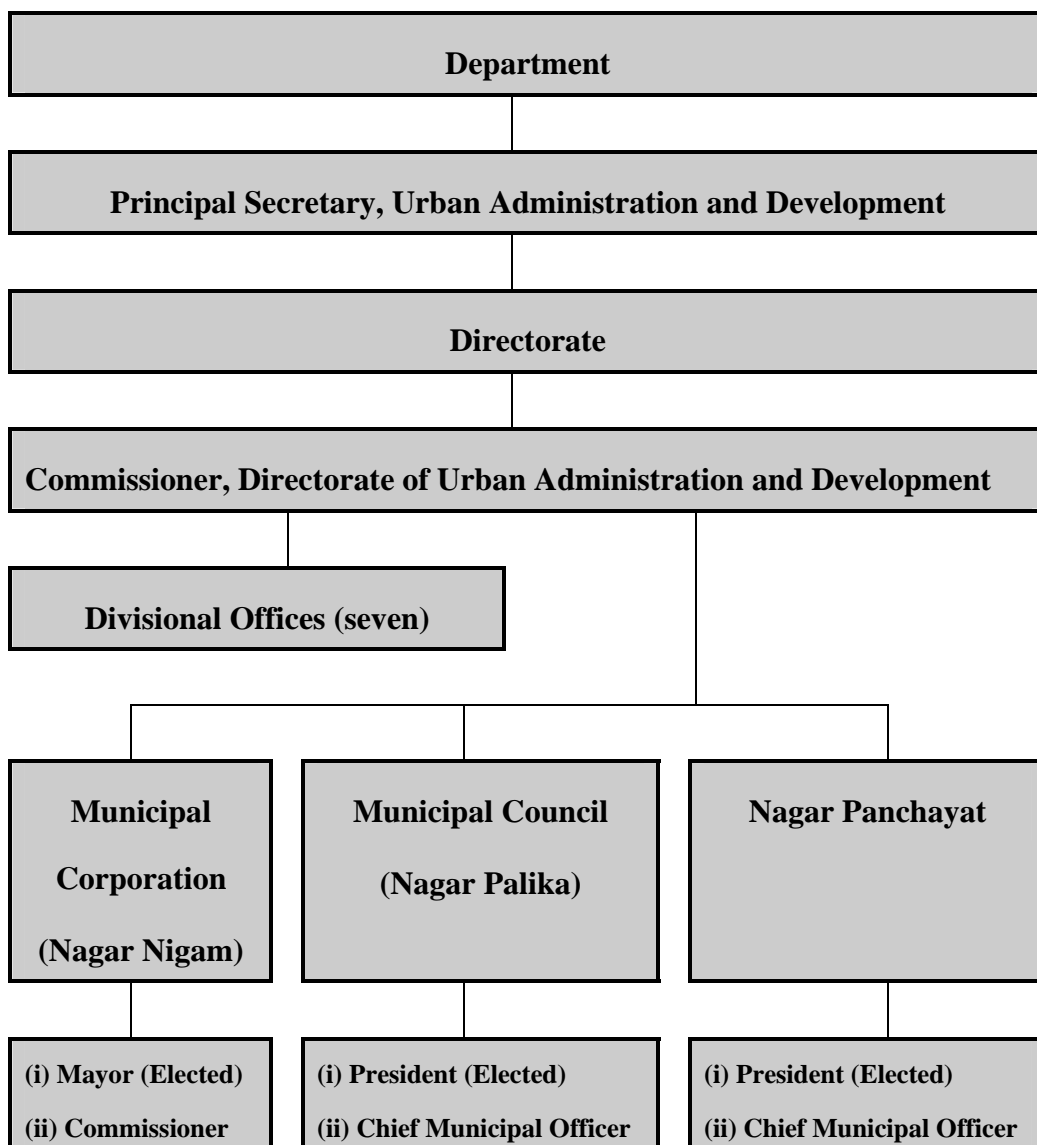


Appendix – I
Reference: Paragraph 1.2 page-2)

Organisational Chart of ULBs



Appendix – II

(Reference: Paragraph – 1.6.2 page -4)

Statement showing the details of own revenue realised, grants received from state and central government, Revenue and Capital expenditure during the year 2004-05 to 2006-07 in test checked ULBs.

(Rs. in crore)

Sl. No.	Name of test checked	Year	Details of own revenue realised and grants received			Expenditure	
			Own revenue realised	Grant of State Government	Grant of Central Government	Revenue	Capital
1	2	3	4	5	6	7	8
1.	MC Bhopal	2004-05	43.32	64.59	5.52	112.72	11.04
		2005-06	53.75	74.28	5.14	128.36	61.48
		2006-07	62.43	93.65	30.64	157.23	64.68
		Total	159.50	232.52	41.30	398.31	137.20
2.	MC Jabalpur	2004-05	28.29	46.37	0.89	64.76	11.04
		2005-06	36.18	58.46	4.61	70.73	22.13
		2006-07	24.89	102.51	1.52	73.28	19.34
		Total	89.36	207.34	7.02	208.77	52.51
3.	MC Rewa	2004-05	3.70	6.41	0.17	7.22	3.40
		2005-06	4.97	10.32	0.68	8.87	7.30
		2006-07	6.56	10.37	0.30	9.99	6.37
		Total	15.23	27.10	1.15	26.08	17.07

Note:- The above figures were worked out from the budget estimates of these ULBs for the year 2006-07 to 2008-09

Appendix – III
(Reference: Paragraph 1.8 Page -5)
Statement showing the details of outstanding audit paragraphs of ULBs
included in the Inspection Reports (IRs) of the CLFA

(As on 31 March 2008)

Sl. No.	Name of revenue division	Total number of outstanding audit paragraphs	Number of paragraphs settled	Number of paragraphs outstanding
1.	Bhopal	29438	4424	25014
2.	Gwalior	8663	325	8338
3.	Indore	21770	1174	20596
4.	Jabalpur	14321	84	14237
5.	Rewa	23480	5567	17913
6.	Sagar	19081	2597	16484
7.	Ujjain	16945	126	16819
	Total	133698	14297	119401

**Appendix - IV
(Reference: Paragraph 2.2 Page -7)
Bank-reconciliation statement not prepared**

(In rupees)

SL. No.	Name of Units	Period of Audit	Amount as per cash book	Amount as per passbook/ Bank Statement	Net Balances remained unreconciled
1.	Nagar Nigam Jabalpur	2005-07	729602914	275868976 *	453733938
2.	Nagar Nigam Burhanpur	2004-06	40434669	46407271	5972602
3.	Nagar Palika Aagar	2001-05	1811636	2061106	249470
4.	Nagar Palika Mohgaon	2003-06	3714944	4014944	300000
5.	Nagar Palika Gadarwara	2001-05	3059917	11695042	8635125
6.	Nagar Palika Aamla	2001-04	1620191	2024120	403929
7.	Nagar Palika Ashok Nagar	2003-05	13505367	16083876	2578509
8.	Nagar Panchayat Jobat	2003-05	346785	453621	106836
9.	Nagar Panchayat Ishagarh, Ashok Nagar	2001-05	818477	1486884	668407
10.	Nagar Panchayat Bawai	2003-05	1746986	1821323	74337
11.	Nagar Panchayat Lahar	2001-04	6796952	7168158	371206
12.	Nagar Panchayat Narayangarh	2001-06	1832459	1890806	58347
13.	Nagar Panchayat Shahpur	2004-06	1262610	1781592	518982
14.	Nagar Panchayat Makshi	2001-05	348837	306848	41989
15.	Nagar Panchayat Amarpatan	2001-06	4509019	3164003	1345016
16.	Nagar Panchayat Kanad	2001-06	5062755	5269802	207047
17.	Nagar Panchayat Patharia	2001-06	2342673	2431170	88497
18.	Nagar Panchayat Morena	2003-06	632796	2612403	1979607
	Total		819449987	386541945	477333844

* The above amount of bank statement does not include the amount of FDR of Rs. 79,06,55,379/- hence reduced the balance of bank statement and increased the balances remained un-reconciled.

