



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

**ANNUAL TECHNICAL INSPECTION REPORT**

**ON**

**URBAN LOCAL BODIES**

**AND**

**PANCHAYATI RAJ INSTITUTIONS**

**FOR THE YEAR ENDING 31 MARCH 2010**

**Office of the Principal Accountant General  
(Civil & Commercial Audit)  
Madhya Pradesh, Gwalior**

**GOVERNMENT OF MADHYA PRADESH**

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***P R E F A C E***

1. This report has been prepared for submission to the Government of Madhya Pradesh in accordance with terms of Technical Guidance and support over the audit of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) of the Comptroller and Auditor General of India.
2. This report has been prepared in two Parts. Part - I deals with the observations on ULBs and Part – II with the observations on PRIs.
3. Chapter I of each part of this Report contains a brief introduction on the functioning, accounting procedures of ULBs/PRIs.
4. Chapter II of each Part of this report deals with audit observations on release and utilization of Twelfth Finance Commission grants (TFCs), comments on Implementation of schemes and comments on Transaction Audit.
5. The cases mentioned in the report are those, which came into notice during the course of audit of accounts during 2009-10 as well as those which had come to notice during earlier years, but could not be dealt with in the previous Reports; matters relating to the periods subsequent to 2009-10 have also been included, wherever necessary.

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## OVERVIEW

The Report consists of two Parts. Part - I on Urban Local Bodies (ULBs) and Part - II on Panchayati Raj Institutions (PRIs). Part I is divided in to two Chapters, Chapter I on Overview on finance of ULBs including the accounting procedures; Chapter II on Transaction Audit Paragraphs. Part II consists of two Chapter which includes Chapter I on Overview on finance of ULBs including the accounting procedures; Chapter II on Transaction Audit Paragraphs.

### PART – I URBAN LOCAL BODIES

#### OVERVIEW ON FINANCES INCLUDING THE ACCOUNTING PROCEDURES OF THE URBAN LOCAL BODIES

The accrual system of accounting was made applicable from April 2008 only in 14 Municipal Corporations (MCs) and was yet to be implemented in remaining of ULBs.

*(Paragraph 1.3.1.)*

The Steering Committee to oversee the implementation of budget and accounting formats, as suggested by the Task Force, was not formed till January 2011.

*(Paragraph 1.3.2.)*

The provisions of Model Municipal Law (MML) with modification as suggested by CAG for section 93 to 96 of MML were not incorporated in the concerned Acts of ULBs.

*(Paragraph 1.3.3)*

Reconciliation of difference of ₹ 2.41 crore between balances of cash book and bank accounts was not done by six ULBs.

*(Paragraph 1.9)*

Advances amounting ₹ 26.65 lakh were not recovered from individuals of three ULBs.

*(Paragraph 1.10)*

Non recovery of tax amounting ₹ 245.87 crore by 10 Nagar Nigam/ Nagar Palika /Nagar Panchayat.

*(Paragraph 1.11)*

**CHAPTER – II  
TRANSACTIONS AUDIT PARAGRAPHS**

Avoidable payment of penal interest

*(Paragraph 2.1)*

Loss due to non imposing and levying Urban Development Cess.

*(Paragraph 2.2)*

Diversion of funds ₹ 353.69 lakh

*(Paragraph 2.3)*

Jawaharlal Nehru National Urban Renewal Mission (JNNURM)

*(Paragraph 2.4)*

Release and utilisation of Twelfth Finance Commission grants of Urban Local Bodies

*(Paragraph 2.5)*

**PART – II**

**CHAPTER - I**

**PANCHAYATI RAJ INSTITUTIONS**

**OVERVIEW ON FINANCES INCLUDING THE ACCOUNTING  
PROCEDURES OF THE PANCHAYATI RAJ INSTITUTIONS**

Out standing advance against individual / executing agencies.

*(Paragraph 1.9)*

Non-refund of unspent balances of closed/ non-operational schemes amounting to ₹ 2.20 crore.

*(Paragraph 1.11.5)*

**CHAPTER – II  
TRANSACTIONS AUDIT PARAGRAPHS**

Irregular write-off of Indira Awas Yojna Funds.

*(Paragraph 2.1)*



Injudicious expenditure of ₹ 51.29 lakh on procurement of computers & office furniture by Zila Panchayat Khargone

*(Paragraph 2.2)*

Unrecovered amount of ₹ 82.64 lakh

*(Paragraph 2.3)*

Suspected embezzlement of ₹ 0.81 lakh

*(Paragraph 2.4)*

Release and utilisation of Twelfth Finance Commission grants of PRIs

*(Paragraph 2.5)*

**PART – II PANCHAYATI RAJ INSTITUTIONS**

**CHAPTER – I**

**OVERVIEW ON FINANCES INCLUDING THE ACCOUNTING PROCEDURES OF THE PANCHAYATI RAJ INSTITUTIONS**

**1.1 Introduction**

A three-tier system of Panchayati Raj Institutions (PRIs) had been established in the State by Madhya Pradesh Panchayati Raj Aivam Gram Swaraj Adhiniyam (Act), 1993. (MPPRGSA) which came into force from January 1994.

At present, there are 50 ZPs, 313 JPs and 23012 GPs in the state. The last general elections for the Gram Panchayats was held during 2009-10.

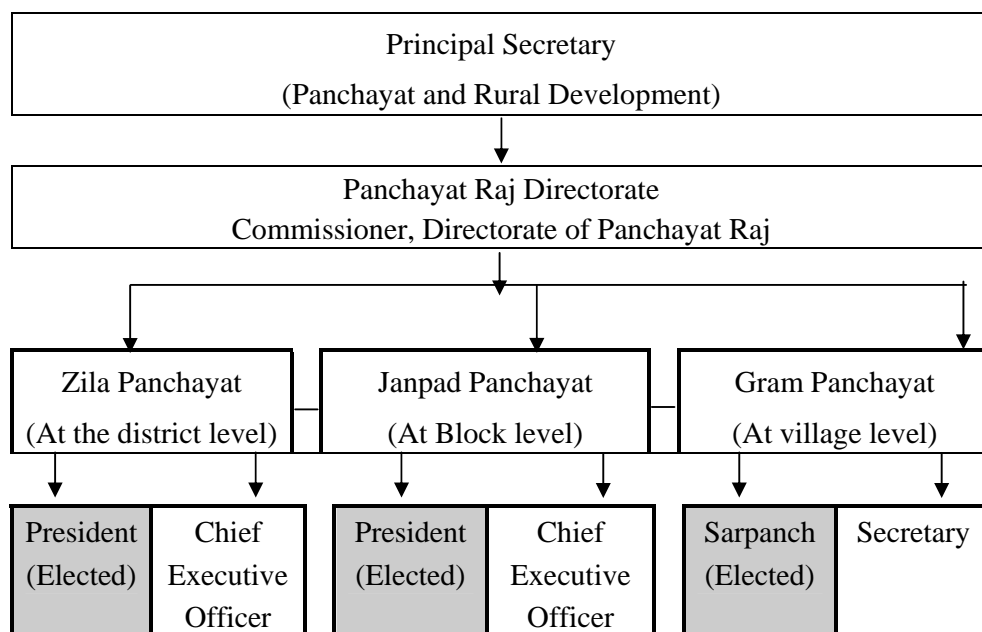
**1.2 Area and Population**

Total area (3,08,000 sq. km.) of the state was covered by 4.51 crore of rural population being 75 per cent of the total population of 6.03 crore as per 2001 census. Of this, 0.90 crore (15 per cent) and 1.21 crore (20 per cent) were Schedule Caste and Schedule Tribes respectively.

**1.3 Administrative arrangements**

All the PRIs are distinct legal authorities to discharge the functions devolved under the provisions of Acts and Rules subject to monitoring powers vested in state authorities provided therein. The organisational structure of governance at state, District, Block and Village level is given below.

**Organisational Chart of PRIs**



## **1.4 Accounting arrangements**

### **1.4.1 Annual Accounts**

As per section 72 of M.P. Panchayat Raj Aivam Gram Swaraj Adhiniyam, 1993 the Secretary of the Panchayat shall prepare the Annual Accounts and as prescribed in section 73 and place it before the General Administration Committee, for consideration and approval, by 15 March each year. During test check of records of ZP Ujjain (10 GPs), it was seen that no such Annual Accounts were prepared in the test checked GPs for the period 2006-07 to 2009-10. Identical situation exists in other GPs visited by audit.

### **1.4.2 Misclassification of grants released to the PRIs.**

Eleventh Finance Commission recommended the classification of the funds transferred to PRIs in proposed minor heads as:-

1.	Zilla Parishads / District level Panchayats	196
2.	Block Panchayats / Intermediate level Panchayats	197
3.	Gram Panchayats	198

The above changes would be effective from 1<sup>st</sup> April 2001.

During the scrutiny of budget and detailed appropriation account of State budget, it was observed that during 2009-10, the budgetary provision and expenditure was booked in only one Minor Head 198- Assistance to Gram Panchayats without specifying Zilla Panchayat / District level Panchayats and Intermediate level Panchayats i.e. Janpad Panchayats as a result amounts of funds available and spent during a financial year by each tier of PRIs was not readily available.

### **1.4.3 Amendment in the Act**

As per recommendations of the Eleventh Finance Commission (EFC), the Comptroller & Auditor General (C&AG) the India has been entrusted with the responsibility of supervision over the proper maintenance of accounts and their audit for all the three tiers/ levels of Panchayats. The State Government (November 2001) entrusted the responsibility of audit of accounts of Local Bodies to the Director/ Commissioner Local Fund Audit who shall work under the Technical Guidance and Supervision (TGS) of the C&AG. The State Government have already conveyed their acceptance for the technical supervision and control of CAG over proper maintenance of accounts of Local Bodies and the audit thereof. But PRIs' Acts were neither amended to empower the CAG nor positive response was received even after regular correspondence with the Panchayati Raj Directorate (PRD). The matter was discussed in the meeting (November 2008 and October 2010) held with Principal Secretary, Finance Department for inclusion of provision of TGS in concerning Act & Rules who assured that suitable action would be taken after consulting practices of other states.

## 1.5 Audit arrangements

The State Government had consented for audit of 20 percent of Local Bodies by Comptroller & Auditor General (C&AG) of India under his Technical Guidance and Supervision (TGS) in November 2001. However large number of local bodies fall within provision of section 14 of CAG's DPC Act. Accordingly the office of the Senior Deputy Accountant General Local Body Accounts and Audit is conducting audit of PRIs including units falling under TGS module.

## 1.6 Source of revenue

There were mainly two sources of funds for Local Bodies (i) Government grants and (ii) own revenues. Government grants comprise of (a) funds released by the State Government and Government of India (GOI) based on the recommendation of State Finance Commission (SFC)/ Central Finance Commission (b) GOI and State share transfer for various central sponsored / central and State sector schemes. Own revenue resources of PRIs comprise of tax and non-tax revenues realised by them.

## 1.7 Receipts and expenditure of PRIs

Funds (Share of tax revenue of the state, schemes and grants etc.) allocated to PRIs by the State Government through budget including GOI share of the schemes and grants recommended by central finance commission were as under:-

**(₹ in crore)**

Sl. No.	Grants in aid						Actual Expenditure			Excess (+)/ Saving (-)
	Year	Share of Tax	Scheme funds	Grant	Pay & Allowance of Directorate	Total	Revenue	Capital	Total	
1.	2006-07	19.30	245.63	2455.10	0.37	2720.40	2241.73	0.04	2241.77	(-) 478.63
2.	2007-08	176.12	239.49	2823.72	0.06	3239.39	2999.92	3.03	3002.95	(-) 236.44
3.	2008-09	174.30	415.21	3391.58	6.39	3987.48	3125.25	0.03	3125.28	(-) 862.20
4.	2009-10	219.51	1990.11	2727.88	11.54	4949.04	4038.19	5.08	4043.20	(-) 905.84

Source:- Detailed appropriation accounts.

Inspite of increase in budget provisions by 82 percent during the year 2009-10 as compared to 2006-07, the PRIs could not spend the amount, resulting into substantial saving from 2006-07 to 2009-10. The details of receipts and expenditure there against in all PRIs were not being maintained at the Panchayati Raj Director (PRD) level and also at Panchayat & Rural Development Department level of the State. On being enquired, (October 2010) PRD replied (January 2011) that the same would be collected and furnished to audit.

### 1.7.1 Non preparation of draft development plan for the districts

As a tool of local self government – to consolidate the annual plan prepared by the Panchayats and Municipalities in the district and to prepare a draft development plan for the district, the District Planning Committees (DPC) were to be constituted as per MP Zila Yojna Samiti Adhiniyam 1995. The

committee for each districts would consist of the number as specified in the schedule i.e. between 15 to 25 for each districts. It was noticed that though the DPC was constituted in Ujjain district but the draft development plan including grass root level i.e. Gram Panchayat (GPs) level annual action plan for the district was not prepared for the period 2007-08 to 2009-10. Therefore equal distribution of resources upto GP level could not be assured. Preparation of decentralized annual action plan in respect of three tiers of Panchayati Raj Institution to ensure equal distribution of resources is needed.

### **1.7.2 State Finance Commission (SFC)**

The FD accepted (March 2005) the recommendation of second SFC for devolution of 2.93 per cent of 90 per cent of the state's own tax revenue to PRIs. The position of grants released to PRIs through state budget during 2006-07 to 2009-10 were as under:

(₹ in crore)

Year	Amount of own tax revenue of the state		Amount of share of own tax revenue to be allocated as per prescribed percentage (i.e. 2.93%)	Amount of share of own tax revenue (SFC grants) released to PRIs	Short fall (with percentage)
	Total	Net (After deduction of 10%)			
1	2	3	4	5	6
2006-07	10473	9425.70	276.13	208.70	67.43 (23)
2007-08	12018	10816.20	316.91	243.00	73.91 (23)
2008-09	13614	12252.60	359.00	226.00	133 (37)
2009-10	17273	15545.70	455.49	179.50	275.99 (61)

Source:- Detailed appropriation accounts.

The devolution of funds as per recommendations of second SFC were meant to cover the tasks of basic services, vis-à-vis development of water supply and sanitation, construction & repair of school buildings, health centres / maternity homes, approach roads, Gram Panchayat Buildings, etc. The shortfall in release of funds to PRIs from 2006-07 to 2009-10 resulted in less availability of funds with them for the purpose as envisaged by SFC.

### **1.8 Position of Outstanding audit objections**

According to TGS arrangement, the DLFA would pursue settlement/ action taken on the audit objections raised by AG in the same manner as he would pursue his own reports/audit objections.

As of March 2009, the number of outstanding audit objections of PRIs included in the Inspection Reports (IRs) of DLFA was 94703. The number of outstanding objections of AG's Inspection Reports was 12407 as of March 2010. Detailed of outstanding audit objections in the IRs of AG reported to DLFA as of March 2010 were not made available by the DLFA. Details of outstanding objections were as under:

**(A) Outstanding audit objections of DLFA**

Sl. No.	Financial Year	PRI			
		Total No. of outstanding audit objections	Addition	No. of objections settled	No. of objections Outstanding
1.	2006-07	87601	7250	12494	82357
2.	2007-08	82357	4502	10416	76443
3.	2008-09	76443	21151	2891	94703
4.	2009-10	94703	Not Available	Not Available	Not Available

**(B) Outstanding audit objections of AGs Inspection Reports.**

Sl. No.	Financial Year	PRI			
		Total No. of outstanding audit objections	Addition	No. of objections settled	No. of objections Outstanding
1.	2006-07	2824	3029	Nil	5853
2.	2007-08	5853	3877	07	9723
3.	2008-09	9723	1544	31	11236
4.	2009-10	11236	1171	Nil	12407

Even after vigorous pursuance with the Finance Department, no audit committee was constituted in the State to discuss and settle the outstanding objections resulting in large number of audit objections being left unsettled.

**1.9 Outstanding advances against individuals/executing agencies**

Rule 49 of Madhya Pradesh Janpad Panchayat (Lekha Niyam), 1999 provides that advances for petty office expenses given to individuals/ executing agency should be got adjusted immediately after incurring such expenditure, failing which the entire amount of advance should be recovered from the next salary or sums payable to them.

Test check of records of seven PRIs revealed that in contravention/violation of the above provision, a sum of ₹ 34.66 lakh was outstanding against individuals /executing agencies ranging from three to five years and more as shown in **Appendix -XIV**.

**1.10 Bank-reconciliation statement not prepared**

Rules 25-26 of Madhya Pradesh, Janpad Panchayat Lekha Niyam 1999, provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. However, it was noticed that the difference of cash balance of ₹ 1.43 crore between Cashbook and Bank statement at the close of the year (2009-10) was not reconciled by seven PRIs as shown in the **Appendix -XV**. Due to non-reconciliation of cash balance, possibility of embezzlement of funds could not be ruled out and the authenticity of cash balance of PRIs in the cashbook also remained doubtful in the absence of reconciliation with bank statement.

## 1.11 Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS)

### 1.11.1 Unrealistic demand for funds

Under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS), the State Government should formulate its Annual Work Plan and Budget proposal (AWPB) for submission to the GOI. The AWPB will also report the use of the previous fund received by the state. The actual release of funds to state Government will depend on its actual utilization of funds released previously.

Scrutiny of financial Performance/ monthly progress reports of MNREGS funds submitted to the GOI, revealed that the expenditure from the available funds was 73 percent in 2008-09 and 60 percent in 2009-10 as depicted in the table below:-

(₹ in lakh)

Year	OB as on 31 March	Release of last year received during the year	Funds received during the year (GOI+ State share)	Total	Expenditure during year/ Percentage	Unspent Balance at the end of financial year as per	
						Financial performance / monthly progress report	Utilisation Certificate (UC)
2008-09	46528.71			484432.33	355496.21	128936.12	149247.78
(i) Central		1002.00	383026.75		73%		
(ii) State		411.11	50799.87				
(iii) Misc.		--	2663.89				
<b>Total</b>	<b>46528.71</b>	<b>1413.11</b>	<b>436490.51</b>	<b>484432.33</b>	<b>355496.21</b>	<b>128936.12</b>	<b>149247.78</b>
2009-10				385748.91	232521.36	153227.55 <sup>#</sup>	109369.89
(i) Central	149247.78	24221.09	190366.46		60%		
(ii) State		2691.23 <sup>#</sup>	20640.90				
(iii) Misc.		--	1272.68				
<b>Total</b>	<b>149247.78</b>	<b>26912.32</b>	<b>212280.04</b>	<b>385748.91<sup>#</sup></b>	<b>232521.36</b>	<b>153227.55</b>	<b>109369.89</b>

<sup>#</sup> Differ by ₹ 2691.23 lakh, as this amount was not included in total availability of funds.

It is evident from the above table that the closing balance of 2008-09, ₹ 1289.36 crore (₹ 1492.47 crore as per UC) was not taken into account while formulating AWPB for the year 2009-10, resulting unspent balance of ₹ 1532.27 crore (₹ 1093.70 crore as per UC) at the end of the year 2009-10 which was parked in saving bank accounts of the Agencies. It can also be seen from the above table that (i) funds of ₹ 2691.23 lakh released as state share in 2008-09 (Advance) was not taken in to account in the total available funds during the 2009-10 and (ii) unspent balance of ₹ 128936.12 lakh of the year 2008-09 was taken ₹ 149247.78 lakh as opening balance for 2009-10.

On being pointed out in audit, the Chief Executive Officer (CEO), MP State Employment Guarantee Council replied (January 2011) that, the closing balance of the current year was not available at the time of preparation of labour budget for the succeeding year.

The reply of the CEO is not acceptable, balances of the scheme funds should have been monitored regularly through Monthly Financial Progress Reports and the labour budget should also be prepared after assessing the expected savings at the end of the year.

### **1.11.2 Adoption of defective accounts**

As per General Financial Rules, the annual accounts prepared by Chartered Accountant should be checked by the departmental authorities before final adoption.

Scrutiny of annual accounts prepared by CA for the funds of MNREGS and for the year 2007-08 and 2008-09 at Zila Panchayat and Janapad Panchayat, Ujjain, it was noticed that the closing balance of the pervious year was reduced in the opening balance of the succeeding year as detailed below:-

(Amount in ₹)

No.	Scheme	Year	Closing balance amount	Year	Opening balance amount	Short carry forward
1.	MPNREGS Zila Panchayat, Ujjain	2007-08	1,32,14,268	2008-09	1,18,87,762	13,26,506
2.	MPNREGS Janpad Panchayat, Ujjain	2007-08	11,91,058	2008-09	11,01,058	90,000

On being pointed out in audit the department accepted the facts and asked about the factual position of balances from the concerned Chartered Accountant (CA) (February 2011). The reply of CA was awaited.

### **1.11.3 Non recording of assets created from developmental grants**

Developmental grants were provided to PRIs by GOI and State Government under various schemes such as MPNREGS, Total Sanitation Campaign, (TSC) etc., to create Infrastructure for Basic Services and assets.

Scrutiny of Accounts and Audit Reports of CA on the above schemes, it was observed that value of assets created from the schemes grants were not shown in Balance Sheet of concerned scheme for the year 2007-08 to 2009-10. The amount utilized by the Janpad Panchayats, Gram Panchayats and line departments was shown as expenditure in the Accounts. The asset registers were also not found maintained in JPs/GPs.

On being pointed out in audit (January 2011), the CEO Zila Panchayat Ujjain replied that there was no instruction from the government regarding valuation of assets in the balance sheet for the assets created at Gram Panchayat level. The reply of the CEO is not acceptable as the balance sheet authenticate the value of assets created moreover, the maintenance of asset registers at JP/GP level was a basic requirement.



#### **1.11.4 Mixing up of GOI and State share**

According to Government Accounting Rules, the funds of Central and State Government should be accounted for separately. Scrutiny of financial performance reports of MNREGS sent to GOI, it was noticed that the unspent balance of MNREGS fund consisting GOI and state share was ₹ 465.28 crore in 2007-08; ₹ 1492.47 crore in 2008-09 and ₹ 1532.27 crore in 2009-10 in the closing balances which were not accounted for separately as GOI and state funds.

The CEO, MP State Employment Guarantee Council also accepted the facts (January 2011).

#### **1.11.5 Non-refund of unspent balances of closed/non-operational schemes**

As per Government of M.P., Panchayat & Rural Development Department order, dated 29.3.2008, the Sampooran Gramin Rojgar Yojna (SGRY) was disbanded. The balance of fund at the end of March 2008 was to be transferred to the MNREGS and no expenditure was authorised after 31.3.2008.

Scrutiny of Annual Accounts of MNREGS of Zila Panchayat, Ujjain, it was noticed that the balance of SGRY ₹ 4,22,31,654/- was not transferred to MNREGS accounts on 31 March 2008. Only (₹ 2,20,18,623/- were transferred into the accounts till March 2010 and ₹ 2,20,13,031/- was still lying idle in the accounts of closed scheme (February 2011).

#### **1.12 Conclusion**

Annual Accounts were not prepared by the PRI regularly. Details of receipts and expenditure of PRIs were not compiled at the State level. Approval of PAG on audit plan was not obtained by DLFA as envisaged under TGS module. The State Government has not formed a State Legislature Committee for discussion of CAG's Audit Reports on Local Bodies and no audit committee was formed for settlement of outstanding audit paragraphs of AG and DLFA. MNREGS accounts were also not maintained properly. The assets created under the schemes were not recorded in GPs.

**CHAPTER – II**

**TRANSACTION AUDIT PARAGRAPHS  
(PANCHAYATI RAJ INSTITUTIONS)**

**2.1 Irregular write-off of Indira Awas Yojna Funds**

**Chief Executive Officer, Zila Panchayat, Jabalpur had written-off an amount of ₹ 19.73 lakh pertaining to Indira Awas Yojna without prior permission of the Government.**

Book of Financial Powers, 1995, provides that Head of District Office of Panchayat and Rural Development and Social Welfare Department has power to write-off irrecoverable value of stores and losses of Public Money upto ₹ 10,000 in each case. Madhya Pradesh Finance Code (MPFC) Vol.-I, Rule 54, provides that the irrecoverable value of stores or public money lost by fraud or negligence of individuals or other causes may be written off finally by the Government. Where public money or stores are lost through culpable negligence of any Government servant, Government will not agree to write off the loss without a definite expression of the opinion of the departmental authorities concerned regarding the desirability of recovering the whole or part of the loss from the Government servant or Government servants through whose negligence the loss occurred. Any proposal to remit part or whole of the sum lost in such cases must be supported by full reasons and will require the special orders of the State Government.

