

Appendix – I
(Reference: Paragraph 1.3 (PART- I) Page -2)
LIST OF NAGAR NIGAMS AUDITED IN 2010-11

S.No.	Name of Nagar Nigams
1	Nagar Nigam, Indore
2	Nagar Nigam, Khandwa
3	Nagar Nigam, Burhanpur
4	Nagar Nigam, Bhopal
5	Nagar Nigam, Jabalpur
6	Nagar Nigam, Rewa
7	Nagar Nigam, Satna
8	Nagar Nigam, Singrolli
9	Nagar Nigam, Ratlam

LIST OF NAGAR PALIKAS AUDITED IN 2010-11

S.No.	Name of Nagar Palika
1	Nagar Palika Sheopur
2	Nagar Palika Shivpuri
3	Nagar Palika Raghogarh, Guna
4	Nagar Palika Ashoknagar
5	Nagar Palika Chanderi, Ashoknagar
6	Nagar Palika Mandsaur
7	Nagar Palika Neemuch
8	Nagar Palika Nagda, Ujjain
9	Nagar Palika Peethampur, Dhar
10	Nagar Palika Raisen
11	Nagar Palika Beora, Rajgarh
12	Nagar Palika Damoh
13	Nagar Palika Panna
14	Nagar Palika Tikamgarh
15	Nagar Palika Tamia, Chhindwara
16	Nagar Palika Seoni
17	Nagar Palika Shahdol
18	Nagar Palika Mauganj, Rewa
19	Nagar Palika Saindhwa Badwani
20	Nagar Palika Balaghat
21	Nagar Palika Vidisha
22	Nagar Palika Gadhkota, Sagar
23	Nagar Palika Khurai, Sagar
24	Nagar Palika Bina, Sagar
25	Nagar Palika Jhabua
26	Nagar Palika Alirajpur
27	Nagar Palika Junardeo, Chhindwara

LIST OF NAGAR PARISHADS AUDITED IN 2010-11

S.No.	Name of Nagar Parishad (Panchayat)
1	Nagar Parishad Aantari, Gwalior

2	Nagar Parishad Karera, Shivpuri
3	Nagar Parishad Khaniadhana, Shivpuri
4	Nagar Parishad Mugawali, Ashoknagar
5	Nagar Parishad Badoda, Sheopur
6	Nagar Parishad Mau, Bhind
7	Nagar Parishad Wagli, Dewas
8	Nagar Parishad Bhorsa, Dewas
9	Nagar Parishad Hathpipaliya, Dewas
10	Nagar Parishad Kantafod, Dewas
11	Nagar Parishad Tonkkhurd, Dewas
12	Nagar Parishad Pipalrawa, Dewas
13	Nagar Parishad Akodia, Shajapur
14	Nagar Parishad Badagaon, Shajapur
15	Nagar Parishad Bhanpur, Mandsaur
16	Nagar Parishad Garoth, Mandsaur
17	Nagar Parishad Shyamgarh, Mandsaur
18	Nagar Parishad Jeeran, Neemuch
19	Nagar Parishad Ratangarh, Neemuch
20	Nagar Parishad Sigoli, Neemuch
21	Nagar Parishad Hatod, Indore
22	Nagar Parishad Manpur, Indore
23	Nagar Parishad Dhamnood, Dhar
24	Nagar Parishad Rajgarh, Dhar
25	Nagar Parishad Petlawad, Jhabua
26	Nagar Parishad Bhikangaon, Khargone
27	Nagar Parishad Omkareshwar, Khargone
28	Nagar Parishad Sitholia, Rajgarh
29	Nagar Parishad Machalpur, Rajgarh
30	Nagar Parishad Khidkiya, Harda
31	Nagar Parishad Tendukheda, Damoh
32	Nagar Parishad Ajaygarh, Panna
33	Nagar Parishad Amanganj, Panna
34	Nagar Parishad Kakarhati, Panna
35	Nagar Parishad Pawai, Panna
36	Nagar Parishad Chandla, Chhatarpur
37	Nagar Parishad Badagaon, Tikamgarh
38	Nagar Parishad Niwadi, Tikamgarh
39	Nagar Parishad Jatara, Tikamgarh
40	Nagar Parishad Lingorakhas, Tikamgarh
41	Nagar Parishad Chadameta, Chhindwara
42	Nagar Parishad Newtanchikhali, Chhindwara
43	Nagar Parishad Shahpura, Dindori
44	Nagar Parishad Teothar, Rewa
45	Nagar Parishad Simaria, Rewa
46	Nagar Parishad Virsingpur, Satna
47	Nagar Parishad Nagod, Satna
48	Nagar Parishad Loharda, Dewas
49	Nagar Parishad Vaikunthpur, Rewa