Appendix - V
(Reference: Paragraph 2.3 Page -7)
Non-recovery of advances from individuals

(Rupees in lakh)

SL. No.	Name of Unit	Period of Audit	Period from which outstanding	Amount
1.	Nagar Nigam Jabalpur	2005-07	2004-05	13.92
2.	Nagar Nigam Dewas	2004-06	2004-06	51.26
3.	Nagar Nigam Bhopal	2006-07	2005-06	84.98*
4.	Nagar Palika Mohgaon	2003-06	2003-06	4.28
5.	Nagar Palika Gadarwara	2001-05	2001-05	10.73
6.	Nagar Palika Alirajpur	2001-05	2001-04	21.43
7.	Nagar Palika Vidisha	2004-07	2005-06	12.59
8.	Nagar Palika Morena	2003-06	2003-04	10.35
9.	Nagar Palika Sehore	2003-06	2003-06	4.06
10.	Nagar Palika Pansemal	2001-06	1999-2004	1.70
11.	Nagar Palika Anjar	2003-06	2003-04	3.51
12.	Nagar Panchayat Khetia	2001-06	1999-05	1.52
13.	Nagar Panchayat Badoda	2001-06	2001-06	6.68
14.	Nagar Panchayat Narayangarh	2001-06	1996-01	1.16
15.	Nagar Panchayat Chorai	2001-06	2001-06	23.31
16.	Nagar Panchayat Kanar	2001-06	1994-05	2.37
17.	Nagar Panchayat Harrai	2001-06	2001-06	2.20
18.	Nagar Panchayat Betma	2003-05	2003-05	1.00
19.	Nagar Panchayat Mehgaon	2001-04	2001-04	1.27
20.	Nagar Panchayat Jobat	2003-05	2003-04	3.53
	Total			261.85

*उपरोक्त राशि में से रू. 41.40 लाख का समायोजन (अक्टूबर 2008) किया जा चुका है। अग्रिम की शेष राशि रू. 43.58 लाख है इसका विवरण निम्नानुसार है।
अस्थाई अग्रिम रू. 0.30 लाख; स्थाई अग्रिम 0.05 प्रदायकर्ता को अग्रिम 43.23 लाख।

Appendix – VI
Reference: Paragraph – 2.3 page -7)

Details of Advances to Companies
(कम्पनी को प्रदाय अग्रिम का विवरण)

(In rupees)

क्र.	दिनांक	संस्था का नाम	कार्य का विवरण	अग्रिम राशि
1	2	3	4	5
1.	25.8.2005	सुलभ इन्टरनेशनल	हर्ष वर्धन नगर में सुलभ काम्पलेक्स निर्माण	1108960.00
2.	27.7.2005	इम्पिरीयल केमिकल	ब्लिचिंग क्रय हेतु	266228.00
3.	27.9.2005	इम्पिरीयल केमिकल	ब्लिचिंग क्रय हेतु	266228.00
4.	25.1.2006	शेपर्स कन्स्ट्रक्शन	एम.पी. नगर में विकास कार्य	1553900.00
5.	5.12.2006	भोपाल ब्लिच	ब्लिचिंग क्रय हेतु	127260.00
				3322576.00

Appendix – VII
(Reference: Paragraph 2.4 Page -8)
Diversion of funds

(Rupees in lakh)

S. No.	Name of unit	Period	Scheme for which grant was released,	Scheme for which grant was diverted	Amount
1.	Nagar Nigam Bhopal	2006-07	Development of Transport Nagar	Repayment of loan (Kolar Project)	100.00
2.	Nagar Nigam Datia	2004-06	EFC, SFC, Drinking Water.	Electricity Charges	33.63
3.	Nagar Nigam Burhanpur	2004-06	BMS	Repayment of loan	50.00
4.	Nagar Palika Dindori	2001-06	EFC, BMS, Sulabh Complex	Pay & allowances and electricity charges	34.99
5.	Nagar Palika Phooph (Bhind)	2001-06	Dev. in Ayodhya Basti (C.C. Road)	Purchased Water supply material and deposited Income Tax to I.T. Dept.	5.43
6.	Nagar Palika Shahdol	2003-06	Mid-day- meal	C.C. Road work	3.81
7.	Nagar Palika Dhar	2003-06	Fire Brigade Purchase (9.00), conversion of dry latrine (11.51), Road repair (36.48+ 4.41)	Electric item (9.00) chemical, Books purchase, Rent of hired vehicles, Electricity Bill, Water supply metrical (11.51) Street light & Electricity Bill arrear of GPF deposited (40.89)	61.40
	Total				289.26

Appendix – VIII
(Reference: Paragraph 2.5 Page -8)
Non utilisation of government grants within stipulated period

(Rupees in lakh)

SL. No.	Name of Unit	Period of audit	Purpose	Period From which outstanding	Amount outstanding
1.	Nagar Nigam Burhanpur	2004-05	TFC	2005-06	90.30
2.	Nagar Nigam Sagar	2005-06	TFC	2005-06	74.24
3.	Nagar Palika Dhar	2003-06	Improvement of Museum, Tribal Special Grant, Conversion of dry latrine, Gandhi Nagar Park	2005-06	37.36
4.	Nagar Palika Shajapur	2004-07	TFC	2005-06	29.44
5.	Nagar Palika Ashok Nagar	2003-05	IDSMT	2002	38.10
6.	Nagar Palika Seoni Malwa	2003-05	SFC, SJSSRY, Road Repair, Dist. Planning grant	1998 to 2002	27.51
7.	Nagar Palika Bar Nagar	2001-04	Water Augmentation Scheme	2001-04	46.34
8.	Nagar Palika Jaora	2002-05	MP, MLA fund, State finance mid-day meal, conversion of dry latrine	2002-05	26.97
9.	Nagar Palika Ganj Basoda	2002-04	EFC, State finance, Road repair, Conversion of Dry latrine, Special Component Grant	2002-03	52.31
10.	Nagar Panchayat Aaron	2003-06	Sulabh Complex, BMS, TFC, Ayodhya Basti, IDSMT	2003-06	65.72
11.	Nagar Panchayat Pansemal	2001-06	EFC, SFC, MLA fund, mid-day meal, BMS, Road Repair	1989 to 2005	49.87
12.	Nagar Panchayat Amar Patan	2001-06	IDSMT & TFC	2003 to 2005	22.76
	Total				560.92

Appendix – IX
(Reference: Paragraph 2.6 Page -8)
Non recovery of taxes

(Rupees in lakh)

S.I. No.	Name of Unit	Period of audit	Total cumulative demand	Total collection	Total un-recovered amount
1.	Nagar Nigam Bhopal	2006-07	10921.33	4275.09	6646.24
2.	Nagar Nigam Dewas	2004-06	568.98	387.28	181.70
3.	Nagar Nigam Burhanpur	2004-06	729.25	131.60	597.65
4.	Nagar Nigam Jabalpur	2005-07	4719.50	3620.20	1099.30
5.	Nagar Palika Sagar	2005-06	512.94	169.89	343.05
6.	Nagar Palika Morena	2003-06	269.99	60.57	209.42
7.	Nagar Palika Ashok Nagar	2003-05	136.38	36.62	99.76
8.	Nagar Palika Gadarwara	2001-05	133.19	24.35	108.84
9.	Nagar Palika Aagar	2001-05	49.17	24.10	25.07
10.	Nagar Palika Hata	2001-04	48.25	13.62	34.63
11.	Nagar Palika Begamgunj	2001-06	148.49	21.26	127.23
12.	Nagar Palika Vidisha	2004-07	300.43	100.38	200.05
13.	Nagar Palika Shajapur	2004-07	159.27	68.17	91.10
14.	Nagar Palika Sahadol	2003-06	146.76	58.80	87.96
15.	Nagar Panchayat Dindori	2001-06	77.47	11.05	66.42
16.	Nagar Panchayat Amar Patan	2001-06	31.30	5.35	25.95
17.	Nagar Panchayat Hindoria	2001-06	18.86	3.58	15.28
18.	Nagar Panchayat Aaron	2003-06	34.36	1.49	32.87
19.	Nagar Panchayat Harrai	2001-06	20.94	4.95	15.99
20.	Nagar Panchayat Soyat Kala	2001-06	17.18	3.03	14.15
	Total		19044.04	9021.38	10022.66

Appendix - X
(Reference: Paragraph 2.7 Page -8)
Non depositing of amount in Provident Fund Accounts

(Rupees in lakh)

SL. No.	Name of Unit	Period for which fund not deposited	Amount
1.	Nagar Nigam Dewas	4/04 to 3/06	31.59
2.	Nagar Palika Sanavad	4/02 to 3/04	12.19
3.	Nagar Palika Sironj	4/02 to 3/04	10.73
4.	Nagar Palika Khargoan	2002 to 3/2005	46.60
5.	Nagar Palika Betul	4/01 to 3/04	10.09
6.	Nagar Palika Pandurna	4/01 to 3/04	24.15
7.	Nagar Palika Hata	4/01 to 3/04	13.14
8.	Nagar Palika Seoni	4/01 to 3/05	4.91
9.	Nagar Palika Itarsi	4/03 to 3/05	74.79
10.	Nagar Palika Panna	2003 to 3/05	25.62
11.	Nagar Panchayat Anjar	4/03 to 3/06	10.69
12.	Nagar Panchayat Betma	3/03 to 3/05	3.52
13.	Nagar Panchayat Bhitwar	2003-04	8.24
14.	Nagar Panchayat Taricharkla	2003-04	2.78
15.	Nagar Panchayat Gotegaon	2001-04	5.30
16.	Nagar Panchayat Chorai	2001 to 3/06	16.82
	Total		301.16

Appendix - XI
(Reference: Paragraph 2.8 Page -9)
Non-creation of Reserve Fund of ULB's

(Rupees in lakh)

SL. No.	Name of Unit	Year	Outstanding Amount
1.	Nagar Nigam Sagar	2005-06	130.35
2.	Nagar Nigam Burhanpur	2004-06	79.96
3.	Nagar Palika Nowgaon	2001-04	18.20
4.	Nagar Palika Sanavad	2001-05	23.79
5.	Nagar Palika Chanderi	2002-05	1.35
6.	Nagar Palika Hosangabad	2002-05	38.05
7.	Nagar Palika Bhind	2003-06	75.71
8.	Nagar Palika Panna	2003-05	32.35
9.	Nagar Palika Sidhi	2003-05	36.66
10.	Nagar Panchayat Narayangarh	2001-06	8.85
11.	Nagar Panchayat Malhargarh	2001-06	4.53
12.	Nagar Panchayat Jobat	2002-05	6.41
13.	Nagar Panchayat Pichor	2003-05	6.04
14.	Nagar Panchayat Bawai	2003-05	6.80
15.	Nagar Panchayat Ishagarh	2001-05	8.49
16.	Nagar Panchayat Rampura	2001-05	12.98
17.	Nagar Panchayat Makshi	2001-05	4.38
18.	Nagar Panchayat Aaron	2003-06	1.64
19.	Nagar Panchayat Mow	2001-05	4.39
20.	Nagar Panchayat Namli	2001-04	1.61
	Total		502.54

