

**Appendix 2.1.1**  
*(Reference: Paragraph no. 2.1.3; Page 22 )*

**Details of records not submitted to audit**

1. Year wise Releases and expenditure of ULBs,
2. Stock Book,
3. Records related to tender document and Agreement files,
4. Records related to advances,
5. Expenditure vouchers,
6. Evaluation Report of scheme.

**Appendix 2.1.2**  
**(Reference: Paragraph no.2.1.6.1 & 2.1.8.3; Page No.23 & 35 )**  
**Delay in release of fund by AMAs to ULBs.**

Sl. No.	Nodal Officer	Period of receipt by Nodal officer		Period of release of fund to ULBs		Duration of delay in release of fund to ULBs
		Year	Date	Year	Date	
1	Apar Mukhya Adhikari, Badaun	2009-10	09.12.2009	2009-10	No release of fund	5 months to 15 months
			2010-11		19.08.2010	
		19.08.2010				
		14.01.2011				
		31.03.2011				
		2011-12		29.07.2011		
			06.08.2011			
03.09.2011						
2	Apar Mukhya Adhikari, Unnao	2009-10	24.11.2009	2009-10	30.03.2010	4 months
			25.03.2010			
		2010-11	28.07.2010	2010-11	14.07.2010	
			10.02.2011		26.11.2010	
		2011-12	04.08.2011	2011-12	12.09.2011	
17.10.2011						
3	Apar Mukhya Adhikari, Gorakhpur	2009-10	24.11.2009	2009-10	No release of fund	6 months
			25.03.2010			
		2010-11	28.07.2010	2010-11	03.06.2010	
			05.09.2010		17.08.2010	
			11.01.2011		07.12.2010	
		2011-12	27.08.2011	2011-12	31.01.2011	
20.12.2011						
4	Apar Mukhya Adhikari, Hamirpur	2009-10	17.11.2009	2009-10	No release of fund	16 months to 18 months
			31.03.2010			
		2010-11	29.09.2010	2010-11	25.03.2011	
			18.03.2011			
		2011-12	NA	2011-12	25.06.2011	
02.07.2011						
5	Apar Mukhya Adhikari, Hardoi	2009-12	18.12.2009	2009-10	09.03.2010	8 months to 18 months
		2010-11	20.08.2010	2010-11	09.09.2010	
			13.01.2011		10.09.2010	
					12.11.2010	
03.02.2011						

					10.03.2011	
					30.03.2011	
		2011-12	04.08.2011	2011-12	27.09.2011	
			30.03.2012		31.10.2011	
6	Apar Mukhya Adhikari, Jalaun	2009-10	08.12.2009	2009-10	No release of fund	15 months to 23 months
		2010-11	12.08.2010	2010-11	No release of fund	
16.09.2010						
		2011-12	07.06.2011	2011-12	31.10.2011	
			20.06.2011			
			27.09.2011			
			04.10.2011			
			11.11.2011			
7	Apar Mukhya Adhikari, Sonebhadra	2008-09	12.01.2009	2008-09	02.03.2009	7 months
			17.03.2009			
		2009-10	18.12.2009	2009-10	22.07.2009	
			31.03.2010			
		2010-11	24.09.2010	2010-11	06.07.2010	
			27.01.2011		15.02.2011	
					02.11.2010	
2011-12	07.09.2011	2011-12	19.10.2011			
8	Apar Mukhya Adhikari, Mahoba	2009-10	03.03.2010	2009-10	No release of fund	12 months to 28 months
		2010-11	05.09.2010	2010-11	No release of fund	
			01.03.2011			
		2011-12	04.09.2011	2011-12	02.04.2011	
					13.04.2011	
			01.03.2012		29.04.2011	
					30.04.2011	
			12.12.2011			
			26.12.2011			
9	Apar Mukhya Adhikari, Ambedkar Nagar	2008-09	30.09.2008	2008-09	No release of fund	12 months
		2009-10	02.09.2009	2009-10	05.06.2009	
			25.01.2010		12.06.2009	
					16.06.2009	
					03.09.2009	
					09.09.2009	
		2010-11	29.07.2010	2010-11	27.08.2010	
		2011-12	08.06.2011		22.12.2010	
	04.08.2011		18.11.2011			

**Appendix 2.1.3**  
**(Reference: Paragraph no.2.1.8.3; Page 38 )**  
**Amount parked in the bank of ULBs**

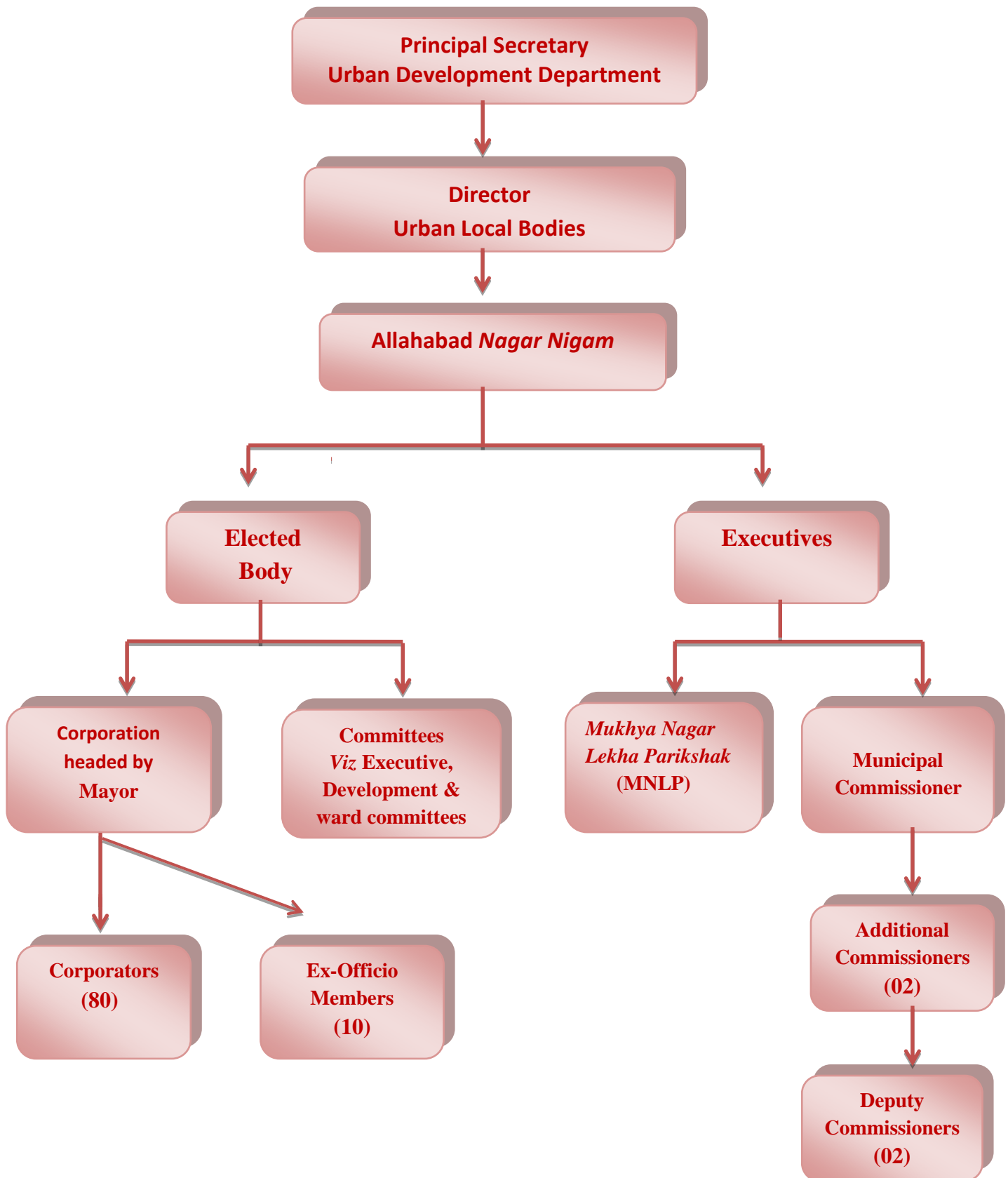
Sl. No.	Name of District	Principal Amount (₹ in lakh)	Interest Accrued (₹)
1	Ambedkar Nagar	149.50	10,40,914
2	Mahoba	112.97	1,12,001
3	Sonebhadra	8.16	5,27,859
4	Jalaun	71.16	1,73,627
5	Hamirpur	60.91	4,57,298
6	Gorakhpur	46.21	32,15,508
7	Badaun	148.60	17,10,772
8	Unnao	184.87	26,26,988
9	Hardoi	177.94	7,01,888
<b>Total Amount</b>		<b>960.32</b> <b>₹ 9.60 crore</b>	<b>1,05,66,855</b> <b>₹ 1.06 crore</b>

(Source: Records of ULBs)

**Appendix 2.1.4**  
**(Reference: Paragraph No. 2.1.10.5; Page 51)**  
**Non-obtaining of technical sanction from competent authority**

Sl. No.	Name of District	Number of the work	Estimated cost of the work	Expenditure by according of TS (₹ in lakhs)		Expenditure incurred (₹ in lakhs)
				Junior Engineer	Assistant Engineer	
1	Ambedkar Nagar	38	850.22	Nil	731.57	731.57
2	Badaun	165	4,385.07	854.63	75.80	930.43
3	Gorakhpur	53	251.88	50.72	133.70	184.42
4	Hamirpur	35	308.79	41.47	194.69	236.16
5	Hardoi	87	999.96	313.30	433.36	806.66
6	Jalaun	13	153.01	61.35	Nil	61.35
7	Mahoba	18	391.30	Nil	232.19	232.19
8	Sonebhadra	81	436.94	126.65	279.03	405.68
9	Unnao	107	1,747.80	134.76	1,385.62	1,520.38
<b>Grand Total</b>		<b>597</b>	<b>9,525.06</b>	<b>1,642.88</b>	<b>3,465.96</b>	<b>5,108.84</b>

**Appendix 2.2.1**  
*(Reference: Paragraph No 2.2.2; Page 61)*  
**Organogram of Allahabad Nagar Nigam**



**Appendix 2.2.2**  
**(Reference: Paragraph no. 2.2.9.2; Page )**  
**Details showing delayed approval of Budget during 2008-13**

Year	Annual Budget									Revised Budget								
	By Municipal Commissioner			By Executive Committee			By Corporation			By Municipal Commissioner			By Executive Committee			By Corporation		
	Due Date	Actual	Delay	Due Date	Actual Date	Delay	Due Date	Actual Date	Delay	Due Date	Actual Date	Delay	Due Date	Actual Date	Delay	Due Date	Actual Date	Delay
08-09	10.01.08	NA	NA	15.02.08	NA	NA	31.03.08	NA	NA	10.09.08	NA	NA	15.09.08	19.01.09	125	01.10.08	21.01.09	111
09-10	10.01.09	NA	NA	15.02.09	20.06.09	124	31.03.09	30.06.09	90	10.09.09	NA	NA	15.09.09	21.01.10	127	01.10.09	10.02.10	131
10-11	10.01.10	NA	NA	15.02.10	08.04.10	51	31.03.10	13.05.10	42	10.09.10	NA	NA	15.09.10	20.01.11	126	01.10.10	26.02.11	147
11-12	10.01.11	NA	NA	15.02.11	19.04.11	62	31.03.11	#	-	10.09.11	NA	NA	15.09.11	07.12.11	82	01.10.11	#	-
12-13	10.01.12	NA	NA	15.02.12	NA	NA	31.03.12	NA	NA	10.09.12	07.11.12	57	15.09.12	10.06.13	267	01.10.12	02.07.13	273

