

Appendix -I
List of ULBs audited during 2008-09 and Arrear of Accounts
(Reference: Paragraph 1.8; Page 27)

Sl. No.	Name of ULBs	Year from which Accounts are in Arrear
1	Ranirbazar	1991-92
2	Teliamura	1987-88
3	Khowai	1979-80
4	Amarpur	1979-80
5	Kamalpur	1978-79
6	Kumarghat	1987-88
7	Kailashahar	1977-78
8	Dharmanagar	1977-78
9	Sonamura	1979-80
10	Udaipur	1977-78
11	Sabroom	1978-79
12	Belonia	1977-78

(Source: Audit Report 2007-08)

NB: Agartala Municipal Council has not prepared and finalized their accounts since 1977.

Appendix – II
Statement of Receipt and Expenditure
(Reference: Paragraph 1.10.1; Page 27)

(Rupees in crore)

Sl. No.	Name of Nagar Panchayat	Receipts	Expenditure	Balance
1	KamalpurNagar Panchayat	1.86	1.17	0.69
2	Amarpur Nagar Panchayat	1.41	1.29	0.12
3	Udaipur Nagar Panchayat	3.50	3.14	0.36
4	Belonia Nagar Panchayat	3.66	1.16	2.50
5	Dharmanagar Panchayat	6.67	4.35	2.32
6	Kailashahar Nagar Panchayat	3.53	2.20	1.33
7	Khowai Nagar Panchayat	3.74	2.21	1.53
8	Teliamura Nagar Panchayat	3.80	1.63	2.17
9	Kumarghat Nagar Panchayat	1.96	1.34	0.62
10	Ranirbazar Nagar Panchayat	2.20	1.71	0.49
11	Sabroom Nagar Panchayat	1.41	1.07	0.34
12	Sonamura Nagar Panchayat	1.80	0.33	1.47
Total of 12 Nagar Panchayat		35.54	21.60	13.94
13	Agartala Municipal Council	44.29	24.93	19.36
Grand Total		79.83	46.53	33.30

(Source: Inspection Reports)

Appendix-III
Statement on non-utilisation of funds
(Reference: Paragraph 1.10.2; Page 28)

(Rupees in crore)

Sl. No	Name of ULB	Period	Opening balance	Receipt	Total fund	Expenditure	Closing balance (percentage of total fund)
Nagar Panchayat							
1	Belonia	2006-07	0.68	1.60	2.28	1.93	0.35(16)
		2007-08	0.35	3.31	3.66	1.16	2.50(68)
2	Amarpur	2006-07	0.26	2.15	2.41	2.29	0.12(05)
		2007-08	0.12	1.29	1.41	1.29	0.12(09)
3	Udaipur	2006-07	0.78	2.40	3.18	2.22	0.96(30)
		2007-08	0.96	2.54	3.50	3.14	0.36(10)
4	Dharmanagar	2006-07	1.83	6.36	8.19	4.87	3.32(41)
		2007-08	3.32	3.35	6.67	4.35	2.32(35)
5	Kailashahar	2006-07	1.47	2.31	3.78	1.69	2.09(45)
		2007-08	2.09	1.44	3.53	2.20	1.33(38)
6	Khowai	2006-07	1.52	2.25	3.77	2.25	1.52(40)
		2007-08	1.52	2.21	3.73	2.21	1.52(41)
7	Kumarghat	2006-07	1.12	0.85	1.97	0.94	1.03(52)
		2007-08	1.03	0.93	1.96	1.34	0.62(32)
8	Ranirbazar	2006-07	0.75	1.04	1.79	0.78	1.01(57)
		2007-08	1.01	1.19	2.20	1.71	0.49(22)
9	Sabroom	2006-07	0.43	1.34	1.77	1.24	0.53(30)
		2007-08	0.53	0.88	1.41	1.07	0.34(76)
10	Sonamura	2006-07	0.78	1.62	2.40	0.90	1.50(62)
		2007-08	1.50	0.30	1.80	0.32	1.48(82)
11	Teliamura	2006-07	0.88	1.99	2.87	2.20	0.67(23)
		2007-08	0.67	3.14	3.80	1.66	2.15(57)
12	Kamalpur	2006-07	0.58	1.29	1.87	1.23	0.64(34)
		2007-08	0.64	1.22	1.86	1.17	0.69(37)
Municipal Council							
13	Agartala	2006-07	10.88	25.63	36.51	23.27	13.24(36)
		2007-08	13.24	31.05	44.29	24.93	19.37(44)
Total		2006-07	21.96	50.83	72.79	45.81	26.98
Total		2007-08	26.98	52.85	79.83	46.55	33.28