Appendix - XII
(Reference: Paragraph 2.9 page -9)
Statement of non-recovery of rent and premium of shops

(Rupees in lakh)

S. No.	Name of Unit	Period of AIR	No. of shops	Arrear of Premium	Arrear of Rent.	Total arrear Amount
1.	Nagar Nigam Bhopal	2006-07	33	47.12	8.30	55.42
2.	Nagar Nigam Dewas	2004-06	19	--	10.43	10.43
3.	Nagar Palika Gadarwara	2001-05	175	--	14.79	14.79
4.	Nagar Panchayat Bawai (Hosngabad)	2003-05	37	13.08	2.19	15.27
5.	Nagar Panchayat Aaron	2003-06	248	--	13.71	13.71
6.	Nagar Panchayat Mow (Bhind)	2001-05	39	--	1.02	1.02
7.	Nagar Panchayat Makshi	2001-05	25	--	0.94	0.94
8.	Nagar Panchayat Pichor (Shivpuri)	2003-05	24	121.07	9.36	130.43
9.	Nagar Panchayat Amar Patan	2001-06	--	6.73	2.08	8.81
10.	Nagar Panchayat Pansemal	2001-06	33	--	1.86	1.86
11.	Nagar Panchayat Kanad	2001-06	49	17.85	3.63	21.48
12.	Nagar Panchayat Patharia	2001-06	42	0.29	1.17	1.46
13.	Nagar Panchayat Harrai	2001-06	24	13.24	0.89	14.13
14.	Nagar Panchayat Soyatkala	2001-06	80	4.47	2.96	7.43
	Total		828	223.85	73.33	297.18

Appendix - XIII
(Reference: Paragraph 2.10 page -9)
Non deduction of Labour Welfare Cess from Contractor on
bills of constructions work

(In rupees)

S. No.	Name of the Unit	Period of AIR	Labour welfare cell amount
1.	Nagar Nigam Gwalior	2004-06	3367000
2.	Nagar Nigam Indore	2002-04	564000
3.	Nagar Nigam Burhanpur	2004-06	226822
4.	Nagar Nigam Rewa	2001-04	1921000
5.	Nagar Palika Gadarwara	2001-05	53891
6.	Nagar Palika Mohgaon	2003-06	123303
7.	Nagar Panchayat Aaron	2003-06	92119
	Total		6348135

Appendix - XIV
(Reference: Paragraph 2.11 page- 9)
Purchases of material without inviting tender or purchases
not made from LUN

(Rupees in lakh)

S. No.	Name of the Unit	Period of AIR	Kind of Material Purchased	Amount
1.	Nagar Nigam Bhopal	2006-07	Electrical item sodium lamp	5.19
2.	Nagar Palika Seoni Malwa	2003-05	Electrical item	9.94
3.	Nagar Palika Alirajpur	2001-04	Water supply material, Alum, Bleaching, phenol	59.39
4.	Nagar Palika Shajapur	2004-07	Electrical item	29.10
5.	Nagar Palika Manawar	2001-04	Electrical & Water Supply item	11.79
6.	Nagar Panchayat Dindori	2001-06	Water Supply Material	3.93
7.	Nagar Panchayat Amar Patan	2001-06	Electrical item	11.15
8.	Nagar Panchayat Pichor	2003-05	Water Supply item & Maintenance material	2.78
9.	Nagar Panchayat Rampura	2001-05	Water Supply item & Maintenance material	97.24
	Total			230.51

Appendix - XV
(Reference: Paragraph 2.12 page -10)
Non-realisation of loan amount and contribution amount from the beneficiaries for conversion of dry latrines into pour flush latrines

(In rupees)

S. No.	Name of the Unit	Period AIR	No. of latrines	Non-realisation from beneficiaries		Total Amount
				Contribution	Loan	
1.	Nagar Nigam Burhanpur	2004-06	12800	--	9702317	9702317
2.	Nagar Palika Agar	2001-05	330	48413	435713	484126
3.	Nagar Palika Begamganj	2001-06	3500	--	4121804	4121804
4.	Nagar Palika Ashok Nagar	2003-05	773	109650	957104	1066754
5.	Nagar Panchayat Amar Patan	2001-06	145	21315	213150	234465
6.	Nagar Panchayat Hindoria	2001-06	181	26698	240278	266976
7.	Nagar Panchayat Patharia	2001-06	250	36875	331875	368750
8.	Nagar Panchayat Rampur Baghelan	2001-06	130	19110	171990	191100
9.	Nagar Panchayat Bawai	2003-05	160	23200	209760	232960
10.	Nagar Panchayat Rampura	2001-05	647	98824	890256	989080
	Total		18916	384085	17274247	17658332

Appendix - XVI
(Reference: Paragraph 2.13 page -10)
Pending Utilisation Certificates

(Rupees in lakh)

Sl. No.	Name of Units	Period of Audit	Name of Government grant	Amount
1.	Nagar Palika Alirajpur	2001-04	BMS, Road Repair, SFC, EFC	351.59
2.	Nagar Palika Begamgang	2001-06	BMS, Road Repair, SFC, EFC	79.46
3.	Nagar Panchayat Jobat	2003-05	State finance, BMS, Road Maintenance, EFC	45.23
4.	Nagar Panchayat Lahar	2001-04	Special Component Grant	90.53
5.	Nagar Panchayat Manawar	2001-04	Water crisis, Road Repair, Conversion of dry latrines	163.34
	Total			730.15

Appendix –XVII
(Reference: Paragraph 3.1.5.1 Page -12)

List of functions devolved to ULBs

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of Urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital Statistics including registration of birth and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

Appendix - XVIII
(Reference Paragraph – 3.2.2.2 Page-15)
Statement showing the details of IInd instalment of TFC grant (2006-07)
released for ULBs in test checked units

S. No.	Name of test checked units of ULBs	Sanction no. & date	Details of bank a/c	Date of depositing of II nd instalment in the a/c of unit	Amount deposit (Rs. in Crore)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	NAGAR PALIKA NIGAM BHOPAL	3461/28.03.07 4357/28.03.07	SBI Indore Bhopal/53015140959	3/4/07	2.30	217 & 219
02	NAGAR PANCHAYAT BAIRASIA (BHOPAL)	4359/28.03.07 (Nagriya Prasasan Avam Vikas M.P. Bhopal)	NA	4/4/07	0.08	431/A
03	NAGAR NIGAM GWALIOR		SBI Indore Gwalior/53008580319	4/4/07	1.32	65
04	CMO NAGAR PALIKA DABRA		SBI Indore Dabra/53024490051	4/4/07	0.17	21
05	NAGAR NIGAM INDORE		SBI Indore/530031530	3/4/07	2.56	121
06	CMO NAGAR PALIKA MAHOO GAON		NA	3/4/07	0.07	17
07	NAGAR NIGAM UJJAIN		SBI Indore Ujjain/53016270024	3/4/07	0.69	41
08	CMO NAGDA (UJJAIN)		SBI Indore Nagda/52020135384	4/4/07	0.29	11
09	NAGAR NIGAM SATNA		SBI Indore Satna/53052151966	4/4/07	0.36	45
	Total				7.84	

Appendix – XIX
(Reference: Paragraph 3.2.3 Page-16)
Expenditure incurred on the programme of “Solid Waste Management”
but all the parameters were not implemented

(Rs. in crore)

Sr. No.	Name of ULBs	Year	Total expenditure	Expenditure incurred on programme of SWM	Reply/Reasons for non implementation of all the parameters of SWM
(1)	(2)	(3)	(4)	(5)	(6)
01	NAGAR NIGAM BHOPAL	(i) 2005-06 (ii) 2006-07	4.59 4.56	2.30 2.30	Reasons were awaited
02	NAGAR PANCHAYAT BAIRASIA (BHOPAL)	(i) 2005-06 (ii) 2006-07	0.12 Nil	0.07 Nil	The allocated funds would be utilised after allocation of land for trenching ground.
03	NAGAR NIGAM GWALIOR	(i) 2005-06 (ii) 2006-07	2.55 1.33	1.27 0.66	Due to non-completion of formalities the work on all the parameters was pending and same would be started in future.
04	NAGAR PALIKA PARISHAD DABRA (GWALIOR)	(i) 2005-06 (ii) 2006-07	0.22 Nil	0.05 Nil	The allocated funds could not be utilised due to delay in allocation of land for trenching ground. Now grand will be incurred for the purposes.
05	NAGAR NIGAM INDORE	(i) 2005-06 (ii) 2006-07	5.12 5.12	2.47 2.21	Efforts for expenditure in the other parameters are being taken.
06	NAGAR PANCHAYAT MAHOO GAON (INDORE)	(i) 2005-06 (ii) 2006-07	Nil 0.07	Nil Nil	Due to delay/ non-allocation of land for trenching ground.
07	NAGAR NIGAM SATNA	(i) 2005-06 (ii) 2006-07	0.21 0.17	Nil Nil	The allocated funds could not be utilised due to delay in allocation of land for trenching ground. Now grand will be incurred for the purposes.
08	NAGAR NIGAM UJJAIN	(i) 2005-06 (ii) 2006-07	1.17 0.59	0.59 0.59	Action for expenditure in all parameters is being taken.
09	NAGAR PALIKA PARISHAD NAGDA (UJJAIN)	2005-06 & 06-07	0.33	0.05	The allocated funds could not be utilised due to delay in allocation of land for trenching ground. Now grand will be incurred for the purposes.
	Total		26.15	12.56	