Indira Awas Yojna (IAY) is a centrally sponsored scheme on cost sharing basis between Government of India (GOI) and State Government in ratio of 80:20. The funds of IAY are required to be kept in bank account and are operated by District Rural Development Agency (DRDA)/Zila Panchayat (ZP) at district level who are required to maintain yearly financial accounts of the scheme duly approved by General Body of concerned DRDA which shall include block-wise expenditure statement based on UCs received from implementing agencies/units. Each unit of IAY house was to be paid at maximum of ₹ 20,000/-.

Scrutiny (July 2009) of records of Chief Executive Officer (CEO), Zila Panchayat, Jabalpur for the period April 2007 to March 2008 revealed that an amount of ₹ 19,73,090 had been carried forward as debit balance in the balance sheet of Indira Awas Yojana (IAY) since 1998-99. In the balance sheet for the year 2006-07, the amount was shown as balance being written-off and ultimately it has been written-off (July 2007) by CEO, Zila Panchayat without definite expression given to the Government which was beyond the limit of financial power and against the financial codal provision. Government of India asked (November 2007) the ZP to find out the origin of the entry and furnished the information to the Ministry before write-off of the funds but neither details of the balance amount were made available nor shown in cash book since 1998 as of June 2010.

On being pointed out CEO replied (July 2009) that instead of our considerable effort the origin of the entry could not be found. As such utilisation of funds for scheme objects remained doubtful and the write-off was made without detailed investigation and justification and also without Government approval and concurrence of Finance Department.

The matter was reported to Government (June 2010). In response the Government directed ZP to furnish desired information to GOI and Audit.

## **2.2 Injudicious expenditure of ₹ 51.29 lakh on procurement of computers & office furniture by Zila Panchayat Khargone.**

**The expenditure of ₹ 51.29 lakh incurred on procurement of office furniture and computers without establishing the sub divisional offices by Zila Panchayat, Khargone, was injudicious.**

According to Rule 9 (ii) of Madhya Pradesh Finance code Vol.-I, the expenditure should not be prima facie more than the occasion's demands. Government of Madhya Pradesh Panchayat and Rural Development Department decided (May 2008) to establish an intermediate sub divisional level office to supervise, monitor and guide 10-12 Gram Panchayats and to maintain better co-ordination between Gram Panchayats and Janpad Panchayats of the area out of funds received for National Rural Employment Guarantee Scheme. These offices would be headed by Janpad Level Extension officers.

The expenditure on establishment of such office could be incurred on building rent, purchase of furniture, stationary, computer, telecommunication devices and drinking water subject to the limit of four percent of scheme fund prescribed for administrative charges.

Scrutiny of the records of Zila Panchayat, Khargone (September 2010) revealed that Zila Panchayat (ZP) decided (May 2008) to establish 43 sub divisional offices in the district. For operation of proposed sub divisional offices, furniture and computers worth ₹ 51.29 lakh were procured from MPLUN and DG&SD in June 2008 and issued to all nine Janpad Panchayats including Zila Panchayat (July to December 2008) so far (August 2010) as shown in **Appendix -XVI**. During test check of records of Janpad Panchayats of Bhikangaon, Kesrawad, Maheswar (September 2010) of Khargone district it was observed that neither any sub divisional office was established nor progress was made in this regard. Thus, the expenditure of ₹ 51.29 lakh incurred on procurement of office furniture and computers was without establishment of sub divisional office in the district which was contrary to the Rule-9 (ii) of M.P.F.C Vol. -I.

On being pointed out in audit (September 2010) the Chief Executive Officer (CEO) Zila Panchayat Khargone stated that an office order to open the sub divisional offices had been issued to all Janpads and the progress would be reported to audit later on. It was however stated in March 2011 that Government of Madhya Pradesh had not sanctioned the posts of Janpad level

extension officers and after obtaining sanction of the posts, the sub divisional offices would be established. Thus the expenditure of ₹ 51.29 lakh incurred on procurement of office furniture and computers without sanction and availability of the staff for formation of sub divisional offices was injudicious and contrary to the Rule-9 (ii) of M.P.F.C. Vol.-I and was against the standards of financial propriety.

The matter was reported to the Government (January 2011); but no reply has been received as of April 2011.

### **2.3 Unrecovered amount of ₹ 82.64 lakh**

**Unrecovered/ unadjusted amount of ₹ 82.64 lakh from non-functional self Help Groups in Janpad Panchayat, Seoni**

Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) Manual provides that the Programme Officer may handover the execution of work planned under the MNREGS to any executing agency like Government department, Panchati Raj Institutions (PRIs), Self Help Groups (SHGs), reputed Non Government Organizations (NGOs) or State Public Undertakings subject to their technical ability and capability to complete the works in a given time period. For execution of work stipulates that the funds provided to such executing agencies will be treated as advance payment and that, on receipt of advance payment, the executing agency will become liable to submit Receipt & Payment account, photocopies of muster rolls, vouchers, asset register, employment generation register on 5 of next month to the Programme officer. Under the scheme, Government of Madhya Pradesh, Panchayat and Rural Development Department issued an order dated 23.2.2006 which envisaged that irrigated plantation work (Projects) could be taken up on both the sides of Public Work Department (PWD) roads by the SHGs. The project was to be completed within five to seven years with the objective of generating regular income for livelihood to SHGs after seven years from the produce of successful plantation.

Scrutiny of the records of Janpad Panchayat, Seoni, district Seoni (September 2010) revealed that an amount of ₹ 143.98 lakh (₹ 42.99 lakh to 56 SHGs and ₹ 100.99 lakh to 58 Gram Panchayats) was advanced in one installment by the Programme officer Seoni during the period 2006-10 for plantation work on recommendation of Assistant Development Extension Officers of Janpad. Out of this amount adjustment vouchers of ₹ 61.34 lakh (₹ 26.79 lakh belonging to SHGs and ₹ 34.55 lakh belonging to Gram Panchayats) were received and remaining amount ₹ 82.64 lakh was lying unadjusted with 38 SHGs and 13 GPs till March 2011. It was also observed that these SHGs and GPs failed to produce the records to the auditing agency i.e. Chartered Accountant (CA) nominated by the State for the purpose as was observed by Chief Executive Officer (CEO) Janpad Panchayat Seoni.

On being pointed out in audit (September 2010 and March 2011) the Programme Officer, Janpad Panchayat Seoni accepted the audit observation and stated that the executing agencies SHGs and GPs did not furnish the

adjustment vouchers along with physical progress reports against the fund advanced to them as they have become defunct. It was also stated that the executing agencies had neither done plantation work nor refunded ₹ 82.64 lakh out of funds made available to them. Thus the implementation of scheme was adversely affected and the chances of recovery of unadjusted / unrecovered amount ₹ 16.20 lakh from the defunct SHGs appears remote.

The matter was brought to the notice of Government (February 2011) but the reply was awaited.

#### **2.4 Suspected embezzlement of ₹ 0.81 lakh**

**A sum of ₹ 0.81 lakh on account of natural calamity relief was drawn in Janpad Panchayat Ashok Nagar and fraudulently shown to have been disbursed to Gram Panchayats.**

Government of India (GOI), Ministry of Finance, launched a scheme for constitution and administration of Calamity Relief Fund (CRF) in April 1990 for five years which was further extended upto 2009-10 for providing immediate relief to victims of natural calamities. The expenditure was to be shared by GOI and State Government concerned on 75:25 basis. A State Level Committee (SLC) headed by Chief Secretary of the State was responsible for the management of the CRF. The Revenue Departments of the State was made nodal agency whereas Urban Local Bodies (ULBs), Panchayati Raj Institutions (PRIs) and line departments were made responsible for implementation of the relief work under the scheme.

With the view of making available water for cattle and Public use (Nistar) in summer, Kachcha Bandhans with the cost of ₹ 1500/- each were to be constructed on nallahs and small water courses. The Relief Commissioner Madhya Pradesh allocated ₹ 1.00 lakh for Construction of Kachcha Bandhan and ₹ 50,000 for transportation of water from Calamity Relief Fund to Janpad Panchayat (JP) Ashok Nagar during 2006-08. The Janpad Panchayat Ashok Nagar had to make available the funds to Gram Panchayats of its jurisdiction. The utilization certificates were to be sent to district collector.

During test check of records of Janpad Panchayat (JP) Ashok Nagar district-Ashok Nagar (June 2010) it was observed that Chief Executive Officer (CEO) of the JP drew from treasury ₹ 1.50 lakh<sup>1</sup> against aforesaid allocations. An amount of ₹ 1.00 lakh was accounted for in JP cash book and was shown disbursed in cash to 43 GPs for nallah bandhan and transportation of water, while ₹ 50,000 drawn vide bill No. 109 dt. 25.1.2008 was not entered into cash book of the JP till date. The records of nine Gram Panchayats<sup>2</sup> which were stated to have received funds of ₹ 31,000 (out of ₹ 1.00 lakh) were

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<sup>1</sup> Bill No. 76 dated 22.11.2006 of ₹ 50,000 for Nala Bandhan, bill No. 23 dated 28.4.2007 of ₹ 50,000 for transportation of Drinking Water, bill 109 dated 25.1.2008 of ₹ 50,000 for Nala Bandhan

<sup>2</sup> Barkherra Jagir, Bhora Kachhi, Mathaner, Pipariya Rai, Pilighata, Dhorra, Bamuriya Phoot, Narayanpura and Kolua

simultaneously test checked, and it was revealed that none of them received the aforesaid funds of ₹ 31,000 on account of nallah bandhan or transportation of water. The utilization certificates of ₹ 0.81 lakh drawn were also not found on record. Therefore disbursement of ₹ 0.81 lakh to GPs and its utilization became doubtful.

The CEO JP Ashok Nagar replied (June 2010) that the acknowledgements of GP Secretaries were kept on file though utilization certificates against the money disbursed to them were awaited. The reply is not acceptable in view of the fact that nine GPs have already denied receipts of such funds and the GPs could not show the utilization of remaining amount of ₹ 0.81 lakh.

Thus the possibility of misappropriation of this amount is also not ruled out.

The matter was brought to the notice of Government in January 2011 but reply was awaited.

## **2.5 Release and utilisation of Twelfth Finance Commission grants of PRIs**

### **Introduction:**

The Twelfth Finance Commission (TFC) had made recommendations on the measures needed to augment the consolidated fund of the state to supplement the resources of the Panchayats on the basis of the recommendations of the State Finance Commission. The TFC has recommended grants amounting to ₹ 1663 crore payable during the period 2005-10 to Madhya Pradesh (M.P.) for Panchayati Raj Institutions (PRIs). TFC also felt that grants for PRIs should be used to improve the service delivery by the Panchayats in respect of water supply and sanitation. Panchayats need to be encouraged to take over water supply assets created under the swajaldhara programme and maintain them with the help of these grants. TFC further recommended that high priority need to be given for creation of database and maintenance of accounts at the grass root levels.

### **2.5.1 Delay in release of grant by GOI**

Para 6.1 of Government of India (GOI) guidelines on TFC grant<sup>3</sup> provided that the Local Bodies grants were to be released in two equal instalments in July and January every year. Para 6.2 of the GOI guidelines provided that two sets of details i.e. one on allocation of funds and another on release of funds should be reported by the State Government prior to the release of each instalment by the GOI. State Finance Secretary was also required to furnish a certificate showing dates and amount of grants received and released by the State within 15 days from the release of each instalments by GOI. Scrutiny of records of the Finance Department (FD) revealed (September 2009) that the first and

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<sup>3</sup> Guidelines for release and utilisation of grant recommended by the Twelfth Finance Commission for Augmentation of Consolidated funds of the State for supplementing the resources the Rural and Urban Local Bodies (Local Bodies Grants) issued in June 2005.

second instalment amount of ₹ 332.60 crore (first instalment: ₹ 166.30 crore and second instalment: ₹ 166.30 crore) related to the year 2009-10 was released by GOI on 03 September 2009 and 05 March 2010 respectively as shown below:-

Sl. No.	Particulars	Due date of release by GOI	Actual date of release by GOI	Period of delay in release of grant	Status of UCs submitted to GOI
1.	I <sup>st</sup> instalment	July – 2009	03 September 2009	33 days <sup>4</sup>	21 January 2010
2.	II <sup>nd</sup> instalment	January - 2010	05 March 2010	32 days <sup>4</sup>	UC not sent

It would be seen from above that there were delays of 33 and 32 days in release of first and second Instalments of TFC grant respectively. Reasons for delayed release of TFC grant were neither recorded nor stated to audit. However, audit observed that delayed release of grant was perhaps due to late submission of utilisation certificates to GOI by FD.

### **2.5.2 Delay in transfer of grant to PRIs and non payment of interest of delayed transfer**

According to para 6.1 and 6.4 of GOI guidelines on TFC grant States have to mandatorily transfer the grants released by the Centre to the PRIs within 15 days of its credit into the State Governments account. In case of delayed transfer of grant to PRIs beyond specified period of 15 days, the State Government was required to pay interest to PRIs at the rate equal to the RBI rate along with such delayed transfer of grants.

Scrutiny of records of the FD revealed (September 2010) that the GOI released the first and second instalment of ₹ 332.60 crore (first ₹ 166.30 and second ₹166.30 crore) for the year 2009-10 on 03 September 2009 and 05 March 2010 respectively and credited into State Government's account on the same date. Bank accounts of PRIs were test checked in audit. The test check in 278 Gram Panchayats (GPs) (September 2010 to January 2011) revealed that there were delays of 15 to 214 days (beyond specified period of 15 days) in transfer of grants of ₹ 4.13 crore<sup>5</sup> to their respective bank accounts **Appendix-XVII**. As per GOI guidelines and also as per past practice, the FD was required to issue a financial sanction for interest @ 5% for the delayed transfer of grants to PRIs bank accounts during the year 2009-10. 5% interest calculated in test checked GPs works out to be ₹ 1.67 lakh.

On being pointed out regarding payment of interest for delayed transfer of grants (December 2010) no reply was furnished so far by FD as well as PRD.

### **2.5.3 Diversion of grants**

Para 2.1 of TFC guidelines envisaged that grants for PRIs should be utilised to improve the service delivery by the Panchayats in respect of water supply and sanitation.

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<sup>4</sup> 33 days in I<sup>st</sup> instalment (August 31, September 02)

32 days in II<sup>nd</sup> instalment (February 28, March 04)

<sup>5</sup> ₹ 4.13 crore (first instalment ₹ 2.13 crore and second instalment ₹ 2.00 crore)

Scrutiny of records of 278 GPs revealed that an expenditure of ₹ 2.57 crore was incurred on construction of 301 works like construction of C.C. Road, Murmi Karan, Kharanjas, National Festivals and Purchase of Electrical items etc. which was against the TFC guidelines as detailed in **Appendix-XVIII**

The matter was brought to the notice of the PRD but reply awaited (February 2011).

#### **2.5.4 Utilisation certificate (UCs) included unspent grant**

As per para 6.3 of GOI guidelines of TFC grants, the State Finance Secretary was required to provide a certificate to GOI every year regarding percentage of grants spent by the PRIs on scheme of water supply and sanitation.

The FD reported to GOI (August 2010) that the PRIs have utilised the entire grant of ₹ 332.60 crore<sup>6</sup> received during 2009-10. However, test check of records of 240 GPs of six districts revealed that out of ₹ 6.63 crore available in the year 2009-10 on account of water supply and sanitation in these units ₹ 2.18 crore (33 percent) as detailed in **Appendix -XIX** was lying unspent with them. Thus UCs submitted to GOI by FD did not reflect the actual position of utilisation of TFC grants. Reply of FD was awaited (February 2011).

#### **2.5.5 Expenditure incurred without preparation of shelf of Project by GPs**

According to para 4.1.3 of State TFC guideline (Revised 2006) each GPs should prepare an Annual Work Plan (Shelf of project) with the approval of Gram Sabha. Gram Panchayats should send a copy of shelf of project to Janpad Panchayat and Zila Panchayat for information and thereafter, GPs would execute work as per project accordingly.

Scrutiny of records of 180 GPs of six districts revealed that an expenditure was incurred as shown in **Appendix-XX** without preparation of Annual Work Plan. For this omission the GPs stated that they were not aware of the such guidelines and instructions.

#### **2.5.6 Non recovery of pending user charges**

As mentioned in the para 3.1 (XII) GOI guidelines, of TFC grant the PRIs should, recover at least 50 per cent of recurring costs in the form of user charges. As per revised guidelines of State Government (para 4.2.1.1), recovery of user charges was to be made from the consumers of water connections under the Water Supply Scheme of “Naljal”.

Scrutiny of records of 71 GPs of five districts revealed that the amount of ₹ 0.54 crore was pending for recovery from the consumers of 13354 water connections, as detailed in **Appendix – XXI**. The reasons for pending recovery of user charges were attributed to lack of interest/ non cooperation of

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<sup>6</sup> ₹ 332.60 crore (₹ 14.16 crore Maintenance of Accounts and creation of data base, ₹ 160.06 crore O&M caste of water supply, sanitation and Civic Services, ₹ 158.38 crore Maintenance of Civic Services)



the representatives of people. GPs (September 2010 to January 2011) have, however, stated that recovery of user charges would be made.

In pursuance of para 6.3 of GOI guidelines of TFC grant, the State Government was required to intimate the details of recurring Operation and Maintenance cost recoverable by the PRIs on the scheme of Water Supply, but no such information was furnished. On being pointed out no reply was furnished so far by the FD and PRD (February 2011).

#### **2.5.7 Social Audit not conducted**

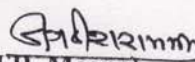
As per para 13 of the state guidelines of TFC grant (Revised 2006) Social Audit of each construction and development work was to be conducted mandatorily by the Gram Sabhas (Village Assemblies). Scrutiny of records of 07 test checked GPs of three districts<sup>7</sup> revealed that the Social Audit was not conducted by the concerned Gram Sabhas as detailed in **Appendix –XXII** for want of instructions, lack of knowledge and work load etc.

#### **2.5.8 Database formats on finances of PRIs not developed**

According to recommendations of Eleventh Finance Commission (EFC) the data on finances of PRIs needs to be collected, compiled and maintained in standard formats as prescribed by C&AG. As per UCs, the entire TFC grants amounting to ₹ 332.60 crore which included ₹ 14.16 crore for maintenance of accounts and creation of database received for 2009-10 stated to have been utilised in the JPs/GPs on the specified purpose. But the database of finances in the formats prescribed by C&AG was not yet created in any of the test checked JPs/GPs in six districts<sup>8</sup>.

Date: 2. May 2011

Place: Gwalior

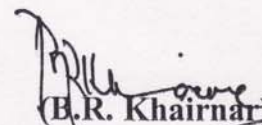
  
(J.R. Meena)

Dy. Accountant General  
(Local Bodies)  
Madhya Pradesh

**Countersigned**

Date:

Place: Gwalior

  
(B.R. Khairnar)

Principal Accountant General  
(Civil and Commercial Audit)  
Madhya Pradesh

<sup>7</sup> 07 GPs (Sehore 04, Chhindwara 02 and Khargone 01).

<sup>8</sup> Bhopal, Vidisha, Sehore, Chhindwara, Shahdol and Khargone

**PART – I URBAN LOCAL BODIES**

**CHAPTER – I**

**OVERVIEW ON FINANCES OF THE URBAN LOCAL BODIES INCLUDING THE ACCOUNTING PROCEDURES**

**1.1 Introduction**

Article 243 (W) of the Constitution of India envisages that the State Government may, by law, endow the municipalities 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 devolution of powers and responsibilities upon municipalities.

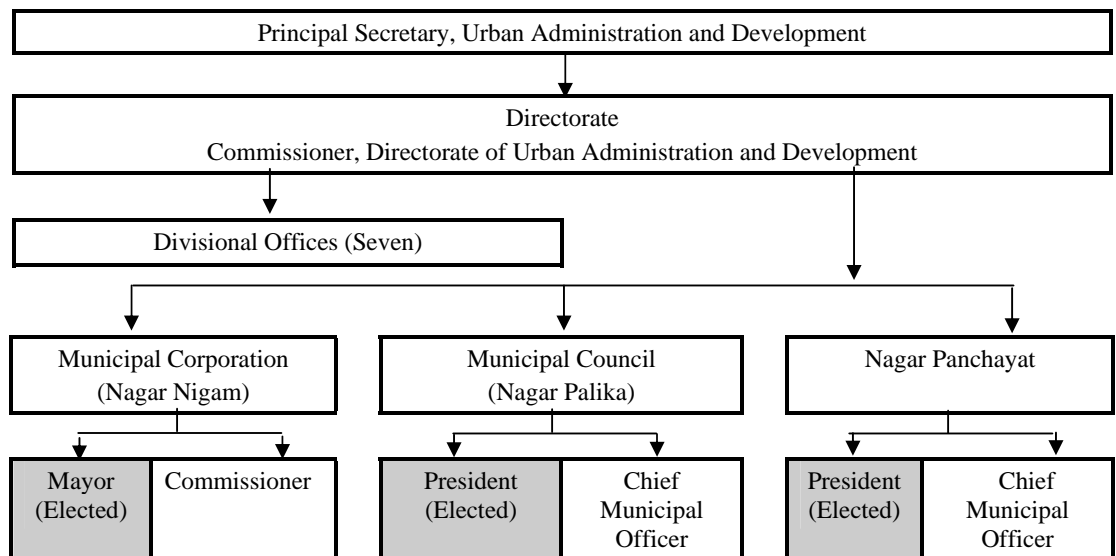
After the 74<sup>th</sup> Constitution Amendment, the Urban Local Bodies (ULBs) were made full fledged and vibrant institutions of Local Self Government by vesting them with clearly defined functions and responsibilities. Accordingly, the State Government reorganized (1993) these institutions into three type of ULBs namely Municipal Corporations for a larger urban area, Municipal Councils for smaller urban area and Nagar Panchayats for a transitional area.

At present, there are 14 Municipal Corporations, 96 Municipal Councils and 250 Nagar Panchayats. The last elections for the ULBs were held during 2009-10. All 360 ULBs as shown above cover 1.52 crore urban population of the state i.e. 25 percent of the total population of the state.

**1.2 Administrative arrangements**

All the ULBs are distinct legal authority to discharge the functions devolved under the provisions of Acts and Rules subject to monitoring powers vested in state authorities provided therein. The organisational structure of the Department is given below.

**Organisational Chart of ULBs**



### **1.3 Accounting arrangements**

**1.3.1** Consequent upon adoption of the budget and accounts format for ULBs as prescribed by the Task Force constituted by Government of India in association with the Comptroller & Auditor General of India (CAG), the UADD published Madhya Pradesh Municipal Accounts Manual (MPMAM) in July 2007. However, as per orders of the UADD (July 2007) the accrual system of accounting was to be implemented with effect from April 2008 in 14 Municipal Corporations only. The above system is yet to be implemented in the remaining ULBs. However, during test check (February 2011) it was observed that the Municipal Corporation Ujjain did not prepare their accounts in the accrual based system of accounting (2009-10).

**1.3.2** As per the decisions taken in the National Seminar organized (September 2003) by the Ministry of Urban Development, GOI, a Steering Committee was to be formed in all the States to oversee the implementation of budget and accounting formats as suggested by the CAG's Task Force. Even after regular correspondence, the committee was not formed so far (January 2011).

**1.3.3** Government of India (GOI) forwarded (September 2004) extracts of section 93 to 96 of Model Municipal Law (MML) along with CAG's suggestions thereon for adoption by State Government. Commissioner (UADD) stated in the meeting (November 2008) that some progress in this regard has been made and assured to appraise audit accordingly. Reminders were issued to Principal Secretary (FD) in September 2009 and January 2010, but reply has not been received so far.

#### **1.3.4 Misclassification of grants released to the ULBs.**

Eleventh Finance Commission recommended the classification of the funds transferred to ULBs in proposed minor heads as:-

<b>1.</b>	Municipal Corporations	191
<b>2.</b>	Municipalities / councils	192
<b>3.</b>	Nagar Panchayats	193

During scrutiny of budget and detailed appropriation account of State budget it was observed that during 2009-10, the budgetary provision and expenditure was booked in only one Minor Head 191- Assistance to Local Bodies and Municipalities etc. without specifying Municipal Corporations, Municipalities / councils and Nagar Panchayats. On being pointed out the UADD stated that the system would be adopted from the year 2010-11 (January 2011).

#### **1.3.5 Database on finances of ULBs**

The data is to be collected, compiled and maintained in standard formats prescribed by CAG. UADD agreed (June 2004) in principle to adopt the formats of database. In compliance it was stated (September 2009) that the database on finances is being maintained in standard formats in Nagar Nigam and action will be taken to maintain the database in other ULBs also. However, during test check it was observed that the data base on finance of ULBs were not maintained at the Directorate level till January 2011.

## 1.4 Audit arrangements

**1.4.1** The State Govt. has appointed Director/Commissioner of Local Fund Audit (DLFA) as a primary auditor of accounts of Urban Local Bodies. The office of the Senior Deputy Accountant General, (Local Body Accounts and Audit) is conducting audit of ULBs under TGS module. 66 ULBs including 4 Municipal Corporations were test checked by audit during 2009-10.