(Source: Inspection Reports)

Appendix – IV
Statement of non utilization of TFC Grants
(Reference: Paragraph 1.10.7.1 & 1.10.7.3;Page 30 & Page 31)

(Rupees in lakh)

Sl. No	Name of the ULB	Order & date of receipt of grants	Amount received	Amount utilized	Amount kept unutilized as on 31.3.2008
1	Teliamura	F.11(2)/UDD/DUD/05/1777-81 Dt. 05.06.06	3.36	Nil	3.36
2	Khowai	F.11(2)/UDD/DUD/05/1772-76 Dt. 15.06.06	3.76	Nil	3.76
3	Kumarghat	F.11(2)/UDD/DUD/05/1762-66 Dt.: 15.06.06 (Rs.2.26 lakh)	14.33 (Unspent EFC fund Rs.12.07 +TFC grant Rs.2.26)	4.09	10.24
4	Ranirbazar	F.11(2)-UDD/DUD/2005/1782-86 Dt.:15.06.06	2.35	0.07	2.28
5	Dharmanagar	F.11(2)-UDD/DUD/2005/1782-86 Dt.:15.06.06	4.98	4.48	0.50
6	Agartala Municipal Council	F.11(2)-UDD/DUD/2005/1782-86 Dt.:15.06.06	42.30	32.30	10.00
Total			71.08	40.94	30.14

(Source: Information furnished by the ULBs)

Appendix-V
Statement of non allotment of shops
(Reference: Paragraph 2.2; Page 32)

(Rupees in lakh)

Name of ULB	No. of shop	No. of shops leased out	No. of shops kept idle	Rent per month	Loss of revenue per month	Total loss of revenue
Agartala Municipal Council	i) Ground floor-80 No.	i) 49 No.	i) 31 No.	i) 300/-	i) Rs.9,300	13.34
	ii) 1 st . floor-87 No.	ii) 9 No.	ii) 78 No.	ii)250/-	ii) Rs19,500	
	iii) 2 nd floor-86 No.	iii) Nil	iii) 86 No.	iii) 200/-	iii) Rs.17,200	
Khowai Nagar Panchayat	i) Ground floor:- a) Front side-45 No. b) Middle side-45 No.	i) Nil	i) (a) 45 No. (b) 45 No.	i) (a) 500/- (b) 400/-	i) Rs.40,500	9.51
	ii) 1 st . floor-92 No.	ii) Nil	ii) 92 No.	ii) 300/-	ii) Rs.27,600	
	iii) 2 nd floor -92 No.	iii) Nil	iii) 92 No.	iii)200/-	iii) Rs.18,400	
Udaipur Nagar Panchayat	i) Ground floor:- a) No.1-15 b) No.16-62	i) Nil	i)(a) 15 No. (b) 47 No.	i) (a) 800/- (b) 600/-	i) Rs.40,200/-	6.50
	ii) 1 st . floor-62 No.	ii) Nil	ii) 62 No.	ii)400/-	ii)Rs.24,800/-	
	iii) 2 nd .floor-54 No.	iii) Nil	iii) 54 No	iii)300/-	iii)Rs.16,200/	
Total	705	58	647			29.35

(Source: Inspection Reports)

Appendix – VI
Statement of development fund kept in fixed deposit in bank
(Reference: Paragraph 2.3; Page 33)

(Rupees in crore)