Appendix – XX
(Reference: Paragraph 4.1 Page-17)
Details of less collection and deposit of terminal tax

(In Rupees)

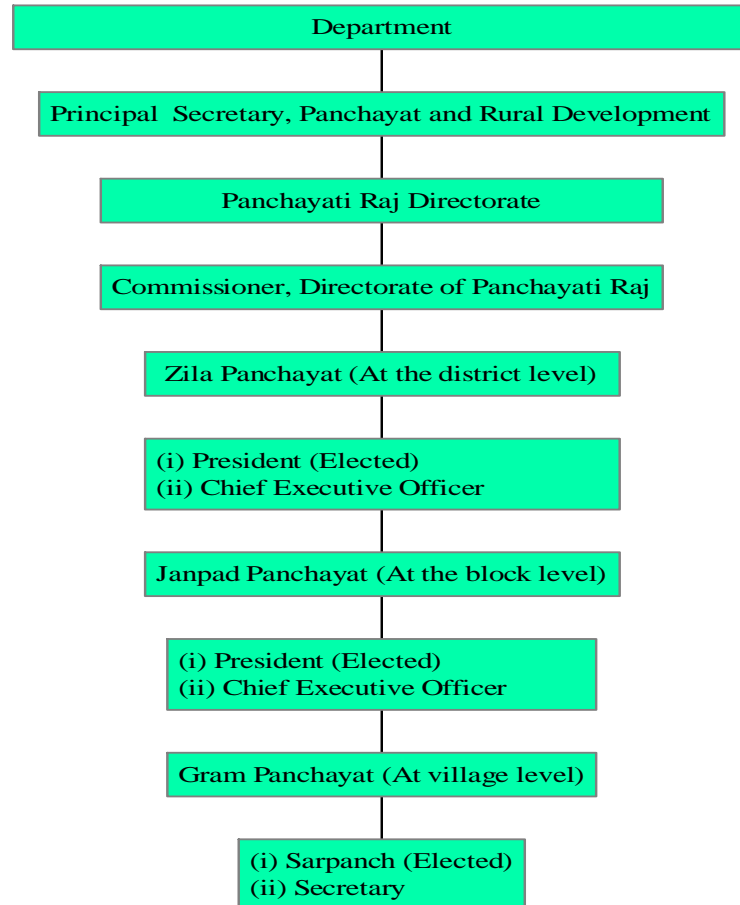
Sl. No.	Year	Name of Manufacturing Co.	Material Manufactured	Cost of Manufactured Material	Amount of terminal tax collected and deposited @ 0.10 per cent	Amount of terminal tax should be collected and deposited @ 0.50 per cent	Amount of terminal tax less collected and deposited
1.	2001-02	M/S Insulators and Electrical Company	Electrical Material	306764000	306764	1533820	1227056
2.	2002-03	--do--	--do--	343064000	343064	1715320	1372256
3.	2003-04	--do--	--do--	425029000	425029	2125145	1700116
4.	2004-05	--do--	--do--	544223000	544223	2721115	2176892
5.	2005-06	--do--	--do--	480261000	480261	2401305	1921044
6.	2006-07	--do--	--do--	653968000	653968	3269840	2615872
			Total	2753309000	2753309	13766545	11013236

Appendix – XXI
(Reference: Paragraph 4.2 Page-18)
Details of investment in FDR during March 2006

Sl. No.	Name of the Bank	FDR No. & Date	Period	Amount (in Rs.)	Rate of interest (percent)	Loss of interest (percent)	Loss of Amount (in Rs.)
1	2	3	4	5	6	7	8
1.	State Bank of Indore, Patankar Bazar	3679381/ 31.3.06	1 year	1,36,84,412	8.75	--	--
2.	ICICI Bank, Padav	2300479/ 23.3.06	379 days	1,36,63,126	8.75	--	--
		2300489/ 27.3.06	379 days	1,45,32,500	8.75	--	--
3.	Allahabad Bank, Jayendra ganj	819856/ 20.3.06	1 year	91,20,125	8.50	0.25	41,235
		819857/ 20.3.06	1 year	73,74,000	8.50	0.25	
4.	Vijaya Bank, Jayendra ganj	250030/ 29.3.06	1 year	2,37,463	7.00	1.75	4,155
5.	Punjab National Bank, Naya Bazar	754616/ 21.3.06	1 year	6,74,07,899	6.85	1.90	14,91,679
		754633/ 31.3.06	1 year	1,11,01,518	6.85	1.90	
6.	Punjab National Bank, Sarafa Bazar	187858/ 21.3.06	1 year	1,53,00,271	6.85	1.90	18,89,248
		187854/ 21.3.06	1 year	17,79,479	6.85	1.90	
		187853/ 21.3.06	1 year	39,74,421	6.85	1.90	
		444066/ 21.3.06	1 year	1,68,08,791	6.85	1.90	
		187855/ 21.3.06	1 year	84,64,193	6.85	1.90	
		444068/ 21.3.06	1 year	4,74,09,106	6.85	1.90	
		444067/ 21.3.06	1 year	56,97,860	6.85	1.90	
7.	ICICI Bank, Padav	2300426/31.3.06	379 days	1,00,98,243	8.75	--	--
		Total		24,66,53,407			34,26,317

Appendix – XXII
Reference: Paragraph - 8.3 page-26)

(i) Organisational Chart of PRIs



Appendix - XXIII
(Reference: paragraph - 8.9.1 page-28)
Details of schemes implemented in PRIs' sectors
(Rupees in crore)

S. No.	Name of the scheme	Amount allocated during the year (Central. + State's share)		
		2004-05	2005-06	2006-07
	(PRIs sector)			
1.	Swarn Jayanti Gram Swarojgar Yojana	80.10	89.67	108.83
2.	Sampurna Gramin Rojgar Yojana	377.44	485.54	346.69
3.	Indira Awas Yojana	143.08	123.25	106.75
4.	Drought Prone Area Eradication/Development Programme	97.92	79.17	79.90
5.	Integrated Waste Land Development Scheme	38.04	48.56	29.30
7.	Indira Gandhi Poverty Elevation	167.96	NA	NA
8.	National parallel Development Yojana	115.00	360.00	270.00
9.	Administrative Scheme (District place)	23.29	25.14	26.67
10.	MP Rural livelihood Project	20.00	56.36	92.10
11.	Prime Minister Gramodaya Yojana	12.75	--	4.01
12.	National Scheme of food for work	259.58	13.70	1.00
13.	Madhya Pradesh Rural Employment Guarantee programme (including Council)	--	105.00	2045.54
14.	Walmi	0.92	1.81	1.99
15.	D.P.I.P.	311.27	346.94	220.46
16.	Madhya Pradesh Rural Road Development Authority	255.00	472.54	1195.00
17.	Community Development Programme	35.71	40.49	40.69
18.	Gokul Gram Infrastructure	--	5.00	--
19.	Gokul Gram Godan Yojana	--	7.28	15.00
20.	Mid-day-meal	268.25	407.42	784.54
21.	Backward Area Development Fund	--	--	28.96
	Total	2206.31	2667.87	5397.43

Appendix- XXIV
(Reference: Paragraph - 8.9.4 Page- 29)
Delay in release of SFC grants

(Rs. in crore)

Name of Zila Panchayat	Year	No. and date of budget allotment letter	Amount	Estimated date of distribution of grants on the basis of budget allotment date (As per Column No. 3)	Date of actual distribution	Period of Delay	Reply/reasons given by ZPs
1	2	3	4	5	6	7	8
Bhopal	2005-06	Letter No.89 अ.लि./J.D. / 2005/ Bhopal, dated 5.4.2005	2.85	30.4.2005	11.5.2006	375 days (Wef. 1.5.2005 to 10.5.2006)	Due to non receipt of UCs and progress reports from the GPs
	(2006-07)	Letter No.1167/Server/अ.लि./ J.D./ 06 Bhopal, dated 3.4.2006	3.26	30.4.2006	7.7.2006	67 days (Wef. 1.5.2006 to 6.7.2006)	--do--
Jabalpur	2006-07	Letter No.469/Server/अ.लि. J.D./ 08 Bhopal, dated 3.4.2006	5.34	30.4.2006	11/2006	185 days (Wef. 1.5.2006 to 31.10.2006)	--do--
Rewa	2004-05	Letter No. Lekha/ Budget-3/ 2004/ 581 Bhopal, dated 12.4.2004	1.91	30.4.2004	18.8.2004	109 days (Wef. 1.5.2004 to 17.8.2004)	Due to rush of work
	2004-05	Letter No. Lekha/Budget/2004-05/1197 Bhopal, dated 25.8.2004	4.18	30.9.2004	17.12.2004	77 days (Wef. 1.10.2004 to 16.12.2004)	--do--
	2005-06	Letter No. अ.लि./ J.D./ 2005/ 1356 Bhopal, dated 1.7.2005	6.84	31.7.2005	22.11.2005	113 days (Wef. 1.8.2005 to 21.11.2005)	--do--
	2006-07	LetterNo.1167/Server/अ.लि./ J.D./06 Bhopal, dated 3.4.2006	7.00	30.4.2006	7.10.2006 23.3.2007	159 days (Wef. 1.5.2006 to 6.10.2006) 326 days (Wef. 1.5.2006 to 22.3.2007)	--do--
Total			31.38				