NA: Not made available

# During 2011-12 house was suspended.

(Source: Information made available by Allahabad Nagar Nigam)

**Appendix 2.2.3**  
**(Reference: Paragraph no. 2.2.9.4; Page 67)**  
**Details of Theater Tax realised**

Year	No. of Cinema halls	No. of Shows organised during the year	Actual realisation (₹ in lakh)	Should be realised (₹ in lakh)
2001-02	16	23,880	1.78	9.55
2002-03	16	23,580	2.29	9.43
2003-04	16	23,870	1.58	9.55
2004-05	14	21,100	1.45	8.44
2005-06	14	21,160	1.86	8.46
2006-07	14	20,050	1.60	8.02
2007-08	13	19,700	1.68	7.88
2008-09	12	18,240	1.35	7.30
2009-10	07	10,940	0.50	4.38
2010-11	12	17,885	1.02	7.15
2011-12	13	20,400	1.05	8.16
2012-13	13	19,785	2.50	7.91
<b>Total</b>		<b>2,40,590</b>	<b>18.66</b>	<b>96.23</b>
<b>The loss= ₹ 77.57 lakh</b>				

(Source: Information made available by Allahabad Nagar Nigam & Entertainment Tax Department, Allahabad)



## Appendix 2.2.4

(Reference: Paragraph no. 2.2.13.1; Page 78 )

### Details of encroached/ occupied ponds of Allahabad Nagar Nigam

Sl. No.	Mauza Name	Ponds Araji no.	Area	Circle Rate (Unit)	Total Value (₹ in lakh)	No. of Trespassers
1	Chaka, Pargna Arail	470/1	0.3990 Hectare	11,000.00 /m <sup>2</sup>	438.90	74
2	Chaka, Pargna Arail	470/2	1.5980 Hectare	11,000.00 /m <sup>2</sup>	175.78	-
3	Naini Dadri	36/2	02 Bigha 12 Biswa	12,000.00 /m <sup>2</sup>	763.78	34
4	Naini Dadri	37	01 Bigha 01 Biswa	12,000.00 /m <sup>2</sup>	308.45	-
5	Chak Bhatrai, Naini	74/2	02 Bigha 14 Biswa	8500.00//m <sup>2</sup>	561.82	10
6	Kajipur, Naini	77	01 Bigha 16 Biswa	65,00,000.00/ Hectare	28.64	11
7	Kajipur, Naini	67	10 Biswa	65,00,000.00/ Hectare	7.96	05
8	Sarai Memrej, Keedganj	43	03 Bigha 16 Biswa	18,000.00 /m <sup>2</sup>	1,674.43	01
9	Sarai Memrej, Keedganj	143	16 Biswa	18,000.00 /m <sup>2</sup>	352.51	14
10	Kajipur, Naini	142	18 Biswa	65,00,000.00/ Hectare	14.32	05
11	Bakshi Uparhar	348	01 Bigha 01 Biswa	15,000.00/m <sup>2</sup>	385.56	05
12	Harwara	102	01 Bigha 01 Biswa	8,500.00/m <sup>2</sup>	218.48	01
13	Chakdaud Nagar, Naini	56	03 Biswa	65,00,000.00/ Hectare	2.39	37
14	Pura Phateh Mohd. Naini	136/2	03 Bigha 10 Biswa	4,800.00/m <sup>2</sup>	411.26	44
15	Pura Phateh Mohd. Naini	136/1	Included in above	4,800.00/m <sup>2</sup>	00	-
16	Lokpur, Naini	19/3	12 Bigha 18 Biswa	4,800.00/m <sup>2</sup>	1,515.80	105
17	Naini Dadri	95	07 Biswa	12,000.00/m <sup>2</sup>	102.81	-
18	Fatehpur, Bichuaha	408	10 Bigha 02 Biswa	17,000.00/m <sup>2</sup>	4,203.22	35
19	Harwara	539/14	0.741 Hectare	8,500.00/m <sup>2</sup>	629.85	11
20	Harwara	539/11	0.265 Hectare	8500.00/m <sup>2</sup>	225.25	11
21	Mubarakpur, Kotwan	319	0.982 Hectare	2,00,000.00/ Hectare	1.96	-
22	Mubarakpur, Kotwan	371	0.377 Hectare	2,00,000.00/ Hectare	0.75	-
23	Ali patti, Allahpur	34	0.639 Hectare	15,000.00/m <sup>2</sup>	1,039.50	22
24	Ali patti, Allahpur	34	0.199 Hectare	15,000.00/m <sup>2</sup>	298.50	-
25	Ali patti, Allahpur	34	0.239 Hectare	15,000.00/m <sup>2</sup>	358.50	-
<b>Total money</b>					<b>13,720.42 lakh</b>	<b>Say ₹ 137.20 crore</b>

(Source: Information made available by Allahabad Nagar Nigam)

**For calculation:**

01 Hectare = 4.08 Bigha

01 Bigha = 2,448.00 square metre

01 Hectare= 10,000 square metre

01 Biswa= 122.40 square metre

## Appendix 2.2.5

(Reference: Paragraph no. 2.2.14.2; Page 81)

### Position of non/improper maintenance of records during 2008-13

Sl. No.	Authority (Lekha Niyamawali, 1960)	Proforma no. in which record was to be maintained	Name of records not maintained	Name of records not maintained properly	Remarks
1	Rule 11	04	--	Departmental cash book (except tax department)	
2	Rule 20	15	Receipt to be issued by the cashier in lieu of Tax deposited by tax collector		
3	Rule 21	16	Details of daily collection of taxes by the zonal offices.		
4	Rule 42 (2)	29	Personal ledger account in respect of firms/contractors with whom regular transactions occurred.		
5	Rule 52	30	Register for Permanent advances to employees		
6	Rule 54	31	Account of Permanent advances to employees		
7	Rule 57 (a)	33		Temporary Advance Register	Adjustment entry of the advances was not done.
8	Rule 66	42	Investment register		
9	Rule 67	43	Deposit register		
10	Rule 71	44 & 45	--	Suit and decree register, Court decree register	Only payments made to the counsels were entered but other details like details of decretal amount and payment there against, were not mentioned.
11	Rule 88 (3)	Proforma B-1	Expenditure on original works executed		
12	Rule 88 (3)	Proforma P-4	Expenditure details of Government's grants		
13	Rule 88 (3)	Proforma P-5	Details of developmental schemes		
14	FHB Vol- VI		--	Stock register by Jankarya Vibhag & Fuel and lubricants stock register of work shop	In the stock register, entries in respect of bitumen received for MKM works (2012-13) were made. Besides, the stock register was never closed, closing balances were calculated. Entries of fuel and lubricants were not done properly in stock register.
15	Para 9 (3) Sarvjanik karyalekha Niyamawali, 1974			Measurement book	Bill no, check no. regarding payments were not mentioned.

(Source: Lekha Niyamawali, 1960, Sarvjanik Karya Lekha Niyamawali, 1974, FHB, Vol-VI and information collected from ANN).

**Appendix 2.2.6**  
**(Reference: paragraph no. 2.2.15.1; Page 81)**  
**Position of meetings of the Corporation during 2008-13**

Year	Number of meeting due	Details of meetings held		Date of issue of minutes of meetings	Number of days taken in issuance of minutes of meetings
		No.	Date of meeting held		
2008-09	06	11	02.04.2008	24.05.2008	51
			04.04.2008	24.05.2008	49
			30.05.2008	07.08.2008	68
			31.05.2008	07.08.2008	67
			11.08.2008	10.11.2008	29
			12.08.2008	11.11.2008	28
			19.08.2008	10.11.2008	21
			20.08.2008	10.11.2008	20
			11.11.2008	01.12.2008	13
			19.11.2008	03.12.2008	19
			21.01.2009	22.12.2009	334
2009-10	06	11	24.06.2009	22.12.2009	180
			25.06.2009	22.12.2009	179
			27.06.2009	22.12.2009	177
			30.06.2009	22.12.2009	174
			15.09.2009	22.12.2009	97
			16.09.2009	22.12.2009	96
			26.10.2009	08.01.2010	73
			25.01.2010	26.03.2010	59
			03.02.2010	30.04.2010	85
			10.02.2010	01.05.2010	79
			29.03.2010	15.07.2010	107
11.05.2010	15.07.2010	64			
2010-11	06	06	12.05.2010	16.07.2010	64
			13.05.2010	04.08.2010	82
			02.12.2010	16.03.2011	103
			26.02.2011	18.03.2011	19
			23.03.2011	13.06.2011	81
			29.04.2011	14.06.2011	45
2011-12	06	09	03.05.2011	14.06.2011	41
			25.06.2011	05.07.2011	09
			06.07.2011	30.07.2011	23
			03.11.2011	Not mentioned	--
			04.11.2011	08.12.2011	33
			11.11.2011	Not mentioned	--
			15.11.2011	Not mentioned	--
			24.12.2011	24.02.2012	61
14.09.2012	05.10.2012	20			
2012-13	06	06	22.12.2012	08.04.2013	106
			24.12.2012	08.04.2013	104
			26.12.2012	08.04.2013	102
			28.12.2012	08.04.2013	100
			31.12.2012	08.04.2013	97

(Source: Minutes of meetings of corporation during 2008-13).

**Appendix 2.2.7**  
*(Reference: Paragraph no. 2.2.15.2; page )*  
**Important sources generating error signals**

- Questions raised by the respected members of the parliament and the State Legislature;
- Report of the Comptroller and Auditor General of India tabled in the *Vidhan Sabha*;
- Inspection Reports of the State Principal Accountant General;
- Information called for under RTI Act, 2005 by various applicants;
- Complaints received in complaint boxes/registers;
- Applications received in Grievance Redressal Cell; and
- Reports appearing in media-electronic and print.