## 1.4.2 Internal Audit System

According to para 7.2 of the recommendations submitted (July 1996) by the First SFC and decision of the Finance Department (FD), an Internal Audit System was to be set up to ensure the accountability of ULBs. Such provision for creation of internal audit department was also mentioned in para 2.2.1 of MPMAM. However Directorate UADD (January 2011) stated that apart from the arrangement of pre-audit in 50 ULBs units, there was no system of internal audit in the ULBs. It may be mentioned here that the pre-audit in certain ULBs is being carried out by DLFA under State Government instructions.

## 1.5 Source of revenue

There were mainly two sources of revenue for local bodies (i) Government grants and (ii) own revenues. Own revenue resources of ULBs comprise of tax and non-tax revenues realised by them. Government grants comprise of funds released by the State Government and Government of India (GOI) on the recommendation of SFC, Central Finance Commission and State and GOI share for implementation of various schemes. The ULBs also obtain loans for implementation of various schemes relating to urban development.

## 1.6 Budgetary Allocation and Expenditure

**1.6.1** Funds (share of tax revenue of the state, schemes funds & grants etc.) allocated to ULBs by the State Government through budget including State share of the GOI schemes & grants recommended by Twelfth Finance Commission (TFC) were as under:-

(₹ in crore)

Sl. No.	Budgetary Allocation						Expenditure			Excess (+)/ Saving (-)
	Year	Share of Tax	Scheme funds	Grant	Pay & Allowance of Directorate	Total	Revenue	Capital	Total	
1.	2006-07	1047.30	304.45	531.93	8.22	1891.90	1614.57	28.81	1643.38	(-) 248.52
2.	2007-08	1300.39	395.02	635.04	2.93	2333.38	1695.40	305.55	2000.95	(-) 332.43
3.	2008-09	1531.07	502.07	563.14	22.34	2618.62	2112.90	205.43	2318.33	(-) 300.29
4.	2009-10	1617.51	936.06	711.73	5.28	3270.58	2726.60	208.54	2935.14	(-) 335.44

**Source:-** Detailed appropriation Accounts.

The above figures indicate that the budget provisions increased by 73 per cent in ULB sector during the year 2009-10 as compared to the year 2006-07 but the ULBs could not spend the amount, resulting in saving during 2006-07 to 2009-10. Details of receipts of ULBs from their own sources and expenditure was not available with Directorate, UADD. The Commissioner, (UADD) stated (January 2011) that the same would be collected and furnished to audit.

### **1.6.2 Submission of Utilisation Certificates (UCs)**

Directorate UADD circular (December 2004) stipulated that grants should not be released to the ULBs before obtaining UCs for grants released during of previous years. Audit scrutiny (January 2011) of records relating to the release of grants by the Directorate UADD Bhopal revealed that grants were released without obtaining UCs from ULBs concerned for the previous years. On being pointed out, the Commissioner UADD stated (January 2011) that the information of the expenditure incurred by the ULBs were not available. It was the failure on the part of Directorate UADD.

### **1.6.3 Non clearance of Liabilities by ULBs**

Liabilities of the ULBs were to be cleared every year by making provision in their annual budget. Scrutiny of records of UADD it was observed that the UADD made adhoc payment of electricity bills amount ₹ 75 crore on the demand of Energy Department (March 2010) for payment of liabilities of 247 ULBs from the amount of assigned revenue i.e. octroi payable to the ULBs. The ULBs failed to clear their liabilities in due time. Thus, the expenditure of ₹ 75 crore remained out of control of concerned Parishad.

### **1.7 Position of outstanding loans**

During 2009-10 a development loans of ₹ 1092 lakh was provided by state to the ULBs as shown in table given below. As the concerned ULBs did not repay the amount of loans and interest in the year from their budgets, the repayment of principal ₹ 38.88 lakh and interest ₹ 9.73 lakh was made by the UADD from the amount of assigned revenue<sup>1</sup> payable to the ULBs during the year.

(₹ in lakh)

Sl. No.	Name of ULB	Balance as on 1.4.09	Fresh loan during 09-10	Repayment during 09-10		Outstanding Principal as on 31 March 2010.
				Principal	As Interest	
1.	Indore	72.66	--	--	1.96	70.70
2.	Bhopal	151.99	592.00	--	2.84	741.15
3.	Rewa	27.40	--	--	0.17	27.23
4.	Sagar	27.34	--	--	0.17	27.17
5.	Ujjain	1138.93	500.00	38.88	3.64	1596.41
6.	Janbalpur	25.77	--	--	0.51	25.26
7.	Gwalior	12.50	--	--	0.44	12.06
	<b>Total</b>	<b>1456.59</b>	<b>1092</b>	<b>38.88</b>	<b>9.73</b>	<b>2499.98</b>

### **1.8 Position of outstanding audit objections**

The position of outstanding audit objections of ULBs included in the Inspection Reports (IRs) of AGs Inspection Reports are as under:-

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<sup>1</sup> Assigned revenue- Compensation in lieu of Octroi

## **Outstanding audit objections of AGs Inspection Reports.**

(As on 31 March 2010)

Sl. No.	Financial Year	ULB			
		Total No. of outstanding audit objections	Addition	No. of objections settled	No. of objections Outstanding
1.	2006-07	2508	601	0	3109
2.	2007-08	3109	514	0	3623
3.	2008-09	3623	778	61	4340
4.	2009-10	4340	598	0	4938

These outstanding objections require active pursuance by DLFA for early settlement.

### **1.9 Bank-reconciliation statement not prepared**

Rules 97-98 of Madhya Pradesh Nagar Palika Lekha Niyam 1971, provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. However, it was noticed that the difference of cash balance of ₹ 2.41 crore between Cashbook and Bank pass book balance at the close of the year (2009-10) was not reconciled by six ULBs. Due to non-reconciliation of cash balance, possibility of temporary misappropriation or fictitious booking of expenditure could not be ruled out. The authenticity of cash balance of ULBs in the cashbook also remained doubtful in the absence of reconciliation with bank account.

The position of the difference is given in **Appendix- I**.

### **1.10 Non-recovery of advances from individuals**

Temporary advances were paid to Staff/ officials for making petty payments. Rule 112 of Madhya Pradesh Lekha Niyam 1971 and Madhya Pradesh Finance Department orders (2001) provides that the temporary advances should be adjusted or recovered at the earliest but in no case later than three months of payment of advance or last month (March) of financial year. In case of non-adjustment/recovery penal interest @ of interest payable by Banks on fixed deposits shall also be recovered. Audit of three ULBs revealed that a sum of ₹ 26.65 lakh paid to officials/ staff for various purposes were outstanding against them for the last one to four years as shown in **Appendix-II**. Lack of effective action to recover/ adjust the old outstanding advances may lead to loss with the passage of time.

### **1.11 Non recovery of tax/ non-tax revenue**

Urban Local Bodies (ULBs) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In (10) test checked ULBs a sum of ₹ 245.87 crore as shown in **Appendix-III** was outstanding against the taxpayers (March 2010), although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, they failed to invoke these power to recover the outstanding taxes.

Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch leading to hindrance in development works.

### **1.12 Non-creation of Reserve Fund of ULBs**

Sub rule 3 (3) of Madhya Pradesh Nagar Palika Budget Rules, 1962 provides that every Nagar Palika is required to create a reserve fund account (Sanchit Nidhi) by depositing five per cent of net income every year, so that it may be used in special circumstances in the interest of the ULB.

Scrutiny of records of six ULBs revealed that due to financial crisis a sum of ₹ 1.22 crore was not deposited in the reserve fund account from their net income during 2009-10 as shown in **Appendix-IV**.

### **1.13 Non recovery of rent and premium of shops**

Shops were constructed at various places by the ULBs to increase the revenue by way of premium and monthly rent of these shops.

Test check of records of Nagar Palika, Mandsoor for the period 2006-10 revealed that the premium of 22 shops amounting to ₹ 56.91 lakh was not recovered (August 2010).

### **1.14 Non preparation of draft development plan for the districts**

As a tool of local self government – to consolidate the annual plan prepared by the Panchayats and Municipalities in the district and prepare a draft development plan for the district, the District Planning Committees (DPC) were constituted as per MP Zila Yojna Samiti Adhinyam 1995. The committee for each districts shall consist of the number as specified in the schedule i.e. between 15 to 25 for each districts. On the verification of fact the Nagar Nigam Ujjain stated that no committee relating to planning was constituted the information in this regard will be presented separately. The reply was not acceptable to audit as the district planning committee was in place though the draft development plan for the district was not prepared for the period from 2007-08 to 2009-10.

### **1.15 Conclusion**

Budget and accounts in the format, prescribed by the CAG, were not maintained by ULBs. Database in the formats prescribed by the CAG on finances of ULBs is yet to be compiled. The provisions of Model Municipal Law (MML) along with suggestion of CAG on section 93 to 96 of MML have not yet been incorporated in the concerned Acts. The information regarding receipts and expenditure of all ULBs was not being maintained by the Directorate UADD. Approval of PAG on audit plan was not obtained by the DLFA. The Steering Committee and State Legislature Committee were not yet formed.

**CHAPTER – II**

**TRANSACTION AUDIT PARAGRAPHS  
(Urban Administration and Development Department)**

**2.1 Avoidable payment of penal interest.**

**Failure of Municipal Corporation/ Urban Administration and Development Department to adhere to the due date of repayment of the principal amount and interest of loan resulted in avoidable payment of penal interest ₹ 36.54 lakh**

On-lending Loan Agreement was executed (March 2005) between Government of Madhya Pradesh and Municipal Corporation (MC), Bhopal/ Gwalior/ Indore/ Jabalpur for Asian Development Bank (ADB) financed Urban Water Supply & Environment Improvement.

According to section 3.05, 3.08 and 3.09 of the agreement, the maturity period of loan was 20 years and repayment was to be made in 20 equal instalments along with interest @ 10.5 percent p.a. on outstanding balance commencing from the following year, by the MCs annually by the 15<sup>th</sup> day of October month of each year in Government Treasury and in the event of default in the repayment the MCs would be liable to pay penal interest @ 3% per annum on such overdue instalments.

Scrutiny (January 2011) of loan repayment records of ADB financed project “UDAY” under Urban Administration and Development Department (UADD) revealed that the loan was received by the above MCs from ADB during 2006-07 to 2009-10. But the repayment of the annual instalments were not made by the concerned MCs on due date i.e. 15<sup>th</sup> October of each year. As the repayment of loan instalments (principal & interest) were not made by the concerned MCs on due date the UADD recovered ₹ 34.91 lakh from the amount of compensation payable towards octroi/chungi to MCs during 2009-11 (₹ 32.09 lakh on 31-3-2009 and ₹ 2.82 lakh on 04.09.2010 and MC Indore paid ₹ 1.63 lakh on 27.1.2010 as penal interest along with the amount of principal and interest. Details are given in **Appendix-V**.

On being pointed out Municipal Corporation Bhopal, Gwalior, Indore and Jabalpur replied (April 2011) that the installment could not be paid for want of sufficient funds. The replies are not acceptable as the Municipal Corporations were party to the agreement and were fully aware of the contractual obligations but failed to make required provision in their budget upto 2008-09 (Bhopal, Gwalior, Indore and Jabalpur) and the amount required for repayment was a small amount which could have been paid out of available resources. Failure of MCs & UADD to adhere to due date of repayment of principal amount and interest of loan resulted in avoidable payment of penal interest of ₹ 36.54 lakh, which could have been avoided had the timely repayment schedule of loan instalments been adhered by concerned MCs or UADD.

The matter was referred (March 2011) to the Government. Their reply is still awaited (April 2011).



**2.2 Loss due to non imposing and levying Urban Development Cess.**

**Failure of Municipal Corporation Ujjain to impose and levy the Urban Development Cess with property tax resulted in loss of ₹ 212.85 lakh**

According to the provision of sub-section (1) of section 6 of the Madhya Pradesh Upkar Adhiniyam 1981, Urban Development Cess (UDC) was to be imposed and levied every year at the rate of two percent of annual letting value or annual value on all buildings/ lands or both situated in municipal area or urban area. Further, where the lands or building or both were in occupation of the owner himself, the rate of cess shall be half of the rate afore said i.e. one percent and where the annual letting value or annual value of the buildings / lands or both is less than ten thousand no UD Cess would be imposed. According to sub- rule (1) and (2) of rule 6 of Madhya Pradesh Urban Development Cess (Collection) Rules, 2007 (MPUDCR) the local authority who collected / levied UD Cess would be entitled to retain 60 percent of the amount so collected, which would be deducted every month at source from the amount collected for remittance to the State Government and the balance 40 percent cess was to be remitted to the Government receipt head and shall be used for Urban Development scheme particularly for slum clearance.

Scrutiny of records of Municipal Corporation (MC) Ujjain revealed (February 2011) that according to MPUDCR the MC Ujjain did not impose and levy the UD Cess with property tax amounting to ₹ 212.85 lakh (₹ 127.71 lakh 60 percent of total amount to be retained by MC Ujjain and ₹ 85.14 lakh 40 percent of total amount to be remitted in the government account) during 2008-09. The Urban Administration and Development Department (UADD) deducted the amount of UD Cess ₹ 85.14 lakh on adhoc basis during 2008-09 from the compensation of Octroi payable to MC Ujjain during the year and credited to the Government account.

On being pointed out in audit the Commissioner MC Ujjain replied that efforts were being made for adjustment by lewing the arrears of UD Cess for 2008-09. Thus failure of MC Ujjain to impose and levy the total amount of ₹ 212.85 lakh of UD Cess during 2008-09 resulted in loss of ₹ 212.85 lakh (₹ 127.71 lakh to MC Ujjain and ₹ 85.14 lakh to the State Government) which could have been avoided by imposing and levying the UD Cess during the year.

The matter was referred (March 2011) to Government. The reply is still awaited (April 2011).

**2.3 Diversion of funds ₹ 353.69 lakh**

Central/ State Government releases funds in the form of grants-in-aid for development of urban areas which are to be spent exclusively on the projects for which the grant was sanctioned.

Scrutiny of records of UADD (January 2011) revealed that the scheme funds were irregularly diverted towards construction of office building "Palika

Bhawan” at Bhopal. These buildings at present was being utilized as Directorate. Details are given below:-

(₹ In lakh)

Sl. No.	Name of grant	Year of receipt grant	Name of programme	Nature	Objective	Amount diverted and utilised	Purpose	Status of work
1.	DFID	2005-06 to 2010-11	Department For International Development (DFID) MPUSP	Externally aided project for poverty alleviation	For implementing various developmental activities in urban poor areas	165.90 (2008-09)	Construction of office building	Completed
2.	GOI	2007-08	State Urban Development Authority (SUDA)	Swarn Jayanti Shahri Rojgar Yojana (SJSRY)	For implementation of various Employment Generation activities in Urban Areas	25.00 (2008-09)	--do--	--do--
3.	GOI	--	Backward Region Grant Fund (BRGF)	Backward Region	Developmental activities in Backward Region	25.00 (2008-09)	--do--	--do--
4.	ULBs share	--	Engineering cell fund	Funded though share of assigned revenue to ULBs	To provide technical support to the ULBs	137.79 (2005-10) out of saving	--do--	--do--
					<b>Total</b>	<b>353.69</b>		

It is thus evident that the funds meant for employment generation and local development were diverted with the approval of Commissioner UADD/ Government which defeated the very purpose of the programme for which the grant was sanctioned.

#### **2.4 Jawaharlal Nehru National Urban Renewal Mission (JNNURM)**

##### **2.4.1 Non submission of Utilisation Certificates ₹ 478.60 crore**

Under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) scheme, grant-in-aid of ₹ 627.12 crore was received by the Commissioner UADD from GOI during 2005-06 to 2009-10 but the utilization certificate of only ₹ 148.52 crore against the grant were sent to the GOI (March 2010). It was observed that the details of expenditure incurred by the districts covered under JNNURM out of the grant received from GOI was not maintained at UADD level. Therefore the actual utilization of grant could not be ascertained in audit. The position of funds received and utilization certificate sent to GOI under JNNURM is shown in **Appendix – VI**.

##### **2.4.2 Defective reporting of utilization of funds**

Under JNNURM an amount of grant of ₹ 1337.28 lakh for reorganization of Water Supply System in Ujjain was received from GOI during the year 2007-08 but the Commissioner, Municipal Corporation Ujjain (MCU) submitted utilization certificate to GOI in April 2010 as the grant received and utilized in the year 2008-09 instead of 2007-08.

##### **2.4.3 Non clearance of liabilities under JNNURM**

A project for purchase of 50 buses (10 air conditioner and 40 Midi CNG) of ₹ 14.20 crore for Urban transportation was approved under JNNURM under which a central grant ₹ 5.68 crore along with State Government Share of ₹ 71 lakh was received on 10.09.2009 by MC Ujjain from the Commissioner, UADD Bhopal.

Scrutiny of records relating to purchase of buses, revealed that as per detailed project, purchase order was issued (05.06.2009) to Tata Motors for supply of 40 Midi CNG buses valuing ₹ 5,58,46,880/- @ ₹ 13,96,172 per bus. As per agreement these buses were to be supplied upto 04.09.2009 against which with a delay of 131 to 184 days 39 buses valuing ₹ 5,44,50,708/- were supplied by the Tata Motors between January to March 2010. But no payment was made towards purchase of CNG Midi buses (February 2011) and liability not settled although the balance of fund of ₹ 7.40 crore were available with the MC Ujjain (December 2010).

## **2.5 Release and utilisation of Twelfth Finance Commission grants of Urban Local Bodies**

### **Introduction:**

The Twelfth Finance Commission (TFC) had made the recommendations on the measures needed to augment the Consolidated Fund of the States to supplement the resources of the Municipalities on the basis of the recommendations of the State Finance Commission. In this regard the TFC has recommended (June 2005) grants amounting to ₹ 361.00 crore payable during the period 2005-10 to Madhya Pradesh (M.P.) for urban Local Bodies. TFC stressed the importance of public private partnership to enhance delivery of solid waste management services in the urban areas. TFC has further emphasised that highest priority should be assigned to creation of database and maintenance of accounts at the grass root levels.

### **2.5.1 Delay in release of grant by GOI**

Para 6.1 of guidelines for release and utilisation of grants recommended by TFC<sup>1</sup> provides that the Local Bodies' grants were to be released by the Centre in two equal instalments in July and January every year. Para 6.2 of guidelines lays that two sets of details, one on allocation of funds and another on release of funds will be reported by the State Government in the prescribed formats prior to release of each instalment by the Government of India. State Finance Secretary was also required to furnish a certificate showing dates and amount of grant received and released by the state within 15 days from the date of release of each instalment by GOI. Scrutiny of records of the Finance Department (FD) revealed (September 2010) that instead of releasing the instalments in July 2009 and January 2010 the first and second instalment amount of ₹ 72.20 crore (first instalment ₹ 36.10 crore and second instalment ₹ 36.10 crore) for the year 2009-10 were released by GOI on 4 December 2009 and 02 February 2010 respectively as shown below:

Sl. No.	Particulars	Due date of release by GOI	Actual date of release by GOI	Period of delay in release by GOI <sup>2</sup>	Status of Certificate submitted to GOI
1.	I <sup>st</sup> instalment	July – 2009	4 December 2009	125 days	12 January 2010
2.	II <sup>nd</sup> instalment	January - 2010	02 February 2010	01 days	UC not sent

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<sup>1</sup> Guidelines for release and utilisation of grant recommended by the Twelfth Finance Commission for Augmentation of Consolidated funds of the State for supplementing the resources the Rural and Urban Local Bodies (Local Bodies Grants) issued in June 2005.

It would be seen from above that there were delays of 125 and 01<sup>2</sup> days in release of first and second Instalments of TFC grant respectively. Reasons for delayed release of TFC grant were neither recorded nor stated to audit. However audit observed that delayed release of grant was perhaps due to late submission of utilisation certificates to GOI by FD.

### **2.5.2 Delay in transfer of grant to ULBs and non payment of interest on delayed transfer**

According to para 6.1 and 6.4 of GOI guidelines of TFC grants, it was mandatory for the States to transfer the grants released by the Centre to the ULBs within 15 days from the date of its credit into the State Government's account. In case of delayed transfer of grants to ULBs beyond the specified period of 15 days, the State Government was required to pay interest to ULBs at the rate equal to the RBI rate on such delayed transfer.

Scrutiny of records of the FD revealed (September 2010) that the GOI released the first and second instalment of ₹ 72.20 crore (first instalment of ₹ 36.10 and second instalment of ₹ 36.10 crore) for the year 2009-10 on 04 December 2009 and 02 February 2010 respectively and credited into State Government's accounts on the same date. Bank accounts of ULBs were test checked in audit. The test check in thirteen ULBs (November- January 2011) revealed that there was a delay of 05 to 42 days (beyond specified period of 15 days) in transfer of grants of ₹ 5.81 crore to their respective bank accounts (**Appendix – VII**). As per GOI guidelines and also as per past practice, the FD was required to pay interest @ 5% on the delayed transfer of grants to ULBs during the year 2009-10. Interest calculated @ 5% in test checked ULBs units works out to be ₹ 1.93 lakh.

But no reply has been furnished so far by the FD and UADD (February 2011).

### **2.5.3 Diversion of grants**

According to State TFC working plan/ guidelines the expenditure on SWM should be 50 percent, on water supply and sanitation 48 percent and on building of data base on finances 2 percent of the total TFC grants received.

During scrutiny of records of TFC grants maintained in 14 test checked ULBs, it was observed that out of the total grant amount of ₹ 26.91 crore received in the financial year 2005-10, a sum of ₹ 1.40 crore (5.21 percent) was spent on other works like: construction of roads, Community Hall, lightings etc, which was against the work plan/ guidelines. On being pointed out in audit CMOs replied that the amount on other works was utilised in accordance with the instructions contained in UADD letter No. 1840 dt. 22.8.2005.

The reply was not convincing since the grant of ₹ 1.40 crore was diverted from the objectives envisaged in TFC guidelines to other works enlisted in **Appendix- VIII**.

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<sup>2</sup> I<sup>st</sup> Inst. 125 days (August 31, September 30, October 31, November 30, December 03)  
II<sup>nd</sup> Inst. 01 days (February 01)

#### **2.5.4 Unspent balance of grant**

State TFC working plan/ guidelines envisaged that the TFC grants received may be utilised (i) on Solid Waste Management (SWM) 50 percent, (ii) on water supply and sanitation 48 percent and (iii) on building a data base on finances 2 percent.

The Twelfth Finance Commission period was over in March 2010. Scrutiny of records of 25 ULBs revealed that out of total TFC grant of ₹ 29.43 crore received by the ULBs during 2005-10, an amount of ₹ 11.54 crore (39.21 percent) remained unspent as of January 2011 as shown in **Appendix- IX**. Out of this unspent balance ₹ 10.77 crore was lying in their respective bank accounts and rest ₹ 0.77 crore was kept in the shape of FDRs by the CMOs Sanawad, Badwaha, Lateri and Sironj. On pointing out in audit, the Heads of auditee units explained various reasons viz. awaited approval from Parishad for incurring the expenditure, late allotment of grant, non acquisition of land for landfill stations and non demarcation of land for unspent grants.

#### **2.5.5 Inclusion of unspent funds in utilization certificates (UCs)**

As per para 6.3 of GOI guidelines of TFC grants, the State Finance Secretary was required to provide a certificate to GOI every year regarding percentage of grants spent by the ULBs on SWM.

Test check of records of Municipal Councils and Nagar Panchayats revealed that ₹ 13.62 crore on account of SWM was received in 22 ULBs during 2005-10. Out of it only ₹ 4.86 crore could be utilised during the period and ₹ 8.76<sup>3</sup> crore remained unutilised as detailed in **Appendix -X**. Whereas the FD submitted the UCs of entire amount of ₹ 180.50 crore received on account of SWM (being 50 percent of total TFC grant) during 2005-10 in the state.

Thus, UCs submitted to GOI by FD did not reflect the utilisation of TFC grants at grass root level. Reply of FD was awaited (February 2011).

#### **2.5.6 No progress in Solid Waste Management (SWM)**

As per para 3.1 (XIV) of GOI guidelines of TFC grants, at least 50 percent of the grant-in-aid provided to each State for the ULBs should be earmarked for SWM. The Municipalities should concentrate on collection, segregation & transportation of solid waste.

Test check of records of four ULBs belonging to three districts revealed that no work on SWM except an expenditure during 2005-10 of ₹ 0.0041 crore on preparation of DPRs was started despite release of grant of ₹ 2.77 crore as detailed in **Appendix- XI**.

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<sup>3</sup> Unutilised amount ₹ 8.76 crore (pertaining to SWM) is included in unspent amount of ₹ 11.54 crore as explained in 2.5.4.

