



APPENDIX

Appendix-1.1

(Reference: Paragraph 1.5, page 5)

List of test-checked PRIs during 2015-16

Zila Panchayats					
1	Alirajpur	2	Ashoknagar	3	Badwani
4	Balaghat	5	Betul	6	Bhind
7	Bhopal	8	Chhatarpur	9	Dhar
10	Guna	11	Harda	12	Hoshangabad
13	Katni	14	Morena	15	Narsinghpur
16	Panna	17	Raisen	18	Rewa
19	Shahdol	20	Sheopur	21	Shivpuri
22	Sidhi	23	Tikamgarh	24	Umaria
Janpad Panchayats					
1	Amarwada	2	Ambah	3	Amla
4	Ater	5	Baidhan	6	Bairasiya
7	Bajna	8	Baraseoni	9	Begumganj
10	Bhander	11	Bhanpura	12	Bhikangaon
13	Bichhia	14	Bichhua	15	Biaora
16	Bizawar	17	Chachoda	18	Chandreshekhar Azad Nagar (Bhabhara)
19	Chhindwada	20	Chorai	21	Dabra
22	Depalpur	23	Ganjbasoda	24	Ghatigaon
25	Ghodadongri	26	Gogawan	27	Gohparu
28	Guna	29	Harrai	30	Indore
31	Isagarh	32	Jaisinghnagar	33	Jatara
34	Jawad	35	Junnardeo	36	Karanzia
37	Kareli	38	Karera	39	Kasrawad
40	Katthiwada	41	Katni	42	Khaknar
43	Kukshi	44	Lalbarra	45	Mahoo
46	Maihar	47	Majholi	48	Malhargarh
49	Manasa	50	Manawar	51	Mandla
52	Mauganj	53	Mehgaon	54	Mohkheda
55	Morar	56	Nainpur	57	Nalkheda
58	Narsinghgarh	59	Narwar	60	Narayanganj
61	Nateran	62	Pati	63	Palera
64	Pandhurana	65	Parasiya	66	Patan
67	Raipur Karchulian	68	Rajpur	69	Ratlam
70	Rehli	71	Rewa	72	Sagar
73	Saikheda	74	Samnapur	75	Sanchi
76	Sanver	77	Sehore	78	Shajapur
79	Sheopur	80	Shujalpur	81	Sondwa
82	Sonsar	83	Tamia	84	Tarana
85	Thandla	86	Tikamgarh	87	Timarni
88	Vidisha				

Note- 1020 Gram Panchayats are audited during 2015-16.

Appendix-1.2

(Reference: Paragraph 1.10, page 8)

Difference in Cash Book balance and Pass Book Balances on 31.03.2015

(₹ in lakh)

Sl. No.	Name of Units	Balance as per Bank Pass book as on 31.03.2015	Balance as per Cash book as on 31.03.2015	Difference, where bank balance is more (+) than cash book balance	Difference where bank balance is less (-) than cash book balance
Zila Panchayats					
1	Katni	2,660.43	2,628.95	31.48	-
		76.64	76.84	-	-0.20
2	Bhopal	886.78	636.83	249.95	-
		1,029.70	2,080.73	-	-1,051.03
3	Sheopur	1,654.32	1,477.80	176.52	-
		0.00	2.29	-	-2.29
4	Anuppur	1,462.16	1,446.30	15.86	-
5	Shahdol	1,516.06	1,176.11	339.95	-
6	Hoshangabad	38.45	39.38	-	-0.93
7	Harda	115.58	120.23	-	-4.65
		279.25	262.45	16.80	-
8	Rewa	858.54	813.42	45.12	-
		51.99	64.33	-	-12.34
9	Alirajpur	1,517.43	1,908.60	-	-391.17
10	Ashoknagar	2,650.24	2,644.36	5.88	-
		3.70	3.71	-	-0.01
11	Tikamgarh	86.34	92.64	-	-6.30
12	Betul	6,684.52	5,866.36	818.16	-
		58.44	78.24	-	-19.80
	Total	21,630.57	21,419.57	1,699.72	-1,488.72
Janpad Panchayats					
1	Katthiwada (Alirajpur)	222.97	195.69	27.28	-
2	Tarana, Ujjain	86.63	62.73	23.90	-
3	Manawar, Dhar	282.97	268.05	14.92	-
4	Sanwer, Indore	317.28	316.91	0.37	-
5	Bairasiya, Bhopal	292.61	243.88	48.73	-
6	Pandhurna (Chhindwara)	502.78	534.26	-	-31.48
7	Depalpur (Indore)	192.24	182.29	9.95	-
8	Maihar (Satna)	102.13	100.80	1.33	-
9	Tikamgarh	453.55	394.12	59.43	-
10	Jatara (Tikamgarh)	313.71	197.17	116.54	-
11	Bijawar (Chhatarpur)	26.62	28.39	-	-1.77
		132.45	115.43	17.02	-
12	Indore	75.27	79.30	-	-4.03
13	Bichhua (Chhindwara)	430.18	392.44	37.74	-

Sl. No.	Name of Units	Balance as per Bank Pass book as on 31.03.2015	Balance as per Cash book as on 31.03.2015	Difference, where bank balance is more (+) than cash book balance	Difference where bank balance is less (-) than cash book balance
14	Chorai (Chhindwara)	337.50	334.03	3.47	-
15	Sanchi (Raisen)	253.05	198.56	54.49	-
		111.98	121.62	-	-9.64
16	Isagarh (Ashoknagar)	289.62	247.83	41.79	-
17	Begumganj (Raisen)	112.02	27.07	84.95	-
		87.92	260.13	-	-172.21
18	Ghatigaon, Gwalior	95.55	67.78	27.77	-
		219.01	221.32	-	-2.31
19	Narwar, Shivpuri	411.91	382.12	29.79	-
20	Mehgaon, Bhind	104.99	110.08	-	-5.09
21	Chachoda, Guna	314.98	306.85	8.13	-
22	Harra, Chhindwada	477.92	336.15	141.77	-
23	Murar, Gwalior	161.52	129.74	31.78	-
24	Mohkheda, Chhindwada	400.45	145.93	254.52	-
25	Sonsar, Chhindwada	290.44	401.67	-	-111.23
26	Majholi, Sidhi	4.56	3.88	0.68	-
27	Timarni, Harda	81.50	74.71	6.79	-
		37.95	49.62	-	-11.67
28	Khaknar, Burhanpur	210.31	177.08	33.23	-
		73.46	81.47	-	-8.01
29	Tamia, Chhindwada	514.79	497.63	17.16	-
30	Junnardev, Chhindwada	863.01	799.28	63.73	-
31	Bajna, Ratlam	98.96	75.72	23.24	-
32	Sondwa, Alirajpur	231.35	220.45	10.90	-
33	Saikheda, Narsinghpur	86.38	141.94	-	-55.56
		31.24	20.32	10.92	-
34	Rajpur, Badwani	313.51	298.06	15.45	-
35	Thandla, Jhabua	157.09	168.53	-	-11.44
36	Jawad, Neemuch	19.00	41.44	-	-22.44
		207.67	142.49	65.18	-
37	Gohparu, Shahdol	136.33	145.69	-	-9.36
		44.54	40.33	4.21	-
38	Jaisinghnagar, Shahdol	30.10	30.72	-	-0.62
		665.31	498.38	166.93	-
39	Bhikangao, Khargone	267.35	250.20	17.15	-
40	Palera, Tikamgarh	158.65	138.52	20.13	-
41	Nalkheda, Agar	66.32	63.48	2.84	-
42	Patan, Jabalpur	271.11	282.68	-	-11.57
43	Shajapur	140.46	125.20	15.26	-

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Sl. No.	Name of Units	Balance as per Bank Pass book as on 31.03.2015	Balance as per Cash book as on 31.03.2015	Difference, where bank balance is more (+) than cash book balance	Difference where bank balance is less (-) than cash book balance
44	Ater, Bhind	53.23	53.19	0.04	-
45	Guna	117.91	128.53	-	-10.62
46	Manasa, Neemuch	7.26	7.41	-	-0.15
		253.76	224.28	29.48	-
47	Lalbarra	253.50	229.68	23.82	-
		36.52	38.56	-	-2.04
48	Ganjbasoda, Vidisha	69.67	86.81	-	-17.14
		28.32	27.71	0.61	-
49	Sheopur, Sheopur	10.34	11.70	-	-1.36
		108.60	100.03	8.57	-
50	Amla, Betul	237.31	232.24	5.07	-
51	Kareli, Narsinghpur	31.15	47.23	-	-16.08
		83.35	59.42	23.93	-
52	Kukshi, Dhar	257.93	216.77	41.16	-
53	Pati, Badwani	311.22	251.37	59.85	-
54	Bichhiya, Mandla	576.12	568.53	7.59	-
55	Shujalpur, Shajapur	157.65	87.01	70.64	-
		17.70	66.25	-	-48.55
56	Rewa	3.80	4.26	-	-0.46
		103.89	80.97	22.92	-
57	Amarwada, Chhindwada	338.45	253.46	84.99	-
Total		14,868.88	13,545.57	1,888.14	-564.83
Gram Panchayats					
1	Hapsily, Begamganj, Raisen	1.16	15.65	-	-14.49
2	Lohgarh, Dabra, Gwalior	8.92	13.82	-	-4.90
3	Naingao, Kukshi, Dhar	3.13	4.08	-	-0.95
4	Aali, Kukshi, Dhar	4.47	4.41	0.06	-
5	Bhatyari, Kukshi, Dhar	2.60	2.43	0.17	-
6	Kundara, Kukshi, Dhar	3.38	3.05	0.33	-
7	Badgayaar, Kukshi, Dhar	5.28	5.55	-	-0.27
8	Jauhariya, Kareli, Narsinghpur	6.33	4.36	1.97	-
9	Kumhdi, Kareli, Narsinghpur	6.04	6.25	-	-0.21
10	Imaliya, Kareli, Narsinghpur	6.57	6.50	0.07	-
11	Kanjai, Lalbarra, Balaghat	4.96	4.63	0.33	-