**Appendix 2.3.1****(Reference: Paragraph no. 2.3.3 & 2.3.4; Page 86 )****Details of Bank Accounts opened in Nagar Palika Parishads**

Sl. No.	Name of N.P.Ps.	Total No. of bank Accounts Opened	No. of Current A/cs	No. of Saving A/cs	No. Of PLAs	No. of dormant accounts	Amount blocked in dormant accounts as on 31.3.2013 (₹)	Closing Balance of current accounts as on 31.03.2013 (₹)
1	Achhnera	4	3	1	0	0	0	23,92,059.19
2	Basti	19	2	17	0	8	2,86,565.34	76,300.00
3	Bindaki-Fatehpur	8	2	6	0	1	15,673.00	1,73,438.00
4	Chitrakoot-Karvi	16	14	1	1	6	9,762.56	4,53,16,677.51
5	Faridpur-Bareilly	5	0	4	1	0	0	00.00
6	Fatehpur	13	5	7	1	0	0.00	3,89,43,538.55
7	Ghazipur	10	5	4	1	0	0	88,56,909.06
8	Hardoi	21	4	16	1	9	93,13,146.93	37,34,000.00
9	Lalitpur	10	2	6	2	2	3,283.00	2,12,44,723.00
10	Mubarakpur-Azamgarh	10	5	4	1	3	8,159.00	8,159.00
11	Muradnagar-Ghaziabad	7	4	2	1	1	38,342.10	73,08,541.48
12	Nageena- Bijnore	5	4	0	1	0	0	1,04,95,183.19
13	Siyana-Bulandshahr	9	4	3	2	0	0	1,42,02,435.42
14	Sultanpur	15	4	9	2	4	3,408.09	2,26,83,760.44
15	Utaraula	11	2	8	1	3	3,648.64	2,16,55,086.67
<b>Total</b>		<b>163</b>	<b>60</b>	<b>88</b>	<b>15</b>	<b>37</b>	<b>96,81,988.66</b>	<b>19,70,90,811.51</b>

## Appendix 2.3.2

(Reference: Paragraph no. 2.3.4; Page 86)

### Loss of Interest due to operation of Current Account in place of Savings Account

(In ₹)

Name of NPP	CA Number	C.B. on 31.03.09	Interest @4%	C.B. on 31.03.10	Interest @ 4%	C.B. on 31.03.11	Interest @4%	C.B. on 31.03.12	Interest @ 4%	C.B. on 31.03.13	Interest @ 4%
Interest on Previous Year		0	0	14,19,691.197	56,787.6479	14,43,587.5	57,743.5	29,43,502.219	1,17,740.0888	28,56,959.21	1,14,278.3684
Achnera	40098	77,761	3,110.44	4,300	172	14,871.19	594.8476	1,34,663.19	5,386.5276	20,35,579.19	81,423.1676
	101	66,051.7	2,642.068	22,412.7	896.508	2,08,116.7	8,324.668	0	0	0	0
	14	0	0	0	0	0	0	1,09,242.75	4,369.71	68,470	2,738.8
	16	0	0	0	0	0	0	2,88,010	11,520.4	288,010	11,520.4
Basti	386	0	0	0	0	0	0	0	0	68,590	2,743.6
	1	0	0	0	0	0	0	0	0	7,710	308.4
Bindaki	1471	15,673	626.92	15,673	626.92	15,673	626.92	15,673	626.92	15,673	626.92
	583	4,40,883	17,635.32	1,58,073	6,322.92	1,32,310	5,292.4	1,72,236	6,889.44	1,57,765	6310.6
Chitrakoot	5320	19,56,341.51	78,253.6604	6,55,343.51	26,213.7404	41,10,428.66	1,64,417.1464	91,33,014	3,65,320.56	2,23,52,891.51	8,94,115.6604
	9482	19,840	793.6	19,841.11	793.6444	19,840.12	793.6048	21,712	868.48	22,144	885.76
	16	1,64,923	6,596.92	2,04,418	8,176.72	3,77,716	15,108.64	2,31,202	9,248.08	6,75,182	27,007.28
	8999	41,452.29	1,658.0916	27,205	1,088.2	27,205.29	1,088.2116	46,154	1,846.16	47,015	1,880.6
	6610	500	20	500	20	500	20	500	20	500	20
	483	2,752.67	110.1068	2,752	110.08	2,752	110.08	2,752	110.08	2,752	110.08
	2852	2,254	90.16	2,254	90.16	2,254	90.16	2,254	90.16	2,254	90.16
	2687	3,010.16	120.4064	3,010.16	120.4064	3,010.16	120.4064	3,010.16	120.4064	3,010	120.4
	7395	307.9	12.316	307.9	12.316	307.9	12.316	308	12.32	308	12.32
	318	1,438.27	57.5308	1,438.27	57.5308	1,438.37	57.5348	1,438.27	57.5308	1,438	57.52
	10043	1,57,284.15	6,291.366	8,69,864	34,794.56	99,896.15	3,995.846	79,005	3,160.2	79,005	3,160.2
		347.86	13.9144	347.86	13.9144	347.86	13.9144	0	0	0	0
	5673	16,792	671.68	16,792	671.68	16,792	671.68	18,675	747	19,051	762.04

	7381	0	0	0	0	0	0	0	0	1,11,16,470	4,44,658.8
	314	0	0	0	0	0	0	0	0	1,09,94,657	4,39,786.28
Faridpur	0	0	0	0	0	0	0	0	0	0	0
Fatehpur	6962	0	0	0	0	0	0	0	0	3,38,04,288	13,52,171.52
	6862	0	0	0	0	0	0	2,26,995	9,079.8	26,65,045.42	1,06,601.8168
	CA-01	5,43,270.31	21,730.8124	8,10,657.31	32,426.2924	9,08,341.31	36,333.6524	3,30,287.31	13,211.4924	7,03,676.31	28,147.0524
	CA-02	39,30,210.97	1,57,208.4388	52,23,516.97	2,08,940.679	48,94,743.97	1,95,789.7588	3,71,548.97	14,861.9588	4,65,028.97	18,601.1588
	CA-3446	7,09,401.85	28,376.074	8,23,999.85	32,959.994	9,32,148.85	37,285.954	12,39,693.85	49,587.754	13,05,499.85	5,2219.994
Ghazipur	361	0	0	0	0	0	0	0	0	78,212.79	3,128.5116
	343	0	0	0	0	0	0	0	0	37,13,685.79	1,48,547.4316
	6023	0	0	0	0	0	0	0	0	41,62,998.39	1,66,519.9356
	20060	0	0	0	0	0	0	0	0	3,05,576.45	12,223.058
	422	0	0	0	0	0	0	0	0	5,96,435.64	23,857.4256
Hardoi	47511	65,800	2,632	68,200	2,728	70,600	2,824	73,400	2,936	76,300	3,052
	24013	1,09,800	4,392	1,19,800	4,792	1,19,800	4,792	1,19,800	4,792	1,19,800	4,792
	43249	7,22,700	28,908	5,80,700	23,228	6,14,400	24,576	4,12,900	16,516	11,45,500	45,820
	24016	59,28,700	2,37,148	99,23,600	3,96,944	37,69,900	1,50,796	30,40,500	1,21,620	23,92,400	95,696
Lalitpur	1133255414	51,09,569	2,04,382.76	29,89,108	1,19,564.32	71,52,179	2,86,087.16	60,01,215	2,40,048.6	1,84,54,158	7,38,166.32
	18	0	0	20,09,449	80,377.96	20,52,148	82,085.92	30,31,680	1,21,267.2	27,90,565	1,11,622.6
Mubarakpur Azamgarh	3650	13,036	521.44	5,694	227.76	5,794	231.76	6,022	240.88	6,022	240.88
	4074	2,924	116.96	7,84,370	31,374.8	67,38,046	2,69,521.84	21,12,991	84,519.64	0	0
	4059	981	39.24	931	37.24	931	37.24	931	37.24	931	37.24
	3493	1,206	48.24	1,206	48.24	1,206	48.24	1,206	48.24	1,206	48.24
	33142	0	0	76,722	3,068.88	11,276	451.04	11,186	447.44	0	0
Muradnager Ghaziabad	43	13,215.23	528.6092	5,131.23	205.2492	23,43,260.23	93,730.4092	84,511.23	3,380.4492	57,95,675.23	2,31,827.0092
	39	6,17,654.04	24,706.1616	15,84,617.57	63,384.7028	5,75,134.57	23,005.3828	2,26,674.17	9,066.9668	12,40,243.17	49,609.7268
	G2	45,827.98	1,833.1192	34,429.98	1,377.1992	45,309.98	1,812.3992	44,976.98	1,799.0792	2,34,280.98	9,371.2392
	1066	38,342.1	1,533.684	38,342.1	1,533.684	38,342.1	1,533.684	38,342.1	1,533.684	38,342.1	1,533.684

Nageena Bijnore	11121345119	1,36,066.1	5,442.644	4,21,371.1	16,854.844	1,47,630	5905.2	60,990.1	2,439.604	10,67,218.1	42,688.724
	11121345108	72,481	2,899.24	20,384	815.36	17,472	698.88	10,745	429.8	2,343	93.72
	19931	10,30,133	41,205.32	7,99,667	31,986.68	35,99,190	1,43,967.6	35,52,282	1,42,091.28	93,76,384	3,75,055.36
	1064	5,149	205.96	5,149	205.96	5,149	205.96	5,039	201.56	0	0
	647	15,52,960.19	62,118.4076	2,33,924.19	9,356.9676	2,37,507.19	9,500.2876	21,35,719	85,428.76	49,238.19	1,969.5276
	1120	48,134	1,925.36	51,592	2,063.68	53,419	2,136.76	55,442	2,217.68	0	0
	1121	9,940	397.6	10,654	426.16	11,031	441.24	11,448	457.92	0	0
Siyana Bulandshahr	11333775037	9,44,095.42	37,763.8168	3,86,608.42	15,464.3368	80,77,484.42	3,23,099.3768	17,91,955.42	71,678.2168	1,24,19,450.42	4,96,778.0168
	201909	35,20,901	1,40,836.04	10,28,392	41,135.68	12,78,386	51,135.44	22,280	891.2	17,61,336	70,453.44
	4465605	0	0	0	0	10,000	400	9,150	366	8,600	344
	337569	0	0	0	0	29,754	1,190.16	9,309	372.36	13,049	521.96
Sultanpur	11166806113	45,85,509	1,83,420.36	22,41,472	89,658.88	61,92,182	2,47,687.28	1,05,20,797	4,20,831.88	1,90,41,865	7,61,674.6
	24002	7,34,535.96	29,381.4384	10,03,672.87	40,146.9148	17,74,969.49	70,998.7796	27,94,078.17	1,11,763.1268	14,40,575.04	57,623.0016
	36057	0	0	0	0	16,66,808.2	66,672.328	3,09,343.2	12,373.728	6,73,434.2	26,937.368
	29040	8,93,786.6	35,751.464	10,34,486.6	41,379.464	12,39,086.6	49,563.464	14,38,586.6	57,543.464	15,27,886.2	61,115.448
Utraula, Balrampur	10813774251	3,27,042.67	13,081.7068	3,36,869.67	13,474.7868	1,24,86,682.67	4,99,467.3068	1,81,09,957.67	7,24,398.3068	2,16,50,090.67	8,66,003.6268
	30328308352	8,11,295	32,451.8	10,746	429.84	10,196	407.84	8,646	345.84	4,996	199.84
		3,54,92,279.93	14,19,691.197	3,60,89,687.57	14,43,587.5	7,35,87,555.48	29,43,502.219	7,14,23,980.36	28,56,959.214	19,99,47,770.8	79,97,910.833

**Total Interest**

2008-09                    14,19,691.20

2009-10                    14,43,587.50

2010-11                    29,43,502.22

2011-12                    28,56,959.21

2012-13                    79,97,910.80

**Total                    1,66,61,650.90**



### Appendix 2.3.3

(Reference: Paragraph no. 2.3.5; Page 86)