### **2.5.7 Non achievement of Solid Waste Management (SWM) parameters**

According to the schedule II annexed to (Rule 6 (i) and (iii), 7 (i)) of GOI Municipal Solid Wastes Management and Handling Rules 2000) notified in gazette (25 September 2000), parameters were fixed alongwith its compliance criteria for collection, segregation, storage, transportation, processing and disposal of municipal solid wastes.

Test check of records of eight MCs<sup>4</sup> revealed that an expenditure of ₹ 24.13 crore<sup>5</sup> was incurred from 2005-06 to 2009-10 only for collection and transportation of Municipal Solid Waste (MSW) at old land fill site but other activities like: segregation, storage, processing and disposal of MSW were not taken-up at all and that too through Public Private Partnership (PPP) as required vide para 3.1 XIV of GOI guidelines of TFC grants. The reasons for not taking up the activities specified in the notification *ibid* were varying in MCs as mentioned in the **Appendix- XII**. It was also noticed that land fill site was not selected in Nagar Palika Amarwara, Nagar Panchayat Harrai, Nagar Panchayat Newton chikhali and Nagar Palika Badwaha. This resulted in non-fulfillment of all the parameters & non-implementation of PPP in SWM.

### **2.5.8 Non-monitoring of Expenditure by Divisional Deputy Directors**

As per para 4 of the working plan issued by the Directorate UADD Bhopal for 2005-10, a close watch was to be kept by the Deputy Directors (DDs) on the expenditure incurred on the recommendation of TFC.

On enquiring, MC Bhopal, Sehore, Vidisha, Chhindwara, Shahdol and Khargone stated that no monitoring was exercised by the concerned Divisional DDs. Accordingly the matter was taken up with the respective DDs but replies from DD Bhopal, Sehore, Vidisha, Chhindwara and Shahdol are still awaited (February 2011).

### **2.5.9 Database on finances of ULBs**

The second State Finance Commission (SFC) recommended (December 2003) (Beyond the Fiscal Package) the need for building up database in respect of municipal finances. This recommendation was accepted by the State Government (March 2005). The database needs to be maintained in the standard formats as prescribed by the C&AG which was agreed (June 2004) by UADD. But the final action for development of database was awaited (December 2010). As per UCs reported (July 2010) to GOI by FD, the TFC grants amounting to ₹ 7.22 crore (being 2 percent of total TFC grant ₹ 361.00 crore) for maintenance of accounts and creation of database received from 2005-06 to 2009-10 have been utilised on the specified purpose, but the database of finances in the formats prescribed by C&AG was not found created in any of the test checked Municipal Corporation/ Council in five

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<sup>4</sup> Nagar Nigam Bhopal, Sehore, Chhindwara, Shahdol and Khargone

<sup>5</sup> ₹ 24.13 crore (Bhopal: ₹ 20.53, Sehore: ₹ 1.36, Chhindwara: ₹ 0.68, Shahdol: ₹ 1.18, Khargone ₹ 0.38)

districts<sup>6</sup>. It was also observed that in 15 Municipal bodies out of TFC grant of ₹ 19.78 crore received, a sum of ₹ 39.53 lakh (two percent of TFC grant) was available for building of data base but ₹ 36.49 lakh (92 percent) remained unspent **Appendix – XIII** as of March 2010.

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<sup>6</sup> Vidisha, Sehore, Chhindwara, Shahdol and Khargone

## Abstract of Appendix

Appendix No.	Subject	Para No.	Amount	Page No.
I	Non preparation of Bank reconciliation statement	1.9	₹ 2.41 crore	33
II	Non-recovery of advances from individuals	1.10	₹ 26.65 lakh	34
III	Non recovery of tax / non tax revenue	1.11	₹ 245.87 crore	35
IV	Non-creation of Reserve Fund in ULB's	1.12	₹ 1.22 crore	36
V	Statement showing the payment of penal interest	2.1	₹ 36.54 lakh	37
VI	Statement showing the position of utilization certificate not submitted to GOI under JNNURM	2.4.1	₹ 478.60 crore	38
VII	Delay in transfer of grant to ULBs and non payment of interest on delayed transfer	2.5.2	Grant ₹ 5.81 crore Interest ₹ 1.93 lakh	39
VIII	Diversion of grant	2.5.3	₹ 1.40 crore	40
IX	Unspent Balance of grants	2.5.4	₹ 11.54 crore	42
X	Unspent grant included in Utilisation Certificate (UCs).	2.5.5	₹ 8.76 crore	46
XI	No progress in Solid Waste Management	2.5.6	₹ 2.77 crore	47
XII	Non achievement of Solid Waste Management (SWM) parameters	2.5.7	₹ 24.13 crore	48
XIII	Statement showing grant in aid received and expenditure incurred on maintenance of data base under Twelfth Finance Commission (TFC) recommendations for 2005-06 to 2009-10	2.5.9	₹ 36.49 lakh	49
XIV	Outstanding advances against individuals/ executing agencies.	1.11	₹ 34.66 lakh	53
XV	Bank reconciliation statement not prepared.	1.12	₹ 1.43 crore	54
XVI	Procured Material for Sub-divisional offices and distributed among 9 JPs and ZPs Khargone	2.2	₹ 51.29 lakh	55
XVII	Statements showing the details of TFC grants received beyond stipulated period and their transfer beyond stipulated period.	2.5.2	Grant ₹ 4.13 crore Interest ₹ 1.67 lakh	56
XVIII	Diversion of grants during the year 2009-10).	2.5.3	₹ 2.57 crore	68



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XIX	Unspent grant in GPs bank accounts.	2.5.4	₹ 2.18 crore	77
XX	Works done without preparation of shelf of project.	2.5.5	Nil	84
XXI	Non recovery of pending user charges.	2.5.6	₹ 0.54 crore	90
XXII	Statement of test check GPs who has not conducted Social Audit during 2009-10	2.5.7	Nil	93

**Appendix -I**  
**(Reference: Paragraph 1.9 Page - 5)**

**Non preparation of Bank reconciliation statement**

**(In ₹)**

<b>SL. No.</b>	<b>Name of Units</b>	<b>Period of Audit</b>	<b>Amount as per cash book</b>	<b>Amount as per passbook/Bank Statement</b>	<b>Net Balances remained unreconciled</b>
<b>1.</b>	Commissioner Nagar Palika Nigam, Burhanpur	4/06 to 3/10	75973069	62494913	13478156
<b>2.</b>	CMO Nagar Palika Parishad Mandsour	4/06 to 3/10	29751230	33815706	4064476
<b>3.</b>	CMO Nagar Palika Parishad Radhogarh (Guna)	4/04 to 3/10	38218618	41514250	3295632
<b>4.</b>	CMO Nagar Panchayat, Khirkiya (Harda)	4/03 to 3/10	7879718	5207577	2672141
<b>5.</b>	CMO Nagar Panchayat, Chandla (Chhatarpur)	4/03 to 3/10	5266670	5712785	446115
<b>6.</b>	CMO Nagar Panchayat, Ratangarh (Datia)	4/01 to 3/10	3479158	3579853	100695
		<b>Total</b>			<b>24057215</b>

Or say ₹ 2.41 crore

**Appendix - II**  
**(Reference: Paragraph – 1.10 Page -5)**

**Non-recovery of advances from individuals**

(₹ in lakh)

<b>SL. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Period from which outstanding</b>	<b>Amount</b>
<b>1.</b>	Commissioner Nagar Palika Nigam, Jabalpur	4/07 to 3/10	2007-10	4.93
<b>2.</b>	Commissioner Nagar Palika Nigam, Burhanpur	4/06 to 3/10	1995-10	18.69
<b>3.</b>	CMO Nagar Palika Parishad Seoni	4/05 to 3/10	1977-10	3.03
			<b>Total</b>	<b>26.65</b>

**Appendix –III**  
**(Reference: Paragraph – 1.11 Page - 5)**

**Non recovery of tax / non tax revenue**

(₹ in lakh)

Sl. No.	Name of Unit	Period of audit	Total cumulative demand	Total collection	Un-recovered amount
1.	Commissioner Nagar Palika Nigam, Jabalpur	4/07 to 3/10	25998.94	3847.37	22151.57
2.	Commissioner Nagar Palika Nigam, Ujjain	4/07 to 3/10	1863.81	571.38	1292.43
3.	C.M.O Nagar Palika Parishad Mandsour	4/06 to 3/10	584.36	206.99	377.37
4.	C.M.O Nagar Palika Parishad Raisen	4/06 to 3/10	155.02	44.64	110.38
5.	C.M.O Nagar Palika Parishad Chanderi (Ashok Nagar)	4/05 to 3/10	79.00	15.17	63.83
6.	C.M.O Nagar Palika Parishad Ashok Nagar	4/05 to 3/10	250.076	93.902	156.174
7.	CMO Nagar Palika Parishad Radhogarh (Guna)	4/04 to 3/10	449.61	302.08	147.53
8.	CMO Nagar Palika Parishad Seoni	4/05 to 3/10	337.54	119.76	217.78
9.	CMO Nagar Panchayat, Ratangarh (Neemuch)	4/01 to 3/10	15.91	10.87	5.04
10.	CMO Nagar Panchayat, Chandla (Chhatarpur)	4/03 to 3/10	68.02	2.75	65.27
	<b>Total</b>		<b>29802.286</b>	<b>5214.912</b>	<b>24587.374</b>

**Or say ₹ 245.87 crore**

**Appendix –IV**  
**(Reference: Paragraph –1.12 Page -6)**

**Non-creation of Reserve Fund of ULB's**

(₹ in lakh)

<b>SL. No.</b>	<b>Name of Unit</b>	<b>Year</b>	<b>Outstanding Amount</b>
<b>1.</b>	C.M.O Nagar Palika Parishad Chanderi (Ashok Nagar)	4/05 to 3/10	19.51
<b>2.</b>	C.M.O Nagar Palika Parishad Raisen	4/06 to 3/10	26.03
<b>3.</b>	C.M.O Nagar Palika Parishad Seoni	4/05 to 3/10	141.00
<b>4.</b>	C.M.O Nagar Panchayat, Jeeran (Neemuch)	4/01 to 3/10	11.44
<b>5.</b>	CMO Nagar Panchayat, Ratngarh (Neemuch)	4/01 to 3/10	5.21
<b>6.</b>	CMO Nagar Panchayat, Chandla	4/05 to 3/10	18.47
		<b>Total</b>	<b>121.66</b>

**Or say ₹ 1.22 crore**

**Appendix -V**  
(Reference: Paragraph –2.1 Page -7)

**Statement showing the payment of penal interest**

(Amount in ₹)

Year	MC Bhopal		MC Indore		MC Jabalpur		MC Gwalior		Total
	Amount	Challan No.	Amount	Challan No.	Amount	Challan No.	Amount	Challan No.	
2006-07	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2007-08	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2008-09	367992	T/31.3.09	2102009	T/31.3.09	461272	T/31.3.09	277850	T/31.3.09	3209123
2009-10	52724	J 24732488/ 4.9.10	162783	1194/ 27.1.10	Nil	Nil	229487	J24732488/ 4.9.10	444994
<b>Total</b>	<b>420716</b>		<b>2264792</b>		<b>461272</b>		<b>507337</b>		<b>3654117</b>

**Or say ₹ 36.54 lakh**

**Appendix - VI**  
**(Reference: Paragraph – 2.4.1 Page - 9)**

**Statement showing the position of funds received and utilization certificate sent to GOI under JNNURM**

(₹ In lakh)

<b>Year</b>	<b>Funds received from GOI</b>	<b>UCs sent to GOI</b>	<b>UCs due for submission</b>
2005-06	1399.40		
2006-07	15061.20		
2007-08	9032.89	13436.49	12057.00
2008-09	14477.70		
2009-10	22741.42	1415.64	35803.48
<b>Total</b>	<b>62712.61</b>	<b>14852.13</b>	<b>47860.48</b>

**Or say ₹ 478.60 crore**

**Appendix – VII**  
**(Reference: Paragraph – 2.5.2 Page -11)**  
**Delay in transfer of grant to ULBs and non payment of interest on delayed transfer**

(₹ in lakh)

S. No.	Name of Units	Particulars of instalment wise grants received total delay in receipt of grant (excluding 15 days)				Date of depositing of II <sup>nd</sup> instalment in the A/c of units	II <sup>nd</sup> instalment grant received (excluding bank Commission)	Total delay in receipt of grant (excluding 15 days)	Progressive delay in one day
		Date of depositing of I <sup>st</sup> instalment in the A/c of units	I <sup>st</sup> instalment of grant received (excluding bank commission)	Total delay in receipt of grant (excluding 15 days)	Progressive delay in one day				
1	2	3	4	5	6	7	8	9	10
1.	Nagar Palika Khargone	24.12.2009	25.87	5 days	129.35	19.3.2010	25.87	30 days	776.1
2.	Nagar Palika Sanawad			--		17.3.2010	10.20	28 days	285.6
3.	Nagar Panchayat Maheshwar			--		17.3.2010	6.30	28 days	176.4
4.	Nagar Palika Chhindwara	24.12.2009	36.70	5 days	183.50	25.3.2010	36.70	36 days	1321.2
5.	Nagar Palika Shahdol	24.12.2009	23.53	5 days	117.65	19.3.2010	23.54	30 days	706.2
6.	Nagar Panchayat Jaisingh Nagar			--		17.3.2010	2.39	28 days	66.92
7.	Nagar Palika Ashta	24.12.2009	11.95	11 days	131.45	22.3.2010	11.95	33 days	394.35
8.	Nagar Panchayat Lateri			--		17.3.2010	4.45	28 days	124.6
9.	Nagar Panhayat Sironj			--		17.3.2010	12.59	28 days	352.52
10.	Nagar Palika Ganj Bashoda	11.01.2010	18.68	23 days	429.64	17.3.2010	18.68	28 days	523.04
11.	Nagar Palika Vidisha	24.12.2009	37.64	5 days	188.20	31.3.2010	37.64	42 days	1580.88
12.	Nagar Nigam Bhopal			--		17.3.2010	227.54	28 days	6371.12
13.	Nagar Palika Kolar			--		17.3.2010	8.45	28 days	236.6
	<b>Total</b>		<b>154.37</b>		<b>1179.79</b>		<b>426.30</b>		<b>12915.53</b>

5% interest calculated Rs. 5893950 / 365 = 16162

Rs. 64577650 / 365 = 176925

Total interest Rs. 16162+ Rs. 176925 = 193087

Grant Total 154.37 + 426.30 = 580.67 lakhs or 5.81 crore

Date of Receipt of I<sup>st</sup> instalment in State Accounts (4.12.2009 due to date of release of grant to ULBs 19.12.2009)

Date of Receipt of II<sup>nd</sup> instalment in State Accounts (2.2.2010 due to date of release of grant to ULBs 17.2.2010)



**Appendix – VIII**  
**(Reference: Paragraph – 2.5.3 Page - 11)**  
**Diversion of grant**

Sl. No.	Name of unit	Non Permissible work	Amount in ₹
1	2	3	4
1.	Nagar Nigam Bhopal	Purchase of electric goods.	74512
2.	--do--	Material for Durga Jhanki	24976
3.	--do--	Plaining and panting to Dushahra Maidan	20595
4.	--do--	Hardware & Electric for Kolar Awas	62533
5.	--do--	Maintenance of Crane	6200
6.	--do--	Construction of Bhanpur ward office	376121
7.	Nagar Palika Vidisha	Purchase of fire brigade	805731
8.	--do--	Purchase of electric goods.	679293
9.	Nagar Palika Ganj Basoda	Construction of C.C. Road in different wards	2291072
10.	--do--	Purchase of building material for ward	331811
11.	--do--	Construction of nala	276948
12.	--do--	Departmental work	9005
13.	Nagar Palika Sironj	Purchase of sand	10083
14.	--do--	Purchase of street light	85921
15.	--do--	Construction of C.C. Road	109890
16.	Nagar Palika Sehore	Purchase & repair of fire brigade	986741
17.	--do--	Bitumen of work various roads in city	534462
18.	Nagar Palika Chhindwara	Purchase of Jali for well (Kua)	11520
19.	--do--	Purchase of JCB	689500
20.	--do--	Purchase of Insecticide	1198000
21.	Nagar Panchayat Mohgaon	Purchase of Insecticide	71750
22.	Nagar Palika Sausar	Purchase of Medicine	130950
23.	--do--	Purchase of Insecticide	349366
24.	Nagar Panchayat Newton Chikhli	Purchase of electric goods & electric bulbs	699100
25.	Nagar Palika Shahdol	Repair of Transformer	155175
26.	--do--	Purchase of Insecticide	445725
27.	Nagar Palika Khargone	Purchase of JCB	2024610

28.	--do--	Purchase of Photo-copier	66912
29.	--do--	Purchase of sky lift	419000
30.	Nagar Palika Sanawad	Construction of C.C. Road in ward no. 18	229717
31.	--do--	Purchase of Insecticide	91688
32.	--do--	Construction of Nala ward no. no. 04	198693
33.	Nagar Panchayat Bhikangaon	Purchase of electric goods	453720
34.	--do--	Purchase of Insecticide	11627
35.	--do--	Construction of Sulabh Shauchalaya	81704
36.	Nagar Panchayat Kasarawad	Purchase of Photo-copier	25000
		<b>Total</b>	<b>14039651</b>

**Or say ₹ 1.40 crore**

**Appendix – IX**  
**(Reference: Paragraph 2.5.4 Page - 12)**  
**Unspent Balance of grants**

(₹ In Lakh)

Sl. No.	Units Name	Year	Received grant	Expenditure	Un spent grant
1.	Nagar Palika parishad Vidisha	2005-06	75.27	35.91	39.36
		2006-07	75.22	0.41	74.81
		2007-08	75.23	13.44	61.79
		2008-09	75.26	74.16	1.10
		2009-10	75.26	75.82	-0.56
		<b>Total</b>	<b>376.24</b>	<b>199.74</b>	<b>176.50</b>
2.	Nagar Palika parishad Ganj Basoda (vidisha)	2005-06	37.39	10.09	27.30
		2006-07	18.68	25.55	-6.87
		2007-08	37.36	23.80	13.56
		2008-09	56.06	9.36	46.70
		2009-10	37.37	20.91	16.46
		<b>Total</b>	<b>186.86</b>	<b>89.71</b>	<b>97.15</b>
3.	Nagar Palika parishad Sironj (vidisha)	2005-06	25.20	6.49	18.71
		2006-07	12.60	---	12.60
		2007-08	25.20	16.50	8.70
		2008-09	37.80	27.66	10.14
		2009-10	25.20	17.50	7.70
		<b>Total</b>	<b>126.00</b>	<b>68.15</b>	<b>57.85</b>
4.	Nagar Panchyat Lateri (vidisha)	2005-06	8.9	0.30	8.6
		2006-07	8.9	--	8.9
		2007-08	8.9	17.10	-8.2
		2008-09	8.9	10.14	-1.24
		2009-10	8.9	6.89	2.01
		<b>Total</b>	<b>44.50</b>	<b>34.43</b>	<b>10.07</b>
5.	Nagar Palika parishad Sehere	2005-06	54.58	36.46	18.12
		2006-07	27.28	3.78	23.50
		2007-08	54.56	22.43	32.13
		2008-09	81.86	89.40	-7.54
		2009-10	54.58	54.29	0.29
		<b>Total</b>	<b>272.86</b>	<b>206.36</b>	<b>66.50</b>
6.	Nagar Panchyat Ichhawar (Sehere)	2005-06	8.10	4.05	4.05
		2006-07	4.05	2.21	1.84
		2007-08	8.10	7.61	0.49
		2008-09	12.15	10.84	1.31
		2009-10	8.10	5.86	2.24
		<b>Total</b>	<b>40.50</b>	<b>30.57</b>	<b>9.93</b>

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7.	Nagar Panchyat Aashta (Sehore)	2005-06	23.90	10.00	13.90
		2006-07	23.90	4.27	19.63
		2007-08	23.90	11.20	12.70
		2008-09	23.90	9.97	13.93
		2009-10	23.90	33.58	-9.68
		<b>Total</b>	<b>119.50</b>	<b>69.02</b>	<b>50.48</b>
8.	Nagar Palika Parishad Chhindwara	2005-06	73.41	22.09	51.32
		2006-07	73.34	42.68	30.66
		2007-08	73.34	41.38	31.96
		2008-09	73.34	47.25	26.09
		2009-10	73.34	72.11	1.23
		<b>Total</b>	<b>366.77</b>	<b>225.51</b>	<b>141.26</b>
9.	Nagar Panchyat Mohgaon (Chhindwara)	2005-06	6.40	2.94	3.46
		2006-07	6.40	2.04	4.36
		2007-08	6.40	4.97	1.43
		2008-09	6.40	1.71	4.69
		2009-10	6.40	4.19	2.21
		<b>Total</b>	<b>32.00</b>	<b>15.85</b>	<b>16.15</b>
10.	Nagar Palika Parishad Sausar (Chhindwara )	2005-06	15.50	15.27	0.23
		2006-07	15.50	12.39	3.11
		2007-08	15.50	5.16	10.34
		2008-09	15.50	6.92	8.58
		2009-10	15.50	8.19	7.31
		<b>Total</b>	<b>77.50</b>	<b>47.93</b>	<b>29.57</b>
11.	Nagar Palika Parishad Pandhurna (Chhindwara )	2005-06	24.51	21.97	2.54
		2006-07	24.51	12.26	12.25
		2007-08	24.51	12.25	12.26
		2008-09	24.51	10.67	13.84
		2009-10	24.51	1.80	22.71
		<b>Total</b>	<b>122.55</b>	<b>58.95</b>	<b>63.60</b>
12.	Nagar Palika Parishad Amarwara (Chhindwara )	2005-06	7.70	4.12	3.58
		2006-07	7.70	--	7.70
		2007-08	7.70	6.51	1.19
		2008-09	7.70	6.86	0.84
		2009-10	7.70	---	7.70
		<b>Total</b>	<b>38.50</b>	<b>17.49</b>	<b>21.01</b>
13.	Nagar Panchyat Harrai (Chhindwara )	2005-06	6.00	2.12	3.88
		2006-07	3.00	3.89	-0.89
		2007-08	6.26	2.03	4.23
		2008-09	9.00	1.36	7.64
		2009-10	6.00	2.37	3.67
		<b>Total</b>	<b>30.26</b>	<b>11.77</b>	<b>18.49</b>

<b>14.</b>	Nagar Panchyat Newton Chikhki (Chhindwara )	2005-06	7.00	7.00	--
		2006-07	7.00	--	7.00
		2007-08	7.00	--	7.00
		2008-09	7.00	--	7.00
		2009-10	7.00	5.23	1.77
		<b>Total</b>	<b>35.00</b>	<b>12.23</b>	<b>22.77</b>
<b>15.</b>	Nagar Palika Parishad Shahdol	2005-06	47.10	--	47.10
		2006-07	47.10	32.94	14.16
		2007-08	47.10	26.99	20.11
		2008-09	47.10	44.58	2.52
		2009-10	47.10	71.19	-24.09
		<b>Total</b>	<b>235.50</b>	<b>175.70</b>	<b>59.80</b>
<b>16.</b>	Nagar Panchyat Jaisingh Nagar (Shahdol)	2005-06	4.80	3.07	1.73
		2006-07	4.80	2.24	2.56
		2007-08	4.80	7.57	-2.77
		2008-09	4.80	1.73	3.07
		2009-10	4.80	2.00	2.80
		<b>Total</b>	<b>24.00</b>	<b>16.61</b>	<b>7.39</b>
<b>17.</b>	Nagar Panchyat Khad (Shahdol)	2005-06	7.00	4.37	2.63
		2006-07	7.00	3.05	3.95
		2007-08	7.00	3.31	3.69
		2008-09	7.00	3.10	3.90
		2009-10	7.00	7.12	-0.12
		<b>Total</b>	<b>35.00</b>	<b>20.95</b>	<b>14.05</b>
<b>18.</b>	Nagar Panchyat Beohari (Shahdol)	2005-06	12.80	7.01	5.79
		2006-07	12.80	2.66	10.14
		2007-08	12.80	2.20	10.60
		2008-09	12.80	15.26	-2.46
		2009-10	12.80	6.84	5.96
		<b>Total</b>	<b>64.00</b>	<b>33.97</b>	<b>30.03</b>
<b>19.</b>	Nagar Palika Parishad Dhanpuri (Shahdol)	2005-06	26.30	12.62	13.68
		2006-07	13.15	0.53	12.62
		2007-08	26.30	5.41	20.89
		2008-09	26.30	14.00	12.30
		2009-10	26.30	10.67	15.63
		<b>Total</b>	<b>118.35</b>	<b>43.23</b>	<b>75.12</b>
<b>20.</b>	Nagar Palika Parishad Khargone	2005-06	51.80	51.81	-0.01
		2006-07	51.80	53.28	-1.48
		2007-08	51.80	51.87	-0.07
		2008-09	51.80	38.47	13.33
		2009-10	51.80	16.48	35.32
		<b>Total</b>	<b>259.00</b>	<b>211.91</b>	<b>47.09</b>

