause (xxxii) of the contract agreement executed (30 September 2015) between MC, Ludhiana and the contractor, items which were not included in the original estimate were to be executed with the permission of competent authority and were to be paid as per overall saving in case of Common Schedule of Rates (CSR) items and approved rates on the basis of Analysis of Rates (AOR) for Non-Scheduled (NS) items.

Test check of records of MC Ludhiana, revealed (June 2017) that under the work "Rejuvenation of Phamran Road to Inder Singh Road" allotted in September 2015 with an estimated cost of ₹ 46.17 lakh, extra works amounting to ₹ 3.24 lakh were executed for which no provision in the estimate was made. Audit further noticed that no approval of competent authority was obtained in this regard and payment of ₹ 3.24 lakh was made to the contractor.

The concerned ULB stated (June 2017) that the extra items were necessary to be executed as per prevailing site condition. The reply of the ULB was not acceptable as no approval for extra execution had been taken from the competent authority. Further reply/action of the Department in this regard was awaited (August 2021).

4.1.5 Other irregularities

- Two works¹¹ amounting to ₹ 0.78 crore were awarded (March-April 2016) by Nagar Panchayat, Nadala to contractors without obtaining the valid capacity certificate, scanned copy of Earnest Money Deposit (EMD) and other details in contravention to the terms and conditions of Detailed Notice Inviting Tender (DNIT). Nagar Panchayat, Nadala stated (August 2017) that technical bid of contractors would be taken and shown to audit at the time of next audit. Reply of the ULB was not acceptable as in the absence of the requisite documents, the tenders of the contractors should not have been accepted.
- Out of 10 selected ULBs, audit observed that in MCs Amritsar, Jalandhar, Ludhiana, Dharmkot, Kharar and Nagar Panchayat Dhilwan, 34 works valuing ₹ 50.13 crore¹² were awarded without obtaining the required comprehensive insurance to safeguard the interest of the organisation despite this being a statutory obligation as stipulated in paragraph 18.2 of Central Vigilance Commission guidelines. MCs Jalandhar and Ludhiana stated (June 2017) that the matter would be referred to competent authority to enforce the clause of insurance in tender document, whereas remaining MCs noted (August 2017) the point for future compliance without giving any reasons for non-compliance of above said CVC guidelines.
- Videography of streets in respect of nine test-checked works valuing ₹ 19.96 crore, executed by Municipal Corporation, Ludhiana during September 2015-September 2016 were not uploaded on the website of MC, Ludhiana in contravention to clause 12 of work order to assess the actual condition of road before the start of work and after completion of work. The MC, Ludhiana stated (June 2017) that the practice would be followed in future.
- Out of 10 selected ULBs, audit observed in MC Khanna, Dharmkot, Garhshankar, Zirakpur, Dhilwan and Nagar Panchayat, Nadala that 19 works valuing ₹ 4.21 crore¹³ were executed without taking five years' experience certificate of contractors and its crew on projects of similar size and scope in contravention to the guidelines issued in this regard by Department of Local Government in April 2013. The invoice of interlocking tiles was also not produced to Audit to verify Bureau of Indian Standards (BIS) approved manufacturer and Indian Standards Institute (ISI) marked paver tiles in support of the guidelines. As a result, the quality of work executed up to the desired level could not be ascertained in audit. The test-checked ULBs stated (August 2017) that the above guidelines would be followed in future.

¹¹ (i) P/L interlocking tiles from Nadala Road Chowk to School (₹ 0.36 crore); and (ii) P/L Interlocking tiles from Nawab Restaurant to Petrol Pump (₹ 0.42 crore).

¹² Municipal Corporations: (i) Amritsar: ₹ 5.76 crore of 6 works; (ii) Jalandhar: ₹ 18.48 crore of 7 works; (iii) Ludhiana: ₹ 22.17 crore of 10 works; Municipal Councils: (iv) Dharmkot: ₹ 1.35 crore of 4 works; (v) Kharar :₹ 1.67 crore of 4 works; and Nagar Panchayat:(vi) Dhilwan: ₹ 0.70 crore of 3 works.

¹³ Municipal Council: (i) Khanna: ₹ 0.99 crore of 4 works; (ii) Dharmkot: ₹ 0.60 crore of 3 works; (iii) Garhshankar: ₹ 0.32 crore of 3 works; (iv) Zirakpur: ₹ 1.21 crore of 2 works; (v) Dhilwan: ₹ 0.07 crore of 3 works; and Nagar Panchayat: (vi) Nadala: ₹ 1.02 crore of 4 works.

Subsequent reply/action on the above points was called for (February 2021) from the Department; reply was awaited (August 2021).

4.1.6 Manpower management

Out of 10 test-checked ULBs, Audit noticed that in MCs Amritsar, Jalandhar and Ludhiana, against the sanctioned strength of 173 posts, 74 posts¹⁴ were filled, leaving 99 posts vacant among different cadres (SDO and JE) under Municipal Engineering Branch. The shortage of staff among different cadres ranged between 42 *per cent* and 79 *per cent* as on 31 March 2017 which could impair the ability of ULBs to discharge their functions effectively. The ULBs stated (June 2017) that matter would be taken up with higher authorities to fill up the vacant posts. Further reply/action in this regard was awaited from the Department (August 2021).

4.1.7 Monitoring

4.1.7.1 Inadequate quality testing

The clause of agreement as well as condition of contract provides that Engineer-in-Charge of the ULB is to ensure quality of works and will provide test reports from authorised laboratories at his own level, payment of which will be borne by the contractor through deduction from contractor bills.

Test-check of records revealed that the procedure as laid down in the clause *ibid* was not followed by four ULBs in respect of six works with an estimated cost of ₹ 8.97 crore¹⁵ as neither any test report from the contractor was attached nor any proof regarding payment of bills of tests done from the outside agency was produced to audit. In the absence of these documents, the quality of material used in construction of roads could not be ascertained in audit. The concerned ULBs noted the point for future compliance.

As the concerned ULBs had assured to comply with the instructions in future, compliance made in this regard along with action taken by the Department to ensure quality check was called for (February 2021); reply was awaited (August 2021).

4.1.8 Conclusion

The planning was deficient as in the absence of a database, the actual requirement of construction/maintenance of roads was not ascertainable. The ULBs failed to spend 16 *per cent* of projected funds due to laxity in execution of works. Achievements *vis-a-vis* targets were poor as only 43 *per cent* road works were completed during 2014-17. Various inconsistencies were noticed in execution of works. Shortage of staff among different cadres ranged between 42 *per cent* and 79 *per cent* which could

¹⁴ Municipal Corporations: (i) Amritsar:19 out of 48; (ii) Jalandhar:16 out of 44; and (iii) Ludhiana: 39 out of 81.

¹⁵ Municipal Corporation Ludhiana: (i) Rejuvenation of Master Tara Singh chowk to Jalandhar bypass (₹ 1.69 crore); (ii) Rejuvenation of main Bahadurke road and construction of Phamran road from Grewal kothi to Noorwala road in Ward No. 1, 2 (₹ 1.87 crore); (iii) Rejuvenation of old GT road, Jagraon bridge to Ambedkar chowk (₹ 4.26 crore); Municipal Councils: Dharamkot; (iv) P/L interlocking tiles at Agwarh Kaluka (₹ 0.09 crore); Kharar (v) Laying of premiss in village Desu Majra (₹ 0.58 crore); and (vi) Laying of premiss in Ward No. 2 (₹ 0.48 crore).

impair the ability of ULBs to discharge their functions effectively. Quality control was not adhered to in four test-checked ULBs as Engineer-in-charge did not get the quality of work checked from the authorised laboratories.

4.2 Municipal Solid Waste Management by Urban Local Bodies in Punjab

- **The Municipal Solid Waste Management Project by Urban Local Bodies in Punjab was not implemented as per the agreed milestones specified in the MSWM Project Implementation Schedule of Concession Agreements.**
- **The cent *per cent* coverage of households for door-to-door collection and source segregation of MSW at primary collection points was not achieved.**
- **The financial management was deficient as there were instances of delay/short release of funds to the ULBs.**

4.2.1 Introduction

The management of Municipal Solid Waste (MSW) in Punjab is vested with the Urban Local Bodies (ULB). The ULBs in Punjab with a population of 98 lakh (Census 2011) generate approximately 4,100 tonne solid waste per day. In 2014, the Government of Punjab (GoP) prepared a cluster approach by which 10 to 25 ULBs were clubbed to form a SWM cluster and all ULBs were divided into eight clusters¹⁶. The Ministry of Environment, Forest and Climate Change, GoI notified (April 2016) Solid Waste Management (SWM) Rules, 2016 and also defined the duties of the Urban Development Department in the States and Union Territories for management of SWM. The Twelfth Schedule of the Constitution of India has laid down the functions envisaged to be performed by the ULBs and for scientific and systematic Solid Waste Management (SWM) as per prescribed Solid Waste Management Rules, 2016 (Rules) as one of them. The ULBs are required to plan, implement and monitor the system of urban service delivery especially that of MSW in the State.

Further, the Punjab Municipal Infrastructure Development Company (PMIDC), which is a non-profit making company, had been constituted (March 2009) by the Department of Local Government under the Companies Act, with an objective to uplift the living standard of urban population including urban poor in the State of Punjab. The Chief Secretary is the Chairman and Principal Secretary, Local Government is its ex-officio Managing Director. The PMIDC manages the Punjab Municipal Infrastructure Development Fund (PMIDF) created under Punjab Municipal Infrastructure Development Act, 2011, assigning 20 *per cent* of the Additional Tax (surcharge) on VAT with objective to raise resources from the Nationalised or Scheduled banks or financial institutions for providing

¹⁶ (i) Amritsar; (ii) Bathinda; (iii) Ferozepur; (iv) Jalandhar; (v) Ludhiana; (vi) Mohali; (vii) Pathankot; and (viii) Patiala.

financial assistance to the Municipalities for the infrastructure development projects including MSWM under JnNURM, Swachh Bharat Mission, etc. in the State.

With a view to assess the efficiency and effectiveness of the Municipal Solid Waste Management (MSWM) by the ULBs in Punjab, an audit for the period 2015-18 was conducted (April 2018 to July 2018) by test-checking the records of three out of 10 Municipal Corporations (MC) along with 10 out of 54 cluster ULBs¹⁷. Audit also collected information relating to MSWM from PMIDC, being the State level Nodal agency for co-ordinating the work of MSWM.

In three test-checked MCs, before notifying SWM Rules, 2016, three agreements had been executed (June – December 2011) between the respective MCs and the Concessionaires on Public Private Partnership (PPP) mode for management of Urban Solid Waste Management for a period of 25 years in each case, as detailed below:

- (i) Municipal Corporation, Ludhiana (*Concession Authority*) and M/s A2Z Infrastructure Limited (*Concessionaire*) covering 13 ULBs in November 2011;
- (ii) Municipal Corporation, Bathinda (*Concession Authority*) and M/s JITF Urban Waste Management (Bathinda) Limited (*Concessionaire*) covering 18 ULBs in November 2011; and
- (iii) Municipal Corporation, Jalandhar (*Concession Authority*) and M/s JITF Urban Waste Management (Jalandhar) Limited (*Concessionaire*) covering 23 ULBs in January 2012.

The inconsistencies/deficiencies noticed in the execution of Concession Agreements with regard to Municipal Solid Waste Management by Urban Local Bodies have been discussed in the succeeding paragraphs.

Audit findings

4.2.2 Financial management

As per Paragraph 1.4.5.6.2 of the Municipal Solid Waste Management Manual, 2016 of Government of India (GoI), Ministry of Urban Development, Central Public Health and Environmental Engineering Organisation (CPHEEO), the source of funds for MSWM are based on municipal funds and grants from the Central and State Governments. As per the Swachh Bharat Mission (SBM) guidelines (December 2014), the State will contribute minimum of 25 per cent funds towards all components to match 75 per cent

¹⁷ **MC Bathinda:** 03 out of 18 ULBs viz. (i) Bhucho Mandi; (ii) Maur; (iii) Rampura Phul; **MC Jalandhar:** 05 out of 23 ULBs viz. (iv) Bhogpur; (v) Dasuya; (vi) Lohian Khas; (vii) Shahkot; (viii) Urmara Tanda; **MC Ludhiana:** 02 out of 18 ULBs viz. (ix) Jagraon; and (x) Raikot, selected by adopting Simple Random Sampling method of Statistical Sampling.

Central grant. Subsequently, the GoI, Ministry of Housing and Urban Affairs (SBM-I Division), rationalised (July 2017) the Centrally Sponsored Schemes and amended the funding pattern under SBM (Urban) as 60 per cent Centre share and 40 per cent State share effective from 17 August 2016. Further, as per revised guidelines (October 2017) of SBM, the State Government will contribute a minimum of 25 per cent funds towards all components to match 75 per cent Centre share.

The position of grants under SBM (U), detail of own resources of selected ULBs and receipt and expenditure of Central and State grants for implementation of MSWM is depicted in Table 4.5, Table 4.6 and Table 4.7 respectively.

Table 4.5: Position of grants under SBM (U) for implementation of MSWM

(₹ in crore)

| Year | Opening balance | GoI funds with matching State share | | Funds released by Finance Department (GoP) to PMIDC | | | Balance funds to be released by Finance Department (FD) to PMIDC | | | Funds released by PMIDC to ULBs | | | |
|--------------|-----------------|-------------------------------------|---------------------------------|---|----------------------|----------------------|--|-------------|--------------------------|---------------------------------|-------------|------------------|-------------------------------------|
| | | GoI share released to State | State matching share sanctioned | GoI share | State matching share | Total Funds (v)+(vi) | GoI share | State share | Total fund (viii) + (ix) | GOI share | State share | Total (xi)+(xii) | Closing balance (vii + ii) - (xiii) |
| (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) | (viii) | (ix) | (x) | (xi) | (xii) | (xiii) | (xiv) |
| 2013-14 | 0.00 | 12.23 | 4.89 | 0.00 | 0.00 | 0.00 | 12.23 | 4.89 | 17.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014-15 | 0.00 | 23.00 | 7.67 | 12.23 | 4.89 | 17.12 | 23.00 | 7.67 | 30.67 | 0.00 | 0.00 | 0.00 | 17.12 |
| 2015-16 | 17.12 | 0.00 | 0.00 | 23.00 | 0.00 | 23.00 | 0.00 | 7.67 | 7.67 | 17.36 | 4.89 | 22.25 | 17.87 |
| 2016-17 | 17.87 | 0.00 | 0.00 | 0.00 | 7.67 | 7.67 | 0.00 | 0.00 | 0.00 | 17.87 | 5.19 | 23.06 | 2.48 |
| 2017-18 | 2.48 | 97.38 | 64.92 | 40.00 | 2.52* | 42.52 | 57.38 | 64.92 | 122.30 | 0.67 | 4.37 | 5.04 | 39.96 |
| Total | | | | | | 90.31 | | | | | | 50.35 | |

Source: Information supplied by PMIDC

* State matching share of ₹ 2.52 crore released in March 2018 under SBM grant was available with PMIDC under JnNURM due to non-starting of SWM project at Amritsar city.

Analysis of Table 4.5 showed that:

- Against GoI share of ₹ 12.23 crore released during 2013-14, GoP released GoI share together with the State matching share of ₹ 4.89 crore to PMIDC during 2014-15.
- Against GoI share of ₹ 23.00 crore released and matching State share of ₹ 7.67 crore sanctioned during 2014-15, GoP released the funds of ₹ 23.00 crore in 2015-16 and ₹ 7.67 crore in 2016-17.
- Against GoI share of ₹ 97.38 crore released during 2017-18, GoP released only ₹ 40.00 crore and State matching share of ₹ 64.92 crore, though sanctioned, was not released to PMIDC.

The PMIDC stated (August 2021) that no sanctioned/released funds were pending with the Finance Department as on date. However, it did not furnish the details of balance funds received from the State Government.

- The PMIDC had disbursed ₹ 50.35 crore out of available funds of ₹ 90.31 crore to ULBs during 2015-18 though the balance funds of ₹ 39.96 crore were reportedly disbursed to ULBs by November 2018.

Table 4.6: Detail of own resources of selected ULBs for implementation of MSWM*(₹ in crore)*

| Year | MC Bathinda | | MC Jalandhar | | MC Ludhiana | |
|---------|-------------|-------------|--------------|-------------|-------------|-------------|
| | Budget | Expenditure | Budget | Expenditure | Budget | Expenditure |
| 2015-16 | 1.50 | 1.64 | 2.10 | 1.86 | 28.00 | 27.94 |
| 2016-17 | 1.50 | 1.88 | 3.50 | 3.28 | 15.00 | 25.48 |
| 2017-18 | 2.00 | 1.32 | 3.75 | 2.43 | 25.00 | 17.76 |

*Source: Departmental data***Table 4.7: Receipt and expenditure of Central and State grants for MSWM under Swachh Bharat Mission***(₹ in crore)*

| Name of ULB | | MC Bathinda | | | MC Jalandhar | | | MC Ludhiana | | |
|-----------------------------|--------------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|-------------|-------------|
| Year | | 2015-16 | 2016-17 | 2017-18 | 2015-16 | 2016-17 | 2017-18 | 2015-16 | 2016-17 | 2017-18 |
| Opening Balance | | 0.01 | 0.19 | 0.89 | 0.00 | 0.00 | 0.86 | 0.00 | 10.81 | 0.08 |
| Grant received | GoI share | 0.50 | 1.71 | 0.00 | 0.00 | 3.71 | 0.00 | 12.23 | 1.08 | 3.33 |
| | State share | 0.00 | 0.00 | 1.73 | 0.00 | 0.00 | 0.00 | 4.89 | 0.00 | 0.00 |
| Interest | | 0.00 | 0.00 | 0.04 | 0.00 | 0.00 | 0.00 | 0.06 | 0.25 | 0.04 |
| Total funds received | | 0.51 | 1.90 | 2.66 | 0.00 | 3.71 | 0.86 | 17.18 | 12.14 | 3.45 |
| Expenditure | | 0.32 | 1.01 | 0.21 | 0.00 | 2.85 | 0.00 | 6.37 | 12.06 | 3.44 |
| Closing Balance | | 0.19 | 0.89 | 0.55 | 0.00 | 0.86 | 0.86 | 10.81 | 0.08 | 0.01 |

Source: Departmental data

Analysis of above table showed that:

- Against GoI share of ₹0.50 crore and ₹1.71 crore, no matching State share was released to MC, Bathinda during 2015-16 and 2016-17 respectively. No GoI share was released during 2017-18.
- Against GoI share of ₹ 3.71 crore, no matching State share was released during 2016-17 to MC, Jalandhar. During 2015-16 and 2017-18, neither GoI share nor State share was released.
- Against GoI share of ₹ 1.08 crore and ₹ 3.33 crore released during 2016-17 and 2017-18 respectively, no matching State share was released to MC, Ludhiana.

The PMIDC stated (August 2021) the funds were transferred to a ULB against the sanctioned works to avoid parking of funds with the ULB and as on date, no proposal for demand of SWM funds by ULB was pending with PMIDC.

4.2.2.1 Irregular utilisation of funds

(i) As per terms and conditions imposed (April and July 2016) by the PMIDC, the SBM (U) funds were to be utilised within two months from the date of its receipt for purchase of equipment and machinery and the unspent balance was to be refunded to PMIDC.

Examination of records of MC, Bathinda showed (July 2018) that an amount of ₹ 1.71 crore was released by PMIDC (₹ 0.30 crore in April 2016 and ₹ 1.41 crore in July 2016) to the MC for procurement of equipment and machinery. The funds were to be utilised by June 2016 and September 2016, respectively. The MC, Bathinda, however, spent ₹ 0.61 crore (March 2017) on purchase of vehicles and ₹ 0.41 crore for payment of tipping fee (August 2017) by diverting the funds meant for procurement of equipment and machinery, and that too, with a delay upto 12 months. The unspent balance of ₹ 0.69 crore plus interest thereon was also not refunded (June 2018) to PMIDC in contravention of the terms and conditions *ibid*.

The MC, Bathinda stated (July 2018) that on the directions of National Green Tribunal (NGT), the tender was floated on 02 July 2018 for purchase of two compactors and 50 rickshaws required for collection and transportation operations and further added that the available balance would be utilised. The reply was not acceptable as the funds were utilised for the purpose/items not sanctioned under SWM. Further reply/action in this regard was awaited (August 2021).

(ii) PMIDC released (August 2015) grant of ₹ 17.12 crore (₹ 12.23 crore: GoI share and ₹ 4.89 crore: State share) under JnNURM to MC Ludhiana. The grant was to be utilised strictly as per sanction (21 February 2014) of the Ministry of Urban Development, GoI on Integrated MSWM facilities.

Examination of records showed (August 2018) that MC, Ludhiana utilised the State share of ₹ 4.89 crore towards purchase of vehicles and machinery in contravention to the sanction of GoI.

MC, Ludhiana stated (August 2018) that GoP share of ₹ 4.89 crore could not be given to the concessionaire as the said amount was spent by the Corporation for purchase of machinery relating to the sanitation and sewerage work. The funds could not be transferred to the concessionaire for the project due to shortage of funds with the Corporation. As per directions (15 January 2018) of GoP, MC, Ludhiana transferred the grant of ₹ four crore to the concessionaire and the balance of ₹ 0.89 crore was still to be transferred (August 2018). The reply of MC Ludhiana was not in line with the provisions under the sanction of GoI.

The present status in this regard was called for (February 2021) from MC, Ludhiana; reply was awaited (August 2021).

4.2.2.2 Non-recovery of land lease rent

Municipal Corporation, Jalandhar entered into an agreement on 23 April 1999 with Punjab Growmore Fertilizer (P) Limited, Jalandhar (PGMF) which entered into an agreement with EXCEL (company which was to provide technical consultancy to PGMF). MC, Jalandhar and PGMF in association with EXCEL had agreed to work together in the field of treatment of Bio-conversion of the MSW in Soil Enricher (CELRICH) at Jalandhar using technology of EXCEL. MC, Jalandhar granted lease to EXCEL to enter upon

for setting up of waste conversion plant, warehousing and infrastructure facilities with a capacity to process fresh garbage 350 Metric Tons per day on 14 acres of land for a period of 30 years, from the date of execution of agreement. As per agreement, PGMF shall pay lease rent for use of land at the rate of ₹ one per square meter per year in advance within 30 days of the beginning of each financial year. Lease rent was payable from the date the agreement was executed. The rent was to be enhanced for every block of three years at the rate of 15 per cent of the previous block of three years. However, in case any payment due to MC, Jalandhar is delayed, PGMF shall pay interest at the rate of 18 per cent per annum.

Examination of records showed (May 2018 and February 2019) that MC, Jalandhar neither recovered the rent of ₹ 0.17 crore for the period from May 1999 to March 2019 nor the interest amounting to ₹ 0.25 crore from the agency as per the agreement.

MC, Jalandhar stated (September 2018 and February 2019) that the plant was not operational and till date PGMF was not paying any land lease rent. The reply was not acceptable as MC, Jalandhar had failed to recover ₹ 0.42 crore on account of the lease rent as well as the interest thereon as per agreement.

Present status of recovery of rent and operation of waste conversion plant was called for (February 2021 and August 2021) from MC, Jalandhar; reply was awaited (August 2021).

4.2.2.3 Non-creation of Post Closure Performance Account

Paragraph 7.4 (Annexure-13 F) of the contract agreement (November 2011) provides that the concessioning authority and the concessionaire shall, at least 30 days prior to Date of Commissioning-Processing & Disposal (COD-P&D), jointly create a fund account under the name 'Post Closure Performance Account' to serve as a guarantee for performance obligations of the concessionaire. The concessioning authority (in case of positive tipping fee) and concessionaire (in case of negative tipping fee) shall credit the balance amount equal to 1.5 per cent of the Monthly Payment-P&D, in a separate bank account as 'Post Closure Performance Account' maintained by the concessioning authority for meeting the expenses related to Post Closure Activities.

Examination of records showed (July 2018) that the MC, Bathinda paid (October 2015-January 2018) tipping fee of ₹ 2.98 crore to the concessionaire. But, out of due amount of ₹ 4.47 lakh (at the rate of 1.5 per cent of ₹ 2.98 crore) on account of Post Closure Performance charges, ₹ 2.33 lakh had only been deducted from the tipping fee, leaving a balance of ₹ 2.14 lakh. Besides, the joint fund account in the name of 'Post Closure Performance Account' was not created by the MC, Bathinda.

MC, Bathinda stated (July 2018) that the Post Closure Performance charges were deducted but the same were kept in SWM Fund in bank account No. 07532041003298. The reply was not convincing as the balance amount of ₹ 2.14 lakh (₹ 4.47 lakh minus ₹ 2.33 lakh) was still required to be deducted

and the whole amount to be deposited in the joint fund account under the name 'Post Closure Performance Account', as per the contract agreement

Present status in this regard was called for (February 2021) from MC, Bathinda; reply was awaited (August 2021).

4.2.2.4 Unfruitful expenditure on payment of salary

The SWM Rules, 2016 provide that every municipal authority shall, within its territorial area of the municipality, be responsible for implementation of the Municipal Solid Waste Management (MSWM) Project. MC, Jalandhar signed (January 2012) a contract agreement with the concessionaire to implement the MSWM project in Jalandhar cluster.

Examination of records in MC, Jalandhar showed (May 2018) that PMIDC appointed (December 2014) one Project Manager and one Sr. Assistant Manager on a contract fee of ₹ one lakh and ₹ 60,000 per month respectively for implementation of SWM project at Jalandhar. However, the project could not be implemented due to non-handing over the site to the concessionaire. Thus, the expenditure of ₹ 44.87 lakh (Project Manager: ₹ 35.08 lakh from December 2014 to November 2017 and Sr. Assistant Manager: ₹ 9.79 lakh from December 2014 to April 2016) incurred on the salary/contract fee proved unfruitful.

MC, Jalandhar stated (September 2018) that the staff was appointed by PMIDC directly and sent to Jalandhar cluster project. It was added that the Project was initiated but could not be fully implemented due to protest by local people. Resultantly, the contract agreement was terminated and the matter went into arbitration. The fact, however, remains that due to non-implementation of the project, the expenditure of ₹ 44.87 lakh incurred on salary/contract fee of the Project Manager and Senior Assistant Manager was rendered as unfruitful.

4.2.2.5 Payment of tipping fee at higher rate due to non-achievement of compliance date of Processing and Disposal P&D facility

As per Annexure-12 of the contract agreement, MC Ludhiana was to reduce ₹ 35.00 from the base tipping fee of ₹ 395.00 per MT after achieving the Compliance date of Processing and Disposal (COD-P&D¹⁸).

Audit observed (November 2017) that the concessionaire was to achieve the COD-P&D up to 23 April 2013 i.e. 510 days from the date of agreement (November 2011), but, the same could not be achieved till the date of audit (August 2018). Resultantly, the MC, Ludhiana had to pay the tipping fee at full rate of ₹ 395.00 per MT, without reducing the tipping fee of ₹ 35.00 from the bills. This had resulted into avoidable payment of ₹ 4.55 crore during 2015-18.

¹⁸ 'COD-P&D' means the date on which the independent expert issues the Processing and Disposal Facilities Completion Certificate, upon which the concessionaire commences commercial operations of the Processing Facilities with respect to the MSW area.

MC, Ludhiana attributed (November 2017-August 2018) the delay in achieving the COD-P&D to delay in signing of land lease deed (08 June 2012) and delay in issue of NOC from Airport Authority of India¹⁹ (AAI) (19 November 2013). MC further stated that processing plant was ready but compost plant and SLF were expected to become operational by April 2018 and July 2018, respectively. The reply was not acceptable as despite signing of the land lease agreement (08 June 2012) and issue of NOC from AAI (19 November 2013), the COD-P&D was not achieved till the date of audit (August 2018). Had the concessionaire achieved the COD-P&D (23 April 2013), the payment of tipping fee at higher rates could have been avoided.

Further status of the work along with the actual date of achievement of COD-P&D by the concessionaire was called for (February 2021) from MC, Ludhiana; reply was awaited (August 2021).

4.2.3 Project implementation

4.2.3.1 Delay in implementation of schedule of MSWM project

The MC, Ludhiana (November 2011), MC, Bathinda (November 2011) and MC Jalandhar (January 2012) entered into agreement with different contractors on PPP mode for management of Urban Solid Waste Management covering 54 ULBs for a period of 25 years.

As per Article 5.1(a)(v) of the concessionaire agreement(s), the concessionaire was required to achieve agreed milestones within the time periods specified in the Project Implementation Schedule i.e. COD-P&D and COD-CTP&D²⁰ to be achieved within time period set out in Annexure-14 of the concessionaire agreement(s).

Examination of records showed (November 2017 and July 2018) that the prescribed implementation schedule of MSWM project was not adhered to by MCs, Ludhiana and Bathinda. Besides, the MSWM project was not implemented in MC, Jalandhar, as the concessionaire stopped the work in May 2016 due to resistance from the Local Safai Unions. Resultantly, the contract agreement was terminated and the matter went into arbitration. The delay in the achievement of milestones set out in the implementation schedule of project activities was ranging from 17 days to 2,193 days (**Appendix 4.4**).

MC, Ludhiana attributed (November 2017) the reasons for the delay to deferment in signing of lease deed and issue of NOC from Airport Authority of India (AAI). The reply was not acceptable as the responsibility for obtaining NOC was of the concessionaire and MC, Ludhiana as per Annexure-7 of the agreement. MC, Bathinda attributed (July 2018) the delay to an appeal pending in the National Green Tribunal (NGT) which was monitoring the implementation of the project. Reply of MC, Bathinda was not

¹⁹ As per agreement, Chimney Height Clearance was to be obtained from AAI for proposed structure of chimney at Jamalpur and Jainpur MSW processing sites in MC Ludhiana.

²⁰ 'COD-CTP&D' means the date on which the Independent Expert issues the Project Facilities Completion Certificate, which shall be a date not later than 15 days from COD-P&D and upon which the concessionaire shall commence the commercial operation of Project Facilities with respect to all the ULBs.

convincing as the NGT directed (November 2014) that no variation(s) to the model action plan were to be made by any authority, corporation or project proponent and they were to complete the project as per the schedule. MC, Jalandhar stated (May-September 2018) that the matter was under arbitration.

Status regarding completion of the project was called for (February 2021) from MC, Jalandhar; reply was awaited (August 2021).

4.2.3.2 Non-compliance of 100 per cent coverage of households for door-to-door collection of MSW by the concessionaire

As per performance parameters given in Annexure-17 of the contract agreement(s) of Municipal Corporations (MC), Jalandhar, Municipal Councils, Rampura Phul and Maur, the concessionaire(s) were required to cover 100 *per cent* of waste generators in MSW area within three months from the compliance date of CT&D. In case of MC, Ludhiana, Municipal Councils, Jagraon and Raikot, concessionaire(s) were required to cover the same within six months.

Audit noticed (November 2017 to August 2018) shortfall in coverage ranging from 49-100 *per cent* by the concessionaires in respect of the respective ULBs, as detailed in **Table 4.8**.

Table 4.8: Details of door-to-door collection of MSW

| Name of ULB | Compliance date-CT&D | Due date of coverage of 100 percent Waste Generators | Shortfall (per cent) | Reply/reasons furnished by ULB |
|--------------------|---------------------------------|---|-----------------------------|---|
| Jalandhar | 05 November 2014 | 04 February 2015 | 100 | The ULB acknowledged the audit observation, but did not furnish reply/reasons. |
| Rampura Phul | 13 January 2012 | 12 April 2012 | 49 | Penalty will be imposed on remaining bills of the concessionaire. |
| Maur | 07 February 2012 | 06 May 2012 | 50 | The matter would be taken up with the higher authorities. |
| Ludhiana | 15 February 2012 | 14 August 2012 | 80 | Due to interference by local unions; it was difficult to cover door-to-door collection. |
| Jagraon | 04 May 2012 | 03 November 2012 | 100 | The ULB acknowledged the audit observation, but did not furnish reply/reasons. |
| Raikot | 14 May 2012 | 13 November 2012 | 100 | |

Source: Departmental information

In Municipal Councils, Bhogpur, Dasuya, Shahkot and Lohian Khaas, contract agreement(s) for MSWM were not entered into. Hence, no performance parameters were fixed in these cases. In MC, Jalandhar and Municipal Council, Urmar Tanda, the cases were under arbitration. In the absence of any contract in place, SWM was being carried out by the respective ULBs on their own.

Present status of compliance relating to coverage of 100 *per cent* of households for door-to-door collection of MSW by the concessionaire was called for (February 2021) from the respective MCs; reply was awaited (August 2021).

4.2.3.3 *Non-compliance of source segregation of MSW at primary collection points*

As per Rule 15(b) of the Rules, the local authorities (ULBs) are responsible for arranging door-to-door collection of segregated solid waste from all households including slums and informal settlements, commercial, institutional and other large housing complexes, etc. Further, as per Annexure-3.1(a) of the agreement, the concessionaire was to ensure door-to-door source segregated collection of MSW from Waste Generators in MSW Supply Area and other Cluster ULB areas.

Audit noticed (May-August 2018) that the source segregation of MSW was not done in 10 cluster ULBs²¹, whereas in MC, Bathinda the source segregation was carried out (April 2018) in 35 out of 50 wards.

Most of the concerned ULBs stated (June and September 2018) that requisite compliance would be made in due course of time. The Municipal Councils, Jagraon and Raikot and MC, Ludhiana acknowledged (April and August 2018) that source segregation was not being done at primary level. The replies were not acceptable as, in the absence of source segregation of MSW at primary collection points, the objective of collection of segregated solid waste from all households was not achieved (August 2018).

Present status of collection of door-to-door source segregated waste by the ULBs was called for (February 2021); reply was awaited (August 2021).

4.2.3.4 *Non-establishment of MSW processing and disposal facilities at Jainpur site*

Ministry of Urban Development, GoI approved (February 2014) a project namely, 'Integrated Municipal Solid Waste Management Facilities at Ludhiana, Punjab' (Jamalpur and Jainpur sites) under JnNURM with project cost of ₹ 97.85 crore, of which, ₹ 26.51 crore²² was technically approved for execution of work of processing and disposal facilities at Jainpur site. The GoI, released (February 2014) first installment of ₹ 12.23 crore against the approved Central Assistance of ₹ 48.93 crore (50 per cent of the approved project cost). The Secretary, Local Government-cum-CEO, PMIDC further released (August 2015) ₹ 12.23 crore along with ₹ 4.89 crore as State share to MC, Ludhiana for the purpose. The project was to be implemented within 24 months from the release of funds by GoI (February 2014).

Audit noticed (November 2017 and August 2018) that above facilities for SWM were not established at Jainpur site despite availability of funds with MC, Ludhiana for the purpose. It was also noticed that out of available funds with MC Ludhiana, the state share of ₹ 4.89 crore was diverted/utilised for procurement of vehicles, etc., as pointed out in paragraph 4.2.2.1.

²¹ (i) Rampura Phul; (ii) Maur; (iii) Bhucho Mandi; (iv) Jalandhar; (v) Dasuya; (vi) Shahkot; (vii) Urmar Tanda; (viii) Ludhiana; (ix) Jagraon; and (x) Raikot.

²² (i) Compost facility (₹ 9.35 crore); (ii) Landfill with shifting of rejects (₹ 8.99 crore); (iii) Remediation (₹ 6.31 crore); (iv) Building & structure (₹ 0.14 crore); (v) Fencing (₹ 0.08 crore); (vi) Internal roads (₹ 1.57 crore); and (vii) Landscaping (₹ 0.07 crore).

The MC, Ludhiana stated (November 2017) that the environment clearance was not given by the Punjab Pollution Control Board (PPCB) due to which capacity of other plant at Jamalpur was being enhanced. The reply was not acceptable as the GoI gave the environment clearance (April 2013) on the recommendations (January 2011) of the PPCB. Only the consent for establishment of project was to be obtained from PPCB under 'Air and Water Act' which was not done by the MC. The enhancement of Jamalpur plant for the aforesaid reason was also not acceptable as no change in the scope, design, nature of the project was to be effected without prior approval from GoI. Thus, the major outcome of the project to improve the existing conditions of SWM in the city was not achieved by the MC, Ludhiana.

Further progress of the work was called for (February 2021) from MC, Ludhiana; reply was awaited (August 2021).

4.2.3.5 Deficiencies in processing operations of MSW at Jamalpur

Audit noticed (November 2017 and August 2018) the following shortcomings at processing plant Jamalpur in MC, Ludhiana:

(i) Paragraph G(e) of Schedule-I of the SWM Rules, 2016 provide that green belts shall be developed all around the boundary of the landfill in consultation with the State Pollution Control Board. Audit noticed (November 2017) that green belt around the entire boundary of the dumpsite at processing plant Jamalpur was not developed.

The MC, Ludhiana stated (November 2017) that huge waste was dumped even on the corners of the site due to which the plants do not grow in garbage. The reply was not in line with Rules *ibid*.

(ii) Article 3.4.6 read with Article 3.2(9) of the agreement provides that the concessionaire shall operate and maintain the mandatory facilities such as quality control laboratory and internal roads.

It was noticed (August 2018) that mandatory facilities of internal roads and quality control laboratory were not established at site due to which proper mechanism for collection and transportation of MSW to the site with MSW characterisation, effluent quality and environmental monitoring was not developed.

The MC, Ludhiana while admitting the audit observation stated (August 2018) that the laboratory rooms were constructed but required equipment were not purchased.

Present status regarding idle machinery and equipment, development of green belt, maintenance of internal roads and operation of quality control laboratory at Jamalpur was called for (February 2021) from MC, Ludhiana; reply was awaited (August 2021).

4.2.3.6 Non-development of Transfer Stations

The MC, Ludhiana, MC entered into (November 2011) an agreement with a contractor on PPP mode for management of Urban Solid Waste Management covering 13 ULBs for a period of 25 years.

Clause 3.1 (i) of Annexure-3 of the agreement of MC, Ludhiana provided that the concessionaire will develop, construct and operate Transfer Stations²³ at the site(s)²⁴ as notified in line with Annexure-5 of the agreement(s) for further transportation of MSW to the processing facilities .

Audit noticed (August 2018) that despite availability of land at Municipal Councils, Jagraon and Khanna, the concessionaire did not develop Transfer Stations for further transportation of MSW to the processing facilities in a better way. No reply was furnished by MC, Ludhiana.

Present status of development of Transfer Stations at Municipal Councils Jagraon and Khanna was called for (February 2021) from MC, Ludhiana; reply was awaited (August 2021).

4.2.3.7 Shortcomings at Wariana Dumpsite under MC, Jalandhar

During audit of MC, Jalandhar (May 2018), the following shortcomings were noticed at Wariana MSW Dumpsite:

- No proper approach road for connecting the dumpsite was constructed as per Paragraph B(ii) of Schedule-I of the Rules to avoid generation of dust particles during vehicular movement.
- Only dumping of solid waste was being done and no processing activities of MSW were carried out by MC, Jalandhar, as required under Rule 15(v) of the Rules *ibid*.
- The window²⁵ area was not provided with impermeable (waterproof) base made of concrete or compacted clay of 50 cm thickness as provided in Schedule-II A(e) of the Rules.
- A green belt along the entire boundary of the dumpsite was not created for greenery and healthy environment as required under Schedule-I G(e) of the Rules.
- The vehicles were transporting solid waste at dumpsite without segregation into recyclable, bio-degradable and non-biodegradable as provided in Rules 15(q) and (r).

²³ The points where MSW collected by the concessionaire from other cluster ULBs would be stored to achieve economies of scale before further transportation to the processing facilities or sanitary land fill unit.

²⁴ (i) Jagraon; and (ii) Khanna, area of two-acre land each was provided by the respective Councils for construction of Transfer Stations.

²⁵ A large pile of aerobically composting materials that are turned periodically to expose the materials to oxygen and to control the temperature to promote bio-degradation.

- Transportation of the waste in an environmentally sound manner through specifically designed and covered transport system to prevent foul smell and littering was not ensured under Rule 3(52).
- Fire smoke at dumpsite polluting the ambient air quality was noticed which may create health hazards to the general public near the dumpsite as depicted in the picture below:



Solid waste dumpsite at Waryana, Jalandhar (03 May 2018)

The MC, Jalandhar stated (September 2018) that an agreement for MSWM was signed (January 2012) under Municipal Solid Waste (Management and Handling) Rules, 2000 and the work was started (December 2014). However, due to resistance from the Local Safai Unions, the MC Jalandhar could not handover the hindrance free project site to the Concessionaire. Resultantly, the contract agreement was terminated (May 2016). It was added that the work would be completed as per guidelines.

Present status in respect of all the above points was called for (February 2021) from MC, Jalandhar; reply was awaited (August 2021).

4.2.3.8 Improper maintenance of Sanitary Landfill Facility

MC, Bathinda, entered into (November 2011) an agreement with a contractor on PPP mode for management of Urban Solid Waste Management covering 18 ULBs for a period of 25 years.

Article 1.1.123 of the contract agreement read with Paragraph 3.4.5(B)(i) of Annexure-3, provides that the Residual Inert Matter²⁶ proposed to be taken to the Sanitary Landfill Facility (SLF) shall be placed in heaps of almost uniform size of sizeable quantity. The chemist shall take ten random samples from each of these heaps. These random samples shall then be thoroughly mixed and a single random sample be taken and tested as per MSW (Management & Handling) Rules, 2000.