Appendix – II

(Reference: Paragraph 1.10- (PART - I) page -6)

Statement showing differences in Cash Book and Bank Pass Book

(₹ in crore)

S. No.	Name of the ULB	Audit period	Balance as per Cash Book as on 31.03.2011	Balance as per Bank Pass Book as on 31.03.2011	Difference as on 31.03.2011
1	Municipal Corporation, Sagar	2010-11	0.38	1.27	0.89
2	Municipal Corporation, Satna	2010-11	4.48	5.48	1.00
3	Municipal Corporation, Rewa	2010-11	2.59	2.84	0.25
Total			7.45	9.59	2.14

The above information based on Cash Book & Bank Pass Book

Appendix-III

(Reference: Paragraph 1.11 (PART - I) page -6)

**Statement showing details of Non-collection of tax revenue as on
31.03.2011**

(₹ in crore)

Sl. No.	Name of ULB	Arrears of previous year	Demand for the current year	Total	Total tax collected	Amount of Uncollected tax
1	Municipal corporation Rewa	2.72	2.70	5.42	3.47	1.95
2	Municipal corporation Satna	11.31	4.41	15.72	6.55	9.17
Total		14.03	7.11	21.14	10.02	11.12

(Source: Information furnished by Municipal Corporations)

Appendix-IV
(Reference: Paragraph 1.11- (PART - I) page -6)

**Statement showing details of Non-collection of Non-tax revenue as on
31.03.2011**

(₹ in crore)

Sl. No.	Name of ULB	Arrears of previous year	Demand for the current year	Total	Total tax collected	Amount of Uncollected tax
1	Municipal Corporation Rewa	1.24	1.36	2.60	2.17	0.43
2	Municipal Corporation Satna	5.36	0.72	6.08	0.49	5.59
3	Municipal Corporation Sagar	5.77	2.76	8.53	2.04	6.49
Total		12.37	4.84	17.21	4.70	12.51

(Source: Information furnished by the Municipal Corporations)

Appendix – V**(Reference: Paragraph 1.12 (PART - I) page -7)****Statement showing non adjustment of advances****(₹ in lakh)**

Municipal Corporation	Advance given to	Purposes	During the period	Amount
MC Satna	Those employees who have retired from MC/ died	For office works	1987 to 1995	1.09
MC Satna	Those employees who have transferred	For office works	1989 to 2008	0.32
MC Satna	Those employees who are presently in service	For office works	1987 to 2011	15.36
MC Satna	Advance was given to contractors / firms	For construction works	1985 to 2006	41.83
MC Satna	Advance was given to other departments	For Misc. works	1994 to 2008	21.83
MC Rewa	Advance was given to employees/firms	Not shown in Advance Register	Not shown in Advance Register	102.66
Total				183.09

Or say ₹ 1.83 crore**(Source: Information furnished by MC Satna and Rewa)**

Appendix – VI

(Reference: Paragraph 2.7.2 – Page -12)

Closing balances as on 31 March in the Bank accounts of DUDA

(₹ in crore)

S. No	Name of the District	Closing balances as on 31 March				
		2006-07	2007-08	2008-09	2009-10	2010-11
1	Betul	0.21	0.33	0.30	0.40	0.60
2	Chhatarpur	0.31	0.32	1.15	1.29	2.09
3	Mandla	0.09	0.13	0.21	0.42	0.68
4	Ratlam	0.41	0.69	1.17	0.99	1.38
5	Shahdol	0.13	0.25	0.32	0.66	0.66
6	Shajapur	0.25	0.22	0.32	0.30	0.62
7	Shivpuri	0.67	0.98	1.29	2.09	1.95
	Total	2.07	2.92	4.76	6.15	7.98