Appendix – XXV
(Reference: Paragraph 9.1 Page -33)
Non-maintenance of accounts in “Pancha Lekha” software

SL. No.	Name of Unit	Period of audit	Name of formats not prepared	Outstanding from which year
1.	Janpad Panchayat Kareli (Narsinghpur)	2002-05	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
2.	Janpad Panchayat Garoth (Mandsour)	2003-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
3.	Janpad Panchayat Kailaras (Morena)	2004-07	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
4.	Janpad Panchayat Dindori (Dindori)	2003-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
5.	Janpad Panchayat Ron (Bhind)	2003-05	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
6.	Janpad Panchayat Mawai (Mandla)	2004-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
7.	Janpad Panchayat Mahgaon (Mandla)	2000-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
8.	Janpad Panchayat Pohri (Shivpuri)	2003-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
9.	Janpad Panchayat Thikri (Badwani)	2002-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
10.	Janpad Panchayat Narsinhg pur	2001-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
11.	Janpad Panchayat Sehore	2003-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
12.	Janpad Panchayat Hanumana (Rewa)	2003-05	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
13.	Janpad Panchayat Amarwara (Chindwara)	2004-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
14.	Janpad Panchayat Sonsar (Chindwara)	2000-05	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
15.	Janpad Panchayat Maheswar (Kharsoon)	2002-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
16.	Janpad Panchayat Malhorgarh (Mandsour)	2003-05	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
17.	Janpad Panchayat Nainpur (Mandla)	2004-07	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02
18.	Janpad Panchayat Badnawar (Dhar)	2003-06	Budget, Receipt & Payment Accounts, Annual Accounts, Balance sheet, Cash Book form General - 1	2001-02

Appendix – XXVI
(Reference: Paragraph 9.2 Page -33)
Discrepancy between cash book and pass book

(In rupees)

SL. No.	Name of Units	Period of AIR	Amount as per cash book	Amount as per passbook/ bank statement	Net Balances remained unreconciled
1.	Zilla Panchayat Katni	2006-07	9424569	44197979	34773410
2.	Zilla Panchayat Badwani	2004-07	8592790	5779457	2813333
3.	Janpad Panchayat Ghoradongri	2002-06	9937204	6457748	3479456
4.	Janpad Panchayat Dindori (Dindori)	2003-06	12979404	12286942	692462
5.	Janpad Panchayat Sailana (Ratlam)	2001-05	492657	3361755	2869098
6.	Janpad Panchayat Bhikangaon (Khargoan)	2002-05	9988758	10123364	134606
7.	Janpad Panchayat Manavar (Dhar)	2002-06	16031364	14438064	1593300
8.	Janpad Panchayat Garoth (Mandsora)	2003-06	6381143	3080278	3300865
9.	Janpad Panchayat Kailaras (Morena)	2004-07	305185	504024	198839
10.	Janpad Panchayat Ghatigaon (Gwalior)	2003-06	4816984	7133231	2316247
11.	Janpad Panchayat Mawai (Mandla)	2004-06	29306063	35417662	6111599
12.	Janpad Panchayat Mohgaon (Mandla)	2000-06	15172534	15481140	308606
13.	Janpad Panchayat Pohri (Shivpuri)	2003-06	15026815	18065615	3038800
14.	Janpad Panchayat Thikri (Badwani)	2002-06	6281381	7014355	732974
15.	Janpad Panchayat Maheswar (Khargoan)	2002-06	11499774	8414718	3085055
16.	Janpad Panchayat Kalapipal (Shajapur)	2002-04	6387429	5978433	408996
17.	Janpad Panchayat Malhargorh (Mandsore)	2003-05	4421755	3638444	783311
18.	Janpad Panchayat Nalkheda (Shajapur)	2002-05	2313619	1355440	958179
19.	Janpad Panchayat Badwani	2002-05	6921975	6173149	748826
20.	Janpad Panchayat Jatara (Tikamgarh)	2003-05	5118322	8532684	3414362
21.	Gram Panchayat Mohgaon Raiyat (Mohgaon Mandla)	2001-06	34322	135969	101647
	Total				71863971

Appendix – XXVII
(Reference: Paragraph 9.3 page -33)
Non-refund of unspent balances of closed/ non-operational schemes

(Rupees in lakh)

Sl. No.	Name of the Unit	Period of AIR	No. of Schemes	Amount
1.	Zilla Panchayat Tikamgarh	2004-07	1	203.95
2.	Zilla Panchayat Panna	2004-06	9	36.45
3.	Zilla Panchayat Rewa	2006-07	1	218.91
4.	Zilla Panchayat Sheopur	2005-07	4	246.58
5.	Janpad Panchayat Manavar (Dhar)	2002-06	3	0.82
6.	Janpad Panchayat Garoth (Mandsour)	2003-06	6	4.94
7.	Janpad Panchayat Dindori	2003-06	6	15.11
8.	Janpad Panchayat Mohgaon (Mandla)	2000-06	3	2.37
9.	Janpad Panchayat Pohri (Shivpuri)	2003-06	1	9.46
10.	Janpad Panchayat Narsingpur	2001-06	4	2.58
		Total		741.17

Appendix - XXVIII
(Reference: Paragraph 9.4 page -34)
Diversion of Funds

(In rupees)

Sl. No.	Name of the Units	Period of AIR	Scheme for which grant was released	Scheme for which grant was diverted	Amount	Total Amount
1.	Zilla Panchayat Sehore	2006-07	(i) P.M. Gramodaya Yojana & Gram Awas	IAY	33464	1190470
			(ii) JRY	SJGSY	157006	
			(iii) Millennium Yojana	Hariali Yojana	1000000	
2.	Zilla Panchayat Jabalpur	2003-06	(i) SGRY (22.5%)	IAY	2650000	2650000
3.	Zilla Panchayat Sheopur	2005-07	(i) 11 th Finance	SGRY	2850000	3400000
			(ii) IAY	SGRY	550000	
4.	Janpad Panchayat Garoth (Mandsor)	2003-06	(i) Social Security Pension	EFC	512850	1826312
			(ii) BMS	SGRY	663462	
			(iii) Janpad Fund	MP Fund	200000	
			(iv) SGRY	MP Fund	450000	
5.	Janpad Panchayat Sehore	2003-06	(i) Jivandhara	SGRY	613493	613493
6.	Gram Panchayat Bamora (Ashok Nagar)	2001-05	(i) 12 th Finance	Construction of WBM road & Kharanja	320310	320310
						10000585

Appendix - XXIX
(Reference: Paragraph 9.5 page -34)
Outstanding advances against individuals/executing agencies

(Rupees in lakh)

Sl. No.	Name of the Unit	Period of AIR	Amount
1.	Zilla Panchayat Mandsour	2004-07	154.58
2.	Zilla Panchayat Damoh	2006-07	21.45
3.	Zilla Panchayat Dewas	2005-07	8.11
4.	Zilla Panchayat Panna	2004-06	6.80
5.	Janpad Panchayat Sailana (Ratlam)	2001-05	8.75
6.	Janpad Panchayat Bhikangaon (Khargoan)	2002-05	2.48
7.	Janpad Panchayat Patera (Damoh)	2001-06	4.72
8.	Janpad Panchayat Jabera (Domoh)	2004-07	14.52
9.	Janpad Panchayat Mohgaon (Mandla)	2000-06	21.43
10.	Janpad Panchayat Thikri (Badwani)	2002-06	11.98
11.	Janpad Panchayat Hanumana (Rewa)	2003-05	2.24
12.	Janpad Panchayat Maheswar (Khargoan)	2002-06	3.57
13.	Janpad Panchayat Kalapipal (Shajapur)	2002-04	2.66
		Total	263.29

Appendix – XXX
(Reference: Paragraph 9.6 Page -34)
Non utilisation of grant within stipulated period

(Rupees in lakh)

SL. No.	Name of Unit	Period of AIR	Purpose	Period From which outstanding	Amount outstanding
1.	Janpad Panchayat Kareli (Narshinghpur)	2002-05	Various schemes	2002-05	46.97
2.	Janpad Panchayat Bhikangaon (Khargaon)	2002-05	EFC, MP-MLA fund Siksha Guarantee, SGRY	2001-05	87.89
3.	Janpad Panchayat Gohad (Bhind)	2001-04	EFC, JGSY, EFC,SFC, IAY Gram Swaraj, Gram Nyayalay	2001-04	78.56
4.	Janpad Panchayat Hanumana (Rewa)	2003-05	SGRY, JRY, NFBS, IAY. TSC, Jivandhara	2003-05	62.49
5.	Janpad Panchayat Sonsar (Chindwara)	2000-05	SGRY, Relief fund, Jivandhara, Operation Black Board	2000-05	27.82
6.	Janpad Panchayat Badwani (Badwani)	2002-05	EFC, TFC, Relief fund, Gandi Basti, IAY	2002-05	44.96
				Total	348.69