Audit noticed (July 2018) in MC, Bathinda that the concessionaire did not take samples of the Residual Inert Matter before sending the waste to SLF due to which suitability of material disposed in the SLF was not being ascertained. The concessionaire took the Residual Inert Matter into the SLF without obtaining the “Fit for Land filling” certificate from the Nodal Officer as provided in Paragraph 3.4.5(B)(ii) of the agreement *ibid*. Non-compliance

²⁶ The waste and rejects from the solid waste processing facilities which are not suitable for recycling or further processing.

with the provisions *ibid* could lead to adverse effects on the environment including groundwater and to the owners and occupiers of properties and/or land in the vicinity of the SLFs.

The MC, Bathinda stated (July 2018 and January 2019) that at present, the project was operational and only the inert rejects after processing was sent to the SLF facility. No sample testing reports were available with MC, Bathinda. The reply was not acceptable as the inert rejects were not tested before sending to SLF, in violation of provisions *ibid*.

Further reply/action in the case was called for (February 2021) from of the MC, Bathinda/Department; reply was awaited (August 2021).

4.2.4 Monitoring of MSWM Project

4.2.4.1 Non-appointment of Independent Expert

Article 4.2 (Annexure-11) of the concessionaire agreement entered into (November 2011) by MC, Bathinda provides for appointment of an Independent Expert (IE) by the MCB on or before the Compliance Date-P&D for a period up to the date which shall be three months (after) achieving COD-CTP&D by the concessionaire who shall act in accordance with the roles, responsibilities and scope of services provided under the provisions of the concession agreement.

Examination of records of MC, Bathinda showed (July 2018) that though the concessionaire achieved the Compliance Date-P&D on 11 December 2011, IE as per provisions of the agreement was not appointed, due to which roles and responsibilities given in Annexure-11 of the agreement for proper implementation and monitoring of the project could not be ensured.

The MC, Bathinda stated (July 2018) that the MC had invited the tenders thrice for appointment of IE but could not find eligible party. However, for the successful monitoring of the project, the Corporation Engineer was working in the MC since December 2012. The reply was not in line with the provisions of the concessionaire agreement. The duties and responsibilities of the Corporation Engineer and the IE were assigned separately in Annexures 10 and 11 to the agreement. In the absence IE, role and responsibilities of IE for proper implementation and monitoring of the project could not be ensured by MC, Bathinda.

Present status of appointment of IE was called for (February 2021) from MC, Bathinda; reply was awaited (August 2021).

4.2.5 Conclusion

The Municipal Solid Waste Management by Urban Local Bodies in Punjab was not implemented as per the agreed milestones specified in the MSWM Project Implementation Schedule of Concession Agreements. The financial management was deficient as there were instances of delay/short release of central funds by the State Government to the Nodal Agency and from Nodal Agency to the ULBs. Instances of improper utilisation of funds, non-recovery

of land lease rent, unjustified expenditure on payment of salary and excess payment of tipping fee showed lack of financial control. The cases of non-compliance of 100 *per cent* coverage of households for door-to-door collection of MSW by the concessionaire, non-compliance of source segregation of MSW at primary collection points, non-establishment of MSW Processing and Disposal facilities and non-appointment of IE for proper implementation and monitoring as per contract agreement had adversely affected the MSWM in the ULBs.

4.3 Non-deposit of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund

The Government of Punjab (GoP) notified (April 2013) the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund Act, 2013 (Act), with the sole purpose of constituting a Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund (Fund) for supporting the creation of infrastructure for cancer and drug treatment and for the matters connected therewith and incidental thereto.

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

Test-check of records of the selected ULBs during the period 2016-17 to 2018-19 revealed that:

- During the audit period 2016-18, 10-36 ULBs had collected property tax amounting to ₹ 221.43 crore between April 2011 and March 2017. However, due amount of ₹ 4.43 crore²⁷ (two *per cent* of ₹ 221.43 crore) was not deposited/transferred to Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund (*Appendix 4.5*).
- During the audit period 2018-19, 36 ULBs had collected property tax amounting to ₹ 439.58 crore during 2013-2019. However, out of due amount of ₹ 8.79 crore (two *per cent* of ₹ 439.58 crore), ₹ 2.00 crore had only been deposited/transferred to Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund, leaving a balance of ₹ 6.79 crore (*Appendix 4.5*).

Most of the ULBs assured to do the needful. The MCs Amritsar and Jalandhar stated (November 2019 and November 2020) that they had started collecting amount of Cancer Cess along with Property Tax from September 2020 and August 2019 respectively. The MCs Bathinda (January 2020) and Sanour (November 2020) attributed the non-deposit to problem in user ID/technical

²⁷ 2016-17: ₹ 0.58 crore (two *per cent* of ₹ 29.04 crore collected by 10 ULBs between April 2011 and March 2016); and 2017-18: ₹ 3.85 crore (two *per cent* of ₹ 192.39 crore collected by 36 ULBs between April 2012 and March 2017).

problem in IFMS portal. Thirteen ULBs (2016-17: 10 ULBs as per *Appendix 4.5* and 2018-19: three²⁸ ULBs) did not furnish any reply.

Mention was made in the Annual Technical and Inspection Report on Panchayati Raj Institutions and Urban Local Bodies (ATIR on PRIs and ULBs) for the year ended 31 March 2016 highlighting non-deposit of contribution towards the Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund (paragraph 4.1.4.1). The Committee on LBs and PRIs, while discussing the Paragraph *ibid*, had recommended (September 2019) that due amount may be recovered up to May 2020.

However, from the above, it is evident that due attention was not paid to the recommendation of the Committee as substantial amount was not deposited in the Fund.

Latest status regarding deposit/transfer of due amount to the said Fund by the respective ULBs was called for (February 2021) from the Department; reply was awaited (August 2021).

4.4 Outstanding revenue receipts

Paragraph 10.1 of the Punjab Municipal Accounting Manual, 2017 provides that the Tax Branch shall ensure that bills/demands are raised on a monthly/quarterly/half-yearly basis for property and other taxes and it shall ensure that these taxes are accrued in the month in which these are due. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting outstanding revenue receipts (Paragraph 4.1.3.1). The Committee on LBs and PRIs, while discussing the Paragraph 4.1.3.1 had recommended (September 2019) that amount due up to 2017-18 may be recovered by 31 March 2020. The Committee further added that an online system for the collection of these charges may also be established.

Test-check of records of the selected ULBs during the period 2016-17 to 2018-19 revealed that the revenue receipts on account of water supply and sewerage charges, house tax, property tax, rent of shops and mobile tower charges amounting to ₹ 1,499.33 crore were outstanding (*Appendix 4.6*).

Most of the ULBs stated (April 2017-December 2020) that efforts were being made to recover the outstanding amount. The MC, Ludhiana attributed (May 2019) the reasons of huge outstanding amount to expectation of defaulters for waiving of interest and MC, Jagraon attributed (November 2020) the reason for outstanding balance to incomplete handing over of the records by the Water Supply and Sewerage Board. The Nagar Panchayat, Moonak stated (December 2020) that the mobile tower owners had filed cases in this regard in the Hon'ble Punjab and Haryana High Court.

²⁸ (i) Bhikhi; (ii) Budhlada; and (iii) Ludhiana.

Latest status/details of recovery of outstanding revenue receipts made by the respective ULBs were called for (February 2021) from the Department; reply was awaited (August 2021).

4.5 Non-adjustment of temporary advances

Paragraph 23.2(2)(b) of the Punjab Municipal Account Manual, 2017 provides that temporary advance shall be utilised by the employee, who has received such temporary advance, within a fortnight; otherwise that person shall deposit the amount in Municipal Fund. In case the amount is not refunded the same shall be recovered besides initiating disciplinary action against both the branch head and officer drawing temporary advance. Further, paragraph 23.2(c) provides that amount of the advances outstanding at the end of each half-year shall be abstracted on a list of outstanding advances, showing the original amount advanced and the date on which it was made and the list shall be laid before the ULB. Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-adjustment of temporary advances (Paragraph 4.1.6.3). The Committee on LBs and PRIs, while discussing the Paragraph 4.1.6.3, had recommended (September 2019) that departmental action may be taken against the erring officials/ officers for non-adjustment of temporary advances.

Test-check of records of the selected ULBs during the period 2016-17 to 2018-19 revealed that in case of 3-15 ULBs, temporary advances amounting to ₹ 300.78 crore, sanctioned to different officers/officials during the period August 1971 to July 2019, were lying unadjusted (*Appendix 4.7*).

Most of the ULBs stated (May 2017 - December 2020) that efforts were being made to adjust/recover the temporary advances. MC Doraha attributed (August 2020) the reasons of non-adjustment to transfer of concerned person. Seven ULBs²⁹ did not furnish any reply.

Latest status/details of adjustment of temporary advances by the respective ULBs were called for (February 2021) from the Department; reply was awaited (August 2021).

4.6 Non-preparation of annual accounts

Paragraph 27.4(5) of the Punjab Municipal Accounting Manual, 2017 directs the ULBs to prepare financial statements like balance sheet, income and expenditure statement, statement of cash flows and receipts and payment account annually.

Test-check of records of the selected ULBs during the period 2017-18 to 2018-19 revealed that 29 ULBs (2017-18: 17 ULBs and 2018-19: 12 ULBs) had not maintained the annual accounts pertaining to period from 2013 to 2019 (*Appendix 4.8*), as required under Rules *ibid*.

²⁹ 2016-17: MCs (i) Hoshiarpur; (ii) Pathankot; (iii) SAS Nagar; 2018-19: MCs (iv) Rajpura; (v) Dina Nagar; (vi) Dera Bassi; and (vii) Nagar Panchayat, Sardulgarh.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-preparation of annual accounts by ULBs (Paragraph 4.1.6.4). The Committee on LBs and PRIs, while discussing the Paragraph 4.1.6.4, had recommended (September 2019) that the annual accounts based on double entry system may be prepared/completed by 31 May 2020. The fact, however, remains that the issue persisted despite recommendations of the Committee on LBs and PRIs.

The concerned ULBs assured (November 2017-February 2021) to do the compliance. Latest status in this regard was called for (February 2021) from the Department; reply was awaited (August 2021).

4.7 Non-collection of revenue

The Government of Punjab (GoP) notified (October 2014) for compounding of offences for creation of unauthorised colonies and regularisation of plots/buildings falling within these colonies so as to bring the unauthorised colonies under the umbrella of planning framework and to provide basic facilities to the residents of these colonies.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting short realisation of composition fee (Paragraph 4.2.1) and non-deposit of cancer cess and culture cess (Paragraph 4.1.4.2).

4.7.1 Short realisation of composition fee

Paragraph A.2(v)(a) of the Notification (October 2014) *inter alia* provides that 10 per cent of the total composition fee realised from the developers/plot holders for compounding of colonies shall be deposited in the treasury along with application (for compounding of colonies/plots/buildings); 15 per cent within three months of submission of application and the remaining 75 per cent within one year in three equal quarterly instalments along with interest at the rate of 12 per cent per annum. In case the developer of an unauthorised colony or the plot holder, as the case may be, fails to pay the composition fee as fixed by the Government under this policy, then the amount shall be recoverable as Arrears of the Land Revenue.

Test-check of records during 2016-17 and 2017-18 showed that out of ₹ 20.70 crore, levied as composition fee for regularising unauthorised colonies, only ₹ 8.54 crore were collected by 14 ULBs, resulting into short realisation of composition fee amounting to ₹ 12.16 crore (**Appendix 4.9**).

The concerned ULBs (except Hoshiarpur) stated (October and December 2017) that notices had already been issued and necessary action would be taken to recover the amount as per guidelines. Present status regarding recovery of composition fee was called for (February 2021) from the Department; reply was awaited (August 2021).

4.7.2 Non-deposit of cancer cess and culture cess

Paragraph A.2.(v)(b) and B.1(v)(c) of the Notification (October 2014) *inter alia* provide that out of total proceeds of composition fee/regularisation charges i.e. charges for compounding an unauthorised colony, one *per cent* each, will be deposited as cancer cess and culture cess.

Test-check of records during 2016-17 to 2018-19 revealed that 12 ULBs collected ₹ 40.28 crore, during the years 2013 to 2019, as regularisation charges of unauthorised colonies/plots. However, due amount of ₹ 0.80 crore, on account of cancer cess (₹ 0.40 crore) and culture cess (₹ 0.40 crore) from the total proceeds of regularisation charges of unauthorised colonies/plots was not deposited into Government account (*Appendix 4.10*).

The Committee on LBs and PRIs, while discussing the Paragraphs 4.2.1 and 4.1.4.2 of the ATIR on PRIs and ULBs for the year ended 31 March 2016, had recommended (September 2019) that the outstanding amount of composition fee may be recovered and due amount of cancer cess and culture cess may be deposited by 31 May 2020.

The concerned ULBs stated (June 2017-December 2020) that the amount would be deposited in due course of time. Present status regarding deposit of due amount of cancer cess and culture cess was called for (February 2021) from the Department; reply was awaited (August 2021).

4.7.3 Non-deposit towards Social Infrastructure Fund

The Notification (October 2014) provides that out of total proceeds of composition fee, five *per cent* will be deposited as Social Infrastructure Fund with the Chief Administrator, Punjab Urban Development Authority, Mohali.

Test-check of records during 2017-18 revealed that three ULBs, though collected composition fee amounting to ₹ 19.33 crore from the applicants on account of regularisation of plots/colonies, amount of ₹ 0.97 crore (at the rate of five *per cent* of the composition fee), as detailed in **Table 4.9**, was not deposited towards Social Infrastructure Fund.

Table 4.9: Details of outstanding Social Infrastructure fund

| (₹ in crore) | | | |
|--------------|-----------------------------------|---------------------------|---|
| Sr. No. | Name of ULB | Composition fee collected | Amount of Social Infrastructure Fund @ five <i>per cent</i> |
| 1. | Municipal Council, Adampur | 0.54 | 0.03 |
| 2. | Nagar Panchayat, Mahilpur | 1.11 | 0.06 |
| 3. | Municipal Corporation, Hoshiarpur | 17.68 | 0.88 |
| Total | | 19.33 | 0.97 |

Source: Departmental data

The concerned ULBs stated (June 2017-December 2017) that the amount would be deposited in Social Infrastructure Fund. Present status regarding deposit of due amount towards Social Infrastructure Fund was called for (February 2021) from the Department; reply was awaited (August 2021).

4.8 Non-deduction/deposit of labour cess

Section 3(1) of the Building and Other Construction Workers' Welfare Cess Act, 1996 provides that cess for the purpose of Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 would be collected at such rate not exceeding two *per cent* but not less than one *per cent* of the construction cost. Further, Rule 5(3) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 provides that the cess collected should be remitted to the Punjab Building and Other Construction Workers' Welfare Board (Board) within 30 days of its collection.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-deposit of labour cess with the Labour Welfare Board (Paragraph 4.1.4.3). The Committee on LBs and PRIs, while discussing the Paragraph 4.1.6.3, had recommended (September 2019) that the balance amount of labour cess may be deposited with the Board by 31 May 2020.

Test-check of records of selected ULBs during 2016-17 to 2018-19 revealed that:

- During 2016-17 to 2018-19, 28 ULBs collected an amount of ₹ 26.68 crore on account of labour cess during the period 2011-19, of which ₹ 11.17 crore only had been remitted and the balance amount of ₹ 15.51 crore was still to be transferred to the Board (*Appendix 4.11*).
- During 2018-19, MCs, Mandi Gobindgarh and Rajkot had deducted less amount of labour cess to the tune of ₹ 1.45 lakh. Whereas, MCs Tapa and Payal during 2016-17 and MC, Samana during 2018-19 did not deduct labour cess.

Most of the concerned ULBs assured (April 2017-December 2020) to make the requisite compliance. Present status of deduction/deposit of labour cess was called for (February 2021) from the Department; reply was awaited (August 2021).

4.9 Non/Short realisation of charges

The Department of Legal and Legislative Affairs, Government of Punjab (GoP) (i) revised Section 27 of Punjab Value Added Tax Act, 2005 and increased the rate of deduction of VAT at source from the bills of the contractors from four to five *per cent* with effect from 02 November 2011 and from five to six *per cent* with effect from 09 April 2013 onwards vide notifications (November 2011 and April 2013); (ii) provided for deduction of labour cess at the rate of one *per cent* on the cost of construction of building exceeding ₹10 lakh while sanctioning the building plans submitted by an individual vide notification (November 2008) of Labour Department; and (iii) specified one time installation charges of rooftop poles (antenna) ranging between ₹1000 and ₹ 2000 per rooftop pole at the time of installation was levied vide notification (December 2013) by the Department of Investment Promotion, (Industries & Commerce branch), Punjab.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-realisation of various charges by ULBs (Paragraph 4.1.3.2). The Committee on LBs and PRIs, while discussing the Paragraph 4.1.3.2, had recommended (September 2019) that the balance amount may be recovered by 31 May 2020 and responsibility in this regard may be fixed against the erring officers/officials.

Test-check of records of selected ULBs during 2016-17 & 2017-18 revealed that the charges amounting to ₹ 33.06 lakh, as detailed in **Table 4.10**, were not realised by ULBs.

Table 4.10: Details of non/short realisation of charges

(₹ in lakh)

| Sr. No. | Particulars | Number of MCs | Amount outstanding |
|--------------|--|-----------------|--------------------|
| 1. | VAT on contractors bills | 5 ³⁰ | 7.67 |
| 2. | Labour Cess | 2 ³¹ | 24.01 |
| 3. | Installation charges of roof top poles (antenna) installed at ATMs | 4 ³² | 1.38 |
| Total | | | 33.06 |

Source: Departmental data

The concerned MCs assured (May-November 2017) that efforts would be made to recover the outstanding amount.

Present status regarding recovery of outstanding charges was called for (February 2021) from the Department; reply was awaited (August 2021).

4.10 Delay in completion of work resulted into unfruitful expenditure

As per paragraph 19.1 of guidelines issued by the Central Vigilance Commission, GoI, the completion period of work is the essence of any contract, but the contract is rarely found to be completed as per the original completion schedule. It has been noticed that most of the organisations grant an extension of time in a liberal and routine manner. The amount of liquidity damages (LD) is not invoked in cases of delay. Further, as per paragraph 19.2, the specific schedule of completion of contract should be stipulated in the contract in an unambiguous manner. Completion of contract, in case of big projects should imply overall completion of all the events of the contract and the LD clause in case of delay in completion of work, should be invoked as incorporated in the contract agreement.

Test-check of records during 2016-17 showed (November 2016) that Municipal Corporation (MC), Moga allotted (March 2016) the work of “Construction of metalled road in Guru Nanak Pura Mohalla Dhir Colony Ward-5” to a contractor for an estimated amount of ₹ 34.90 lakh to be completed by September 2016 (i.e. within a period of six months). Further

³⁰ 2016-17: (i) Dhanaula (₹ 0.18 lakh); (ii) Raikot (₹ 0.62 lakh); (iii) Jagraon (₹ 2.58 lakh); 2017-18: (iv) Kapurthala (₹ 2.18 lakh); and (v) Haryana (₹ 2.11 lakh)

³¹ 2016-17: (i) Raikot (₹ 17.88 lakh); and (ii) Patiala (₹ 6.13 lakh).

³² 2016-17: (i) Raikot (₹ 0.14 lakh); (ii) Dhanaula (₹ 0.12 lakh); (iii) Khanna (₹ 0.48 lakh); and (iv) Jagraon (₹ 0.64 lakh).

examination of records showed that the work was stopped on 13 October 2016 after incurring an expenditure of ₹ 18.48 lakh. Neither any time extension was demanded/accorded nor any appropriate action was initiated by the MC against the contractor. Thus, there was an inordinate delay of more than 16 months since the work was stopped, thereby resulting into unfruitful expenditure of ₹ 18.48 lakh.

The MC, Moga stated (September 2017) that due to sewerage blockage and winter season, the work was stopped and would be completed soon. Present status of work was called for (February 2021) from the MC/Department; reply was awaited (August 2021).

4.11 Irregular diversion of funds

(i) Paragraph 9.56 of Fourteenth Finance Commission (FFC) recommendations provides that the local bodies should be required to spend the grants only on the basic services within the functions assigned to them under relevant legislations. The Director, Department of Local Government, Punjab released (December 2015) ₹ 61.55 lakh General Basic Grant to MC, Zira and ₹ 68.33 lakh (between August and December 2015) to MC, Lehragaga for maintenance of Civic Services as recommended by FFC for the year 2015-16.

Test-check of records of MC, Zira and MC, Lehragaga showed (June-September 2016) that ₹ 62.49 lakh³³ were utilised between August 2015 and February 2016 for making payment towards electricity bills, provident fund, pay and POL, etc. in contravention of the guidelines. The MC, Lehragaga (November 2017) and MC, Zira (October 2017) stated that due to poor financial condition of MCs, the grant was utilised towards departmental expenditure and the same would be recouped in due course.

(ii) As per guidelines (October 2011) of Punjab Municipal Infrastructure Development Company (PMIDC) sanction, the funds should only be utilised towards the development works approved by the PMIDC and balance amount of such grant, if any, should be utilised on other works with prior approval of PMIDC.

Test-check of records of MC, Jagraon showed (May 2016) that PMIDC released (October 2011-March 2012) ₹ 12.80 crore for execution of approved development works. Of these, ₹ 27 lakh³⁴ were incurred for making payments of electricity bills and salary of staff members. This resulted in irregular diversion of funds towards other purposes and deprived the general public of the facilities of the development works which were to be executed from this grant. The MC, Jagraon stated (September 2017) that amount would be refunded to PMIDC on availability of funds.

³³ MC Zira: ₹ 45.49 lakh between December 2015 and February 2016; and MC Lehragaga: ₹ 17 lakh between August-November 2015.

³⁴ ₹ 17 lakh vide cheque No. 357845 dated 20.02.2015 and ₹ 10 lakh vide cheque No. 357846 dated 24.02.2015.

Present status of recoupment of funds was called for (February 2021) from the MCs Lehragaga, Zira and Jagraon; replies were awaited (August 2021).

4.12 Short levy of development charges

Government of Punjab (GoP), Department of Local Government issued (July 2005) instructions to the ULBs to levy development charges at the prescribed rates³⁵ according to specified size of plots while sanctioning building plan of unauthorised colonies. There was to be an annual increase of 10 *per cent* in the development charges w.e.f. year 2006.

Test-check of records of Municipal Corporation, Patiala showed (August 2015) that in 242 cases pertaining to 2012-15, development charges were not levied taking into account 10 *per cent* annual increase on the rate of previous year which resulted into short levy of development charges of ₹ 50.72 lakh.

The MC, Patiala stated (September 2017) that development charges were being collected after passing the resolution in the general house. The reply was not acceptable as the decision was contrary to GoP's instructions *ibid*. Further comments in this regard were called for (February 2021) from the Department; reply was awaited (August 2021).

4.13 Non-claiming of refund of amount debited and transferred by bank to Depositor Education and Awareness Fund

As per instructions (21 March 2014) of the Reserve Bank of India (RBI) to all the Scheduled Commercial Banks, the amount to the credit of any account in India with any bank which was not operational for a period of ten years or any deposit or any amount remaining unclaimed for more than ten years shall be credited to the Depositor Education and Awareness Fund (DEAF), within a period of three months from the expiry of the said period of ten years. The depositor would, however, be entitled to claim from the bank his deposit or any other unclaimed amount or operate his account after the expiry of ten years, even after such amount has been transferred to the Fund.

During test-check of records (2017-18), it was noticed that:

➤ Municipal Council, Adampur was maintaining two Savings Bank Accounts (81322200000067 and 81322200037970) in Syndicate Bank, which debited the balance of ₹ 0.31 lakh (₹ 0.09 lakh and ₹ 0.22 lakh) lying in these two accounts and transferred (02 March 2015) the same to DEAF as the Municipal Council, Adampur did not operate these two accounts for ten years and no efforts were made by the Municipal Council to claim the refund.

➤ Similarly, Nagar Panchayat (NP), Ghanaur was maintaining a Savings Bank Account (0663000102503105) in Punjab National Bank, which debited and transferred (28 June 2016) the balance of ₹ 0.52 lakh to DEAF, for which no efforts were made to claim the refund.

³⁵ Above 250 sq. yd: ₹ 175 per sq. yd; above 125 sq. yd upto 250 sq. yd: ₹ 110 per sq. yd; and above 50 sq. yd upto 125 sq. yd: ₹ 65 per sq. yd.

Municipal Council, Adampur (December 2017) and Nagar Panchayat, Ghanaur (February 2018) stated that needful action would be taken. Present status regarding claim of refund was called for (February 2021) from the concerned ULBs/Department; replies were awaited (August 2021).

4.14 Non-deposit of Birth and Death Registration Fee receipts in Government Account

Rule 2.4 of Punjab Financial Rules, Volume I (PFR) provides that at the close of the day while signing the cash book, the head of the office should see that the departmental receipts collected during the day, the utilisation of which towards expenditure is strictly prohibited under the Punjab Treasury Rules, are credited into the treasury on the same day or on the morning of the next day at the latest and that there is a corresponding entry on the payment side of the cash book. Further, Department of Health and Family Welfare, GoP directed (December 2011) all the ULBs to deposit into the State Government Account, the charges being collected by them for issuing birth and death certificates to public.

Mention was made in the ATIR on PRIs and ULBs for the year ended 31 March 2016 highlighting non-deposit of birth and death registration fee receipts in Government account (Paragraph 4.5). The Committee on LBs and PRIs, while discussing the Paragraph 4.5, had recommended (September 2019) that the responsibility of the erring officers/officials may be fixed for the lapse and the Committee be apprised about the due amount of birth and registration fee to be deposited in Government account by the ULBs.

Test-check of records (2017-18) relating to the collection of birth and death registration fee for the year 2013-17 showed that an amount of ₹ 1.49 lakh was collected by two ULBs (Nagar Panchayat, Nihal Singh Wala: ₹ 0.16 lakh and MC Guru Harsahai: ₹ 1.33 lakh) but the same was not deposited into the Government account, in contravention of the codal provisions *ibid*.

Nagar Panchayat, Nihal Singh Wala assured (May 2017) to do the needful while MC, Guru Harsahai stated (December 2017) that reply would be submitted after verification of records.

Present status of deposit of requisite amount into Government account was called for (February 2021) from the concerned ULBs; replies were awaited (August 2021).

4.15 Unauthorised possession of Rest House

Municipal Corporation provides number of services to its constituents for whom it collects taxes and earns money from other sources like rent on property or leased property. For providing efficient services, MCs should make efforts to realise maximum income from its sources.

Test-check of records (2017-18) of Municipal Corporation (MC), Phagwara showed that a Rest House³⁶ located in its campus was occupied by the Police Department (office of the Deputy Superintendent of Police). The Corporation

³⁶ Having covered area of 2800 sq. ft. on land area of 425 sq. yards.

had assessed (October 1994) the rent of the Rest House at the rate of ₹ 1.33 lakh per annum. As per Government policy (July 1986), the rate of annual rent was to be revised at the rate of 20 per cent after every three years. However, the rent amounting to ₹ 0.66 crore for the period 1994-2017, as detailed in **Table 4.11**, was recoverable from the Police Department.

Table 4.11: Rent recoverable from the Police department

| <i>(Amount in ₹)</i> | | | |
|----------------------|---------|--|------------------------|
| Sr. No. | Period | Lease rent after increase at the rate of 20 per cent in every block of three years | Total rent recoverable |
| 1. | 1994-96 | 1,32,750 | 3,98,250 |
| 2. | 1997-99 | 1,59,300 | 4,77,900 |
| 3. | 2000-02 | 1,91,160 | 5,73,480 |
| 4. | 2003-05 | 2,29,392 | 6,88,176 |
| 5. | 2006-08 | 2,75,270 | 8,25,810 |
| 6. | 2009-11 | 3,30,324 | 9,90,972 |
| 7. | 2012-14 | 3,96,389 | 11,89,167 |
| 8. | 2015-17 | 4,75,667 | 14,27,001 |
| Total | | | 65,70,756 |

Source: Departmental data

MC, Phagwara stated (June 2017) that the matter would be looked into and needful would be done. Present status of recovery of rent was called for (February 2021) from the concerned ULB; reply was awaited (August 2021).

4.16 Pending liabilities

Rule 17.18 of PFR provides that under no circumstances, may the charges incurred be allowed to stand over to be paid from the grant of another year. Further, Rule 2.10(b)(3) provides that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable should not, as far as possible, be left unpaid; and all inevitable payments are ascertained and liquidated at the earliest possible date.

Test-check of records revealed (April 2017-February 2018) that in six ULBs liability of ₹ 342.90 crore³⁷ was pending on account of various payments as on 31 March 2017. The concerned ULBs stated that liabilities would be cleared. Present status of clearance of liabilities was called for (February 2021) from the concerned; reply was awaited (August 2021).

4.17 Unauthorised occupation of MC properties

Section 172 of the Municipal Act, 1911 provides that whosoever makes any encroachment by raising a temporary or permanent structure on any land, premises or public place, not being private property whether such land,

³⁷ Municipal Corporation (i) Bathinda (₹ 258.87 crore on account of HUDCO loan, PIDB loan, Water Supply and Sewerage Scheme, etc.); (ii) Hargobindpur (₹ 0.23 crore in respect of retired employees); (iii) Patiala (₹ 53.05 crore on account of CPF/PF/GPF, loan from trust, election charges, etc.); (iv) Guru Har Sahai (₹ 3.53 crore on account of medical reimbursement, property tax, employees' liabilities, etc.); (v) Zirakpur (₹ 4.50 crore on account of contractor's liabilities); and (vi) Abohar (₹ 22.72 crore on account of electricity bills, PF of employees, liabilities of retired employees, loan from Nagar Council, etc.).

premises or public place belongs to or vests in the Committee or not, shall on conviction be punished with simple imprisonment which shall not be less than one month, but which may extend to three years and with fine up to ₹ 20,000. Further, the Executive Officer shall have power to remove any such encroachment and to seize or attach any property found on such land, premises or public place.

(i) Test-check of records (January 2018) revealed that 29 out of 90 properties (nine shops, nine houses constructed illegally and 11 plots/land) under the jurisdiction of MC, Sunam having value amounting ₹ 1.82 crore had been encroached by the persons for the period ranging from nine months to 34 years, but adequate action as per the provisions *ibid* had not been taken by the MC/Department. In the remaining 61 properties, either case was pending or was being pursued in the various Courts.

MC, Sunam stated (March 2018) that notices had been served to the defaulters under Section 172 of Punjab Municipal Act, 1911 and the files of defaulters were with advocate for submission of case to higher authorities. The fact remains that the MC properties had been lying under unauthorised occupation since long.

(ii) Further examination of records of four ULBs showed that the Municipal land had been unauthorisedly occupied by the residents/shopkeepers under the jurisdiction of concerned Municipal Council, as detailed in **Table 4.12**.

Table 4.12: Details of Municipal land under unauthorised occupation

| Sr. No. | Name of ULB | No. of properties | Area of land |
|---------|---------------|-------------------|-------------------|
| 1. | MC Machhiwara | 15 | 04 Kanal 14 Marla |
| 2. | MC Banur | 28 | 420 Kanal |
| 3. | MC Garhdiwala | 38 | 16 Kanal 10 Marla |
| 4. | MC Raman | 06 | 10 Kanal 15 Marla |

Source: Departmental information

The concerned ULBs stated (November 2017-February 2018) that requisite action was being taken.

Present status of unauthorised occupation of MC properties was called for (February 2021) from the concerned ULBs/Department; replies were awaited (August 2021).

Chandigarh
The 13 April 2022


(PUNAM PANDEY)
Principal Accountant General (Audit), Punjab

Appendices

Appendix 1.1

(Referred to in paragraph 1.1.1; page 1)

Details of PRIs selected for test audit during 2016-17 to 2018-19

| Sr. No. | Name of PRI | Sr. No. | Name of PRI | Sr. No. | Name of PRI |
|-------------------------|-------------------|---------|-------------------|---------|------------------------------|
| 2016-17 | | 2017-18 | | 2018-19 | |
| Zila Parishad | | | | | |
| 1. | Gurdaspur | 1. | Faridkot | 1. | Sangrur |
| 2. | Hoshiarpur | 2. | SAS Nagar | 2. | Sri Muktsar Sahib |
| 3. | Jalandhar | | | 3. | Tarn Taran |
| 4. | Kapurthala | | | | |
| 5. | Mansa | | | | |
| 6. | Moga | | | | |
| 7. | Patiala | | | | |
| 8. | Sangrur | | | | |
| 9. | Tarn Taran | | | | |
| 10. | Fazilka | | | | |
| Panchayat Samiti | | | | | |
| 1. | Ajnala-I | 1. | Verka | 1. | Khanna |
| 2. | Ghol Khurd | 2. | Chogawan | 2. | Samrala |
| 3. | Phul | 3. | Khadoor Sahib | 3. | Bhikhi |
| 4. | Rampura | 4. | Bassi Pathana | 4. | Sardulgarh |
| 5. | Sangat | 5. | Amloh | 5. | Budhlada |
| 6. | Mansa | 6. | Mamdot | 6. | Jhunir |
| 7. | Bagha Purana | 7. | Makhu | 7. | Mansa |
| 8. | Guru Har Sahai | 8. | Gurdaspur | 8. | Bagha Purana |
| 9. | Zira | 9. | Mukerian | 9. | Nihal Singhwala |
| 10. | Batala | 10. | Bajwara | 10. | Moga-I |
| 11. | Sirhind | 11. | Dasuya | 11. | Moga-II |
| 12. | Dina Nagar | 12. | Hajipur | 12. | Kot isse Khan |
| 13. | Bhawanigarh | 13. | Hoshiarpur | 13. | Samana |
| 14. | Kharar | 14. | Lohian Khas | 14. | Patiala |
| 15. | Majitha | 15. | Nurmahal | 15. | Patran |
| 16. | Sri Hargobindpur | 16. | Phillaur | 16. | Rajpura |
| 17. | Garhshankar | 17. | Nadala | 17. | Bhadson (Nabha) |
| 18. | Mahilpur | 18. | Kapurthala | 18. | Ropar |
| 19. | Gidderbaha | 19. | Sidwan Bet | 19. | Morinda |
| 20. | Chamkaur Sahib | 20. | Jagraon | 20. | Anandpur Sahib |
| 21. | Nakodar | 21. | Sudhar | 21. | Nurpur Bedi |
| 22. | Ahmedgarh | 22. | Ludhiana-1 | 22. | Chamkaur Sahib |
| 23. | Rurka Kalan | 23. | Raikot | 23. | Dhuri |
| 24. | Shahkot | 24. | Lambi | 24. | Ahmedgarh (Malerkotla-II) |
| 25. | Budhlada | 25. | Malout | 25. | Bhawanigarh |
| 26. | Sardulgarh | 26. | Sri Muktsar Sahib | 26. | Malerkotla-1 |
| 27. | Nabha | 27. | Kot Bhai | 27. | Sangrur |
| 28. | Patran | 28. | Dharkalan | 28. | Lehragaga |
| 29. | Balachaur | 29. | Gharauta | 29. | Andana |
| 30. | Sri Muktsar Sahib | 30. | Pathankot | 30. | Sherpur |

| Sr. No. | Name of PRI | Sr. No. | Name of PRI | Sr. No. | Name of PRI |
|---------|----------------|---------|----------------|---------|-----------------|
| | 2016-17 | | 2017-18 | | 2018-19 |
| | | 31. | Bhunnerheri | 31. | Kharar |
| | | 32. | Sanaur | 32. | Dera Bassi |
| | | 33. | Ghannaur | 33. | Majri |
| | | 34. | Sunam | 34. | Balachour |
| | | 35. | Dirba | 35. | Saroya |
| | | 36. | SBS Nagar | 36. | Aur (SBS Nagar) |
| | | 37. | Bhikhiwind | 37. | Banga |
| | | 38. | Chola Sahib | 38. | Voltoha |
| | | 39. | Gandiwind | 39. | Tarn Taran |
| | | 40. | Patti | | |

Source: Office records

Appendix 1.2

(Referred to in paragraph 1.2.2; page 5)

Staff position in PRIs during 2016-17 to 2018-19

| Sr. No. | Cadre/Posts | 2016-17 | | | 2017-18 | | | 2018-19 | | |
|---------|-------------------------|---------|------|--------|---------|------|--------|---------|------|--------|
| | | SS | MIP | Vacant | SS | MIP | Vacant | SS | MIP | Vacant |
| 1. | Accountant | 43 | 21 | 22 | 33 | 17 | 16 | 34 | 18 | 16 |
| 2. | Accounts Officer | -- | -- | -- | 1 | 1 | 0 | 2 | 1 | 1 |
| 3. | Agricultural Instructor | 1 | 0 | 1 | -- | -- | -- | -- | -- | -- |
| 4. | Beldar | 2 | 0 | 2 | 97 | 26 | 71 | 99 | 23 | 76 |
| 5. | Boatman | -- | -- | -- | 17 | 4 | 13 | 15 | 3 | 12 |
| 6. | Chowkidar | 14 | 6 | 8 | 50 | 33 | 17 | 16 | 10 | 6 |
| 7. | Chowkidar-cum-Cook | -- | -- | -- | 2 | 1 | 1 | 2 | 2 | 0 |
| 8. | Clerk | 119 | 67 | 52 | 394 | 195 | 199 | 385 | 205 | 180 |
| 9. | Computer (wages) | -- | -- | -- | -- | -- | -- | 0 | 17 | -17 |
| 10. | Computer Operator | -- | -- | -- | -- | -- | -- | 2 | 2 | 0 |
| 11. | Craft Teacher | 267 | 14 | 253 | -- | -- | -- | 255 | 7 | 248 |
| 12. | Daftari | -- | -- | -- | 6 | 5 | 1 | 5 | 2 | 3 |
| 13. | Driver | 2 | 0 | 2 | 50 | 29 | 21 | 48 | 28 | 20 |
| 14. | Daroga Drakhat | -- | -- | -- | 2 | 1 | 1 | 2 | 1 | 1 |
| 15. | Electrician | -- | -- | -- | 1 | 1 | 0 | 1 | 1 | 0 |
| 16. | Gram Sewak | -- | -- | -- | -- | -- | -- | 1 | 1 | 0 |
| 17. | Head Mali | -- | -- | -- | 1 | 0 | 1 | 1 | 0 | 1 |
| 18. | Jal Sewak Veterinary | -- | -- | -- | 2 | 1 | 1 | -- | -- | -- |
| 19. | Jamadar | -- | -- | -- | -- | -- | -- | 4 | 3 | 1 |
| 20. | JCB Operator | -- | -- | -- | 3 | 3 | 0 | -- | -- | -- |
| 21. | Junior Steno | 1 | 0 | 1 | -- | -- | -- | -- | -- | -- |
| 22. | Khalasi | -- | -- | -- | 1 | 1 | 0 | 1 | 1 | 0 |
| 23. | Lady Instructor | 2 | 0 | 2 | -- | -- | -- | -- | -- | -- |
| 24. | Librarian | 1 | 0 | 1 | -- | -- | -- | -- | -- | -- |
| 25. | Mali | 11 | 9 | 2 | 19 | 8 | 11 | 18 | 7 | 11 |
| 26. | Mali-cum-Chowkidar | -- | -- | -- | 149 | 90 | 59 | 169 | 103 | 66 |
| 27. | Mashki | -- | -- | -- | -- | -- | -- | 5 | 3 | 2 |
| 28. | Personal Assistant | 19 | 3 | 16 | 19 | 3 | 16 | 20 | 4 | 16 |
| 29. | Panchayat Instructor | 1 | 1 | 0 | -- | -- | -- | -- | -- | -- |
| 30. | Panchayat Officer | 148 | 93 | 55 | 148 | 92 | 56 | 147 | 90 | 57 |
| 31. | Panchayat Secretary | 2242 | 1877 | 365 | 2242 | 1919 | 323 | 2382 | 1633 | 749 |
| 32. | Patwari | -- | -- | -- | 71 | 56 | 15 | -- | -- | -- |
| 33. | Peon | 361 | 304 | 57 | -- | -- | -- | 379 | 317 | 62 |
| 34. | Pharmacist | -- | -- | -- | -- | -- | -- | 10 | 3 | 7 |

| Sr. No. | Cadre/Posts | 2016-17 | | | 2017-18 | | | 2018-19 | | |
|-----------------------------|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | SS | MIP | Vacant | SS | MIP | Vacant | SS | MIP | Vacant |
| 35. | Principal | 1 | 1 | 0 | -- | -- | -- | -- | -- | -- |
| 36. | Record Lifter | -- | -- | -- | -- | -- | -- | 1 | 1 | 0 |
| 37. | RMO | -- | -- | -- | 150 | 58 | 92 | 620 | 366 | 254 |
| 38. | Road Inspector | -- | -- | -- | 22 | 2 | 20 | 3 | 0 | 3 |
| 39. | Road Rakha | -- | -- | -- | | | | 20 | 2 | 18 |
| 40. | Safai Sewak | -- | -- | -- | 18 | 8 | 10 | | | |
| 41. | Samiti Patwari | -- | -- | -- | 0 | 0 | 0 | 118 | 91 | 27 |
| 42. | Sewadar | -- | -- | -- | 412 | 352 | 60 | | | |
| 43. | Sr. Assistant | -- | -- | -- | 2 | 0 | 2 | 2 | 0 | 2 |
| 44. | Steno | 18 | 2 | 16 | -- | -- | -- | 8 | 2 | 6 |
| 45. | Steno typist | -- | -- | -- | 29 | 9 | 20 | 18 | 10 | 8 |
| 46. | Stitching teacher | -- | -- | -- | 297 | 18 | 279 | 63 | 7 | 56 |
| 47. | Stock Overseer | -- | -- | -- | 1 | 0 | 1 | 1 | 0 | 1 |
| 48. | Superintendent | 176 | 127 | 49 | 172 | 136 | 36 | 176 | 126 | 50 |
| 49. | Swasthic | -- | -- | -- | -- | -- | -- | 1 | 1 | 0 |
| 50. | Sweeper | 27 | 14 | 13 | 133 | 76 | 57 | 147 | 83 | 64 |
| 51. | Sweeper-cum-Mali | -- | -- | -- | 1 | 1 | 0 | 1 | 1 | 0 |
| 52. | Sweeper-cum-Chowkidar | -- | -- | -- | 1 | 1 | 0 | 7 | 7 | 0 |
| 53. | Tax Collector | 137 | 52 | 85 | 128 | 54 | 74 | 128 | 48 | 80 |
| 54. | Trained Dayi | -- | -- | -- | -- | -- | -- | 0 | 0 | 0 |
| 55. | Tree Mohafiz | -- | -- | -- | 3 | 0 | 3 | 3 | 1 | 2 |
| 56. | Vaccinator | -- | -- | -- | 1 | 0 | 1 | 1 | 0 | 1 |
| 57. | Veterinary Frasist | -- | -- | -- | 20 | 7 | 13 | -- | -- | -- |
| 58. | Veterinary Inspector | 123 | 27 | 96 | 131 | 20 | 111 | 143 | 27 | 116 |
| 59. | Village Development Officer | 1 | 1 | 0 | -- | -- | -- | -- | -- | -- |
| 60. | Water Carrier | 129 | 63 | 66 | 159 | 74 | 85 | 160 | 69 | 91 |
| Total | | 3,846 | 2,682 | 1,164 | 4,988 | 3,302 | 1,686 | 5,624 | 3,327 | 2,297 |
| Percentage vacancies | | | | 30 | | | 34 | | | 41 |

Source: Departmental data

Appendix 1.3

(Referred to in paragraph 1.3.3.1(i); page 10)

Status of allocation, receipt and release of Basic Grant for the period 2015-16 to 2018-19

(₹ in crore)

| Year | Allocation by GoI | Amount released by GoI | | | | Total amount released during the year | Amount released by GoP | | Interest due* | | Remarks |
|---------|-------------------|---|---|---|---|---------------------------------------|---|--|---|---|--|
| | | 1 st installment (Due Date) (Date of release) (Delay in release) | UC due date UC issued date Delay in issuing UC ¹ | 2 nd installment (Due Date) (Date of release) (Delay in release) | UC due date UC issued on Delay in issuing UC | | 1 st installment (Due date) (Date of release) (Delay in release) | 2 nd installment (Due date) (Date of release) (Delay in release) | 1 st installment Date of release of interest | 2 nd installment Date of release of interest | |
| 2015-16 | 441.70 | 220.85 June 2015 30.06.15 No delay | 30.09.2015 23.05.2016 08 months (from 10/2015 to 05/2016) | 220.85 October 2015 28.08.2016 10 months (from 11/2015 to 08/2016) | 31.05.2016 01.11.2016 05 months (from 06/2016 to 10/2016) | 441.70 | 220.85 15.07.15 09.12.2015 11.12.2015 15.12.2015 29.02.2016 04.03.2016 14.03.2016 (147-243 days*) | 220.85 12.09.2016 <u>27.07.2016</u> <u>01.09.2016</u> (No delay) | 12.90 -- Not released by GoP | -- | 2nd installment of BG for 2015-16 from GoI was delayed by 10 months as GoP delayed its UC for the 1st installment by 08 months. |
| 2016-17 | 611.61 | 305.80 June 2016 15.03.17 08 months (from 07/2016 to 02/2017) | 30.09.16 20.09.19 36 months (from 10/2016 to 09/2019) | 305.81 October 2016 10.10.2019 35 months (from 11/2016 to 09/2019) | 31.05.2017 14.01.2020 31 months (from 06/2017 to 12/2019) | 611.61 | 305.80 30.03.2017 29.05.2018 24.01.2019 (424-664 days*) | 305.81 25.10.2019 11.12.2019 (46 days) | 35.37 11.09.2019 | 2.08 14.01.2020 | Release of 1st installment for 2016-17 by GoI was delayed by 08 months as the UC for the 2nd installment of previous year 2015-16 was delayed by 05 months. Release of 2nd installment for 2016-17 by GoI was delayed by 35 months as the UC for the 1st installment of 2016-17 was delayed by 36 months. |

¹ As per the guidelines, the 1st installment and 2nd installment becomes due in June and October respectively, subject to the receipt of UC of the previous installments. Hence, the delay has been calculated taking into consideration the last day of month previous to the month on which the Grant was due i.e., 31st May for 1st installment and 30th September for the 2nd installment.