Sl. No.	Name of Units	Balance as per Bank Pass book as on 31.03.2015	Balance as per Cash book as on 31.03.2015	Difference, where bank balance is more (+) than cash book balance	Difference where bank balance is less (-) than cash book balance
12	Bhadugao, Timarni, Harda	0.64	1.05	-	-0.41
13	Khajure, Rajpur, Badwani	4.40	4.34	0.06	-
14	Morgun, Rajpur, Badwani	0.05	0.04	0.01	-
15	Bobalwadi, Rajpur, Badwani	16.33	6.92	9.41	-
16	Shivni, Pati, Badwani	0.04	0.03	0.01	-
17	Aabli, Pati, Badwani	20.79	6.05	14.74	-
18	Undrakachch, Timarni, Harda	0.181	0.180	0.001	-
19	Barkala, Timarni, Harda	0.135	0.141	-	-0.006
20	Odpura, Ghatigao, Gwalior	0.00	0.12	-	-0.12
21	Manpur, Lalbarra, Balaghat	3.26	0.26	3.00	-
22	Majhgao, Narayanganj, Mandla	5.19	5.18	0.01	-
	Total	103.86	95.04	30.17	-21.36
	Grand Total	36,603.31	35,060.18	3,618.03	-2,074.91

Appendix-1.3

(Reference: Paragraph 1.11, page 8)

Outstanding temporary advances as on 31.03.2015

(₹ in lakh)

Sl. No.	Name of Unit	Balance of outstanding advances as on 31.03.2015	Period to which advance relates
1	Zila Panchayat Umaria	0.57	2002-03 to 2011-12
2	Zila Panchayat Raisen	0.93	2012-13 to 2013-14
3	Zila Panchayat Anuppur	7.95	2011-12 to 2014-15
4	Zila Panchayat Balaghat	0.67	2013-14 to 2014-15
5	Zila Panchayat Dhar	2.72	2006-07 to 2014-15
6	Zila Panchayat Tikamgarh	0.23	2013-14 to 2014-15
7	Zila Panchayat Panna	0.09	2014-15
	Total	13.16	
1	Janpad Panchayat Mauganj	1.40	2012-13 to 2014-15
2	Janpad Panchayat Tarana	1.03	2011-12 to 2014-15
3	Janpad Panchayat Pandhurna	7.78	1983-84 to 2011-12
4	Janpad Panchayat Maihar	0.20	2011-12
5	Janpad Panchayat Tikamgarh	0.39	2012-13 to 2014-15
6	Janpad Panchayat Bijawar	1.60	2008-09 to 2014-15
7	Janpad Panchayat Indore	1.04	2014-15
8	Janpad Panchayat Baidhen	1.52	1994-95 to 2014-15
9	Janpad Panchayat Karanjiya	1.27	2013-14 to 2014-15
10	Janpad Panchayat Katni	0.14	2010-11 to 2011-12
11	Janpad Panchayat Bichhua	5.61	2010-11 to 2014-15
12	Janpad Panchayat Malhargarh	0.58	2000-01 to 2003-04
13	Janpad Panchayat Bhanpura	1.59	1998-99 to 2011-12
14	Janpad Panchayat Amarwada	2.20	2010-11 to 2013-14
15	Janpad Panchayat Chorai	0.05	1985-86
16	Janpad Panchayat Sanchi	0.45	2013-14
17	Janpad Panchayat Harrai	1.29	1996-97 to 2009-10
18	Janpad Panchayat Morar	0.61	2012-13 to 2013-14
19	Janpad Panchayat Mohkheda	1.80	2006-07 to 2013-14
20	Janpad Panchayat Majholi	0.12	2012-13 to 2013-14
21	Janpad Panchayat Khaknaar	0.66	2010-11 to 2014-15
22	Janpad Panchayat Tamia	0.26	2012-13
23	Janpad Panchayat Junnardeo	3.90	2010-11 to 2014-15
24	Janpad Panchayat Ambah	1.10	2012-13 to 2014-15
25	Janpad Panchayat Saikheda	1.20	2013-14 to 2014-15
26	Janpad Panchayat Rajpur	20.78	Not made available
27	Janpad Panchayat Thandla	5.98	2007-08 to 2013-14
28	Janpad Panchayat Jawad	4.26	2008-09 to 2014-15

Sl. No.	Name of Unit	Balance of outstanding advances as on 31.03.2015	Period to which advance relates
29	Janpad Panchayat Gohparu	0.48	2008-09 to 2013-14
30	Janpad Panchayat Kasrawad	1.02	2006-07 to 2014-15
31	Janpad Panchayat Ater	0.97	2014-15
32	Janpad Panchayat Karera	2.21	2011-12 to 2014-15
33	Janpad Panchayat Raisen	0.20	2013-14
34	Janpad Panchayat Kareli	0.22	2011-12 to 2012-13
35	Janpad Panchayat Kukshi	3.25	2010-11 to 2014-15
36	Janpad Panchayat Pati	2.00	2013-14
37	Janpad Panchayat Rewa	0.58	1997-98 to 2014-15
	Total	79.74	
	Grand Total	92.90	

Appendix-2.1

(Reference: Paragraph 2.1.1, page 11)

List of test checked Gram Panchayats

Sl. No.	District	Janpad Panchayat	Gram Panchayat
1	Anuppur	Anuppur	Bamhani, Chapani, Chukan, Dhumma, Harad, Khodri No.2, Nimha, Payari No.2, Saddi, Tanki
		Jaithari	Barri, Cholana, Dongratola, Harri, Khada, Lakhanpur, Munda, Paraswar, Semarwar, Venkat Nagar
		Kotma	Baihatola, Beliyachhot, Budhanpur, Godaru, Kathkona, Majhauri, Patharudi, Sajatola, Thangoan, Urtan
		Pushprajgarh	Barbaspur, Bijauri, Dharamdas, Girarikhurd, Juhili, Khamarodha, Lalpur, Mohadi, Piparaha, Sarai
2	Dewas	Bagali	Barkhedasomma, Bisali, Dangarkheda, Gopipur, Kamlapur, Lasundiyahatu, Mirjapur, Patadipala, Potala, Shampura
		Dewas	Akhabarpur, Barkehdakotapai, Bijepur, Gujarbapcha, Khajuriya, Lohari, Nariyakheda, Raghogad, Singawada, Sutarkhedi
		Kannod	Balya, Bhamar, Chaplasa, Gadagoan, Jaansur, Kheree, Mahudiya, Palasi, Raipura, Sonkhedi
		Khategao	Bajwada, Bizalgaon, Dudhiyakhedi, Jiyagaon, Kharda, Leeli, Navalgaon, Piplyanankar, Sawasada, Tiwariya
		Sonkachha	Bhalai-Khurd, Chobarajagir, Doulatpur, Harnavda, Jamli, Khajuriyakanka, Khumariyarao, Murmiya, Patadiyataj, Rolupliya.
		Tonkkhurd	Balon, Budasa, Dhturiya, Harnavda, Jasmiya, Kanehriya, Kradiya, Nagpachlana, Pandi, Rabdiya

Appendix-2.2

(Reference: Paragraph 2.1.4.4, page 18)

Statement of Assets not being utilised for intended purposes

Sl. No.	Name of Structure/Building	Location	Specific Purpose	Purpose for which being utilised	Reply of PRI
1	Block Resource centre	JP Khategaon	For organising training, and running helpline centre	Industrial Technical Institute pertaining to technical education department	BRC building would be utilised as per instruction of the government in future.
		JP Sonkachha		Being utilised for running office of MNREGS (Block level)	The reply was silent about the reason due which BRC was allowed for running office of MGNREGS.
		JP Kannod		Being utilised for running office of MNREGS (Block level)	The reply was silent about the reason due which BRC was allowed for running office of MGNREGS.
		JP Anuppur		Being utilised for running Home-Guard office	BRC building was situated in Anuppur and JP had been shifted to 35 Km far from Anuppur in its new building at GP Badra therefore utilisation of BRC building was not possible.
2	Samudayik Bhavan	GP Harri JP Jaithari.	For the use of functions of community or its members.	Running Public Distribution shops	Building given for PDS shop as per oral order of District Collector/ CEO, ZP.
		GP Chukan JP Anuppur		Being utilised as storage of fodder	The reply was silent about the reason due which Samudayik Bhavan was not utilised for intended purpose.
		GP Venkatnagar JP Jaithari		Storage of construction material	Storage facility of construction material was not available, therefore building was utilised for storage of construction material.
		GP Cholana JP Jaithari,			Storage facility was not available, hence building was utilised for storage purpose.
		GP Thangaon JP Kotma,			Storage facility was not available, hence building was utilised for storage purpose.
		GP Harnavda JP Tonkkhurd			Material of electricity company temporarily kept.
		GP Bamhani JP Anuppur		Running <i>Gram Panchayat Bhavan</i>	New Panchayat bhavan was under construction, hence being utilised for <i>Gram Panchayat Bhavan</i> .