JGSY Jawahar Gram Swarojgar Yojana
 SGRY Sampoorna Gramin Rojgar Yojana
 IAY Indira Awas Yojana
 NFBS National Family Benefit Scheme
 TSC Total Sanitation Campaign
 SFC State Finance Commission
 EFC Eleventh Finance Commission
 M.P. Fund Sansad Nidhi
 MLA Fund Vidhayak Nidhi

Appendix – XXXI
(Reference: Paragraph 9.7 page -35)
Irregular drawal of TFC grant

(Rs. in crore)

Sl. No.	Name of the district/ ZP	Total allocation of TFC budget grant	Month of drawal	Amount drawn	Amount of drawal made before crediting into account of State Government (i.e. I st : 6.9.06 II nd : 22.3.07) and period thereof			Period	Reasons for drawal before crediting into account of State Government.
					I st Ins.	II nd Ins.	Total		
1	2	3	4	5	6	7	8	9	10
1	Bhopal	2.70	October 2006	2.70	--	1.35	1.35	4 Months (Nov. 06 to Feb. 07)	As per directions given in the meeting of CEOs which was held on 19 th September 2006, both the installments were to be drawn at a time. The reply was not acceptable as copy of minutes of meeting was not made available for further test check and this was also contrary to the circulars issued in the month of April 2006, Nov. 2006 and March 2007 respectively.
2.	Gwalior	4.85	(i) Septembers 2006	4.85	--	2.42	2.42	5 Months (Oct. 20 to Feb. 07)	-----do-----
3.	Indore	4.91	(i) May 2006 (ii) March 2007	2.46 2.45	2.46	--	2.46	3 Months (June to August 06)	There was no basis for drawal. The reply was not acceptable as the instruction for procedure of drawal already issued in April 2007 by the Commissioner PSJ.
4.	Jabalpur	6.31	(i) May 2006 (ii) Sept. 2006	3.16 3.15	3.16 --	-- 3.15	3.16 3.15	3 Months (June 06-to Aug. 06) 5 Months (Oct. 06-to Feb. 07)	Due to non-receipt of information from Directorate about the date of crediting TFC grant into State account.
5.	Rewa	10.60	(i) May 2006 (ii) Dec. 2006	9.76 0.84	9.76 --	-- 0.84	9.76 0.84	3 Months (June 06-to Aug. 06) 2 Months (Jan. 07-to Feb. 07)	Due to non-receipt of information from Directorate about the date of crediting TFC grant into State account.
6.	Satna	10.14	(i) June 2006 (ii) July 2006 (iii) Sept. 2006 (iv) Oct. 2006 (v) Dec. 2006	1.00 1.80 2.72 1.32 3.30	1.00 1.80 Nil -- Nil	-- -- 1.32 3.30	1.00 1.80 Nil 1.32 3.30	2 Months (July to August 06) 2 Months (--do--) 4 Months (Nov. 06-Feb. 07) 2 Months (Jan.-Feb 2007)	Due to non-receipt of information from Directorate about the date of crediting TFC grant into State account. The reply was not acceptable as the instructions for procedure of drawal were already there. The Zilla Panchayat (i.e. subordinate unit) was responsible to enquire form the Directorate about the date of crediting the TFC grant into State account.
7.	Ujjain	7.45	(i) Sep. 2006 (ii) Oct. 2006	3.89 3.56	Nil --	Nil 3.56	Nil 3.56	4 Months (Nov. 06-to Feb. 07)	The information regarding date of crediting of TFC grant into account of State Government was not available. The reply was not acceptable as the Commissioner PSJ already issued (April-May 2006) instructions for drawal of GOI's funds.
	Total	46.96		46.96	18.18	15.94	34.12		

Appendix - XXXII
(Reference: Paragraph 9.8 (i) page -35)
Incomplete works

(Rupees in lakh)

Sl. No.	Name of the Unit	Period of AIR	No of works	Amount
1.	Zilla Panchayat Katni	2006-07	7	5.87
2.	Zilla Panchayat Hosahgabad	2004-06	408	887.84
3.	Zilla Panchayat Badwani	2004-07	68	60.62
4.	Zilla Panchayat Sidhi	2002-06	244	715.99
5.	Janpad Panchayat Manawar (Dhar)	2002-06	10	6.92
6.	Janpad Panchayat Dindori	2003-06	2	6.00
7.	Janpad Panchayat Ghatigaon (Gwalior)	2003-06	10	6.31
8.	Janpad Panchayat Jabera (Damoh)	2004-07	14	11.74
9.	Janpad Panchayat Mohgaon (Mandla)	2000-06	24	42.17
10.	Janpad Panchayat Hanumana (Rewa)	2003-06	103	106.33
11.	Janpad Panchayat Sonsar (Chindwara)	2000-05	1	8.20
12.	Janpad Panchayat Maheswar (Khargosan)	2002-06	21	11.00
13.	Janpad Panchayat Kalapipal (Shajapur)	2002-04	18	11.54
14.	Janpad Panchayat Malhargarh (Mandsaur)	2003-05	3	1.94
15.	Janpad Panchayat Nalchha (Dhar)	2005-07	81	56.40
16.	Janpad Panchayat Nalkheda (Shajapur)	2002-05	4	29.87
17.	Janpad Panchayat Badwani (Badwani)	2002-05	4	6.38
18.	Janpad Panchayat Jatara (Tikamgarh)	2003-05	8	10.74
19.	Janpad Panchayat Badnawar (Dhar)	2003-06	13	11.57
		Total	1043	1997.43

Appendix - XXXIII
(Reference: Paragraph 9.8 (ii) page -35)
Incomplete work under SGRY

(Rupees in lakh)

Sl. No.	Name of Unit	Period of AIR	No. of Works	Since in complete	Amount
1.	Zilla Panchayat Sidhi	2002-06	5	2002-06	14.06
2.	Janpad Panchayat Garoth (Mandsor)	2003-06	13	2003-06	13.38
3.	Janpad Panchayat Patera (Damoh)	2001-06	1	2005-06	6.15
4.	Janpad Panchayat Pohri (Shivpuri)	2003-06	27	2005-06	9.53
5.	Janpad Panchayat Thikri (Badwani)	2002-06	10	2004-06	24.77
6.	Janpad Panchayat Jatara (Tikamgarh)	2003-05	7	2003-05	8.56
		Total	63		76.45

Appendix - XXXIV
(Reference: Paragraph 9.9 page -36)
Non-utilisation of SGRY grant to S.C./S.T. beneficiary component (22.5%) &
Maintenance head (15%)

(Rupees in lakh)

Sl. No.	Name of the unit	Period of AIR	Allotment Received	22.5% of allotment	Actual expenditure	Less expenditure	15% of allotment	Actual expenditure	Less expenditure
1.	Janpad Panchayat Garoth (Mandsor)	2003-06	148.77	33.47	9.93	23.54	22.32	--	22.32
2.	Janpad Panchayat Patera (Damoh)	2001-06	76.55	17.22	3.81	13.41	11.48	--	11.48
3.	Janpad Panchayat Jabera (Damoh)	2004-07	117.95	26.54	13.40	13.14	17.69	--	17.69
4.	Janpad Panchayat Thikri (Badwani)	2002-06	181.31	40.79	13.01	27.78	27.20	--	27.20
5.	Janpad Panchayat Kalapipal (Shajapur)	2002-04	58.83	13.24	2.51	10.73	8.82	--	8.82
6.	Janpad Panchayat Malhargarh (Mandsour)	2003-05	151.67	34.12	22.10	12.02	22.75	--	22.75
7.	Janpad Panchayat Jatara (Tikamgarh)	2003-05	138.28	31.11	31.11	--	20.74	--	20.74
8.	Janpad Panchayat Prithvipur (Tikamgarh)	2002-05	100.77	22.67	2.69	19.98	15.12	--	15.12
		Total	974.13	219.16	98.56	120.60	146.12		146.12

Appendix - XXXV
(Reference: Paragraph 9.10 page- 36)
Irregular allotment of houses to the male beneficiaries under
Indira Awas Yojana

(Rupees in lakh)

Sl. No.	Name of the unit	Period of AIR	No of house allotted to male beneficiaries	Money value involved
1.	Zilla Panchayat Badwani	2004-07	1005	228.25
2.	Zilla Panchayat Jabalpur	2003-06	444	88.80
3.	Janpad Panchayat Garoth (Mardsour)	2003-06	106	18.85
4.	Janpad Panchayat Kailaras (Morena)	2004-07	425	83.55
5.	Janpad Panchayat Dindori (Dindori)	2003-06	81	16.08
6.	Janpad Panchayat Mawai (Mandla)	2004-06	38	8.15
7.	Janpad Panchayat Mohgaon (Mandla)	2000-06	117	19.30
8.	Janpad Panchayat Pohri (Shirpuri)	2003-06	609	105.60
9.	Janpad Panchayat Thikri (Badwani)	2002-06	351	59.11
10.	Janpad Panchayat Narsingpur	2001-06	350	59.50
11.	Janpad Panchayat Hanumana (Rewa)	2005-06	80	12.46
12.	Janpad Panchayat Amarwara (Chindwara)	2004-06	90	17.40
13.	Janpad Panchayat Nainpur (Mandla)	2004-07	135	29.70
14.	Janpad Panchayat Nalkeda (Shojapur)	2002-05	101	16.43
15.	Janpad Panchayat Badwani (Badwani)	2002-05	368	53.89
		Total	4300	817.07