(Source: Information collected from the records of PO, DUDAs on Audit half margins)

Appendix – VII
(Reference: Paragraph 2.8.1 – Page - 13)

Loan cases in which Subsidy was irregularly adjusted by the banks

Sl. No.	Name of the district	Name of the loanee	Amount/ Date of sanction of loan	Subsidy Adjustment amount & date	Adjustment of subsidy prior to lock in period of two years	Balance outstanding	Name of the Bank
1	Chhatarpur	Irfan Khan	47500/17.03.08	7500/22.01.10	Yes	49678	PNB
2		Yashodhara Soni	50000/10.09.07		No	47934	
3		Rani Khan	47650/10.12.07	7500/23.11.09	Yes	41303	
4		Ranno Devi	427502/28.02.09		No	45979	Allahabad Bank
5		Vimal Kumar	50870/22.02.09		No	66986	
6		Sushila Soni	49145/28.02.09		No	49558	
7	Shahdol	Abdul Kalim	40000/06.12.06	7500/17.04.08	Yes	59205	UBI
8		Ramsingh Gond	50000/16.04.08	7500/17.04.08	Yes	52591	
9		Rafeeqe Khan	50000/16.04.08	7500/17.04.08	Yes	47489	
10		Kaushal Kishore	50000/09.09.07	7500/17.04.08	Yes	60415	
11		Sachin Kumar	50000/17.04.07	7500/17.04.08	Yes	59852	
12		Raju Devid	50000/29.06.08	7500/17.08.08	Yes	48973	
13		Guddi Chaudhary	50000/19.03.08		No	30485	
14	Shivpuri	Gajaram	50000/26.03.08		No	46892	PNB
15		Mahendra Jadhav	39600/08.03.09		No	36861	

16		Naseer Khan	40000/08.03.09	6000/29.09.10	Yes	34366	
17		Guddu Bai	19000/27.08.09		No	27431	
18		Jagdish Namdeo	40750/03.03.08		No	32814	
19		Taheer Bablu	30000/16.11.06	4500/14.01.08	Yes	27854	
20	Mandla	Luxmi Sharma	20000/06.11.07		No	18439	Bank of Maharashtra
21		Raju Jain	25000/12.07.07		No	21422	
22		Ramkali Bai	20000/08.10.07		No	1582	PNB
23		Bablu Rawat	20000/29.08.07		No	NPA	
24		Gauri Yadav	20000/12.12.07		No	NPA	
25		Sapna	20000/18.03.08		No	24289	
26		Omkumar	20000/27.02.08		No	15119	
27		Wakil Khan	19000/27.07.08		No	10713	Bank of Maharashtra
28		Salim Khan	19000/27.07.08		No	19410	
29	Ratlam	Kali Bai	10000/11.02.09	7500/31.12.10	Yes	3330	Bank of Baroda
30		Dhappu Bai	19650/07.11.08		No	10794	
31		Mangu Singh	23750/03.02.09	7500/31.12.10	Yes	2328	
32		Kallu Baba	50000/16.04.08		No	85978	
33		Akbar Khan	20000/22.07.08		No	22192	
34		Md. Mahbub	14222/19.12.08		No	5367	

35		Afsana	14750/05.01.09		No	6103	
36		Mujaffar Husain	19320/25.12.08		No	10349	
37		Nargis	20000/11.06.08		No	11904	
38		Hansa Chandra	47500/19.07.08		No	46333	SB of Bikaner & Jaipur
39		Hameeda Qureshi	38000/30.11.09	3847/07.05.11	Yes	38468	
40		Narayan Singh	35000/22.08.07	5130/15.02.08	Yes	28636	
41		Neeta Purohit	38000/13.01.09		No	25196	
42		Saroj Khan	11400/24.03.09	1800/02.03.10	Yes	7121	
43		Anisha	7600/24.01.09		No	4812	
44		Moheedin	33250/25.02.09	5450/31.03.10	Yes	31387	
45		Ramkumar	35000/31.08.06	5250/31.03.09	Yes	16327	
46		Shiv Kumar	25000/29.04.10	12500/24.05.10	Yes	38551	SBI
47		Bilkish	25000/16.01.10	12500/14.01.10	Yes	42391	
48		Deepak	90000/25.01.10	25000/30.03.10	Yes	81892	
49		Rekha Kallu	50000/11.05.10	12500/08.07.10	Yes	33512	
50		Haseena Bano	50000/06.01.10	12500/14.01.10	Yes	32889	
51		Parveen	50000/06.01.10	12500/14.01.10	Yes	29119	