#### Details of Earned Interest on Schemes deposits

Sl. No.	Name of NPPs	No.	Purpose	Bank Account No.	Year					Total Amount (₹)
					2008-09	2009-10	2010-11	2011-12	2012-13	
1	Basti	1	XIFC	3201030060	00	00	00	00	366.00	366.00
		2	UIDSSMT	3143000100109682	00	00	00	00	25,58,034.00	25,58,034.00
		3	UIDSSMT(SWM)	3143000100104641	00	00	00	00	31,436.00	31,436.00
		4	UIDSSMT (SWM)	3143000100104650	00	00	00	00	20,276.00	20,276.00
		5	TFC	0587000100355842	00	00	00	00	3,01,091.00	3,01,091.00
		6	BRGF	1208010012314	00	00	00	00	3,51,455.00	3,51,455.00
2	Bindaki, Fatehpur	1	TFC	0170000100324031	10,948.00	43,641.00	60,576.00	87,139.00	1,96,836.00	3,99,140.00
		2	BRGF	30670050318	00	68,366.00	78,308.00	64,955.00	13,652.00	2,25,281.00
		3	Adarsh Nagar Yojana	30487270208	30,709.00	49,191.00	4,508.00	65,165.00	24,105.00	1,73,678.00
3	Faridpur, Bareilly	1	TFC	422600009442	13,284.00	38,144.00	71,775.00	87,109.00	1,62,495.00	3,72,807.00
		2	Adarsh Nagar Yojana	6065000100002770	00	00	1,57,608.00	1,44,971.00	29,888.00	3,32,467.00
4	Fatehpur	1	UIDSSMT (WS)	0170000100323209	90,370.00	2,52,489.00	1,74,283.00	1,09,208.00	2,46,054.00	8,72,404.00
		2	UIDSSMT (SWM)	0170000100323193	9,462.00	5,20,602.00	18,661.00	42,396.00	3,30,292.00	9,21,413.00
		3	TFC	0170000100324022	44,771.00	1,08,233.00	3,02,744.00	4,79,668.00	8,37,128.00	17,72,544.00
5	Ghazipur	1	TFC	6267859	00	00	00	00	2,72,791.00	2,72,791.00
		2	UIDSSMT	6264001	00	00	00	00	1,74,951.00	1,74,951.00
6	Lalitpur	1	TFC	299000103270841	27,574.00	69,222.00	2,55,726.00	4,24,691.00	5,46,062.00	13,23,275.00
		2	BRGF	20211	00	1,02,312.00	1,88,157.00	00	00	2,90,467.00
		3	BRGF	0020	00	00	00	18,410.00	1,03,893.00	1,22,303.00
7	Murad Nagar, Ghaziabad	1	Adarsh Nagar Yojana	19805	00	00	00	00	20,272.00	20,272.00
8	Siyana, Bulandshahr	1	TFC	69000402408357	9,094.00	12,162.00	82,785.00	1,50,956.00	1,21,473.00	3,76,470.00
9	Utraula, Gonda	1	TFC	105031707	00	00	00	94,223.00	1,21,360.00	2,15,583.00
		2	BRGF	20834012317	00	32,263.00	27,916.00	3,30,936.00	45,236.00	4,36,351.00
<b>Total</b>									<b>1,15,64,855.00</b>	



**Appendix 2.3.4**  
(Reference: Paragraph no. 2.3.6; Page 86 )  
**Details of difference between Cash book and Bank Passbook.**

(Amount in ₹)

Sl. No.	Name of N.P.P.	Date of Balance	Closing Balance as per Cash Book	Closing Balance as per Pass Books	Difference
1	Achnera, Agra	31.03.09	1,92,989.96	3,81,717.70	1,88,727.74
		31.03.10	16,13,943.96	9,12,176.70	7,01,767.26
		31.03.11	2,22,565.96	19,73,728.89	17,51,162.93
		31.03.12	19,48,937.96	16,53,681.94	2,95,256.02
		31.03.13	84,42,388.96	58,66,443.94	25,75,945.02
2	Basti	31.03.09	15,11,35,012.54	15,71,89,455.99	60,54,443.45
		31.03.10	92,95,042.67	4,16,88,838.21	3,23,93,795.54
		31.03.11	1,45,54,906.24	2,12,48,965.15	66,94,058.91
		31.03.12	3,46,72,549.68	1,89,46,979.94	1,57,25,569.74
		31.03.13	17,07,21,180.70	16,39,07,086.66	68,14,094.04
3	Bindaki, Fatehpur	31.03.09	68,33,881.00	71,96,490.00	3,62,609.00
		31.03.10	31,68,628.00	92,96,513.00	61,27,885.00
		31.03.11	1,02,07,609.00	1,12,78,153.00	10,70,544.00
		31.03.12	42,85,451.00	79,74,105.00	36,88,654.00
		31.03.13	68,80,076.00	92,12,949.00	23,32,873.00
4	Chitrakoot-Karvi	31.03.09	30,10,75,313.54	3,33,32,970.54	26,77,42,343.00
		31.03.10	2,80,05,402.54	2,97,33,515.54	17,28,113.00
		31.03.11	2,68,66,934.54	3,09,39,916.54	40,72,982.00
		31.03.12	30,10,50,627.54	3,35,39,135.54	26,75,11,492.00
		31.03.13	5,97,13,008.54	6,78,91,327.54	81,78,319.00
5	Faridpur, Bareilly	31.03.09	20,24,232.78	42,42,210.78	22,17,978.00
		31.03.10	63,62,456.78	1,06,35,464.78	42,73,008.00
		31.03.11	74,59,660.38	1,54,67,652.00	80,07,991.62
		31.03.12	40,79,699.48	87,67,349.48	46,87,650.00
		31.03.13	1,93,63,454.48	2,08,47,834.48	14,84,380.00
6	Fatehpur	31.03.09	2,48,26,647.95	6,28,72,632.63	3,80,45,984.68
		31.03.10	5,32,05,026.85	7,30,93,960.20	1,98,88,933.35
		31.03.11	4,04,58,965.85	7,06,50,055.20	3,01,91,089.35
		31.03.12	4,32,07,898.35	6,02,41,815.70	1,70,33,917.35
		31.03.13	4,05,78,864.35	10,08,59,367.20	6,02,80,502.85
7	Ghazipur	31.03.09	2,67,01,416.36	2,66,01,275.75	1,00,140.61
		31.03.10	1,85,14,156.26	89,22,585.19	95,91,571.07
		31.03.11	1,88,65,600.63	1,32,73,384.74	55,92,215.89
		31.03.12	3,31,57,024.11	1,32,41,323.25	1,99,15,700.86
		31.03.13	8,19,69,527.14	2,47,01,522.74	5,72,68,004.40
8	Hardoi	31.03.09	4,66,28,000.00	4,08,12,100.00	58,15,900.00
		31.03.10	3,58,58,200.00	2,78,01,100.00	8,05,7100.00
		31.03.11	1,88,36,900.00	2,88,60,800.00	1,00,23,900.00

		31.03.12	2,56,11,800.00	3,99,03,000.00	1,42,91,200.00
		31.03.13	3,46,21,400.00	9,08,77,600.00	5,62,56,200.00
9	Lalitpur	31.03.09	2,35,43,705.00	2,61,41,601.00	25,97,896.00
		31.03.10	3,94,93,030.00	4,11,16,820.00	16,23,790.00
		31.03.11	3,42,09,412.00	4,07,63,228.00	65,53,816.00
		31.03.12	93,99,222.00	1,69,85,461.00	75,86,239.00
		31.03.13	6,24,14,478.00	6,04,75,603.00	19,38,875.00
10	Mubarakpur, Azamgarh	31.03.09	47,47,665.00	64,49,599.00	17,01,934.00
		31.03.10	55,61,707.00	80,56,824.00	24,95,117.00
		31.03.11	50,58,945.00	1,02,35,720.00	51,76,775.00
		31.03.12	25,07,112.00	91,54,013.00	66,46,901.00
		31.03.13	44,69,450.00	1,01,96,383.00	57,26,933.00
11	Muradnagar, Ghaziabad	31.03.09	60,39,986.32	73,77,655.32	13,37,669.00
		31.03.10	1,56,10,058.43	2,08,57,386.43	52,47,328.00
		31.03.11	1,02,14,456.68	1,16,85,699.68	14,71,243.00
		31.03.12	55,98,526.28	59,73,442.28	3,74,916.00
		31.03.13	1,96,21,640.26	1,83,10,393.26	13,11,247.00
12	Nageena, Bijnore	31.03.09	31,00,586.00	74,11,547.87	43,10,961.87
		31.03.10	25,49,455.00	37,04,923.87	11,55,468.87
		31.03.11	33,90,846.00	57,57,728.87	23,66,882.87
		31.03.12	76,26,452.00	72,48,480.87	3,77,971.13
		31.03.13	94,07,159.00	1,40,58,236.87	46,51,077.87
13	Siyana, Bulandshahr	31.03.09	21,59,601.30	1,09,13,970.30	87,54,369.00
		31.03.10	1,04,84,588.30	1,35,56,846.30	30,72,258.00
		31.03.11	1,22,53,937.30	1,76,76,594.30	54,22,657.00
		31.03.12	1,75,463.30	47,67,219.30	45,91,756.00
		31.03.13	78,39,312.30	2,11,11,164.30	1,32,71,852.00
14	Sultanpur	31.03.09	1,18,57,750.20	1,50,36,979.48	31,79,229.28
		31.03.10	67,62,704.29	2,06,37,143.39	1,38,74,439.10
		31.03.11	2,02,44,019.46	2,56,28,191.71	53,84,172.25
		31.03.12	2,11,90,314.37	2,26,67,111.39	14,76,797.02
		31.03.13	4,35,58,170.57	6,61,10,056.26	2,25,51,885.69
15	Utraula, Balrampur	31.03.09	88,28,658.37	1,07,60,651.37	19,31,993.00
		31.03.10	36,71,685.37	64,86,393.37	28,14,708.00
		31.03.11	1,22,66,606.37	1,75,34,599.37	52,67,993.00
		31.03.12	1,85,16,186.37	2,25,69,801.37	40,53,615.00
		31.03.13	2,65,96,223.37	3,12,69,361.37	46,73,138.00
<b>Total</b>		31.03.09			<b>34,43,42,178.63</b>
		31.03.10			<b>11,30,45,282.19</b>
		31.03.11			<b>9,90,47,483.82</b>
		31.03.12			<b>36,82,57,635.12</b>
		31.03.13			<b>24,93,15,326.87</b>

**Appendix 3.1**  
(Reference: Paragraph no. 3.4.2; page.110)  
**Non-reconciliation of Cash Balances**

(₹ in lakh)

Sl. No.	District	Units	As per Cash Book	As per Pass Book	Difference Amount not reconciled
<b>As on 31<sup>st</sup> March 2011</b>					
1	Rampur	KP Milak	35.44	36.32	0.88
2	Sonebhadra	KP Babhani	264.64	292.86	28.22
3	Sonebhadra	KP Duddhi	36.47	39.62	3.15
4	Chitrakoot	KP Ramnagar	103.37	116.17	12.80
5	Chitrakoot	KP Manikpur	118.34	156.40	38.06
<b>Total</b>					<b>83.11</b>
<b>As on 31<sup>st</sup> March 2012</b>					
1	LakhimpurKheri	ZP LakhimpurKheri	2169.22	2291.85	122.63
2	Gautam Buddha Nagar	ZP Gautam Buddha Nagar	533.20	651.90	118.70
3	Kanpur Nagar	KP Ghatampur	20.56	32.23	11.67
4	Pilibhit	KP Barkheda	21.37	66.75	45.38
<b>Total</b>					<b>298.38</b>

(Source: Audit Inspection Report number 64,79,63,29 and 34 of 2011-12 and 05,232,244 and 129 of the year 2012-13).