Sl. No.	Name of Structure/Building	Location	Specific Purpose	Purpose for which being utilised	Reply of PRI
3	E Panchayat Rooms Traditional	GP Harri JP Jaithari	For installation of Computer peripherals	Buildings are lying empty.	Rajiv Gandhi Seva Kendra (RGSK) constructed in the same campus and e-panchayat was running in RGSK, hence building were lying empty.
		GP Munda of JP Jaithari			Building would be utilised after getting net connectivity.
		GP Mahodiya of JP Kannod			E- Panchayat activity in the building would be statarted soon.
		GP Sonkhedi of JP Kannod			Building would be utilised after getting electricity connection.
		GP Harnavda JP Tonkkhurd			Building not being utilised as it was situated far from <i>Panchayat Bhavan</i> .
4	Sub Health Center	GP Harad JP Anuppur,		The building lying empty.	Electricity facility was not available, hence sub health centre was not operative in the building.
5	GP Bhavan	GP Singavda JP Dewas		Being utilised for Veterinary hospital	Due to non-availability of building for vaterinary hospital, Panchayat Bhavan building was utilised for Veterinary hospital.

Appendix-2.3

(Reference: Paragraph 2.1.4.6, page 20)

List of Theft items in Gram Panchayat

Sl. No.	Name of JPs	Name of GP	List of theft items	Total cost of Items (amount in ₹)	Date of FIR
1	Anuppur	Darsagar	LCD -TV Computer set,Camera, tata sky, battery	1,04,931	26.05.15
2	Jaithari	Gorsi	Computer Set Complete	1,04,931	6.7.15
3		Mahuda	Computer Set Complete	1,04,931	19.8.15
4		Takhuli	LED TV	31,050	1.1.15
5		Umariya	Computer Set Complete	1,04,931	9.9.15
6	Bagli	Gusat	CPU	21,133	11.5.15
7		Mahukheda	Computer set	1,16,244	Information not provided
8		Karondiya	Computer set	45,315	15.5.15
9		Pipri	Computer set	92,004	12.7.14
10	Dewas	Vimandi Bhuseni	LCD-TV, Monitor,Printer	42,155	Under Investigation
11		Lasudiya sonda	LCD- TV, Battery	54,450	
12		Sonda	Monitor, battery	27,800	
13		Agrod	LCD- TV, Monitor	35,450	
14		Bijepur	LCD-TV	31,050	
15		Banger	LCD-TV, Monitor	35,450	
16		Bairagar	Monitor, battery	27,800	
17		Chandana	LCD, Monitor	35,450	
18		Rajoda	Monitor	4,400	
19		Kailod	Monitor	4,400	
20		Nariya Kheda	Computer Set Complete	1,04,931	
21		Sabukhedi	Computer Set Complete	1,04,931	
22		Ramgar Jangli	LCD-TV	31,050	
23		Mangrola	LCD-TV	31,050	
24		Aant	Monitor	4,400	
25	Havatpura	Inverter Battery	23,400		
26	Kannod	Hatnori	LCD-TV, Battery	54,450	27.6.15
27		Bhilai	LCD-TV, Battery	54,450	2014-15
28		Mahudiya	Computer, LED-TV	52,183	18.9.15
29		Gardi Jhabariya	LCD-TV	31,050	23.6.16
30		Bijwad	Inverter Battery	23,400	2014-15
31	Khatagaon	Kakardi	LCD-TV	31,050	27.6.14
32		Badada	Computer Set Complete	1,04,930	1.2.14
33		Jiyagaon	Computer Set Complete	1,04,930	23.1.14
34		Pipaliyanankar	Monitor	4,400	11.9.15
35	Sonkacahha	Dudlai	Computer Set Complete	1,04,930	20.9.14
36		Jamodi	Computer Set Complete	1,04,930	5.8.14
37		Sadikheda	Computer Set Complete	1,04,930	25.8.15
38		Phawda	LED-TV	31,050	22.4.16
39	Tonkkhurd	Bhairwa khedi	Computer Set Complete	1,04,930	FIR not furnished
40		Dontajhangir	LED-TV	31,050	
41		Alari	LED-TV	31,050	
42		Kanheriya	LED-TV	31,050	
43		Harnawada	LED-TV	31,050	
			Total	23,59,450	

Appendix-2.4

(Reference: Paragraph 2.2.2, page 24)

Statement showing interest not deposited into Government account

(₹)

Sl. No.	Name of Janpad Panchayat	Audit Period	Date of Interest receipt	Amount of interest
1.	Amarwara (Chhindwara)	04/14 to 03/15	30.06.2014	26,183
			25.12.2014	33,414
			Total	59,597
2.	Bairesiya (Bhopal)	04/12 to 03/15	02.08.2013	21,990
			01.02.2014	47,971
			02.08.2014	41,649
			02.02.2015	56,576
			Total	1,68,186
3.	Bichhua (Chhindwara)	04/11 to 03/15	30.6.2012	12,993
			31.12.2012	20,917
			30.06.2013	25,930
			31.12.2013	18,757
			30.06.2014	14,169
			Total	92,766
4.	Chachora (Guna)	04/12 to 03/15	30.06.2012	16,927
			31.12.2012	9,924
			30.06.2014	16,043
			31.12.2013	14,609
			30.06.2014	5,932
			31.12.2014	14,031
Total	77,466			
5.	Essagarh (Ashoknagar)	04/11 to 03/15	30.06.2011	21,029
			31.12.2011	12,849
			30.06.2012	47,956
			31.12.2012	30,008
			30.04.2013	42,808
			30.12.2013	73,724
			30.06.2014	53,842
			25.12.2014	40,820
			Total	3,23,036
6.	Gohparu (Shahdol)	04/11 to 03/15	31.05.2011	12,665
			30.11.2011	20,486
			31.05.2012	10,957
			30.11.2012	15,182
			31.05.2013	10,311
			30.11.2013	16,085
			31.05.2014	13,727
			30.11.2014	11,494
			Total	1,10,907
7.	Khaknr (Burhanpur)	04/12 to 03/15	07.02.2014	1,16,133
			08.08.2014	52,725
			02.02.2015	62,837
			06.08.2012	32,175
			02.02.2013	21,593
			06.08.2013	15,895
			03.02.2014	344
			02.08.2014	345
			14.01.2015	323
			02.02.2015	36
Total	3,41,406			

Sl. No.	Name of Janpad Panchayat	Audit Period	Date of Interest receipt	Amount of interest
8.	Mandla (Mandla)	04/12 to 03/15	03.08.2012	58,215
			04.02.2013	57,163
			03.08.2013	64,833
			02.02.2014	72,332
			03.08.2014	92,428
			Total	3,44,971
9.	Maihar (Satna)	04/11 to 03/15	16.11.2012	61,989
			05.09.2012	81,758
			01.03.2013	74,590
			05.09.2013	1,25,840
			03.03.2014	1,07,415
			31.08.2014	78,055
			28.02.2015	83,517
Total	6,13,164			
10.	Nainpur (Mandla)	04/13 to 03/15	06.12.2013	7,922
			04.06.2014	5,446
			06.12.2014	4,982
			08.06.2014	3,576
			30.11.2013	87,839
			30.11.2014	77,699
Total	1,87,500			
11.	Sanchi (Raisen)	04/13 to 03/15	31.05.2013	33801
			31.11.2013	41788
			31.05.2014	51747
			30.11.2014	52759
Total	1,80,095			
12.	Shajapur (Shajapur)	04/13 to 03/15	30.06.2013	15,208
			31.12.2013	29,078
			30.06.2014	24,915
			25.12.2014	23,394
Total	92,595			
13.	Sheopur (Sheopur)	04/12 to 03/15	31.05.2011	73,296
			30.11.2011	86,875
			31.05.2012	1,17,882
			30.11.2012	1,02,604
			31.05.2013	92,953
			30.11.2013	1,04,004
			31.05.2014	1,64,140
			30.11.2014	1,95,790
			Total	9,37,544
Grant Total	35,29,233			