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<b>21.</b>	Nagar Palika Parishad Sanawad (Khargone)	2005-06	20.40	17.28	3.12
		2006-07	20.40	10.20	10.20
		2007-08	20.40	10.20	10.20
		2008-09	20.40	10.20	10.20
		2009-10	20.40	19.15	1.25
		<b>Total</b>	<b>102.00</b>	<b>67.03</b>	<b>34.97</b>
<b>22.</b>	Nagar Panchyat Maheshwar (Khargone)	2005-06	12.60	5.90	6.70
		2006-07	12.60	3.19	9.41
		2007-08	12.60	2.31	10.29
		2008-09	12.60	21.35	-8.75
		2009-10	12.60	16.18	-3.58
		<b>Total</b>	<b>63.00</b>	<b>48.93</b>	<b>14.07</b>
<b>23.</b>	Nagar Panchyat Bhikangaon (Khargone)	2005-06	9.20	9.20	--
		2006-07	4.60	4.60	--
		2007-08	4.60	4.60	--
		2008-09	13.80	13.80	--
		2009-10	9.20	--	9.20
		<b>Total</b>	<b>41.40</b>	<b>32.20</b>	<b>9.20</b>
<b>24.</b>	Nagar Panchyat Kasarabad (Khargone)	2005-06	12.00	12.00	
		2006-07	6.10	6.10	--
		2007-08	12.30	9.30	3.00
		2008-09	12.20	7.20	5.00
		2009-10	12.20	0.24	11.96
		<b>Total</b>	<b>54.80</b>	<b>34.84</b>	<b>19.96</b>
<b>25.</b>	Nagar Palika Parishad Badwah (Khargone)	2005-06	15.00	0.45	14.55
		2006-07	7.50	7.34	0.16
		2007-08	16.59	--	16.59
		2008-09	22.52	1.90	20.62
		2009-10	15.00	6.05	8.95
		<b>Total</b>	<b>76.61</b>	<b>15.74</b>	<b>60.87</b>
<b>Grant Total</b>			<b>2942.70</b>	<b>1788.82</b>	<b>1153.88</b>

**Or say ₹ 11.54 crore**

**Appendix - X**  
**(Reference: Paragraph – 2.5.5 Page - 12)**  
**Unspent grant included in Utilisation Certificate (UCs)**  
**(2005-06 to 2009-10)**

(₹ In lakh)

S. No.	Name of ULBs	Received amount	Expenditure during 2005-10	Unspent (upto December 10)
1	2	3	4	5
1.	Nagar Palika Vidisha	188.12	DPR 0.41	187.71
2.	Nagar Palika Ganj Basoda	93.43	49.41	44.02
3.	Nagar Panchayat Lateri (Vidisha)	22.25	13.07	9.18
4.	Nagar Palika Sironj (Vidisha)	62.95	26.48	36.47
5.	Nagar Palika Sehore	136.43	57.95	78.48
6.	Nagar Panchayat Ichhawar	20.25	15.39	4.86
7.	Nagar Palika Ashta (Sehore)	59.75	24.67	35.08
8.	Nagar Palika Chhindwara	183.35	42.20	141.15
9.	Nagar Panchayat Mohgaon (Chhindwara)	16.00	2.50	13.50
10.	Nagar Palika Saunsar (Chhindwara)	38.75	9.99	28.76
11.	Nagar Palika Pandhurna	61.28	9.71	51.57
12.	Nagar Palika Amarwara	19.25	10.30	8.95
13.	Nagar Panchayat Harrai	15.13	Nil	15.13
14.	Nagar Panchayat Newton Chikhali	17.48	Nil	17.48
15.	Nagar Palika Shahdol	117.66	60.92	56.74
16.	Nagar Panchayat Jaisingh Nagar	11.99	5.41	6.58
17.	Nagar Palika Khargone	129.34	90.27	39.07
18.	Nagar Palika Sanawad	51.00	16.03	34.97
19.	Nagar Panchayat Maheshwar	31.50	21.32	10.18
20.	Nagar Panchayat Bhikangaon	20.70	16.10	4.60
21.	Nagar Panchayat Kasarawad	27.40	14.48	12.92
22.	Nagar Palika Badwah	38.31	Nil	38.31
	<b>Total</b>	<b>1362.32</b>	<b>486.61</b>	<b>875.71</b>

Or say ₹ 8.76 crore

**Appendix - XI**  
**(Reference: Paragraph – 2.5.6 Page -12)**

**No progress in Solid Waste Management**

**(₹ In lakhs)**

<b>S. No.</b>	<b>Units Name</b>	<b>Grant received during 2005-10</b>	<b>Expenditure Up to December 10</b>	<b>Unspent grant</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>1.</b>	Nagar Palika, Vidisha (Chhindwara)	188.12	0.41	187.71
<b>2.</b>	Nagar Panchayat Harri (Chhindwara)	15.13	Nil	15.13
<b>3.</b>	Nagar Panchayat Newton Chikhli (Chhindwara)	34.96	Nil	34.96
<b>4.</b>	Nagar Palika Badwah (Khargone)	38.31	Nil	38.31
	<b>Total</b>	<b>276.52</b>	<b>0.41</b>	<b>276.11</b>

**Or say ₹ 2.77 crore**



**Appendix – XII**  
(Reference: Paragraph – 2.5.7 Page -13)

**Non achievement of Solid Waste Management (SWM) parameters**

(₹ in lakh)

S. No.	Name of ULBs	Year	Total grant of SWM	Expenditure incurred on programme of SWM	Reply / Reasons for non implementation of all the parameters of SWM
1	2	3	4	5	6
1.	Nagar Nigam, Bhopal	2005-06 to 2009-10	2052.55	1193.00	Parameter will be followed in future
2.	Nagar Palika, Sehore	--do--	136.43	57.95	Parameter will be followed in future
3.	Nagar Panchayat Mohgaon (Chhindwara)	--do--	16.00	2.50	---do---
4.	Nagar Palika, Amarwara (Chhindwara)	--do--	19.25	10.30	No land allotment
5.	Nagar Panchayat Harrai (Chhindwara)	--do--	15.13	Nil	---do---
6.	Nagar Panchayat Newton Chikhali (Chhindwara)	--do--	17.50	Nil	---do---
7.	Nagar Palika, Shahdol	--do--	117.66	60.92	Parameter will be followed in future
8.	Nagar Palika, Badawah (Khragone)	--do--	38.31	Nil	No land allotment
	<b>Total</b>		<b>2412.83</b>	<b>1324.67</b>	

**Or say ₹ 24.13 crore**

## Appendix – XIII

(Reference: Paragraph – 2.5.9 Page - 13)

Statement showing grant in aid received and expenditure incurred on maintenance of data base under  
Twelfth Finance Commission (TFC) recommendations for 2005-06 to 2009-10

(₹ in lakh)

Sl. No.	Name of Urban bodies	District	Year	Grant receipt	2% of total TFC grant for maintenance of accounts and creation of data base		
					Allotment	Expenditure	Balance
1	2	3	4	5	6	7	8
1.	CMO Nagar Palika Kolar	Bhopal	2007-08	16.92	0.34	--	0.34
			2008-09	16.92	0.34	--	0.34
			2009-10	16.92	0.34	--	0.34
2.	CMO Nagar Palika Vidisha	Vidisha	2005-06	75.27	1.51	--	1.51
			2006-07	75.22	1.50	0.61	0.89
			2007-08	75.23	1.50	0.78	0.72
			2008-09	75.26	1.51	--	1.51
			2009-10	75.26	1.51	--	1.51
3.	CMO Nagar Palika Ganj Basoda	Vidisha	2005-06	37.39	0.75	--	0.75
			2006-07	18.68	0.37	--	0.37
			2007-08	37.36	0.75	--	0.75
			2008-09	56.06	1.12	--	1.12
			2009-10	37.37	0.75	--	0.75

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<b>4.</b>	Nagar Palika Lateri (Vidisha)	Vidisha	2005-06	8.90	0.178	--	0.178
			2006-07	8.90	0.178	--	0.178
			2007-08	8.90	0.178	--	0.178
			2008-09	8.90	0.178	--	0.178
			2009-10	8.90	0.178	--	0.178
<b>5.</b>	Nagar Palika Sironj	Vidisha	2005-06	25.20	0.50	--	0.50
			2006-07	12.60	0.25	--	0.25
			2007-08	25.20	0.50	--	0.50
			2008-09	37.80	0.76	--	0.76
			2009-10	25.20	0.50	--	0.50
<b>6.</b>	Nagar Palika Sehore	Sehore	2005-06	54.58	1.09	--	1.09
			2006-07	27.28	0.54	--	0.54
			2007-08	54.56	1.09	--	1.09
			2008-09	81.86	1.64	--	1.64
			2009-10	54.58	1.09	--	1.09
<b>7.</b>	Nagar Palika Ashta	Sehore	2005-06	23.90	0.48	--	0.48
			2006-07	23.90	0.48	--	0.48
			2007-08	23.90	0.48	--	0.48
			2008-09	23.90	0.48	--	0.48
			2009-10	23.20	0.48	--	0.48

<b>8.</b>	Nagar Panchayat Ichhawar	Sehore	2005-06	8.10	0.16	--	0.16
			2006-07	4.05	0.08	--	0.08
			2007-08	8.10	0.16	--	0.16
			2008-09	12.15	0.24	--	0.24
			2009-10	8.10	0.16	--	0.16
<b>9.</b>	Nagar Palika Chhindwara	Chhindwara	2005-06	73.41	1.47	--	1.47
			2006-07	73.34	1.46	--	1.46
			2007-08	73.34	1.46	--	1.46
			2008-09	73.34	1.46	--	1.46
			2009-10	73.34	1.46	--	1.46
<b>10.</b>	Nagar Palika Mohgaon	Chhindwara	2005-06	6.4	0.128	--	0.128
			2006-07	6.4	0.128	--	0.128
			2007-08	6.4	0.128	--	0.128
			2008-09	6.4	0.128	--	0.128
			2009-10	6.4	0.128	--	0.128
<b>11.</b>	Nagar Palika Amarwara	Chhindwara	2005-06	7.70	0.15	--	0.15
			2006-07	7.70	0.15	--	0.15
			2007-08	7.70	0.15	--	0.15
			2008-09	7.70	0.15	--	0.15
			2009-10	7.70	0.15	--	0.15

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<b>12.</b>	Nagar Panchayat Harri	Chhindwara	2005-06	6.00	0.12	--	0.12
			2006-07	3.00	0.06	--	0.06
			2007-08	6.26	0.13	--	0.13
			2008-09	9.00	0.18	--	0.18
			2009-10	6.00	0.12	--	0.12
<b>13.</b>	Nagar Palika Newton Chikhli	Chhindwara	2005-06	7.00	0.14	--	0.14
			2006-07	7.00	0.14	--	0.14
			2007-08	7.00	0.14	--	0.14
			2008-09	7.00	0.14	--	0.14
			2009-10	7.00	0.14	--	0.14
<b>14.</b>	Nagar Palika Shahdol	Shahdol	2005-06	47.10	0.94	--	0.94
			2006-07	47.10	0.94	1.65	- 0.71
			2007-08	47.10	0.94	--	0.94
			2008-09	47.10	0.94	--	0.94
			2009-10	47.10	0.94	--	0.94
<b>15.</b>	Nagar Palika Jaisingh Nagar	Shahdol	2005-06	4.80	0.096	--	0.096
			2006-07	4.80	0.096	--	0.096
			2007-08	4.80	0.096	--	0.096
			2008-09	4.80	0.096	--	0.096
			2009-10	4.80	0.096	--	0.096
<b>Total</b>				<b>1978.55</b>	<b>39.53</b>	<b>3.04</b>	<b>36.49</b>

**Appendix - XIV**  
(Reference: Paragraph – 1.9 Page - 19)

**Outstanding advances against individuals/executing agencies**

(₹ in lakh)

<b>SL. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Period from which outstanding</b>	<b>Amount</b>
<b>1.</b>	CEO Janpad Panchayat, Gunnor (Panna)	4/05 to 3/10	2005-06 to 2009-10	15.26
<b>2.</b>	CEO Janpad Panchayat, Kundam (Jabalpur)	4/07 to 3/10	2009-10	0.84
<b>3.</b>	CEO Janpad Panchayat, Dharmpur (Dhar)	4/07 to 3/10	2008-09	1.62
<b>4.</b>	CEO Janpad Panchayat,, Dindori	4/06 to 3/10	1971-72 to 1981-82	0.86
<b>5.</b>	CEO Janpad Panchayat, Tirla (Dhar)	4/06 to 3/10	2004-05 to 2009-10	1.01
<b>6.</b>	CEO Janpad Panchayat, Ujjain	4/07 to 3/10	2004-05 to 2006-07	0.25
<b>7.</b>	CEO Janpad Panchayat, Laundi (Chhatarpur)	4/05 to 3/10	2007-08 to 2009-10	14.82
	<b>Total</b>			<b>34.66</b>

Appendix – XV

(Reference: Paragraph –1.10 Page -19)

(Bank reconciliation statement not prepared)

(₹ in lakh)

Sl. No.	Name of Unit	Period of AIR	Amount as per cash book	Amount as per pass book / bank statement	Net Balance remained unreconciled
1.	CEO Janpad Panchayat, Dindori	4/06 to 3/10	17.10	32.93	15.82
2.	CEO Janpad Panchayat, Tirla (Dhar)	4/06 to 3/10	159.45	178.40	18.95
3.	CEO Janpad Panchayat, Dharpuri (Dhar)	4/07 to 3/10	160.42	200.29	39.87
4.	CEO Janpad Panchayat, Ujjain	4/07 to 3/10	70.80	45.10	25.70
5.	CEO Janpad Panchayat, Babai (Hoshangabad)	4/05 to 3/10	126.44	144.43	17.99
6.	CEO Janpad Panchayat, Londi (Chhatarpur)	4/05 to 3/10	13.94	26.15	12.20
7.	CEO Janpad Panchayat, Kukshi (Dhar)	4/05 to 3/10	99.30	111.55	12.25
				<b>Total</b>	<b>142.78</b>

Or say ₹ 1.43 crore

**Appendix - XVI**  
**(Preference:- Paragraph – 2.2 Page - 24)**  
**Procured Material for Sub-divisional offices and distributed among 9 JPs and ZPs Khargone**

Name of items	Rate	ZP Khargone	JP Khargone	GP Segaon	Gogawan	Bhogwan pura	Bhikangaon	Jhiranya	Badwah	Maheswar	Kasrawad	Total	G. Total
1	2	3	4	5	6	7	8	9	10	11	12	3+12	14
Wipro desktop Computer	29290	2	4	3	3	5	5	4	6	8	5	45	1318050
TGB- DDR-2 RAM	2090	2	4	3	3	5	5	4	6	8	5	45	94050
DVD Writer	717	2	4	3	3	5	5	4	6	8	5	45	32265
Internal Modem	208	2	4	3	3	5	5	4	6	8	5	45	9360
M.S. office 2007	15200	2	4	3	3	5	5	4	6	8	5	45	684000
Lesser Printer (Samsug)	6864	2	4	3	3	5	5	4	6	8	5	45	308880
Exc. Table SMF No. 1101214	4582	1	4	3	3	5	5	4	6	8	5	44	201608
Office Table SMF No. 1101216	2814	4	16	12	12	20	20	16	24	32	20	176	495264
Office Chair (Arm) 2 K-7- A8 1101230	760	0	40	30	30	50	50	40	60	80	50	430	326800
Office Chair (Arm) 2 K-7-A 11-1101232	1130	20	16	12	12	20	20	16	24	32	20	192	216960
Shelf big 2K- 1101244	4572	5	4	3	3	5	5	4	6	8	5	48	219456
Shelf Small 2K- 1101246	3211	0	4	3	3	5	5	4	6	8	5	43	138073
Revolving Chair 1101264	2406	5	4	3	3	5	5	4	6	8	5	48	115488
Computer table 110202	2316	2	4	3	3	5	5	4	6	8	5	45	104220
Computer Chair 110204	2084	2	4	3	3	5	5	4	6	8	5	45	93780
UPS + Battery	11006	27	4	3	3	5	5	4	6	8	5	70	770420
		54	8	6	6	10	10	8	12	16	10	140	
<b>Total</b>		<b>78</b>	<b>124</b>	<b>93</b>	<b>93</b>	<b>155</b>	<b>150</b>	<b>120</b>	<b>186</b>	<b>248</b>	<b>155</b>	<b>1411</b>	<b>5128674</b>

say ₹ 51.29 lakh



**Appendix-XVII**  
**(Reference: Paragraph –2.5.2 Page - 28)**

Statements showing the details of TFC grants received beyond stipulated period transfer of TFC grants  
beyond stipulated period

Sl. No.	Name of District J.P. and G.Ps	Data of receipt of I <sup>st</sup> instalment receipt in units accounts	I <sup>st</sup> instalment of grant received Excluding Bank charges	Total delay in received grant excluding 15 days	Progressive delay in one day	Data of received of II <sup>nd</sup> instalment in units accounts	Amount of II <sup>nd</sup> instalment grant received	Total delay	Progressive delay in one day
1	2	3	4	5	6	7	8	9	10
<b>Bhopal Janpad Panchayat Phanda</b>									
1.	G.P. Kanera	23.10.2009	71426	34 days	2428484	1.5.2010	66585	41 days	2729985
2.	“ Tarasevaniya	29.09.2009	125290	11 days	1378190	17.4.2010	114633	27 days	3095091
3.	“ Imaliya	16.10.2009	81768	27 days	2207736	19.4.2010	75282	29 days	2183178
4.	“ Sevaniya Onkara	08.10.2009	76437	19 days	1452303	13.4.2010	70330	23 days	1617590
5.	“ Kal Kheda	03.11.2009	59413	45 days	2673585	13.4.2010	54911	23 days	1262953
6.	“Amla	10.11.2009	83018	52 days	4316936	13.4.2010	78613	23 days	1808099
7.	“Bhanpur Kekariya	10.11.2009	63678	52 days	3311256	13.4.2010	58829	23 days	1353067
8.	“ Nandani	10.11.2009	72840	52 days	3787680	13.4.2010	66946	23 days	1539758
9.	“ Parbalia sarak	29.09.2009	112581	11 days	1238391	13.4.2010	104227	23 days	2397221
10.	“ Tumda	03.10.2009	196722	14 days	2754108	13.4.2010	180329	23 days	4147567
11.	“ Pipaliya Jahirpeer	08.10.2009	106802	19 days	2029238	13.4.2010	100840	23 days	2319320
12.	“ Choprakala	08.10.2009	63008	19 days	1197152	13.4.2010	58044	23 days	1335012
13.	“ Acharpura	23.10.2009	67128	34 days	2282352	20.4.2010	61932	30 days	1857960
14.	“ Rasuliya Pathar	29.09.2009	85139	11 days	936529	13.4.2010	78769	23 days	1811687
15.	“ Jhirania	29.09.2009	77107	11 days	848177	13.4.2010	72235	23 days	1661405
16.	“ Agaria	23.10.2009	70259	34 days	2388806	13.4.2010	65799	23 days	1513377
17.	“ Ratanpur Sarak	29.09.2009	117947	11 days	1297417	13.4.2010	107732	23 days	2477836

1	2	3	4	5	6	7	8	9	10
<b>District Vidisha Janpad Panchayat Lateri</b>									
18.	G.P. Mahavan	3.11.2009	76920	45 days	3461400	10.5.2010	72768	50 days	3638400
19.	“ Jhukar Jogi	18.11.2009	137238	60 days	8234280	10.5.2010	131304	50 days	6565200
20.	“ Masuri	26.10.2009	56846	38 days	2160148	10.5.2010	51862	50 days	2593100
21.	“ Chamar Umaria	18.11.2009	53735	60 days	3224100	10.5.2010	49835	50 days	2491750
22.	“ Tajpura	28.10.2009	91770	40 days	3670800	10.5.2010	88694	50 days	4434700
23.	“ Titar Barri	5.11.2009	67804	47 days	3186788	10.5.2010	63026	50 days	3151300
24.	“ Virpur Kala	3.11.2009	73291	45 days	3298095	17.5.2010	70151	57 days	3998607
25.	“ Motipur	18.11.2009	50682	60 days	3040920	10.5.2010	47677	50 days	2383850
26.	“ Jabati	5.11.2009	88837	47 days	4175339	24.4.2010	81641	36 days	2939076
27.	“ Jarsena	5.11.2009	58269	47 days	2738643	10.5.2010	55595	50 days	2779750
28.	“ Parbaria	3.11.2009	68191	60 days	4091460	10.5.2010	65136	50 days	3256800
<b>District Vidisha Janpad Panchayat Vidisha</b>									
29.	G.P. Duparia	27.10.2009	67524	39 days	2633436	21.4.2010	62827	31 days	1947637
<b>District Vidisha Janpad Panchayat Gyaspur</b>									
30.	G.P. Bandawa	23.10.2009	51046	35days	1786610	21.4.2010	48395	33 days	1597035
31.	“ Madia Jamun	28.10.2009	65836	40 days	2633440	21.4.2010	63506	33 days	2095698
32.	“ Hatiakheda	21.10.2009	46410	33 days	1531530	21.4.2010	43807	33 days	1445631
33.	“ Atarikhejara	31.11.2009	86827	74 days	6425198	21.4.2010	78764	33 days	2599212
<b>District Sehore Janpad Panchayat Sehore</b>									
34.	G.P. Jharkheda	10.10.2009	144363	21 days	3031623	31.3.2010	134029	11 days	1474319
35.	“ Sewania	10.10.2009	89757	21 days	1884897	31.3.2010	84106	11 days	925166
36.	“ Chittoria	10.10.2009	48594	21 days	1020474	31.3.2010	45670	11 days	502370
37.	“ Rafiq Pura	10.10.2009	81435	21 days	1710135	31.3.2010	75727	11 days	832997
38.	“ Janpur Babaria	10.10.2009	72363	21 days	1519623	31.3.2010	67898	11 days	746878
39.	“ Amla	10.10.2009	59849	21 days	1256829	31.3.2010	56306	11 days	619366

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1	2	3	4	5	6	7	8	9	10
40.	“ Mullani	10.10.2009	66814	21 days	1403094	31.3.2010	62526	11 days	687786
41.	“ Suakhedi	10.10.2009	46781	21 days	982401	31.3.2010	43405	11 days	477455
42.	“ Raipur Nayakheda	10.10.2009	75430	21 days	1584030	31.3.2010	71765	11 days	789415
43.	“ Khajuria kala	10.10.2009	113982	21 days	2393622	31.3.2010	106192	11 days	1168112
44.	“ Sarkheda	10.10.2009	54403	21 days	1142463	31.3.2010	52285	11 days	575135
45.	“ Aladha Khedi	10.10.2009	41821	21 days	878241	31.3.2010	39101	11 days	430111
46.	“ Mogra Phool	10.10.2009	43575	21 days	915075	31.3.2010	40459	11 days	445049
47.	“ Katpon	10.10.2009	47687	21 days	1001427	31.3.2010	45194	11 days	497134
48.	“ Lasuria Khas	10.10.2009	50673	21 days	1064133	31.3.2010	47141	11 days	518551
49.	“ Jatakheda	10.10.2009	95206	21 days	1999326	31.3.2010	89765	11 days	987415
50.	“ Naplakhedi	10.10.2009	52414	21 days	1100694	31.3.2010	48779	11 days	536569
51.	“ Patan	10.10.2009	98308	21 days	2064468	31.3.2010	91553	11 days	1007083
52.	“ Mahua Kheda	10.10.2009	61886	21 days	1299606	31.3.2010	58051	11 days	638561
53.	“ Nipania Kala	10.10.2009	61966	21 days	1301286	31.3.2010	57542	11 days	632962
<b>District Sehore Janpad Panchayat Ashta</b>									
54.	G.P. Samrada	13.10.2009	60108	24 days	1442592	28.4.2010	56198	39 days	2191722
55.	“ Maina	13.10.2009	266189	24 days	6388536	23.4.2010	248353	34 days	8444002
56.	“ Tigaria	19.10.2009	57792	30 days	1733760	23.4.2010	53602	34 days	1822468
57.	“ Khajuria Kaasam	13.10.2009	76175	24 days	1828200	23.4.2010	70890	34 days	2410260
58.	“ Jhilela	13.10.2009	65869	24 days	1580856	23.4.2010	62049	34 days	2109666
59.	“ Dauniya	13.10.2009	61133	24 days	1467192	23.4.2010	56900	34 days	1934600
60.	“ Mahodiya	13.10.2009	52424	24 days	1258176	23.4.2010	49123	34 days	1670182
61.	“ Khamkheda Jane	13.10.2009	60780	24 days	1458720	23.4.2010	56734	34 days	1928956
62.	“ Jasmat	13.10.2009	88251	24 days	2118024	23.4.2010	82654	34 days	2810236
63.	“ Roopeta	13.10.2009	73406	24 days	1761744	23.4.2010	72290	34 days	2457860
64.	“ Bamuliya taymal	13.10.2009	55391	24 days	1329384	23.4.2010	51879	34 days	1763886
65.	“ Neelbar	13.10.2009	80110	24 days	1922640	23.4.2010	75685	34 days	2573290