Annual Technical Inspection Report on PRIs and ULBs for the period April 2016 to March 2019

| Year | Allocation by GoI | Amount released by GoI | | | | Total amount released during the year | Amount released by GoP | | Interest due* | | Remarks |
|--------------|-------------------|---|---|--|---|---------------------------------------|---|---|---|---|--|
| | | 1 st installment (Due Date) (Date of release) (Delay in release) | UC due date UC issued date Delay in issuing UC ¹ | 2 nd installment (Due Date) (Date of release) (Delay in release) | UC due date UC issued on Delay in issuing UC | | 1 st installment (Due date) (Date of release) (Delay in release) | 2 nd installment (Due date) (Date of release) (Delay in release) | 1 st installment Date of release of interest | 2 nd installment Date of release of interest | |
| 2017-18 | 706.66 | 353.33 June 2017 05.03.2020 32 months (from 07/2017 to 02/2020) | 30.09.2017 20.03.2020 30 months (from 10/2017 to 03/2020) | 353.33 October 2017 130.03.2020 29 months (from 11/2017 to 03/2020) | 31.05.2018 26.06.2020 25 months (from 06/2018 to 06/2020) | 706.66 | 353.33 20.03.2020 11.03.2020 (No delay) | 353.33 14.04.2020 02.06.2020 (49 days) | NIL | 2.15 19.06.2020 | Release of 1st installment for 2017-18 by GoI was delayed by 32 months as the UC for the 2nd installment of previous year 2016-17 was delayed by 31 months. Release of 2nd installment for 2017-18 by GoI was delayed by 29 months as the UC for the 1st installment of 2017-18 was delayed by 30 months. |
| 2018-19 | 817.48 | 382.15 June 2018 31.03.2020 21 months (from 07/2018 to 03/2020) | 30.09.2018 26.06.2020 21 months (from 10/2018 to 06/2020) | 435.33 October 2018 23.09.2020 23 months (from 11/2018 to 09/2020) | 31.05.2019 11.05.2021 23 months (from 06/2019 to 04/2021) | 817.48 | 382.15 15.04.2020 02.06.2020 (48 days) | 435.33 08.10.2020 09.11.2020 to 23.12.2020 (31-75 days) | 2.28 19.06.2020 | 10.97 [#] (19.03.2021 & 01.04.2021) | Release of 1st installment for 2018-19 by GoI was delayed by 21 months as the UC for the 2nd installment of previous year 2017-18 was delayed by 25 months. Release of 2nd installment for 2018-19 by GoI was delayed by 23 months as the UC for the 1st installment of 2018-19 was delayed by 21 months. |
| Total | 2,577.45 | 1,262.13 | | 1,315.32 | | 2,577.45 | 1,262.13 | 1,315.32 | 50.55 | 15.20 | |

Source: Departmental data

* Delay and Interest amount was worked out by the Finance Department itself.

Includes interest on delayed release of both instalments of the year 2019-20.

Appendix 1.4

(Referred to in paragraph 1.4; page 12)

Non-maintenance of records by Gram Panchayats and Panchayat Samitis

| Sr. No. | Gram Panchayat | Block | District | Period | Type of Records | |
|----------------|-----------------------|-------------------|-------------------|--------------------|--|-----------|
| 2016-17 | | | | | | |
| 1. | Kothe Baba Sukha Nand | Phul | Bathinda | 04/2013 to 09/2016 | Proceeding books, inspection register, Cash receipt book, Works register, Receipt registers, Stock register of receipts books, Register of <i>shamlat</i> land, Cheque book register, etc. | |
| 2. | Gurusar Mehraj | | | | | |
| 3. | Sandhu Khurd | | | | | |
| 4. | Dhinger | | | | | |
| 5. | Harnam Singh Wala | | | | | |
| 6. | Kaloke | | | | | |
| 7. | Kothe Pipli | | | | | |
| 8. | Dohak | | | | | |
| 9. | Ruhrian wali | Sri Muktsar Sahib | Sri Muktsar Sahib | 07/2013 to 10/2016 | | |
| 10. | Rupana | | | | | |
| 11. | Mandi Lakhewali | | | | | |
| 12. | Kotli Sangar | | | | | |
| 13. | Hari Kekalan | | | | | |
| 14. | Maur | | | | | |
| 15. | Khokhar | | | | | |
| 16. | Nawanpind Naicha | | | | Rurka Kalan | Jalandhar |
| 17. | Dialgarh | Bhawanigarh | Sangrur | 04/2014 to 09/2016 | | |
| 18. | Kapial | | | 04/2014 to 09/2016 | | |
| 19. | Lakhewal | | | 04/2014 to 09/2016 | | |
| 20. | Majhi | | | 04/2014 to 09/2016 | | |
| 21. | Mehsampur | | | 04/2014 to 09/2016 | | |
| 22. | Nidampur | | | 04/2014 to 09/2016 | | |
| 23. | Panwan | | | 04/2014 to 09/2016 | | |
| 24. | Rai Singh Wala | | | 04/2014 to 09/2016 | | |
| 25. | Retgarh | | | 04/2014 to 09/2016 | | |
| 26. | Roshanwala | | | 04/2014 to 09/2016 | | |
| 27. | Machrai | Sri Hargobindpur | Gurdaspur | 04/2014 to 07/2016 | | |
| 28. | Gohir | Nakodar | Jalandhar | 01/2013 to 07/2016 | Moveable /immovable property register, Demand and collection register, Register of receipt books, Register of stores and stock along with its physical verification, Cheques/Draft register. | |
| 29. | Kang Sabhu | | | 01/2013 to 07/2016 | | |
| 30. | Miranpur Marri | | | 01/2013 to 07/2016 | | |
| 31. | Nawanpind Arrian | | | 01/2013 to 07/2016 | | |
| 32. | Shahpur Pandori | | | 01/2013 to 07/2016 | | |
| 33. | Tahil | | | 01/2013 to 07/2016 | | |
| 34. | -- | Nakodar | Jalandhar | 01/2013 to 07/2016 | Register of temporary advances, List of works, Register of cheques and drafts, Register of custody and stocks of receipts book. | |

| Sr. No. | Gram Panchayat | Block | District | Period | Type of Records |
|----------------|-------------------|-------------------|-------------------|--------------------|--|
| 35. | -- | Sri Muktsar Sahib | Sri Muktsar Sahib | 07/2013 to 10/2016 | Register of temporary advances, List of works in Form FBA-12, Register of cheques and drafts, Register of custody and stock of receipt book, General Ledger, Register of presentation of claims (Bill Register), Establishment check register, etc. |
| 2017-18 | | | | | |
| 1. | Jatpur | Bajwara | Hoshiarpur | 04/2014 to 03/2017 | Asset Register, Cheque/Grant Receipt Register, Movable/Immovable Property Register, Store/Stock Register, etc. |
| 2. | Simbli | | | | |
| 3. | Bhoothgarh | | | | |
| 4. | Mona Kalan | | | | |
| 5. | Sahri | | | | |
| 6. | Bohan | | | | |
| 7. | Marnaian | | | | |
| 8. | Kondla | | | | |
| 9. | Chhabbowal | | | | |
| 10. | Kharabgarh | | | | |
| 11. | Durd | Bhunerheri | Patiala | 04/2014 to 03/2017 | Movable/Immovable Property Register, Asset Register, Cheque/Grant Register, Scheme-Wise Cash Book, etc. |
| 12. | Gagrola | | | | |
| 13. | Mehman | | | | |
| 14. | Bahadurgarh Nawan | | | | |
| 15. | Binjal | | | | |
| 16. | Makhmailpur | | | | |
| 17. | Shanipur | | | | |
| 18. | Narangwal | | | | |
| 19. | Gagroh (Gagrola) | | | | |
| 20. | Variah Purane | | | | |
| 21. | Gandiwind | Chohla Sahib | Tarn Taran | 04/2014 to 03/2017 | Cash Book in Form- III, Inspection Register in Form-II, Attendance Register in Form-IV, Cheque Book Register in Form-XXVII, Register of Audit Notes Form-XXVIII, Receipt Register in Form-XIX, Register of Fee and Fine in Form- XXIII, Register of Shamlat Lands in Form- XXIV, Works Register in Form-XXII, Register of Revenue cases in Form-VII, Register of Court Cases in Form-XXI, Stock Register of Receipt Books in Form-XX, Index of papers of the Gram Panchyat file and Abstract of Orders in Form-XV. |
| 22. | Mohanpura | | | | |
| 23. | Bai Dhawala | | | | |
| 24. | Johal Dhaewala | | | | |
| 25. | Lohar | | | | |
| 26. | Gharka | | | | |
| 27. | Manak De Ke | | | | |
| 28. | Chek Mehar | | | | |
| 29. | Khan Rajada | | | | |
| 30. | Badhani | | | | |
| 31. | Trehti | | | | |
| 32. | Bhanguri | | | | |
| 33. | Bhoon | | | | |
| 34. | Shahpur Kandi | | | | |
| 35. | Palah | | | | |
| 36. | Niari | | | | |
| 37. | Defence Colony | | | | |
| 38. | Dunera | | | | |
| 39. | Hara | | | | |

| Sr. No. | Gram Panchayat | Block | District | Period | Type of Records |
|---------|---------------------------|--------------|------------|--------------------|---|
| 40. | Joura Chhatran | Gurdaspur | Gurdaspur | 04/2014 to 03/2017 | Movable/Immovable Property Register, Demand and Collection Register, Advance /Loan Outstanding Register. Register of Receipt Books, Store Stock Register, Cheque/Draft Register, Muster Roll Register. |
| 41. | Abadi Gurmukh Singh Nagar | | | | |
| 42. | Bains | | | | |
| 43. | Madhepur | | | | |
| 44. | Gidder Pindi | | | | |
| 45. | Dhariwal | | | | |
| 46. | Bathwala Borian | Hoshiarpur-I | Hoshiarpur | 02/2013 to 06/2017 | Movable/Immovable Property Register, Asset Register, Cheque/Grant Register, Actual Payee Register. |
| 47. | Dhuga Khurd | | | | |
| 48. | Khardehar | | | | |
| 49. | Nasrala | | | | |
| 50. | Bahid | | | | |
| 51. | Pandori Bawa Das | | | | |
| 52. | BainsTaniwal | | | | |
| 53. | Mehndipur | | | | |
| 54. | BureJattan | | | | |
| 55. | Dhada Baba Mohar Singh | | | | |
| 56. | Dadiana Khurd | | | | |
| 57. | Mahnni Khera, | | | | |
| 58. | Dabwali Rahurianwali | | | | |
| 59. | Bidowali | | | | |
| 60. | Khuddian Gulab Singh | | | | |
| 61. | Gaggar | | | | |
| 62. | Fatunhi Wala | | | | |
| 63. | Adhnian | | | | |
| 64. | Khema Khera | | | | |
| 65. | Khuddian Maha Singh | | | | |
| 66. | Bhullarwala | Lohian Khas | Jalandhar | 04/2014 to 06/2017 | Movable/Immovable Property Register, Demand and Collection Register, Advance/Loan Outstanding Register, Register of Receipt Books, Register of Stores and Stock along with its Physical Verification, Cheque/ Draft Register, Muster Roll Register. |
| 67. | Bara Jagir | | | | |
| 68. | Jalalpur Kalan | | | | |
| 69. | Fatehpur Bhagwan | | | | |
| 70. | Makhi | | | | |
| 71. | Malupur | Mamdor | Ferozepur | 04/2014 to 03/2017 | Asset Register, Cheque/ Grant Receipt Register, Movable/ Immovable Property Register, Store/Stock Register. |
| 72. | Peer Khan Sheikh | | | | |
| 73. | Raja Rai | | | | |
| 74. | Kot Ganda Singh | | | | |
| 75. | Sodhiwala | | | | |
| 76. | Madiyeke | | | | |
| 77. | Rahim ke Uttar | | | | |
| 78. | ChakGhaubaiwalaTaranwali | | | | |
| 79. | SarihanWala Sedan | | | | |
| 80. | Lohara Nawab sahib | | | | |
| 81. | Kandhawali | | | | |

| Sr. No. | Gram Panchayat | Block | District | Period | Type of Records |
|---------|-----------------|---------------------------|----------------------|-----------------------|--|
| 82. | Maqsdpur | Nadala | Kapurthala | 04/2014 to 03/2017 | Asset Register and Cheque/Grant Receipt Register, Movable/Immovable Property Register, Store/Stock Register, Scheme-wise Cashbook, etc. |
| 83. | Musa Khel | | | | |
| 84. | Bassi | | | | |
| 85. | Ramgarh | | | | |
| 86. | Fatehgarh | | | | |
| 87. | Passiewal | | | | |
| 88. | Bhantnura Khurd | | | | |
| 89. | Daulowal | | | | |
| 90. | Mundi Road | | | | |
| 91. | Surkhan | | | | |
| 92. | Bosarkalan | | | | |
| 93. | Bhanari | | | | |
| 94. | Salempur Jattan | | | | |
| 95. | Bolari | | | | |
| 96. | Safera | | | | |
| 97. | Randhawa | | | | |
| 98. | Sassa Gujran | | | | |
| 99. | Devi Nagar | | | | |
| 100. | Deelwal | | | | |
| 101. | Kheri Barna | | | | |
| 102. | | Kot Bhai at Gidderbaha | Sri Muktsar Sahib | 04/2016 to 10/2017 | Movable/Immovable Property Register, Demand and Collection Register, Advance /Loan Outstanding Register, Register of Receipt Books, Cheque/Draft Register. |

Source: Departmental data

Appendix 1.5

(Referred to in paragraph 1.5; page 12)

Non-reconciliation of withdrawals and deposits from/into banks

(Amount in ₹)

| Sr. No. | Gram Panchayat/ Panchayat Samiti | Block | District | Date | Balance as per | | Difference |
|----------------|-------------------------------------|----------------|-----------------|------------|----------------|------------|------------|
| | | | | | Cash Book | Pass Book | |
| 2016-17 | | | | | | | |
| 1. | Basti Sahan Ke | Guru Har Sahai | Ferozepur | 31/03/2016 | 2,688 | 2,970 | 282 |
| 2. | Boghiwala | | | 31/03/2016 | 3,357 | 6418 | 3061 |
| 3. | Chota Jto Wala | | | 31/03/2016 | 2,61,652 | 2,47,567 | 14,085 |
| 4. | Jhuge Telian Wale | | | 31/03/2016 | 29,389 | 33,314 | 3,925 |
| 5. | Khere Ke Hithar | | | 31/03/2016 | 25,740 | 49,901 | 24,161 |
| 6. | Nau Behram Sher Singh Wala | | | 31/03/2016 | -14,322 | 5,397 | 19,719 |
| 7. | Gohir | Nakodar | Jalandhar | 31/07/2016 | 23,84,230 | 23,86,171 | 1,941 |
| 8. | Miranpur Marri | | | 31/07/2016 | 14,84,838 | 14,71,761 | 13,077 |
| 9. | Nawanpind Arrian | | | 31/07/2016 | 8,58,795 | 7,77,834 | 80,961 |
| 10. | Shahpur Ptoori | | | 31/07/2016 | 6,99,442 | 7,09,045 | 9,603 |
| 11. | Tahil | | | 31/07/2016 | 8,39,072 | 7,85,274 | 53,798 |
| 12. | Abadi Chandigarh | Dina Nagar | Gurdaspur | 31/07/2016 | -1,27,127 | 69,756 | 1,96,883 |
| 13. | Abadi Kothe Bhagwan Pur | | | 31/07/2016 | 22,588 | 22,388 | 200 |
| 14. | Haripur | | | 31/07/2016 | 61,631 | 2,57,399 | 1,95,768 |
| 15. | Kot Bhalla | | | 31/07/2016 | 2,71,247 | 2,79,147 | 7,900 |
| 16. | Nano Nangal | | | 31/07/2016 | 6,32,776 | 6,29,173 | 3,603 |
| 17. | Sammu Chak | | | 31/07/2016 | 3,13,880 | 2,87,653 | 26,227 |
| 18. | Ajnoha | | | Mahilpur | Hoshiarpur | 31/03/2016 | 7,63,325 |
| 19. | Data | 31/03/2016 | 2,09,098 | | | 2,61,374 | 52,276 |
| 20. | Badesron | Garhshankar | Hoshiarpur | 31/03/2016 | 1,42,194 | 1,49,883 | 7,689 |
| 21. | Darapur | | | 31/03/2016 | 2,75,280 | 2,79,526 | 4,246 |
| 22. | Fatehpur Kalan | | | 31/03/2016 | 6,41,820 | 54,4204 | 97,616 |
| 23. | Kalewal Beet | | | 31/03/2016 | 14,334 | 15,887 | 1,553 |
| 24. | Moranwali | | | 31/03/2016 | 8,08,837 | 7,51,894 | 56,943 |
| 25. | Bhamarsi Bulto | Sirhind | Fatehgarh Sahib | 31/03/2016 | 95,994 | 1,52,459 | 56,465 |
| 26. | Chaurwala | | | 31/03/2016 | 1,61,071 | 1,87,014 | 25,943 |
| 27. | Jiwanpura | | | 31/03/2016 | 1,356 | 21,842 | 20,486 |
| 28. | Kharora | | | 31/03/2016 | 17,415 | 71,436 | 54,021 |
| 29. | Kharori | | | 31/03/2016 | -1,21,052 | 3,621 | 1,24,673 |
| 30. | Saifalpur | | | 31/03/2016 | 70,006 | 92,937 | 22,931 |
| 31. | Wazirabad | | | 31/03/2016 | -12,3381 | 38,096 | 1,61,477 |
| 32. | Cheeda | Baghapurana | Moga | 31/03/2016 | 83,257 | 2,11,020 | 1,27,763 |
| 33. | Jitasinghwal | | | 31/03/2016 | 35,133 | 6,96,000 | 6,60,867 |
| 34. | Kaleke | | | 31/03/2016 | 5,75,912 | 7,07,839 | 1,31,927 |
| 35. | Sekhakalan | | | 31/03/2016 | 1,79,771 | 1,85,299 | 5,528 |
| 36. | Tharaj | | | 31/03/2016 | 3,20,232 | 3,36,850 | 16,618 |
| 37. | Dhinger | Phul | Bathinda | 30/09/2016 | 6,18,673 | 7,79,947 | 1,61,274 |
| 38. | Gurusar Mehraj | | | 30/09/2016 | 1,02,085 | 1,03,484 | 1,399 |
| 39. | Harnam Singh Wala | | | 30/09/2016 | 2,99,665 | 3,05,621 | 5,956 |
| 40. | Kaloke | | | 30/09/2016 | 4,83,170 | 2,90,083 | 1,93,087 |
| 41. | Kothe Baba Sukha Nto | | | 30/09/2016 | 2,19,642 | 3,61,161 | 1,41,519 |
| 42. | Sandhu Khurd | | | 30/09/2016 | 19,65,642 | 20,35,089 | 69,447 |
| 43. | Kothe pipli | | | 30/09/2016 | 1,55,397 | 1,64,872 | 9,475 |
| 44. | Ajimabad | Malerkotla-II | Sangrur | 31/03/2016 | 7,49,078 | 7,58,125 | 9,047 |
| 45. | Falund Kalan | | | 31/03/2016 | 7,98,017 | 8,30,384 | 32,367 |
| 46. | Farwali | | | 31/03/2016 | 2,23,693 | 3,08,961 | 85,268 |
| 47. | Jattiwalarain | | | 31/03/2016 | 47,622 | 48,918 | 1,296 |
| 48. | Khurd | | | 31/03/2016 | 3,61,693 | 4,47,907 | 86,214 |
| 49. | Mehdevi | | | 31/03/2016 | 11,01,160 | 11,02,592 | 1,432 |
| 50. | Nathuheri | | | 31/03/2016 | 1,99,545 | 2,02,133 | 2,588 |
| 51. | Nathumajra | 31/03/2016 | 9,96,027 | 9,61,643 | 34,384 | | |

Annual Technical Inspection Report on PRIs and ULBs for the period April 2016 to March 2019

| Sr. No. | Gram Panchayat/ Panchayat Samiti | Block | District | Date | Balance as per | | Difference |
|----------------|-------------------------------------|-------------------|------------|------------|----------------|-----------|-------------|
| | | | | | Cash Book | Pass Book | |
| 52. | Sadatpura | | | 31/03/2016 | 17,87,050 | 19,77,765 | 1,90,715 |
| 53. | Uplan | Nabha | Patiala | 31/03/2016 | 5,46,761 | 5,58,451 | 11,690 |
| 54. | Bela | Chamkaur Sahib | Ropar | 31/10/2016 | 4,89,852 | 4,94,118 | 4,266 |
| 55. | Jassaran | | | 31/10/2016 | 78,122 | 78,312 | 190 |
| 56. | Kahanpur | | | 31/03/2016 | 1,92,878 | 1,40,927 | 51,951 |
| 57. | Rurki Hiran | | | 31/03/2016 | 1,07,585 | 1,07,911 | 326 |
| 58. | Shekurpur | | | 31/10/2016 | 9,05,923 | 9,08,346 | 2,423 |
| 59. | Zindapur | | | 31/10/2016 | 2,28,927 | 2,54,206 | 25,279 |
| 60. | Bachhona | Budhlada | Mansa | 31/03/2016 | 3,15,781 | 3,87,208 | 71,427 |
| 61. | Bhadra | | | 31/03/2016 | 6,55,299 | 8,72,377 | 2,17,078 |
| 62. | Gorakhnath | | | 31/03/2016 | 9,68,621 | 12,45,707 | 2,77,086 |
| 63. | Kulana | | | 31/03/2016 | 2,60,610 | 3,73,299 | 1,12,689 |
| 64. | Malkon | | | 31/03/2016 | 10,91,412 | 16,21,769 | 5,30,357 |
| 65. | Ralli | | | 31/03/2016 | 8,97,148 | 8,99,076 | 1,928 |
| 66. | Rangrial | | | 31/03/2016 | -21,508 | 6,691 | 2,8199 |
| 67. | Sherkhan Wala | | | 31/03/2016 | 3,88,556 | 11,55,662 | 7,67,106 |
| 68. | - | Batala | Gurdaspur | 31/03/2016 | 17,528 | 79,475 | 61,947 |
| 69. | - | Budhlada | Mansa | 31/10/2016 | 19,07,572 | 19,21,424 | 13,852 |
| 70. | - | - | ZP, Moga | 31/03/2016 | 49586671 | 67615728 | 1,80,29,057 |
| 2017-18 | | | | | | | |
| 1. | Tranji Khera-40 | Dirba | Sangrur | 31/03/2017 | 8,07,718 | 8,49,900 | 42,182 |
| 2. | Kheri Nagra-21 | | | 31/03/2017 | 7,60,779 | 7,58,132 | 2,647 |
| 3. | Gobindpura Nagi-8 | | | 31/03/2017 | 3,05,626 | 2,74,956 | 30,670 |
| 4. | Bhagraul-1 | | | 31/03/2017 | 9,62,660 | 2,25,356 | 7,37,304 |
| 5. | Sullar Gharat (Adda) | | | 31/03/2017 | 6,31,717 | 6,02,606 | 29,111 |
| 6. | Sullar-8 | | | 31/03/2017 | -2,78,062 | 8,25,861 | 11,03,923 |
| 7. | Kahangarh | | | 31/03/2017 | 13,35,126 | 4,62,750 | 8,72,376 |
| 8. | Kadial | | | 31/03/2017 | 19,74,459 | 9,49,388 | 10,25,071 |
| 9. | Toor Banjara | | | 31/03/2017 | 18,61,902 | 21,25,554 | 2,63,652 |
| 10. | Kharabgarh | Bhunerheri | Patiala | 31/03/2017 | 5,33,782 | 5,49,133 | 15,351 |
| 11. | Durd | | | 31/03/2017 | 1,36,309 | 1,44,631 | 8,322 |
| 12. | Gagrola | | | 31/03/2017 | 2,885 | 12,890 | 10,005 |
| 13. | Mehman | | | 31/03/2017 | 39,821 | 1,18,874 | 79,053 |
| 14. | Bahadurgarh Nawan | | | 31/03/2017 | 3,17,642 | 3,22,073 | 4,431 |
| 15. | Binjal | | | 31/03/2017 | 2,71,815 | 4,48,100 | 1,76,285 |
| 16. | Makhmailpur | | | 30/11/2016 | 6,70,167 | 5,78,868 | 91,299 |
| 17. | Shanipur | | | 31/03/2017 | 3,46,331 | 3,61,668 | 15,337 |
| 18. | Naurangwal | | | 31/03/2017 | 3,74,319 | 7,21,974 | 3,47,655 |
| 19. | Gagroli | | | 31/03/2017 | 2,76,204 | 2,50,956 | 25,248 |
| 20. | Variah Purane | Chohla Sahib | Tarn Taran | 31/03/2017 | 4,17,746 | 4,14,965 | 2,781 |
| 21. | Lohar | | | 31/03/2017 | 4,96,325 | 9,91,289 | 4,94,964 |
| 22. | Gharka | | | 31/03/2017 | 2,25,360 | 68,277 | 1,57,083 |
| 23. | Mohanpura | | | 31/03/2017 | 14,86,796 | 8,40,216 | 6,46,580 |
| 24. | Chek Mahir | | | 31/03/2017 | 5,34,270 | 10,37,953 | 5,03,683 |
| 25. | Manak De Ke | | | 31/03/2017 | 9,29,069 | 9,12,900 | 16,169 |
| 26. | Bhai Daiwala | | | 31/03/2017 | 6,94,908 | 8,90,087 | 1,95,179 |
| 27. | Johal Daewala | | | 31/03/2017 | 8,06,677 | 5,35,358 | 2,71,319 |
| 28. | Khan Razda | | | 31/03/2017 | 3,88,220 | 3,79,511 | 8,709 |
| 29. | Katowal | Dasuya | Hoshiarpur | 31/03/2017 | 2,38,419 | 2,38,581 | 162 |
| 30. | Sarinpur | | | 31/03/2017 | 2,145 | 1,488 | 657 |
| 31. | Mand | | | 31/03/2017 | 1,64,456 | 1,64,381 | 75 |
| 32. | Uchi Bassi | | | 31/03/2017 | 10,96,992 | 11,46,860 | 49,868 |
| 33. | Gag Sultan | | | 31/03/2017 | 4,073 | 3,437 | 636 |
| 34. | Bhushan | | | 31/03/2017 | 1,58,853 | 1,59,432 | 579 |
| 35. | Gag Jallo | | | 31/03/2017 | 37,884 | 27,472 | 10,412 |
| 36. | Trehti | | | 31/03/2017 | 13,015 | 93,577 | 80,562 |
| 37. | Shahpur Kandi | Dhar Kalan | Pathankot | 31/03/2017 | 2,69,086 | 1,59,743 | 1,09,343 |
| 38. | Palah | | | 31/03/2017 | 21,151 | 2,12,562 | 1,91,411 |
| 39. | Niari | | | 31/03/2017 | 2,14,012 | 3,33,125 | 1,19,113 |
| 40. | Dunera | | | 31/03/2017 | 29,41,876 | 30,16,876 | 75,000 |
| 41. | Bhat Majara | Ghanour | Patiala | 28/02/2018 | 16,233 | 18,402 | 2,169 |
| 42. | Jogi Majra | | | 28/02/2018 | 1,474 | 4,284 | 2,810 |

| Sr. No. | Gram Panchayat/ Panchayat Samiti | Block | District | Date | Balance as per | | Difference |
|---------|-------------------------------------|--------------|------------|------------|----------------|-----------|------------|
| | | | | | Cash Book | Pass Book | |
| 43. | Kutta Kheri | | | 28/02/2018 | -8,918 | 8,158 | 17,076 |
| 44. | Sarla Khurd | | | 31/03/2018 | 1,45,596 | 1,62,896 | 17,300 |
| 45. | Harpal Pur | | | 28/02/2018 | 8,32,405 | 9,05,966 | 73,561 |
| 46. | Loha Kheri | | | 28/02/2018 | 23,548 | 58,161 | 34,613 |
| 47. | Narru | | | 28/02/2018 | 7,17,209 | 7,28,078 | 10,869 |
| 48. | Sambhu Kalan | | | 28/02/2018 | 4,005 | 45,210 | 41,205 |
| 49. | Bathwala Berian | | | 31/03/2017 | 7,15,941 | 7,17,155 | 1,214 |
| 50. | Gidder Pindi | | | 31/03/2017 | 2,87,318 | 2,86,118 | 1,200 |
| 51. | Abadi Gurmukh Singh Nagar | Gurdaspur | Gurdaspur | 31/03/2017 | 5,597 | 42,363 | 36,766 |
| 52. | Dhariwal 655 | | | 31/03/2017 | 46,991 | 46,178 | 813 |
| 53. | Jaura Chhatran | | | 31/03/2017 | 26,10,295 | 40,98,349 | 14,88,054 |
| 54. | Mehandipur | | | 31/03/2017 | 15,871 | 15,691 | 180 |
| 55. | Pandori Baba | | | 31/03/2017 | 13,052 | 29,551 | 16,499 |
| 56. | Dandiana Khurd | | | 31/03/2017 | 1,27,701 | 1,62,743 | 35,042 |
| 57. | Nasrala | | | 30/06/2017 | 1,79,683 | 1,74,403 | 5,280 |
| 58. | Bure Jattana | Hoshiarpur-I | Hoshiarpur | 30/06/2017 | 2,59,459 | 2,57,497 | 1,962 |
| 59. | Dugga Kalan | | | 30/06/2017 | 2,19,548 | 2,32,904 | 13,356 |
| 60. | Dhade Baba Mohar Singh | | | 30/06/2017 | 18,629 | 19,325 | 696 |
| 61. | Bains Taniwal | | | 30/06/2017 | 3,29,692 | 3,30,853 | 1,161 |
| 62. | Khosa | | | 31/03/2017 | 2,87,050 | 3,06,558 | 19,508 |
| 63. | Nawan Dalla | | | 31/03/2017 | 1,37,719 | 2,12,785 | 75,066 |
| 64. | Kothe Khajura | | | 31/03/2017 | 7,09,941 | 6,25,355 | 84,586 |
| 65. | Bhammipura | | | 31/03/2017 | 4,15,879 | 3,05,038 | 1,10,841 |
| 66. | Kotheath Chak | Jagraon | Ludhiana | 31/03/2017 | 7,06,284 | 9,24,646 | 2,18,362 |
| 67. | Daheka | | | 31/03/2017 | 11,73,050 | 11,52,225 | 20,825 |
| 68. | Cheema | | | 31/03/2017 | 1,78,823 | 16,87,357 | 15,08,534 |
| 69. | Manuke | | | 31/03/2017 | 25,94,922 | 28,89,931 | 2,95,009 |
| 70. | Kothe Baggu | | | 31/03/2017 | 95,564 | 32,357 | 63,207 |
| 71. | Gurali | | | 31/03/2017 | PF-11,704 | 7,516 | 4,188 |
| | | | | 31/03/2017 | PIDB-2,017 | 3,477 | 1,460 |
| 72. | Bhupe Wala | Makhu | Ferozepur | 31/03/2017 | Grants-43,004 | 43,157 | 153 |
| | | | | 31/03/2017 | PIDB-64,261 | 1,07,875 | 43,614 |
| 73. | Ashike | | | 31/03/2017 | 14,067 | 23,939 | 9,872 |
| 74. | Peer Khan Sheikh | | | 31/03/2017 | 32,452 | 32,462 | 10 |
| 75. | Chak Ghubaitaran wali | | | 31/03/2017 | 36,260 | 16,514 | 19,746 |
| 76. | Sodhiwala | | | 31/03/2017 | 1,02,833 | 1,20,057 | 17,224 |
| 77. | Kot Ganda Singh | | | 31/03/2017 | 1,38,162 | 92,546 | 45,616 |
| 78. | Kandanwali | Mamdot | Ferozepur | 31/03/2017 | 1,53,350 | 1,51,893 | 1,457 |
| 79. | Madike | | | 31/03/2017 | 5,61,925 | 6,74,722 | 1,12,797 |
| 80. | Loharanawab Sahib | | | 31/03/2017 | 5,568 | 5,694 | 126 |
| 81. | Sarihanwala Sedan | | | 31/03/2017 | 38,219 | 39,738 | 1,519 |
| 82. | Raja Rai | | | 31/03/2017 | 20,709 | 19,018 | 1,691 |
| 83. | Bagroei | | | 31/03/2017 | 75,690 | 80,754 | 5,064 |
| 84. | Jhangi Mai Sahah | | | 31/03/2017 | 55,602 | 79,028 | 23,426 |
| 85. | Kharak Balra | | | 31/03/2017 | 15,015 | 1,51,386 | 1,36,371 |
| 86. | Kolian 418 | | | 31/03/2017 | 2,89,731 | 2,91,403 | 1,672 |
| 87. | Lohgarh | Mukerian | Hoshiarpur | 31/03/2017 | 5,98,582 | 6,77,954 | 79,372 |
| 88. | Manjpur | | | 31/03/2017 | 3,75,897 | 3,69,607 | 6,290 |
| 89. | Ramgarh Kullian | | | 31/03/2017 | 6,57,732 | 6,41,998 | 15,734 |
| 90. | Sahib Da Pind | | | 31/03/2017 | 4,83,751 | 4,83,770 | 19 |
| 91. | Tallowal | | | 31/03/2017 | 96,817 | 95,323 | 1,494 |
| 92. | Passiwal | | | 31/03/2017 | 1,93,964 | 3,044 | 1,90,920 |
| 93. | Daulowal | | | 31/03/2017 | 1,21,721 | 24,468 | 97,253 |
| 94. | Mundi Road | | | 31/03/2017 | 64,086 | 38,000 | 26,086 |
| 95. | Maqsurdpur | Nadala | Kapurthala | 31/03/2017 | 71,039 | 99,446 | 28,407 |
| 96. | Bhatnura Khurd | | | 31/03/2017 | -43,480 | 1,22,862 | 1,66,342 |
| 97. | Fatehgarh | | | 31/03/2017 | 1,51,186 | 1,06,423 | 44,763 |
| 98. | Ramgarh | | | 31/03/2017 | 1,53,254 | 1,80,597 | 27,343 |

| Sr. No. | Gram Panchayat/ Panchayat Samiti | Block | District | Date | Balance as per | | Difference |
|-------------------------|-------------------------------------|--------------|------------|------------|----------------|-----------|------------|
| | | | | | Cash Book | Pass Book | |
| 99. | Surkhan | | | 31/03/2017 | 1,37,182 | 1,60,552 | 23,370 |
| 100. | Musa Khel | | | 31/03/2017 | 39,674 | 1,79,839 | 1,40,165 |
| 101. | Burj Hakimian | Raikot | Ludhiana | 30/09/2017 | 13,08,308 | 13,80,209 | 71,901 |
| 102. | Chak Bhika | | | 30/09/2017 | 25,42,220 | 6,10,513 | 19,31,707 |
| 103. | Johlan | | | 30/09/2017 | 4,11,027 | 10,37,864 | 6,26,837 |
| 104. | Kalsan | | | 30/09/2017 | 3,11,231 | 4,57,749 | 1,46,518 |
| 105. | Kishangarh Lakh Singh | | | 30/09/2017 | -11,324 | 1,22,030 | 1,33,354 |
| 106. | Litter | | | 30/09/2017 | 2,42,389 | 10,28,236 | 7,85,847 |
| 107. | Patti Rupa | | | 30/09/2017 | 24,79,350 | 3,62,201 | 21,17,149 |
| 108. | Ramgarh Sibian | | | 30/09/2017 | 33,42,829 | 7,84,698 | 25,58,131 |
| 109. | Shabazpura | | | 30/09/2017 | 17,98,200 | 12,09,860 | 5,88,340 |
| 110. | Tajpura | | | 30/09/2017 | 80,36,642 | 4,13,460 | 76,23,182 |
| 111. | Salimpur Jattan | Sanour | Patiala | 31/03/2017 | 5,26,623 | 4,71,693 | 54,930 |
| 112. | Devi Nagar | | | 31/03/2017 | 3,62,939 | 3,74,717 | 11,778 |
| 113. | Bhanari | | | 31/03/2017 | 7,46,129 | 8,95,072 | 1,48,943 |
| 114. | Deelwal | | | 31/03/2017 | 5,17,177 | 6,22,764 | 1,05,587 |
| 115. | Bosar kalan | | | 31/03/2017 | 2,33,573 | 4,09,108 | 1,75,535 |
| 116. | Bolari | | | 31/03/2017 | 8,51,033 | 6,82,858 | 1,68,175 |
| 117. | Safera | | | 31/03/2017 | 8,87,738 | 6,22,079 | 2,65,519 |
| 118. | Randhawa | | | 31/03/2017 | 3,80,886 | 3,95,792 | 14,906 |
| 119. | Sassa Gujran | | | 31/03/2017 | 12,57,138 | 12,76,702 | 19,564 |
| 120. | Kheri Barna | | | 31/03/2017 | 6,53,544 | 6,74,008 | 20,464 |
| 121. | Hussainpur | SBS Nagar | SBS Nagar | 31/03/2017 | 1,05,133 | 1,10,077 | 4,944 |
| 122. | Chak Ilahi Baksh | | | 31/03/2017 | 1,20,020 | 1,30,173 | 10,153 |
| 123. | Kishanpura | | | 31/03/2017 | 2,25,534 | 2,90,107 | 64,573 |
| 124. | Bhan Majara | | | 31/03/2017 | 8,92,864 | 9,55,295 | 62,431 |
| 125. | Amargarh | | | 31/03/2017 | 6,54,335 | 6,54,708 | 373 |
| 126. | Bohan | Bajwara | Hoshiarpur | 31/03/2017 | 15,05,765 | 14,96,487 | 9,278 |
| 127. | Sahri | | | 31/03/2017 | 5,61,575 | 1,43,349 | 4,18,226 |
| 128. | Jatpur | | | 31/03/2017 | 7,67,608 | 7,68,721 | 1,113 |
| 129. | Kondla | | | 31/03/2017 | 16,47,404 | 16,95,638 | 48,234 |
| 130. | Simbli | | | 31/03/2017 | 50,350 | 67,477 | 17,127 |
| 131. | Chhebewal | | | 31/03/2017 | 12,75,792 | 13,20,004 | 44,212 |
| 132. | Monakalan | | | 31/03/2017 | 5,28,643 | 6,22,359 | 93,716 |
| 133. | Boothgarh | | | 31/03/2017 | 16,37,666 | 15,57,714 | 79,952 |
| Panchayat Samiti | | | | | | | |
| 134. | Khadur Sahib | Khadur Sahib | Tarn Taran | 31/03/2015 | 20,69,063 | 18,69,875 | 1,99,188 |
| | | | | 31/03/2016 | 18,69,875 | 4,79,399 | 13,90,476 |
| 135. | Dhar Kalan | Dhar Kalan | Pathankot | 31/03/2017 | 1,54,135 | 1,55,131 | 996 |
| 136. | Gharota | Gharota | | 31/07/2017 | 1,77,373 | 2,11,490 | 34,117 |
| 137. | Gurdaspur | Gurdaspur | Gurdaspur | 31/03/2017 | 4,31,503 | 10,11,003 | 5,79,500 |
| 138. | Hoshiarpur-I | Hoshiarpur-I | Hoshiarpur | 31/03/2017 | 3,67,609 | 6,34,567 | 2,66,558 |