Appendix-3.1

(Reference: Paragraph 3.3, page 28)

Statement showing devolution of functions to Urban Local Bodies

Sl. No.	Name of functions
1	Urban Planning including Town Planning
2	Regulation of land-use and construction of buildings
3	Planning for economic and social development
4	Roads and bridges
5	Water supply for domestic, industrial and commercial purposes
6	Public health, sanitation conservancy and solid waste management
7	Fire services
8	Urban forestry, protection of the environment and promotion of ecological aspects
9	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
10	Slum improvement and up-gradation
11	Urban poverty alleviation
12	Provision of Urban amenities and facilities such as parks, gardens, playgrounds
13	Promotion of cultural, educational and aesthetic aspects
14	Burials and burial grounds; cremations, cremation grounds and electric crematoriums
15	Cattle pounds, prevention of cruelty to animals
16	Vital Statistics including registration of birth and deaths
17	Public amenities including street lighting, parking lots, bus stops and public conveniences
18	Regulation of slaughter houses and tanneries

Appendix-3.2*(Reference: Paragraph 3.5, page 30)***List of test checked ULBs during 2015-16**

Municipal Corporations					
1	Bhopal	2	Burhanpur	3	Dewas
4	Gwalior	5	Rewa	6	Satna
Municipal Councils					
1	Ashta	2	Badhwarh	3	Badnagar
4	Bijuri	5	Bina	6	Byavhra
7	Gadrawara	8	Junnardev	9	Kareli
10	Khurai	11	Manawar	12	Panagar
13	Pandhurana	14	Panna	15	Pasan
16	Sidhi	17	Sihora	18	Sironj
Nagar Parishads					
1	Amarkantak	2	Amarpatan	3	Badi
4	Badnawar	5	Baihar	6	Batul Bazar
7	Bichia	8	Billaua	9	Budar
10	Budni	11	Chandobutaria	12	Chapiheda
13	Depalpur	14	Gairatganj	15	Ichawar
16	Jaura	17	Jhandupura	18	Kari
19	Katangi	20	Khilchipur	21	Khujner
22	Kotar	23	Lavkushnagar	24	Maheshwar
25	Majholi	26	Mihona	27	Newton Chikhli
28	Pichor	29	Rajnagar	30	Rampur
31	Ratangarh	32	Sahpura	33	Sanchi
34	Singoli	35	Sirmor	36	Siwani
37	Sultanpur	38	Tendukheda	39	Udaipura

Appendix-3.3
(Reference: Paragraph 3.9, page 33)
Bank reconciliation statement was not prepared

(₹ in lakh)

Sl. No.	Name of Units	Balance as per Bank Pass book as on 31.3.15	Balance as per Cash book as on 31.3.15	Difference, where bank balance is more (+) than cash book balance	Difference where bank balance is less (-) than cash book balance
Municipal Corporations					
1	Burhanpur	3,105.80	2,994.35	111.45	-
Total		3,105.80	2,994.35	111.45	-
Municipal Councils					
2	Khurai, Sagar	363.21	313.31	49.90	-
3	Badnagar	743.56	676.56	67.00	
4	Gadrawara, Narsinghpur	166.20	86.50	79.70	
5	Kareli	1,290.52	1,202.04	88.48	
6	Pandurna, Chindwada	684.21	664.05	20.16	
7	Sironj	94.42	82.63	11.79	
8	Panna	311.79	433.21		121.42
		281.44	222.44	59.00	
9	Sidhi	2,337.35	2,228.50	108.85	-
10	Bina	611.10	539.38	71.72	-
11	Mandideep	2,161.84	1,709.10	452.74	-
12	Manawar	647.64	505.16	142.48	-
Total		9,693.28	8,662.88	1,151.82	121.42
Nagar Parishads					
13	Shahpura, Jabalpur	895.81	889.20	6.61	
		9.242	9.246		0.004
14	Ichawar, Sihore	184.65	154.42	30.23	
15	Gairatganj	59.68	49.21	10.47	
16	Bilauaa	324.20	305.64	18.56	
17	Budhar	438.11	426.98	11.13	
18	Aashta	706.62	583.13	123.49	
19	Amarpatan, Satna	200.24	212.50		12.26
20	Lavkushnagar	204.64	131.47	73.17	
21	Khujner	73.30	71.18	2.12	
22	Kaari	19.29	5.21	14.08	
23	Betul Bazar	164.61	161.38	3.23	
24	Silwani	525.24	423.05	102.19	
25	Budhni	270.63	230.18	40.45	
26	Sanchi	74.16	38.28	35.88	
27	Sultanpur	192.36	185.05	7.31	
28	Newton Chikhli	669.04	657.88	11.16	
29	Majhauri	131.71	130.65	1.06	
30	Baari	8.54	3.76	4.78	
31	Mihauna	320.47	328.19		7.72
32	Chandameta-Butaria	197.81	98.45	99.36	
33	Ratangarh	144.60	141.96	2.64	
Total		5,814.95	5,237.02	597.92	19.98
Grand Total		18,614.03	16,894.25	1,861.19	141.40

Appendix-3.4

(Reference: Paragraph 3.10, page 33)

Statement showing unrealised Tax Revenue (Property tax, composite tax, education cess, urban development cess, market fees, show tax)

(₹ in lakh)

Sl. No.	Name of Units	Arrears of previous years	Demand raised during 2014-15	Total	Total tax collected as of March 2014-15	Amount of unrealised tax (as on 31.03.2015)
Municipal Corporations						
1	Satna	813.87	729.09	1,542.96	549.39	993.57
2	Gwalior	5,582.91	2,764.78	8,347.69	2,229.43	6,118.26
3	Burhanpur	418.27	139.53	557.80	219.39	338.41
Total		6,815.05	3,633.40	10,448.45	2,998.21	7,450.24
Municipal Councils						
4	Manawar	13.07	22.24	35.31	27.30	8.01
5	Sihore	17.64	30.54	48.18	28.97	19.21
6	Pandurna	48.93	55.64	104.57	59.12	45.45
7	Kareli	94.80	43.97	138.77	28.32	110.45
8	Gadrawara	81.00	16.75	97.75	10.52	87.23
9	Khurai	38.32	39.58	77.90	58.67	19.23
10	Aasta	41.58	51.33	92.91	36.03	56.88
11	Badnagar	26.02	9.47	35.49	10.23	25.26
12	Panna	44.93	55.41	100.34	49.23	51.11
13	Seedhi	111.92	82.76	194.68	76.75	117.93
14	Badwah	26.08	16.10	42.18	16.99	25.19
15	Pasaan, Anuppur	74.53	41.98	116.51	36.55	79.96
16	Panagar	5.07	12.50	17.57	8.90	8.67
17	Bina	69.57	41.43	111.00	45.58	65.42
18	Mandideep	353.99	164.53	518.52	225.53	292.99
19	Byavara, Rajgarh	150.31	26.91	177.22	33.68	143.54
Total		1,197.76	711.14	1,908.90	752.37	1,156.53
Nagar Parishads						
20	Ichawar, Sihore	5.45	3.80	9.25	5.87	3.38
21	Budhar, Shehdol	64.05	11.81	75.86	17.73	58.13
22	Bhua, Bichia, Mandala	15.38	21.44	36.82	20.37	16.45
23	Amarpatan	64.71	25.82	90.53	24.19	66.34
24	Maheshwar	32.62	16.50	49.12	17.33	31.79
25	Khilchipur	21.00	11.00	32.00	16.86	15.14
26	Kaari	19.99	2.08	22.07	2.65	19.42
27	Betul Bazar	6.76	6.50	13.26	7.86	5.40
28	Singholi	8.84	3.07	11.91	4.25	7.66
29	Katangi	9.00	5.32	14.32	7.09	7.23
30	Devpalpur, Indore	11.92	16.05	27.97	15.95	12.02
31	Budni	13.17	19.26	32.43	22.34	10.09
32	Jaura, Moorena	74.07	16.80	90.87	27.39	63.48
33	Sanchi, Raisen	12.32	10.15	22.47	9.89	12.58
34	Sultanpur, Raisen	23.23	4.97	28.20	3.99	24.21