**Appendix 3.2**  
**Functions of Standing Committees**  
(Reference: Paragraph no. 3.7; page 113)

**(a) Standing Committees in Gram Panchayat**

- (i) **Niyojan Avam Vikas Samiti:** The planning and development committee is responsible for preparing development plan for *Gram Panchayat* area and implementing Agriculture, Animal Husbandry and Poverty Alleviation schemes.
- (ii) **Shiksha Samiti:** Implementation of schemes regarding primary education, adult and informal education and literacy programme.
- (iii) **Nirman Karya Samiti:** Construction Committee is responsible for all construction and maintenance works and quality thereof.
- (iv) **Swasthya Avam Kalyan Samiti:** Health and Welfare Committee is enshrined with the task of Medical, Health, Family planning and Social Welfare Schemes. Specially implementation of Women and Child Welfare Schemes.
- (v) **Prashasanik Samiti:** Administrative Committee deals with matters related to establishment of employees and fair price shop of *Gram Panchayat*.
- (vi) **Jal Prabandhan Samiti:** Water management Committee deals with operation and maintenance of Drinking Water Scheme and Tube wells.

**(b) Standing Committees in Kshetra Panchayat/Zila Panchayat**

- (i) **Niyojan Avam Vikas Samiti:** Planning and development committee is assigned the task to prepare a plan for *Gram Panchayats* and to implement the Agriculture, Animal Husbandry and Poverty Alleviation schemes.
- (ii) **Shiksha Samiti:** Education committee is assigned the task regarding Primary Education, upper primary education, informal education and literacy programme.
- (iii) **Nirman Karya Samiti:** Construction committee is entrusted with the task to have effective control and Quality assurance in all the temporary and permanent constructions and maintenance works.
- (iv) **Swasthya Avam Kalyan Samiti:** Health and welfare committee is responsible for implementation of Medical, Health and Family Welfare schemes.
- (v) **Prashasanik Samiti:** Administrative Committee is responsible for all the subjects of Personnel engaged under the control of *Gram Panchayat* and works related to fair price shops.
- (vi) **Jal Prabandhan Samiti:** Water management Committee is responsible for operation and maintenance of tube wells and operation of schemes regarding drinking water.

### Appendix 3.3

(Reference: Paragraph no. 3.11; page 118)

#### Revenue realised from own sources

- (a)& (b) Taxes on land revenue
- (c) Tax on theatre and cinema
- (d) Tax on animal
- (e) Tax on sale of goods in *haat* or *melas*
- (f) Fees on registration of animals sold in any market under GP
- (g) Fees on slaughter house
- (h) Water rates.

#### **Taxes, fees etc. levied by ZPs & KPs as per Section-119 of UP KP & ZP Act 1961:**

- (i) Circumstances and Property Tax (Section 120)
- (ii) Fees for use otherwise than under a lease of property of a ZP & KP (Section 142)
- (iii) License fees (Section 145)
- (iv) Fees for the use of libraries, *sarais* and *paraos* etc. *Haat Bazar* and tolls for use of bridges (Section 144)
- (v)
  - (a) License fees on brokers, commission agents, weigh-men or measures practicing their calling within markets (Section 145)
  - (b) Toll on vehicles, park animals or porters for sale in markets
  - (c) Market fees for sale of goods
  - (d) Fees on registration of animals sold in market.

**Appendix 3.4**  
(Reference: Paragraph no. 3.11; page 118)  
**Aggregate Receipts Time series data on resources of PRI**

(₹ in crore)

Nature of Fund	2008-09	2009-10	2010-11	2011-12	2012-13	Total
Own revenue	91.80	103.73	131.36	127.08 <sup>1</sup>	170.21	624.18
CFC transfers (Central Finance Commission devolutions)	587.28	585.60	911.29	1,473.51	1,742.36	5,300.04
SFC transfers (State Finance Commission devolutions)	1,281.68	1,262.07	1,787.57	2,172.38 <sup>2</sup>	2,455.04	8,958.72
GOI grants for CSS	8,679.89	12,119.67	10,737.28	<b>9,006.91</b> <sup>3</sup>	7,816.28	48,360.04
<b>Total</b>	<b>10,640.65</b>	<b>14,071.07</b>	<b>13,567.50</b>	<b>12,779.88</b>	<b>12,183.89</b>	<b>63,242.98</b>

(Source: Director *Panchayati Raj* Lucknow; Dy. Director, *Zila Panchayat* Monitoring Cell, Lucknow; Commissioner, Rural Development Lucknow)

<sup>1</sup> Only *Zila Panchayat*.

<sup>2</sup> Differs from annual technical inspection report 2010-11 because the Director, *Panchayati Raj* furnished different figures.

<sup>3</sup> Only ₹ 3889.15 crore released to PRIs.



### Appendix 4.1.1

(Reference: Paragraph no. 4.1.5; page 128)

#### Name of the units selected for collection of information

Sl No.	District	Zila Panchayat	DPRO	Khestra Panchayat	Gram Panchayat
1	Jaunpur	ZP, Jaunpur	DPRO, Jaunpur	KP, Sujanganj	GP Pilkichhan, KP Khutahan
2					GP Manikpur, KP Madihaun
3					GP Hathera, KP Rampur
4					GP Hatwan, KP Dobhi
5					GP Mukeripur, KP Dobhi
6					GP Patti Kiratrah, KP Rampur
7					GP Alamganj, KP Barsathi
8					GP Suratpur, KP Muftiganj
9	Mau	ZP, Mau	DPRO, Mau	KP, Kopaganj	GP Dewaria Bujurg, KP Muhammadabad
10					GP Khalispur, KP Kopaganj
11					GP Padari, KP Ranipur
12					GP Gotha, KP Doharighat
13					GP Ranveerpur, KP Pardaha
14					GP Rasri, KP Ghosi
15					GP Nadwansarai, KP Badraon
16					GP Dubaari, KP Fatahpur Mandaw
17	Mahrajganj	ZP, Mahrajganj	DPRO, Mahrajganj	KP, Sadar	GP Bhagwanpur, KP Nichlaul
18					GP KhairahwaJangal, KP Nautanwan
19					GP Belsad, KP Dhani
20					GP Digahi, KP Nichlaul
21					GP Amarootiya, KP Mithaura
22					GP HarpurPakadi, KP Siswan
23					GP Chhatiram, KP Partawal
24					GP Shitalapura, KP Siswan
25	Gorakhpur	ZP, Gorakhpur	DPRO, Gorakhpur	KP, Basgaon	GP Sonbarsa, KP Charganwa
26					GP Vadgo, KP Pali
27					GP Bharpahi, KP Pali
28					GP Variadiah, KP Badahalganj
29					GP Sarpataha, KP Kaimpiarganj
30					GP Sonaura Khurd, KP Kaimpiarganj

31					GP Ramnagar, KP Sahajanwan
32					GP Tal Likhia, KP Jangalkaudia
33	Basti	ZP, Basti	DPRO, Basti	KP, Kaptanganj	GP Baijipur, KP Bankati
34					GP Bairagal, KP Dubaulia
35					GP Gaur, KP Gaur
36					GP Mugraha, KP Rudhauri
37					GP Nidhara, KP Rudhauri
38					GP Amari, KP Haraia
39					GP Achraul, KP Parasurampur
40					GP Dhensa, KP Rudhauri
41	Bahraich	ZP, Bahraich	DPRO, Bahraich	KP, Risia	GP Baundi Fatahe Ullapur, KP Tejawapur
42					GP Sonahara, KP Hujurpur
43					GP Jamunaha Babaganj, KP Nawabganj
44					GP Chandrawan, KP Visheshwarganj
45					GP Mirpur Konia, KP Jarwal
46					GP Badagaon, KP Chittaura
47					GP Bhakhrauli Kanpurwa, KP Kaisarganj
48					GP Musepatti, KP Fakharpur
49	Mahoba	ZP, Mahoba	DPRO, Mahoba	KP, Kabrai	GP Dhawar, KP Panwari
50					GP Panwari, KP Panwari
51					GP Ajanar, KP Jaitpur
52					GP Bhagari, KP Jaitpur
53					GP Anghaura, KP Charkhari
54					GP Barada, KP Charkhari
55					GP Utiyan, KP Kabrai
56					GP Kabrai Dehat, KP Kabrai
57	Lalitpur	ZP, Lalitpur	DPRO, Lalitpur	KP, Birdha	GP Bakhtar, KP Jakhaura
58					GP Pataua, KP Birdha
59					GP Jiraun, KP Birdha
60					GP Madawara, KP Madawara
61					GP Bangaria, KP Birdha
62					GP Barkhera, KP Birdha
63					GP Hanupura, KP Baar
64					GP Ugarpur, KP Talbehat

65	Aligarh	ZP, Aligarh	DPRO, Aligarh	KP, Khair	GP Jaitholi, KP Iglas
66					GP Sapera Bhanpur, KP Jawan
67					GP Kandali, KP Iglas
68					GP Ikari, KP Dhanipur
69					GP Rohinasinghpur, KP Dhanipur
70					GP Jatusihaur, KP Dhanipur, KP
71					GP Bhawangarhi, KP Dhanipur
72					GP Harduaganj Dehat, KP Dhanipur
73	Hathras	ZP, Hathras	DPRO, Hathras	KP, Sadar	GP Agasaui, KP Sigrarau
74					GP Bajidpur, KP Sigrarau
75					GP Hasanpurbaru, KP Sahrpau
76					GP Isauda, KP Sahrpau
77					GP Naraharpur Dostpur, KP Sigrarau
78					GP Khorana, KP Saasni
79					GP Jalalpur, KP Saasni
80					GP Sathiya, KP Saasni
81	Chandauli	ZP, Chandauli	DPRO, Chandauli	KP, Sadar	GP Masauni, KP Chandauli
82					GP Salempur, KP Chandauli
83					GP Dewai, KP Niyamatabad
84					GP Budhana, KP Niyamatabad
85					GP Shantipur Torwan, KP Dhanapur
86					GP Derhgawan, KP Sakaldiha
87					GP Dudaui, KP Chandauli
88					GP Sarne, KP Niyamatabad
89	Mirzapur	ZP, Mirzapur	DPRO, Mirzapur	KP, Rajgarh	GP Kotari, KP Rajgarh
90					GP Rekari, KP Rajgarh
91					GP Karaunda, KP Rajgarh
92					GP Gorthara, KP Rajgarh
93					GP Dadra, KP Rajgarh
94					GP Parihara, KP Rajgarh
95					GP Naudiya Lalpur, KP Rajgarh
96					GP Jamuhar, KP Rajgarh

**Appendix 4.1.2***(Reference: Paragraph no. 4.1.5; page 128)***Name of the units which did not furnish the sought information**