Source: Departmental information

Appendix 1.6

(Referred to in paragraph 1.6; page 13)

Statement showing operation of multiple bank accounts by Gram Panchayats, Panchayat Samitis and Zila Parishads

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. |
|-----------------------------------|------------------------|-------------------|--|---|--|
| 2016-17 | | | | | |
| District Patiala | | | | | |
| 1. | Dtorala Kharor | Nabha | Panchayat Fund -do- -do- | Axis Bank SBOP Cooperative Bank | 903010009676963 65077700170 161134003000044 |
| District Sri Muktsar Sahib | | | | | |
| 2. | Badian | Gidderbaha | F.C. Grant PIDB | HDFC Axis Bank Central Cooperative HDFC Bank | 14821450000489 913010023549535 140834003100011 91301002549535 |
| 3. | Kothe Himmat Pura | | Panchayat Fund | Axis Bank Cooperative Bank | 914010003963738 140834001000307 |
| 4. | Sukhna Ablu | | F.C. Grant Panchayat Fund | HDFC Bank SBI HDFC Bank Andhra Bank | 14821450000332 14821450000332 281810100009053 |
| 5. | Sahib Chand | | F.C. Grant | Cooperative HDFC Bank | 178200101003685 14821450000514 |
| 6. | Their | | Panchayat Fund | Punjab & Sind Bank HDFC Bank | 04161000006315 50100078027541 |
| 7. | Chhateana | | F.C. Grant | Punjab & Sind Bank HDFC Bank HDFC Bank Axis Bank | 04161000003622 50100139042226 50100139084116 914010003706467 |
| District Sangrur | | | | | |
| 8. | Dayalgarh | Bhawanigarh | Panchayat Fund | HDFC Bank OBC Bank | 850982 6315 |
| 9. | Kapial | | Panchayat Fund | SBOP HDFC Bank SBOP | 8255 272 8871 |
| 10. | Majhi | | Panchayat Fund | HDFC Bank MALWA GB | 70785 2817 |
| 11. | Nathuheri | Malerkotla-II | Panchayat Fund | Union Bank Cooperative bank | 623602010000846 182334003000117 |
| District Jalandhar | | | | | |
| 12. | Baupur Bet. | Shahkot | Finance Commission -do- -do- MPLADS -do- Discretionary grants -do- | OBC HDFC Bank AXIS Bank OBC OBC OBC Axis Bank | 07732010026530 18291450000582 916010006013197 07732011000016 07732191038526 07732011000528 911010029436424 |
| 13. | - | Nakodar | PS Funds -do- -do- | Punjab Gramin bank HDFC Bank UBOI | 86450100013866 13701450000055 8045 |
| District Sri Muktsar Sahib | | | | | |
| 14. | - | Sri Muktsar Sahib | Panchayat Fund | Axis Bank Vijaya Bank Yes Bank Axis Bank | 834010100008952 753301011000427 005694600000278 834010100008969 |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. |
|---------------------------------|---------------------------|----------------|--|--|--|
| District Fatehgarh Sahib | | | | | |
| 15. | - | Khera | Panchayat Fund | Axis Bank Malwa Gramin Bank SBOP HDFC Bank UBI Central Cooperative Bank | 913010040985444 15016023816 65131690092 50100107116301 604002010002641 60834003100002 |
| District Mansa | | | | | |
| 16. | Zila Parishad, Mansa | | 13 th FC -do- 14 th FC -do- | PNB HDFC Bank HDFC Bank Dena Bank | 0313000106268305 06461000105727 50100127069576 184410031374 |
| District Hoshiarpur | | | | | |
| 17. | Zila Parishad, Hoshiarpur | | 13 th FC -do- -do- -do- -do- ZP Fund -do- -do- -do- | PNB HDFC Bank SKG Bank ICICI bank HDFC Bank Central Coop Bank, PNB PNB HDFC Bank | 0694000110037977 50100030805922 85720100148365 342701000073 02291000044681 080130800002095 069400010010359 0694000110026926 50100110209783 |
| District Gurdaspur | | | | | |
| 18. | Zila Parishad, Gurdaspur | | 13 th FC -do- -do- -do- -do- -do- 14 th FC -do- | AXIS Bank Punjab Gramin Bank Allahabad Bank IDBI Bank HDFC Bank PNB HDFC Bank HDFC Bank | 914010023833251 84600100372926 50245733662 0312104000061612 50100010084444 3483000105177926 50100096185894 501000961857782 |
| 2017-18 | | | | | |
| District Hoshiarpur | | | | | |
| 1. | Marnaian | Bajwara | Grants | PNB | 04431000003003 |
| | | | | HDFC Bank | 50100064392972 |
| | | | | IDBI | 311104000013925 |
| 2. | Jatpur | | Grants | HDFC Bank | 50100034383310 |
| | | | | HDFC Bank | 50100023825432 |
| | | | | Co- operative Bank | 08133400300057 |
| | | | Co- operative Bank | 08133400300085 | |
| | | | OBC | 02542010047340 | |
| | | | Panchayat Fund | HDFC Bank | 50100040114518 |
| | | | 13 th Finance Commission & MPLADS | IDBI | 311104000013800 |
| 3. | Chabbowal | | Grants | HDFC Bank | 50100020202316 |
| | | | | Co-operative Bank | 081334003000082 |
| | | | | IDBI | 311104000013688 |
| | | | Panchayat Fund | HDFC Bank | 50100023825657 |
| 4. | Bhoothgarh | | 13 th Finance Commission | IDBI | 311104000012847 |
| | | | | PIDB | PNB |
| | | | Grants | PNB | 1774000107085758 |
| | | | | HDFC Bank | 50100041171842 |
| | | | IDBI | 0311104000068615 | |
| 5. | Sahri | | Grants | PNB | 12730000107169719 |
| | | HDFC Bank | | 50100064391009 | |
| 6. | Bohan | Grants | OBC | 02542191002220 | |
| | | | IDBI | 31104000013590 | |
| | | | HDFC Bank | 50100034383299 | |
| | | Panchayat Fund | OBC | 02542010013580 | |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. | | | |
|--------------------------|------------------------|----------------|----------------|--------------|------------------|------------------|------------------|------------------|
| 7. | Kondla | | Grants | HDFC Bank | 50100154781643 | | | |
| | | | | HDFC Bank | 50100064392930 | | | |
| | | | | IDBI | 311104000013110 | | | |
| | | | Panchayat Fund | OBC | 0254201100641 | | | |
| | | | | PNB | 3421000100058370 | | | |
| 8. | Simbli | | Panchayat Fund | PSB | 0183100003669 | | | |
| | | | Grants | HDFC Bank | 50100064395774 | | | |
| | | | | PSB | 018310008512 | | | |
| District Amritsar | | | | | | | | |
| 9. | Lanwen | | Chogawan | Grants | OBC | 13482121037983 | | |
| | | PGB | | | 8405210000435 | | | |
| | | PGB | | | 84050100065128 | | | |
| | | PNB | | | 6379000100017600 | | | |
| | | Axis Bank | | | 915010038299235 | | | |
| | | HDFC Bank | | | 50100111661061 | | | |
| RDF | OBC | 13482281000063 | | | | | | |
| 10. | Chawinda Khurd | Chogawan | | Grants | OBC | 13481011000328 | | |
| | | | | | PNB | 6379000100017132 | | |
| | | | | | HDFC Bank | 50100178746256 | | |
| | | | | | HDFC Bank | 5010044422366 | | |
| 11. | Joekey | | | Chogawan | Panchayat Fund | OBC | 13482121038270 | |
| | | | | | | PGB | 84050100060646 | |
| | | | | | Grants | OBC | 13482191072792 | |
| | | | | | | OBC | 134881011000373 | |
| HDFC Bank | 50100111660717 | | | | | | | |
| Axis Bank | 915010038289251 | | | | | | | |
| 12. | Manj | | Chogawan | | Grants | PNB | 6379000100017372 | |
| | | | | | | OBC | 13482121038591 | |
| | | | | | | HDFC Bank | 50100111660578 | |
| 13. | Bhangwan | | | | Chogawan | Grants | PNB | 6379000100017682 |
| | | | | | | | OBC | 13482121038355 |
| | | | | | | | OBC | 13482011014872 |
| | | | | | | | PNB | 6379000100003351 |
| | | HDFC Bank | | | | | 50100175416442 | |
| | | PNB | | | | | 6379000100016975 | |
| 14. | Kiralgarh | Chogawan | | | | Panchayat Fund | OBC | 13482121038089 |
| | | | | | | | PGB | 84052100000480 |
| | | | | Axis Bank | | | 916010037048526 | |
| | | | | OBC | | | 13482011004347 | |
| 15. | Kotladoo | | | Chogawan | | Grants | PNB | 6379000100017479 |
| | | | | | | | HDFC Bank | 50100175416442 |
| | | | | | | | HDFC Bank Bank | 50100158220699 |
| | | | | | | | OBC | 13482121037914 |
| | | | Axis Bank | | | | 916010084084911 | |
| | | | PNB | | | | 6379000100017512 | |
| | | | HDFC Bank | | | | 50100135440135 | |
| | | | HDFC Bank | | 50100111661084 | | | |
| 16. | Maure Kalan | | Chogawan | | Grants | OBC | 13482121037921 | |
| | | | | | | OBC | 13482011011031 | |
| | | | | | | Axis Bank | 913010011268705 | |
| | | | | | | OBC | 13481011000281 | |
| | | | | | | HDFC Bank | 50100158221130 | |
| | | PNB | | | | 6379000100017691 | | |
| 17. | Muzzafarpura | Chogawan | | | Grants | HDFC Bank | 50100167342201 | |
| | | | | | | HDFC Bank | 50100111660845 | |
| | | | | | | OBC | 13482121038508 | |
| | | | | OBC | | 13482011012571 | | |
| | | | | OBC | | 13482121038553 | | |
| | | | | Chogawan | Grants | PNB | 6379000100017789 | |
| | | | | | | HDFC Bank | 50100111660782 | |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. | |
|----------------------------|------------------------|-------------------------------|----------------|-------------------|------------------|-------------|
| 18. | Tareen | | Grants | OBC | 13482121037761 | |
| | | | | PNB | 6379000100017983 | |
| | | | | OBC | 13482011002954 | |
| | | | | Axis Bank | 916010037048555 | |
| | | | | HDFC Bank | 50100167342240 | |
| | | | | HDFC Bank | 50100111660769 | |
| District Tarn Taran | | | | | | |
| 19. | Variah Purane | Chohla Sahib | NA | HDFC Bank | 5013034200860 | |
| | | | | Co-operative Bank | 190534035000018 | |
| | | | | PNB | 3413000100029944 | |
| 20. | Lohar | | NA | Co-operative Bank | 192634003000025 | |
| | | | | PNB | 3418000101108128 | |
| 21. | Mohanpura | | NA | PSB | 00501000007026 | |
| | | | | PNB | 008289 | |
| | | | | HDFC Bank | 50100026364987 | |
| 22. | Gharka | | NA | Co-operative Bank | 190534035000015 | |
| | | | | HDFC Bank | 0050100000672 | |
| | | | | PNB | 3418000100030583 | |
| 23. | Chek Mahir | | NA | PSB | 00501000007346 | |
| | | | | PNB | 3418000101108304 | |
| 24. | Johal Daewala | | NA | HDFC Bank | 50100022604262 | |
| | | | | PNB | 3418000100062795 | |
| | | | | PNB | 341800010008137 | |
| | | | | Co-operative Bank | 192634003141654 | |
| | | | | Co-operative Bank | 190534035000057 | |
| | | | | PNB | 006279 | |
| 25. | Khan Razda | | NA | PSB | 00501000007068 | |
| | | | | HDFC Bank | 50100036092294 | |
| | | | | PNB | 341000000284 | |
| 26. | Bhai Daiwala | | NA | HDFC Bank | 50100004343 | |
| | | | | Co-operative Bank | 34100213434 | |
| | | | | PSB | 003434 | |
| | | | | PNB | 34141435667 | |
| 27. | Mank De Ke | | NA | Co-operative Bank | 190634035000022 | |
| | | | | HDFC Bank | 5010007669853 | |
| District Ludhiana | | | | | | |
| 28. | Nawan Dalla | | Jagraon | Grants | SBI | 55044732967 |
| | | Development Credit Bank (DCB) | | | 13312471000037 | |
| | | IDBI | | | 1014104000039534 | |
| 29. | Khosa | Grants | | SBI | 65019905564 | |
| | | | | DCB | 13312471000052 | |
| 30. | Kothe Khajura | Grants | | HDFC Bank | 50100154131411 | |
| | | | | HDFC Bank | 50100146081511 | |
| | | | | IDBI Bank | 1014101000041201 | |
| | | | | Indian Bank | 495592525 | |
| | | | | SBI | 10926463237 | |
| | | | | SBI | 10926460179 | |
| 31. | Bhammipura | Grants | | HDFC Bank | 50100154131489 | |
| | | | | HDFC Bank | 50100146081280 | |
| | | | | Co-operative Bank | 111634003000082 | |
| | | | | PNB | 103903949 | |
| 32. | Kotheath Chak | Grants | | IDBI | 1014104000039589 | |
| | | | | HDFC Bank | 50100146081521 | |
| | | | | SBI | 55044691500 | |
| | | | | SBI | 55044691497 | |
| 33. | Daherka | Grants | | Axis Bank | 281010100036120 | |
| | | | | Axis Bank | 910020032954201 | |
| | | | | HDFC Bank | 50100154131348 | |
| | | | | HDFC Bank | 50100180279000 | |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. | |
|----------------------------|------------------------|----------------|-------------------|---------------------------|---------------------------|-----------------|
| 34. | Cheema | | Grants | HDFC Bank | 50100180279013 | |
| | | | | UCO Bank | 04200110047804 | |
| | | | | UCO Bank | 04200100013356 | |
| | | | | OBC | 00302010035830 | |
| 35. | Manuke | | Grants | HDFC Bank | 03971450000271 | |
| | | | | PSB | 04371000004011 | |
| 36. | Kothe Baggu | | Grants | IDBI | 1014104000041122 | |
| | | | | DCB | 13312471000038 | |
| | | | | SBI | 10926461036 | |
| District Ferozepur | | | | | | |
| 37. | Gurali | | Makhu | Panchayat Fund | SBP | 55082845229 |
| | | | | | PGB | 85400100041537 |
| | | PGB | | | 85400100045074 | |
| 38. | Bhupewala | Grants | | PGB | 85400100044853 | |
| | | | | HDFC Bank | 23621450000154 | |
| 39. | Rasoolpur | PIDB | | PGB | 85400100080590 | |
| | | | | HDFC Bank | 23621450000147 | |
| 40. | Peer Mohamad | Panchayat Fund | | PGB | 85400100044428 | |
| | | | | HDFC Bank | 23621450000810 | |
| | | | | PGB | 85430100002948 | |
| 41. | Peer Khan Sheikh | Grants | | PGB | 8543010000 | |
| | | | | OBC | 04972011004703 | |
| | | | OBC | 04982011009028 | | |
| 42. | Sodhiwala | Mamdot | Grants | HDFC Bank | 50100068968139 | |
| | | | | PSB | 10171000001241 | |
| | | | | OBC | 04982011000230 | |
| | | | | OBC | 04972010022450 | |
| 43. | Kandanwali | | Grants | Central Co-op.Bank | 051134002000247 | |
| | | | Panchayat Fund | OBC | 04972010022790 | |
| 44. | Madike | | Grants | OBC | 04972010022160 | |
| | | | Panchayat Fund | OBC | 0498203006410 | |
| 45. | Loharanawab Sahib | | Grants | Co-operative Bank | 051134002000124 | |
| | | | | OBC | 04972010023070 | |
| 46. | Sarihanwala Sedan | | Grants | OBC | 04982030007100 | |
| | | | | Central Co-op. Bank | 051134002000194 | |
| | | OBC | | 04972010023010 | | |
| 47. | Raja Rai | Grants | OBC | 04982011009880 | | |
| | | Panchayat Fund | OBC | 04982030006300 | | |
| 48. | Maghe-ke-Uttar | Grants | Co-operative Bank | 051134002000155 | | |
| | | | HDFC Bank | 50100167372845 | | |
| | | | | OBC | 0498203004170 | |
| | | | | | | |
| District Kapurthala | | | | | | |
| 49. | Bhantnura Khurd | Nadala | Panchayat Fund | PGB | 8491010028841 | |
| | | | | Grants | Axis Bank | 916010050281607 |
| | | | | | PGB | 84910100133260 |
| 50. | Fatehgarh | | Panchayat Fund | HDFC Bank | 50100084784008 | |
| | | | | PGB | 85070100033843 | |
| 51. | Daulowal | | Panchayat Fund | SBP (now SBI) | 65239449666 | |
| | | | | Grants | PGB | 8492010019602 |
| 52. | Ramgarh | | Grants | Axis Bank | 813010100007504 | |
| | | | | Co-operative Bank | 102934003000002 | |
| 53. | Bassi | | Grants | PGB | 85061700002944 | |
| | | | | Axis Bank | 84912100001093 | |
| | | | | Panchayat Fund | Central Co-operative Bank | 813010100006972 |
| | | | | Central Co-operative Bank | 100734003000036 | |
| | | | | | | |
| | | | | | | |
| District Jalandhar | | | | | | |
| 54. | Sherpur | Nur Mahal | Grants | Union Bank of India (UBI) | 386702030010360 | |
| | | | | HDFC Bank | 10951450000048 | |
| | | | | HDFC Bank | 50100087879796 | |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. | |
|--------------------------|------------------------|-------------|----------------------------|---------------------------|-------------------|-----------------|
| 55. | Umarpur Kalan | | Panchayat Fund | HDFC Bank | 50100087879783 | |
| | | | | HDFC Bank | 10951450000590 | |
| | | | | UBI | 386702010004248 | |
| | | | | AXIS Bank | 916010055002836 | |
| 56. | Bainapur | | NA | UBI | 386702010063813 | |
| | | | | HDFC Bank | 10951450000072 | |
| | | | | Central Co-operative Bank | 094934003000065 | |
| 57. | Sangowal | | NA | ICICI | 007901004095 | |
| | | | | PNB | 4704000100033730 | |
| | | | | HDFC Bank | 10951450000755 | |
| 58. | Shamshabad | | Panchayat Fund | HDFC Bank | 50100087879757 | |
| | | | | Axis Bank | 916010054136987 | |
| | | | | Canara Bank | 2103101002535 | |
| 59. | BhandalBoota | | Grants | HDFC Bank | 10951450000608 | |
| | | | | SBI | 80890646361 | |
| | | | | Axis Bank | 9140100084769909 | |
| 60. | BurjKela | | PIDB & 14 th FC | HDFC Bank | 10951450000964 | |
| | | | | RDF & PIDB | ICICI | 007901003606 |
| | | | | Axis Bank | 916010026292215 | |
| 61. | Btura | | Grants | HDFC Bank | 10951450000799 | |
| | | | | Co-operative Bank | 4003000024 | |
| | | | | Axis Bank | 916010083054887 | |
| District Patiala | | | | | | |
| 62. | Sassa Gujran | | Grants | ICICI | 007901004087 | |
| | | | | UBI | 387602010063812 | |
| 63. | Bolari | | Grants | PNB | 778800040000071 | |
| | | | | Axis Bank | 9140100073502 | |
| | | | | HDFC Bank | 50100100185172 | |
| 64. | Bosar Kalan | | Grants | PNB | 0855000100077544 | |
| | | | | HDFC Bank | 50100100185130 | |
| | | | | PNB | 0855000100149348 | |
| 65. | KheriBarna | Sanour | Panchayat Fund | OBC | 07902151006333 | |
| | | | | Panchayat Fund | Malwa Gramin Bank | 015031011250 |
| | | | | Grants | Malwa Gramin Bank | 86000819917 |
| 66. | SalempurJattan | | Grants | Axis Bank | 91301004947711 | |
| | | | | Axis Bank | 916010054642505 | |
| | | | | OBC | 0739201001224 | |
| 67. | Saffera | | Panchayat Fund | Axis Bank | 915010020186632 | |
| | | | | Axis Bank | 915010020186639 | |
| | | | | Panchayat Fund | Malwa Gramin Bank | 15031011530 |
| 68. | Randhawa | | Grants | Axis Bank | 91401005014351 | |
| | | | | Axis Bank | 914010004327207 | |
| | | | | Malwa Gramin Bank | 15031043095 | |
| 69. | Devinagar | | Panchayat Fund | OBC | 06402010009530 | |
| | | | | Grants | Axis Bank | 914010021304487 |
| | | | | Axis Bank | 913010057201159 | |
| District Ludhiana | | | | | | |
| 70. | Gag Kalan | Sidhwan Bet | Grants & Panchayat Fund | Co-operative Bank | 161734003000002 | |
| | | | | OBC | 55055695433 | |
| | | | | OBC | 5221 | |
| 71. | Patti Rupa | Raikot | Grant | OBC | 5244 | |
| | | | | OBC | 13712011003935 | |
| | | | | Co-operative Bank | 13712191007587 | |
| | | | PIDB | HDFC Bank | 113034001001705 | |
| | | | | | 50100125951691 | |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. | |
|-----------------------------------|------------------------|-------------------------------------|----------------|-----------------------|-------------------|------------------|
| 72. | Shahbajpura | | Grants | Axis Bank | 913020001862550 | |
| | | | | PSB | 05891000001245 | |
| | | | | OBC | 13712011003973 | |
| | | | | UTI now Axis Bank | 280010100094054 | |
| 73. | Littar | | PIDB | | HDFC Bank | 50100142162324 |
| | | | | | ICICI | 701000430 |
| | | | Grants | | Axis Bank | 9090100397817813 |
| | | | | | Axis Bank | 280010100100250 |
| District Sri Muktsar Sahib | | | | | | |
| 74. | Kudin Gulab Singh | Lambi | Grants | HDFC Bank | 50100115332564 | |
| | | | | PNB | 0755000100086109 | |
| | | | | HDFC Bank | 50100009327481 | |
| | | | | HDFC Bank | 50100045389872 | |
| PIDB/Grants | | | Axis Bank | 914010021843034 | | |
| | | | Axis Bank | 916010026290853 | | |
| Grants | | | HDFC Bank | 50100142234366 | | |
| | | | HDFC Bank | 50100032242601 | | |
| 75. | Adhnina | | Grants | | SBI | 11447163068 |
| | | | | | HDFC Bank | 50100009536460 |
| 76. | Bhullar | | Grants | | HDFC Bank | 50100006538711 |
| | | | | | HDFC Bank | 50100006538711 |
| 77. | Khudian Mahan Singh | | Grants | | SBI | 776 |
| | | | | | PNB | 3585 |
| | | | | | HDFC Bank | 9109 |
| | | | | | Axis Bank | 3508 |
| | | HDFC Bank | | | 496 | |
| | | Axis Bank | | | 944 | |
| 78. | Mahni Khera | Grants | | HDFC Bank | 50100127943150 | |
| | | | | HDFC Bank | 50100008949620 | |
| | | | | HDFC Bank | 50100091844192 | |
| | | | | HDFC Bank | 50100029013307 | |
| | | | | PSB | 05571000001937 | |
| | | | | Co-operative Bank | 141834003000001 | |
| 79. | Bidowali | Grants | | HDFC Bank | 29601450000013 | |
| | | | | HDFC Bank | 29601450000020 | |
| | | | | HDFC Bank | 50100142234290 | |
| 80. | Khema Khera | Grants | | HDFC Bank | 50100068903405 | |
| | | | | HDFC Bank | 13441000125586 | |
| 81. | Gaggar | 14 th Finance Commission | | HDFC Bank | 50100173855235 | |
| | | Grants | | Central Bank of India | 1928318671 | |
| | | | | HDFC Bank | 50100173855515 | |
| | | | | HDFC Bank | 29601450000030 | |
| HDFC Bank | 29601450000047 | | | | | |
| District Patiala | | | | | | |
| 82. | Bhat Majra | Ghanour | Grants | OBC | 1492040000370 | |
| | | | | Central Bank of India | 3322152027 | |
| | | | | Central Bank of India | 2102350773 | |
| | | | | HDFC Bank | 50100023887306 | |
| 83. | Haripur Jhungian | | Grants | | OBC | 01492040000160 |
| | | | | | HDFC Bank | 50100164978606 |
| 84. | Jogi Majra | | Grants | | Malwa Gramin Bank | 15004103285 |
| | | | | | Malwa Gramin Bank | 86000728687 |
| | | | | | HDFC Bank | 5010003686750 |
| 85. | Kamalpur | | Grants | | Malwa Gramin Bank | 1500413348 |
| | | | | | Malwa Gramin Bank | 1500413443 |
| | | | | | HDFC Bank | 50100151283986 |

| Sr. No. | Name of Gram Panchayat | Block | Name of Scheme | Name of Bank | Bank Account No. |
|---------------------------------|------------------------|--------------|-------------------------------------|---------------------|------------------|
| 86. | Kutta Kheri | | Grants | PNB | 3533000100031304 |
| | | | | HDFC Bank | 50100028001273 |
| 87. | Sarla Khurd | | Grants | Malwa Gramin Bank | 1500413373-1 |
| | | | | HDFC Bank | 50100114146471 |
| | | | Panchayat Fund | Malwa Gramin Bank | 15004134496 |
| District Fatehgarh Sahib | | | | | |
| 1. | | Amlah | Samiti Fund | OBC | 14882011000056 |
| | | | | OBC | 14882011000438 |
| | | | | HDFC Bank | 08031930005537 |
| | | | | Kotak Mahindra Bank | 1712403752 |
| | | | | Punjab & Sind Bank | 06861000002986 |
| District Tarn Taran | | | | | |
| 2. | | Chohla Sahib | NA | Punjab & Sind Bank | 501000011369 |
| | | | | SBI | 30556546420 |
| | | | | HDFC Bank | 50100020553173 |
| District Pathankot | | | | | |
| 3. | | Gharota | Grants | HDFC Bank | 50100076408180 |
| | | | | SBI | 32222948592 |
| | | | | PNB | 2131000100229869 |
| District Ferozepur | | | | | |
| 4. | | Makhu | Samiti Fund | PGB | 85400100076630 |
| | | | | HDFC Bank | 23621450000041 |
| District SBS Nagar | | | | | |
| 5. | | SBS Nagar | Samiti Fund | OBC | 01072010023160 |
| | | | | Axis Bank | 665010100005968 |
| | | | | IDBI | 0313104000022303 |
| | | | | PSB | 02621000063425 |
| | | | | PSB | 02621000063596 |
| District Amritsar | | | | | |
| 6. | | Verka | NA | ICICI, | 366501000042 |
| | | | | PGB | 84030400062139 |
| | | | | PSB | 05291000028819 |
| District Faridkot | | | | | |
| 1. | | ZP, Faridkot | 13 th Finance Commission | PNB | 0168000109160857 |
| | | | | OBC | 02062041008429 |
| | | | | HDFC Bank | 50100020466906 |
| | | | 14 th Finance Commission | HDFC Bank | 50100101741169 |
| | | | | IDBI | 039510400087124 |

Source: Departmental information

Appendix 1.7

(Referred to in paragraph 1.7.4; page 15)

Details of paragraphs of the previous ATIRs pertaining to PRIs, which were kept pending by the Committee on LBs and PRIs as on 31 March 2021

| Year | No. of paragraphs raised in ATIR | Paragraphs pending | List of pending paragraphs |
|--------------|----------------------------------|--------------------|---|
| 2012-13 | 14 | 3 | 2.1, 2.5, 2.8 |
| 2013-14 | 18 | 9 | 2.1, 2.6, 2.8, 1.4.3, 2.2, 2.3, 2.4, 2.5, 2.10 |
| 2014-15 | 22 | 19 | 2.1, 2.3, 2.4, 1.4.3, 2.2, 2.9, 2.8, 2.7, 1.1.2, 1.2.1, 1.2.2, 1.3.1, 1.3.2, 1.3.3, 1.4.1, 1.4.4, 1.4.5, 2.5, 2.6 |
| 2015-16 | 15 | 10 | 1.1.2, 1.2.2, 1.2.3, 1.4.2, 1.4.5, 2.1, 2.2, 2.3, 2.5, 2.7 |
| Total | 69 | 41 | |

Source: Office records

Appendix 2.1

(Referred to in paragraph 2.1.1; page 18)

Details of selected PRIs for management of *Shamlat* land

| Sr. No. | Name of Block (EOPS) | Sr. No. | Name of Gram Panchayat |
|---------|----------------------|---------|------------------------|
| 1. | Kharar | 1. | Daun |
| | | 2. | Tanda |
| | | 3. | Chando Govindgarh |
| | | 4. | Ghoga Kheri |
| | | 5. | Safipur |
| | | 6. | Pannuan |
| | | 7. | Bhago Majra |
| | | 8. | Makran |
| | | 9. | Balongi |
| | | 10. | Mamupur |
| 2. | Khanna | 11. | Bhopur |
| | | 12. | Mandiala Kalan |
| | | 13. | Mahanpur |
| | | 14. | Dehru |
| | | 15. | Alipur |
| | | 16. | Libra |
| | | 17. | Mohanpur |
| | | 18. | Aluna Tola |
| | | 19. | Karodian |
| | | 20. | Raipur Rajputan |
| 3. | Aur | 21. | Kang |
| | | 22. | Begowal |
| | | 23. | Hakimpur |
| | | 24. | Mehrampur |
| | | 25. | Garcha |
| | | 26. | Taharpur |
| | | 27. | Tajpur |
| | | 28. | Malla Bedian |
| | | 29. | Urapur |
| | | 30. | Sarhal Qazian |
| 4. | Tarn Taran | 31. | Bath Kalan |
| | | 32. | Jhabal Pukhta |
| | | 33. | Manochahal Khurd |
| | | 34. | Thathi |
| | | 35. | Panjward Khurd |
| | | 36. | Gill Waraich |
| | | 37. | Musse Kalan |
| | | 38. | Rakh Sheikh Fatta |
| | | 39. | Adda Jhabal |
| | | 40. | Baath Khurd |
| 5. | Valtoha | 41. | Daudpura |
| | | 42. | Machhike |
| | | 43. | Sarai Valtoha |
| | | 44. | Chak Bamba |
| | | 45. | Sankatra |
| | | 46. | Jodh Singh Wala |
| | | 47. | Theh Sarhali |
| | | 48. | Valtoha |
| | | 49. | Muthianwala |
| | | 50. | Punian |

| Sr. No. | Name of Block (EOPS) | Sr. No. | Name of Gram Panchayat |
|---------|----------------------|---------|----------------------------|
| 6. | Derabassi | 51. | Karkor |
| | | 52. | Nagla |
| | | 53. | Sitabgarh |
| | | 54. | Jodhpur |
| | | 55. | Kakrali |
| | | 56. | Morthikri |
| | | 57. | Paragpur |
| | | 58. | Sundran |
| | | 59. | Sitarpur |
| | | 60. | Bijanpur |
| 7. | Majri | 61. | Akalgarh |
| | | 62. | Jhingra Kalan |
| | | 63. | Mirzapur |
| | | 64. | Jodhpur |
| | | 65. | Nahherian |
| | | 66. | Rakauli |
| | | 67. | Salempur Khurd |
| | | 68. | Rurarki Khas |
| | | 69. | Khairpur |
| | | 70. | Dulwan |
| 8. | Anandpur Sahib | 71. | Swamipur |
| | | 72. | Mohiwal |
| | | 73. | Lang Majri |
| | | 74. | Taraf Majri |
| | | 75. | Thaluh |
| | | 76. | Sawara |
| | | 77. | Sehjowal |
| | | 78. | Patti Tek Singh |
| | | 79. | Ahelgran |
| | | 80. | Ajauli |
| 9. | Samana | 81. | Arain Majra |
| | | 82. | Ghangroli |
| | | 83. | Marori |
| | | 84. | Nirmal Kot urf Sadhu Majra |
| | | 85. | Kotli |
| | | 86. | Basti Bahamana |
| | | 87. | Sehajpur Kurd |
| | | 88. | Kakrala |
| | | 89. | Saidipur |
| | | 90. | Bhedpuri |
| 10. | Bhikhi | 91. | Hamirgarh urf Dhaipai |
| | | 92. | Kishangarh urf Pharwahi |
| | | 93. | Atla Khurd |
| | | 94. | Maujo Kalan |
| | | 95. | Moujo Khurd |
| | | 96. | Mohar Singh Wala |
| | | 97. | Khiwa Khurd |
| | | 98. | Ralla |
| | | 99. | Aklia |
| | | 100. | Bhopal Khurd |
| 11. | Rupnagar | 101. | Badi |
| | | 102. | Sanana |
| | | 103. | Phool Bada |
| | | 104. | Jhakhian Badi |
| | | 105. | Raje Majra |
| | | 106. | Bhagwantpur |
| | | 107. | Chak Dera |
| | | 108. | Dadi |
| | | 109. | Saini Majra |
| | | 110. | Bal (Jhoti Jhakhian) |

Source: Office records

Appendix 2.2

(Referred to in paragraph 2.1.2 (i); pages 19 & 20)

Decrease/Increase of less than 10 per cent in lease income during 2016-17 to 2018-19

(Amount in ₹)

| Sr. No. | Name of the Block | Name of GP | 2015-16 | | | 2016-17 | | | Decrease (-)/ Increase(+) | 2017-18 | | | Decrease (-)/ Increase(+) | 2018-19 | | | Decrease (-)/ Increase(+) | | | | |
|---------|-------------------|-------------------|----------------|---|---|----------|----------------|-------------------|---------------------------|----------|--------------------|------|---------------------------|---------|----------|------------------|---------------------------|-------------------|---|----------|------------------|
| | | | Auctioned land | | | Income | Auctioned land | | | Income | Auctioned land | | | Income | | | | | | | |
| | | | A | K | M | | A | K | M | | A | K | M | | A | K | M | | | | |
| | | | | | | | | Amount (per cent) | | | | | | | | | | Amount (per cent) | | | |
| 1. | Kharar | Daun | 16 | 0 | 0 | 1,90,000 | 22 | 0 | 0 | 60,000 | -1,30,000 (-68) | 22 | 0 | 0 | 60,000 | 0 (0) | 22 | 0 | 0 | 72,000 | 12,000 (20) |
| 2. | | Safipur | 2 | 0 | 0 | 32,000 | 2 | 0 | 0 | 15,000 | -17,000 (-53) | 2 | 0 | 0 | 15,000 | 0 (0) | 2 | 0 | 0 | 23,200 | 8,200 (55) |
| 3. | | Pannuan | 7 | 0 | 0 | 1,20,000 | 7 | 0 | 0 | 1,20,550 | 550 (0) | 7 | 0 | 0 | 1,20,550 | 0 (0) | 7 | 0 | 0 | 1,23,700 | 3,150 (3) |
| 4. | | Makran | 2 | 0 | 0 | 13,000 | 3 | 0 | 0 | 14,000 | 1,000 (8) | 3 | 0 | 0 | 14,000 | 0 (0) | 3 | 0 | 0 | 17,076 | 3,076 (22) |
| 5. | | Chando Govindgarh | 10 | 0 | 0 | 78,600 | 12 | 0 | 0 | 1,60,000 | 81,400 (104) | 12 | 0 | 0 | 1,60,000 | 0 (0) | 12 | 0 | 0 | 80,250 | -79,750 (-50) |
| 6. | Khanna | Mandiala Kalan | 8 | 6 | 0 | 2,50,300 | 8 | 6 | 0 | 2,36,900 | -13,400 (-5) | 6 | 0 | 0 | 2,36,500 | -400 (0) | 6 | 0 | 0 | 2,40,000 | 3,500 (1) |
| 7. | | Deheru | 9 | 6 | 0 | 2,68,300 | 9 | 6 | 0 | 2,83,400 | 15,100 (6) | 9 | 6 | 0 | 2,99,700 | 16,300 (6) | 9 | 6 | 0 | 3,10,200 | 10,500 (4) |
| 8. | | Bapaur | 28 | 1 | 0 | 5,62,000 | 28 | 1 | 0 | 7,22,000 | 1,60,000 (28) | 28 | 1 | 0 | 8,81,000 | 1,59,000 (22) | 28 | 1 | 0 | 9,27,000 | 46,000 (5) |
| 9. | | Mohanpur | 14 | 6 | 0 | 5,10,300 | 14 | 6 | 0 | 5,22,000 | 11,700 (2) | N.A. | | | 5,05,400 | -16,600 (-3) | 14 | 6 | 0 | 4,35,700 | -69,700 (-14) |
| 10. | | Alipur | 23 | 1 | 0 | 1,68,700 | 23 | 1 | 0 | 1,72,000 | 3,300 (2) | 4 | 6 | 0 | 1,97,000 | 25,000 (15) | 4 | 6 | 0 | 2,03,800 | 6,800 (3) |

| Sr. No. | Name of the Block | Name of GP | 2015-16 | | | 2016-17 | | | Decrease (-)/ Increase(+) | 2017-18 | | | Decrease (-)/ Increase(+) | 2018-19 | | | Decrease (-)/ Increase(+) | | | | |
|---------|-------------------|----------------|----------------|---|----|-----------|----------------|---|---------------------------|-----------|--------------------|----|---------------------------|---------|-------------------|--------------------|---------------------------|---|--------|-----------------|--------------------|
| | | | Auctioned land | | | Income | Auctioned land | | | Income | Auctioned land | | | Income | | | | | | | |
| | | | A | K | M | | A | K | M | | A | K | M | | Amount (per cent) | Amount (per cent) | Amount (per cent) | | | | |
| 11. | Tarn Taran | Thathi | 0 | 7 | 0 | 20,000 | 0 | 7 | 0 | 20,000 | 0 | 7 | 0 | 20,500 | 500 (3) | 0 | 7 | 0 | 16,000 | -4,500 (-22) | |
| 12. | | Panjward Khurd | 18 | 3 | 15 | 2,74,910 | 18 | 3 | 15 | 2,75,000 | 90 (0) | 9 | 5 | 9 | 2,56,800 | -18,200 (-7) | 9 | 5 | 9 | 2,83,380 | 26,580 (10) |
| 13. | | Gill Waraich | 1 | 4 | 17 | 25,000 | 1 | 4 | 17 | 23,000 | -2,000 (-8) | 1 | 4 | 17 | 25,000 | 2,000 (9) | 1 | 4 | 17 | 32,000 | 7,000 (28) |
| 14. | | Musse Kalan | 33 | 6 | 3 | 5,54,000 | 33 | 6 | 3 | 5,62,000 | 8,000 (1) | 33 | 6 | 3 | 5,64,000 | 2,000 (0) | 33 | 6 | 3 | 7,09,500 | 1,45,500 (26) |
| 15. | Derabassi | Kakrali | 12 | 0 | 0 | 2,76,000 | 12 | 0 | 0 | 2,79,700 | 3,700 (1) | 12 | 0 | 0 | 3,35,700 | 56,000 (20) | 12 | 0 | 0 | 2,35,300 | -1,00,400 (-30) |
| 16. | | Paragpur | 8 | 0 | 0 | 3,98,700 | 6 | 0 | 0 | 2,30,000 | -1,68,700 (-42) | 6 | 0 | 0 | 1,07,000 | -1,23,000 (-53) | 6 | 0 | 0 | 3,16,500 | 2,09,500 (196) |
| 17. | | Sitarpur | 8 | 4 | 0 | 60,200 | 8 | 4 | 0 | 66,200 | 6,000 (10) | 8 | 4 | 0 | 80,000 | 13,800 (21) | 8 | 4 | 0 | 38,000 | -42,000 (-53) |
| 18. | Majri | Akalgah | 5 | 0 | 0 | 46,000 | 5 | 0 | 0 | 50,900 | 4,900 (11) | 5 | 0 | 0 | 53,000 | 2,100 (4) | 4 | 0 | 0 | 60,000 | 7,000 (13) |
| 19. | | Jhingra Kalan | 3 | 0 | 0 | 8,700 | 3 | 0 | 0 | 10,110 | 1,410 (16) | 3 | 0 | 0 | 10,110 | 0 (0) | 3 | 0 | 0 | 12,000 | 1,890 (19) |
| 20. | | Dulwan | 4 | 2 | 9 | 58,800 | 4 | 2 | 9 | 60,600 | 1,800 (3) | 4 | 2 | 9 | 60,600 | 0 (0) | 0 | 0 | 0 | 0 | -60,600 (-100) |
| 21. | Samana | Arain Majra | 24 | 0 | 0 | 8,18,000 | 24 | 0 | 0 | 8,61,000 | 43,000 (5) | 24 | 0 | 0 | 9,73,500 | 1,12,500 (13) | 24 | 0 | 0 | 9,11,000 | -62,500 (-6) |
| 22. | | Marori | 21 | 0 | 0 | 5,47,250 | 16 | 0 | 0 | 4,63,000 | -84,250 (-15) | 16 | 0 | 0 | 4,88,000 | 25,000 (5) | 16 | 0 | 0 | 5,12,100 | 24,100 (5) |
| 23. | | Sadh Majra | 5 | 0 | 0 | 60,000 | 5 | 0 | 0 | 1,40,000 | 80,000 (133) | 5 | 0 | 0 | 1,56,000 | 16,000 (11) | 5 | 0 | 0 | 1,70,000 | 14,000 (9) |
| 24. | | Kakrala | 49 | 0 | 0 | 17,38,900 | 49 | 0 | 0 | 17,87,700 | 48,800 (3) | 49 | 0 | 0 | 17,89,000 | 1,300 (0) | 49 | 0 | 0 | 20,34,000 | 2,45,000 (14) |
| 25. | Bhikhi | Atla Khurd | 22 | 3 | 7 | 4,09,800 | 22 | 3 | 7 | 3,33,150 | -76,650 (-19) | 22 | 3 | 7 | 3,70,100 | 36,950 (11) | 22 | 3 | 7 | 3,10,650 | -59,450 (-16) |
| 26. | | Maujo Kalan | 6 | 0 | 4 | 82,900 | 6 | 7 | 17 | 80,400 | -2,500 (-3) | 6 | 7 | 17 | 60,800 | -19,600 (-24) | 6 | 7 | 17 | 70,700 | 9,900 (16) |
| 27. | | Ralla | 13 | 7 | 11 | 2,80,250 | 13 | 7 | 11 | 2,88,270 | 8020 (3) | 13 | 7 | 11 | 3,31,000 | 42,730 (15) | 13 | 7 | 11 | 3,48,700 | 17,700 (5) |

| Sr. No. | Name of the Block | Name of GP | 2015-16 | | | 2016-17 | | | Decrease (-)/ Increase(+) | 2017-18 | | | Decrease (-)/ Increase(+) | 2018-19 | | | Decrease (-)/ Increase(+) | | | | |
|---------|-------------------|---------------|----------------|---|----|----------|----------------|---|---------------------------|----------|----------------|----|---------------------------|---------|----------|------------------|---------------------------|---|----|----------|---------------|
| | | | Auctioned land | | | Income | Auctioned land | | | Income | Auctioned land | | | Income | | | | | | | |
| | | | A | K | M | | A | K | M | | A | K | M | | A | K | M | | | | |
| 28. | Rupnagar | Saini Majra | 28 | 0 | 0 | 4,21,000 | 28 | 0 | 0 | 4,40,000 | 19000 (5) | 28 | 0 | 0 | 4,66,000 | 26,000 (6) | 26 | 0 | 0 | 5,00,000 | 34,000 (7) |
| 29. | | Raje Majra | 54 | 0 | 14 | 5,00,600 | 54 | 0 | 14 | 5,22,150 | 21550 (4) | 66 | 1 | 14 | 8,24,700 | 3,02,550 (58) | 63 | 2 | 19 | 8,88,100 | 63,400 (8) |
| 30. | Valtoha | Sarai Valtoha | - | - | - | - | - | - | - | - | - | 4 | 4 | 2 | 55,000 | 55,000 | 4 | 4 | 2 | 58,000 | 3,000 (5) |