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Sl. No.	Name of Units	Arrears of previous years	Demand raised during 2014-15	Total	Total tax collected as of March 2014-15	Amount of unrealised tax (as on 31.03.2015)
35	Sirmor, Rewa	21.75	7.03	28.78	6.06	22.72
36	Manjholi, Jabalpur	5.56	3.89	9.45	4.18	5.27
37	Baadi	26.36	12.82	39.18	3.06	36.12
38	Mihona, Bhind	71.33	9.63	80.96	6.26	74.70
39	Badnawar	10.58	20.26	30.84	23.93	6.91
40	Amarkantak	9.02	2.37	11.39	1.65	9.74
41	Jhundpura, Moorena	8.80	2.36	11.16	1.60	9.56
42	Udaypura	27.43	13.15	40.58	19.54	21.04
43	Newtonchikhli	8.10	7.67	15.77	7.24	8.53
44	Tendukheda	47.42	15.46	62.88	11.72	51.16
45	Rampur Naikin	36.69	4.24	40.93	4.57	36.36
46	Kotar	14.21	2.24	16.45	3.68	12.77
47	Lavkushnagar	59.75	8.48	68.23	9.87	58.36
48	Ratangarh	6.82	4.43	11.25	4.94	6.31
49	Silwani	5.06	16.64	21.70	10.49	11.21
50	Pichore, Gwalior	29.50	3.85	33.35	3.78	29.57
Total		770.89	309.09	1,079.98	326.33	753.65
Grand Total		8,783.70	4,653.63	13,437.33	4,076.91	9,360.42

Appendix-3.5

(Reference: Paragraph 3.10, page 33)

Statement showing details of unrealised rent and premium

(*₹ in lakh*)

Sl. No.	Name of Units	Outstanding premium of allotted shops	Outstanding rent of allotted shops	Total (as on 31.03.2015)
Municipal Corporations				
1	Satna	282.41	130.29	412.70
2	Burhanpur	-	40.51	40.51
Total		282.41	170.80	453.21
Municipal Councils				
3	Aasta	40.48	-	40.48
4	Sihora	2.25	1.41	3.66
5	Seedhi	-	22.48	22.48
6	Gaadrawara	-	14.91	14.91
7	Khurai	-	22.51	22.51
8	Mandideep	-	5.78	5.78
9	bayvara, Rahgarh	-	33.24	33.24
10	Panna	-	5.69	5.69
11	Badwah	-	6.99	6.99
12	Pasaan, anuppur	-	1.80	1.80
13	Panagar	-	0.14	0.14
14	Bina	-	1.46	1.46
Total		42.73	116.41	159.14
Nagar Parishads				
15	Amarpatan	0.98	20.33	21.31
16	chapiheda	-	2.90	2.90
17	Bhua	-	3.54	3.54
18	Ratangarh*	-	0.96	0.96
19	Maheshwar	-	6.29	6.29
20	Khilchipur	30.25	23.17	53.42
21	Ichawar	-	0.07	0.07
22	Betul Bazaar	-	1.89	1.89
23	Singoli	-	0.48	0.48
24	Katangi	-	0.50	0.50
25	Devpalpur	-	0.20	0.20
26	Budni	-	2.28	2.28
27	Jaura	-	13.79	13.79
28	Sanchi	-	1.16	1.16
29	Sultanpur	66.11	1.66	67.77
30	Manjholi, Jabalpur	-	3.03	3.03
31	Baadi	-	1.99	1.99
32	Mihona	-	3.30	3.30
33	Badnawar	-	1.55	1.55
34	Amarkantak	-	9.78	9.78
35	Lavkushnagar	-	4.92	4.92
36	Rampur Naikin	-	11.88	11.88

Sl. No.	Name of Units	Outstanding premium of allotted shops	Outstanding rent of allotted shops	Total (as on 31.03.2015)
37	Sirmor	-	2.40	2.40
38	Tendukheda	-	3.10	3.10
39	Chandameta Botaria	-	0.21	0.21
40	Udaypura	-	4.15	4.15
Total		97.34	125.53	222.87
Grand Total		422.48	412.74	835.22

Appendix-3.6

(Reference: Paragraph 3.10, page 33)

Statement showing details of non-tax revenue (water charges, license fees, land and building rent etc) not realised

(`in lakh)

Sl. No.	Name of Units	Arrears of previous years	Demand raised during 2014-15	Total	Total tax collected (as of March 2015)	Amount of uncollected tax as on 31 March 2015
Municipal Corporations						
1	Satna	736.71	184.58	921.29	122.67	798.62
2	Gwalior	5503.50	2141.74	7645.26	1529.57	6115.69
Total		6240.21	2326.32	8566.55	1652.24	6914.31
Municipal Councils						
3	Manawar	31.25	26.44	57.69	38.31	19.38
4	Kareli	18.22	13.86	32.08	9.22	22.86
5	Pandurna	30.41	27.91	58.32	22.06	36.26
6	Sihora	12.04	25.59	37.63	22.24	15.39
7	Gadrawara	106.89	36.06	142.95	23.06	119.89
8	Khurai	9.08	17.28	26.36	16.94	9.42
9	Aasta	16.46	40.99	57.45	28.24	29.21
10	Badnagar	14.21	45.33	59.54	42.06	17.48
11	Panna	143.95	51.61	195.56	40.59	154.97
12	Seedhi	21.22	11.77	32.99	14.69	18.30
13	Badwah	34.89	39.28	74.17	36.02	38.15
14	Pasaan, anuppur	0.77	0.76	1.53	0.81	0.72
15	Panagar	3.16	13.45	16.61	7.82	8.79
16	Bina	37.28	32.00	69.28	24.02	45.26
17	Mandideep	71.35	20.27	91.62	15.89	75.73
Total		551.18	402.60	953.78	341.96	611.82
Nagar Parishad						
18	Ichhawar	3.27	6.38	9.65	8.46	1.19
19	Budhar	5.50	3.89	9.39	4.76	4.63
20	Bhua	12.99	3.95	16.94	3.79	13.15
21	Amarpatan	7.58	5.83	13.41	5.84	7.57
22	Maheshwar	2.81	31.11	33.92	32.41	1.51
23	Khilchipur	20.00	10.00	30.00	12.25	17.75
24	Kaari	4.54	0.80	5.34	0.61	4.73
25	Betul Bazaar	4.31	4.63	8.94	5.14	3.80
26	Singholi	4.37	5.53	9.90	5.95	3.95
27	Katangi	2.93	2.29	5.22	2.88	2.34
28	Devpalpur	16.79	13.63	30.42	15.32	15.10
29	Budni	7.68	8.18	15.86	7.67	8.19
30	Jaura	14.46	6.11	20.57	5.23	15.34
31	Sanchi	15.06	6.89	21.95	8.79	13.16
32	Sultanpur	4.78	3.60	8.38	2.93	5.45
33	Simrol	4.17	2.69	6.86	2.31	4.55
34	Manjholi, Jabalpur	1.46	2.06	3.52	2.34	1.18

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Sl. No.	Name of Units	Arrears of previous years	Demand raised during 2014-15	Total	Total tax collected (as of March 2015)	Amount of uncollected tax as on 31 March 2015
35	Baadi	5.26	1.65	6.91	1.52	5.39
36	Mihona	22.20	3.54	25.74	2.76	22.98
37	Badnawar	4.27	26.50	30.77	23.74	7.03
38	Amarkantak	1.26	1.78	3.04	1.77	1.27
39	Jhundpura	4.56	1.97	6.53	1.21	5.32
40	Udaypura	5.65	6.19	11.84	6.10	5.74
41	Newtonchikhli	3.65	5.05	8.70	4.98	3.72
42	Tendukheda	4.11	6.12	10.23	5.46	4.77
43	Rampur Naikin	1.05	1.67	2.72	0.56	2.16
44	Kotar	0.73	0.99	1.72	0.94	0.78
45	Lavkushnagar	11.36	4.44	15.80	7.33	8.47
46	Ratangarh	1.10	4.00	5.10	4.51	0.59
47	Silwani	5.43	7.80	13.23	4.10	9.13
48	Rajnagar	4.53	4.15	8.68	3.79	4.89
49	Sahpura	12.28	3.32	15.60	2.01	13.59
50	Pichore	13.85	3.06	16.91	2.33	14.58
Total		233.98	199.80	433.79	199.79	233.99
Grand Total		7,025.40	2,928.72	9,954.12	2,194.00	7,760.12

Appendix-3.7

(Reference: Paragraph 3.11, page 34)

Details of unadjusted temporary advance

(₹ in lakh)

Sl. No.	Name of the units	Unadjusted amount as on 31.03.2015	Period to which advance relates
Municipal Corporations			
1	Burhanpur	0.86	2013-14 to 2014-15
2	Gwalior	77.34	2008-09 to 2014-15
Total		78.20	
Municipal Councils			
3	Sidhi	1.53	2007-08 to 2014-15
4	Pasaan	3.27	2007-08 to 2013-14
5	Bijuri	8.90	1999-00 to 2014-15
6	Mandideep	1.31	2005-06 to 2012-13
Total		15.01	
Nagar Parishads			
7	Bhua Bichia, Mandala	2.13	2012-13 to 2013-14
8	Billauaa	0.23	2007-08 to 2013-14
9	Ichhawar, Sehore	0.41	2006-07 to 2014-15
10	Rajnagar, Chhatarpur	0.21	1998-99 to 2014-15
11	Betul Bazaar	0.19	1970-71 to 1994-95
12	Silwani	0.43	2009-10 to 2010-11
13	Lavkushnagar	10.54	2007-08 to 2014-15
14	Katangi	1.25	2008-09
15	Sanchi	0.37	2014-15
16	Sultanpur	0.67	2010-11 to 2011-12
17	Newton Chikhli	2.15	2008-09 to 2014-15
18	Pichhore	2.06	2008-09 to 2013-14
19	Baihar	1.05	2008-09
Total		21.69	
Grand Total		114.90	