(Source: Bank statements of the beneficiaries' loan accounts)

Appendix – VIII
(Reference: Paragraph 3.1 and 3.1.2 (PART - I) Pages –18 and 19)

Statement showing the position of GIA received from the GOI and its drawal by the Directorate of Urban Administration & Development MP from treasury and transfer to local bodies for the year 2010-11

Sl. No.	Name of Grant	No. of Instt.	Amount received from GOI		Amount Drawn form treasury by Commissioner UADD		Excess / less drawal of GIA from treasury as compare to its receipt from GOI (₹ In crore)	Amount transferred to LBs		Delay in transfer of GIA to LBs beyond the stipulated period in sanction order	
			Date	Amount (₹ In crore)	Cheque No./ Date	Amount (₹ In crore)		Date	Amount (₹ In crore)	Day	Amount of Interest to be paid to LBs (₹)
1	2	3	4	5	6	7	8	9	10	11	12
1.	General Basic Grant	I st	15.7.10	69.55	283706, 283707 & 283708 Dt.26.8.10	69.55	--	26.8.10	69.55	27	3086877.00
2.	Special Area Basic Grant	I st	15.7.10	1.97	283709 Dt.26.8.10	1.971	0.001 (Excess)	26.8.10	1.971	27	87480.00
3.	General Basic Grant	II nd	29.3.11	67.87	298847, 298867 & 298849 30.3.11	67.87	--	Date of transfer reported to GOI was 30.3.11 where as amount was drawn from treasury 31.3.11 (67.87)		--	--
4.	Special Area Basic Grant	II nd	30.3.11	1.97	299485 20.4.11	1.57	1.57 (Excess) (During 2011-12)	20.4.11	1.57	16	41293.00

1.	GB. Grant		137.42		137.42	1.969 (Short)		--	--	3086877
2.	Sp. A.B. Grant		3.94		3.541	(During 2010-11)				128773
Grand Total			141.36		140.961	(-) 0.399 (Short)	--	--	--	3215650 Or say ₹0.322 crore

Source- Information furnished by the FD and UADD MP Bhopal

- Inertest calculation:-**
- (1) $695500000 \times \frac{6}{100} \times \frac{27}{365} = 3086876.71$
 - (2) $19710000 \times \frac{6}{100} \times \frac{27}{365} = 87480.00$
 - (3) $15700000 \times \frac{6}{100} \times \frac{16}{365} = 41293.15$

Appendix – IX**(Reference: Paragraph 1.6 – (PART - II) Page- 24)****List of Panchayati raj Institutions Audited In 2010-11**

S.No.	Name of Zilla Panchayat
1.	Zilla Panchayat Morena
2.	Zilla Panchayat Chhindwara
3.	Zilla Panchayat Khandwa
4.	Zilla Panchayat Khargone
5.	Zilla Panchayat Badwani
6.	Zilla Panchayat Betul
7.	Zilla Panchayat Jabalpur
8.	Zilla Panchayat Dhar
9.	Zilla Panchayat Anuppur
10.	Zilla Panchayat Balaghat
11.	Zilla Panchayat Sheopur
12.	Zilla Panchayat Mandla