Source: Departmental information

| | |
|--|---|
| | In 15 GPs under six EOPS, there was decrease in income from <i>shamlat</i> land from 03 to 68 <i>per cent</i> , as compared to the previous year. |
| | In 26 GPs under nine EOPS, either there was no increase in income or the increase was less than 10 <i>per cent</i> from <i>shamlat</i> land. |

Appendix 2.3

(Referred to in paragraph 2.1.2 (ii); page 20)

Short auction of *shamlat* land during 2016-17 to 2018-19

| Sr. No. | Block (EOPS) | Year | Gram Panchayat | Total land | | | Auctioned land | | | Balance land | | |
|--------------|--------------|---------|----------------|------------|----------|----------|----------------|----------|----------|--------------|----------|----------|
| | | | | A | K | M | A | K | M | A | K | M |
| 1. | Samana | 2016-17 | Marori | 21 | 0 | 0 | 16 | 0 | 0 | 5 | 0 | 0 |
| 2. | | 2017-18 | Marori | 21 | 0 | 0 | 16 | 0 | 0 | 5 | 0 | 0 |
| 3. | Khanna | 2017-18 | Mandiala Kalan | 7 | 0 | 0 | 6 | 0 | 0 | 1 | 0 | 0 |
| 4. | | 2018-19 | Mandiala Kalan | 7 | 0 | 0 | 6 | 0 | 0 | 1 | 0 | 0 |
| 5. | Majri | 2018-19 | Akalgarh | 5 | 0 | 0 | 4 | 0 | 0 | 1 | 0 | 0 |
| 6. | | | Rakauli | 2 | 6 | 16 | 0 | 4 | 0 | 2 | 2 | 16 |
| 7. | | | Dulwan | 4 | 2 | 9 | 0 | 0 | 0 | 4 | 2 | 9 |
| Total | | | | 68 | 1 | 5 | 48 | 4 | 0 | 19 | 5 | 5 |

Source: Departmental data

A: Acre; K: Kanal; and M: Marla

20 Marla = 1 Kanal

8 Kanal = 1 Acre

Appendix 2.4

(Referred to in paragraph 2.1.3; page 21)

Details of unauthorised occupation of *shamlat* land

| Sr. No. | Gram Panchayat | Panchayat Samiti | Area | | | | |
|----------------|------------------|-------------------|------------------|---------------|-----------|----|----|
| | | | Acre | Kanal | Marla | | |
| 2016-17 | | | | | | | |
| 1. | Sham Nagar | Majitha | 1 | 3 | 4 | | |
| 2. | Nag Kalan | | 1 | 1 | 18 | | |
| 3. | Daburji | Dina Nagar | 3 | 2 | 3 | | |
| 4. | Makaura | | 0 | 0 | 3 | | |
| 5. | Chhorian | | 0 | 5 | 0 | | |
| 6. | Dodwan | | 0 | 11 | 14 | | |
| 7. | Mansa Khurd | Mansa | 0 | 13 | 19 | | |
| Total | | | 5 | 35 | 61 | | |
| Say | | | 9 | 6 | 1 | | |
| 2017-18 | | | | | | | |
| 1. | Faridpur | Bhunerheri | 28 | 01 | 05 | | |
| 2. | Pathan-majra | | 27 | 05 | 02 | | |
| 3. | Bhunerheri | | 00 | 00 | 01 | | |
| 4. | Kishanpura | | 06 | 04 | 10 | | |
| 5. | Bishangarh | | 00 | 04 | 14 | | |
| 6. | Kachwa | | 03 | 00 | 00 | | |
| 7. | Makbulpur Bhaini | | 00 | 02 | 04 | | |
| 8. | Ganeshpur | | 38 | 01 | 04 | | |
| 9. | Chakmotlewala | Sri Muktsar Sahib | 33 | 01 | 11 | | |
| 10. | Rahurianuuali | | 06 | 06 | 10 | | |
| 11. | Ranjitgarh | | 03 | 05 | 13 | | |
| 12. | Burj Hassan | Nurmahal | 319 | 02 | 04 | | |
| 13. | Phullewala | Malout | 04 | 00 | 00 | | |
| 14. | Tarkahanwala | | 35 | 00 | 00 | | |
| Total | | | 502 | 31 | 78 | | |
| Say | | | 506 | 2 | 18 | | |
| 2018-19 | | | | | | | |
| 1. | Khalra | Khanna | 66 | 00 | 18 | | |
| 2. | Isru | | 08 | 00 | 00 | | |
| 3. | Kot Panaich | | 00 | 32 | 10 | | |
| 4. | Ramanpur | Budhlada | 01 | 07 | 14 | | |
| 5. | | | 11 | 01 | 11 | | |
| 6. | | | Tahliya | 00 | 02 | 02 | |
| 7. | | | Dharampura | 00 | 08 | 00 | |
| 8. | | | Kisangarh s wala | 00 | 28 | 00 | |
| 9. | | | Gando khurd | 00 | 08 | 00 | |
| 10. | | | Guraddi | 00 | 05 | 17 | |
| 11. | | | Dyalpura | 00 | 02 | 07 | |
| 12. | | | | 01 | 06 | 07 | |
| 13. | | | | 00 | 02 | 00 | |
| 14. | | | | 00 | 03 | 18 | |
| 15. | | | Beniawali | Jhunir | 06 | 04 | 11 |
| 16. | | | Chakkania Kalan | Kot Isse Khan | 01 | 05 | 00 |
| 17. | | | Noorpur Hakima | | 01 | 04 | 05 |
| 18. | Mundi Jamal | 28 | 03 | | 11 | | |
| 19. | Gajju Majra | Patiala | 06 | 00 | 00 | | |
| 20. | Lang | | 00 | 08 | 08 | | |
| 21. | Sadarpur | | 08 | 04 | 00 | | |
| 22. | Kheri Gaudiyan | | 00 | 00 | 03 | | |
| 23. | Lalochhi | | 00 | 03 | 16 | | |
| 24. | Uchhagao | | 00 | 00 | 03 | | |
| 25. | Faggan Majra | | 00 | 28 | 11 | | |
| 26. | Roadgarh | | 30 | 21 | 43 | | |

| Sr. No. | Gram Panchayat | Panchayat Samiti | Area | | |
|--------------------|------------------|------------------|--------------|--------------|------------|
| | | | Acre | Kanal | Marla |
| 27. | Chaalela | | 09 | 10 | 03 |
| 28. | Raini Jhungiyan | Patiala | 08 | 07 | 11 |
| 29. | Dughat | | 05 | 05 | 06 |
| 30. | Mavi Sappa | | 110 | 126 | 283 |
| 31. | Lagdoi | | 01 | 00 | 05 |
| 32. | Dharamheri | | 73 | 29 | 44 |
| 33. | Sassa Gujran | | 17 | 14 | 08 |
| 34. | Bathoi Kalan | | 235 | 04 | 24 |
| 35. | Bhanra | | 01 | 02 | 08 |
| 36. | Kalarbhaini | | 01 | 02 | 10 |
| 37. | Tarain | | 23 | 16 | 46 |
| 38. | Khera Jattan | | 06 | 09 | 05 |
| 39. | Langdoi | | 00 | 24 | 106 |
| 40. | Kheri Gujran | | 09 | 08 | 23 |
| 41. | Kheri | | Sangrur | 04 | 00 |
| 42. | Kalondi | 17 | | 04 | 00 |
| 43. | Ram Nagar Sibian | 12 | | 00 | 00 |
| 44. | Hedo Bet | Balachor | 34 | 03 | 10 |
| 45. | Bhedia | | 00 | 02 | 05 |
| 46. | Takarla | | 02 | 03 | 15 |
| 47. | Bharthala | | 01 | 06 | 02 |
| 48. | Bhadur Nagar | Valtoha | 07 | 00 | 04 |
| 49. | Ratoke | | 39 | 00 | 15 |
| 50. | Duhal Kohna | | 02 | 05 | 11 |
| 51. | Dodra | Samana | 00 | 15 | 03 |
| 52. | Khudapur | | 00 | 116 | 11 |
| 53. | Chonhath | | 00 | 438 | 04 |
| 54. | Kotala | Anandpur Sahib | 01 | 02 | 11 |
| 55. | Mora | | 10 | 00 | 05 |
| 56. | Talwara | | 01 | 00 | 03 |
| 57. | Manakpur | | 08 | 03 | 00 |
| 58. | Patti | | 00 | 02 | 17 |
| Total | | | 803 | 1,039 | 913 |
| Say | | | 938 | 04 | 13 |
| Grand Total | | | 1,454 | 05 | 12 |

Source: Departmental data

20 Marla = 1 Kanal, 8 Kanal = 1 Acre

Appendix 2.5

(Referred to in paragraph 2.2; page 23)

Details of non-handing over of cash/dues by Ex-Sarpanches

| Sr. No. | Name of Gram Panchayat | Name of Sarpanch (Sh./Smt.) | Since when pending | Amount (in ₹) |
|--|--------------------------|----------------------------------|--------------------|---------------------|
| 2016-17 | | | | |
| Block Sardulgarh, District Mansa | | | | |
| 1. | Adam Ke | Harpal Singh | NA | 8,034 |
| 2. | Ahlupur | Harbhajan Singh Narayan Singh | NA | 60,771 10,72,784 |
| 3. | Baran | Harbans Singh Bhupinder Singh | NA | 3,422 77,391 |
| 4. | Vikas Nagar Jhanda Kalan | Sukhdev Singh | NA | 17,807 |
| Block Sangat, District Bathinda | | | | |
| 5. | Jassi Bagh Wali | Yodha Singh | NA | 1,14,957 |
| Block Nabha, District Patiala | | | | |
| 6. | Darga Pur | Surjit Singh | 09/2011 | 2,23,917 |
| Block Dina Nagar, District Gurdaspur | | | | |
| 7. | Taruwal | Jagdish Raj | April 2014 | 56,767 |
| Block Phul, District Bathinda | | | | |
| 8. | Dhinger | Sukhpal Kaur | 2003-08 | 72,135 |
| 9. | Kaloke | Gurdeep Kaur | 2003-08 | 2,74,094 |
| Block Ajnala, District Amritsar | | | | |
| 10. | Chak Aul | Prem Singh Ajaib | Prior to 2009-10 | 89,514 10,385 |
| Block Budhladha, District Mansa | | | | |
| 11. | Phoolawala dood | Rani Kaur | -do- | 52,298 |
| 12. | Ghandhu Kalan | Darbara Singh | -do- | 1,29,926 |
| Total | | | | 22,64,202 |
| 2017-18 | | | | |
| Block Dirba, District Sangrur | | | | |
| 1. | Samuran | Bachan Kaur | NA | 60,613 |
| 2. | Tarnji Khera | Babu Singh | NA | 1,88,661 |
| 3. | Toor Banjara | Balvinder Singh | NA | 4,58,435 |
| Block Khadur Sahib, District Tarn Taran | | | | |
| 4. | Darapur | Kashmir Singh | January 2014 | 46,526 |
| | | Harjit Singh (VDO) | January 2014 | 1,32,000 |
| Block Amloh, District Fatehgarh Sahib | | | | |
| 5. | Nurpura | Tarsem Singh | NA | 2,78,740 |
| 6. | Sherpur Majra | NA | NA | 80,975 |
| 7. | Mehargarh | NA | NA | 5,10,000 |

| Sr. No. | Name of Gram Panchayat | Name of Sarpanch (Sh./Smt.) | Since when pending | Amount (in ₹) |
|---|----------------------------|-----------------------------|--------------------|---------------|
| 8. | Aladadpur | NA | NA | 1,70,909 |
| 9. | Bhagawanpura | NA | NA | 1,03,048 |
| 10. | Jalalpur | Baljit Singh | NA | 60,894 |
| Block Bajwara (Hoshiarpur II), District Hoshiarpur | | | | |
| 11. | Bahadurpur Bahiya | Hanslal | NA | 2,57,247 |
| 12. | Phalahi | Surinder Kaur | NA | 45,225 |
| 13. | Kaheri | Pushpinder Kaur | NA | 1,54,181 |
| 14. | Khadka | Dualat Ram | NA | 20,410 |
| 15. | Panduari khand | Jaswinder Singh | NA | 1,27,656 |
| 16. | Kila Baroon | Balram Pal | NA | 52,300 |
| Block Bhunerheri, District Patiala | | | | |
| 17. | Kharabgarh | Shyam | NA | 1,87,446 |
| 18. | Mehman | Salochana Devi | During 2003-08 | 1,86,158 |
| 19. | Makhmail pur | Amar Singh | NA | 31,890 |
| 20. | Gagroli | Harbhajan Singh | NA | 750 |
| | | Harnam Singh | NA | 29,187 |
| Block Chogawan, District Amritsar | | | | |
| 21. | Tareen | NA | Since long | 12,912 |
| Block Lambi, District Sri Muktsar Sahib | | | | |
| 22. | Gaggar | NA | NA | 5,887 |
| Block Ludhiana I, District Ludhiana | | | | |
| 23. | Tharikey Colony | Charanjit Kaur | NA | 19,592 |
| 24. | Shaheed Bhagat Singh Nagar | Harkesh Kumar | NA | 19,101 |
| 25. | Daad | Chamkaur Singh | NA | 2,13,165 |
| 26. | Dolo Khurd | Narain Singh | NA | 46,526 |
| Block Makhu, District Ferozepur | | | | |
| 27. | Gurali | NA | Since 1993 | 4,188 |
| Block Malout, District Sri Muktsar Sahib | | | | |
| 28. | Pakki Tibbi | Santokh Pal Singh | 10/2000 | 1,54,506 |
| 29. | Baam | Shinderpal Kaur | 10/2006 | 2,18,494 |
| Block Muktsar, District Sri Muktsar Sahib | | | | |
| 30. | Jagat Singhwala | Paramjit Singh | 2011 | 53,440 |
| 31. | Samagh | Ramandeep Kaur | 2011 | 23,236 |
| 32. | Chakatari Sadarwala | Gurdayal Singh | 2011 | 77,971 |
| 33. | Goniana | Darshan Singh | 2011 | 52,127 |
| Block Nadala, District Kapurthala | | | | |
| 34. | Khalil | Surjit Singh | 1999 | 1,16,538 |
| 35. | Bhagwanpur | Kala Singh | 1998 | 23,702 |

| Sr. No. | Name of Gram Panchayat | Name of Sarpanch (Sh./Smt.) | Since when pending | Amount (in ₹) |
|---|------------------------|-------------------------------|--------------------|--------------------|
| 36. | Litta | Gurmej Singh | 2000 | 41,200 |
| 37. | Talwara | Lakhbir Singh | 2004 | 42,600 |
| 38. | Habibwaal | Garib Singh | 2001 | 82,830 |
| 39. | Pandori Ariya | Boota Singh | 2004 | 2,74,118 |
| 40. | Muhammadpur | Prakash Singh | 2005 | 1,17,907 |
| 41. | Fatehpur | Lakha Singh | 2000 | 18,591 |
| Block Sanour, District Patiala | | | | |
| 42. | Bolari | Jasmel Singh | 2003-04 | 2,99,037 |
| 43. | Pahadipur | Charanjit Kaur | 2003-04 | 5,000 |
| 44. | Partapgarh | Rakesh kumar & Ravinder Kaura | 2003-04 | 85,774 |
| 45. | Kamalpur | Rajwinder Kaur | 2013-14 | 6,16,827 |
| 46. | Balamgarh | Bakhshis Singh | 2003-04 | 1,29,827 |
| 47. | Dera bajigur | Makhan lal | 2003-04 | 5,27,804 |
| 48. | Sahibnagar kheri | Vandana Sharma | 2003-04 | 3,42,424 |
| 49. | Amamnagar | Harjinder Singh | 2012-13 | 5,92,389 |
| 50. | Salempur Jattan | Jaswant Singh | NA | 56,100 |
| Block Sidhwan Bet, District Ludhiana | | | | |
| 51. | Talwara | Satnam Singh | 06/2008 to 11/2011 | 58,019 |
| Total | | | | 75,15,083 |
| 2018-19 | | | | |
| 1. | Naik Basti | Pawan Kumar | 2004-08 | 94,903 |
| 2. | Kheri Sodiyan | Jaspal Singh | Apr 2018 | 1,66,300 |
| 3. | Nawa Gaon | Kapoor Kaur | December 2006 | 15,16,167 |
| | | | February 2004 | 3,40,362 |
| 4. | Rampur Gujran | Sinder Kaur | March 2007 | 44,489 |
| 5. | Salempur | Dhanna Singh | April 2008 | 5,94,139 |
| 6. | Bangan | Ajmer Kaur | December 2006 | 79,647 |
| 7. | Chaandu | Vidya Devi | September 2004 | 3,83,702 |
| | | Godha Ram | December 2008 | 7,15,110 |
| 8. | Phulad | Paramjit Kaur | June 2015 | 13,32,778 |
| Total | | | | 52,67,597 |
| Grand Total | | | | 1,50,46,882 |

Source: Departmental data

Appendix 2.6

(Referred to in paragraph 2.3; page 24)

Details of irregular cash withdrawals from bank

| Sr. No. | Gram Panchayat | Panchayat Samiti | District | Period | No. of transactions | Total amount (in ₹) |
|----------------|----------------------|--------------------|-----------------|--------------------|---------------------|---------------------|
| 2016-17 | | | | | | |
| 1. | Kot Bhalla | Dina Nagar | Gurdaspur | 08/2014 to 07/2016 | 4 | 74,600 |
| 2. | Nano Nangal | | | 06/2014 to 10/2015 | 3 | 78,000 |
| 3. | Sammu Chak | | | 09/2014 to 06/2016 | 7 | 1,34,500 |
| 4. | Bhamarsi Buland | Sirhind | Fatehgarh Sahib | 11/2014 to 06/2015 | 3 | 87,530 |
| 5. | Chaurwala | | | 06/2015 to 01/2016 | 5 | 1,21,990 |
| 6. | Mian Pur | | | 11/2014 to 11/2015 | 3 | 61,250 |
| 7. | Kharori | | | 12/2014 to 02/2016 | 5 | 2,68,000 |
| 8. | Wazirabad | Baghapurana | Moga | 04/2015 to 10/2015 | 4 | 75,000 |
| 9. | Cheeda | | | 08/2014 to 09/2015 | 6 | 1,92,166 |
| 10. | Kaleke | Malerkotla-II | Sangrur | 01/2014 to 03/2014 | 7 | 1,45,450 |
| 11. | Ajimabad | | | 10/2013 to 05/2015 | 10 | 2,00,000 |
| 12. | Falund Kalan | | | 10/2013 to 05/2015 | 13 | 2,68,900 |
| 13. | Jattiwalarain | | | 04/2014 to 09/2015 | 5 | 84,600 |
| 14. | Khurd | | | 04/2013 to 02/2016 | 11 | 4,06,200 |
| 15. | Mehdevi | | | 04/2013 to 02/2016 | 11 | 4,06,200 |
| 16. | Nathuheri | | | 06/2014 to 11/2015 | 14 | 3,00,099 |
| 17. | Nathumajra | | | 05/2013 to 08/2015 | 12 | 2,56,800 |
| 18. | Sadatpura | | | 04/2013 to 05/2016 | 18 | 3,91,000 |
| 19. | Walaitpura | | | 05/2013 to 02/2016 | 10 | 2,58,000 |
| 20. | Bela | Chamkaur Sahib | Ropar | 10/2014 to 10/2016 | 1 | 1,86,992 |
| 21. | Jassaran | | | 10/2014 to 10/2016 | 1 | 36,574 |
| 22. | Kahanpur | | | 10/2014 to 10/2016 | 1 | 1,13,000 |
| 23. | Phasse | | | 10/2014 to 10/2016 | 1 | 23,208 |
| 24. | Rampur | | | 10/2014 to 10/2016 | 1 | 92,324 |
| 25. | Rashidpur | | | 10/2014 to 10/2016 | 1 | 1,22,233 |
| 26. | Rurki Hian | | | 10/2014 to 10/2016 | 1 | 18,834 |
| 27. | Shekurpur | | | 10/2014 to 10/2016 | 1 | 40,040 |
| 28. | Zindapur | | | 10/2014 to 10/2016 | 1 | 83,406 |
| 29. | Bhunder | | | Rampura | Bathinda | 04/2014 to 03/2016 |
| 30. | Gill Kalan | 04/2014 to 04/2015 | 3 | | | 7,45,000 |
| 31. | Pirkot | 07/2014 | 1 | | | 25,000 |
| 32. | - | Sardulgarh | Mansa | 04/2013 to 03/2016 | 19 | 4,24,674 |
| 33. | - | Dina Nagar | Gurdaspur | 05/2014 to 07/2016 | 40 | 17,82,502 |
| 34. | - | Sirhind | Fatehgarh Sahib | 12/2014 to 10/2015 | 15 | 4,93,820 |
| 35. | - | Baghapurana | Moga | 01/2014 to 02/2015 | 14 | 1,98,485 |
| 36. | - | Majitha | Amritsar | 11/2014 to 09/2015 | 15 | 2,74,000 |
| Total | | | | | 270 | 85,43,277 |
| 2017-18 | | | | | | |
| 1. | Tranji Khera-40 | Dirba | Sangrur | 10/16 to 02/17 | 06 | 1,48,000 |
| 2. | Kheri Nagra-21 | | | 03/17 | 01 | 24,000 |
| 3. | Gobindpur Nagi | | | 03/14 to 03/17 | 05 | 1,49,000 |
| 4. | Mauran | | | N.A. | 05 | 1,89,000 |
| 5. | Bhagaul-1 | | | 06/14 to 03/17 | 05 | 3,99,800 |
| 6. | Sullar Gharat (Adda) | | | 11/15 to 09/16 | 03 | 80,000 |
| 7. | Sular-8 | | | N.A. | 07 | 3,40,000 |
| 8. | Kahangarh-17 | | | 05/14 to 01/17 | 06 | 1,34,000 |
| 9. | Kadial-19 | | | 09/14 to 03/17 | 03 | 1,30,000 |
| 10. | Toor Bajnara | | | 04/14 to 03/17 | 06 | 2,92,200 |

| Sr. No. | Gram Panchayat | Panchayat Samiti | District | Period | No. of transactions | Total amount (in ₹) |
|---------|---------------------------|-------------------------|------------|----------------|---------------------|---------------------|
| 11. | Bohan | Bajwara (Hoshiarpur II) | Hoshiarpur | 07/14 | 01 | 18,900 |
| 12. | Sahri | | | 06/16 | 01 | 25,000 |
| 13. | Jatpur | | | 05/16 to 03/17 | 03 | 37,400 |
| 14. | Kondla | | | 10/16 | 01 | 6,000 |
| 15. | Simbli | | | 04/14 to 02/17 | 03 | 64,000 |
| 16. | Chhebewal | | | 05/16 to 07/16 | 02 | 36,010 |
| 17. | Monakalan | | | 11/16 to 12/16 | 04 | 99,000 |
| 18. | Boothgarh | | | 02/17 to 03/17 | 04 | 78,600 |
| 19. | Kharabgarh | | | Bhunerheri | Patiala | 02/15 to 10/16 |
| 20. | Durd | 12/16 to 01/17 | 04 | | | 89,000 |
| 21. | Mehman | 06/14 to 09/15 | 04 | | | 80,000 |
| 22. | Bahadurgarh Nawan | 10/15 to 12/15 | 03 | | | 74,000 |
| 23. | Binjal | 06/16 to 09/16 | 03 | | | 1,44,000 |
| 24. | Makhmailpur | 09/15 to 10/15 | 04 | | | 90,000 |
| 25. | Shanipur | 01/16 to 12/16 | 05 | | | 1,34,500 |
| 26. | Naurangwal | 04/14 to 05/16 | 05 | | | 1,16,500 |
| 27. | Gagroli | 01/15 to 10/16 | 05 | | | 1,05,000 |
| 28. | Safdarpur | Dasuya | Hoshiarpur | N.A. | 04 | 1,19,015 |
| 29. | Sarinpur | | | 02/15 to 01/17 | 06 | 1,15,300 |
| 30. | Rattre | | | 07/14 to 07/15 | 09 | 2,10,000 |
| 31. | Uchi Bassi | | | 02/15 to 04/15 | 02 | 36,510 |
| 32. | Gag Sultan | | | 10/16 to 12/16 | 02 | 40,000 |
| 33. | Katowal | | | 10/14 to 08/16 | 04 | 86,516 |
| 34. | Mand | | | 06/16 to 10/16 | 04 | 97,000 |
| 35. | Gagjallo | | | 07/16 to 02/17 | 06 | 1,18,850 |
| 36. | Bhushan | | | 06/16 to 12/16 | 07 | 1,49,000 |
| 37. | Bhat majra | Ghanour | Patiala | 07/16 to 10/16 | 07 | 4,24,850 |
| 38. | Haripur Jhungian | | | 07/15 to 10/17 | 15 | 3,50,200 |
| 39. | Harpal Pur | | | 11/15 to 10/17 | 16 | 5,90,350 |
| 40. | Jogi Majra | | | 08/15 to 02/17 | 09 | 1,95,400 |
| 41. | Kamalpur | | | 04/16 to 12/16 | 02 | 55,800 |
| 42. | Kutta Kheri | | | 08/15 to 04/17 | 12 | 2,87,125 |
| 43. | Loha Kheri | | | 06/15 to 11/17 | 13 | 3,13,200 |
| 44. | Narru | | | 02/16 to 03/18 | 06 | 1,43,100 |
| 45. | Sarla Khurd | | | 10/15 to 03/17 | 11 | 3,34,700 |
| 46. | Shambhu Kalan | 02/16 to 12/17 | 10 | 2,39,000 | | |
| 47. | Bathwala Berian | Gurdaspur | Gurdaspur | 06/14 to 06/16 | 02 | 50,000 |
| 48. | Gidder Pindi | | | 08/15 to 06/16 | 02 | 44,200 |
| 49. | Abadi Gurmukh Singh Nagar | | | 04/16 | 02 | 50,000 |
| 50. | Dhariwal 655 | | | 08/14 to 04/16 | 04 | 99,800 |
| 51. | Jaura Chhatran | | | 08/14 to 12/16 | 04 | 84,000 |
| 52. | Mehandipur | Hoshiarpur- I | Hoshiarpur | 08/15 to 10/15 | 05 | 1,20,600 |
| 53. | Pandori Baba Das | | | 06/14 to 07/14 | 04 | 45,000 |
| 54. | Dadiana Khurd | | | 04/13 to 10/15 | 04 | 82,000 |
| 55. | Khardehar | | | 11/13 to 05/15 | 04 | 95,800 |
| 56. | Wahid | | | 07/15 to 07/16 | 04 | 46,000 |
| 57. | Bure Jattan | | | 09/15 to 10/16 | 04 | 72,200 |
| 58. | Nasrala | | | 02/14 to 03/15 | 03 | 60,000 |
| 59. | Bains Taniwal | | | 04/16 to 10/16 | 04 | 1,76,000 |
| 60. | Dhugga Kalan | | | 09/15 to 12/15 | 03 | 70,000 |
| 61. | Kothe Khajura | Jagraon | Ludhiana | 09/14 to 01/17 | 04 | 2,39,216 |
| 62. | Bhampipura | | | 04/13 to 09/15 | 04 | 3,63,000 |
| 63. | Cheema | | | 12/13 to 08/16 | 05 | 3,75,000 |
| 64. | Daherka | | | 09/16 | 01 | 29,596 |
| 65. | Nawan Dalla | | | 12/16 | 01 | 24,000 |

| Sr. No. | Gram Panchayat | Panchayat Samiti | District | Period | No. of transactions | Total amount (in ₹) |
|----------------|-----------------------|------------------|------------|--------------------|---------------------|---------------------|
| 66. | Khosa | | | 08/16 | 01 | 25,000 |
| 67. | Kotheath Chak | | | 06/16 | 01 | 25,000 |
| 68. | Manuke | | | 01/17 | 01 | 24,000 |
| 69. | Kothe Baggu | | | 02/17 | 01 | 15,000 |
| 70. | Peer khan Sheikh | | | 06/16 | 01 | 12,000 |
| 71. | Chak Ghubai Taranwali | | | 09/16 | 02 | 39,550 |
| 72. | Sodhiwala | | | NA | 05 | 2,25,759 |
| 73. | KotGandasingh | | | NA | 02 | 48,650 |
| 74. | Kandanwali | | | 10/15 to 03/17 | 06 | 2,06,600 |
| 75. | Madike | | | 08/14 to 03/17 | 04 | 1,05,951 |
| 76. | SarihanWala Sedan | | | 05/16 to 03/17 | 06 | 1,29,115 |
| 77. | Maghekeuttar | | | 06/15 to 07/16 | 05 | 1,07,500 |
| 78. | Raja Rai | | | 01/17 | 02 | 24,000 |
| 79. | Passiwal | | | 12/15 to 07/16 | 04 | 81,750 |
| 80. | Daulowal | | | 01/17 to 03/17 | 02 | 37,250 |
| 81. | Mundi Road | | | 07/14 to 05/15 | 03 | 72,560 |
| 82. | Maqsudpur | | | 05/15 to 06/15 | 02 | 49,942 |
| 83. | Bhatnura Khurd | | | 07/15 | 02 | 29,080 |
| 84. | Fatehgarh | | | 03/16 to 09/16 | 04 | 1,09,800 |
| 85. | Ramgarh | | | 02/15 to 10/16 | 04 | 89,940 |
| 86. | Surkhan | | | 06/14 to 02/17 | 08 | 1,39,370 |
| 87. | Bassi | | | 01/16 to 10/16 | 03 | 67,580 |
| 88. | Salempur Jattan | | | 11/16 to 01/17 | 11 | 1,58,067 |
| 89. | Devi Nagar | | | 04/14 to 08/16 | 03 | 1,49,000 |
| 90. | Bhanari | | | 09/14 to 02/17 | 06 | 1,18,500 |
| 91. | Deelwal | | | 09/16 to 12/16 | 03 | 73,000 |
| 92. | Bolari | | | 08/16 to 11/16 | 02 | 33,000 |
| 93. | Sassa Gujran | | | 10/16 to 01/17 | 03 | 74,000 |
| 94. | Bosar Kalan | | | 09/16 to 03/17 | 03 | 94,000 |
| 95. | Saffera | | | 08/15 to 12/16 | 03 | 99,000 |
| 96. | Randhawa | | | 04/16 | 03 | 70,000 |
| 97. | Kheri Barna | | | 12/16 to 03/17 | 02 | 48,000 |
| 98. | Gohlron | | | 08/16 to 03/17 | 02 | 1,00,000 |
| 99. | Chak Ilahi Baksh | SBS Nagar | SBS Nagar | 03/16 to 05/16 | 05 | 1,09,300 |
| 100. | Kishanpura | | | 07/16 | 02 | 41,080 |
| 101. | Amargarh | | | 12/16 to 03/17 | 02 | 46,750 |
| 102. | Hussainpur | | | 09/15 to 10/16 | 04 | 1,39,145 |
| 103. | Gorshian Makhan | | | 11/13 to 03/17 | 13 | 1,96,500 |
| 104. | Kiri | | | 04/13 to 04/16 | 06 | 1,10,000 |
| 105. | Sadarpura | | | 01/15 to 09/17 | 09 | 3,22,932 |
| 106. | Akkowal | | | 03/13 to 08/16 | 16 | 5,27,880 |
| 107. | Gag Kalan | | | 06/15 to 11/16 | 08 | 1,26,300 |
| 108. | Talwandi Naubad | | | 06/16 to 10/17 | 06 | 1,27,000 |
| 109. | Talwara | | | 02/15 to 12/17 | 08 | 1,56,600 |
| 110. | | Dasuya | Hoshiarpur | 04/14 to 02/17 | 22 | 4,90,000 |
| 111. | | Ghanour | Patiala | 04/15 to 09/17 | 11 | 4,99,270 |
| 112. | | Gurdaspur | Gurdaspur | 04/14 to 08/16 | 13 | 8,77,000 |
| 113. | | Jagraon | Ludhiana | 11/13 to 08/16 | 15 | 5,07,000 |
| 114. | | SBS Nagar | SBS Nagar | 03/16 | 02 | 1,03,113 |
| Total | | | | | 565 | 1,62,80,072 |
| 2018-19 | | | | | | |
| 1. | EOPS | Mansa | Mansa | 06/2016 to 03/2019 | 10 | 2,31,946 |
| 2. | Khokar Kalan | Mansa | Mansa | 02/2016 to 03/2019 | 12 | 3,94,962 |
| 3. | Bhaini Bagha | Mansa | Mansa | 05/2012 to 03/2019 | 54 | 14,25,462 |

| Sr. No. | Gram Panchayat | Panchayat Samiti | District | Period | No. of transactions | Total amount (in ₹) | |
|--------------------|-----------------|--------------------|--------------------|--------------------|---------------------|---------------------|----------|
| 4. | Samalsar Khothe | Bagha Purana | Moga | 07/2016 to 03/2019 | 04 | 2,46,000 | |
| 5. | Samalsar Khurad | | | 07/2016 to 03/2019 | 03 | 82,000 | |
| 6. | Alamwala | | | 01/2017 to 03/2019 | 05 | 1,19,000 | |
| 7. | Manuke | | | 07/2017 to 03/2019 | 02 | 1,05,000 | |
| 8. | Mehla Kalan | | | 01/2017 to 03/2019 | 03 | 2,18,000 | |
| 9. | Langiana Purana | | | 05/2016 to 03/2019 | 04 | 2,18,000 | |
| 10. | Sahoke | | | 10/2016 to 03/2019 | 03 | 1,46,000 | |
| 11. | Wander | | | 05/2016 to 03/2019 | 02 | 2,76,200 | |
| 12. | GTB Garh | | | 01/2017 to 03/2019 | 02 | 40,000 | |
| 13. | EOPS | | | Moga-I | 04/2015 to 03/2019 | 11 | 2,03,274 |
| 14. | Budh Singh Wala | | | | 04/2018 to 03/2019 | 09 | 60,000 |
| 15. | Kapure | | | | 07/2016 to 10/2016 | 05 | 4,25,300 |
| 16. | Mallian Wala | | | | 06/2016 to 03/2019 | 10 | 1,25,000 |
| 17. | EOPS | Patiala | Patiala | 7/2015 to 03/2019 | 31 | 5,28,350 | |
| 18. | EOPS | Rajpura | | 11/2015 to 06/2018 | 08 | 1,86,000 | |
| 19. | Bangian | Morinda | Roopnagar | 07/2016 | 02 | 2,75,462 | |
| 20. | Banmajra | | | 04/2017 | 02 | 94,000 | |
| 21. | Dhianpura | | | 07/2018 | 02 | 40,000 | |
| 22. | Saheri | | | 09/2017 to 02/2018 | 02 | 50,000 | |
| 23. | Mundian | | | 09/2017 | 02 | 50,000 | |
| 24. | Boothgarh | | | 10/2017 to 11/2017 | 02 | 63,000 | |
| 25. | Chhota Samana | | | 08/2016 to 09/2016 | 02 | 45,000 | |
| 26. | Rattangarh | | | 10/2016 | 02 | 45,000 | |
| 27. | Marauli Khurd | | | 11/2017 to 05/2018 | 02 | 81,000 | |
| 28. | Ramgarh Manda | | | 10/2017 to 07/2018 | 02 | 30,000 | |
| 29. | EOPS | Anandpur Sahib | | 07/2014 to 03/2019 | 15 | 8,00,844 | |
| 30. | Dhurali | Kharar | SAS Nagar | 08/2018 to 03/2019 | 08 | 3,68,990 | |
| 31. | EOPS | Derabassi | | 02/2014 to 01/2018 | 19 | 5,65,696 | |
| 32. | EOPS | Tarn Taran | Tarn Taran | 11/2013 to 07/2015 | 16 | 3,94,580 | |
| 33. | Harike | Sherpur | Sangrur | 01/2015 to 08/2017 | 67 | 13,43,214 | |
| 34. | Jattpur | Nurpur | Rupnagar | 10/03/2017 | 01 | 30,000 | |
| 35. | Gopalpur | Nurpur | | 10/2016 to 10/2017 | 04 | 2,32,480 | |
| 36. | Nangal | | | 11/2016 to 09/2017 | 03 | 1,50,000 | |
| 37. | Jhandia Khurd | | | 06/2016 to 10/2016 | 05 | 3,42,000 | |
| 38. | Lakhsno | | | 02/07/2016 | 01 | 33,000 | |
| 39. | Nurpur Kalan | | | 05/2018 to 01/2019 | 03 | 1,63,000 | |
| 40. | Bas Roruana | | | 09/2016 to 10/2016 | 02 | 80,000 | |
| 41. | Nagalian | | | Majri | SAS Nagar | 01/2014 to 03/2019 | 11 |
| 42. | Rani Majra | | 01/2014 to 03/2019 | | | 24 | 4,89,668 |
| 43. | Palheri | 04/2011 to 03/2019 | 60 | | | 14,55,950 | |
| 44. | Andheri | 01/2011 to 03/2019 | 33 | | | 7,70,000 | |
| 45. | Labangarh | 02/2014 to 03/2019 | 19 | | | 4,13,200 | |
| Total | | | | | 489 | 1,37,28,978 | |
| Grand Total | | | | | 1,324 | 3,85,52,327 | |