Sl. No.	Name of ULB	Sanction order No. & date	Fixed deposit No.	Purpose of the fund	Amount
1	Agartala Municipal Council	F.6(12)UDD/DUD/97(P.V)/225 -30 dt. April 06	208698 dt. 29.07.06 Punjab & Sind Bank	Improvement of Madhya para water body	0.32
2		F.2(3) UDD/ DUD /2001/ 109-0-91 dt. 20.5.05	30613 dt. 07.10.05 Indian Bank	Management of three lakes L.N Bari, Durgabari & Dimsagar	0.10
3		Do	014132 dt. 02.01.06 Vijaya Bank		0.05
4		Do	137688 dt. 02.01.06 Vijaya Bank		0.05
5		Do	3036133 dt. 06.10.05 Bank of India		0.10
6		Do	028129 dt. 31.03.06 Vijay Bank		0.10
7		Do	83666 dt. 23.09.05 Union Bank of India		0.10
8		F.46(128)/ICDS/SWE/ 2005(L-1) dt. 04.05.06	711577 dt. 17.11.06 Alahabad Bank		Construction of Anganwadi centre
9		J-15011/4/2003-NRCD dt. 12.03.05	480005 dt. 30.03.05 Panjab & Sind Bank	Conservation of three lakes with 70:30 cost ratio	0.15
10		Do	712128 DT. 30.03.07 Alahabadh Bank		0.15
11		F.46(128)/ICDS/SWE/ 2005(L) dt.27.07.06	029151 dt. 20.11.06 TSCO Bank, Battala	Construction of Anganwadi centre	0.85
12		F.16(3)-UDD/DUD/ 99/ 180-86 dt. 18.04.06 (central share)	Deposit cheque No. 854274 dt. 26.07.06 Alahabadh Bank	IDSMT	0.44
13		F.16(3)-UDD/DUD/ 99/ 180-86 dt. 18.04.06 (central share)	Deposit cheque No. 148907 dt. 31.07.06 Bank of India	IDSMT	0.44
14		F.18(1)-UDD /DUD /2005 /825-30 dt. 18.5.05	F 03 578380 dt. 18.7.05 UCO Bank	Development of Nager Zalla and Radhanagar City Bus Terminal	0.30
15		Do	F 03 578381 dt. 18.7.05 UCO Bank		0.30
16		Do	K 04 301078 dt. 18.7.05 UCO Bank		0.30
17		Do	K 04 301079 dt. 18.7.05 UCO Bank		0.30
18		Do	K 04 301080 dt. 18.7.05 UCO Bank		0.30
19		Do	K 04 301081 dt. 18.7.05 UCO Bank		0.30
20		Do	K 04 301082 dt. 18.7.05 UCO Bank		0.30
21		Do	K 04 301083 dt. 18.7.05 UCO Bank		0.30
22		Do	K 04 301084 dt. 18.7.05 UCO Bank		0.30
23		Do	K 04 301085 dt. 18.7.05 UCO Bank		0.30
24		Do	K 04 301086 dt. 18.7.05 UCO Bank	0.30	
25	Dharmanagar Nagar Panchayat	F.18(1)-UDD /DUD /2005 /1997-2001/ dt. 11.7.2005	No. 547147 SBI	Construction of Indoor stadium	0.30
Total					6.95

(Source: Inspection Reports)

Appendix – VII
Unspent Development Fund
(Reference: Paragraph 2.4; Page 33)

(Rupees in lakh)

Sl. No.	Name of the scheme	Sanction order No. & date	Fund received	Expenditure incurred	Unspent balance	Percent age of unspent balance
1	Share of taxes (Town hall)	F.18(1)-UDD/ DUD/ 2007/ 3550-55 dt. 19.10.07	15.00	Nil	15.00	100
2	ICDS	Cheque No. 287577 dt. 18.11.07	10.50	Nil	10.50	100
3	SJSRY (CS)	F.18(1)-UDD/ DUD/ 98(4)/ 4554-58 dt. 14.12.07	5.89	Nil	5.89	100
4	EIWS	F.18(1)-UDD/ DUD/ 2007(P)/ 5576-80 dt. 31.1.08	1.47	Nil	1.47	100
5	Share of taxes	F.18(1)-UDD/ DUD/ 2007/ 500-505- dt. 30.05.07	1.25	0.06	1.19	95
6	SJSRY (CS)	F.18(1)-UDD/ DUD/ 98(L)/ 911-16 dt. 20.6.06	3.73	0.22	3.51	94
Total			37.84	0.28	37.56	99

Appendix - VIII
Statement of avoidable interest liability
(Reference: Paragraph 2.6; Page 34)

(Rupees in lakh)