LIST OF JANPAD PANCHAYATS AUDITED IN 2010-11

S.No.	Name of Janpad Panchayat
1.	Janpad Panchayat Sheopur
2.	Janpad Panchayat Vijaypur, Sheopur
3.	Janpad Panchayat Ambah Morena
4.	Janpad Panchayat, Porsa, Morena
5.	Janpad Panchayat Sabalgarh,
6.	Janpad Panchayat Mihona Bhind
7.	Janpad Panchayat Gohad Bhind
8.	Janpad Panchayat Ghatigaw Gwalior
9.	Janpad Panchayat Narwar Shivpuri
10.	Janpad Panchayat Pichore Shivpuri
11.	Janpad Panchayat Khaniadhana Shivpuri
12.	Janpad Panchayat Chachoda Guna
13.	Janpad Panchayat Raghogarh Guna
14.	Janpad Panchayat Aron Guna
15.	Janpad Panchayat Ashok nagar
16.	Janpad Panchayat Datia
17.	Janpad Panchayat Dewas
18.	Janpad Panchayat Sonkachch Dewas
19.	Janpad Panchayat sailana Ratlam
20.	Janpad Panchayat Wajna Ratlam
21.	Janpad Panchayat Jawara Ratlam
22.	Janpad Panchayat Nalkheda Shajapur
23.	Janpad Panchayat Malhargad Mandsaur
24.	Janpad Panchayat Garoth Mandsaur
25.	Janpad Panchayat Bhanpura Mandsaur
26.	Janpad Panchayat Neemach
27.	Janpad Panchayat Jawad Neemuch
28.	Janpad Panchayat Banasa Neemach

29.	Janpad Panchayat Mahidpur Ujjain
30.	Janpad Panchayat Kukshi Dhar
31.	Janpad Panchayat Ranapur
32.	Janpad PanchayatGaugaw Khargon
33.	Janpad Panchayat Segaw Khargon
34.	Janpad Panchayat Bhikargaw Khargon
35.	Janpad Panchayat Jhirania Khargon
36.	Janpad Panchayat Maheshwar Khargon
37.	Janpad Panchayat Badwani
38.	Janpad PanchayatRajpur Badwani
39.	Janpad Panchayat Sendawa Badwani
40.	Janpad Panchayat Khandwa
41.	Janpad Panchayat Khalwa Khandwa
42.	Janpad Panchayat Ichawar Sehore
43.	Janpad Panchayat Sanchi Raisen
44.	Janpad Panchayat Begam ganj Raisen
45.	Janpad Panchayat Silwani Raisen
46.	Janpad Panchayat Jirapur Rajgarh
47.	Janpad Panchayat Narsingharh
48.	Janpad Panchayat Vidisha
49.	Janpad Panchayat Gairashpur Vidisha
50.	Janpad Panchayat Babai Hosangabad
51.	Janpad Panchayat Kaisala Hosangabad
52.	Janpad Panchayat Suhagpur Hosangabad
53.	Janpad Panchayat Bankhedi Hosangabad
54.	Janpad Panchayat Harda
55.	Janpad Panchayat Malthon Sagar
56.	Janpad PanchayatTendu Kheda
57.	Janpad Panchayat Gunaur Panna
58.	Janpad Panchayat Pawai Panna
59.	Janpad Panchayat Laudi Chatarpur
60.	Janpad Panchayat Tikamgarh
61.	Janpad Panchayat Jatara Tikamgarh
62.	Janpad Panchayat Shahgarh Sagar
63.	Janpad Panchayat Banda Sagar
64.	Janpad Panchayat Palaira Tikamgarh
65.	Janpad Panchayat Katni
66.	Janpad Panchayat Vijayraghogarh Katni
67.	Janpad Panchayat Maukheda Chindwada
68.	Janpad Panchayat Sausar Chindwada
69.	Janpad Panchayat Sioni
70.	Janpad Panchayat Kewlari Sioni
71.	Janpad Panchayat Kahani ke pass Ghansor Sioni
72.	Janpad Panchayat Ghughari Mandala
73.	Janpad Panchayat Mainpur Mandala
74.	Janpad Panchayat Niwas Mandala
75.	Janpad Panchayat Dindori
76.	Janpad Panchayat Karjania Dinodori

77.	Janpad Panchayat Samnapur Dindori
78.	Janpad Panchayat Shahpura Dindori
79.	Janpad Panchayat Lanji Balaghat
80.	Janpad Panchayat Baihar Balaghat
81.	Janpad Panchayat Khairlanji Balaghat
82.	Janpad Panchayat Lalbarra Balaghat
83.	Janpad Panchayat Jawa Rewa
84.	Janpad Panchayat Sirmaur Rewa
85.	Janpad Panchayat Gangew Rewa
86.	Janpad Panchayat Chitrakut Majhagawan Satna
87.	Janpad Panchayat Rampur Baghelan Satna
88.	Janpad Panchayat Ramnagar Satna
89.	Janpad Panchayat Nagaur Satna
90.	Janpad Panchayat Anuppur
91.	Janpad Panchayat Tirwa Dhar
92.	Janpad Panchayat Dharpuri Dhar
93.	Janpad Panchayat Nalcha Dhar
94.	Janpad Panchayat Sehora Jabalpur
95.	Janpad Panchayat Patan Jabalpur
96.	Janpad Panchayat Sahpura Jabalpur
97.	Janpad Panchayat Kundam Jabalpur