1	2	3	4	5	6	7	8	9	10
<b>District Chhindwara Janpad Panchayat Chhindwara</b>									
66.	G.P. Bhula Mohgaon	1.10.2009	69770	12 days	837240	31.3.2010	65246	11 days	717706
67.	“ Kukda Jagat	--do--	113300	12 days	1359600	30.3.2010	101943	10 days	1019430
68.	“ Dagawani Pipriya	--do--	56280	12 days	675360	30.3.2010	52665	10 days	526650
69.	“ Chanhiya Kala	--do--	50180	12 days	602160	30.3.2010	47295	10 days	472950
70.	“ Gondara	--do--	75630	12 days	907560	30.3.2010	70723	10 days	707230
71.	“ Thebarikala	--do--	50060	12 days	600720	30.3.2010	46897	10 days	468970
72.	“ Bejepani	--do--	50940	12 days	611280	30.3.2010	47670	10 days	476700
73.	“ Ajania	--do--	45030	12 days	540360	30.3.2010	41738	10 days	417380
74.	“ Imalikheda	--do--	51880	12 days	622560	30.3.2010	47246	10 days	472460
75.	“ Kotal Barri	--do--	54110	12 days	649320	30.3.2010	50036	10 days	500360
76.	“ Chandan Gaon	--do--	322280	12 days	3867360	30.3.2010	290682	10 days	2906820
77.	“ Guraiya	--do--	159170	12 days	1910040	30.3.2010	144437	10 days	1444370
78.	“ Ghat Parasiya	--do--	41600	12 days	499200	30.3.2010	38637	10 days	386370
79.	“ Sehora	--do--	69620	12 days	835440	30.3.2010	64922	10 days	649220
<b>District Chhindwara Janpad Panchayat Mohkhed</b>									
80.	G.P. Chikali kala	13.10.2009	52200	24 days	1252800	31.3.2010	48085	11 days	528935
81.	“ Lahgadua	--do--	92970	24 days	2231280	31.3.2010	87033	11 days	957363
82.	“ Sillebani	--do--	93740	24 days	2249760	15.4.2010	87347	26 days	2271022
83.	“ Rajada	--do--	68260	24 days	1638240	15.4.2010	63117	26 days	1641042
84.	“ Jakhawadi	--do--	63730	24 days	1529520	31.3.2010	60601	26 days	1575626
85.	“ Gubrel	--do--	56180	24 days	1348320	31.3.2010	52219	26 days	1357694
86.	“ Tikadi	--do--	67440	24 days	1618560	31.3.2010	63734	26 days	1657084
87.	“ Kamthi	--do--	70160	24 days	1683840	31.3.2010	64594	26 days	1679444
88.	“ Tasaramal	20.11.2009	80280	62 days	4977360	31.3.2010	74159	26 days	1928134

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89.	“ Tibda Kamath	13.10.2009	64810	24 days	1555440	31.3.2010	60707	26 days	1578382
90.	“ Lohangi	--do--	42860	24 days	1028640	31.3.2010	39820	26 days	1035320
91.	“ Char Gaon Karwal	--do--	58080	24 days	1393920	31.3.2010	53354	26 days	1387204
92.	“ Sanwari	--do--	63470	24 days	1523280	31.3.2010	57761	26 days	1501786
93.	“ Jhiriya	8.10.2009	45840	19 days	870960	31.3.2010	43006	11 days	473066
94.	“ Karer	13.10.2009	48030	24 days	1152720	31.3.2010	44852	11 days	493372
95.	“ Umardoh	13.10.2009	56970	24 days	1367280	31.3.2010	53401	11 days	587411
<b>District Chhindwara Janpad Panchayat Parasiya</b>									
96.	G.P. Bijorigumai	1.10.2009	64800	12 days	777600	31.3.2010	60020	11 days	660220
97.	“ Chinda	16.10.2009	40030	27 days	1080810	31.3.2010	36925	11 days	406175
98.	“ Chandameta Kala	16.10.2009	40900	27 days	1104300	31.3.2010	37620	11 days	413820
99.	“ Kharapindrai	16.10.2009	67250	27 days	1815750	31.3.2010	62280	11 days	685080
100.	“ Sindrai Guraiyathar	1.10.2009	66270	12 days	795240	31.3.2010	61510	11 days	676610
101.	“ Bhamodi	1.10.2009	114320	12 days	1371840	31.3.2010	102847	11 days	1131317
102.	“ Khirsadoh	1.10.2009	95570	12 days	1146840	31.3.2010	86312	11 days	949432
103.	“ Talpipariya	1.10.2009	43140	12 days	517680	31.3.2010	40427	11 days	444697
104.	“ Urdhan	1.10.2009	61060	12 days	732720	31.3.2010	57065	11 days	627715
105.	“ Neemkuhi	1.10.2009	74550	12 days	894600	31.3.2010	68625	11 days	754875
106.	“ Dabak	1.10.2009	42150	12 days	505800	19.4.2010	38755	30 days	1162650
<b>District Chhindwara Janpad Panchayat Harrai</b>									
107.	G.P. Moharia	14.10.09	94910	25 days	2372750	31.3.2010	94561	11 days	1040171
108.	“ Batakakhapa	13.10.09	103260	24 days	2478240	31.3.2010	96093	11 days	1057023
109.	“ Atariya	02.10.09	144240	13 days	1875120	30.3.2010	139981	10 days	1399810
110.	“ Madai	14.10.09	64210	25 days	1605250	20.10.2010	61773	11 days	679503
111.	“ Anchalkund	14.10.09	82780	25 days	2069500	20.10.2010	80311	213days	17106243
112.	“ Kamathi	14.10.09	92360	25 days	2309000	31.3.2010	89381	213days	19038153

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113.	“Gangai	14.10.09	123720	25 days	3093000	31.3.2010	122257	11 days	1344827
114.	“Chilak	14.10.09	174010	25 days	4350250	31.3.2010	176565	11 days	1942215
115.	“Ojhal Dhana	14.10.09	90390	25 days	2259750	31.3.2010	88604	11 days	974644
116.	“Sukha Pura	14.10.09	92820	25days	2320500	31.3.2010	89871	11 days	988581
117.	“Chhinda	14.10.09	127250	25 days	3181250	31.3.2010	128032	11 days	1408352
118.	“Budhena	10.10.09	209000	21 days	4389000	31.3.2010	211372	11 days	2325092
119.	“Basuriya Khurd	16.10.09	66130	27 days	1785510	31.3.2010	63355	11 days	696905
120.	“Maihda	16.10.09	87150	27 days	2353050	31.3.2010	85772	11 days	943492
121.	“Jilehari	16.10.09	58500	27 days	1579500	31.3.2010	55638	11 days	612018
122.	“Bhumka	16.10.09	118160	27 days	3190320	31.3.2010	113090	11 days	1243990
123.	“Dhanora	16.10.09	62390	27 days	1684530	31.3.2010	58479	11 days	643269
124.	“Rajdhana	16.10.09	67580	27 days	1824660	30.3.2010	64319	10 days	643190
125.	“Samardoh	09.10.09	89400	20 days	1788000	31.3.2010	88493	11 days	973423
126.	“Churi Kheda	14.10.09	116560	20 days	2331200	31.3.2010	116131	11 days	1277441
<b>District Chhindwara Janpad Panchayat Junnardeo</b>									
127.	G.P. Barelipar	01.10.09	65390	12 days	784680	31.3.2010	60820	11 days	669020
128.	“Khidki Kaneri	21.10.09	67810	32 days	2169920	31.3.2010	63939	11 days	703329
129.	“Aabaria	21.10.09	48280	32 days	1544960	31.3.2010	45215	11 days	497365
130.	“Chikhalmau	21.10.09	57010	32 days	1824320	31.3.2010	52897	11 days	581867
131.	“Nazarpur	21.10.09	52980	32 days	1695360	31.3.2010	48261	11 days	530871
132.	“Bamhanbada	21.10.09	35150	32 days	1124800	31.3.2010	32475	11 days	357225
133.	“Malni	21.10.09	34510	32 days	1104320	31.3.2010	31866	11 days	350526
134.	“Khairwani	21.10.09	47610	32 days	1523520	31.3.2010	44109	11 days	485199
135.	“Richeda	21.10.09	85860	32 days	2747520	31.3.2010	79819	11 days	878009
136.	“Morchhi	21.10.09	44040	32 days	1409280	31.3.2010	40930	11 days	450230

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137.	“ Chikhlar	21.10.09	64110	32 days	2051520	31.3.2010	59963	11 days	659593
138.	“ Bichua Khurd	21.10.09	45540	32 days	1457280	31.3.2010	42929	11 days	472219
139.	“ Tarai	21.10.09	71170	32 days	2277440	30.3.2010	68739	223days	15328797
140.	“ Khumkal	21.10.09	69010	32 days	2208320	31.3.2010	64799	11 days	712789
141.	“ Chikat Barri	21.10.09	93870	32 days	3003840	31.3.2010	89251	11 days	981761
142.	“ Jamba Kiradi	21.10.09	62630	32 days	2004160	31.3.2010	58486	11 days	643346
143.	“ Mohgaon Kisan	21.10.09	46060	32 days	1473920	31.3.2010	42387	11 days	466257
144.	“ Khairmandal	21.10.09	40110	32 days	1283520	31.3.2010	37076	11 days	407836
145.	“ Mankughati	21.10.09	68990	32 days	2207680	31.3.2010	64585	11 days	710435
<b>District Chhindwara Janpad Panchayat Bichhua</b>									
146.	G.P. Jhamta	13.10.09	38570	24 days	925680	27.3.2010	35196	7 days	246372
147.	“ Jamunia kala	--do--	63810	24 days	1531440	31.3.2010	60328	11 days	663608
148.	“ Ulhawadi	--do--	43050	24 days	1033200	31.3.2010	39196	11 days	431156
149.	“ Karel	--do--	48470	24 days	1163280	31.3.2010	45080	11 days	495880
150.	“ Pipriya kala	--do--	37440	24 days	898560	31.3.2010	34272	11 days	376992
151.	“ Kapoorkheda	--do--	52490	24 days	1259760	31.3.2010	49374	11 days	543114
152.	“ Gadepani	--do--	62050	24 days	1489200	31.3.2010	57950	11 days	637450
153.	“ PulPuldoh	--do--	52210	24 days	1253040	31.3.2010	48299	11 days	531289
154.	“ Doodh gaon	--do--	87090	24 days	2090160	31.3.2010	83555	11 days	919105
155.	“ Ghatkamtha	--do--	54560	24 days	1309440	31.3.2010	51180	11 days	562980
156.	“ Sahanwadi	--do--	50870	24 days	1220880	31.3.2010	49239	11 days	541629
<b>District Shahdol Janpad Panchayat Shohagpur</b>									
157.	G.P. Debgava	5.10.2009	72357	16 days	1157712	6.4.2010	67785	16 days	1084560
158.	“ Baruka	--do--	106156	16 days	1698496	6.4.2010	96076	16 days	1537216
159.	“ Pathara	--do--	51015	16 days	816240	6.4.2010	45990	16 days	735840
160.	“ Karuatal	--do--	111725	16 days	1787600	6.4.2010	99536	16 days	1592576

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161.	“ Harratola	--do--	50524	16 days	808384	6.4.2010	45304	16 days	724864
162.	“ Khaitoli	--do--	69543	16 days	1112688	6.4.2010	66415	16 days	1062640
163.	“ Sinduri Bharri	--do--	71334	16 days	1141344	6.4.2010	64399	16 days	1030384
164.	“ Padamania Kala	--do--	41589	16 days	665424	6.4.2010	37568	16 days	601088
165.	“ Lakhbaria	--do--	60197	16 days	963152	6.4.2010	57154	16 days	914464
166.	“ Kholhar	--do--	61186	16 days	978976	6.4.2010	55287	16 days	884592
167.	“ Padamania khurd	--do--	107644	16 days	1722304	6.4.2010	101793	16 days	1628688
168.	“ Dhanpura	--do--	116276	16 days	1860416	6.4.2010	106204	16 days	1699264
169.	“ Nargi	--do--	60361	16 days	965776	6.4.2010	56703	16 days	907248
170.	“ Pachgaon	--do--	112880	16 days	1806080	6.4.2010	100927	16 days	1614832
171.	“ Majhgava	--do--	84407	16 days	1350512	6.4.2010	76345	16 days	1221520
172.	“ Maiki	--do--	74950	16 days	1199200	6.4.2010	70238	16 days	1123808
173.	“ Chatbai	--do--	101987	16 days	1631792	6.4.2010	94495	16 days	1511920
174.	“ Vikarampur	--do--	55478	16 days	887648	6.4.2010	50634	16 days	810144
175.	“ Sarai kapa	--do--	75978	16 days	1215648	6.4.2010	66354	16 days	1061664
176.	“ Madava	--do--	50507	16 days	808112	6.4.2010	46738	16 days	747808
177.	“ Shyamdihi khurd	--do--	78449	16 days	1255184	6.4.2010	77595	16 days	1241520
178.	“ Singpur	--do--	151793	16 days	2428688	6.4.2010	134731	16 days	2155696
179.	“ Chunia	--do--	77893	16 days	1246288	6.4.2010	70251	16 days	1124016
180.	“ Kalyanpur	--do--	73553	16 days	1176848	6.4.2010	65706	16 days	1051296
181.	“ Dhanora	--do--	64297	16 days	1028752	6.4.2010	64699	16 days	1035184
<b>District Shahdol Janpad Panchayat Burhar</b>									
182.	G.P. Khamrod	9.10.2009	43739	20 days	874780	1.9.2010	39361	164 days	6455204
183.	“ Jamuniha	--do--	55135	20 days	1102700	21.9.2010	59578	184 days	10962352
184.	“ Harri	--do--	63787	20 days	1275740	21.9.2010	59578	214 days	12749692
185.	“ Sakara	--do--	59711	20 days	1194220	21.9.2010	56037	184 days	10310808



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186.	“ Chandrapur	--do--	50773	20 days	1015460	21.9.2010	46901	184 days	8629784
187.	“ Chhabai	--do--	125456	20 days	2509120	21.9.2010	125455	184 days	23083720
188.	“ Majira	--do--	52991	20 days	1059820	21.9.2010	49421	184 days	9093464
189.	“ Changera	--do--	53781	20 days	1075620	4.8.2010	50133	137 days	6868221
190.	“ Malaya	--do--	56400	20 days	1128000	21.9.2010	51832	184 days	9537088
191.	“ Ghunghota	--do--	86667	20 days	1733340	21.9.2010	87527	184 days	16104968
192.	“ Ghongari	--do--	51284	20 days	1025680	2.9.2010	46696	165 days	7704840
193.	“ Bijuri	--do--	61311	20 days	1226220	21.9.2010	56205	184 days	10341720
194.	“ Kumhari	--do--	82073	20 days	1641460	21.9.2010	75500	184 days	13892000
195.	“ Pairibehra	--do--	60269	20 days	1205380	21.9.2010	57330	184 days	10548720
196.	“ Baragaba –18	--do--	92272	20 days	1845440	21.9.2010	86050	184 days	15833200
197.	“ Jamgaon	--do--	97949	20 days	1958980	21.9.2010	89878	184 days	16537552
198.	“ Keshwahi	--do--	112917	20 days	2258340	2.9.2010	100913	165 days	16650645
199.	“ Khodari	--do--	49220	20 days	984400	21.9.2010	44556	184 days	8198304
200.	“ Karraban	--do--	46421	20 days	928420	21.9.2010	42932	184 days	7899488
201.	“ Kureli	--do--	71564	20 days	1431280	21.9.2010	71071	184 days	13077064
202.	“ Bahgarh	--do--	66464	20 days	1329280	21.9.2010	61119	184 days	11245896
<b>District Shahdol Janpad Panchayat Beohari</b>									
203.	G.P. Janakpur	23.11.2009	98854	65 days	6425510	11.5.2010	92426	51 days	4713726
204.	“ Jhiriya	10.11.2009	59583	52 days	3098316	11.5.2010	54251	51 days	2766801
205.	“ Kalhari	14.10.2009	73186	25 days	1829650	19.4.2010	67794	29 days	1966026
206.	“ Samaan	14.10.2009	128610	25 days	3215250	19.4.2010	112411	29 days	3259919
207.	“ Sarwahi kala	14.10.2009	110775	25 days	2769375	19.4.2010	108480	29 days	3145920
208.	“ Satkhuri	26.10.2009	111111	37 days	4111107	30.4.2010	100867	40 days	4034680
209.	“ Sukharh	11.11.2009	45536	53 days	2413408	11.5.2010	41836	51 days	2133636

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210.	“ Dhari No. 2	11.10.2009	75468	22 days	1660296	11.5.2010	65908	51 days	3361308
211.	“ Gada	22.10.2009	97747	33 days	3225651	15.9.2010	91882	179 days	16446878
212.	“ Kumahiya	10.11.2009	70210	52 days	3650920	11.5.2010	64845	51 days	3307095
213.	“ Akhetpur	24.10.2009	156421	35 days	5474735	19.4.2010	144733	29 days	4197257
214.	“ Barahatola	4.10.2009	95314	15 days	1429710	12.4.2010	92820	22 days	2042040
215.	“ Jamuni	31.10.2009	68165	42 days	2862930	28.4.2010	63163	38 days	2400194
216.	“ Banasi	22.10.2009	56090	33 days	1850970	19.4.2010	57191	29 days	1658539
217.	“ Sarasi	31.10.2009	141255	42 days	5932710	28.4.2010	130999	38 days	4977962
218.	“ Becharo	14.10.2009	62849	25 days	1571225	19.4.2010	61589	29 days	1786081
219.	“ Charka	22.10.2009	97725	33 days	3224925	19.4.2010	93628	29 days	2715212
220.	“ Charkhari	11.10.2009	53875	22 days	1185250	19.4.2010	49714	29 days	1441706
221.	“ Vijaysota	13.10.2009	52789	24 days	1266936	28.4.2010	48115	38 days	1828370
222.	“ Chori	10.10.2009	82494	52 days	4289688	11.5.2010	74703	51 days	3809853
223.	“ Gopalpur	10.10.2009	49904	52 days	2595008	11.5.2010	45227	51 days	2306577
224.	“ Sakandi	31.10.2009	56900	42 days	2389800	28.4.2010	52376	38 days	1990288
<b>District Khargone Janpad Panchayat Khargone</b>									
225.	G.P. Likkhi	03.10.2009	109300	14 days	1530200	31.03.2010	102674	11 days	1129414
226.	“ Bhadli	03.10.2009	81759	14 days	1144626	31.03.2010	76711	11 days	843821
227.	“ Rajur	03.10.2009	80340	14 days	1124760	31.03.2010	74536	11 days	819896
228.	“ Ubadi	03.10.2009	46417	14 days	649838	31.03.2010	43124	11 days	474364
229.	“ Nimgul	03.10.2009	58042	14 days	812588	31.03.2010	53914	11 days	593054
230.	“ Akawalia	03.10.2009	51586	14 days	722204	31.03.2010	48447	11 days	532917
231.	“ Ikchhapur	03.10.2009	74557	14 days	1043798	31.03.2010	67109	11 days	738199
232.	“ Baidigaon	31.10.2009	46692	42 days	1961064	31.03.2010	42903	11 days	471933
233.	“ Aghawan	03.10.2009	59593	14 days	834302	31.03.2010	55575	11 days	611325

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234.	“ Rangaon	03.10.2009	104396	14 days	1461544	31.03.2010	95444	11 days	1049884
235.	“ Nandgaon Bagud	03.10.2009	62499	14 days	874986	31.03.2010	58368	11 days	642048
236.	“ Jamali	03.10.2009	90029	14 days	1260406	31.03.2010	83663	11 days	920293
237.	“ Nandgaon Road	03.10.2009	65432	14 days	916048	31.03.2010	61067	11 days	671737
<b>District Khargone Janpad Panchayat Ksarawad</b>									
238.	G.P. Khalbujurg	07.10.2009	184970	19 days	3514430	06.04.2010	177698	16 days	2843168
239.	“ Bardevla	07.10.2009	56534	19 days	1074146	06.04.2010	50853	16days	813648
240.	“ Balakbada	07.10.2009	112777	19 days	2142763	06.04.2010	106894	16 days	1710304
241.	“ Begandi	07.10.2009	69460	19 days	1319740	06.04.2010	64027	16days	1024432
242.	“ Bhaisabad	07.10.2009	86369	19 days	1641011	06.04.2010	80187	16 days	1282992
243.	“ Singun	07.10.2009	109117	19 days	2073223	06.04.2010	102035	16days	1632560
244.	“ Makad kheda	07.10.2009	69806	19 days	1326314	06.04.2010	65655	16 days	1050480
245.	“ Do goan	07.10.2009	73066	19 days	1388254	06.04.2010	68677	16days	1098832
246.	“ Chhoti kasarawad	07.10.2009	157610	19 days	2994590	06.04.2010	143399	16 days	2294384
247.	“ Dogar Gaon	07.10.2009	57789	19 days	1097991	06.04.2010	53100	16days	849600
248.	“ Magar khedi	07.10.2009	97316	19 days	1849004	06.04.2010	93140	16 days	1490240
249.	“ Khadak wani	07.10.2009	74231	19 days	1410389	06.04.2010	70046	16days	1120736
250.	“ Saikheda	07.10.2009	65117	19 days	1237223	06.04.2010	59912	16 days	958592
251.	“ Rampura	07.10.2009	87413	19 days	1660847	06.04.2010	80450	16days	1287200
252.	“ Ojhra	07.10.2009	103091	19 days	1958729	06.04.2010	97397	16 days	1558352
253.	“ Ran gaon	07.10.2009	68466	19 days	1300854	06.04.2010	63330	16days	1013280
254.	“ Lepa	07.10.2009	97092	19 days	1844748	06.04.2010	88623	16 days	1417968
255.	“ Amlatha	07.10.2009	93315	19 days	1772985	06.04.2010	87298	16days	1396768
256.	“ Bhatyan Bujrag	07.10.2009	106309	19 days	2019871	06.04.2010	47330	16 days	757280
257.	“ Bhagya pur	07.10.2009	77973	19 days	1481487	06.04.2010	69798	16days	1116768
258.	“ Kamodwada	07.10.2009	85040	19 days	1615760	06.04.2010	77021	16 days	1232336

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<b>District Khargone Janpad Panchayat Bhagwanpura</b>									
259.	G.P. Jalalabad	26.10.2009	67452	38 days	2563176	21.04.2010	64884	31 days	2011404
260.	“ Devjhiri	26.10.2009	48403	38 days	1839314	21.04.2010	45135	31days	1399185
261.	“ Anakwadi	26.10.2009	70431	38 days	2676378	21.04.2010	66070	31 days	2048170
262.	“ Jhagdi	26.10.2009	61981	38 days	2355278	21.04.2010	58771	31days	1821901
263.	“ Rajpura	26.10.2009	45088	38 days	1713344	21.04.2010	42512	31 days	1317872
264.	“ Mandavkheda	26.10.2009	105449	38 days	4007062	21.04.2010	98134	31days	3042154
265.	“ Jamanyapani	26.10.2009	80788	38 days	3069944	21.04.2010	76041	31 days	2357271
266.	“ Mogargaon	26.10.2009	83731	38 days	3181778	21.04.2010	75196	31days	2331076
267.	“ Gadi	26.10.2009	82101	38 days	3119838	21.04.2010	77249	31 days	2394719
268.	“ Dam kheda	26.10.2009	103077	38 days	3916926	21.04.2010	98580	31days	3055980
269.	“ Nadiya	26.10.2009	44551	38 days	1692938	21.04.2010	41332	31 days	1281292
270.	“ Ray sagar	26.10.2009	57834	38 days	2197692	21.04.2010	54862	31days	1700722
271.	“ Davat khedi	26.10.2009	53565	38 days	2035470	21.04.2010	50977	31 days	1580287
272.	“ Gujar Babdi	26.10.2009	98612	38 days	3747256	21.04.2010	94127	31days	2917937
273.	“ Amlya pani	26.10.2009	50938	38 days	1935644	21.04.2010	49356	31 days	1530036
274.	“ Bhagyapur	26.10.2009	94994	38 days	3609772	21.04.2010	90869	31days	2816939
275.	“ Gari	26.10.2009	52742	38 days	2004196	21.04.2010	49953	31 days	1548543
276.	“ Lahor pani	26.10.2009	46774	38 days	1777412	21.04.2010	44998	31days	1394938
277.	“ Amba kheda	26.10.2009	56426	38 days	2144188	21.04.2010	54090	31 days	1676790
278.	“ Kabri	26.10.2009	126899	38 days	4822162	21.04.2010	121384	31days	3762904
		<b>Total</b>	<b>21339657</b>		<b>527819283</b>		<b>19924364</b>		<b>688101652</b>