Source: Departmental data

Appendix 2.7

(Referred to in paragraph 2.4; page 24)

Details of short deposit of Panchayat Secretary wages

(₹ in lakh)

| Sr. No. | District | Name of Block | Number of GPs | Period | Amount due as per office records | Amount deposited | Short deposit |
|---------------------------------|-------------------|-------------------|---------------|--------------------|----------------------------------|------------------|-----------------|
| 2016-17 | | | | | | | |
| 1. | Jalandhar | Nakodar | 10 | 04/2012 to 03/2016 | 6.56 | 3.66 | 2.90 |
| | | | | | 56.12 | 0.00 | 56.12 |
| 2. | Ludhiana | Jagraon | 28 | 04/2012 to 03/2013 | 27.36 | 23.03 | 4.33 |
| 3. | Sangrur | Bhawanigarh | 48 | 04/2014 to 09/2016 | 291.70 | 156.54 | 135.15 |
| 4. | Sri Muktsar Sahib | Sri Muktsar Sahib | 82 | 07/2013 to 10/2016 | 290.55 | 192.81 | 97.73 |
| 5. | Fatehgarh Sahib | Khera | 84 | 04/2013 to 03/2016 | 239.37 | 181.03 | 58.34 |
| Total | | | | | 911.65 | 557.07 | 354.58 |
| 2017-18 | | | | | | | |
| 1. | Sangrur | Dirba | 20 | 2012-18 | 41.72 | 23.73 | 17.99 |
| 2. | Tarn Taran | Khadur Sahib | 04 | 2015-16 | 1.88 | 0.56 | 1.32 |
| 3. | Fatehgarh Sahib | Amlah | NA | 2015-18 | 322.02 | 201.28 | 120.74 |
| 4. | Hoshiarpur | Bajwara | 33 | 2014-17 | 25.53 | NA | 25.53 |
| 5. | Tarn Taran | Bhikhiwind | 63 | 2014-17 | 95.40 | 43.53 | 51.87 |
| 6. | Patiala | Bhunerheri | 99 | 2013-17 | 177.69 | 109.69 | 68.00 |
| 7. | Amritsar | Chogawan | 35 | 2014-17 | 18.59 | 16.67 | 1.92 |
| 8. | Gurdaspur | Gurdaspur | 19 | 2014-16 | 9.38 | 4.37 | 5.01 |
| 9. | Hoshiarpur | Hoshiarpur | NA | 2015-17 | 73.75 | 63.72 | 10.03 |
| 10. | Ludhiana | Jagraon | NA | 2013-17 | 189.01 | 182.85 | 6.16 |
| 11. | Jalandhar | Lohian Khas | NA | 2015-17 | 83.39 | 81.02 | 2.37 |
| 12. | Hoshiarpur | Mukerian | NA | 2014-17 | 103.19 | 75.25 | 27.94 |
| 13. | Sri Muktsar Sahib | Sri Muktsar Sahib | NA | 2013-17 | 110.98 | 12.61 | 98.37 |
| 14. | Ludhiana | Raikot | 25 | 2014-18 | 51.31 | 19.63 | 31.68 |
| 15. | Sangrur | Sunam | 22 | 2017-18 | 77.27 | 49.15 | 28.12 |
| 16. | Amritsar | Verka | 02 | NA | 12.74 | 5.21 | 7.53 |
| Total | | | | | 1,393.85 | 889.27 | 504.58 |
| 2018-19 | | | | | | | |
| 1. | Moga | Moga-I | 34 | 2013-19 | 4.74 | 3.96 | 0.78 |
| 2. | Moga | Kot Isse Khan | 121 | 2017-19 | 220.12 | 200.56 | 19.56 |
| 3. | Patiala | Samana | 42 | 2014-19 | 360.00 | 305.17 | 54.83 |
| 4. | Patiala | Patiala | 41 | 2015-18 | - | - | 56.16 |
| 5. | Patiala | Patran | - | 2018-19 | 131.09 | 106.12 | 24.97 |
| 6. | Patiala | Nabha | | 2016-18 | 546.84 | 384.00 | 162.84 |
| 7. | Roopnagar | Anandpur Sahib | 20 | 2015-16 & 2018-19 | 11.58 | 11.11 | 0.47 |
| 8. | Roopnagar | Nurpur Bedi | | 2017-19 | 25.45 | 14.22 | 11.23 |
| 9. | Sangrur | Andana | 39 | 2012-19 | 71.00 | 70.44 | 0.56 |
| 10. | SAS Nagar | Majri | 25 | 2016-19 | 7.43 | 0.74 | 6.69 |
| 11. | SBS Nagar | Balachor | 08 | 2016-18 | - | - | 2.76 |
| 12. | SBS Nagar | Aur | | 2014-19 | 185.29 | 20.50 | 164.79 |
| 13. | Tarn Taran | Valtoha | 71 | 2012-19 | 168.16 | 99.29 | 68.87 |
| 14. | Patiala | Rajpura | 59 | 2015-19 | 212.81 | 100.93 | 111.88 |
| Total | | | | | 1,944.51 | 1,317.04 | 686.39 |
| Grand Total | | | | | 4,250.01 | 2,763.38 | 1,545.55 |
| Grand Total (₹ in crore) | | | | | 42.50 | 27.38 | 15.46 |

Source: Departmental information

Appendix 2.8

(Referred to in paragraph 2.5; page 25)

Details of execution of works without sanctioned estimates

| Sr. No. | Name of Gram Panchayat | Name of Work | Name of Scheme | Amount (₹ in lakh) |
|--|------------------------|--|--|----------------------|
| 2016-17 | | | | |
| Block Baghapurana, District Moga | | | | |
| 1. | Cheeda | Construction of Streets/Drains -do- | 13 th FC MPLAD | 2.00 0.75 |
| 2. | Sukhanand | Construction of Streets/Drains -do- Shamshanghat | 13 th FC -do- Discretionary Grant | 3.00 5.00 3.00 |
| 3. | Kaleke | Construction of Streets/Drains | 13 th F C | 1.00 |
| 4. | Tharaj | Construction of Streets/Drains | 13 th F C -do- | 2.00 3.00 |
| 5. | Panjgariakhurd | Construction of Streets/Drains | 13 th F C | 1.00 |
| 6. | Phulewala | Construction of Streets/Drains | 13 th F C | 7.50 |
| 7. | Damru Kala | Construction of Streets/Drains | 13 th F C | 2.35 |
| 8. | Jitasinghwala | Construction of Streets/Drains | 13 th F C | 1.00 |
| Block Chamkaur Sahib, District Ropar | | | | |
| 9. | Shekurpur | Construction of Streets/Drains | NA | 1.52 |
| 10. | Jassaran | Construction of Streets/Drains | NA | 1.16 |
| 11. | Bela | Construction of Streets/Drains | NA | 0.54 |
| 12. | Rampur | Construction of Streets/Drains | NA | 1.49 |
| Block Sirhind, District Fatehgarh Sahib | | | | |
| 13. | Wazirabad | Construction of Streets/Drains | 13 th FC | 3.50 |
| 14. | Saifalpura | Construction of Streets/Drains | 13 th FC & MPLADS | 3.50 |
| 15. | Chaurwala | Construction of Streets/Drains | 14 th FC | 2.00 |
| 16. | Kharori | Construction of Streets/Drains | 13 th FC | 3.00 |
| 17. | Badochhi Khurd | Construction of Streets/Drains | 13 th FC | 2.00 |
| Block Khera, District Fatehgarh Sahib | | | | |
| 18. | Sindhara | Construction of Streets/Drains | 13 th & 14 th FCs/ Discretionary Grants | 24.42 |
| 19. | Dholan | Construction of Streets/Drains | | 3.45 |
| 20. | Brass | Construction of Streets/Drains | | 12.80 |
| 21. | Rampur Naubad | Construction of Streets/Drains | | 7.50 |
| 22. | Ramgarh Sainian | Construction of Streets/Drains | | 16.58 |
| Block Adampur, District Jalandhar | | | | |
| 23. | Manko | Streets/drains/Construction of Stadium | 13 th FC, MPLADS | 11.36 |
| 24. | Pandoori Nijjran | Streets/drains | 13 th FC, MPLADS | 3.41 |
| Block Hargobindpur, District Gurdaspur | | | | |
| 25. | Machrai | Construction of Shamshan Ghat, Construction of Streets/Drains | MPLADS, 13 th FC | 2.50 |

| Sr. No. | Name of Gram Panchayat | Name of Work | Name of Scheme | Amount (₹ in lakh) |
|--|------------------------|--------------------------------|------------------------|--------------------|
| Block Nabha, District Patiala | | | | |
| 26. | Kalihana | Construction of Streets/Drains | NA | 5.50 |
| 27. | Dtorala Kharor | Construction of Streets/Drains | -do- | 23.75 |
| 28. | Kalsana | Construction of Streets/Drains | -do- | 13.50 |
| 29. | Uplan | Construction of Streets/Drains | -do- | 2.35 |
| 30. | Kallar Majri | Construction of Streets/Drains | -do- | 10.00 |
| Block Rurka Kalan, District Jalandhar | | | | |
| 31. | Nawanpind Nicha | Streets & Drains | 13 th FC | 04.00 |
| Total:- | | | | 189.43 |
| 2017-18 | | | | |
| Block- Dirba, District- Sangrur | | | | |
| 1. | Tranji Khera-40 | Development work | 13 th FC | 2.00 |
| | | Development work | Discretionary Grants | 4.00 |
| | | Development work | RDF | 5.00 |
| 2. | Kheri Nagra-21 | Development work | 13 th FC | 2.00 |
| | | Development work | 14 th FC | 0.82 |
| | | Development work | RDF | 3.00 |
| 3. | Gobindpura Nagi-8 | Development work | 13 th FC | 2.00 |
| | | Development work | 14 th FC | 2.58 |
| | | Development work | 14 th FC | 1.08 |
| | | Development work | RDF | 8.00 |
| | | Development work | 14 th FC | 1.49 |
| 4. | Mauran | Development work | RDF | 1.00 |
| | | Development work | RDF | 1.00 |
| 5. | Bhagraul-1 | Development work | RDF | 1.00 |
| | | Development work | 13 th FC | 5.00 |
| 6. | Sullar Gharat | Development work | MPLADS | 1.00 |
| 7. | Sular-8 | Development work | 13 th FC | 6.00 |
| | | Development work | RDF | 2.40 |
| 8. | Kahangarh | Development work | 13/14 th FC | 1.20 |
| | | Development work | Panchayat Fund | 3.93 |
| 9. | Kadial-19 | Development work | RDF | 2.00 |
| | | Development work | MPLADS | 1.00 |
| | | Development work | RDF | 10.00 |
| | | Development work | 14 th FC | 1.23 |
| 10. | Toor Banjara | Development work | 14 th FC | 5.34 |
| | | Development work | MPLADS | 1.50 |
| | | Development work | RDF | 27.00 |
| Block-Bhunerheri, District- Patiala | | | | |
| 11. | Kharabgarh | Development Work | 14 th FC | 1.02 |
| | | Development Work | 14 th FC | 0.57 |
| | | Development Work | 14 th FC | 0.79 |

| Sr. No. | Name of Gram Panchayat | Name of Work | Name of Scheme | Amount (₹ in lakh) |
|---|------------------------|---|--|--------------------|
| 12. | Durd | Development Work | PIDB | 1.59 |
| | | Development Work | PIDB | 1.54 |
| 13. | Mehman | Development Work | 14 th FC | 1.50 |
| 14. | Bahadurgarh Nawan | Development Work | MPLADS | 2.00 |
| | | Development Work | RDF | 1.00 |
| 15. | Binjal | Development Work | PIDB | 4.98 |
| 16. | Makhmailpur | Development Work | 14 th FC | 1.50 |
| | | Development Work | PIDB | 2.78 |
| 17. | Shanipur | Development Work | PIDB | 2.38 |
| | | Development Work | PIDB | 2.13 |
| 18. | Naurangwal | Development Work | MPLADS | 2.50 |
| | | Development Work | MPLADS | 2.00 |
| 19. | Gagrol | Development Work | PIDB | 1.98 |
| | | Development Work | PIDB | 1.89 |
| Block- Chogawan, District - Amritsar | | | | |
| 20. | Miyaadi Kalan | Link road Kadiyaal to Kot Mugla Aabadi | BADP | 13.20 |
| 21. | Lopoke | Hospital | BADP | 22.73 |
| 22. | Khiyaala Kalan | Road from Khiyaala Kalan to Focal point | BADP | 10.71 |
| 23. | BOP Kakkad | Latrines and Bathrooms | BADP | 24.36 |
| 24. | Bachhiwind | Interlocking tiles | 13 th FC | 30.00 |
| 25. | BOP Kakkad | Kisaan Shelter | BADP | 15.88 |
| 26. | Kiralgarh | Stadium | BADP | 17.00 |
| Block- Ghanour, District – Patiala | | | | |
| 27. | Bhatmajra | Construction of Dharmsala, Kabrey, Nala, Samsan Ghat & way of chapad, Streets/Drains | 13 TH FC, PIDB, 14 th FC, RDF | 59.35 |
| 28. | Haripur Jhungian | Streets/Drains, SC Dharmsala | 14 TH FC, PIDB, RDF | 12.40 |
| 29. | Harpalpur | Construction of road, Streets/Drains & Solar Light | RDF, Discretionary Grants, PIDB, 14 th FC, MPLADS | 53.58 |
| 30. | Jogi Majra | Construction of Road, Streets/Drains & Samsanghat | 13 th FC, MPLADS, PIDB & RDF | 13.74 |
| 31. | Kamalpur | Construction of way, | 13 TH FC, PIDB, MPLADS & RDF | 8.29 |
| 32. | Kutta Kheri | Construction of Streets/Drains, Dharmsala, Nala & Shamsaan Ghat | 13 th & 14 th FC, PIDB, MPLADS & RDF | 18.81 |
| 33. | Loha Kheri | Construction of Shamsaan Ghat, Anganwadi Centre Way, Streets/Drains, Clearance of Bad water & solar light | RDF, 13 th & 14 th FC, PIDB | 42.26 |

| Sr. No. | Name of Gram Panchayat | Name of Work | Name of Scheme | Amount (₹ in lakh) |
|---|------------------------|--|---|--------------------|
| 34. | Narru | Construction of Streets/Drains, Clearance of Bad water, Mehara Dharmasala | MPLAD, 13 th FC, RDF, Cattle Fair | 16.79 |
| 35. | Sarla Khurd | Construction of Streets/Drains | 13 th & 14 th FC, PIDB, RDF | 34.09 |
| 36. | Sambhu Kalan | Construction of Streets/Drains | 13 th & 14 th FC & RDF | 15.54 |
| Block-Jagraon, District-Ludhiana | | | | |
| 37. | Khosa | Development work | NA | 16.28 |
| 38. | Nawan Dalla | Development work | NA | 5.48 |
| 39. | Kothe Khajura | Development work | NA | 21.35 |
| 40. | Bhammipura | Development work | NA | 78.42 |
| 41. | Kothe ath Chak | Development work | NA | 27.41 |
| 42. | Daherka | Development work | NA | 48.58 |
| 43. | Cheema | Development work | NA | 74.79 |
| Block- Raikot, District-Ludhiana | | | | |
| 44. | Patti Rupa | Construction of Panchayat Ghar, Cleanliness of sewerage, Construction of play ground, Construction of Streets/Drains, Cleanliness of pond | 13 FC & 14 FC RDF, PIDB, MGNREGA | 43.65 |
| 45. | Kalsan | Cleanliness of sewerage/pond, Construction of panchayat Ghar, Solar Light in Dharamsala & plantation, Construction of Gym room | 13 FC & 14 FC RDF, PIDB, MGNREGA | 49.57 |
| 46. | Tajpur | Cleanliness of sewerage/ pond & plantation, Construction of floor of Dharamshala | 13 FC, 14 FC, RDF, PIDB and MGNREGA | 56.07 |
| 47. | Chak Bhaika | Construction of Panchayat Ghar, Repair of Streets/Drains, Cleanliness of pond, Construction of Shamsaan ghat, Construction of bus stand, Cemented floor of Shamsaan Ghat, Repair of Aganwadi | 13FC, 14 FC, RDF, PIDB and MGNREGA | 47.59 |
| 48. | Burj Hakiman | Construction of pond, Street Light, Solar Light, Repair of Streets/Drains, Cleanliness of pond, Galiyan- Naliyan, Community Centre | 13 FC, 14 FC, RDF, PIDB and MGNREGA | 39.23 |
| 49. | Kishangarh Lakha Singh | Cleanliness of sewerage/pond, Solar light, Const. of Dharmshala, cemented way | 13 FC, 14 FC, RDF, PIDB and MGNREGA | 30.55 |
| 50. | Johlan | Construction of Streets/Drains, Cleanliness sewerage pond, Construction of Bus stand and Shamshan Ghat, | 13 FC, 14 FC, RDF, PIDB and MGNREGA | 55.69 |
| 51. | Shahbajpura | Construction of Panchyat Ghar, Cemented of Streets/Drains for Gym works, Cleanliness of sewerage/ pond | 13 FC, 14 FC, RDF, PIDB and MGNREGA | 40.72 |

| Sr. No. | Name of Gram Panchayat | Name of Work | Name of Scheme | Amount (₹ in lakh) |
|--|---|--|-------------------------------------|--------------------|
| 52. | Littar | Construction of Streets/Drains, Cleanliness of sewerage/ pond, Construction Shamshanghat, , Construction of Gym room & plantation | 13 FC & 14 FC, RDF | 55.89 |
| 53. | Ramgarh Sibian | Street light, Construction of Gym room, and stadium., Solar light, Construction of boundary wall of Shamshanghat and Stadium, Construction of Dharamsala, Cleanliness of sewerage, Pipe line, etc. | 13 FC, 14 FC, RDF, PIDB and MGNREGS | 56.60 |
| Total | | | | 1,291.32 |
| Block-Morinda, District-Roopnagar (01/2015 to 10/2018) | | | | |
| 1-10. | Dhianpura, Rattangarh, Marauli Khurd, Banmajra, Bangian, Ramgarh Manda, Mundian, Saheri, Boothgarh, Chhota Samana | Not available | MPLADS, 14 FC, RDF | 348.50 |
| Block- Budhlada, District-Mansa (04/2016 to 03/2018) | | | | |
| 11. | Mall Singh wala | Construction of Streets/Drains | RDF | 6.12 |
| 12. | Hasanpur | Construction of Streets/Drains | RDF | 1.07 |
| Block-Bagha Purana , District-Moga (04/2016 to 03/2019) | | | | |
| 13. | Manuke | Construction of Streets/Drains | RDF | 25.94 |
| 14. | Aalamwala | Construction of Streets/Drains | RDF | 18.11 |
| 15. | GTB Garh | Construction of Streets/Drains | RDF | 4.27 |
| 16. | Sahoke | Construction of Streets/Drains | RDF | 9.41 |
| 17. | Wander | Construction of Streets/Drains | 14 FC | 11.18 |
| Block-Moga-I, District-Moga (04/2015 to 03/2019) | | | | |
| 18. | Mallian Wala | Construction of Streets/Drains | RDF | 8.60 |
| 19. | Budh Singh Wala | Construction of Streets/Drains | RDF | 6.50 |
| 20. | Patti Sandhua | Construction of Streets/Drains | RDF | 11.80 |
| 21. | Churh Chak Nwan | Construction of Streets/Drains | RDF | 15.50 |
| 22. | Kapure | Construction of Streets/Drains | PIDB | 8.40 |
| 23. | Kokri kalan | Construction of Streets/Drains | 14 th FC | 8.47 |
| Total | | | | 483.87 |
| Grand Total | | | | 1,964.62 |
| Grand Total (₹ in crore) | | | | 19.65 |

Source: Departmental information

Appendix 2.9

(Referred to in paragraph 2.6.1; page 25)

Details of non-recovery of outstanding rent of shops

| Sr. No. | ZP/Block | District | Description of Shop/Building | Shops/Buildings | As on | Amount (in ₹) |
|----------------|-------------------------|-------------------|------------------------------|-----------------|---------|------------------|
| 2016-17 | | | | | | |
| 1. | Zira | Ferozepur | Shops | 16 | 05/2016 | 4,03,000 |
| 2. | Guru Harsahai | Ferozepur | Shops | 37 | 06/2016 | 2,17,604 |
| 3. | Batala | Gurdaspur | Shops | 22 | 03/2016 | 9,76,181 |
| 4. | Nakodar | Jalandhar | Shops/Plots | 44 | 07/2016 | 1,60,766 |
| 5. | Dina Nagar | Gurdaspur | Shops | 05 | 07/2016 | 1,54,000 |
| 6. | Baghapurana | Moga | Shops | 03 | 10/2017 | 75,000 |
| 7. | Malerkotla-II | Sangrur | Shops | 04 | 03/2017 | 22,454 |
| 8. | Sri Muktsar Sahib | Sri Muktsar Sahib | Shops | 23 | 03/2016 | 10,83,901 |
| 9. | Shahkot | Jalandhar | House cum office | 01 | 03/2016 | 28,28,072 |
| 10. | Majitha | Amritsar | Shops | 15 | 02/2017 | 2,35,030 |
| 11. | Mansa | Mansa | Shop/Shed | 09 | 03/2017 | 70,834 |
| 12. | Patiala (ZP) | Patiala | Shops/ATM | 21 | 03/2017 | 20,72,718 |
| 13. | Kapurthala (ZP) | Kapurthala | Office Building | 01 | 12/2016 | 1,68,360 |
| 14. | Sangrur (ZP) | | Shops/Canteen/Workshop/Land | 08 | 03/2017 | 1,80,604 |
| Total | | | | 209 | | 86,48,524 |
| 2017-18 | | | | | | |
| 1. | Bajwara (Hoshiarpur II) | Hoshiarpur | Shops | 14 | 03/2017 | 1,68,443 |
| 2. | Dasuya | Hoshiarpur | Shops | 34 | 03/2017 | 9,92,703 |
| 3. | Hajipur | Hoshiarpur | Shops | 10 | 03/2017 | 1,21,891 |
| 4. | Mukerian | Hoshiarpur | Shops | 26 | 03/2017 | 32,18,029 |
| 5. | Gharota | Pathankot | Shops | 11 | 11/2017 | 9,91,560 |
| 6. | Pathankot | Pathankot | Shops | NA | 03/2017 | 83,24,000 |
| 7. | Kapurthala | Kapurthala | Shops | 116 | 07/2017 | 3,97,403 |
| 8. | Nadala | Kapurthala | Shops | 05 | 03/2017 | 96,148 |
| 9. | Lambi | Sri Muktsar Sahib | Shops | 12 | 10/2017 | 2,50,800 |
| 10. | Malout | | Shops | 09 | 11/2017 | 49,540 |
| 11. | Sri Muktsar Sahib | | Shops | 23 | 10/2017 | 13,40,000 |

| Sr. No. | ZP/Block | District | Description of Shop/Building | Shops/Buildings | As on | Amount (in ₹) |
|--------------------|-------------------------------------|-------------|------------------------------|-----------------|------------|--------------------|
| 12. | Mamdot | Ferozepur | Shops | 08 | 03/2017 | 17,12,175 |
| 13. | Jalandhar | Jalandhar | Shops | 25 | 03/2017 | 4,16,735 |
| 14. | Nawanshahar | Nawanshahar | Shops | NA | 03/2017 | 2,78,480 |
| 15. | Ludhiana | Ludhiana | Shops | 16 | 03/2018 | 47,217 |
| 16. | Faridkot (ZP) | Faridkot | Shops | 49 | 10/2017 | 10,12,278 |
| Total | | | | 358 | | 1,94,17,402 |
| 2018-19 | | | | | | |
| 1. | Sangrur (ZP) | Sangrur | Shops | 03 | 31.03.2019 | 2,08,099 |
| 2. | Bagha Purana | Moga | Shops | 17 | 31.03.2019 | 1,52,948 |
| 3. | Nihal Singh Wala | Moga | Shops | 26 | 31.03.2019 | 20,48,963 |
| 4. | Moga-I | Moga | Shops | 90 | 31.03.2019 | 88,03,873 |
| 5. | GP-Hasanpur Prohtan (Block-Patiala) | Patiala | Shops | -- | 31.03.2018 | 1,75,000 |
| 6. | Rajpura | Patiala | Shops | 12 | 31.03.2018 | 4,72,290 |
| 7. | Anandpur Sahib | Roopnagar | Shops | 21 | 31.12.2019 | 15,10,767 |
| 8. | Nurpur Bedi | Roopnagar | Shops | 15 | 31.03.2019 | 6,01,418 |
| 9. | Chamkaur Sahib | Roopnagar | Shops | 31 | 31.03.2019 | 20,55,543 |
| 10. | Balachaur | SBS Nagar | Shops | 30 | 31.03.2019 | 34,41,050 |
| 11. | Tarn Taran | Tarn Taran | Shops | 26 | 03/2019 | 6,34,368 |
| Total | | | | | | 2,01,04,319 |
| Grand Total | | | | | | 4,81,70,245 |

Source: Departmental data

Note: Status in respect of EOPS Majri and Kharar has been depicted in Paragraph 2.1.4.

Appendix 2.10

(Referred to in paragraph 2.7; page 26)

Details of irregular purchase of material

| Sr. No. | Name of Gram Panchayat | No of transactions/ items | Period | Description of material | Amount (in ₹) |
|---|----------------------------|---------------------------|--------------------|--|---------------|
| 2016-17 | | | | | |
| Block Zira, District Ferozepur | | | | | |
| 1. | Sukhwala | 2 | 1/13 to 1/14 | Tiles, Sanitary Items | 59,790 |
| 2. | Holanwali | 2 | 9/13 to 1/14 | Interlock Tiles | 1,81,764 |
| Block Guru Har Sahai, District Ferozepur | | | | | |
| 3. | Basti Sahan Ke | 4 | 05/14 to 06/14 | Reta, Saria, Cement, Bajri | 1,02,941 |
| 4. | Jhuge Telian Wale | 2 | 08/15 | Solar Street Lights | 48,000 |
| 5. | Khere Ke Hithar | 3 | 05/14 | Cement, Bajri | 71,900 |
| 6. | Nau Behram Sher Singh Wala | 5 | 11/15 | Khora, Cement, Bajri | 1,07,275 |
| 7. | Sutanter Nagar | 4 | 06/14 to 06/14 | Cement, Saria | 83,927 |
| Block Dina Nagar, District Gurdaspur | | | | | |
| 8. | Abadi Kothe Bhagwan Pur | 6 | 06/2014 to 04/2016 | Cement | 1,20,000 |
| 9. | Bhatoya | 3 | 7/15 to 10/15 | Cement | 73,500 |
| 10. | Kot Bhalla | 5 | 08/2014 to 10/2014 | Cement | 1,09,900 |
| 11. | Nano Nangal | 3 | 01/15 to 12/15 | Cement | 59,500 |
| 12. | Taruwal | 4 | 11/15 | Cement, Pipes | 98,150 |
| Block Sirhind, District Fatehgarh Sahib | | | | | |
| 13. | Kharora | 1 | 02/15 | Spun Pipes | 1,18,001 |
| 14. | Kharori | 1 | 01/16 | Iron Rod | 59,200 |
| 15. | Mianpur | 2 | 07/14 | Pipes, Iron Rod | 64,723 |
| 16. | Wazirabad | 1 | 11/15 | Amit Trophy | 70,000 |
| Block Malerkotla-II, District Sangrur | | | | | |
| 17. | Falund Kalan | 6 | 04/2013 to 03/2015 | Pipes, RCC Pipe, Sports material, Building Material | 4,38,103 |
| 18. | Farwali | 3 | 02/14 to 11/15 | Saria, Building Material | 50,220 |
| 19. | Jattiwali Arain | 1 | 08/14 | Electrical Items | 11,667 |
| 20. | Falund Khurd | 8 | 04/13 to 07/14 | Building Material, Saria, Electrical Material, Sports Material | 1,42,610 |
| 21. | Nathuheri | 1 | 08/14 to 08/14 | Building Material | 14,945 |
| 22. | Sadatpura | 1 | 09/15 | Building Material | 15,382 |
| 23. | Walaitpura | 5 | 06/2014 to 08/2015 | Sports Material, Iron Water Tank, Pipe Material | 91,166 |
| Block Budhladha, District Mansa | | | | | |
| 24. | Bachhona | 4 | 10/2013 to 06/2015 | PVC Pipe, Building Materials | 1,50,915 |
| 25. | Bhadra | 3 | 05/2013 to 05/2013 | Building Material, Glass, Electric Material | 32,566 |
| 26. | Gorakhnath | 2 | 01/2015 to 07/2015 | Motor, MS Wire | 20,663 |
| 27. | Kulana | 2 | 02/2016 to 03/2016 | Building Material, Hr Coil | 1,19,454 |
| 28. | Malkon | 2 | 05/2015 to 10/2015 | Iron Bars, Building Material | 89,822 |
| 29. | Ralli | 2 | 12/2014 to 03/2016 | Pipes | 36,741 |

| Sr. No. | Name of Gram Panchayat | No of transactions/ items | Period | Description of material | Amount (in ₹) |
|--|------------------------|---------------------------|--------------------|---|------------------|
| 30. | Rangrial | 2 | 06/2013 to 05/2015 | RCC Pipe, Wooden Material | 30,820 |
| 31. | Sherkhan Wala | 3 | 01/2014 to 05/2014 | Chairs, Building Material, Handpump Material | 64,576 |
| Block Shahkot, District Jalandhar | | | | | |
| 32. | EOPS Shahkot | 6 | 05/14 to 05/15 | Stationery, Computer Spares, Photocopy Machine | 81,820 |
| Total | | | | | 28,20,041 |
| 2017-18 | | | | | |
| Block - Dirba, District –Sangrur | | | | | |
| 1. | Tranji Khera-40 | 05 | 05/14 to 09/15 | Submersible Pump with material, Reta Bajri | 3,04,497 |
| 2. | Kheri Naga-21 | 03 | 03/14 to 06/15 | Submersible pump, Reta Bajri | 84,765 |
| 3. | GobindpuraNagi-8 | 03 | 03/15 to 09/15 | Chairs, Large Almirah, Saria | 42,866 |
| 4. | Bhagraul-1 | 04 | 07/14 to 05/15 | Chairs, floor tiles, Sanitary items, Pump set & accessories | 2,91,051 |
| 5. | Sular-8 | 03 | 10/15 to 11/15 | Tiles, sand ,bajri, electrical goods | 1,70,989 |
| 6. | Kahangarh-17 | 02 | 07/14 to 05/15 | Pipes | 2,17,720 |
| 7. | Kadial | 04 | 06/15 to 06/16 | Submersible pumps and material, Reta, Bajri, Electrical goods | 1,79,400 |
| 8. | Toor Banjara | 04 | 01/16 to 10/16 | Glass Panel, Sand/Bajri, Machinery | 3,26,761 |
| Block - Ghanour, District- Patiala | | | | | |
| 9. | Bhatmajra | 02 | 01/17 | Window, Paint & other items | 25,170 |
| 10. | Haripur Jhungian | 02 | 08/16 to 06/17 | Pipes | 1,60,142 |
| 11. | Jogi Majra | 04 | 08/15 to 12/16 | Tile, Grill & Pipe | 34,570 |
| 12. | Kamalpur | 01 | 06/17 | Iron items | 11,900 |
| 13. | Kutta Kheri | 01 | 04/17 | Sariya | 13,200 |
| 14. | Loha Kheri | 07 | 06/15 to 07.17 | Sariya, Door, Frame of Door & tiles | 1,89,749 |
| 15. | Narru | 02 | 02/16 to 06/16 | Sariya | 37,300 |
| 16. | Sarla Khurd | 02 | 12/16 to 07/17 | Sariya & Cement Seat | 67,000 |
| Block-Bhunerheri, District- Patiala | | | | | |
| 17. | Kharabgarh | 05 | 03/15 to 10/16 | Reta, Bajri, Rori, Iron, Benches | 1,52,744 |
| 18. | Durd | 01 | 06/16 | Reta, Bajri | 42,500 |
| 19. | Mehman | 03 | 06/16 | Reta, Bajri | 68,256 |
| 20. | Bahadurgarh Nawan | 04 | 01/15 to 10/16 | Reta, Bajri, Saria | 95,110 |
| 21. | Makhmailpur | 02 | 04/14 to 10/16 | Reta, Bajri, Electrical and Sanitary wares | 1,36,552 |
| 22. | Shanipu | 04 | 10/14 to 12/16 | Iron channel above drain, 10 chair and one table, Cement, bajri and reta and iron | 1,74,511 |
| 23. | Naurangwal | 03 | 11/14 to 11/16 | Cement, Bajri and reta | 1,54,750 |
| 24. | Gagroli | 02 | 01/15 to 11/16 | Manhole covers | 20,500 |

| Sr. No. | Name of Gram Panchayat | No of transactions/ items | Period | Description of material | Amount (in ₹) |
|--|------------------------|---------------------------|----------------|---|---------------|
| Block-Bajwara, District- Hoshiarpur | | | | | |
| 25. | Bohan | 02 | 04/14 to 11/15 | Paint Material, RCC pipe | 1,99,210 |
| 26. | Sahri | 02 | 10/16 to 11/16 | Interlocking tiles, PVC Pipe | 9,08,140 |
| 27. | Jatpur | 03 | 08/16 to 09/16 | Manhole cover, RCC pipe | 3,40,496 |
| 28. | Marnaian kalan | 01 | 02/17 | Tiles | 1,21,514 |
| 29. | Kondla | 03 | 12/14 to 08/16 | Interlocking tiles, Saria | 1,03,399 |
| 30. | Simbli | 01 | 05/03/15 | Interlocking tiles | 1,91,164 |
| 31. | Chhebewal | 04 | 04/15 to 08/15 | Electrical items, Iron works | 50,772 |
| 32. | Monakalan | 02 | 06/15 to 03/16 | RCC Pipes | 5,50,000 |
| 33. | Booth Garh | 02 | 08/15 to 09/16 | RCC Pipes | 2,48,952 |
| Block-Jagraon, District- Ludhiana | | | | | |
| 34. | Manuke | 05 | 03/14 to 09/16 | 450 mm dia RCC pipe with collen | 12,59,055 |
| 35. | Kothe Khajura | 05 | 06/14 to 09/16 | 300 mm RCC pipe, RCC main hole cover | 3,61,953 |
| 36. | Bhammipura | 01 | 04/2016 | LED Solar street light | 2,10,000 |
| 37. | Cheema | 03 | 04/15 to 09/15 | Tiles, Sanitation item, Saria | 1,45,050 |
| Block-Hoshiarpur I, District-Hoshiarpur | | | | | |
| 38. | Mehandipur | 04 | 12/14 to 05/16 | Pipes, RCC ring set, Cement, Interlock bricks | 2,91,756 |
| 39. | Pandori Baba | 03 | 05/14 to 11/15 | Cement | 80,000 |
| 40. | Dadiana Khurd | 04 | 03/13 to 06/16 | Pipies, Bricks, Cement | 2,89,904 |
| 41. | Khardehar | 04 | 11/13 to 01/14 | Bricks, Cement | 87,150 |
| 42. | Wahid | 04 | 05/16 to 08/16 | Bricks | 2,01,800 |
| Block-Mamdot, District- Ferozepur | | | | | |
| 43. | Peer Khan sheikh | 01 | 06/16 | Pipes | 24,500 |
| 44. | Sodhiwala | 03 | 05/15 to 11/16 | Taps, Chiars | 57,350 |
| 45. | Kot Gandasingh | 01 | NA | Saria | 10,000 |
| 46. | Kandanwali | 03 | 08/14 | Saria, RCC pipes, Plastic Chairs | 41,005 |
| 47. | Madike | 03 | 06/14 to 09/16 | Saria, CCTV, Interlocking Tiles | 50,900 |
| 48. | SarihanWala sedan | 01 | NA- | Interlocking tiles | 24,920 |
| 49. | Raja Rai | 01 | 25/07/16 | PVC pipes | 44,725 |
| 50. | Magheke Uttar | 04 | 05/15 to 03/16 | RCC pipes, Sports material | 1,36,405 |
| 51. | Chak Ghubaitaranwal | 03 | 06/16 to 09/16 | Interlocking tiles | 48,300 |
| Block-Sanour, District- Patiala | | | | | |
| 52. | Devi Nagar | 02 | 06/16 to 12/16 | Submersible pump, Cement tiles | 57,394 |
| 53. | Bhanari | 02 | 12/14 to 01/15 | TMT bars, Furniture | 40,170 |
| 54. | Deelwal | 02 | 10/16 to 11/16 | Tiles | 1,57,850 |
| 55. | Bolari | 02 | 09/16 to 11/16 | Tiles | 1,50,675 |
| 56. | Bosar kalan | 03 | 10/16 to 03/17 | MS Pipes, Tiles | 6,72,243 |
| 57. | Safera | 02 | 07/16 to 11/16 | Saria, Tiles | 3,26,673 |
| 58. | Randhawa | 02 | 12/14 to 01/15 | Bitumen, Tiles | 34,005 |
| 59. | Kheri Barna | 01 | 01/01/17 | RCC pipes | 1,08,270 |

| Sr. No. | Name of Gram Panchayat | No of transactions/ items | Period | Description of material | Amount (in ₹) |
|---|------------------------|---------------------------|--------------------|---|--------------------|
| Block-Raikot, District-Ludhiana | | | | | |
| 60. | Patti Rupa | 03 | 05/14 to 09/14 | Grill & cement | 83,735 |
| 61. | Kalsan | 21 | 04/15 to 08/17 | Cement, Bajri, pipes, Sand, Furniture, Agriculture items, Iron work | 13,22,315 |
| 62. | Tajpur | 08 | 08/13 to 08/17 | Cement, bajri, Electric items Sand | 2,61,298 |
| 63. | Chak Bhaika | 04 | 04/13 to 06/17 | Tile, cement ,Sand and bajri | 2,96,005 |
| 64. | Kishangarh Lakha Singh | 08 | 06/14 to 06/17 | Rodi, tile, cement, Bazri, Sand, pipe, Agriculture items, Pipe | 3,55,663 |
| 65. | Johlan | 08 | 03/15 to 08/16 | Cement, Sand, Bazri, Iron items Pipe, Red Rodi | 2,12,970 |
| 66. | Shahbajpura | 02 | 02/14 to 12/16 | Cement, Sport items | 1,32,323 |
| 67. | Littar | 06 | 05/15 to 08/16 | Iron item, JCB Machine, Cement, Iron item | 6,45,732 |
| 68. | Ramgarh Sibian | 10 | 08/14 to 06/17 | Concrete product, pipe, RCC cement, sand, bazri, Electrical items | 6,33,349 |
| Block-Nadala, District- Kapurthala | | | | | |
| 69. | Passiwal | 02 | 09/16 to 12/16 | Cement, Solar Lights | 1,73,000 |
| 70. | Daulowal | 02 | 03/15 to 12/16 | Cement, Solar Lights | 1,11,480 |
| 71. | Mundi Road | 02 | 06/14 to 01/17 | Solar street lights with GI poles, JCB Machine | 4,00,000 |
| 72. | Maqsdumpur | 05 | 04/15 to 05/16 | Interlocking tiles, Pokline Machine, PVC | 11,23,000 |
| 73. | Bhatnura Khurd | 03 | 05/14 to 08/15 | Paint Material, Chairs, TM Saria | 45,852 |
| 74. | Surkhan | 02 | 03/16 | Cement | 1,12,500 |
| 75. | Bassi | 02 | 11/16 to 12/16 | Trollies | 51,800 |
| Block-SBS Nagar, District-Nawanshahr | | | | | |
| 76. | Gohlron | 03 | 09/14 to 01/16 | Cement, Interlocking Tiles | 1,04,350 |
| 77. | Chak Ilahi Baksh | 02 | 09/15 to 02/16 | Cement | 32,850 |
| 78. | Bhan Majara | 03 | 05/16 to 09/16 | Cement | 63,000 |
| 79. | Amargarh | 03 | 04/16 to 08/16 | Cement, Saria | 2,07,020 |
| Block-Jagraon, District- Ludhiana | | | | | |
| 80. | EOPS, Jagraon | 02 | 05/16 to 08/16 | Furniture, Stationery items | 6,53,779 |
| | | | | | 1,76,49,724 |
| 2018-19 | | | | | |
| Block- Moga I, District- Moga | | | | | |
| 1. | EOPS Moga I | 01 | -- | Water Tank | 3,700 |
| Block-Kot Isse Khan, District-Moga | | | | | |
| 2. | Bakarwala | 11 | 06/2015 to 03/2019 | Motor Pipe Cement, Bajri and sariya, Electric wire Steel Tanky, Cement, Tiles | 6,92,367 |
| 3. | Bhoipur | 12 | 08/2015 to 03/2019 | Cement, Bajri Cement | 4,16,600 |
| 4. | Chuhar Singh Wala | 06 | 05/2016 to 03/2019 | Paints, RCC Pipes | 3,17,815 |
| Block-Nabha, District-Patiala | | | | | |
| 5. | EOPS Nabha | 05 | 07/2016 to 11/2016 | Not mentioned | 74,04,945 |

| Sr. No. | Name of Gram Panchayat | No of transactions/ items | Period | Description of material | Amount (in ₹) |
|--|------------------------|---------------------------|-------------------|--|--------------------|
| Block-Nurpur Bedi, District-Roopnagar | | | | | |
| 6. | Gopalpur | 02 | 11/2016 to 12/19 | Sub Motor and electric items, Electric appliances and Steel utensils | 2,00,101 |
| 7. | Nangal | 01 | 01/12/16 to 03/19 | Tiles | 1,87,500 |
| 8. | Lakhno | 03 | 08/2018 to 03/19 | Cement Bags Bolders/Gatka/Sand | 2,83,200 |
| 9. | Jattpur | 03 | 11/16 to 12/19 | Cement Bags TMT Bars | 2,54,326 |
| Block-Majri, District SAS Nagar | | | | | |
| 10. | EOPS Majri | 4 | 11/16 to 03/19 | Benches | 62,96,890 |
| Total | | | | | 1,60,57,444 |
| Grand Total | | | | | 3,65,27,209 |