Appendix-4.1

(Reference: Paragraph 4.1.7.2, page 44)

Statement showing demand and collection of Property Tax by test checked MCs

(₹ in lakh)

Year	Outstanding demand of previous years	Collection against demand of previous year(Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Corporation Dewas							
2011-12	501.83	278.11 (55)	223.72	288.16	82.23 (29)	205.93	429.65
2012-13	429.64	236.19 (55)	193.45	253.27	160.66 (63)	92.61	286.06
2013-14	286.05	186.09 (65)	99.96	303.59	218.95 (72)	84.64	184.60
2014-15	184.60	112.80 (61)	71.80	344.29	246.20 (72)	98.09	169.89
2015-16	169.89	89.39 (63)	80.50	360.94	310.87 (86)	50.07	130.57
Municipal Corporation Indore							
2011-12	11,610.66	1,497.93 (13)	10,112.73	4,394.74	2,700.09 (61)	1,694.65	11,807.38
2012-13	10,907.56	1,605.92 (15)	9,301.64	4,558.46	2,668.49 (59)	1,889.97	11,191.61
2013-14	12,622.54	753.11 (6)	11,869.43	5,390.24	3,066.30 (57)	2,323.94	14,193.37
2014-15	14,040.28	1,060.78 (8)	12,979.50	5,662.04	3,204.06 (57)	2,457.98	15,437.48
2015-16	13,528.90	1,521.55 (11)	12,007.35	6,174.98	4,141.13 (67)	2,033.85	14,041.20
Municipal Corporation Ratlam							
2011-12	128.08	23.10 (18)	104.98	172.72	154.45 (89)	18.27	123.25
2012-13	134.25	106.66 (79)	27.59	182.75	106.77 (58)	75.98	103.57
2013-14	133.01	108.15 (81)	24.86	186.75	134.11 (72)	52.64	77.50
2014-15	112.25	75.63 (67)	36.62	211.75	171.60 (81)	40.15	76.77
2015-16	154.82	119.37 (77)	35.45	233.00	201.24 (86)	31.76	67.21
Municipal Corporation Rewa							
2011-12	100.00	132.60 (132)	-32.60	110.00	51.20 (47)	58.80	26.20
2012-13	80.00	117.40 (147)	-37.40	120.00	52.85 (44)	67.15	29.75
2013-14	187.55	115.26 (61)	72.29	135.00	95.26 (71)	39.74	112.03
2014-15	192.00	180.52 (94)	11.48	148.00	110.32 (75)	37.68	49.16
2015-16	330.00	349.77 (106)	-19.77	250.00	89.58 (36)	160.42	140.65
Municipal Council Amla							
2011-12	1.75	1.36 (78)	0.39	5.17	4.20 (81)	0.97	1.36
2012-13	1.37	0.84 (61)	0.53	6.33	5.33 (84)	1.00	1.53
2013-14	1.53	0.46 (30)	1.07	7.50	6.27 (84)	1.23	2.30
2014-15	10.35	4.17 (40)	6.18	8.10	6.48 (80)	1.62	7.80
2015-16	10.34	5.23 (51)	5.11	18.58	9.61 (52)	8.97	14.08

Year	Outstanding demand of previous years	Collection against demand of previous year(Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Anuppur							
2011-12	3.20	1.66 (52)	1.54	2.48	1.81 (73)	0.67	2.21
2012-13	2.21	1.22 (55)	0.99	3.12	1.54 (49)	1.58	2.57
2013-14	3.70	2.66 (72)	1.04	3.14	1.83 (58)	1.31	2.35
2014-15	3.14	1.44 (46)	1.70	3.23	1.57 (49)	1.66	3.36
2015-16	4.05	0.52 (13)	3.53	3.37	0.78 (23)	2.59	6.12
Municipal Council Badwah							
2011-12	11.54	3.33 (29)	8.21	7.20	5.40 (75)	1.80	10.01
2012-13	9.77	4.48 (46)	5.29	6.40	4.80 (75)	1.60	6.89
2013-14	9.81	3.86 (39)	5.95	8.82	6.37 (72)	2.45	8.40
2014-15	8.41	2.96 (35)	5.45	8.82	6.47 (73)	2.35	7.80
2015-16	7.93	2.81 (35)	5.12	8.78	6.37 (73)	2.41	7.53
Municipal Council Begumganj							
2011-12	51.21	3.10 (6)	48.11	12.30	0.44 (4)	11.86	59.97
2012-13	59.98	3.29 (5)	56.69	5.49	0.87 (16)	4.62	61.31
2013-14	61.31	1.97 (3)	59.34	5.49	0.61 (11)	4.88	64.22
2014-15	64.22	10.96 (17)	53.26	7.99	2.86 (36)	5.13	58.39
2015-16	58.39	7.66 (13)	50.73	7.99	1.87 (23)	6.12	56.85
Municipal Council Garhakota							
2011-12	9.93	1.35 (14)	8.58	2.99	0.98 (33)	2.01	10.59
2012-13	10.59	1.78 (17)	8.81	2.99	1.16 (39)	1.83	10.64
2013-14	10.64	1.87 (18)	8.77	2.99	1.16 (39)	1.83	10.60
2014-15	10.64	1.18 (11)	9.46	2.99	1.04 (35)	1.95	11.41
2015-16	10.98	4.15 (38)	6.83	17.78	10.60 (60)	7.18	14.01
Municipal Council Harda							
2011-12	11.01	4.20 (38)	6.81	36.44	31.17 (86)	5.27	12.08
2012-13	12.11	6.41 (53)	5.70	38.93	32.23 (83)	6.70	12.40
2013-14	12.41	6.64 (53)	5.77	41.17	34.39 (84)	6.78	12.55
2014-15	12.22	5.96 (49)	6.26	43.67	36.29 (83)	7.38	13.64
2015-16	13.64	5.25 (38)	8.39	46.53	37.94 (82)	8.59	16.98

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Year	Outstanding demand of previous years	Collection against demand of previous year(Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Junnordeo							
2011-12	12.55	3.14 (25)	9.41	10.67	6.39 (60)	4.28	13.69
2012-13	15.33	1.99 (13)	13.34	10.67	3.74 (35)	6.93	20.27
2013-14	17.28	10.22 (59)	7.06	10.67	8.75 (82)	1.92	8.98
2014-15	8.98	6.58 (73)	2.40	10.67	6.11 (59)	4.56	6.96
2015-16	2.87	2.61(91)	0.26	12.32	9.10 (74)	3.22	3.48
Municipal Council Nainpur							
2011-12	8.09	2.18 (27)	5.91	4.40	2.25 (51)	2.15	8.06
2012-13	8.16	4.47 (55)	3.69	4.40	2.53 (57)	1.87	5.56
2013-14	12.22	3.63 (30)	8.59	5.09	3.07 (60)	2.02	10.61
2014-15	10.47	2.33 (19)	8.14	5.55	2.90 (52)	2.65	10.79
2015-16	11.05	3.80 (34)	7.25	5.65	3.43 (61)	2.22	9.47
Municipal Council Pandhurna							
2011-12	16.49	5.19 (31)	11.30	24.02	20.69 (86)	3.33	14.63
2012-13	14.87	7.40(50)	7.47	24.19	20.78 (86)	3.41	10.88
2013-14	13.03	6.15 (47)	6.88	25.64	23.26 (91)	2.38	9.26
2014-15	14.98	4.83 (32)	10.15	27.83	25.33 (91)	2.50	12.65
2015-16	16.14	4.72 (29)	11.42	30.86	28.18 (91)	2.68	14.10
Municipal Council Porsa							
2011-12	23.78	2.35 (10)	21.43	3.00	0.43 (14)	2.57	24.00
2012-13	24.01	3.82 (16)	20.19	3.82	0.73 (19)	3.09	23.28
2013-14	23.27	2.74 (12)	20.53	4.73	0.58 (12)	4.15	24.68
2014-15	24.68	3.73 (15)	20.95	4.50	0.89 (20)	3.61	24.56
2015-16	23.79	9.95 (42)	13.84	4.50	2.84 (63)	1.66	15.50
Total		8,864.93		30,090.64	18,400.78		
Total outstanding recovery as on 31.03.16							14,537.75

(Source: Information collected from test checked MCs)

Appendix- 4.2

(Reference: Paragraph 4.1.7.3, page 45)

Statement showing demand and collection of Composite Tax by test checked MCs

(₹ in lakh)