SI No.	District	Gram Panchayat
1	Mahoba	GP Dhawar, KP Panwari
2		GP Panwari, KP Panwari
3		GP Ajanar, KP Jaitpur
4		GP Bhagari, KP Jaitpur
5		GP Anghaura, KP Charkhari
6		GP Barada, KP Charkhari
7		GP Utiyan, KP Kabrai
8		GP Kabrai Dehat, KP Kabrai
9	Hathras	GP Agasauli, KP Sigrarau
10		GP Bajidpur, KP Sigrarau
11		GP Hasanpurbaru, KP Sahpau
12		GP Isauda, KP Sahpau
13		GP Naraharpur Dostpur, KP Sigrarau
14		GP Khorana, KP Saasni
15		GP Jalalpur, KP Saasni
16		GP Sathiya, KP Saasni
17	Mau	GP Gotha, KP Doharighat
18		GP Ranveerpur, KP Pardaha
19		GP Rasri, KP Ghosi
20		GP Nadwansarai, KP Badraon
21		GP Dubaari, KP FatahpurMandaw
22	Lalitpur	GP Hanupura, KP Baar
23		GP Ugarpur, KP Talbehat
24	Jaunpur	GP Hatwan, KP Dobhi
25		GP Mukeripur, KP Dobhi
26		GP Patti Kiratrah, KP Rampur

**Appendix 4.1.3**  
*(Reference: Paragraph no. 4.1.7.3; page 131)*  
**Details of devolution of funds to the PRIs during 2007-13**

(₹ in crore)

Sl. No.	Year	CFC	SFC	Own Revenue
(A)	(B)	(C)	(D)	(E)
1	2007-08	585.60	1,444.99	483.53
2	2008-09	585.60	1,438.20	357.77
3	2009-10	585.60	1,262.07	313.46
4	2010-11	911.30	1,787.58	253.92
5	2011-12	1,473.51	2,172.37	219.48
6	2012-13	1,498.45	2,455.04	170.21
<b>Total</b>		<b>5,640.06</b>	<b>10,560.25</b>	<b>1,798.37</b>
<b>Total (C+D)</b>			<b>16,200.31</b>	
<b>Total (C+D+E)</b>			<b>17,998.67</b>	

**Appendix 4.1.4***(Reference: Paragraph no. 4.1.7.4; page 132)***Sanctioned Strength and Person-in-Position of GPA and GVA**

Sl. No.	Name of district	No. of GPs	Sanctioned Strength			Person-in-Position		
			GPA	GVA	Total	GPA	GVA	Total
1	Chandauli	620	102	104	206	59	63	122
2	Gorakhpur	1,233	191	190	381	117	140	257
3	Lalitpur	340	48	60	108	18	37	55
4	Mahrajganj	777	102	120	222	62	79	141
5	Aligarh	853	122	135	257	76	94	170
6	Mau	596	92	95	187	49	61	110
7	Jaunpur	1,514	218	205	423	158	70	228
8	Mirzapur	758	105	120	225	81	77	158
9	Hathras	430	64	70	134	45	38	83
10	Mahoba	247	39	52	91	26	25	51
11	Basti	1,047	139	153	292	86	111	197
12	Bahraich	903	136	136	272	87	87	174
<b>Total</b>		<b>9,318</b>	<b>1,358</b>	<b>1,440</b>	<b>2,798</b>	<b>864</b>	<b>882</b>	<b>1,746</b>

**Appendix 4.1.5**  
(Reference: Paragraph no. 4.1.9.1; page 134)  
**Formats prescribed by C&AG for PRIs**

Sl. No.	Name of formats	Formats No.
1	Annual Income and Expenditure (Budget Estimate)	Proforma-A
2	Annual Receipt and Payment Account	Proforma-1
3	Annual Receipt and Payment Account (Statement of Capital Expenditure)	Proforma-2
4	Annual Receipt and Payment Account (Statement of due receipt and due Expenditure at the end of the year)	Proforma-3
5	Annual Receipt and Payment Account (Statement of deposits, loans and advances at the end of the year)	Proforma-4
6	Annual Receipt and Payment Account (Statement of provident fund and investments at the end of the year)	Proforma-5
7	Monthly receipt and payment account	Proforma-6
8	Monthly reconciliation statement	Proforma-7
9	Cash Book	Proforma-8
10	Register of Immovable Property	Proforma-9
11	Register of Compilation of demand and balance	Proforma-10
12	Register of Movable Property	Proforma-11
13	Compilation Sheet	Proforma-12
14	Register of Stock Book	Proforma-13
15	Consolidated Abstract	Proforma-14
16	Register of Roads	Proforma-15
17	Register of Land under the ownership of <i>Panchayats</i>	Proforma-16

**Appendix 4.1.6***(Reference: Paragraph no. 4.1.9.4; page 136)***GP's accounts not initiated by the CAs****(in ₹)**

Sl. No.	Name of district	Total no of GPs	Accounts not initiated by CAs		
			2007-08	2008-09	2009-10
1	Chandauli	620	0	0	270
2	Gorakhpur	1,233	0	0	1233
3	Jaunpur	1,514	524	989	1514
4	Mirzapur	758	183	353	758
5	Mahrajganj	777	0	0	777
6	Mau	596	77	77	596
7	Lalitpur	340	0	0	0
8	Mahoba	247	0	0	247
9	Aligarh	853	303	308	853
10	Hathras	430	21	71	114
11	Basti	1,047	191	191	191
12	Bahraich	903	159	500	903
<b>Total</b>		<b>9,318</b>	<b>1,458</b>	<b>2,489</b>	<b>7,456</b>
<b>Grand Total</b>					<b>11,403</b>
Amount lying unutilized on account of GPs' accounts not initiated					<b>₹4,56,12,000</b> <b>(11,403 x 4,000)</b>



**Appendix-4.1.7**  
*(Reference: Paragraph no. 4.1.10.3; page 140)*  
**Formats prescribed by C&AG for PRIs**  
**(Model Accounting System-PRIASoft)**

Sl. No.	Name of Format	Format Number
1	Annual Receipt and Payment Accounts	Format-I
2	Consolidated Abstract Register	Format-II
3	Reconciliation Statement	Format-III
4	Statement of Receivable and Payable	Format-IV
5	Register of Immovable Property	Format-V
6	Register of Movable Property	Format-VI
7	Inventory Register	Format-VII
8	Register of Demand, Collection and Balance	Format-VIII

**Appendix 4.1.8***(Reference: Paragraph no. 4.1.10.4; page 141)***Suspense Account of Annual Receipt and Payment Account “Receipt side”****(₹ in lakh)**

Sl. No.	Name of ZP	TDS suspense “101”			Unclassified suspense “102”			Total		
		2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
	1	2	3	4	5	6	7	11 (2+5)	12 (3+6)	13 (4+7)
1	Jaunpur	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Bahraich	8.93	0.00	0.00	2.14	0.00	0.00	11.07	0.00	0.00
3	Lalitpur	0.00	0.00	0.00	40.00	5.99	0.00	40.00	5.99	0.00
4	Mahoba	0.00	0.24	0.00	46.42	1.03	0.00	46.42	1.27	0.00
5	Aligarh	44.98	65.75	53.05	252.42	466.39	145.46	297.40	532.14	198.51
6	Basti	118.09	0.00	0.00	129.47	0.00	0.00	247.56	0.00	0.00
7	Hathras	0.00	0.00	0.00	17.45	0.00	0.00	17.45	0.00	0.00
	<b>Total</b>	<b>172.00</b>	<b>65.99</b>	<b>53.05</b>	<b>487.90</b>	<b>473.41</b>	<b>145.46</b>	<b>659.90</b>	<b>539.40</b>	<b>198.51</b>

**Appendix-4.1.9***(Reference: Paragraph no. 4.1.10.4; page 142)***Suspense account of Annual Receipt and Payment Account “Payment side”****(₹ in lakh)**

Sl. No.	Name of ZP	TDS suspense “101”			Unclassified suspense “102”			Treasury suspense “103”			Total		
		2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
	1	2	3	4	5	6	7	8	9	10	11 (2+5+ 8)	12 (3+6+9)	13 (4+7+10)
1	Jaunpur	208.41	0.00	87.57	6.39	0.00	4.62	0.00	0.00	00	214.80	0.00	92.19
2	Gorakhpur	91.97	78.17	00	22.05	5.66	00	0.00	0.00	00	114.02	83.83	0.00
3	Mahrajganj	125.36	63.97	47.77	6.51	10.64	7.73	3.57	23.33	2.14	135.44	97.94	57.64
4	Basti	144.79	0.00	0.00	20.09	0.00	00	0.00	0.00	00	164.88	0.00	0.00
5	Bahraich	135.52	0.00	36.36	14.88	0.00	1.90	0.00	0.00	00	150.40	0.00	38.26
6	Lalitpur	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	00	15.00	0.00	0.00
7	Mahoba	14.98	4.44	0.00	0.00	0.21	0.00	0.00	0.28	00	14.98	4.93	0.00
8	Aligarh	70.20	68.00	72.04	203.72	454.19	125.87	0.23	0.00	00	274.15	522.19	197.91
9	Hathras	23.28	39.55	0.00	1.19	0.92	0.00	0.89	17.45	00	25.36	57.92	0.00
	<b>Total</b>	<b>814.51</b>	<b>254.13</b>	<b>243.74</b>	<b>289.83</b>	<b>471.62</b>	<b>140.12</b>	<b>4.69</b>	<b>41.06</b>	<b>2.14</b>	<b>1,109.03</b>	<b>766.81</b>	<b>386.00</b>

**Appendix 4.2.1**  
(Reference : Paragraph no. 4.2.2.3; page 149 )  
**Schemewise Financial Position for the year 2010-11**

(₹ in lakh)