Source: Departmental data

Appendix 2.11

(Referred to in paragraph 2.8; page 27)

Details of non-preparation of annual accounts

| Sr. No. | Gram Panchayat | Block | District | Period |
|----------------|----------------------------|------------------|-----------|--------------------|
| 2016-17 | | | | |
| 1. | Adam Ke | Sardulgarh | Mansa | 2011-12 to 2015-16 |
| 2. | Ahlupur | | | 2011-12 to 2015-16 |
| 3. | Baran | | | 2011-12 to 2015-16 |
| 4. | Chuharian | | | 2011-12 to 2015-16 |
| 5. | Kauri Wara | | | 2011-12 to 2015-16 |
| 6. | Luhar Khera | | | 2011-12 to 2015-16 |
| 7. | Nahran | | | 2011-12 to 2015-16 |
| 8. | Phoos Mandi | | | 2011-12 to 2015-16 |
| 9. | Sadhu Wala | | | 2011-12 to 2015-16 |
| 10. | Vikas Nagar | | | 2011-12 to 2015-16 |
| 11. | Mallowalla Bani Dian | Zira | Ferozepur | 2013-14 to 2015-16 |
| 12. | Mehar Singh Wala | | | 2013-14 to 2015-16 |
| 13. | Kassoana | | | 2013-14 to 2015-16 |
| 14. | Bandala Purana | | | 2013-14 to 2015-16 |
| 15. | Holanwali | | | 2013-14 to 2015-16 |
| 16. | Mahianwala Khurd | | | 2013-14 to 2015-16 |
| 17. | Killi Nau Abad | | | 2013-14 to 2015-16 |
| 18. | Sukhewal | | | 2013-14 to 2015-16 |
| 19. | Basti Sahan Ke | Guru Har Sahai | Ferozepur | 2013-14 to 2015-16 |
| 20. | Boghiwala | | | 2013-14 to 2015-16 |
| 21. | Chota Jto Wala | | | 2013-14 to 2015-16 |
| 22. | Jhuge Telian Wale | | | 2013-14 to 2015-16 |
| 23. | Khere Ke Hithar | | | 2013-14 to 2015-16 |
| 24. | Nau Behram Sher Singh Wala | | | 2013-14 to 2015-16 |
| 25. | Sutanter Nagar | Guru Har Sahai | Ferozepur | 2013-14 to 2015-16 |
| 26. | Nawanpind Naicha | Rurka Kalan | Jalandhar | 2014-15 to 2015-16 |
| 27. | Bhullar | Batala | Gurdaspur | 2014-15 to 2015-16 |
| 28. | Hassanpur-Kalan | | | 2014-15 to 2015-16 |
| 29. | Kotla Bajja Singh | | | 2014-15 to 2015-16 |
| 30. | Patti-Nanak Nangal | | | 2014-15 to 2015-16 |
| 31. | Phulke | | | 2014-15 to 2015-16 |
| 32. | Pind Purana | | | 2014-15 to 2015-16 |
| 33. | Shahabad | | | 2014-15 to 2015-16 |
| 34. | Sheikhupura Khurd | | | 2014-15 to 2015-16 |
| 35. | Sandalpur | | | 2014-15 to 2015-16 |
| 36. | Taragarh | | | 2014-15 to 2015-16 |
| 37. | Dandarala Kharor | Nabha | Patiala | 2013-14 to 2015-16 |
| 38. | Gohir | Nakodar | Jalandhar | 2013-14 to 2016-17 |
| 39. | Kang Sabhu | | | 2013-14 to 2016-17 |
| 40. | Miranpur Marri | | | 2013-14 to 2016-17 |
| 41. | Nawanpind Arrian | | | 2013-14 to 2016-17 |
| 42. | Shahpur Pandori | | | 2013-14 to 2016-17 |
| 43. | Tahali | | | 2013-14 to 2016-17 |
| 44. | Machrai | Sri Hargobindpur | Gurdaspur | 2014-15 to 2015-16 |
| 45. | Jandiala | Mahilpur | Hoshiapur | 2011-12 to 2015-16 |
| 46. | Khanpur | | | 2011-12 to 2015-16 |
| 47. | Nakdipur | | | 2011-12 to 2015-16 |
| 48. | Cheeda | Baghapurana | Moga | 2014-15 to 2015-16 |
| 49. | Damru Kala | | | 2014-15 to 2015-16 |
| 50. | Jitasinghwal | | | 2014-15 to 2015-16 |

| Sr. No. | Gram Panchayat | Block | District | Period | |
|---------|----------------------|--------------------|-------------------|--------------------|--------------------|
| 51. | Kaleke | Baghapurana | Moga | 2014-15 to 2015-16 | |
| 52. | Malke | | | 2014-15 to 2015-16 | |
| 53. | Panjgaria Khurd | | | 2014-15 to 2015-16 | |
| 54. | Phulewala | | | 2014-15 to 2015-16 | |
| 55. | Sekhakalan | | | 2014-15 to 2015-16 | |
| 56. | Sukha Nand | | | 2014-15 to 2015-16 | |
| 57. | Tharaj | | | 2014-15 to 2015-16 | |
| 58. | Dhinger | Phul | Bathinda | 2013-14 to 2016-17 | |
| 59. | Gurusar Mehraj | | | 2013-14 to 2016-17 | |
| 60. | Harnam Singh Wala | | | 2013-14 to 2016-17 | |
| 61. | Kaloke | | | 2013-14 to 2016-17 | |
| 62. | Kothe Baba Sukhanand | | | 2013-14 to 2016-17 | |
| 63. | Kothe Pipli | | | 2013-14 to 2016-17 | |
| 64. | Stohu Khurd | | | 2013-14 to 2016-17 | |
| 65. | Dialgarh | Bhawanigarh | Sangrur | 2014-15 to 2015-16 | |
| 66. | Kapial | | | 2014-15 to 2015-16 | |
| 67. | Lakhewal | | | 2014-15 to 2015-16 | |
| 68. | Mehsampur | | | 2014-15 to 2015-16 | |
| 69. | Nidampur | | | 2014-15 to 2015-16 | |
| 70. | Panwan | | | 2014-15 to 2015-16 | |
| 71. | Rai Singh Wala | | | 2014-15 to 2015-16 | |
| 72. | Retgarh | | | 2014-15 to 2015-16 | |
| 73. | Roshanwala | | | 2014-15 to 2015-16 | |
| 74. | Ajimabad | | | Malerkotla-II | 2013-14 to 2015-16 |
| 75. | Falund Kalan | | | | 2013-14 to 2015-16 |
| 76. | Farwali | | | | 2013-14 to 2015-16 |
| 77. | Jattiwalarain | | | | 2013-14 to 2015-16 |
| 78. | Falund Khurd | | | | 2013-14 to 2015-16 |
| 79. | Mehdevi | 2013-14 to 2015-16 | | | |
| 80. | Nathuheri | 2013-14 to 2015-16 | | | |
| 81. | Nathumajra | 2013-14 to 2015-16 | | | |
| 82. | Sadatpura | 2013-14 to 2015-16 | | | |
| 83. | Walaitpura | 2013-14 to 2015-16 | | | |
| 84. | Bachhona | Budhlada | Mansa | 2013-14 to 2015-16 | |
| 85. | Bhadra | | | 2013-14 to 2015-16 | |
| 86. | Boha | | | 2013-14 to 2015-16 | |
| 87. | Gorakhnath | | | 2013-14 to 2015-16 | |
| 88. | Juglan | | | 2013-14 to 2015-16 | |
| 89. | Kulana | | | 2013-14 to 2015-16 | |
| 90. | Malkon | | | 2013-14 to 2015-16 | |
| 91. | Ralli | | | 2013-14 to 2015-16 | |
| 92. | Rangrial | | | 2013-14 to 2015-16 | |
| 93. | Sherkhan Wala | | | 2013-14 to 2015-16 | |
| 94. | Dhani Gopal | Sri Muktsar Sahib | Sri Muktsar Sahib | 2013-14 to 2016-17 | |
| 95. | Dohak | | | 2013-14 to 2016-17 | |
| 96. | Hari Kekalan | | | 2013-14 to 2016-17 | |
| 97. | Khokhar | | | 2013-14 to 2016-17 | |
| 98. | Kotli Sangar | | | 2013-14 to 2016-17 | |
| 99. | Maur | | | 2013-14 to 2016-17 | |
| 100. | Mandi Lakhewali | | | 2013-14 to 2016-17 | |
| 101. | Ruhrian Wali | | | 2013-14 to 2016-17 | |
| 102. | Rupana | | | 2013-14 to 2016-17 | |
| 103. | Bibi Pur | | | Khera | Fatehgarh Sahib |
| 104. | Brass | 2013-14 to 2016-17 | | | |
| 105. | Dholan | 2013-14 to 2016-17 | | | |
| 106. | Ramgarh Sainian | 2013-14 to 2016-17 | | | |

| Sr. No. | Gram Panchayat | Block | District | Period |
|----------------|--------------------|---------------------------|------------------|--------------------|
| 107. | Rampur Nauabad | Khera | Fatehgarh Sahib | 2013-14 to 2016-17 |
| 108. | Sindhran | | | 2013-14 to 2016-17 |
| 109. | - | Batala | Gurdaspur | 2014-15 to 2015-16 |
| 110. | - | Nabha | Patiala | 2014-15 to 2015-16 |
| 111. | - | Nakodar | Jalandhar | 2013-14 to 2016-17 |
| 112. | - | Jagraon | Ludhiana | 2012-13 to 2015-16 |
| 113. | - | Ludhiana II | Ludhiana | 2012-13 to 2015-16 |
| 114. | - | Phul | Bathinda | 2013-14 to 2016-17 |
| 115. | - | Bhawanigarh | Sangrur | 2014-15 to 2015-16 |
| 116. | - | Sri Muksar Sahib | Sri Muksar Sahib | 2013-14 to 2016-17 |
| 117. | - | Sardulgarh | Mansa | 2011-12 to 2015-16 |
| 118. | - | - | ZP, Hoshiarpur | 2013-14 to 2015-16 |
| 119. | - | - | ZP, Fazilka | 2013-14 to 2016-17 |
| 2017-18 | | | | |
| 1. | Jatpur | Bajwara/ Hoshiarpur-II | Hoshiarpur | 04/2014 to 03/2017 |
| 2. | Marnaian | | | 04/2014 to 03/2017 |
| 3. | Bhootgarh | | | 04/2014 to 03/2017 |
| 4. | Mona Kalan | | | 04/2014 to 03/2017 |
| 5. | Sahri | | | 04/2014 to 03/2017 |
| 6. | Chabbewal | | | 04/2014 to 03/2017 |
| 7. | Bohan | | | 04/2014 to 03/2017 |
| 8. | Simbli | | | 04/2014 to 03/2017 |
| 9. | Kondla | | | 04/2014 to 03/2017 |
| 10. | Narla | Bhikhiwind | Tarn Taran | 04/2014 to 03/2017 |
| 11. | Kalsian Khurd | | | 04/2014 to 03/2017 |
| 12. | Begepur | | | 04/2014 to 03/2017 |
| 13. | Kotli Sur Singh | | | 04/2014 to 03/2017 |
| 14. | Chhana | | | 04/2014 to 03/2017 |
| 15. | Marhi Kamboke | | | 04/2014 to 03/2017 |
| 16. | Abadi Bhagwan Pura | 04/2014 to 03/2017 | | |
| 17. | Kharabgarh | Bhunerheri | Patiala | 04/2014 to 03/2017 |
| 18. | Durd | | | 04/2014 to 03/2017 |
| 19. | Gagrola | | | 04/2014 to 03/2017 |
| 20. | Mehman | | | 04/2014 to 03/2017 |
| 21. | Bahadurgarh Nawan | | | 04/2014 to 03/2017 |
| 22. | Binjal | | | 04/2014 to 03/2017 |
| 23. | Makhmailpur | | | 04/2014 to 03/2017 |
| 24. | Shanipur | | | 04/2014 to 03/2017 |
| 25. | Narangwal | | | 04/2014 to 03/2017 |
| 26. | Gagroli | | | 04/2014 to 03/2017 |
| 27. | Kiralgarh | Chogawan | Amritsar | 04/2014 to 03/2017 |
| 28. | Bhangwan | | | 04/2014 to 03/2017 |
| 29. | Tareen | | | 04/2014 to 03/2017 |
| 30. | Muzzafarpura | | | 04/2014 to 03/2017 |
| 31. | Manj | | | 04/2014 to 03/2017 |
| 32. | Lanwe | | | 04/2014 to 03/2017 |
| 33. | Chawinda Khurd | | | 04/2014 to 03/2017 |
| 34. | Joekey | | | 04/2014 to 03/2017 |
| 35. | Mure Kalan | | | 04/2014 to 03/2017 |
| 36. | Kotla Doom | | | 04/2014 to 03/2017 |
| 37. | Variah Purane | Chohla Sahib | Tarn Taran | 04/2014 to 03/2017 |
| 38. | Lohar | | | 04/2014 to 03/2017 |

| Sr. No. | Gram Panchayat | Block | District | Period |
|---------|----------------------|--------------------|------------------|--------------------|
| 39. | Gharka | | | 04/2014 to 03/2017 |
| 40. | Mohanpura | | | 04/2014 to 03/2017 |
| 41. | Chek Mahir | | | 04/2014 to 03/2017 |
| 42. | Manak De Ke | | | 04/2014 to 03/2017 |
| 43. | Bhai Daiwala | | | 04/2014 to 03/2017 |
| 44. | Johal Bhaiwala | | | 04/2014 to 03/2017 |
| 45. | Khan Razda | | | 04/2014 to 03/2017 |
| 46. | Rattre | Dasuya | Hoshiarpur | 04/2014 to 03/2017 |
| 47. | Katowal | | | 04/2014 to 03/2017 |
| 48. | Sarinpur | | | 04/2014 to 03/2017 |
| 49. | Mand | | | 04/2014 to 03/2017 |
| 50. | Uchi Bassi | | | 04/2014 to 03/2017 |
| 51. | Gag Sultan | | | 04/2014 to 03/2017 |
| 52. | Galowal | | | 04/2014 to 03/2017 |
| 53. | Safdarpur | | | 04/2014 to 03/2017 |
| 54. | Bhushan | | | 04/2014 to 03/2017 |
| 55. | Gag Jallo | | | 04/2014 to 03/2017 |
| 56. | Badhani | Dharkalan | Pathankot | 04/2014 to 03/2017 |
| 57. | Trehti | | | 04/2014 to 03/2017 |
| 58. | Bhanguri | | | 04/2014 to 03/2017 |
| 59. | Bhoon | | | 04/2014 to 03/2017 |
| 60. | Shahpur Kandi | | | 04/2014 to 03/2017 |
| 61. | Palah | | | 04/2014 to 03/2017 |
| 62. | Niari | | | 04/2014 to 03/2017 |
| 63. | Defence Colony | | | 04/2014 to 03/2017 |
| 64. | Dunera | | | 04/2014 to 03/2017 |
| 65. | Hara | | | 04/2014 to 03/2017 |
| 66. | Mahnani Khera | Lambi | Sri Muksar Sahib | 04/2013 to 03/2017 |
| 67. | Dabwali Rahurianwali | | | 04/2013 to 03/2017 |
| 68. | Gaggar | | | 04/2013 to 03/2017 |
| 69. | Fatunhi Wala | | | 04/2013 to 03/2017 |
| 70. | Adhnian | | | 04/2013 to 03/2017 |
| 71. | Khema Khera | | | 04/2013 to 03/2017 |
| 72. | Khuddian Maha Singh | | | 04/2013 to 03/2017 |
| 73. | Bhullarwala | 04/2013 to 03/2017 | | |
| 74. | Tharika Colony | Ludhiana-I | Ludhiana | 04/2014 to 03/2017 |
| 75. | Jasdev Singh Nagar | | | 04/2014 to 03/2017 |
| 76. | Kaind | | | 04/2014 to 03/2017 |
| 77. | Bains | | | 04/2014 to 03/2017 |
| 78. | Alamgir | | | 04/2014 to 03/2017 |
| 79. | Lalton Kalan | | | 04/2014 to 03/2017 |
| 80. | Rahim-ke-Uttar | Mamdor | Ferozepur | 04/2014 to 03/2017 |
| 81. | Raja Rai | | | 04/2014 to 03/2017 |
| 82. | Peer Khan sheikh | | | 04/2014 to 03/2017 |
| 83. | Kot Ganda Singh | | | 04/2014 to 03/2017 |
| 84. | Kandanwali | | | 04/2014 to 03/2017 |
| 85. | Madike | | | 04/2014 to 03/2017 |
| 86. | Lohara Nawab Sahib | | | 04/2014 to 03/2017 |
| 87. | Sarihan Wala Sedan | | | 04/2014 to 03/2017 |
| 88. | ChakGhubaiTaranwali | | | 04/2014 to 03/2017 |
| 89. | Sodhiwala | | | 04/2014 to 03/2017 |

| Sr. No. | Gram Panchayat | Block | District | Period |
|----------------|-------------------------|--------------------|------------|--------------------|
| 90. | Bagroei | Mukerian | Hoshiarpur | 04/2014 to 03/2017 |
| 91. | Jhangi Mai Shah | | | 04/2014 to 03/2017 |
| 92. | Kharak Balra | | | 04/2014 to 03/2017 |
| 93. | Lohgarh | | | 04/2014 to 03/2017 |
| 94. | Kolian 418 | | | 04/2014 to 03/2017 |
| 95. | Manjpur | | | 04/2014 to 03/2017 |
| 96. | Ramgarh Kullian | | | 04/2014 to 03/2017 |
| 97. | Sahib Da Pind | | | 04/2014 to 03/2017 |
| 98. | Tallowal | | | 04/2014 to 03/2017 |
| 99. | Bosar Kalan | | | Sanour |
| 100. | Sassa Gujran | 04/2014 to 03/2017 | | |
| 101. | Salimpur Jattan | 04/2014 to 03/2017 | | |
| 102. | Bolari | 04/2014 to 03/2017 | | |
| 103. | Saffera | 04/2014 to 03/2017 | | |
| 104. | Kheri Barna | 04/2014 to 03/2017 | | |
| 105. | Randhawa | 04/2014 to 03/2017 | | |
| 106. | Bhanari | 04/2014 to 03/2017 | | |
| 107. | Devi Nagar | 04/2014 to 03/2017 | | |
| 108. | Deelwal | 04/2014 to 03/2017 | | |
| 109. | Abuwal | Sudhar | Ludhiana | 04/2014 to 03/2017 |
| 110. | Boparai Kalan | | | 04/2014 to 03/2017 |
| 111. | Mohie | | | 04/2014 to 03/2017 |
| 112. | Patti Dhaliwal | | | 04/2014 to 03/2017 |
| 113. | Rajoiana Khurd | | | 04/2014 to 03/2017 |
| 114. | Raqba | | | 04/2014 to 03/2017 |
| 115. | Rurka | | | 04/2014 to 03/2017 |
| 116. | Sudhar | | | 04/2014 to 03/2017 |
| 117. | Tugal | | | 04/2014 to 03/2017 |
| 118. | Shahpur Khurd | | | Sunam |
| 119. | Chhachhanjli | 04/2014 to 03/2017 | | |
| 120. | TibbTibbi Ravidass Pura | 04/2014 to 03/2017 | | |
| 121. | Daula Singh Wala | 04/2014 to 03/2017 | | |
| 122. | Akalgarh | 04/2014 to 03/2017 | | |
| 123. | Ratangarh Pattianwali | 04/2014 to 03/2017 | | |
| 124. | Ghasiwala | 04/2014 to 03/2017 | | |
| 125. | Kotra Amru | 04/2014 to 03/2017 | | |
| 126. | Bakhtor Nagar | 04/2014 to 03/2017 | | |
| 127. | Dharamgarh | 04/2014 to 03/2017 | | |
| 128. | | Chogawan | Amritsar | 04/2014 to 03/2017 |
| 129. | | Dharkalan | Pathankot | 04/2014 to 03/2017 |
| 130. | | Lohian Khas | Jalandhar | 04/2014 to 03/2017 |
| 131. | | Ludhiana-I | Ludhiana | 04/2015 to 03/2017 |
| 132. | | Mukerian | Hoshiarpur | 04/2014 to 03/2017 |
| 133. | | Sidhwan Bet | Ludhiana | 04/2013 to 03/2017 |
| 134. | | Sunam | Sangrur | 04/2014 to 03/2017 |
| 2018-19 | | | | |
| 1. | EOPS, Moga-I | Moga-I | Moga | 04/2017 to 03/2019 |
| 2. | Budh Singh Wala | | | 04/2015 to 03/2019 |
| 3. | Ramuwala Kalan | | | 04/2015 to 03/2019 |
| 4. | Nahal | | | 04/2015 to 03/2019 |
| 5. | Kokri Kalan | | | 04/2015 to 03/2019 |
| 6. | Mallianwala | | | 04/2015 to 03/2019 |

| Sr. No. | Gram Panchayat | Block | District | Period |
|---------|---------------------------------|--------------------|-----------|--------------------|
| 7. | Rauli | Moga-I | Moga | 04/2015 to 03/2019 |
| 8. | Ajitwal | | | 04/2015 to 03/2019 |
| 9. | Chuhar Chak Nawan | | | 04/2015 to 03/2019 |
| 10. | Kapure | | | 04/2015 to 03/2019 |
| 11. | Patti Sandhuan | | | 04/2015 to 03/2019 |
| 12. | Fatehpur Jattan | Patiala | Patiala | 04/2015 to 03/2018 |
| 13. | Malo Majro | | | 04/2015 to 03/2018 |
| 14. | Bahadur Garh | | | 04/2015 to 03/2018 |
| 15. | Rakhra | | | 04/2015 to 03/2018 |
| 16. | Harkrishan Pura Alias, Hasanpur | | | 04/2015 to 03/2018 |
| 17. | Prohtan | | | 04/2015 to 03/2018 |
| 18. | Bisanpura Channa | | | 04/2015 to 03/2018 |
| 19. | Lang | | | 04/2015 to 03/2018 |
| 20. | Rauni | | | 04/2015 to 03/2018 |
| 21. | Channa Khoti | | | 04/2015 to 03/2018 |
| 22. | Sukhewal | | | Nabha |
| 23. | Rohti Mauran | 04/2016 to 03/2018 | | |
| 24. | Dulladi | 04/2016 to 03/2018 | | |
| 25. | Gadaya | 04/2016 to 03/2018 | | |
| 26. | Uplan | 04/2016 to 03/2018 | | |
| 27. | Tauhra | 04/2016 to 03/2018 | | |
| 28. | Dhandrala Kharaud | 04/2016 to 03/2018 | | |
| 29. | EOPS Sherpur | Sherpur | Sangrur | 04/2015 to 03/2018 |
| 30. | Bagowal | Balachaur | SBS Nagar | 04/2016 to 03/2019 |
| 31. | Mauhar | | | 04/2016 to 03/2018 |
| 32. | Nawanpind Taprian | | | 04/2016 to 03/2018 |
| 33. | Jalalpur | | | 04/2016 to 03/2018 |
| 34. | Jeowal | | | 04/2016 to 03/2018 |
| 35. | Rail Majra | | | 04/2016 to 03/2018 |
| 36. | Chahal | | | 04/2016 to 03/2018 |
| 37. | Hasanpur Kalan | | | 04/2016 to 03/2018 |
| 38. | Jagatewal | | | 04/2016 to 03/2018 |
| 39. | EOPS Budhlada | Budhlada | Mansa | 04/2016 to 03/2019 |
| 40. | Alamwala | Bagha Purana | Moga | 04/2015 to 03/2019 |
| 41. | Langiana Purana | | | 04/2015 to 03/2019 |
| 42. | Mahalkalan | | | 04/2015 to 03/2019 |
| 43. | Sukha Nand | | | 04/2015 to 03/2019 |
| 44. | Samalsar Khurd | | | 04/2015 to 03/2019 |
| 45. | Wander | | | 04/2015 to 03/2019 |
| 46. | Manuke | | | 04/2015 to 03/2019 |
| 47. | Sahuke | | | 04/2015 to 03/2019 |
| 48. | Samalsar kothe | | | 04/2015 to 03/2019 |
| 49. | Guru Teg Bahadar Garh | Majri | SAS Nagar | 04/2015 to 03/2019 |
| 50. | Shiswan | | | 04/2015 to 03/2019 |
| 51. | Thaska | | | 04/2015 to 03/2019 |
| 52. | Mullanpur Sodhian | | | 04/2015 to 03/2019 |
| 53. | Mastgar | | | 04/2015 to 03/2019 |
| 54. | Salamatpur | | | 04/2015 to 03/2019 |
| 55. | Rani Majra | | | 04/2015 to 03/2019 |
| 56. | Saini Majra | | | 04/2015 to 03/2019 |
| 57. | Labangarh | | | 04/2015 to 03/2019 |
| 58. | Naglian | 04/2015 to 03/2019 | | |

Source: Departmental data

Appendix 2.12

(Referred to in paragraph 2.9; page 28)

Non-adjustment of temporary advances

2016-17

| Sr. No. | Name of Block/District | Period | No. of cases | Amount (In ₹) |
|--------------|------------------------|---------------------------|--------------|------------------|
| 1. | Zila Parishad, Mansa | 28/04/2013 and 29/05/2014 | 30 | 20,000 |
| 2. | Khera/Fatehgarh Sahib | 02/2015 to 05/2016 | 01 | 15,28,230 |
| 3. | Chamkaur Sahib/Ropar | 07/2016 | 02 | 51,000 |
| 4. | Sri Muktsar Sahib | 07/2016 | 06 | 1,16,020 |
| 5. | Bhawanigarh/Sangrur | 01/2015 | 01 | 10,000 |
| 6. | Mahilpur/Hoshiarpur | 15/02/2011 to 29/09/2011 | 12 | 6,50,731 |
| 7. | Hargobindpur/Gurdaspur | 03/2014 to 07/2014 | 06 | 2,12,869 |
| 8. | Nakodar/Jalandhar | 10/2014 | 01 | 15,000 |
| Total | | | 59 | 26,03,850 |

Source: Departmental information

2017-18

| Sr. No. | Panchayat Samiti | Name of District | Particulars | Date of advance | Amount (In ₹) |
|---------------------|------------------|------------------|---|-----------------|-----------------|
| 1. | Bhunerheri | Patiala | GP Rata Khera (Court Fee) | 27.08.17 | 31,000 |
| | | | GP Rata Khera (Court Fee) | 01.04.15 | 17,000 |
| | | | GP Majal Khurd (Court Fee) | 22.06.15 | 20,000 |
| | | | GP Dhudha Gurja (Court Fee) | 22.06.15 | 15,000 |
| | | | GP Dharmgarh/Kathgarh (Court Fee) | 22.06.15 | 33,000 |
| | | | GP Arnoli (Court Fee) | 01.08.15 | 70,000 |
| | | | GP Dharmgarh/Kathgarh (Court Fee) | 05.08.15 | 30,000 |
| | | | GP Arnoli (Court Fee) | 17.10.15 | 70,000 |
| | | | GP Bhunerheri (Court Fee) | 07.01.16 | 13,000 |
| | | | GP Dhagroli | 17.02.16 | 30,000 |
| | | | G.P. Faridkot (Court Fee) | 30.01.17 | 60,000 |
| Sh.Gian Singh, Peon | 03.03.17 | 8,000 | | | |
| 2. | Mukerian | Hoshiarpur | Sh. Dilawar Singh, PS | 09.09.16 | 50,000 |
| | | | Sh. Shivpal, PS | 23.11.16 | 1,50,000 |
| 3. | Sidhwan Bet | Ludhiana | Sh. Gursharan Singh, Patwari | 12.01.16 | 20,000 |
| | | | Sh. Paul Ram, SEPO | 12.01.16 | 16,500 |
| 4. | Sanour | Patiala | Smt. Dilabar Kaur, EOPS | 16.03.16 | 50,000 |
| 5. | Chohla Sahib | Tarn Taran | Sh. Daljit Singh, Block Program Manager | 02.07.12 | 5,000 |
| | | | | 31.08.12 | 40,000 |
| | | | | 23.02.13 | 20,000 |
| | | | Sh. Amandeep Singh, JCB Operator | 31.03.13 | 26,000 |
| Total | | | | | 7,74,500 |

Source: Departmental information

2018-19

| Sr. No. | Panchayat Samiti | Name of District | Particulars | Date of advance | Amount (In ₹) |
|---------|------------------|------------------|---|-----------------|---------------|
| 1. | Kharar | Mohali | Hakam Singh (Board) | 29.02.16 | 15,000 |
| | | | Prakash Singh, Driver (Tyre for Bolero) | 07.06.17 | 35,000 |
| | | | Harmanjit Singh, JE (Visit of Minister) | 01.06.17 | 1,00,000 |
| | | | Chappanchiri Khurd (Sukhwinder Singh, Advocate) | 17.06.16 | 9,000 |
| | | | Badmajra court case (Sukhwinder Singh, Advocate) | 02.08.16 | 25,000 |
| | | | GM, Suklon (Sukhwinder Singh, Advocate) | 13.12.17 | 1,75,000 |
| | | | GM, Jhiurheri (Hoshiar Singh) | 13.12.17 | 50,000 |
| | | | Soonk (Model House) | 12.03.18 | 20,000 |
| | | | Simble Majra (Sukhvinder Singh, Advocate) | 27.03.18 | 3,00,000 |
| | | | Simble Majra (Amrik Singh, Advocate) | 23.07.18 | 2,40,000 |
| | | | Nada (Amrik Singh, Advocate) | 23.07.18 | 2,85,000 |
| | | | Simble Majra (Amrik Singh, Advocate) | 03.08.18 | 1,00,000 |
| | | | Lakhnaur (Jagdev Singh, Advocate) | 19.05.18 | 35,000 |
| | | | Lakhnaur (Jagdev Singh, Advocate) | 19.05.18 | 35,000 |
| | | | Lakhnaur (Jagdev Singh, Advocate) | 19.05.18 | 25,000 |
| | | | Lakhnaur (Malkit Singh) | 19.05.18 | 20,000 |
| | | | Bhagomajra (Jagdev Singh) | 19.05.18 | 45,000 |
| | | | Jheorheri (Manish Joshi, Advocate) | 19.05.18 | 35,000 |
| | | | Jheorheri (Manish Joshi, Advocate) | 19.05.18 | 25,000 |
| | | | Zila Vikas & Panchayat Officer (Contingency) | 31.10.14 | 50,000 |
| | | | Director, Rural Development & Panchayats (Contingency) | 22.07.15 | 1,50,000 |
| | | | Director, Rural Development & Panchayats (Contingency) | 03.09.15 | 95,000 |
| | | | Chief Executive Officer, SAS Nagar (Contingency) | 04.12.15 | 2,00,000 |
| | | | Chief Executive Officer, SAS Nagar Tournament | 26.02.16 | 1,50,000 |
| | | | Chief Executive Officer, SAS Nagar (Allowance to Parishad Member) | 08.07.16 | 2,51,000 |
| | | | Chief Executive Officer, SAS Nagar (Contingency) | 29.11.16 | 1,00,000 |
| | | | Zila Vikas & Panchayat Officer, | 03.05.17 | 1,00,000 |

| Sr. No. | Panchayat Samiti | Name of District | Particulars | Date of advance | Amount (In ₹) |
|--------------------|------------------|------------------|---|-----------------|------------------|
| | | | SAS Nagar (Contingency) | | |
| | | | Director, Rural Development & Panchayat (Contingency) | 01.06.17 | 88,000 |
| | | | ADC, Mohali (Contingency) | 13.07.17 | 1,00,000 |
| | | | Zila Vikas & Panchayat Officer, SAS Nagar (Contingency) | 11.10.18 | 2,00,000 |
| 2. | Andana | Sangrur | Sh. Balwan Gagat, Superintendent (HBA) | 16-09-16 | 3,50,000 |
| | | | HBA | 14-10-16 | 2,87,600 |
| | | | Sh. Dhanwant Singh, Panchayat Secretary (HBA) | 10-05-16 | 4,00,000 |
| | | | HBA | 16-06-16 | 2,88,820 |
| 3. | Moga I | Moga | Jagjit Singh, Driver (Jeep maintenance) | 08-02-17 | 15,000 |
| | | | -do- (Jeep service) | 01-03-17 | 5,000 |
| | | | -do- (Jeep mirror) | 17-05-17 | 10,000 |
| | | | -do- (Jeep maintenance) | 28-06-18 | 10,000 |
| | | | Sukhbir singh (15 th August Function) | 14-08-17 | 30,000 |
| | | | Tejpal Singh (Almirah purchase) | 29-09-17 | 7,000 |
| | | | -do- (Advocate fee) | 20-03-18 | 15,000 |
| 4. | Nabha | Patiala | Employees (Training) | 15.06.16 | 1,00,000 |
| | | | Employees -do- | 28.06.16 | 2,00,000 |
| | | | Employees -do- | 01.11.16 | 1,50,105 |
| 5. | Anandpur Sahib | Ropar | Kuldeep Singh Driver (Petty expenses) | 16.08.16 | 5,000 |
| | | | Baldeep Singh, Patwari (Petty expenses) | 16.08.16 | 30,000 |
| Total | | | | | 49,61,525 |
| Grand Total | | | | | 83,39,875 |

Source: Departmental information

Appendix 2.13

(Referred to in paragraph 2.10; page 28)

Non-deposit of contribution towards Punjab State Cancer and Drug Addiction Treatment Infrastructure Fund

(*₹ in lakh*)

| Sr. No. | Name of PS | District | Period | Auction money collected | Two per cent of auction money collected |
|---------------------------|-------------------|-------------------|---------|-------------------------|---|
| 2016-17 | | | | | |
| 1. | Khera | Fatehgarh Sahib | -- | 1,354.10 | 27.08 |
| 2. | Baghapurana | Moga | -- | 482.37 | 9.65 |
| 3. | Phul | Bathinda | -- | 264.37 | 5.29 |
| 4. | Zira | Ferozepur | -- | 345.32 | 6.91 |
| 5. | Sri Muktsar Sahib | Sri Muktsar Sahib | -- | 1,452.73 | 29.05 |
| 6. | Nakodar | Jalandhar | -- | 697.86 | 13.95 |
| 2017-18 | | | | | |
| 1. | Bajwara | Hoshiarpur | 2014-17 | 483.77 | 9.68 |
| 2. | Chohla Sahib | Tarn Taran | 2014-17 | 146.97 | 2.94 |
| 3. | Mukerian | Hoshiarpur | 2013-17 | 622.40 | 12.45 |
| 4. | Lambi | Sri Muktsar Sahib | 2013-18 | 887.72 | 17.75 |
| 2018-19 | | | | | |
| 1. | Bhikhi | Mansa | 2014-19 | 497.49 | 9.95 |
| 2. | Sardulgarh | Mansa | 2015-19 | 55.59 | 1.11 |
| 3. | Budhlada | Mansa | 2016-19 | 1,190.10 | 23.8 |
| 4. | Mansa | Mansa | 2014-18 | 617.16 | 12.34 |
| 5. | Nihal Singh wala | Moga | 2016-19 | 230.00 | 4.61 |
| 6. | Moga II | Moga | 2015-19 | 300.00 | 6.00 |
| 7. | Nabha | Patiala | 2016-18 | 384.00 | 7.68 |
| 8. | Nurpur Bedi | Ropar | 2015-19 | 156.50 | 3.13 |
| 9. | Malerkotla I | Sangrur | 2015-19 | 365.12 | 7.30 |
| 10. | Sangrur | Sangrur | 2014-19 | 814.46 | 16.29 |
| 11. | Lehragaga | Sangrur | 2015-19 | 1,205.85 | 24.12 |
| 12. | Sherpur | Sangrur | 2015-19 | 90.24 | 1.80 |
| 13. | Kharar | SAS Nagar | 2015-19 | 390.33 | 7.81 |
| 14. | Majri | SAS Nagar | 2016-19 | 57.39 | 1.15 |
| Total | | | | 13,091.84 | 261.84 |
| Total (₹ in crore) | | | | 130.92 | 2.62 |

Source: Departmental data

Appendix 3.1*(Referred to in paragraph 3.1.1; page 31)***Details of ULBs selected for test audit during 2016-17 to 2018-19**

| Sr. No. | Name of ULB | Sr. No. | Name of ULB | Sr. No. | Name of ULB |
|------------------------------|------------------|---------|-------------------|---------|-------------------|
| 2016-17 | | 2017-18 | | 2018-19 | |
| Municipal Corporation | | | | | |
| 1. | Amritsar | 1. | Amritsar | 1. | Amritsar |
| 2. | Bathinda | 2. | Bathinda | 2. | Bathinda |
| 3. | Jalandhar | 3. | Jalandhar | 3. | Jalandhar |
| 4. | Ludhiana | 4. | Ludhiana | 4. | Ludhiana |
| 5. | Patiala | 5. | Patiala | 5. | Patiala |
| 6. | SAS Nagar | 6. | SAS Nagar | 6. | SAS Nagar |
| 7. | Phagwara | 7. | Phagwara | 7. | Phagwara |
| 8. | Pathankot | 8. | Pathankot | 8. | Pathankot |
| 9. | Moga | 9. | Moga | 9. | Moga |
| 10. | Hoshiarpur | 10. | Hoshiarpur | 10. | Hoshiarpur |
| Municipal Council | | | | | |
| 11. | Mandi Gobindgarh | 11. | Mandi Gobindgarh | 11. | Mandi Gobindgarh |
| 12. | Jalalabad | 12. | Zirakpur | 12. | Nayagaon |
| 13. | Talwandi Bhai | 13. | Kharar | 13. | Zirakpur |
| 14. | Mukerian | 14. | Abohar | 14. | Kharar |
| 15. | Noormahal | 15. | Fazilka | 15. | Barnala |
| 16. | Khanna | 16. | Kapurthala | 16. | Khanna |
| 17. | Jagraon | 17. | Nabha | 17. | Jagraon |
| 18. | Samrala | 18. | Sunam | 18. | Rajpura |
| 19. | Raikot | 19. | Nayagaon | 19. | Gurdaspur |
| 20. | Mansa | 20. | Rajasansi | 20. | Dinanagar |
| 21. | Zirakpur | 21. | Bahadur | 21. | Sujanpur |
| 22. | Nayagaon | 22. | Tappa | 22. | Qadian |
| 23. | Lehragagga | 23. | Raman | 23. | Dasuya |
| 24. | Longowal | 24. | Kotfatta | 24. | Mukerian |
| 25. | Malout | 25. | Guruharsahai | 25. | Umar Tanda |
| 26. | Tarn Taran | 26. | Dharamkot | 26. | Bhogpur |
| 27. | Dhanaula | 27. | Dhariwal | 27. | Lohiakhass |
| 28. | Batala | 28. | Sri Hargobindpur | 28. | Bholath |
| 29. | Kurali | 29. | Dera Baba Nanak | 29. | Samrala |
| 30. | Barnala | 30. | Fatehgarh Churian | 30. | Raikot |
| 31. | Kharar | 31. | Begowal | 31. | Doraha |
| 32. | Rajpura | 32. | Garhdiwal | 32. | Mansa |
| 33. | Bhawanigarh | 33. | Shamchurasi | 33. | Budhlada |
| 34. | Sangrur | 34. | Hariana | 34. | Breatta |
| 35. | Patran | 35. | Mahipalpur | 35. | Sri Muktsar Sahib |
| 36. | Zira | 36. | Garhshankar | 36. | Samana |
| 37. | Umar Tanda | 37. | Nakodar | 37. | Paatran |
| | | 38. | Phillour | 38. | Sanour |
| | | 39. | Goraya | 39. | Rupnagar |
| | | 40. | Alwarpur | 40. | Ahmedgarh |
| | | 41. | Adampur | 41. | Dhuri |
| | | 42. | Noormahal | 42. | Longowal |
| | | 43. | Sultanpur Lodhi | 43. | Bhawanigarh |
| | | 44. | Dhilwan | 44. | Moonak |
| | | 45. | Payal | 45. | Kurali |
| | | 46. | Machhiwara | 46. | Derabassi |
| | | 47. | Khanna | 47. | SBS Nagar |

| Sr. No. | Name of ULB | Sr. No. | Name of ULB | Sr. No. | Name of ULB |
|------------------------|----------------|---------|--------------------------|---------|----------------|
| 2016-17 | | 2017-18 | | 2018-19 | |
| | | 48. | Bhikhi | 48. | Rahon |
| | | 49. | Baghapurana | 49. | Balachaur |
| | | 50. | Badhani Kalan | 50. | Tarn Taran |
| | | 51. | Gidderbaha | 51. | Patti |
| | | 52. | Malout | 52. | Rampura Phul |
| | | 53. | Banour | 53. | Bhucho |
| | | 54. | Khanouri | | |
| | | 55. | Ghanaur | | |
| | | 56. | Anandpur Sahib | | |
| | | 57. | Leharagagga | | |
| | | 58. | Banga | | |
| | | 59. | Khem Karan | | |
| Nagar Panchayat | | | | | |
| 38. | Bhai Roopa | 60. | Rayya | 54. | Shahkot |
| 39. | Mamdot | 61. | Handiya | 55. | Dhilwan |
| 40. | Bhadson | 62. | Chauke | 56. | Maloud |
| 41. | Nurpur Bedi | 63. | Mandi Kalan | 57. | Bhikhi |
| 42. | Kiratpur Sahib | 64. | Khamano | 58. | Sardulgarh |
| 43. | Joga | 65. | Ariaanwale Sherkh Sabhan | 59. | Boha |
| 44. | Cheema | 66. | Lohian khas | 60. | Joga |
| 45. | Goraya | 67. | Mehatpur | 61. | Ghagga |
| 46. | Kot Kapura | 68. | Kartarpur Sahib | 62. | Bhadson |
| 47. | Sahnewal | 69. | Bhulath | 63. | Kiratpur Sahib |
| | | 70. | Nadala | 64. | Cheema |
| | | 71. | Sahnewal | 65. | Dirba |
| | | 72. | Mullanpur Dakha | 66. | Khanouri |
| | | 73. | Jaito | 67. | Amargarh |
| | | 74. | Kot Isse Khan | 68. | Lalru |
| | | 75. | Nihal Singh Wala | 69. | Maur |
| | | 76. | Baribala | | |
| | | 77. | Chamkaur Sahib | | |
| | | 78. | Moonak | | |