Year	Outstanding demand of previous years	Collection against demand of previous year (Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Corporation Dewas							
2011-12	211.56	124.66 (59)	86.90	114.50	64.01(56)	50.49	137.39
2012-13	137.39	113.06 (82)	24.33	239.62	116.80(49)	122.82	147.15
2013-14	147.14	31.14 (21)	116.00	243.28	140.41(58)	102.87	218.87
2014-15	218.87	171.75 (78)	47.12	215.18	152.63(71)	62.55	109.67
2015-16	109.67	44.70 (41)	64.97	180.47	135.35(75)	45.12	110.09
Municipal Corporation Indore							
2011-12	11,095.95	1,403.31 (13)	9,692.64	3,577.93	2,015.39 (56)	1,562.54	11,255.18
2012-13	10,980.95	1,433.38 (13)	9,547.57	3,707.18	2,012.77 (54)	1,694.41	11,241.98
2013-14	12,230.82	711.81 (6)	11,519.01	4,256.03	2,254.83 (53)	2,001.20	13,520.21
2014-15	13,374.81	949.75 (7)	12,425.06	4,399.38	2,388.87 (54)	2,010.51	14,435.57
2015-16	13,196.23	1,386.55 (10)	11,809.68	4,749.91	2,977.51 (63)	1,772.40	13,582.08
Municipal Corporation Ratlam							
2011-12	116.96	64.32(55)	52.64	110.00	45.47(41)	64.53	117.17
2012-13	117.47	61.81(53)	55.66	110.00	30.74(28)	79.26	134.92
2013-14	134.84	54.72(41)	80.12	110.00	29.05(26)	80.95	161.07
2014-15	161.06	60.21(37)	100.85	110.00	33.37(30)	76.63	177.48
2015-16	177.48	72.50(41)	104.98	110.00	47.26(43)	62.74	167.72
Municipal Corporation Rewa							
2011-12	110.00	45.25(41)	64.75	63.00	10.05(16)	52.95	117.70
2012-13	110.00	48.65(44)	61.35	65.00	10.15(16)	54.85	116.20
2013-14	80.00	48.00(60)	32.00	67.00	12.20(18)	54.80	86.80
2014-15	107.00	24.21(23)	82.79	69.00	38.50(56)	30.50	113.29
2015-16	90.00	67.84(75)	22.16	112.00	11.66(10)	100.34	122.50
Municipal Council Amla							
2011-12	1.95	1.69(86)	0.26	5.03	4.33(86)	0.70	0.96
2012-13	0.95	0.88(93)	0.07	5.70	3.85(68)	1.85	1.92
2013-14	1.93	1.40(73)	0.53	5.76	4.85(84)	0.91	1.44
2014-15	12.96	3.83(30)	9.13	5.76	3.63(63)	2.13	11.26
2015-16	5.76	4.46(77)	1.30	5.07	2.95(58)	2.12	3.42

Year	Outstanding demand of previous years	Collection against demand of previous year (Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Anuppur							
2011-12	20.37	2.59(13)	17.78	2.33	0.49(21)	1.84	19.62
2012-13	15.00	2.54(17)	12.46	2.40	0.52(22)	1.88	14.34
2013-14	14.34	3.51(24)	10.83	2.50	0.62(25)	1.88	12.71
2014-15	22.16	2.42(11)	19.74	2.67	0.65(26)	2.02	21.76
2015-16	21.20	3.00(14)	18.20	2.99	0.59(20)	2.40	20.60
Municipal Council Badwah							
2011-12	17.66	3.76(21)	13.90	3.65	1.70(47)	1.95	15.85
2012-13	16.51	2.89(18)	13.62	3.56	1.55(44)	2.01	15.63
2013-14	15.96	2.95(18)	13.01	3.95	1.96(50)	1.99	15.00
2014-15	15.00	2.33 (16)	12.67	3.95	1.97(50)	1.98	14.65
2015-16	15.08	2.77 (18)	12.31	3.96	1.91(48)	2.05	14.36
Municipal Council Begumganj							
2011-12	80.81	1.92(2)	78.89	7.13	0.33(5)	6.80	85.69
2012-13	85.70	2.58(3)	83.12	7.44	0.50(7)	6.94	90.06
2013-14	90.06	1.99(2)	88.07	7.44	0.31(4)	7.13	95.20
2014-15	95.20	8.37(9)	86.83	10.70	1.13(11)	9.57	96.40
2015-16	96.39	5.93(6)	90.46	10.70	0.81(8)	9.89	100.35
Municipal Council Garhakota							
2011-12	19.57	1.22(6)	18.35	9.88	1.00(10)	8.88	27.23
2012-13	27.24	3.25(12)	23.99	9.88	2.09(21)	7.79	31.78
2013-14	31.78	2.83(9)	28.95	9.88	1.72(17)	8.16	37.11
2014-15	31.78	3.52(11)	28.26	9.88	2.13(22)	7.75	36.01
2015-16	31.78	9.44(30)	22.34	19.98	10.63(53)	9.35	31.69
Municipal Council Harda							
2011-12	13.45	4.03(30)	9.42	14.91	11.09(74)	3.82	13.24
2012-13	12.89	3.44(27)	9.45	15.25	10.86(71)	4.39	13.84
2013-14	13.83	3.85(28)	9.98	15.45	11.36(74)	4.09	14.07
2014-15	14.01	3.75(27)	10.26	15.69	11.57(74)	4.12	14.38
2015-16	14.40	2.95(20)	11.45	16.17	11.51(71)	4.66	16.11

Year	Outstanding demand of previous years	Collection against demand of previous year (Per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(Per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Junnardeo							
2011-12	17.92	2.57(14)	15.35	4.73	1.93(41)	2.80	18.15
2012-13	18.72	1.38(7)	17.34	4.73	1.20(25)	3.53	20.87
2013-14	19.85	11.40(57)	8.45	4.73	3.81(81)	0.92	9.37
2014-15	9.38	6.55(70)	2.83	4.73	2.85(60)	1.88	4.71
2015-16	4.36	3.98(91)	0.38	5.00	3.70(74)	1.30	1.68
Municipal Council Nainpur							
2011-12	5.78	1.68(29)	4.10	2.65	1.33(50)	1.32	5.42
2012-13	5.42	3.15(58)	2.27	2.65	1.29(49)	1.36	3.63
2013-14	10.96	2.45(22)	8.51	3.35	1.32(39)	2.03	10.54
2014-15	9.50	1.79(19)	7.71	3.48	1.31(38)	2.17	9.88
2015-16	11.89	2.34(20)	9.55	3.77	1.43(38)	2.34	11.89
Municipal Council Pandhurna							
2011-12	26.02	8.39(32)	17.63	13.05	7.99(61)	5.06	22.69
2012-13	25.64	5.93(23)	19.71	13.22	8.04(61)	5.18	24.89
2013-14	26.65	10.92(41)	15.73	13.42	8.48(63)	4.94	20.67
2014-15	26.88	5.64(21)	21.24	13.96	8.54(61)	5.42	26.66
2015-16	27.30	8.19(30)	19.11	14.63	9.34(64)	5.29	24.40
Municipal Council Porsa							
2011-12	48.52	5.75(12)	42.77	6.00	0.77 (13)	5.23	48.00
2012-13	48.00	2.63 (5)	45.37	9.45	0.64 (7)	8.81	54.18
2013-14	54.18	3.47 (6)	50.71	12.71	0.70 (27)	12.01	62.72
2014-15	62.73	3.92(6)	58.81	9.50	0.66(7)	8.84	67.65
2015-16	70.26	12.88(18)	57.38	9.50	5.26(55)	4.24	61.62
Total		7,122.72		23,004.40	12,706.22	10,298.18	
Total outstanding recovery as on 31.03.16							14,268.51

(Source: Information collected from test checked MCs)

Appendix-4.3

(Reference: Paragraph 4.1.8.1, page 46)

Statement showing demand and collection of user charges (water tax)

(₹ in lakh)