**Appendix - XXXVI
(Reference: Paragraph 9.11 Page- 37)
Irregularities in Muster Rolls**

(In rupees)

Sl. No.	Name of Unit	Period of AIR	Name of the work	Period of Muster Rolls	Vr. No.	Amount/Reasons*
1.	G. P. Sawli J. P. Souser (Chindwara)	2001-05	Gravel Road	13.06.03 to 19.06.03	16/ 9.6.2003	501
			Culverts	26.08.03 to 02.09.03	30/26.08.03	5,226
			Culverts	03.09.03 to 10.09.03	37/10.09.03	5,428
			Culverts	12.09.03 to 18.09.03	38/18.09.03	2,615
			13,770			
2.	Gram Panchayat Tatri Janpad Panchayat Nainpur (Mandla)	2001-07	Form Pond	15.01.07 to 21.01.07	37/31.03.07	6,048
						6,048
3.	Gram Panchayat Sagonia Janpad Panchayat Nainpur (Mandla)	2001-07	Gravel Road	20.12.06 to 25.12.06	26/31.03.07	10,837
			Gravel Road	27.12.06 to 30.12.06	28/31.03.07	8,878
			Gravel Road	01.01.07 to 07.01.07	26/31.03.07	5,249
			24,964			
4.	Gram Panchayat Dodkia Janpad Panchayat Tyothar (Rewa)	2001-06	Not Mentioned	Period not recorded	27/10.01.03	17,877
			Not Mentioned	Period not recorded	31/15.03.03	9,090
			Not Mentioned	Period not recorded	07/16.11.04	6,930
			Not Mentioned	Period not recorded	22/23.12.04	27,000
			60,897			
5.	Gram Panchayat Madro Janpad Panchayat Tyother (Rewa)	2001-06	Nali Nirman	19.03.06 to 24.03.06	--	1,080
				20.03.06 to 25.03.06	--	1,080
				25.03.06 to 30.03.06	--	720
				2,880		
6.	Gram Panchayat Barha Janpad Panchayat Tyother (Rewa)	2001-06	Road Connectivity	Period not mentioned	11/22.10.02	25,920
			Well repairs	16.02.04 to 26.02.04	31/16.02.04	7,898
33,818						
7.	Gram Panchayat Nasipur Janpad Panchayat Kevlari (Seoni)	2001-06	Base beam work	11.04.04 to 18.04.04	06/24.04.04	2,627
			Centering	23.04.04 to 27.04.04	11/13.05.04	1,599
			Centering	28.04.04 to 04.05.04	12/13.05.04	2,419
			Centering	06.05.04 to 09.05.04	13/13.05.04	1,434
			Centering	12.05.04 to 16.05.04	09/17.05.04	3,137
			Earth work	13.05.06 to 03.06.04	26/15.06.04	39,134
			50,350			
8.	Gram Panchayat Bharveli Janpad Panchayat Kevlari (Seoni)	2001-06	Construction of Nistar Tank	20.06.05 to 25.06.05	10/30.06.05	32,736
			Well repairs	22.06.05 to 25.05.05	11/30.06.05	2,095
			Gravel work	08.07.05 to 13.07.05	12/15.07.05	4,092
			Nal- Jal work	Period not recorded	13/02.08.05	2,557
			Construction of House	10.01.06 to 15.01.06	32/18.01.06	3,294
44,774						
Total						2,37,501

- *(i)** ग्राम पंचायत क्र. 1,4,6,7 एवं 8 के मस्टर रोल में जारी करने का दिनांक नहीं है, क्रमांक एवं अवधि स्पष्ट नहीं है, माप अंकित नहीं है, अंगूठा सत्यापित नहीं है और पुरुष महिला, उम्र इत्यादि नहीं है। पंचों का भुगतान पर प्रमाणीकरण नहीं है।
- (ii)** ग्राम पंचायत क्र. 2 एवं 3 में मस्टर रोल जारी करने के दिनांक से पूर्व ही मजदूरों से कार्य कराया गया है।
- (iii)** ग्राम पंचायत क्र. 5 एक ही मजदूर द्वारा एक ही दिन में दो-तीन मस्टर रोल पर कार्य दिखाकर भुगतान किया गया है।

Appendix - XXXVII
(Reference: Paragraph 9.12 Page -37)
Non-maintenance of Assets Register

Sl. No.	Name of Unit	Period of AIR	Amount (Rs. in lakh)
1.	Gram Panchayat Sawli Janpad Panchayat Sousar (Chindwara)	2001-05	10.98
2.	Gram Panchayat Ridhora Janpad Panchayat Sousar (Chindwara)	2001-05	12.10
3.	Gram Panchayat Durenda Janpad Panchayat Kevlari (Seoni)	2001-06	12.66
4.	Gram Panchayat Nasipur Janpad Panchayat Kevlari (Seoni)	2001-06	6.68
5.	Gram Panchayat Padia Chapara Janpad Panchayat Kevlair (Seoni)	2001-06	23.10
6.	Gram Panchayat Kakai Janpad Panchayat Kevlari (Seoni)	2001-05	17.35
7.	Gram Panchayat Dungaria Janpad Panchayat Kevlari (Seoni)	2001-05	10.80
8.	Gram Panchayat Likhbari Janpad Panchayat Parasia (Chindwara)	2001-06	4.56
9.	Gram Panchayat Tendukheda Janpad Panchayat Parasia (Chindwara)	2001-06	11.70
10.	Gram Panchayat Sindrai Gurayadhar Janpad Panchayat Parasia (Chindwara)	2001-06	7.25
11.	Gram Panchayat Haranbhata Janpad Panchayat Parasia (Chindwara)	2001-06	5.50
12.	Gram Panchayat Kohka Janpad Panchayat Parasia (Chindwara)	2001-06	2.31
13.	Gram Panchayat Patha Janpad Panchayat Parasia (Chindwara)	2001-06	8.00
14.	Gram Panchayat Charaikala Janpad Panchayat Parasia (Chindwara)	2001-06	7.06
15.	Gram Panchayat Kodar Janpad Panchayat Parasia (Chindwara)	2001-06	4.57
16.	Gram Panchayat Darbai Janpad Panchayat Parasia (Chindwara)	2001-06	11.44
17.	Gram Panchayat Sagonia Janpad Panchayat Nainpur (Mandla)	2001-07	--
18.	Gram Panchayat Barkheda Gangoan Janpad Panchayat Garoth (Mandsaur)	2001-06	--
19.	Gram Panchayat Barkheda Pant Janpad Panchayat Malhargarh (Mandsaur)	2001-06	--
20.	Gram Panchayat Jarond Janpad Panchayat Patan (Jabalpur)	2001-06	--
21.	Gram Panchayat Padria Janpad Panchayat Patrn (Jabalpur)	2001-06	--
			156.06

Appendix - XXXVIII
(Reference: Paragraph 9.13 page -37)
Pending Utilisation Certificate

(Rupees in lakh)

Sl. No.	Name of the Unit	Period of AIR	Amount
1.	Zilla Panchayat Tikamgarh	2004-07	273.01
2.	Zilla Panchayat Mandsaur	2004-07	1001.54
3.	Zilla Panchayat Indore	2004-06	66.40
4.	Zilla Panchayat Jabalpur	2003-06	743.57
5.	Zilla Panchayat Rewa	2006-07	1377.42
6.	Zilla Panchayat Sheopur	2005-07	44.11
6.	Janpad Panchayat Sailana (Ratlam)	2001-05	2.36
7.	Janpad Panchayat Manawara (Dhar)	2002-06	34.17
8.	Janpad Panchayat Mohgaon (Mandla)	2000-06	32.27
9.	Janpad Panchayat Narsinghpur	2001-06	36.70
10.	Janpad Panchayat Sehore	2003-06	153.10
11.	Janpad Panchayat Amarwara (Chindwara)	2004-06	63.63
12.	Janpad Panchayat Kalapipal (Shajapur)	2002-04	95.60
13.	Janpad Panchayat Jatara (Tikamgarh)	2003-05	67.96
		Total	3991.84

Appendix - XXXIX
(Reference: Paragraph – 10.2.2.2, page -46)
Delay of more than 15 days in release of TFC grants to Gram Panchayats
(GPs) by the Zila Panchayats

(Rupees in crore)