Source: Office records

Appendix 3.2

(Referred to in paragraph 3.4.3; page 42)

**Details of paragraphs of the previous ATIRs pertaining to ULBs,
which were kept pending by the Committee on LBs and PRIs
as on 31 March 2021**

| Year | No. of paragraphs raised in ATIR | Paragraphs pending | List of pending paragraphs |
|--------------|---|---------------------------|--|
| 2012-13 | 11 | 5 | 3.2.2, 3.4.2, 3.4.3, 4.3, 4.4 |
| 2013-14 | 13 | 12 | 3.2.2, 3.4.2, 3.4.3, 3.1.2, 3.4.1, 4.1, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8 |
| 2014-15 | 12 | 12 | 3.2.2, 3.4.2, 4.2, 3.1.2, 3.4.1, 4.1, 4.4, 4.3, 4.5, 4.6, 4.7, 4.8 |
| 2015-16 | 28 | 28 | 3.1.2, 3.2.2, 3.4.1, 3.4.2, 4.1, 4.1.2, 4.1.3.1, 4.1.3.2, 4.1.4.1, 4.1.4.2, 4.1.4.3, 4.1.4.4, 4.1.4.5, 4.1.5.1, 4.1.5.2, 4.1.5.3, 4.1.6.1, 4.1.6.3, 4.1.6.4, 4.1.6.5, 4.1.7, 4.2, 4.2.1, 4.3, 4.4, 4.5, 4.6, 4.1.6.2 |
| Total | 64 | 57 | |

Source: Office records

Appendix 4.1

(Referred to in paragraph 4.1.1; page 43)

Detail of selected Urban Local Bodies along with the works selected under these Urban Local Bodies

| Sr. No. | Name of work |
|---|---|
| Municipal Corporation, Amritsar | |
| 1. | Construction of streets from Lohgarh chowk to Lahori Gate inside Sai Dass Road and Dhabak Tikka Bajar Tiwarian and nearby streets. |
| 2. | P/L BM & SDBC for upgradation of roads at Truck Stand Scheme. |
| 3. | P/L BM & SDBC in main & branch roads of Basant Avenue Ward No.8 & 9. |
| 4. | P/L BM & SDBC on different roads of Ward No.14 |
| 5. | P/L BM & SDBC on Road of Indra Palace Cinema Road and Under Bridge |
| 6. | P/L interlocking tiles and widening of roads in Ward No.50 |
| 7. | Construction of footpath and interlocking paver in Ward No.54 on road side |
| 8. | P/L 50mm thick BM /25mm thick SDBC on road in abadi Dilbag Nagar, abadi Kot Karnail Singh opposite MCA Dispensary wali park Sultanwind road. |
| 9. | P/L 50mm thick BM/25mm thick SDBC on road and interlocking tiles on widening portion in Abadi Nigam Colony of Circular Road. |
| 10. | Providing & Laying Ready mixed concrete, Interlocking Tiles and Construction of Road Gully Chambers in streets of Ward No.49. |
| 11. | Strengthening of road (P/L BM and SDBC) on various roads of Ward No.2. |
| 12. | Construction of footpath and interlocking paver in Ward No. 54, Phase II. |
| Municipal Corporation, Jalandhar | |
| 13. | Construction of streets and drains in Green Wood Avenue phase I&II and King colony. |
| 14. | Laying of 50 MM thick BM&25 thick SDBC on road from Dr. BR Ambedkar chowk to workshop chowk. |
| 15. | Construction of streets of Guru Ramdas Enclave (Sher Singh Colony) phase I part A. |
| 16. | Construction Of streets in Kabir Vihar Phase II. |
| 17. | Four laning of of Kapurthala Road from distributory to MC Limit. |
| 18. | Construction of road and footpath from Meetha pur road to Anhd Vidyalaya. |
| 19. | Laying of 50 mm thick BM and 20 MM thick PC on Nakodar Road from Rishi Valmiki Chowk to Dr. Ambedkar Chowk. |
| 20. | City Scape Project. |
| Municipal Corporation, Ludhiana | |
| 21. | Rejuvenation of road canal bridge to Senior Citizen Home and MC Nursery to Orient Cinema Chowk (W.No.57). |
| 22. | Construction of metalled road in various streets of ward no. 26 (i) Construction of Metalled Road in Streets of Mohalla Seeta Nagar (ii) Construction of metalled road in streets of Mohalla Ashok Nagar 'C' (iii) Construction of metalled road in streets of Mohalla Varyam Nagar (iv) Construction of metalled road in Streets of Mohalla New Karol Bagh & Revenue Rasta Aman Vihar (PIDB Work of Phase-II North). |
| 23. | P/F 80mm thick I/tiles in Mohalla Gurpreet Nagar in Ward No.2. |
| 24. | Rejuvenation of College Road from Fountain Chowk to PAU Gate No. 4 (Ward No. 52, 53 & 54). |
| 25. | Rejuvenation of Old G.T road (Jagroan Bridge to Ambedkar chowk). |
| 26. | Rejuvenation of Master Tara Singh Chowk to Jalandhar Bye Pass via Shiv Puri road and Rejuvenation of Chaura Bazar road. |
| 27. | Laying RMC in Balance Streets of Mohalla Maha Dev Nagar and Shanti Nagar (PIDB). |
| 28. | Rejuvenation of Main Bahadurke Road & Construction of Phamran road from Grewal Kothi to Noorwala Road Via. Govt. High School in Ward No. 1&2. |
| 29. | Laying RMC in different streets of Ward No. 26 (i) Laying RMC in Streets of Mohalla Manoj Colony & Swati Nagar (ii) Laying RMC M-20 in streets of Mohalla Ashok Nagar 'B' (iii) Laying RMC M-20 in streets of Mohalla Babu Jawala Singh Nagar (PIDB Work of Phase-II North). |

| Sr. No. | Name of work |
|---------------------------------------|--|
| 30. | Construction of road by laying DBM & SDBC from Aarti Steel to Dhandari Railway Bridge on Main Focal Point road. |
| 31. | Laying BM & SDBC on road from Eastman Chowk to 33' road (PIDB). |
| 32. | Construction of road by laying DBM & SDBC from Chandigarh road to Tajpur road on PUDA road. |
| Municipal Council, Dharamkot | |
| 33. | P/L Interlocking Tile flooring in Agwarh Kallu Ka Ward No.11. |
| 34. | Construction of streets and I-type drains back side nanaksar colony near AD Collage Ward No.3. |
| 35. | Construction of Metal Road Ex MLA Residence To Jalandhar Bypass (Rajindra Road). |
| 36. | Const. of Streets in Zone-A Dashmesh Nagar Ward No.3. |
| Municipal Council, Garhshankar | |
| 37. | P/L Interlocking Tiles 60mm thick h/o Tarsem Lal to h/o Ashok Kumar Ward No. 8. |
| 38. | Street & Drain h/o Lal Chand to Dr. Mohinder Singh. |
| 39. | P/L Interlocking Tiles 60mm thick h/o Ali to St. Soldier School and other area Ward No.5. |
| Municipal Council, Khanna | |
| 40. | P/L Interlocking tiles from Railway Crossing Bridge under Laheri Bridge to MC House Ward no.7. |
| 41. | P/Fixing I/L Paver from Tirath Soap Factory to Sunny Enclave Gate & Near Gurnam Singh to Bhath Nias Ward No 17. |
| 42. | P/Fixing I/L Paver Tiles Gali in front of Sacred Heart School Rattan Heri Road h/o Gurdial Singh to Kulwinder Singh Ward No. 5. |
| 43. | P/L I/L Paver Tile in Gali of Gujrati & Jagar Karyana Store & Adjoining Street Ward No. 5 Street on Shaheeda Wali Gali Ward No. 5. |
| Municipal Council, Kharar | |
| 44. | Laying of premix in Desu Majra Road in Village Jandpur.. |
| 45. | Laying premix carpeting in Ward No. 16. |
| 46. | Laying premix carpeting on road in Sunny Enclave Extension VI. |
| 47. | Laying premix carpeting in Ward No.1, 24 and 25. |
| Municipal Council, Zirakpur | |
| 48. | Laying BM & PC in Ward No. 2, MC, Zirakpur. |
| 49. | Laying Paver in Ravindra Enclave 2 & 3 MC, Zirakpur. |
| 50. | Providing & Laying 80 mm Paver in Village Dayalpura Phirni MC, Zirakpur. |
| 51. | Widening & Strengthening of VIP Road of MC, Zirakpur. |
| Nagar Panchayat, Dhilwan | |
| 52. | P/F interlocking tile Kewal Singh to Nadala road. |
| 53. | S/L interlocking tile Road of Baba Brahm Dass. |
| 54. | Construction of Circular Road . |
| 55. | P/F interlocking tile 60 mm house of Dharam Singh Foreman near Baba Khjooran Wala and street of Harjit Singh. |
| Nagar Panchayat, Nadala | |
| 56. | Construction of streets/drain Gali Ghumana wali. |
| 57. | Construction of streets/drain Nala from near Bus Stand towards coloney Subanpur road both side. |
| 58. | Providing & Fixing interlocking tiles 60mm. berm both sides Dhilwan road chowk to school. |
| 59. | Providing & Fixing interlocking tiles 60mm. Nawab Restaurant to Petrol Pump Subhanpur road. |

Source: Office records

Note: Records of works at Sr. Nos. 7, 8, 9, 10, 11, 12, 16, 20, 22 and 23 were not produced to Audit.

Appendix 4.2

(Referred to in paragraph 4.1.3.1; page 44)

Budget estimates and expenditure incurred during 2014-17

(₹ in crore)

| Sr. No. | Name of ULB | 2014-15 | | | 2015-16 | | | 2016-17 | | |
|---------|--------------|------------------|---------------|-----------------|------------------|---------------|-----------------|------------------|---------------|------------------|
| | | Budget Estimates | Expenditure | Savings/ Excess | Budget Estimates | Expenditure | Savings/ Excess | Budget Estimates | Expenditure | Savings / Excess |
| 1. | Amritsar | 26.20 | 12.82 | 13.38 | 3.60 | 3.86 | -0.26 | 29.50 | 3.84 | 25.66 |
| 2. | Jalandhar | 48.50 | 39.90 | 8.60 | 45.90 | 43.43 | 2.47 | 27.00 | 27.00 | 0.00 |
| 3. | Ludhiana | 86.06 | 62.95 | 23.11 | 75.50 | 78.05 | -2.55 | 173.00 | 151.05 | 21.95 |
| 4. | Dharamkot | 2.06 | 1.46 | 0.60 | 2.24 | 1.50 | 0.74 | 2.16 | 1.94 | 0.22 |
| 5. | Garhshankar | 0.35 | 0.54 | -0.19 | 0.85 | 0.34 | 0.51 | 0.63 | 0.41 | 0.22 |
| 6. | Khanna | 8.25 | 6.27 | 1.98 | 7.65 | 7.50 | 0.15 | 7.55 | 8.79 | -1.24 |
| 7. | Kharar | 6.00 | 5.43 | 0.57 | 5.80 | 3.34 | 2.46 | 19.50 | 18.77 | 0.73 |
| 8. | Zirakpur | 19.25 | 19.25 | 0.00 | 20.00 | 14.82 | 5.18 | 18.67 | 19.13 | -0.46 |
| 9. | Dhilwan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.42 | 0.30 | 0.12 |
| 10. | Nadala | 0.00 | 0.00 | 0.00 | 0.43 | 0.35 | 0.08 | 0.51 | 0.40 | 0.11 |
| | Total | 196.67 | 148.62 | 48.05 | 161.97 | 153.19 | 8.78 | 278.94 | 231.63 | 47.31 |

Source: Departmental data

(₹ in crore)

| Summary | | | |
|--------------|---------------|---------------|--------------------|
| Year | Budget | Expenditure | Savings (per cent) |
| 2014-15 | 196.67 | 148.62 | 48.05 (24) |
| 2015-16 | 161.97 | 153.19 | 08.78 (05) |
| 2016-17 | 278.94 | 231.63 | 47.31 (17) |
| Total | 637.58 | 533.44 | 104.14 (16) |

Appendix 4.3

(Referred to in paragraph 4.1.4.8; page 51)

Details of execution of works without proper estimates

(₹ in lakh)

| Sr. No. | Name of work | Estimated cost | Expenditure incurred |
|--|--|----------------|----------------------|
| Municipal Corporation, Amritsar | | | |
| 1. | Construction of streets from Lohgarh chowk to Lahori Gate inside Sai Dass Road and Dhabak Tikka Bajar Tiwarian and nearby streets. | 32.74 | 8.54 |
| 2. | P/L BM & SDBC for upgradation of roads at Truck Stand Scheme. | 340.00 | 330.27 |
| 3. | P/L BM & SDBC in main & branch roads of Basant Avenue Ward No.8 & 9. | 63.03 | 63.72 |
| 4. | P/L BM & SDBC on Road of Indra Palace Cinema Road and Under Bridge. | 39.11 | 40.74 |
| 5. | P/L interlocking tiles and widening of roads in Ward No.50. | 49.50 | 36.25 |
| 6. | P/L 50 mm thick BM /25mm thick SDBC on road in abadi Dilbag Nagar, abadi Kot Karnail Singh opposite MCA Dispensary Wali Park Sultanwind road. | 47.02 | 29.01 |
| Municipal Corporation, Ludhiana | | | |
| 7. | Rejuvenation of road canal bridge to Senior Citizen Home and MC Nursery to Orient Cinema Chowk (Ward No. 57). | 245.99 | 248.42 |
| 8. | Rejuvenation of College Road from Fountain Chowk to PAU Gate No. 4 (Ward No. 52, 53 and 54). | 250.50 | 244.49 |
| 9. | Rejuvenation of Old G.T road (Jagroan Bridge to Ambedkar chowk). | 426.42 | 293.16 |
| 10. | Rejuvenation of Master Tara Singh Chowk to Jalandhar Bye Pass via Shiv Puri road and Rejuvenation of Chaura Bazar Road. | 169.38 | 140.73 |
| 11. | Laying RMC in Balance Streets of Mohalla Maha Dev Nagar and Shanti Nagar (PIDB). | 162.47 | 102.29 |
| 12. | Rejuvenation of Main Bahadurke Road & Construction of Phamran road from Grewal Kothi to Noorwala Road Via. Govt. High School in Ward No. 1&2. | 186.51 | 134.12 |
| 13. | Laying RMC in different streets of Ward No. 26 (i) Laying RMC in Streets of Mohalla Manoj Colony & Swati Nagar (ii) Laying RMC M-20 in streets of Mohalla Ashok Nagar 'B' (iii) Laying RMC M-20 in streets of Mohalla Babu Jawala Singh Nagar (PIDB Work of Phase-II North). | 127.45 | 93.74 |
| 14. | Construction of road by laying DBM & SDBC from Aarti Steel to Dhandari Railway Bridge on Main Focal Point road. | 225.67 | 169.90 |
| 15. | Laying BM&SDBC on road from Eastman Chowk to 33' road (PIDB). | 137.69 | 102.33 |
| 16. | Construction of road by laying DBM & SDBC from Chandigarh road to Tajpur road on PUDA road. | 284.89 | 282.86 |
| Municipal Council, Dharamkot | | | |
| 17. | P/F Interlocking Tile flooring in Agwarh Kallu Ka Ward No. 11. | 8.99 | 7.15 |
| 18. | Construction of streets and l-type drains back side Nanaksar Colony near Ad College Ward No. 3. | 30.24 | 27.41 |
| 19. | Construction Of Metal Road Ex-MLA Residance To Jalandhar Bypass (Rajindra Road). | 75.12 | 66.98 |
| 20. | Construction of Streets in Zone A Dashmesh Nagar Ward No. 3. | 21.02 | 21.21 |
| Municipal Council, Garhshankar | | | |
| 21. | P/L Interlocking Tiles 60mm thick h/o Tarsem Lal to h/o Ashok Kumar Ward No. 8. | 11.90 | 11.18 |
| 22. | Street & Drain h/o Lal Chand to Dr. Mohinder Singh. | 11.66 | 11.18 |
| 23. | P/L Interlocking Tiles 60mm thick h/o Ali to St. Soldier School and other area Ward No.5. | 8.41 | 5.97 |
| Municipal Council, Khanna | | | |
| 24. | P/L Interlocking tiles from Railway Crossing Bridge under Laheri Bridge to MC House Ward No.7. | 37.22 | 37.22 |
| 25. | P/Fixing I/L Paver from Tirath Soap Factory to Sunny Enclave Gate & Near Gurnam Singh to Bhath Nias Ward No. 17. | 20.55 | 20 |
| 26. | P/L I/L Paver Tile in Gali of Gujrati and Jagar Karyana Store & Adjoining Street Ward No 5 Street on Shaheeda Wali Gali Ward No. 5. | 19.68 | 12.38 |

| Sr. No. | Name of work | Estimated cost | Expenditure incurred |
|------------------------------------|--|-----------------|----------------------|
| Municipal Council, Kharar | | | |
| 27. | Laying of premix in Desu Majra Road in village Jandpur. | 58.42 | 62.19 |
| 28. | Laying premix carpeting in Ward No. 16. | 31.89 | 24.70 |
| 29. | Laying premix carpeting on road in Sunny Enclave, Ext. VI. | 34.16 | 25.08 |
| 30. | Laying premix carpeting in Ward No.1, 24 and 25. | 42.34 | 33.73 |
| Municipal Council, Zirakpur | | | |
| 31. | Laying BM & PC in ward no. 2, MC Zirakpur. | 48.25 | 17.56 |
| 32. | Laying Paver in Ravindra Enclave 2 & 3 MC Zirakpur. | 43.00 | 43.83 |
| 33. | Providing & Laying 80mm Paver in Village Dayalpura Phirmi, MC Zirakpur. | 77.83 | 75.22 |
| 34. | Widening & Strengthening of VIP Road of MC Zirakpur. | 276.57 | 248.96 |
| Nagar Panchayat, Dhilwan | | | |
| 35. | P/F interlocking tile Kewal Singh to Nadala Road. | 1.98 | 1.97 |
| 36. | S/L interlocking tile Road of Baba Brahm Dass. | 1.95 | 1.96 |
| 37. | Construction of Circular Road. | 64.44 | 63.72 |
| 38. | P/F interlocking tile 60 mm house of Dharam Singh Forman near Baba Khjooran Wala and street of Harjit Singh. | 3.26 | 0.73 |
| Nagar Panchayat, Nadala | | | |
| 39. | Construction of streets/drain Gali Ghumana wali. | 4.47 | 4.61 |
| 40. | Construction of streets/drain Nala from near Bus Stand towards colonie Subanpur road both side. | 19.57 | 14.86 |
| 41. | Providing & Fixing interlocking tiles 60 mm. at berm both sides Dhilwan Road Chowk to school. | 36.55 | 35.99 |
| 42. | Providing & Fixing interlocking tiles 60mm. Nawab Restaurant to Petrol pump Subhanpur road. | 41.68 | 41.76 |
| Total | | 3,819.52 | 3,238.12 |
| Total (₹ in crore) | | 38.20 | 32.38 |

Source: Departmental information

Appendix 4.4

(Referred to in paragraph 4.2.3.1; page 61)

Statement showing delay in achievement of Project Implementation
Schedule of MSWM project as on 31 March 2018

| Project Activity | Scheduled Time (in Days) | Bathinda Cluster | | | Jalandhar Cluster | | | Ludhiana Cluster | | |
|---|--------------------------|----------------------------|-------------------------------|-----------------|----------------------------|-------------------------------|-----------------|-----------------------------|-------------------------------|-----------------|
| | | Target Date | Actual Date of Implementation | Delay (in Days) | Target Date | Actual Date of Implementation | Delay (in Days) | Target Date | Actual Date of Implementation | Delay (in Days) |
| Appointed Date (AD) or Date of Agreement | T0 | N.A. | 23.11.2011 | N.A. | N.A. | 24.01.2012 | N.A. | N.A. | 30.11.2011 | N.A. |
| Compliance Date-Collection Transportation & Dumping (CD-CT&D) | T0 + 60 | 22.01.2012 | 11.12.2011 | NIL | 24.03.2012 | 05.11.2014* | 956 | 29.01.2012 | 15.02.2012 | 17 |
| Compliance Date-Processing & Disposal (CD-P&D) | T0 + 120 | 22.03.2012 | 11.12.2011 | NIL | 23.05.2012 | Not achieved | 2,138 | 29.03.2012 | Not achieved | 2,193 |
| Latest Construction Start Date-P&D | CD-P&D + 60 | 21.05.2012 | 12/2014 | 954 | 22.07.2012 | Not achieved | 2,079 | 28.05.2012 | Not achieved | 2,133 |
| Scheduled Construction Completion Date-P&D (SCCD-P&D) | CD-P&D + 360 | SCCD-P&D +90 15.06.2013 | Not available | Not available | SSCD-P&D +90 16.08.2013 | Not achieved | 1,689 | SCCD-P&D + 90 22.06.2013 | Not achieved | 1,683 |
| Actual Construction Completion Date-P&D (ACCD-P&D) | SCCD-P&D | 17.03.2013 | 10/2015 | 958 | SSCD-P&D 18.05.2013 | Not achieved | 1,689 | 24.03.2013 | Not achieved | 1,833 |
| Scheduled Construction Completion Date-CTP&D (SCCD-CTP&D) | CD-P&D + 360 | 17.03.2013 | 10/2015 | 958 | 18.05.2013 | Not achieved | 1,779 | 24.03.2013 | Not achieved | 1,833 |
| Actual Construction Completion Date-CTP&D (ACCD-CTP&D) | SCCD-CTP&D | 17.03.2013 | 10/2015 | 958 | 18.05.2013 | Not achieved | 1,779 | 24.03.2013 | Not achieved | 1,833 |
| Date of Commissioning-P&D (COD-P&D) | ACCD - P&D + 30 | 17.04.2013 | 10/2015 | 927 | 17.06.2013 | Not achieved | 1,749 | 23.04.2013 | Not achieved | 1,803 |
| Date of Commissioning-CTP&D (COD-CTP&D) | ACCD - P&D + 45 | 02.05.2013 | 10/2015 | 912 | 02.07.2013 | Not achieved | 1,734 | 08.05.2013 | Not achieved | 1,788 |
| Date of Commissioning-Power Plant (if applicable)* (COD) | CD-P&D+60 0 | 12.11.2013 | Optional | Not applicable | 13.01.2014 | Optional | Not applicable | 22.11.2013 | Optional | Not applicable |
| Term | AD + 25 years | | | | | | | | | |

Source: Departmental data

*Concessionaire started collection of MSW from secondary points on 5 November 2014 but terminated the concession agreement and stopped the work in the cluster from 14 May 2016.

*In MCB, the commissioning of Power Plant was optional as per the concession agreement. The NGT, in its judgement dated 25 November 2014, had ordered the construction of Waste to Energy Plant which was not installed yet.

Appendix 4.5*(Referred to in paragraph 4.3; page 68)***Non-deposit of contribution towards Punjab State Cancer and Drug
Addiction Treatment Infrastructure Fund***(₹ in lakh)*

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Amount due |
|----------------|--|-------------------|
| 2016-17 | | |
| 1. | Dhanaula | 0.65 |
| 2. | Nurmahal | 2.17 |
| 3. | Khanna | 12.11 |
| 4. | Jagraon | 6.37 |
| 5. | Hoshiarpur | 11.89 |
| 6. | Samrala | 2.01 |
| 7. | Kharar | 7.01 |
| 8. | Goraya | 2.28 |
| 9. | Talwandi Bhai | 2.54 |
| 10. | Barnala | 11.24 |
| Total | | 58.27 |
| 2017-18 | | |
| 1. | Khanouri | 0.34 |
| 2. | Khanna | 4.15 |
| 3. | Zirakpur | 9.00 |
| 4. | Garhshankar | 1.89 |
| 5. | Mandi Gobindgarh | 2.90 |
| 6. | Bhikhi | 0.92 |
| 7. | Sultanpur Lodhi | 2.95 |
| 8. | Dharamkot | 1.02 |
| 9. | Jaitu | 1.05 |
| 10. | Dhariwal | 1.28 |
| 11. | Banur | 0.07 |
| 12. | Bholath | 1.86 |
| 13. | Khamano | 0.57 |
| 14. | Badhni Kalan | 0.95 |
| 15. | Handiaya | 0.20 |
| 16. | Kotfatta | 0.14 |
| 17. | Mehatpur | 0.92 |
| 18. | Fazilka | 5.56 |
| 19. | Bagha Purana | 2.01 |
| 20. | Bathinda | 22.84 |
| 21. | Mohali | 71.18 |
| 22. | Tapa | 0.98 |
| 23. | Ludhiana | 129.25 |
| 24. | Phagwara | 19.66 |
| 25. | Hoshiarpur | 18.42 |
| 26. | Nurmahal | 0.77 |
| 27. | Amritsar | 60.8 |
| 28. | Moga | 5.26 |
| 29. | Banga | 2.08 |
| 30. | Nakodar | 4.52 |
| 31. | Kharar | 4.00 |
| 32. | Haryana | 0.51 |
| 33. | Raman | 0.81 |
| 34. | Raja Sansi | 0.82 |
| 35. | Pathankot | 5.66 |
| Total | | 385.34 |

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Amount due |
|----------------|---|---------------|
| 2018-19 | | |
| 1. | Amritsar (2017-19) | 82.58 |
| 2. | Bathinda (2016-19) | 57.52 |
| 3. | Jalandhar (2017-19) | 103.48 |
| 4. | Ludhiana (2017-19) | 294.64 |
| 5. | SAS Nagar (2014-19) | 1.40 |
| 6. | Moga (2017-19) | 2.29 |
| 7. | Hoshiarpur (2017-18) | 7.48 |
| 8. | Mandi Gobindgarh (2017-19) | 6.00 |
| 9. | Barnala (2016-19) | 15.10 |
| 10. | Khanna (2017-18) | 4.95 |
| 11. | Jagraon (2016-19) | 6.23 |
| 12. | Rajpura (2017-19) | 10.23 |
| 13. | Samrala (2016-19) | 0.65 |
| 14. | Raikot (2016-19) | 1.06 |
| 15. | Mansa (2016-19) | 1.81 |
| 16. | Budhlada (2015-19) | 0.65 |
| 17. | Sri Muktsar Sahib (2013-19) | 13.28 |
| 18. | Samana (2013-19) | 7.18 |
| 19. | Sanour (2013-19) | 1.23 |
| 20. | Ahmedgarh (2015-19) | 3.98 |
| 21. | Dhuri (2015-19) | 3.93 |
| 22. | Bhawanigarh (2016-19) | 0.44 |
| 23. | Dera Bassi (2013-19) | 11.34 |
| 24. | SBS Nagar (2015-19) | 12.03 |
| 25. | Rahon (2015-19) | 2.69 |
| 26. | Rampura Phul (2014-19) | 3.09 |
| 27. | Bhucho Mandi (2013-19) | 2.05 |
| 28. | Shahkot (2013-19) | 2.49 |
| 29. | Maloudh (2014-19) | 0.12 |
| 30. | Bhikhi (2014-19) | 4.36 |
| 31. | Sardulgarh (2014-19) | 2.81 |
| 32. | Ghagga (2013-19) | 0.50 |
| 33. | Bhadson (2016-19) | 0.44 |
| 34. | Khanouri (2014-19) | 0.67 |
| 35. | Lalru (2015-19) | 9.21 |
| 36. | Maur (2015-19) | 1.43 |
| Total | | 679.34 |

Source: Departmental data

Appendix 4.6*(Referred to in paragraph 4.4; page 69)***Outstanding revenue receipts***(₹ in crore)*

| Sr. No. | Type of outstanding charges | Number of ULBs | Amount outstanding |
|----------------|------------------------------------|-----------------------|---------------------------|
| 2016-17 | | | |
| 1. | Water Supply and Sewerage Charges | 28 | 178.47 |
| 2. | House Tax and Property Tax | 34 | 64.62 |
| 3. | Rent of Shops | 27 | 13.15 |
| 4. | Mobile Tower Charges | 34 | 1.43 |
| Total | | | 257.67 |
| 2017-18 | | | |
| 1. | Water Supply and Sewerage Charges | 32 | 350.21 |
| 2. | House Tax | 44 | 141.85 |
| 3. | Property Tax | 34 | 16.21 |
| 4. | Rent of Shops | 45 | 17.14 |
| 5. | Mobile Tower Charges | 42 | 2.56 |
| Total | | | 527.97 |
| 2018-19 | | | |
| 1. | Water Supply and Sewerage Charges | 39 | 471.65 |
| 2. | House Tax | 35 | 160.32 |
| 3. | Property Tax | 26 | 46.28 |
| 4. | Rent of Shops | 49 | 30.62 |
| 5. | Mobile Tower Charges | 40 | 4.82 |
| Total | | | 713.69 |

Source: Departmental data

Appendix 4.7

(Referred to in paragraph 4.5; page 70)

Non-adjustment of temporary advances

(₹ in crore)

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Outstanding amount |
|--------------------|---|--------------------|
| 2016-17 | | |
| 1. | Hoshiarpur | 2.66 |
| 2. | Pathankot | 84.33 |
| 3. | SAS Nagar | 1.87 |
| Total | | 88.86 |
| 2017-18 | | |
| 4. | Khanna | 6.14 |
| 5. | Kapurthala | 0.02 |
| 6. | Lehragaga | 0.09 |
| 7. | Abohar | 2.01 |
| 8. | Bathinda | 20.06 |
| 9. | Nabha | 0.15 |
| 10. | Patiala | 13.70 |
| 11. | SAS Nagar | 1.87 |
| 12. | Ludhiana | 13.79 |
| 13. | Amritsar | 7.41 |
| 14. | Hoshiarpur | 2.53 |
| 15. | Jalandhar | 35.20 |
| 16. | Gidderbaha | 0.44 |
| 17. | Pathankot | 8.44 |
| 18. | Phagwara | 0.43 |
| Total | | 112.28 |
| 2018-19 | | |
| 19. | Bathinda | 10.08 |
| 20. | Jalandhar | 14.68 |
| 21. | Ludhiana | 16.74 |
| 22. | SAS Nagar | 44.63 |
| 23. | Pathankot | 8.37 |
| 24. | Hoshiarpur | 0.16 |
| 25. | Khanna | 4.50 |
| 26. | Rajpura | 0.17 |
| 27. | Gurdaspur | 0.21 |
| 28. | Dina Nagar | 0.01 |
| 29. | Qadian (₹1.25 lakh) | 0.02 |
| 30. | Doraha (₹0.30 lakh) | |
| 31. | Dera Bassi (₹0.25 lakh) | |
| 32. | SBS Nagar | 0.07 |
| 33. | Sardulgarh | 0.01 |
| Total | | 99.65 |
| Grand Total | | 300.79 |

Source: Departmental data

Appendix 4.8*(Referred to in paragraph 4.6; page 70)***Non-preparation of annual accounts**

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Period |
|----------------|--|---------------|
| 2017-18 | | |
| 1. | Guru Har Sahai | 2013-17 |
| 2. | Sultanpur Lodhi | 2014-17 |
| 3. | Malout | 2016-17 |
| 4. | Gardhiwala | 2016-17 |
| 5. | Khamano | 2015-17 |
| 6. | Nangal | 2016-17 |
| 7. | Mullanpur | 2014-17 |
| 8. | Mehatpur | 2014-17 |
| 9. | Abohar | 2014-17 |
| 10. | Dera Baba Nanak | 2014-17 |
| 11. | Nabha | 2016-17 |
| 12. | Banga | 2014-17 |
| 13. | Gidderbaha | 2014-17 |
| 14. | Hariana | 2014-17 |
| 15. | Raman | 2014-17 |
| 16. | Bhadaur | 2014-17 |
| 17. | Hargobindpur | 2014-17 |
| 2018-19 | | |
| 18. | Amritsar | 2018-19 |
| 19. | Barnala | 2018-19 |
| 20. | Jagraon | 2016-19 |
| 21. | Rajpura | 2017-19 |
| 22. | Qadian | 2016-19 |
| 23. | Mansa | 2017-19 |
| 24. | Sri Muktsar Sahib | 2013-19 |
| 25. | Bhucho Mandi | 2015-19 |
| 26. | Sardulgarh | 2014-19 |
| 27. | Dirba | 2016-19 |
| 28. | Lalru | 2015-19 |
| 29. | Kiratpur Sahib | 2017-19 |

Source: Departmental data

Appendix 4.9*(Referred to in paragraph 4.7.1; page 71)***Short realisation of composition fee***(₹ in crore)*

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | No. of cases | Charges levied | Charges collected | Balance |
|--------------------|--|--------------|----------------|-------------------|--------------|
| 2016-17 | | | | | |
| 1. | Khanna | 1,364 | 2.52 | 1.81 | 0.71 |
| 2. | Mukerian | 8 | 0.83 | 0.13 | 0.70 |
| 3. | Jagraon | 11 | 1.34 | 0.37 | 0.97 |
| 4. | Hoshiarpur | 154 | 6.42 | 2.74 | 3.68 |
| 5. | Raikot | 5 | 0.12 | 0.05 | 0.07 |
| 6. | Samrala | 27 | 1.88 | 0.53 | 1.35 |
| 7. | Kurali | 1 | 0.83 | 0.70 | 0.13 |
| Total | | 1,570 | 13.94 | 6.33 | 7.61 |
| 2017-18 | | | | | |
| 8. | Jaitu | 41 | 0.80 | 0.09 | 0.71 |
| 9. | Banur | 09 | 1.35 | 0.17 | 1.18 |
| 10. | Adampur | 08 | 0.14 | 0.03 | 0.11 |
| 11. | Bariwala | 37 | 0.26 | 0.19 | 0.07 |
| 12. | Sunam | 32 | 1.05 | 0.28 | 0.77 |
| 13. | Mahilpur | NA | 1.37 | 1.11 | 0.26 |
| 14. | Banga | 19 | 1.79 | 0.34 | 1.45 |
| Total | | 146 | 6.76 | 2.21 | 4.55 |
| Grand Total | | 1,716 | 20.70 | 8.54 | 12.16 |

Source: Departmental data

Appendix 4.10

(Referred to in paragraph 4.7.2; page 72)

Non-deposit of cancer cess and culture cess

(₹ in lakh)

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Composition fee | Cancer cess due @ one per cent | Culture cess due @ one per cent |
|---------------------------------|--|-----------------|--------------------------------------|---------------------------------------|
| 2016-17 | | | | |
| 1. | Jalandhar | 219.00 | 2.19 | 2.19 |
| Total | | 219.00 | 2.19 | 2.19 |
| 2017-18 | | | | |
| 2. | Adampur | 53.52 | 00.53 | 00.53 |
| 3. | Ghanaur | 12.63 | 00.13 | 00.13 |
| 4. | Hoshiarpur | 1,768.20 | 17.68 | 17.68 |
| 5. | Mahilpur | 111.01 | 01.11 | 01.11 |
| 6. | Pathankot | 20.18 | 00.20 | 00.20 |
| Total | | 1,965.54 | 19.65 | 19.65 |
| 2018-19 | | | | |
| 7. | Bathinda (2017-19) | 339.69 | 3.40 | 3.40 |
| 8. | Moga (2017-18) | 463.74 | 4.64 | 4.64 |
| 9. | Samana (2013-19) | 276.03 | 2.76 | 2.76 |
| 10. | Patran (2016-18) | 33.68 | 0.34 | 0.34 |
| 11. | Dhuri (2015-19) | 37.41 | 0.37 | 0.37 |
| 12. | Lalru (2015-19) | 692.78 | 6.93 | 6.93 |
| Total | | 1,843.33 | 18.44 | 18.44 |
| Grand Total | | 4,027.87 | 40.28 | 40.28 |
| Grand Total (₹ in crore) | | 40.28 | 0.40 | 0.40 |

Source: Departmental data

Appendix 4.11

(Referred to in paragraph 4.8; page 73)

Non-deposit of labour cess

(₹ in lakh)

| Sr. No. | Name of ULB (Municipal Corporation/ Municipal Council/ Nagar Panchayat) | Period | Labour cess collected | Labour cess deposited | Balance |
|---------------------------------|---|----------------|-----------------------|-----------------------|-----------------|
| 2016-17 | | | | | |
| 1. | Patiala | NA | 6.13 | -- | 6.13 |
| 2. | Hoshiarpur | NA | 69.48 | -- | 69.48 |
| 3. | Bhawanigarh | NA | 1.43 | -- | 1.43 |
| 4. | Sangrur | NA | 27.45 | -- | 27.45 |
| 5. | Kapurthala | NA | 68.14 | -- | 68.14 |
| Total | | | 172.63 | -- | 172.63 |
| 2017-18 | | | | | |
| 6. | Guru Har Sahai | 2015-18 | 03.14 | 01.52 | 01.62 |
| 7. | Zirakpur | 2016-17 | 203.90 | 55.45 | 148.45 |
| 8. | Dhariwal | 2014-17 | 12.74 | 0.00 | 12.74 |
| 9. | Narniwala Sheikh Subhan | 2015-17 | 02.14 | 01.51 | 0.63 |
| 10. | Adampur | 2014-17 | 21.17 | 0.00 | 21.17 |
| 11. | Khamano | 2014-18 | 12.47 | 05.46 | 07.01 |
| 12. | Khemkaran | 2013-17 | 04.64 | 0.00 | 04.64 |
| 13. | Hoshiarpur | 2016-17 | 236.68 | 202.33 | 34.35 |
| 14. | Amritsar | 2008-17 | 579.06 | 19.16 | 559.90 |
| 15. | Kharar | 2016-17 | 403.27 | 132.32 | 270.95 |
| 16. | Mahilpur | 2012-17 | 12.04 | 0.00 | 12.04 |
| Total | | | 1,491.25 | 417.75 | 1,073.50 |
| 2018-19 | | | | | |
| 17. | Patiala | 2011-19 | 560.12 | 468.00 | 92.12 |
| 18. | Phagwara | up to 04/18 | 88.01 | 66.09 | 21.92 |
| 19. | Moga | up to 03/19 | 103.81 | 92.77 | 11.04 |
| 20. | Rajpura | 10/17 to 03/19 | 37.83 | 28.59 | 9.24 |
| 21. | Sri Muktsar Sahib | 04/15 to 03/19 | 112.79 | 4.62 | 108.16 |
| 22. | Samana | 04/13 to 03/19 | 34.53 | 0.00 | 34.53 |
| 23. | Patran | upto 03/18 | 30.86 | 27.77 | 3.09 |
| 24. | Sanour | 2013-19 | 5.97 | 5.73 | 0.24 |
| 25. | Ahmedgarh | 2016-19 | 13.88 | 1.44 | 12.44 |
| 26. | Rahon | 2015-18 | 5.56 | 1.96 | 3.6 |
| 27. | Shahkot | 2013-18 | 6.11 | 2.00 | 4.11 |
| 28. | Khanouri | 10/17 to 03/19 | 4.65 | 0.10 | 4.55 |
| Total | | | 1,004.12 | 699.07 | 305.04 |
| Grand Total | | | 2,668.00 | 1,116.82 | 1,551.17 |
| Grand Total (₹ in crore) | | | 26.68 | 11.17 | 15.51 |

Source: Departmental data

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