Name of Nagar Panchayat	Category	Loan released by HUDCO	Un-disbursed loan amount refunded	Loan disbursed to loanee	Loan retained un-disbursed
Teliamura	LIG	14.14	4.55	8.12	1.47
	EWS	13.56	12.86	0.58	0.42
	Total	27.70	17.41	8.70	1.89
Udaipur	LIG	56.55	3.98	52.57	--
	EWS	54.25	17.40	26.90	9.95
	Total	110.80	21.38	79.47	9.95
Khowai	LIG	14.14	--	21.75	--
	EWS	13.56	--	4.90	1.05
	Total	27.70	Nil	26.65	1.05

(Source: Inspection Reports)

Rs. 7.61 lakhs loan amount disbursed to LIG loanee out of EWS loan amount. Avoidable interest liability due to delay in refund of un-disbursed loan amount/delay in disbursement/delay in refund of installments/retention of un-disbursed loan.

Name of Nagar Panchayat

Interest

Teliamura
Udaipur
Khowai
Total

Rs. 11.31
Rs. 10.99
Rs. 03.84
Rs.26.14 lakh

Appendix – IX
List of incomplete works
(Reference: Paragraph 2.7; Page 35)

(Rupees in lakh)

Sl. No.	Name of the ULB	Name of the work	Schedule period of completion	Not completed as of	Cheque No. & date	Expenditure not incurred
1	Ranirbazar	Bricks soling in Ward No. 5&9	September 2007	June 2008(10 months)	757322 dt. 31.3.08	0.25
2	- do -	- do -	September 2007	June 2008(10 months)		0.25
3	- do -	- do -	September 2007	June 2008(10 months)		0.25
4	- do -	- do -	September 2007	June 2008(10 months)		0.25
5	- do -	- do -	September 2007	June 2008(10 months)		0.13
6	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)	757323 dt. 31.3.08	0.25
7	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)		0.25
8	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)		0.25
9	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)		0.25
10	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)	199576 dt. 29.12.07	0.25
11	- do -	Development of road in Ward No. 6	September 2007	June 2008(10 months)		0.18
12	- do -	Construction of road	November 2007	June 2008(7 months)	757317 dt. 31.3.08	0.25
13	- do -	Construction of road	November 2007	June 2008(7 months)		0.20
14	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)	757318 dt. 31.3.08	0.25
15	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)		0.25
16	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)		0.25
17	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)	421808 dt. 14.1.08	0.25
18	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)		0.25
19	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)	421809 dt. 14.1.08	0.25
20	- do -	Construction of road in Ward No. 10	December 2007	June 2008 (6 months)		0.12
21	- do -	Construction of gali road in Ward No. 10	December 2007	June 2008 (6 months)	757319 dt. 31.3.08	0.25
22	- do -	Construction of gali road in Ward No. 10	December 2007	June 2008 (6 months)		0.25
23	- do -	Construction of gali road in Ward No. 10	December 2007	June 2008 (6 months)		0.16
24	- do -	Construction of gali road in Ward No. 10	December 2007	June 2008 (6 months)	757324 dt. 31.3.08	0.25
25	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
26	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
27	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
28	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
29	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
30	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25

Sl. No.	Name of the ULB	Name of the work	Schedule period of completion	Not completed as of	Cheque No. & date	Expenditure not incurred
31	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.20
32	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)		0.25
33	- do -	Construction of gali road in Ward No. 8	December 2007	June 2008 (6 months)	421775-777 dt. 29.12.07	0.25
34	- do -	Construction of palasiding Ward No. 10&11	August 2007	June 2008(10 months)		0.18
35	- do -	Construction of palasiding Ward No. 10&11	August 2007	June 2008(10 months)		0.25
36	- do -	Construction of palasiding Ward No. 10&11	August 2007	June 2008(10 months)		0.25
37	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6 months)	757320 dt 31.3.08	0.25
38	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6months)		0.25
39	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6months)		0.25
40	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6months)		0.25
41	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6months)		0.25
42	- do -	Brick soiling Ward No. 9&10	December 2007	June 2008 (6months)		0.25
43	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)	757329 dt 31.3.08	0.25
44	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.25
45	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.22
46	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.25
47	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.25
48	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)	757325 dt 31.3.08	0.25
49	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.25
50	- do -	Earth filing Ward No. 6	December 2007	June 2008 (6months)		0.25
Total						11.89