Sl. No.	Name of the Zilla Panchayat	Date of receipt of amount from treasury	Amount drawn	Due date of releasing of grant	Actual date of releasing of grant to GPs	Total period of delay	Amount released in delay	Reasons for delay
1	2	3	4	5	6	7	8	9
1.	Gwalior	28.9.2006	4.85	13.10.06	1.11.2006 on wards	18 days	4.85	The delay was made by the banks in depositing of funds.
2.	Indore	16.5.2006 28.3.2007	2.46 2.45	31.05.06 Released	07.08.06 within time	66 days no delay	2.46	Revised guidelines (July 2006) ⁶ mentioned that the funds were to be released to Gram Panchayats instead of Gram Sabha/ Gram Panchayat as mentioned in earlier guidelines. Therefore, the funds were released in month of August 2007. The reply is not acceptable as the funds were drawn in the month of May 2006 whereas revised guidelines were received after expiry of two months.
3.	Satna	30.6.2006	0.75	16.7.06	23.12.06	159 days	0.75	Delay was created due to large numbers of Gram Panchayats, spending more time to complete formalities thereof and shortage of staff etc.
		1.7.2006	0.25	17.7.06	23.12.06	158 days	0.25	
		10.7.2006	1.80	26.7.06	23.12.06	149 days	1.80	
		12.9.2006	1.00	28.9.06	23.12.06	85 days	1.00	
		19.9.2006	1.73	4.10.06	15.2.07	133 days	1.73	
		16.10.2006	1.32	1.11.06	15.2.07	105 days	1.32	
		4.12.2006	0.90	20.12.06	15.2.07	56 days	0.90	
		8.12.2006	1.82	24.12.06	15.2.07	52 days	1.82	
		29.12.2006	0.57	15.1.07	15.2.07	30 days	0.06	
4.	Ujjain	26.9.2006 to 4/6.10.06	7.45	22.10.06	2.1.07	72 days	3.73	The funds were to be released in two installments. Therefore, second installment was released in January 2007.
		Total	27.35				20.67	

Appendix - XXXX
(Reference: Paragraph – 10.2.6, page- 47)
Statement showing the details of Utilisation Certificates (UCs) of TFC
grant which were not prepared on the basis of expenditure incurred by
Gram Panchayats during the year 2006-07

(Rupees in crore)

Sl No.	Name of Units	Amount drawn	Amount for which UCs prepared	Reasons/replies for non-preparation of UCs on the basis of expenditure incurred by Gram Panchayats
1	2	3	4	5
1.	Bhopal	2.70	2.70	UC on the basis of actual expenditure would also be prepared as per the guideline of State Govt.
2.	Gwalior	4.85	4.85	Reasons were not given
3.	Indore	4.91	4.91	UCs will be prepared on the basis of actual expenditure after receipt of such information from Gram Panchayats as replied by the Zilla Panchayat Indore.
4.	Satna	10.14	10.14	Efforts are being made to prepare UC on the basis of actual expenditure.
5.	Ujjain	7.45	NA	UC was not made available to audit.
		30.05	22.60	

Appendix – XXXXI
(Reference: Paragraph 10.2.8 Page- 48)

Details of selected GPs where user charges to be recovered
(As on March 2007)

Sl. No.	Name of GPs	No. of Water Connection	Amount to be recovered (In Rs.)
1	2	3	4
	Bhopal		
1.	G.P. Amghara	28	2000
2.	G.P. Banger Siya	180	20000
	Gwalior		
3.	G.P. Hastinapur	82	24150
4.	G.P. Beerpur	150	54000
5.	G.P. Girwai	500	114370
	Indore		
6.	G.P. Pigdamber	135	28000
7.	G.P. Pewday	200	134675
8.	G.P. Koderiya	1800	461691
9.	G.P. Ahirkhedi	78	42900
10.	G.P. Bawnk	50	10400
11.	G.P. Narlay	14	10201
12.	G.P. Badabagaida	350	81000
13.	G.P. Jamlee	470	83007
	Santa		
14.	G.P. Echol	130	71700
	Ujjain		
15.	G.P. Kharsodkalan	125	40800
16.	G.P. Chandukhedi	175	24000
17.	G.P. Panvihar	290	156600
18.	G.P. Bhatpachlana	400	100000
			1459494 (Say Rs. 14.59 lakh only)

Appendix – XXXXII
(Reference: Paragraph 10.2.10 Page- 49)
Statement showing the details of receipt and expenditure of TFC grant received for PRIs

(Rupees in crore)

Sl. No.	Head of A/c	Appropriation (Total grant)			Actual Expenditure			Sawing (-) / Excess (+)		
		2005-06	2006-07	Total	2005-06	2006-07	Total	2005-06	2006-07	Total
1	2	3	4	5	6	7	8	9	10	11
	Recommendation of Finance Commission									
(1) a.	15/ 2515/1559 – Maintenance of Panchayat Accounts	0.05	0.1	0.15	0.05	0.1	0.15	--	--	--
b.	52/ 2515/1559 – Maintenance of Panchayat Accounts	--	0.15	0.15	--	0.15	0.15	--	--	--
c.	80/ 2515/ 1559 Maintenance of Panchayat Accounts	0.19	0.19	0.38	0.19	0.19	0.38	--	--	--
d.	82/ 2515/ 1559 Maintenance of Panchayat Accounts	0.09	--	0.09	0.09	--	0.09	--	--	--
	Sub Total	0.33	0.44	0.77	0.33	0.44	0.77	--	--	--
(2) a.	15/ 2515/6905 – Financial assistance of Local Bodies	1.01	1.01	2.02	1.01	1.01	2.02	--	--	--
b.	52 /2515/ 6905 – Financial assistance of Local Bodies	--	1.76	1.76	--	1.76	1.76	--	--	--
c.	80/ 2515/6905 – Financial Maintenance of Local Bodies	3.98	3.98	7.96	3.98	3.98	7.96	--	--	--
d.	82/ 2515/6905 – Financial Maintenance of Local Bodies	1.76	--	1.76	1.76	--	1.76	--	--	--
	Sub Total	6.75	6.75	13.50	6.75	6.75	13.50	--	--	--

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(3) a.	15/ 2515/6906 – Improvement of resources in relation to Water Supply and cleanliness (Sanitation)	24.38	24.38	48.76	22.78	25.08	47.86	(-) 1.597	0.70	(-) 0.9
b.	52/ 2515/6906 – Improvement of resources in relation to Water Supply and cleanliness (Sanitation)	--	42.26	42.26	--	41.36	41.36	--	(-) 0.9	(-) 0.9
c.	80/ 2515/6906 – Improvement of sources in relating of Water Supply and Sanitation	95.906	91.778	187.68	94.90	90.905	185.81	(-) 1.01	(-) 0.87	(-) 1.88
d.	82/ 2515/6906 – Improvement of sources for Water Supply and Sanitation	42.26	--	42.26	39.29	--	39.29	(-) 2.97	--	(-) 2.97
	Sub Total	162.55	158.42	320.97	156.97	157.35	314.32	(-) 5.58	(-) 1.07	(-) 6.65
(4) a.	15/ 2515/6907 – For Minimum Basic Need to Gram Panchayat	24.45	24.45	48.90	26.02	23.65	49.67	1.57	(-) 0.8	0.77
b.	52/ 2515/6907 - For Minimum Basic Need to Gram Panchayat	--	42.37	42.37	--	44.07	44.07	--	1.70	1.70
c.	80/ 2515/6907- Grant to Gram Panchayat to Minimum Basic Need	96.15	95.98	192.13	98.61	96.15	194.76	2.46	0.17	2.63
d.	82/ 2515/6907- For Minimum Basic Need to Gram Panchayat	42.37	--	42.37	43.47	--	43.47	1.10	--	1.10
	Sub Total (Minimum Basic Need)	162.97	162.80	325.77	168.1	163.87	331.97	5.13	1.07	6.2
	Grant Total	332.60	328.41	661.01	332.15	328.41	660.56	(-) 0.45	(-) 0.0000	(-) 0.45

Appendix – XXXXIII
(Reference: Paragraph 10.2.10 Page -49)
Details of minimum basic needs works constructed by Gram Panchayats of test checked districts

Sl. No.	Name of district	Detail of works of minimum basic needs				Remarks
		Approach Road	Internal Work	Other Works	Total	
1	2	3	4	5	6	7
1.	Gwalior	NM*	NM*	NM*	NM*	
2.	Bhopal	14	64	93	171	
3.	Indore	27	566	57	650	
4.	Satna	NM*	NM*	NM*	NM*	
5.	Ujjain	117	1057	494	1668	

Note:- Not Maintained*

Appendix – XXXXIV

(Reference: Paragraph 11.2 Page- 52)

स. क्र.	डेयरी का नाम	असफल होने का कारण
1.	विशेष डेयरी बारगी (हारई)	समूह के सदस्यों के बिखराव, पशुओं के लिए चारा की अनुपलब्धता, ओवरड्यू होने के कारण समूह को बैंक द्वारा ऋण देने से इंकार करना
2.	विशेष डेयरी कोडामऊ (मोहखेड)	7 जानवरों की मृत्यु होने तथा अन्य पशुओं द्वारा दूध न प्रदाय करना
3.	विशेष डेयरी कुंडई (विछुआ)	समूह में बिखराव के कारण ऋण की राशि वापिस न करने के कारण बैंक द्वारा आगे की किश्त प्रदाय नहीं की गई
4.	विशेष डेयरी सिल्लेवानी (मोहरखेड)	समूह का बिखराव एवं 8 पशुओं की मृत्यु
5.	विशेष डेयरी केरिया चोरगोन (चौरई)	स्थल पर पानी की व्यवस्था नहीं तथा समूह का बिखराव
6.	विशेष डेयरी लहगडुआ	समूह का बिखराव
7.	विशेष डेयरी हर्षद्वारी	अधिकांश पशुओं की मृत्यु एवं समूह का बिखराव
8.	विशेष डेयरी निशान	अधिकांश पशुओं की मृत्यु एवं समूह का बिखराव
9.	विशेष डेयरी बांगइ	अधिकांश पशुओं की मृत्यु एवं समूह का बिखराव