Name of Unit	OB	Receipt							Total Receipt	Grand Receipt	Expenditure							Total Expenditure	CB
		SFC	TFC	MGNRE GS	BRGF	Sansad Fund/ MLA	Own resources	Other			SFC	TFC	MGNR EGS	BRGF	Sansad Fund/ MLA	Own resources	Other		
ZP Azamgarh	1,770.93	974.08	520.34	111.57	2,564.85	0.00	228.86	0.00	4,399.70	6,170.63	673.90	343.37	1.49	2,480.58	0.00	227.79	577.20	4,304.33	1,866.30
KP Martinganj	51.82	2.53	20.63	68.94	0.04	0.00	0.00	0.00	92.14	143.96	14.42	6.72	79.37	0.00	0.00	0.00	0.00	100.51	43.45
KP Palhana	81.56	7.12	9.21	30.39	0.00	0.00	0.00	26.20	72.92	154.48	3.91	0.00	9.91	10.64	0.98	0.00	26.94	52.38	102.10
KP Koilsa	21.38	16.14	15.19	80.90	0.00	4.00	0.00	20.82	137.05	158.43	17.27	4.45	46.05	1.84	3.90	0.00	9.18	82.69	75.74
KP Phoolpur	13.79	28.27	10.64	93.17	0.04	0.00	0.00	24.21	156.33	170.12	10.34	5.10	51.59	0.44	0.00	0.00	12.61	80.08	90.04
KP Sathiyav	95.59	25.11	22.18	33.04	122.82	0.00	0.00	0.00	203.15	298.74	15.49	18.09	41.15	94.94	0.00	0.00	1.72	171.39	127.35
GP Kuriyawan	2.51	3.51		10.96	0.00	0.00	0.00	0.00	14.47	16.98	2.72		10.87	0.00	0.00	0.00	0.00	13.59	3.39
GP LarpurBaksu	0.29	1.64		11.62	0.00	0.00	0.00	0.00	13.26	13.55	1.91		11.24	0.00	0.00	0.00	0.00	13.15	0.40
GP Benupur	2.35	2.24		6.71	0.00	0.00	0.00	0.00	8.95	11.30	1.92		5.62	0.00	0.00	0.00	0.00	7.54	3.76
GP Asausa	3.65	1.57		6.41	0.00	0.00	0.00	0.00	7.98	11.63	1.47		8.39	0.00	0.00	0.00	0.00	9.86	1.77
GP Bhimakol	4.25	1.47		6.26	0.00	0.00	0.00	0.00	7.73	11.98	1.48		8.60	0.00	0.00	0.00	0.00	10.08	1.90
GP EkdangiBiharpur	5.78	1.73		5.00	0.00	0.00	0.00	0.00	6.73	12.51	1.37		4.50	0.00	0.00	0.00	0.00	5.87	6.64
GP Gorahva	2.51	5.07		5.90	0.00	0.00	0.00	0.00	10.97	13.48	3.55		6.02	0.00	0.00	0.00	0.00	9.57	3.91
GP Manpur	4.67	1.29		2.99	0.00	0.00	0.00	0.00	4.28	8.95	0.44		5.31	0.00	0.00	0.00	0.00	5.75	3.20
GP Sikandarpur	3.48	4.83		11.38	0.00	0.00	0.00	0.00	16.21	19.69	4.51		8.87	0.00	0.00	0.00	0.00	13.38	6.31
GP Dalia	3.62	3.88		8.89	0.00	0.00	0.00	0.00	12.77	16.39	2.81		7.80	0.00	0.00	0.00	0.00	10.61	5.78
<b>Total</b>	<b>2,068.18</b>	<b>1,080.48</b>	<b>598.19</b>	<b>494.13</b>	<b>2,687.75</b>	<b>4.00</b>	<b>228.86</b>	<b>71.23</b>	<b>5,164.64</b>	<b>7,232.82</b>	<b>757.51</b>	<b>377.73</b>	<b>306.78</b>	<b>2,588.44</b>	<b>4.88</b>	<b>227.79</b>	<b>627.65</b>	<b>4,890.78</b>	<b>2,342.04</b>

The funds received under SFC/TFC are being operated in single bank account in GPs due to which could not ascertain the correct position of the funds (as mentioned in paragraph 4.2.2.7). Therefore the amount of both funds are shown in single column i.e. SFC and also include the fund of TSC.

## Schemewise Financial Position for the year 2011-12

(₹ in lakh)

Name of Unit	OB	Receipt							Total Receipt	Grand Receipt	Expenditure							Total Expenditure	CB
		SFC	TFC	MGNREGS	BRGF	Sansad Fund/MLA	Own resources	Other			SFC	TFC	MGNREGS	BRGF	Sansad Fund/MLA	Own resources	Other		
ZP Azamgarh	1,866.30	1,237.00	429.97	0.00	830.38	25.86	181.25	0.00	2,704.46	4,570.76	1,598.46	520.29	81.20	1,166.82	22.60	215.42	0.00	3,604.79	965.97
KP Martinganj	43.45	49.87	14.88	46.19	0.00	0.00	0.00	0.00	110.94	154.39	32.11	15.43	42.61	0.00	0.00	0.00	0.00	90.15	64.24
KP Palhana	102.10	23.19	4.45	1.17	0.00	1.19	0.00	14.63	44.63	146.73	0.60	0.00	19.74	3.55	1.06	0.00	14.38	39.33	107.40
KP Koilsa	75.74	40.64	2.34	24.24	14.15	0.00	0.00	0.75	82.12	157.86	42.62	10.38	57.37	8.87	0.00	0.00	0.36	119.60	38.26
KP Phoolpur	90.04	22.35	9.25	25.16	0.00	0.00	0.00	2.57	59.33	149.37	38.95	6.65	56.37	0.00	0.00	0.00	12.98	114.95	34.42
KP Sathiyav	127.35	47.79	10.69	25.13	0.43	7.13	0.00	0.00	91.17	218.52	24.73	5.51	32.42	38.83	6.26	0.00	1.25	109.00	109.52
GP Kuriyawan	3.39	3.56		5.26	0.00	0.00	0.00	0.00	8.82	12.21	3.82		4.35	0.00	0.00	0.00	0.00	8.17	4.04
GP LarpurBaksu	0.40	3.96		5.22	0.00	0.00	0.00	0.00	9.18	9.58	1.86		4.35	0.00	0.00	0.00	0.00	6.21	3.37
GP Benupur	3.76	4.03		5.64	0.00	0.00	0.00	0.00	9.67	13.43	4.16		6.70	0.00	0.00	0.00	0.00	10.86	2.57
GP Asausa	1.77	3.69		4.61	0.00	0.00	0.00	0.00	8.30	10.07	4.13		5.19	0.00	0.00	0.00	0.00	9.32	0.75
GP Bhimakol	1.90	5.18		4.28	0.00	0.00	0.00	1.19	10.65	12.55	5.13		3.90	0.00	0.00	0.00	1.19	10.22	2.33
GP Ekdangi Biharpur	6.64	1.70		2.23	0.00	0.00	0.00	0.51	4.44	11.08	3.22		4.78	0.00	0.00	0.00	0.51	8.51	2.57
GP Gorahva	3.91	3.55		7.57	0.00	0.00	0.00	0.00	11.12	15.03	3.95		8.84	0.00	0.00	0.00	0.00	12.79	2.24
GP Manpur	3.20	7.35		2.50	0.00	0.00	0.00	0.00	9.85	13.05	7.90		3.38	0.00	0.00	0.00	0.00	11.28	1.77
GP Sikandarpur	6.31	2.65		7.09	0.00	0.00	0.00	0.00	9.74	16.05	3.86		10.50	0.00	0.00	0.00	0.00	14.36	1.69
GP Dalia	5.78	8.47		10.40	0.00	0.00	0.00	0.00	18.87	24.65	9.08		11.93	0.00	0.00	0.00	0.00	21.01	3.64
<b>Total</b>	<b>2,342.04</b>	<b>1,464.98</b>	<b>471.58</b>	<b>176.69</b>	<b>844.96</b>	<b>34.18</b>	<b>181.25</b>	<b>19.65</b>	<b>3,193.29</b>	<b>5,535.33</b>	<b>1,784.58</b>	<b>558.26</b>	<b>353.63</b>	<b>1,218.07</b>	<b>29.92</b>	<b>215.42</b>	<b>30.67</b>	<b>4,190.55</b>	<b>1,344.78</b>

The funds received under SFC/TFC are being operated in single bank account in GPs due to which could not ascertain the correct position of the funds (as mentioned in paragraph 4.2.2.7). Therefore the amount of both funds are shown in single column i.e. SFC and also include the fund of TSC.

## Scheme wise Financial Position for the year 2012-13

(₹ in lakh)

Name of Unit	OB	Receipt							Total Receipt	Grand Receipt	Expenditure							Total Expenditure	CB
		SFC	TFC	MGNREGS	BRGF	Sansad Fund/MLA	Own resources	Other			SFC	TFC	MGNREGS	BRGF	Sansad Fund/MLA	Own resources	Other		
ZP Azamgarh	965.97	1,397.96	817.79	0.00	520.35	42.36	172.91	0.00	2,951.37	3,917.34	533.07	418.30	35.55	69.87	7.61	238.95	0.00	1,303.35	2,613.99
KP Martinganj	64.24	21.16	14.76	11.25	0.01	0.00	0.00	0.00	47.18	111.42	41.43	20.50	15.22	0.62	0.00	0.00	0.00	77.77	33.65
KP Palhana	107.40	31.33	0.00	1.90	0.00	14.34	0.00	7.45	55.02	162.42	8.93	3.71	10.57	0.00	19.16	0.00	7.39	49.76	112.66
KP Koilsa	38.26	20.16	14.46	50.02	0.00	0.00	0.00	0.73	85.37	123.63	18.17	16.52	36.29	5.28	0.00	0.00	2.73	78.99	44.64
KP Phoolpur	34.42	52.39	8.14	14.58	0.00	0.00	0.00	0.64	75.75	110.17	25.80	0.00	25.59	0.00	0.00	0.00	0.33	51.72	58.45
KP Sathiyav	109.52	44.71	0.00	15.18	0.00	83.24	0.00	20.00	163.13	272.65	59.71	3.71	38.27	7.72	71.46	0.00	0.74	181.61	91.04
GP Kuriyawan	4.04	6.30		2.53	0.00	0.00	0.00	0.00	8.83	12.87	8.85		3.26	0.00	0.00	0.00	0.00	12.11	0.76
GP Larpur Baksu	3.37	5.11		3.07	0.00	0.00	0.00	0.00	8.18	11.55	7.13		2.35	0.00	0.00	0.00	0.00	9.48	2.07
GP Benupur	2.57	4.26		1.57	0.00	0.00	0.00	0.00	5.83	8.40	4.47		1.07	0.00	0.00	0.00	0.00	5.54	2.86
GP Asausa	0.75	4.44		3.37	0.00	0.00	0.00	0.00	7.81	8.56	4.79		2.13	0.00	0.00	0.00	0.00	6.92	1.64
GP Bhimakol	2.33	5.00		1.07	0.00	0.00	0.00	0.00	6.07	8.40	5.02		2.35	0.00	0.00	0.00	0.00	7.37	1.03
GP Ekdangi Biharpur	2.57	2.92		1.09	0.00	0.00	0.00	0.00	4.01	6.58	3.22		2.04	0.00	0.00	0.00	0.00	5.26	1.32
GP Gorahva	2.24	5.92		2.83	0.00	0.00	0.00	0.00	8.75	10.99	5.75		2.02	0.00	0.00	0.00	0.00	7.77	3.22
GP Manpur	1.77	4.02		1.00	0.00	0.00	0.00	0.00	5.02	6.79	4.19		1.58	0.00	0.00	0.00	0.00	5.77	1.02
GP Sikandarpur	1.69	4.67		4.03	0.00	0.00	0.00	0.00	8.70	10.39	4.66		4.35	0.00	0.00	0.00	0.00	9.01	1.38
GP Dalia	3.64	5.99		6.22		0.00	0.00	0.00	12.21	15.85	6.20		6.50	0.00	0.00	0.00	0.00	12.70	3.15
<b>Total</b>	<b>1,344.78</b>	<b>1,616.34</b>	<b>855.15</b>	<b>119.71</b>	<b>520.38</b>	<b>139.94</b>	<b>172.91</b>	<b>28.82</b>	<b>3,453.25</b>	<b>4,798.03</b>	<b>741.39</b>	<b>462.74</b>	<b>189.14</b>	<b>83.49</b>	<b>98.23</b>	<b>238.95</b>	<b>11.19</b>	<b>1,825.13</b>	<b>2,972.90</b>

The funds received under SFC/TFC are being operated in single bank account in GPs due to which could not ascertain the correct position of the funds (as mentioned in 2.7 of the LDP). Therefore the amount of both funds are shown in single column i.e. SFC and also include the fund of TSC.