Note:- Audit of Gram Panchayat is conducted during the audit of Janpad Panchayat, Gram Panchayats are selected for audit on the basis of expenditure. During 2010-11, 345 Gram Panchayats were audited.

Appendix - X**(Reference: Paragraph – 1.10 (PART-II- Page -26)****Statement showing differences in Cash Book and Bank Pass Book**

(Amount in ₹)

S no.	Name of the PRI	Audit period	Amount as per Cash Book	Amount as per Bank Pass Book	Difference
1	ZP, Chhindwara	2009-11	119303148	147451516	28148368
2	ZP, Ujjain	2010-11	228223483	458261729	230038246
3	JP, Panagar (Jabalpur)	2010-11	17535749	25012076	7476927
4	JP, Khaniyadhana (Shivpuri)	2010-11	56257328	41636355	-14620973
Total			421319708	672361676	251042568
					Say ₹25.10 crore

(Source: Information collected from the records of above ZPs and

Appendix – XI
(Reference: Paragraph 2.1 and 2.1.3 (PART - II) Pages –28 and 30)
Statement showing the position of GIA received from the GOI and its drawal by the Directorate of Panchayat Raj MP from treasury and transfer to local bodies for the year 2010-11

S. No.	Name of Grant	No. of Instt.	Amount received from GOI		Amount Drawn from treasury by Commissioner Panchayati Raj		Excess / less drawal of GIA from treasury as compare to its receipt from GOI (₹In crore)	Amount transferred to LBs		Delay in transfer of GIA to LBs beyond the stipulated period in sanction order	
			Date	Amount (₹In crore)	Cheque No./ Date	Amount (₹In crore)		Date	Amount (₹In crore)	Day	Amount of Interest to be paid to LBs (₹)
1	2	3	4	5	6	7	8	9	10	11	12
1.	General Basic Grant	I st	15.7.10	191.52	<u>284546</u> 8.9.10	191.55	0.03 (Excess)	13.9.10 22.3.11	145.21 (Gram Panchayats) 46.34 (CEO ZP Bhopal)	45 235	10741562.00 17901205.00
2.	Special Area Basic Grant	I st	15.7.10	11.28 ²⁵	<u>284545</u> 8.9.10	11.284	0.004 (Excess)	13.9.10	11.284 (Gram Panchayats)	45	834707.00
3.	General Basic Grant	II nd	30.3.11	186.90	<u>299020</u> 31.3.11	191.49	4.59 (Excess)	Date/position of transfer not intimated to GOI			

²⁵ As out of each installment (₹ 13.25 crore) of SABG the amount was to be drawn by the PRDD & UADD was not intimated to audit by the Finance Department. Hence amount (₹ 11.28 crore) shown in the action plan of PRDD was treated as share of PRIs and rest amount (₹ 1.97 crore) as share of ULBs in each installment.

4.	Special Area Grant	II nd	30.3.11	11.28	<u>299022</u> 31.3.11	8.63	2.65 (Short)	Date/position of transfer not intimated to GOI		
I	GB. Grant			378.42		383.04	4.62			28642767.00
II	Sp. A.B. Grant			22.56		19.914	(Excess) 2.646 (Short)			834707.00
Grand Total				400.98		402.954				29477474.00

Source- Information furnished by the FD, CPR, CUADD MP Bhopal and CEOZP

Inertest calculation:- (1) $1452100000 \times \frac{6}{100} \times \frac{45}{365} = 10741561.64$

(2) $463400000 \times \frac{6}{100} \times \frac{235}{365} = 17901205.479$

(3) $112840000 \times \frac{6}{100} \times \frac{45}{365} = 834706.84$