Appendix –X
Statement of unspent balance of Anganwadi center
(Reference: Paragraph 2.9; Page 36)

(Rupees in lakh)

Sl. No.	Name of ULB	Sanction No. & date	No. of centres to be constructed	Fund provided	No. of centre constructed	Fund utilized	Pending No. construction works	Unspent fund
1	Sonamura	F.1(7-3) ICDS/2007/ 2279(40) dt.12.10.07	12	10.50	Nil	Nil	12	10.50
2	Teliamura	F.72(14)- DSNE/Cash/ 07 dt.28.11.07	11	19.25	Nil	Nil	11	19.25
3	Belonia	F.1(7-3) ICDS/SW E/2279 dt.12.10.07	15	13.13	Nil	Nil	15	13.13
4	Kumarghat	F.1(7-3) ICDS/SWE/ 2279(40) dt.12.10.07 F.1(7-3) ICDS/SWE/ 2279 dt.12.10.07	7	6.13	Nil	Nil	7	6.13
5	Dharmanagar	F.1(7-3) ICDS/SWE/ 2279(40) dt.12.10.07 F.1(7-3) ICDS/SWE/ 2279 dt.12.10.07	15	13.13	Nil	Nil	15	13.13
Total			60	62.14	Nil	Nil	60	62.14

(Source: Inspection Reports)

Appendix - XI
Statement of loan instalments paid out of loan amount
(Reference: Paragraph 2.10; Page 36)

Name of ULB	Period of collection of instalments from loanee	Amount collected from loanee (Rs.)	Payment made to HUDCO (Rs.)	Balance of collected amount (+) Saving (-) Excess
Udaipur	19.5.01 to 27.11.02	4,97,408/-	4,28,082/-	(+) 69,326/-
	28.11.02 to 06.03.03	3,27,486/- <u>69,326/-</u> 3,96,812/-	6,78,970/-	(-) 2,82,158/-
Khowai	Upto 09.01.2001	Nil	1,00,400/-	(-) 1,00,400/-
	Upto 31.03.2001	Nil	80,700/-	(-) 80,700/-
	Upto 03.08.2001	1,19,697/-	1,64,716/-	(-) 45,019/-
Total Amount refunded to HUDCO from loan amount				5,08,277/-

(Source: Inspection Reports)

Appendix –XII
Statement of poor collection of property tax
(Reference: Paragraph 2.13; Page 38)

(Rupees in crore)

Year	Number of ward	Number of Holding	Water connection	Number of holding which paid tax	Total collection	Percentage of holding tax paid
2004-05	17	34394	18918	21415	1.66	62.26
2005-06	17	35608	17768	16211	0.84	45.53
2006-07	35	57720	NA	17350	1.90	30.06
2007-08	35	59908	NA	23446	1.65	39.14

(Source: Inspection Reports)

Appendix –XIII
Statement of nominal collection of trade licence fee
(Reference: Paragraph 2.14; Page 39)

(Rupees in lakh)

Year	Total shops as per estimate	No. of shop owners deposited trade license fee	Amount collected	Percentage of shop owners deposited trade license	Percentage of defaulter
2005-06	20,000	4209	26.61	21.04	78.96
2006-07	20,000	3159	34.42	15.80	84.20
2007-08	20,000	4160	36.15	20.80	79.20

(Source: Inspection Reports)

Appendix –XIV
Statement of outstanding revenue
(Reference: Paragraph 2.15; Page 39)

(Rupees in crore)

Sl. No.	Name of ULB	Demand as on 1st April 2007	Collection during 2007-08	Balance as on 31 March 2008
1	Agartala Municipal Council	*2.71	*0.78	*1.93
2	Udaipur	0.12	0.05	0.07
3	Sonamura	0.13	0.05	0.08
4	Teliamura	0.06	0.04	0.02
5	Dharmanagar	1.00	0.90	0.10
6	Kamalpur	0.08	0.05	0.03
7	Kailashahar	0.24	0.15	0.09
Total		4.34	2.02	2.32

* Demand, collection and outstanding position shown for the year 2006-07 as the updated position for the year 2007-08 has not yet been compiled by the Agartala Municipal council.