### Appendix 4.3.1

(Reference: Paragraph no. 4.3.5; Page 167)

### Avoidable Expenditure on construction of rural link roads

(in ₹)

Sl. No.	Name of work	Area (M <sup>2</sup> )	Expenditure incurred in first coat painting							Labour charges for prime coat @ 3/M <sup>2</sup>	Admissible Bitumin for prime coat and tack coat 100kg/M <sup>2</sup> @34400/MT	Total excess expenditure
			Labour charges @ 9/ M <sup>2</sup>	Roller charges @ 3/M <sup>2</sup>	19MM Grit @ 1080.60/ CuM	Bitumin 205 Kg@100 M <sup>2</sup> @ 34400/ MT	Dry fuel wood for precoating of grit 0.5Quintal/ Cum@250/ Quintal	Dry fuel wood for heating of Bitumin after substracting necessary quantity of prime coat 4.5 Quintal/MT @ 250/ Quintal	Total expenditure			
	1	2	3	4	5	6	7	8	9	10	11	12 [9-(10+11)]
1	Dashwathpur se Abhihara Marg Bhag-I	2,400	21,600	7,200	36CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,524
2	Dashwathpur se Abhihara Marg Bhag-II	2,400	21,600	7,200	36CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
3	Koirauna Dhan Tulsi Marg se Khevadpur Muslim Basti tak	1,800	16,200	5,400	27Cum/ 28350	3.69 MT/ 126936	3,375	2,126	1,82,387	5,400	1.8 MT/ 61920	1,15,067
4	Koirauna Dhan Tulsi Marg se Athihawa Radheshyam Yadav ke ghar tak	2,400	21,600	7,200	36CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
5	Virampur se Babai Marg Par lepan Bhag-I	2,400	21,600	7,200	36CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254

6	Virampur se Babai Marg Par lepan Bhag-II	2,400	21,600	7,200	36CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
7	Primary Pathshala Vihrojpur se Bhagauti Yadav ke ghar tak lepan Bhag-I	1,800	16,200	5,400	27CuM/ 28350	3.69 MT/ 126936	3,375	2,126	1,82,387	5,400	1.8 MT/ 061920	1,15,067
8	Primary Pathshala Vihrojpur se Bhagauti Yadav ke ghar tak lepan Bhag-II	1,800	16,200	5,400	27CuM/ 28350	3.69 MT/ 126936	3,375	2,126	1,82,387	5,400	1.8 MT/ 061920	1,15,067
9	Pilghuna pani tanki se Chaksar Nath Rohigaon tak lepan Bhag-I	2,400	21,600	7,200	36 CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
10	Pilghuna pani tanki se Chaksar Nath Rohi gaon tak lepan Bhag-II	2,400	21,600	7,200	36 CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
11	Akotha Bank se Dinesh Shukla ke ghar tak lepan	2,400	21,600	7,200	36 CuM/ 38901	4.92 MT/ 169248	4,500	2,835	2,44,284	7,200	2.4 MT/ 82560	1,54,254
<b>Total</b>		<b>24,600</b>							<b>25,01,433</b>	<b>73,800</b>	<b>846240</b>	<b>15,81,393</b>



### Appendix 4.3.2

(Reference: Paragraph no. 4.3.8; page 171)

#### Non-adherence to specifications

Sl. No	Particulars	Consumption as per PWD norms		Consumption of cement in 10-11 estimate				Consumption of Cement in 11-12 estimate		
		Q in Bag	Unit	Work Q	Norms Q (Bag)	Total consumption Q	Unit Bag	Work Q	Norms Q (Bag)	Total consumption Q
1	C.C. IN 1:4:8 CEMENT F. SAND & 40 MM OBB (PER CUM)	3.44	bag	32.518	2.25	73.16	Bag	32.52	3.44	111.862
2	1 ST CLASS BRICK WORK IN 1:4 CEMENT MORTAR IN FOUND.	1.86	bag	58.829	1.25	73.53	bag	58.83	1.86	109.422
3	1 CLASS BRICK WORK IN 1:4 CEMENT MORTAR IN SUPERSTR.	1.86	bag	70.197	1.25	87.74	bag	70.20	1.86	130.566
4	R.C.C. WORK IN 1:2:4 CEMENT C. SAND 20 MM IN BEAM	6.66	bag	11.330	8.68	98.34	bag	11.33	6.66	75.4578
5	R.C.C. WORK IN 1:2:4 CEMENT C SAND 20 MM IN LINTEL	6.66	bag	1.216	8.68	10.54	bag	1.216	6.66	8.09856
6	R.C.C. WORK IN 1:2:4 CEMENT C SAND 20 MM IN SUNSHADE	6.66	bag	1.916	8.68	16.63	bag	1.916	6.66	12.7606
7	R.C.C. WORK IN 1:2:4 CEMENT C SAND 20 MM IN SLAB	6.66	bag	20.877	8.68	181.21	bag	20.877	6.66	139.041
8	R.C.C. WORK IN 1:2:4 CEMENT C SAND 20 MM IN COLUMN	6.66	bag	8.818	8.68	76.54	bag	8.818	6.66	58.7279
9	20 MM THICK DPC IN PLINTH CEMENT C SAND (PER SQM)	0.279	bag	5.471	0.279	1.53	bag	5.471	0.28	1.53188
10	1 <sup>ST</sup> CLASS BRICK WORK IN 1:3 CEMENT MORTAR IN STEPS (PER SQM)	2.49	bag	2.552	2.48	6.33	bag	2.55	2.49	6.3495

11	12 MM THICK PLASTER WITH 1:4 CEMENT & F.SAND MORTOR (INNER SIDE) (PER SQM)	0.115	bag	561.629	0.075	42.12	bag	561.63	0.115	64.5875
12	15 MM THICK PLASTER WITH 1:4 CEMENT & F. SAND MORTOR (OUTER SIDE)	0.15	bag	303.752	0.09	27.33	bag	303.75	0.15	45.5628
13	12 MM THICK PLASTER WITH 1:4 CEMENT & F. SAND MORTOR IN CELLING	0.115	bag				bag	147.53	0.115	16.966
14	2.5 CM THICK CEMENT CONCRETE FLOOR IN 1:2:4 WITH BASE CONCRETE	0.228	bag	147.534	0.228	33.63	bag	147.53	0.34	50.1602
15	2.5 CM THICK CEMENT CONCRETE FLOOR IN 1:2:4 WITHOUT BASE CONCRETE	0.228	bag				bag	9.79	0.29	2.8391
16	MAKING DADO 20 MM THICK ON WALLS WITH 1:3 CEMENT & C. SAND MORTOR	0.21	bag	39.959	0.228	2.23	bag	39.959	0.21	8.39139
<b>Total</b>						<b>730.86 bag</b>	<b>Total</b>			<b>842.324 bag</b>

Q =Quantity

**Appendix 4.3.3**  
(Reference: Paragraph no. 4.3.10; page 172)  
**Irregular Expenditure**

Sl. No.	Name of Gram Panchayat/ Kshetra Panchayat	Voucher No./Year	Amount in ₹
1	Khutaha /Ghorawal	46/2008-09	25,000.00
2	Khutaha /Ghorawal	51/2008-09	45,000.00
3	Khutaha /Ghorawal	05/2010-11	35,000.00
4	Khutaha /Ghorawal	32/2010-11	2,550.00
5	Bhawanr/Babhni	12/2009-10	50,000.00
6	Bhawanr/Babhni	16/2009-10	47,500.00
7	Bhawanr/Babhni	28/2009-10	47,500.00
8	Bhawanr/Babhni	33/2009-10	47,500.00
9	Bhawanr/Babhni	2/2010-11	46,000.00
10	Bhawanr/Babhni	3/2010-11	60,000.00
11	Bhawanr/Babhni	28/2010-11	34,350.00
12	Bhawanr/Babhni	36/2010-11	97,000.00
13	Bhawanr/Babhni	39/2010-11	90,000.00
14	Bhawanr/Babhni	45/2010-11	1,00,000.00
15	Babhni/Babhni	88/2009-10	19,800.00
16	Babhni/Babhni	92/2009-10	6,600.00
17	Babhni/Babhni	101/2009-10	13,200.00
18	Babhni/Babhni	109/2009-10	13,200.00
19	Babhni/Babhni	118/2009-10	37,200.00
20	Babhni/Babhni	122/2009-10	26,400.00
21	Babhni/Babhni	142/2009-10	15,000.00
22	Babhni/Babhni	146/2009-10	15,000.00
23	Babhni/Babhni	154/2009-10	15,000.00
24	Babhni/Babhni	158/2009-10	15,000.00
25	Babhni/Babhni	162/2009-10	30,000.00
26	Babhni/Babhni	171/2009-10	30,000.00
27	Babhni/Babhni	8/2009-10	30,000.00
28	Babhni/Babhni	37/2010-11	9,000.00
29	Babhni/Babhni	41/2010-11	13,200.00
30	Babhni/Babhni	44/2010-11	13,200.00
31	Babhni/Babhni	48/2010-11	13,200.00
32	Babhni/Babhni	52/2010-11	7,800.00
<b>Total</b>			<b>10,50,250.00</b>

**Appendix 4.3.4**  
(Reference: Paragraph no. 4.3.12; page 174)

**Excess Payment**

Name of Work	Date of Start	Date of First running payment	Actual working days (in Days)	No. of days for which masons were paid	Man-days in excess to actual deployment (5-4)	Rate of Payment per day in ₹	Number of masons deployed	Payments excess in ₹ to labourers
1	2	3	4	5	6	7	8	9 (6*7*8)
Check-dam on Belan <i>nadi</i> at Khaddeur	05.01.09	20.01.09	16	75	59	150	20	1,77,000
Check-dam in village Gadaigaad	14.12.08	07.01.09	25	174	149	140	1	20,860
Check-dam in village Gadaigaad	14.12.08	07.01.09	25	160	135	140	19	3,59,100
Check-dam on Ledirahwa <i>nala</i> in Sirsiya Thakurai	14.12.08	07.01.09	25	179	154	140	10	2,15,600
Check-dam on Ledirahwa <i>nala</i> in Sirsiya Thakurai	14.12.08	07.01.09	25	178	153	140	7	1,49,940
Check-dam on Ledirahwa <i>nala</i> in Sirsiya Thakurai	14.12.08	07.01.09	25	178.5	153.5	140	1	21,490
Check-dam on Jogiveer <i>nala</i> in Parsauna	05.01.09	20.01.09	16	125	109	150	12	1,96,200
Check-dam on in Village Deever	05.12.08	20.01.09	47	75	28	150	20	84,000
Check-dam in Parsauna	12.02.09	11.05.09	89	100	11	150	23	37,950
<b>Total</b>			<b>293</b>	<b>1,244.5</b>	<b>951.5</b>	<b>1,300</b>	<b>113</b>	<b>12,62,140</b>