5% interest amount 26390964 / 365 = ₹ 72304

₹ 34405082/365 ₹=94261

**Total ₹ = 72304 + 94261 = ₹ 166565**

**Grand Total** 1<sup>st</sup> Instalment = ₹ 21339657

11<sup>nd</sup> Instalment = ₹ 19924364

**Total = ₹ 41264021**

**Say ₹ 4.13 crore**

**Appendix – XVIII**  
**(Preference:- Paragraph – 2.5.3 Page - 28)**  
**Diversion of grants during the year 2009-10**

Sl. No.	Name of GPs	Nature of work	Amount in ₹	Work position
<b>District. Bhopal JP - Phanda</b>				
1.	Kanera (Phanda)	Murmi Karan	174734	Complete
2.	Kanera (Phanda)	Construction of Kharanja	72984	''
3.	Tara Sevanlye	Murmi Karan	125290	''
4.	Tara Sevanlye	C.C. Road	117450	''
5.	Amariya	Murmi Karan	100000	''
6.	Seveniya Onkara	Murmi Karan	101108	''
7.	Seveniya Onkara	Repair at Road	9892	''
8.	Seveniya Onkara	C.C. Road	99960	''
9.	Bhanyour Kekadiya	C.C. Road	150000	''
10.	Pakhaihiya Sadak	C.C. Road (Two works)	425000	''
11.	Pakhaihiya Sadak	Murmi Karan	30000	''
12.	Tumda	C.C. Road (Two works)	409627	''
13.	Tumda	Murmi Karan	100000	''
14.	Pipliya Zaipur	Murmi Karan (Three works)	162562	''
15.	Achar Pura	C.C. Road (Two works)	197500	''
16.	Rasuliya Pathar	Murmi Karan	99800	''
<b>District Vidisha JP - Lateri</b>				
17.	Masueli	C.C. Road	105000	Complete
18.	Tajpura	C.C. Road	172700	''
19.	Virpurkala	C.C. Road	125000	''
20.	Jawati	C.C. Road	184511	''
21.	Pakhariya	C.C. Road (Two works)	183928	''
<b>District Vidisha JP Vidisha</b>				
22.	Dupariya	C.C. Road	50000	Complete
23.	Dupariya	Murmi Karan	3000	''
<b>District Sehore JP Sehore</b>				
24.	Jharkheda	C.C. Road	281800	Complete
25.	Sewania	C.C. Road	245400	''
26.	Chittoria	C.C. Road	56600	Complete

27.	Rafiq Pura	C.C. Road	158800	''
28.	Jaampur Basaria	C.C. Road	170000	''
29.	Amala	C.C. Road	43700	''
30.	Mullani	C.C. Road	45000	''
31.	Mullani	Kitchen Shed	51000	''
32.	Suakhedi	C.C. Road	90000	''
33.	Raipur Nayakheda	C.C. Road	189800	''
34.	Khajuria kala	C.C. Road	300000	''
35.	Sar Kheda	C.C. Road (Three works)	160000	''
36.	Aladha Khedi	C.C. Road (Two works)	93000	''
37.	Katpon	C.C. Road	133300	''
38.	Lasurai Khas	Crematorium Shed	52000	''
39.	Lasurai Khas	C.C. Road	83000	''
40.	Jatakheda	C.C. Road	150000	''
41.	Jatakheda	Kitchen Shed	22400	''
42.	Napla khedi	Panchayat Bhawan	279200	''
43.	Patan	C.C. Road	187600	''
44.	Maua Kheda	C.C. Road	180000	''
<b>District Sehere Janpad Panchayat Ashta</b>				
45.	Maina	C.C. Road	514000	''
46.	Tigarai	C.C. Road (Two works)	166000	''
47.	Tigarai	Road Repair	6700	''
48.	Kaasam	C.C. Road (Three works)	292000	''
49.	Jhilela	C.C. Road	60000	''
50.	Jasmat	Crematorium Shed	74000	''
51.	Jasmat	Solar light	50000	''
52.	Jasmat	Kitchen Shed	48000	''
53.	Roopeta	C.C. Road	77000	''
54.	Roopeta	C.C. Road	72000	''
<b>District Shahdol Janpad Panchayat Sohagpur</b>				
55.	Dedgava	C.C. Road	24800	''
56.	Dedgava	National festival	4200	''
57.	Dedgava	Pay of Chokidar	4400	''
58.	Dedgava	Murmi Karan	20000	''
59.	Baruka	Camp	15000	''
60.	Baruka	Murmi Karan	99000	''
61.	Baruka	Purchase of utensil	15000	''

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62.	Karua Tal	Election Expenditure	13900	''
63.	Karua Tal	Murmi Karan	26600	''
64.	Harra tola	Murmi Karan	3500	''
65.	Khai tola	Kanji House	37800	''
66.	Sinduri Bharrai	Boundary Wall	138000	''
67.	Padamania Kala	Panchayat Bhawan	13200	''
68.	Padamania Kala	Megaphone	6000	''
69.	Padamania Kala	Camera	7100	''
70.	Lakh waria	C.C. Road	85200	''
71.	Padmaniya Khurd	Purchase of Utensil	15000	''
72.	Padmaniya Khurd	Flooring	4400	''
73.	Padmaniya Khurd	Camp of Lok-Suchna	14000	''
74.	Padmaniya Khurd	Election	14100	''
75.	Dhanpur	Purchase of Utensil	15000	''
76.	Dhanpur	C.C. Road	193045	''
77.	Nargi	National Festival	15000	''
78.	Nargi	Distribution to material Aganwadi	20000	''
79.	Panchgaon	Chabutra	79800	''
80.	Majhgaon	Murni Karan	72000	''
81.	Maiki	National Festival	7900	''
82.	Maiki	Flooring	110000	''
83.	Maiki	Election expenditure	2080	''
84.	Chhatbai	Murni Karan	120300	''
85.	Chhatbai	Road Repair	13060	''
86.	Vikram pur	C.C. Road	149000	''
87.	Vikram pur	Cultural Stage	10000	''
88.	Sarai Kapa	Purchase of utensil	8000	''
89.	Sarai Kapa	Purchase of furniture	6500	''
90.	Sarai Kapa	Murmi Karan	35000	''
91.	Madava	Purchase of Misc. Items	16000	''
92.	Madava	C.C. Road	165000	''
93.	Shyam Doh Khurd	C.C. Road, Murmi Karan	230000	''
94.	Chuniya	Cultural Stage	195800	2009-10 exp.
95.	Kalynpur	Kanji House	35600	''
96.	Kalynpur	Purchase of utensil	14100	''

97.	Kalynpur	Murmi Karan	12400	''
98.	Dhanora	Purchase of Stationery	15200	''
99.	Dhanora	Purchase of Camera	7200	''
<b>District Shahdol JP Burhar</b>				
100.	Kham Rod	C.C. Road	150000	''
101.	Jamuniha	Purchase of shutter	50000	''
102.	Harrai	Construction of Pulia	60000	''
103.	Harrai	Purchase of Stationery	18000	''
104.	Sakra	Polling booth management	10000	''
105.	Sakra	Purchase of utensil	10000	''
106.	Sakra	Pulia repair	50000	''
107.	Sakra	Road Repair	55000	''
108.	Chandrapur	C.C. Road	98200	''
109.	Changera	Murmi Karan	149400	''
110.	Malya	Construction Chabutra	69965	''
111.	Malya	M.P. Sthpna divas	10000	''
112.	Ghungari	Boundary wall (Two works)	192600	''
113.	Bijuri	C.C. Road	111904	''
114.	Bijuri	Construction Idgah	47700	''
115.	Bijuri	Durga Pandal	46600	''
116.	Kumhari	C.C. Road	165000	''
117.	Jamgaon	C.C. Road	177000	''
118.	Keshwahi	Purchase of utensil	4700	''
119.	Keshwahi	Boundary wall	273000	''
120.	Keshwahi	C.C. Road	115000	''
121.	Khodari	Construction Chabutra	30000	''
122.	Kureli	Road Repair	100300	''
<b>District Shahdol JP Beohari</b>				
123.	Janakpur	Murmi Karan (Two works)	226000	''
124.	Janakpur	Boundary wall of Panchayat Bhawan	41000	''
125.	Jhiriya	National Festival	10000	''
126.	Jhiriya	C.C. Road	15000	''
127.	Jhiriya	Photography & letter paid	9000	''
128.	Kalhari	Murmi Karan	42300	''
129.	Samaan	Murmi Karan (Four works)	132000	''
130.	Samaan	Electrification	60000	''



131.	Satkhuri	C.C. Road	86000	Incomplete
132.	Satkhuri	Road Repair	109000	Complete
133.	Dhari No.2	Pancahayat Expensive	15300	''
134.	Dhari No.2	National Festival	14900	''
135.	Dhari No.2	Murmi Karan	80500	''
136.	Gaarha	C.C. Road	37700	''
137.	Kumahiya	Murmi Karan (Three works)	75000	''
138.	Kumahiya	Graval Road	25000	''
139.	Akhetpur	Kanji House	40000	''
140.	Akhetpur	Election Expenditure	8000	''
141.	Baraha Tola	Murmi Karan	139800	''
142.	Jamuni	Murmi Karan	80000	''
143.	Bannsi	Road Repair	40000	''
144.	Banasi	Murmi Karan	10000	''
145.	Sarasi	Murmi Karan	143000	''
146.	Sarasi	C.C. Road	210000	''
147.	Sarasi	Purchase of utensils	20000	''
148.	Bocharo	M.P. Sthapna day	50000	''
149.	Bocharo	Road Repair	75000	''
150.	Charka	Murmi Karan	39500	''
151.	Vijay Sota	Murmi Karan	39100	''
152.	Chori	Purchase of utensils	10000	''
153.	Chori	C.C. Road	77900	Incomplete
154.	Gopalpur	Boundary wall Panchayat Bhavan	106200	Complete
155.	Gopalpur	Purchase of utensils	9800	''
156.	Sakandi	Election Expenditure	22000	''
157.	Sakandi	Murmi Karan	15000	''
<b>District Chhindwara JP Chhindwara</b>				
158.	Sehora	C.C. Road	192500	Complete
159.	Daga Pipariya	C.C. Road	49000	''
160.	Daga Pipariya	Murmi Karan (Two works)	43000	''
161.	Gondara	Road Repair	35400	''
162.	Gondara	C.C. Road	7050	''
163.	Gondara	National Festival	4800	''
164.	Gondara	Election expenditure	7700	''
165.	Guraiya	C.C. Road	165000	''

<b>District Chhindwara JP Mohkhed</b>				
166.	Chikali Kala	Construction of chabutra	67800	Complete
167.	Lahgadua	C.C. Road	180000	''
168.	Sillebani	Murmi Karan	30000	''
169.	Sillebani	Road Repair	35000	''
170.	Rajada	C.C. Road	182000	''
171.	Gubrel	C.C. Road	95500	Incomplete
172.	Kamathi	C.C. Road	192000	''
173.	Tasaramal	C.C. Road	228000	Complete
174.	Tibda Kamath	C.C. Road	133000	''
175.	Karer	Construction of chabutra (Two works)	54700	''
176.	Umar Doh	C.C. Road	111000	''
<b>District Chhindwara JP Parasiya</b>				
177.	Khara Pindrai	C.C. Road	325000	Complete
178.	Khara Pindrai	Construction of chabutra	16000	''
179.	Sindrai Guraiyathar	C.C. Road	83800	''
180.	Bhamodi	C.C. Road	91000	''
181.	Tal Pipariya	Road Repair	20700	''
182.	Tal Pipariya	Construction of ramp	5000	''
<b>District Chhindwara JP Harrai</b>				
183.	Mohariya	C.C. Road	153600	Complete
184.	Bataka Khapa	C.C. Road	135000	''
185.	Atariya	C.C. Road	542000	''
186.	Madai	C.C. Road	124000	''
187.	Anchal Kund	C.C. Road	220000	''
188.	Chilak	C.C. Road	174000	''
189.	Ojhal Dhana	C.C. Road	178000	''
190.	Sukha Pura	C.C. Road	262700	''
191.	Chhinda	C.C. Road	246700	''
192.	Basuriya Khurd	C.C. Road	96600	''
193.	Maihda	C.C. Road (Two works)	127400	''
194.	Jilehar	C.C. Road	228400	''
195.	Bhumka	Road Repair	15000	''
196.	Bhumka	C.C. Road (Two works)	40300	''
197.	Raj Dhana	C.C. Road	80000	''
198.	Samardoh	C.C. Road	256600	''
199.	Churi Khurd	C.C. Road	341900	''

<b>District Chhindwara JP Junnardev</b>				
200.	Bareli Par	Construction of Chuapal	31700	Complete
201.	Khidki Kaneri	Construction of Chuapal	54900	''
202.	Khidki Kaneri	Multipurpose building	92600	''
203.	Khidki Kaneri	Kitchen shed (Two works)	36400	''
204.	Chikal Mau	C.C. Road	111000	''
205.	Chikal Mau	Construction of Chabutra	50000	''
206.	Chikal Mau	Road Repair	29500	''
207.	Chikal Mau	Murmi Karan	13000	''
208.	Bamhan bada	Purchase of Electric martial	22750	''
209.	Malni	Construction of Chuapal	98860	''
210.	Khairwani	Construction of Chabutra	53900	''
211.	Khairwani	Boundary wall	42000	''
212.	Richneda	Construction of Chuapal	112000	''
213.	Morchi	C.C. Road	104200	''
214.	Morchi	Construction of Chuapal	25900	''
215.	Chikhlar	C.C. Road	113000	''
216.	Bichaua Khurd	Road Repair (Two works)	40000	''
217.	Jamka Kiradi	Construction of Chuapal (Two works)	107000	''
218.	Jamka Kiradi	C.C. Road	102600	''
219.	Mohgaon Kishan	C.C. Road	105600	''
<b>District Chhindwara JP Bichhua</b>				
220.	Jhamta	C.C. Road	104300	Complete
221.	Karel	Construction of Tanka	7500	''
222.	Gade Pani	C.C. Road	119000	''
223.	Pulpul Doh	C.C. Road	196900	''
224.	Doodh gaon	Murmi Karan	163600	''
225.	Ghat Kamta	C.C. Road	145000	''
226.	Sahan wadi	C.C. Road	45900	''
<b>District Khargone JP Khargone</b>				
227.	Likkhi	Construction of Chabutra	24000	Complete
228.	Likkhi	Cement Kharanja (Two works)	61300	''
229.	Bhadli	Election Expenditure (Two works)	3750	''
230.	Bhadli	Electric Bill (Two works)	29500	''

231.	Ubadi	Kharanja	40000	''
232.	Nimgul	Purchase of utensil	8375	''
233.	Nimgul	Advertisement	3000	''
234.	Akawaliya	Construction of Chabutra	36000	''
235.	Akawaliya	Kharanja	21000	''
236.	Ichchhapur	Kharanja	47000	''
237.	Baidigaon	C.C. Road	20500	''
238.	Baidigaon	Election Expenditure	2900	''
239.	Adhawar	Flooring in school	45000	''
240.	Adhawar	Audit fee	8000	''
241.	Rajgaon	Audit fee	6000	''
242.	Rajgaon	Election Expenditure	2000	''
243.	Nandgaon Bagud	C.C. Road	50000	''
244.	Jamli	Kharanja	91540	''
245.	Nandgaon Road	Waiting room	10950	''
<b>District Khargone JP Kasarwad</b>				
246.	Khalbujurg	C.C. Road	360000	Complete
247.	Bardevala	Construction of Chabutra	40000	''
248.	Baingandi	C.C. Road (Three works)	89000	''
249.	Bhaisabad	Road Repair (Six works)	251000	''
250.	Singun	Road Repair (Four works)	198000	''
251.	Makadkheda	C.C. Road	89000	''
252.	Makadkheda	Tin shed in School	23165	Complete
253.	Makadkheda	Murmi Karan	54000	''
254.	Doganva	Fair Management	21000	''
255.	Doganva	Murmi Karan	108000	''
256.	Dongargoan	C.C. Road	99000	''
257.	Dongargoan	Murmi Karan	12000	''
258.	Magarkhedi	Murmi Karan	72000	''
259.	Magarkhedi	Road Repair	50000	''
260.	Khadakwani	C.C. Road (Two works)	120000	''
261.	Khadakwani	Murmi Karan	74000	''
262.	Saikheda	Murmi Karan	38000	''
263.	Saikheda	Road Repair	150000	''
264.	Rampura	Kharanja	90000	''
265.	Rampura	Road Repair	81000	''
266.	Ojhara	Kharanja	70000	''

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267.	Ojhara	Road Repair	45000	''
268.	Rangaon	Murmi Karan (Two works)	94000	''
269.	Lepa	Murmi Karan	105000	''
270.	Amlatha	Murmi Karan	35000	''
271.	Amlatha	C.C. Road (Two works)	106000	''
272.	Bhagyapur	Kachcha Road	78000	''
273.	Bhagyapur	Road Repair	70000	''
274.	Kamodbada	C.C. Road	156000	''
275.	Kamodbada	Murmi Karan	22000	''
<b>District Khargone JP Bhagwanpura</b>				
276.	Jalalawad	Road Construction	50000	''
277.	Jalalawad	Road Repair	35512	''
278.	Debjhiri	Road Construction	50000	''
279.	Anakwadi	Kharanja	47500	''
280.	Anakwadi	Road Repair	39000	''
281.	Anakwadi	National Festival	3500	''
282.	Rajpura	National Festival	2500	''
283.	Mandav Kheda	Road Repair	101000	''
284.	Mandav Kheda	Kharanja	100000	''
285.	Jamuniya pani	Road Repair	15000	''
286.	Jamuniya pani	Election Expenditure	15000	''
287.	Mogar Gaon	Murmi Karan	80000	''
288.	Gadi	Murmi Karan	50000	''
289.	Damkhera	Murmi Karan	20100	''
290.	Nadiya	Road Repair (Two works)	38900	''
291.	Nadiya	National Festival	7400	''
292.	Ray Sagar	Murmi Karan	34500	''
293.	Dawat Kheri	Murmi Karan	106000	''
294.	Gujar Wawadi	Murmi Karan	90000	''
295.	Bhagyapur	Street light (Two works)	45800	''
296.	Bhagyapur	National Festival	6500	''
297.	Bhagyapur	Construction Chabutra	51580	''
298.	Bhagyapur	C.C. Road	16000	''
299.	Gari	Road Repair (Two works)	62000	''
300.	Lahor pani	Road Repair (Two works)	38000	''
301.	Kabri	Road Repair (Three works)	123000	''
			<b>25722663</b>	

**Say ₹ 2.57 crore**

**Appendix – XIX**  
**(Reference: Paragraph –2.5.4 Page - 29)**  
**Unspent balance of grant in GPs bank accounts**

(Amount in ₹)

Sl. No.	Name of G.P.	Opening balance as on 1 <sup>st</sup> April 2009	Grant received for the year 2009-10	Total Grants available	Actual expenditure 2009-10	Unspent Balance as on October-December 2010
1	2	3	4	5	6	7
<b>Bhopal Janpad Panchayat Phanda</b>						
1.	G.P. Kanera	177442	138011	315453	247718	67735
2.	“ Tarasevaniya	Nil	239923	239923	125290	114633
3.	“ Imaliya	163474	157050	320524	239972	80552
4.	“ Sevaniya Onkara	153023	146767	299790	229460	70330
5.	“ Kal Kheda	190467	114324	304791	145080	159711
6.	“Amla	77447	161631	239078	160465	78613
7.	“Bhanpur Kekariya	180007	122507	302514	242455	60059
8.	“ Nandani	152492	139786	292278	225332	66946
9.	“ Parbalia sarak	344829	216808	561637	455000	106637
10.	“ Tumda	376515	377051	753566	573237	180329
11.	“ Pipaliya Jakarpeer	126230	207642	333872	233032	100840
12.	“ Choprakala	115061	121052	236113	172810	63303
13.	“ Acharpura	164872	129060	293932	23200	61932
14.	“ Rasuliya Pathar	233535	163908	397443	313340	84103
15.	“ Jhirania	79531	149342	228873	151949	76924
16.	“ Agaria	42653	136058	178711	73572	105139
17.	“ Ratanpur Sarak	389945	225679	615624	274385	341239
<b>District Vidisha Janpad Panchayat Lateri</b>						
18.	G.P. Mahavan	142829	149688	292517	201980	90537
19.	“ Jhukar Jogi	262240	268542	530782	360000	170782
20.	“ Masuri	70400	108708	179108	105000	74108
21.	“ Chamar Umaria	1596	103570	105266	52630	52536
22.	“ Tajpura	113356	180464	293820	172700	121120
23.	“ Tota Barri	86328	130830	217158	147500	69658
24.	“ Virpur Kala	138106	143442	281548	248760	32788
25.	“ Motipur	171933	98359	270292	109830	160462
26.	“ Jabati	147762	170478	318240	184511	133729
27.	“ Jarsena	162123	113864	275987	120000	155987
28.	“ Parbaria	129648	133327	262975	196703	66272

<b>District Vidisha Janpad Panchayat Vidisha</b>						
29.	G.P. Duparia	153332	130351	2803683	120960	162723
<b>District Vidisha Janpad Panchayat Gyaraspur</b>						
30.	G.P. Bandawa	211822	99441	311263	Nil	311263
31.	“ Madia Jamun	177571	129342	306913	167444	139469
32.	“ Hatiakheda	116692	90217	206909	163000	43909
33.	“ Atarikhe Jara	154631	165591	320222	241458	78764
<b>District Sehore Janpad Panchayat Sehore</b>						
34.	G.P. Jharkheda	137442	278392	415834	281805	134029
35.	“ Sewania	155680	173863	329543	245437	84106
36.	“ Chittoria	46550	94264	140814	134610	6204
37.	“ Rafiq Pura	77407	157162	234569	158842	75727
38.	“ Janpur Babaria	165569	140261	305830	303000	2830
39.	“ Amla	86704	116155	202859	43721	159138
40.	“ Mullani	134805	129340	264145	151830	112315
41.	“ Raipur Nayakheda	71983	147195	219178	189796	29382
42.	“ Khajuria kala	161135	220174	381309	300000	81309
43.	“ Sarkheda	55625	106688	162313	107050	55263
44.	“ Aladha Khedi	80648	80922	161570	118448	43122
45.	“ Moigra Phool	41834	84034	125868	NIL	125868
46.	“ Katpon	94206	92881	187087	133389	53698
47.	“ Lasuria Khas	109308	97814	207122	159874	47248
48.	“ Jatakheda	180701	184971	365672	273192	92480
49.	“ Naplakhedi	191085	101193	292278	285761	6517
50.	“ Patan	106720	189861	296581	272500	24081
51.	“ Maua Kheda	172121	119937	292058	239831	52227
52.	“ Nipania Kala	144082	119508	263590	Nil	263590
<b>District Sehore Janpad Panchayat Ashta</b>						
53.	G.P. Samrada	115383	116306	231689	174000	57689
54.	“ Maina	494	514542	515036	514000	1036
55.	“ Tigaria	115869	111394	227263	172972	54291
56.	“ Kaasam	147441	147065	294506	220986	73520
57.	“ Jhilela	141031	127918	268949	225600	43349
58.	“ Dauniya	57174	118033	175207	117357	57850
59.	“ Mahodiya	100974	101547	202521	150500	52021
60.	“ Khamkheda Jane	1136087	117514	230601	168000	62601
61.	“ Jasmat	142719	170905	313624	229246	84378
62.	“ Roopeta	4312	145696	150008	76886	73122
63.	“ Bamuliya taymal	Nil	107270	107270	54241	53029
64.	“ Neelbar	3872	155795	159667	81979	77688

<b>District Chhindwara Janpad Panchayat Chhindwara</b>						
65.	G.P. Bhula Mohdaon	64816	135016	199832	149832	50000
66.	“ Kukda Jagat	104319	215243	319562	217619	101943
67.	“ Daga Pipriya	108015	108645	216960	163637	53323
68.	“ Gondara	140435	146353	286788	210036	76752
69.	“ Thebarikala	54410	96957	151367	48533	102834
70.	“ Bejepani	51994	98610	150604	132999	17605
71.	“ Ajanía	Nil	86768	86768	72768	14000
72.	“ Kotal Barri	91412	104146	195558	142552	53006
73.	“ Chandan Gaon	265534	612962	878496	576104	302392
74.	“ Guraiya	447802	303607	751409	600920	150489
75.	“ Ghat Parasiya	82819	80237	163056	122886	40170
76.	“ Sehora	88355	134542	222897	50000	172897
<b>District Chhindwara Janpad Panchayat Mohkhed</b>						
77.	G.P. Chikali kala	115	100285	100170	88627	11543
78.	“ Sillebani	88755	181087	269842	179363	90479
79.	“ Rajada	141892	131377	273269	193627	79642
80.	“ Jakhawadi	119013	124331	243344	100448	142896
81.	“ Tikadi	117495	131174	248669	124621	124048
82.	“ Kamdi	129663	134754	264417	191820	72597
83.	“ Tasaramal	149580	154439	304019	228200	75819
84.	“ Tibda Kamath	123878	125517	249395	168925	80470
85.	“ Lohangi	16199	82680	98879	72000	26879
86.	“ Char Gaon Karwal	107152	114434	221586	Nil	221586
87.	“ Sawary	137400	121231	258631	110370	148261
88.	G.P. Jhiriya	64432	88846	153278	108968	44310
89.	“ Karer	32906	92882	125788	28200	97588
90.	“ Umardoh	98920	110371	209291	110829	98462
<b>District Chhindwara Janpad Panchayat Parasiya</b>						
91.	G.P. Bijorigumai	119729	124820	244549	Nil	244549
92.	“ Chinda	Nil	76955	76955	68552	8403
93.	“ Chandameta Kala	Nil	78520	78520	12420	66100
94.	“ Kharapindrai	Nil	129530	129530	125000	4530
95.	“ Sindrai Guraiyathar	211899	127780	339679	114460	225219
96.	“ Bhamodi	105077	217167	322244	91333	230911
97.	“ Khirsadoh	184265	181882	366147	255588	110559
98.	“ Urdhan	44091	118125	162216	77500	84716
99.	“ Neemkuhi	Nil	143175	143175	64651	78524



<b>District Chhindwara Janpad Panchayat Harrai</b>						
100.	G.P. Moharia	58640	189471	248111	153550	94561
101.	“ Batakakhapa	371309	199353	570662	166000	404662
102.	“ Atariya	515574	284221	799795	542010	257785
103.	“ Anchalkund	1258	163091	164349	163000	1349
104.	“ Kamathi	912	181741	182653	71950	110703
105.	“ Gangai	825	245977	246802	246000	802
106.	“ Chilak	1424	350575	351999	174000	177999
107.	“ Ojhal Dhana	149454	178994	328448	Nil	328448
108.	“ Chinda	Nil	255282	255282	246662	8620
109.	“ Budheba	196233	420372	616605	498000	118605
110.	“ Basuriya Khurd	26318	129485	155803	95640	60163
111.	“ Maihda	81489	172922	254411	167443	86968
112.	“ Jilehari	110584	114138	224722	163585	61137
113.	“ Bhumka	88852	231250	320102	110821	209281
114.	“ Rajdhana	53	131899	131952	130822	1130
115.	“ Samardoh	167203	177893	345096	256603	88493
<b>District Chhindwara Janpad Panchayat Junnardeo</b>						
116.	G.P. Barelipar	161225	126210	287455	97024	190411
117.	“ Khidki Kaneri	293128	131749	424877	257436	167441
118.	“ Chikhalmu	191463	109907	301370	185130	116240
119.	“ Nazarpur	Nil	101241	101241	89381	11860
120.	“ Bamhanbada	4886	67625	72511	67200	5311
121.	“ Malni	66544	66376	132920	98860	34060
122.	“ Khairwani	4964	91719	96683	95868	815
123.	“ Richeda	140684	165679	306363	236021	70342
124.	“ Morchhi	142519	84970	227489	91041	136448
125.	“ Chikhlar	221751	124073	345824	113090	232734
126.	“ Bichua Khurd	2073	88469	90542	71001	19541
127.	“ Tarai	130	139909	140039	71300	68739
128.	“ Khumkal	57475	133809	191284	Nil	191284
129.	“ Chikat Barri	208393	183121	391514	343240	48274
130.	“ Jamba Kiradi	122168	121116	243284	219100	24184
131.	“ Mohgaon Kisan	26776	88447	115223	105620	9603
132.	“ Khairmandal	3644	77186	80830	40110	40420
133.	“ Mankughati	43068	133575	176643	Nil	176643
<b>District Chhindwara Janpad Panchayat Bichhua</b>						
134.	G.P. Jhamta	69005	73776	142781	104000	38781
135.	“ Jamunia kala	45762	1424138	169900	77382	92518

136.	“ Ulhawadi	39747	82246	121993	Nil	121993
137.	“ Karer	85245	93550	178795	56088	122707
138.	“ Pipriya kala	172088	71712	243000	500	243300
139.	“ Kapoorkheda	94736	101864	196600	15000	181600
140.	“ Gadepani	2142	120000	122142	118996	3146
141.	“ PulPuldoh	97479	100509	197988	196900	1088
142.	“ Doodh gaon	1859	170645	172504	163652	8852
143.	“ Ghatkamtha	103321	105740	209061	144933	64128
<b>District Shahdol Janpad Panchayat Shohagpur</b>						
144.	G.P. Debgava	69365	140142	209507	204916	4591
145.	“ Baruka	309844	202232	512076	370646	141430
146.	“ Pathara	102397	97005	199402	97000	102402
147.	“ Karuatal	211791	211261	423052	391266	31786
148.	“ Harratola	102057	95828	197885	8500	189385
149.	“ Khaitoli	180435	135958	316393	119310	197083
150.	“ Sinduri Bharri	17529	1357733	153262	125903	27359
151.	“ Padamania Kala	73190	79157	152347	42618	109729
152.	“ Lakhbaria	24380	117351	141731	85204	56527
153.	“ Kholhar	114982	116473	231455	161820	69635
154.	“ Padamania khurd	419413	209437	628850	190000	438850
155.	“ Dhanpura	39656	222428	619435	389170	221266
156.	“ Nargi	59978	117064	177042	168964	8078
157.	“ Pachgaon	87263	213807	301070	298407	2663
158.	“ Majhgava	256564	160749	417313	227173	190140
159.	“ Maiki	72926	145188	218114	208000	10114
160.	“ Chatbai	190389	196482	386861	306200	80661
161.	“ Vikarampur	62627	106112	168739	117482	51257
162.	“ Sarai kapa	140084	142332	282416	215750	66666
163.	“ Madava	58192	97245	155437	90500	64937
164.	“ Singpur	148555	286524	435079	425517	9562
165.	“ Chunia	74232	148144	222376	220899	1477
166.	“ Kalyanpur	151528	139259	290787	267500	23287
167.	“Dhanora	181899	128996	310895	285362	25533
<b>District Shahdol Janpad Panchayat Burhar</b>						
168.	G.P. Khamrod	166562	83100	249662	209797	39865
169.	“ Jamuniha	55652	104611	160063	104700	55363
170.	“ Harri	131832	123365	255197	73549	181648
171.	“ Sakara	276182	115748	391930	69337	322593
172.	“ Chandrapur	47514	97674	145188	98287	46901

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173.	“ Chhabai	340610	450911	591521	123819	467702
174.	“ Majira	138868	102412	241280	186570	54710
175.	“ Changera	96726	103914	200640	149434	51206
176.	“ Maliya	66588	108232	174820	199500	55320
177.	“ Ghunghota	192112	174194	366306	276958	89348
178.	“ Ghongari	165790	97980	263370	206664	57106
179.	“ Bijuri	123951	117516	241467	184616	56851
180.	“ Kumhari	87130	157573	244703	165097	79606
181.	“ Pairibehra	428858	117599	546457	--	546457
182.	“ Baragaba -18	342841	178342	521183	448246	72937
183.	“ Jamgaon	83273	187827	271100	265754	5346
184.	“ Keshwah	363906	213830	577736	421000	156736
185.	“ Khodari	97119	93776	190905	73923	116982
186.	“ Karrabah	85688	89353	175041	130539	44502
187.	“ Kureli	213685	142265	355950	100335	255615
188.	“ Barhgarh	136029	127583	263612	35000	228612
<b>District Shahdol Janpad Panchayat Beohari</b>						
189.	G.P. Janakpur	187868	191280	379148	373833	5315
190.	“ Jhiriya	116078	113834	229012	223260	6652
191.	“ Samaan	204549	241021	445570	331022	114548
192.	“ Sarwahi kala	127759	219255	347014	311000	36014
193.	“ Satkhuri	104855	211978	316833	314500	2333
194.	“ Sukharh	124361	87372	211733	43000	168733
195.	“ Dhari No. 2	248	141376	141624	141049	575
196.	“ Garha	33139	189629	222768	37670	185098
197.	“ Kumahiya	84529	135055	219581	129947	89634
198.	“ Akhetpur	113592	301154	414746	209915	204831
199.	“ Barahatola	514512	188134	702646	219800	482846
200.	“ Jamuni	4731	131328	136059	129797	6262
201.	“ Banasi	54728	113281	168009	149000	19009
202.	“ Sarasi	322189	272254	594443	587058	7385
203.	“ Becharo	105754	124438	230192	130000	100192
204.	“ Charka	Nil	191353	191353	187566	3787
205.	“ Charkhari	13259	103589	116848	102689	14159
206.	“ Chori	83001	157197	240198	237836	2362
207.	“ Gopalpur	135627	95131	230758	194479	36279
208.	“ Sakandi	150911	109276	260187	225328	34859
<b>District Khargone Janpad Panchayat Khargone</b>						
209.	G.P. Likkhi	106064	211974	318038	212358	105680

210.	“ Bharhli	201865	158470	360335	224595	135740
211.	“ Rajur	194112	154876	348988	244407	104581
212.	“ Ubadi	46744	89541	136285	90730	45555
213.	“ Nimgul	105843	111956	217799	159587	58212
214.	“ Akawalia	95256	100033	195189	144971	50318
215.	“ Ikchhapur	112372	141666	254038	127406	126632
216.	“ Baidigaon	52643	89595	142238	83272	58966
217.	“ Aghawan	224380	1151168	339548	165281	174267
218.	“ Rangaon	151384	199840	351224	217156	134068
219.	“ Nandgaon Bagur	122222	120867	243089	181264	61825
220.	“ Jamali	99475	173692	273167	186251	86916
221.	“ Nandgaon Road	63017	126499	189516	114445	75071
<b>District Khargone Janpad Panchayat Ksarawad</b>						
222.	“ Bardevla	58224	107387	165611	150000	15611
223.	“ Balakbada	109024	219671	328695	328164	534
224.	“ Singun	105519	211152	316671	316155	516
225.	“ Makad kheda	68466	135461	203927	203105	822
226.	“ Chhoti kasarawad	152078	301009	453087	452384	725
227.	“ Lepa	92070	185715	277785	187373	90412
228.	“ Bhagya pur	74076	147771	221847	221000	847
<b>District Khargone Janpad Panchayat Bhagwanpura</b>						
229.	G.P. Jalalabad	94	132336	132430	130512	1918
230.	“ Anakwadi	Nil	136501	136501	109727	26774
231.	“ Mandavkheda	Nil	203543	203543	201702	1881
232.	“ Jamanyapani	Nil	156829	156829	155715	1114
233.	“ Mogargaon	Nil	162927	162927	152992	9935
234.	“ Gadi	Nil	159350	159350	147942	11408
235.	“ Davat khedi	2290	104542	106832	106000	832
236.	“ Amlya pani	1800	100294	102094	100691	1403
237.	“ Bhagyapur	500	185863	186363	183559	2804
238.	“ Gari	1064	102695	103759	102695	1064
239.	“ Lahor pani	726	91772	92498	84179	8319
240.	“ Kabri	Nil	248288	248283	244895	3388
	<b>Total</b>	<b>28564818</b>	<b>39647816</b>	<b>66306767</b>	<b>41862467</b>	<b>21788346</b>

Say ₹ 2.18 crore

**Appendix – XX**  
**(Reference: Paragraph –2.5.5 Page - 29)**

**Works done without preparation of shelf of project**

Sl. No.	Name of G.P.
1	2
	<b>Bhopal Janpad Panchayat Phanda</b>
1.	“ Tarasevaniya
2.	“ Imaliya
3.	“Amla
4.	“ Sewaniya Onkar
5.	“Bhanpur Kekariya
6.	“ Nandani
7.	“ Parbalia Sarak
8.	“ Tumda
9.	“ Choprakala
10.	“ Rasuliya Pathar
11.	“ Agaria
12.	“ Ratanpur Sarak
	<b>District Vidisha Janpad Panchayat Lateri</b>
13.	G.P. Mahavan
14.	“ Jhukar Jogi
15.	“ Masuri
16.	“ Chamar Umaria
17.	“ Tajpura
18.	“ Tota Barri
19.	“ Virpur Kala
20.	“ Motipur
21.	“ Jabati
22.	“ Jarsena
23.	“ Parbaria
	<b>District Vidisha Janpad Panchayat Vidisha</b>
24.	G.P. Duparia
	<b>District Sehore Janpad Panchayat Sehore</b>
25.	G.P. Jharkheda
26.	“ Sewania
27.	“ Chittoria

28.	“ Rafiq Pura
29.	“ Janpur Babaria
30.	“ Amla
31.	“ Mullani
32.	“ Suakhedi
33.	“ Raipur Nayakheda
34.	“ Khajuria kala
35.	“ Sarkheda
36.	“ Aladha Khedi
37.	“ Katpon
38.	“ Lasuria Khas
39.	“ Jatakheda
40.	“ Naplakhedi
41.	“ Patan
42.	“ Maua Kheda
	<b>District Sehore Janpad Panchayat Ashta</b>
43.	G.P. Samrada
44.	“ Maina
45.	“ Tigaria
46.	“ Kaasam
47.	“ Jhilela
48.	“ Dauniya
49.	“ Mahodiya
50.	“ Khamkheda Jane
51.	“ Roopeta
52.	“ Bamuliya taymal
53.	“ Neelbar
	<b>District Chhindwara Janpad Panchayat Chhindwara</b>
54.	G.P. Bhula Mohgaon
55.	“ Kukda Jagat
56.	“ Daga Pipriya
57.	“ Chanhiya Kala
58.	“ Gondara
59.	“ Thebarikala
60.	“ Bejepani
61.	“ Ajanía
62.	“ Imalikheda

63.	“ Kotal Barri
64.	“ Chandan Gaon
65.	“ Guraiya
66.	“ Ghat Parasiya
67.	“ Sehora
	<b>District Chhindwara Janpad Panchayat Mohkhed</b>
68.	“ Sillebani
69.	“ Gubrel
70.	“ Tikadi
71.	“ Tibda Kamath
	<b>District Chhindwara Janpad Panchayat Parasiya</b>
72.	“ Chinda
73.	“ Chandameta Kala
74.	“ Kharapindrai
75.	“ Sindrai Guraiyathar
76.	“ Bhamodi
77.	“ Khirsadoh
78.	“ Talpipariya
79.	“ Urdhan
80.	“ Neemkuhi
81.	“ Dabak
	<b>District Chhindwara Janpad Panchayat Harrai</b>
82.	G.P. Moharia
83.	“ Batakakhapa
84.	“ Madai
85.	“ Anchalkund
86.	“ Chilak
87.	“ Sukha Pura
88.	“ Chhinda
89.	“ Budhena
90.	“ Basuriya Khurd
91.	“ Maihda
92.	“ Jilehani
93.	“ Bhumka
94.	“ Dhanora
95.	“ Samardoh
96.	“ Churi Khurd

	<b>District Chhindwara Janpad Panchayat Junnardeo</b>
97.	G.P. Barelipar
98.	“ Khidki Kaneri
99.	“ Aabaria
100.	“ Chikhalmau
101.	“ Nazarpur
102.	“ Bamhanbada
103.	“ Malni
104.	“ Khairwani
105.	“ Richeda
106.	“ Morchhi
107.	“ Chikhlar
108.	“ Bichua Khurd
109.	“ Tarai
110.	“ Chikat Barri
111.	“ Jamba Kiradi
112.	“ Mohgaon Kisan
113.	“ Khairmandal
	<b>District Chhindwara Janpad Panchayat Bichhua</b>
114.	G.P. Jhamta
115.	“ Jamunia kala
116.	“ Karer
117.	“ Kapoorkheda
118.	“ Gadepani
119.	“ PulPuldoh
120.	“ Doodh gaon
121.	“ Ghatkamtha
122.	“ Sahanwad
	<b>District Shahdol Janpad Panchayat Shohagpur</b>
123.	G.P. Debgava
124.	“ Baruka
125.	“ Pathara
126.	“ Karuatal
127.	“ Harratola
128.	“ Khaitoli
129.	“ Sinduri Bharri
130.	“ Padamania Kala



131.	“ Lakhbaria
132.	“ Kholhar
133.	“ Padamania khurd
134.	“ Dhanpura
135.	“ Nargi
136.	“ Pachgaon
137.	“ Majhgava
138.	“ Maiki
139.	“ Chatbai
140.	“ Vikarampur
141.	“ Sarai kapa
142.	“ Madava
143.	“ Shyamdi khurd
144.	“ Singpur
145.	“ Chunia
146.	“ Kalyanpur
147.	“Dhanora
	<b>District Shahdol Janpad Panchayat Burhar</b>
148.	G.P. Khamrod
149.	“ Jamuniha
150.	“ Harri
151.	“ Sakara
152.	“ Chandrapur
153.	“ Chhabai
154.	“ Majira
155.	“ Changera
156.	“ Maliya
157.	“ Ghunghota
158.	“ Ghongari
159.	“ Bijuri
160.	“ Kumhari
161.	“ Baragaba -18
162.	“ Jamgaon
163.	“ Keshwah
164.	“ Khodari
165.	“ Karrabah
166.	“ Kureli

<b>167.</b>	“ Barhgarh
	<b>District Khargone Janpad Panchayat Khargone</b>
<b>168.</b>	G.P. Likkhi
<b>169.</b>	“ Bharhli
<b>170.</b>	“ Rajur
<b>171.</b>	“ Ubadi
<b>172.</b>	“ Nimgul
<b>173.</b>	“ Akawalia
<b>174.</b>	“ Ikchhapur
<b>175.</b>	“ Baidigaon
<b>176.</b>	“ Aghawan
<b>177.</b>	“ Rangaon
<b>178.</b>	“ Nandgaon Bagur
<b>179.</b>	“ Jamali
<b>180.</b>	“ Nandgaon Road

**Appendix - XXI**  
**Paragraph – 2.5.6 Page -29)**  
**Non recovery of pending user charges**  
**(As on March 2010)**

S.I.	Name of Districts	Name of JP	Name of GPs	Nal Jal Yojana	
				No. of Consumer	Recoverable Amount in ₹
1	2	3	4	5	6
1.	Bhopal	Phanda	Tumda	192	264040
2.	Sehore	Asta	Maina	947	241930
3.	Chhindwara	Chhindwara	Daga Pipriya	105	30770
4.	Chhindwara	Chhindwara	Chanhiya Kala	194	39700
5.	Chhindwara	Chhindwara	Gondara	150	14860
6.	Chhindwara	Chhindwara	Thebarikala	118	22000
7.	Chhindwara	Chhindwara	Bejepani	79	24300
8.	Chhindwara	Chhindwara	Ajania	81	90000
9.	Chhindwara	Chhindwara	Imalikheda	120	3000
10.	Chhindwara	Chhindwara	Kotal Barri	150	20000
11.	Chhindwara	Chhindwara	Chandan Gaon	1150	472100
12.	Chhindwara	Chhindwara	Guraiya	550	82000
13.	Chhindwara	Chhindwara	Ghat Parasiya	48	48000
14.	Chhindwara	Mokhed	Chikali kala	110	31600
15.	Chhindwara	Mokhed	Lahgadua	390	60000
16.	Chhindwara	Mokhed	Sillebani	101	22800
17.	Chhindwara	Mokhed	Rajada	104	48000
18.	Chhindwara	Mokhed	Jakhawadi	90	119600
19.	Chhindwara	Mokhed	Gubrel	45	10769
20.	Chhindwara	Mokhed	Tikadi	45	1090
21.	Chhindwara	Mokhed	Kamdi	289	57925
22.	Chhindwara	Mokhed	Tasaramal	70	29081
23.	Chhindwara	Mokhed	Tibda Kamath	135	159200
24.	Chhindwara	Mokhed	Lohangi	50	18610
25.	Chhindwara	Mokhed	Char Gaon Karwal	173	146290
26.	Chhindwara	Mokhed	Sawary	210	188710
27.	Chhindwara	Mokhed	Jhiriya	30	15000

28.	Chhindwara	Mokhed	Karer	60	34000
29.	Chhindwara	Parasiya	Bijorigmai	75	300
30.	Chhindwara	Parasiya	Chinda	35	12060
31.	Chhindwara	Parasiya	Khirsadoh	113	15000
32.	Chhindwara	Parasiya	Neemkuhi	15	800
33.	Chhindwara	Parasiya	Dabak	33	8900
34.	Chhindwara	Harri	Batakakhapa	125	77333
35.	Chhindwara	Junnerdeo	Bamhanbad	97	20000
36.	Chhindwara	Junnerdeo	Ruchheda	35	15000
37.	Chhindwara	Junnerdeo	Jambaki	15	10630
38.	Chhindwara	Junnerdeo	Mankujhati	7	600
39.	Chhindwara	Bichhua	Ulhawadi	150	7500
40.	Chhindwara	Bichhua	Karer	24	960
41.	Chhindwara	Bichhua	Pipriyakala	15	32000
42.	Chhindwara	Bichhua	Kapoorkheda	70	3600
43.	Khargone	Khargone	Likkhi	225	67500
44.	Khargone	Khargone	Bharhli	210	90400
45.	Khargone	Khargone	Rajur	210	13700
46.	Khargone	Khargone	Ubad	170	16450
47.	Khargone	Khargone	Nimgul	200	391390
48.	Khargone	Khargone	Akawalia	125	3000
49.	Khargone	Khargone	Baidigaon	100	70210
50.	Khargone	Khargone	Aghawan	203	122903
51.	Khargone	Khargone	Rangaon	190	5000
52.	Khargone	Khargone	Nandgaon Bagur	310	231680
53.	Khargone	Khargone	Jamali	300	336425
54.	Khargone	Khargone	Nandgaon Road	103	15400
55.	Khargone	Kasarawad	Khalbujurg	210	10580
56.	Khargone	Kasarawad	Bardevla	47	11000
57.	Khargone	Kasarawad	Balakbada	416	246500
58.	Khargone	Kasarawad	Singun	450	170000
59.	Khargone	Kasarawad	Makad kheda	170	5870
60.	Khargone	Kasarawad	Do goan	207	52000
61.	Khargone	Kasarawad	Chhoti kasarawad	250	80000

62.	Khargone	Kasarawad	Magar khedi	523	15690
63.	Khargone	Kasarawad	Khadak wani	350	40700
64.	Khargone	Kasarawad	Ojhra	204	34430
65.	Khargone	Kasarawad	Ran gaon	200	36000
66.	Khargone	Kasarawad	Lepa	103	23600
67.	Khargone	Kasarawad	Amlaya	450	500000
68.	Khargone	Kasarawad	Bhetyan Bujarg	330	40000
69.	Khargone	Kasarawad	Kamodwada	200	22000
70.	Khargone	Bhagwanpura	Anakwadi	128	112000
71.	Khargone	Bhagwanpura	Bhagyapur	175	125000
			<b>Total</b>	<b>13354</b>	<b>5389486</b>

**Say ₹ 00.54 crore**

**Appendix -XXII**  
(Reference: Paragraph –2.5.7 Page - 30)

**Statement of test check GPs who has not conducted  
Social Audit during 2009-10**

<b>Sl.</b>	<b>Name of ZPs and GPs</b>	<b>SA</b>
<b>1</b>	<b>2</b>	<b>3</b>
	<b>District Sehore Janpad Panchayat Sehore</b>	
<b>1.</b>	Raipur Nayakheda	No
<b>2.</b>	Khajuria kala	No
<b>3.</b>	Sarkheda	No
<b>4.</b>	Aladha Khedi	No
	<b>District Chhindwara Janpad Panchayat Chhindwara</b>	
<b>5.</b>	Bhula Mohdaon	No
<b>6.</b>	Kukda Jagat	No
	<b>District Khargone Janpad Panchayat Khargone</b>	
<b>7.</b>	Nandgaon Road	No