Year	Outstanding demand of previous years	Collection against demand of previous year (per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(per cent)	Outstanding recovery	Total outstanding recovery
Municipal Corporation Dewas							
2011-12	380.28	54.17 (14)	326.11	131.88	91.43 (69)	40.45	366.56
2012-13	366.55	118.84 (32)	247.71	136.20	89.34 (66)	46.86	294.57
2013-14	294.57	105.99 (36)	188.58	459.00	235.61 (51)	223.39	411.97
2014-15	411.98	129.74 (31)	282.24	504.00	272.73 (54)	231.27	513.51
2015-16	513.51	157.33 (31)	356.18	546.30	297.88 (55)	248.42	604.60
Municipal Corporation Indore							
2011-12	13,790.54	1,081.50 (8)	12,709.04	1,684.07	1,839.31 (109)	(-) 155.24	12,553.80
2012-13	17,017.57	565.36 (3)	16,452.21	3,975.57	1,168.97 (29)	2806.60	18258.81
2013-14	19,921.09	940.78 (5)	18,980.31	5,851.37	1,706.77 (29)	4,144.60	23,124.91
2014-15	18,144.25	325.47 (2)	17,818.78	1,272.43	826.56 (65)	445.87	18,264.65
2015-16	20,561.21	686.83 (3)	19,874.38	4,398.14	1,372.83 (31)	3,025.31	22,899.69
Municipal Corporation Ratlam							
2011-12	244.86	37.69 (15)	207.17	356.40	221.22 (62)	135.18	342.35
2012-13	342.35	44.56 (13)	297.79	376.20	232.08(62)	144.12	441.91
2013-14	441.91	49.12 (11)	392.79	389.40	220.89(57)	168.51	561.30
2014-15	561.31	131.47 (23)	429.84	397.45	281.92(71)	115.53	545.37
2015-16	545.38	149.07 (27)	396.31	421.08	317.93(75)	103.15	499.46
Municipal Corporation Rewa							
2011-12	60.00	65.00 (108)	(-) 5.00	165.00	58.85 (36)	106.15	101.15
2012-13	70.00	79.85 (114)	(-) 9.85	180.00	76.01 (42)	103.99	94.14
2013-14	80.00	48.85 (61)	31.15	200.00	162.75 (81)	37.25	68.40
2014-15	90.00	80.00 (89)	10.00	210.00	93.25 (44)	116.75	126.75
2015-16	95.00	84.41 (89)	10.59	225.00	90.05 (40)	134.95	145.54
Municipal Council Amla							
2011-12	4.33	3.89(90)	0.44	10.84	8.61(79)	2.23	2.67
2012-13	2.67	1.63(61)	1.04	11.86	9.26(78)	2.60	3.64
2013-14	3.64	2.65(73)	0.99	12.56	9.27(74)	3.29	4.28
2014-15	9.28	5.04(54)	4.24	13.08	8.64 (66)	4.44	8.68
2015-16	7.28	6.86 (94)	0.42	14.54	10.30 (71)	4.24	4.66

Year	Outstanding demand of previous years	Collection against demand of previous year (per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Anuppur							
2011-12	4.50	3.07 (68)	1.43	6.80	5.13 (75)	1.67	3.10
2012-13	3.11	2.15(69)	0.96	7.78	4.08 (52)	3.70	4.66
2013-14	7.24	4.97(67)	2.27	8.16	6.40 (78)	1.76	4.03
2014-15	4.59	1.85(40)	2.74	7.99	6.17 (77)	1.82	4.56
2015-16	4.53	1.50(33)	3.03	8.05	5.65 (70)	2.40	5.43
Municipal Council Badwah							
2011-12	38.47	15.97(42)	22.50	32.42	24.63 (76)	7.79	30.29
2012-13	30.03	8.10(27)	21.93	32.07	24.56 (76)	7.51	29.44
2013-14	29.39	4.51(15)	24.88	39.48	29.47 (75)	10.01	34.89
2014-15	34.81	5.96(17)	28.85	39.63	30.06 (76)	9.57	38.42
2015-16	38.42	9.23(24)	29.19	39.25	30.92 (79)	8.33	37.52
Municipal Council Begumganj							
2011-12	10.62	0.36 (3)	10.26	1.81	0.20 (11)	1.61	11.87
2012-13	11.87	0.87 (7)	11.00	2.17	0.47 (22)	1.70	12.70
2013-14	12.70	0.54 (4)	12.16	2.17	0.64 (30)	1.53	13.69
2014-15	13.69	3.69 (27)	10.00	3.82	1.40 (37)	2.42	12.42
2015-16	12.41	1.87 (15)	10.54	3.82	1.18 (31)	2.64	13.18
Municipal Council Garhakota							
2011-12	18.88	3.06 (16)	15.82	12.00	3.19 (27)	8.81	24.63
2012-13	24.63	6.31 (26)	18.32	12.00	6.18 (51)	5.82	24.14
2013-14	24.15	4.15 (17)	20.00	12.01	4.86 (41)	7.15	27.15
2014-15	24.15	2.77 (11)	21.38	12.01	4.04 (34)	7.97	29.35
2015-16	24.15	4.39 (18)	19.76	12.01	7.71 (64)	4.30	24.06
Municipal Council Harda							
2011-12	25.52	6.30(25)	19.22	42.01	33.84(81)	8.17	27.39
2012-13	27.39	7.28(27)	20.11	44.41	36.43(82)	7.98	28.09
2013-14	27.17	7.80(29)	19.37	44.91	36.83(82)	8.08	27.45
2014-15	27.45	7.68(28)	19.77	45.66	33.72(74)	11.94	31.71
2015-16	31.71	7.68(35)	24.03	46.38	36.93(80)	9.45	33.48

Audit Report on Local Bodies for the year ended 31 March 2016

Year	Outstanding demand of previous years	Collection against demand of previous year (per cent)	Outstanding recovery	Demand of current year	Collection against demand of current year(per cent)	Outstanding recovery	Total outstanding recovery
Municipal Council Junnordeo							
2011-12	10.54	2.07(20)	8.47	8.15	7.55(93)	0.60	9.07
2012-13	9.59	0.90(9)	8.69	8.15	6.55(80)	1.60	10.29
2013-14	10.78	5.39(50)	5.39	8.15	7.25(89)	0.90	6.29
2014-15	6.29	3.77(60)	2.52	8.15	6.86(84)	1.29	3.81
2015-16	1.94	1.94(100)	0.00	8.15	6.02(74)	2.13	2.13
Municipal Council Nainpur							
2011-12	6.26	2.96 (47)	3.30	11.98	8.22 (69)	3.76	7.06
2012-13	6.32	3.32 (52)	3.00	12.34	8.41 (65)	3.93	6.93
2013-14	7.44	2.49 (37)	4.95	12.90	8.20 (64)	4.70	9.65
2014-15	9.70	2.19 (23)	7.51	13.55	8.12 (60)	5.43	12.94
2015-16	13.06	4.31 (33)	8.75	13.64	8.42 (61)	5.22	13.97
Municipal Council Pandhurna							
2011-12	31.90	12.23(40)	19.67	24.67	14.91(60)	9.76	29.43
2012-13	32.83	9.83(30)	23.00	25.60	18.27(71)	7.33	30.33
2013-14	32.45	13.81(43)	18.64	27.84	17.69(64)	10.15	28.79
2014-15	30.41	6.19(20)	24.22	27.91	15.87(57)	12.04	36.26
2015-16	39.48	10.57(27)	28.91	27.92	17.75(64)	10.17	39.08
Municipal Council Porsa							
2011-12	38.52	10.66 (28)	27.86	14.50	7.34 (51)	7.16	35.02
2012-13	35.02	6.56 (19)	28.46	14.88	7.52 (51)	7.36	35.82
2013-14	35.82	6.69 (19)	29.13	13.96	7.25 (52)	6.71	35.84
2014-15	35.84	6.31 (18)	29.53	15.85	6.78 (43)	9.07	38.60
2015-16	44.15	9.14 (21)	35.01	15.85	8.92 (56)	6.93	41.94
Grand Total		5199.49		22775.33	10275.05	12500.28	24364.74
Total outstanding recovery as on 31.03.16							24,364.74

(Source: Information collected from test checked MCs)

Appendix-4.4 (A)

(Reference: Paragraph 4.1.12.2, page 50)

Statement showing preparation of unrealistic budget estimates

(₹ in crore)

Year	Estimated income as per budget estimates	Actual income	Difference	Per cent
1	2	3	4	5 (4/2*100)
Municipal Corporation Dewas				
2011-12	165.75	85.05	80.70	49
2012-13	142.90	98.59	44.31	31
2013-14	133.61	151.48	(-) 17.87	13
2014-15	118.26	191.61	(-) 73.35	62
2015-16	194.90	111.54	83.36	43
Municipal Council Indore				
2011-12	1,204.68	683.63	521.05	43
2012-13	1,479.07	736.46	742.61	50
2013-14	1,979.56	743.81	1,235.75	62
2014-15	2,236.76	769.89	1,466.87	66
2015-16	2,131.33	852.35	1278.98	60
Municipal Corporation Ratlam				
2011-12	121.76	59.31	62.45	51
2012-13	143.57	78.07	65.50	46
2013-14	301.38	78.15	223.23	7
2014-15	322.91	84.99	237.92	74
2015-16	307.21	104.73	202.48	66
Municipal Corporation Rewa				
2011-12	115.90	50.30	65.60	57
2012-13	143.97	62.60	81.37	57
2013-14	201.61	74.61	127.00	63
2014-15	161.65	81.43	80.22	50
2015-16	220.10	156.59	63.51	29
Municipal Council Amla				
2011-12	4.52	3.89	0.63	14
2012-13	4.67	4.91	(-) 0.24	05
2013-14	5.75	6.42	(-) 0.67	12
2014-15	12.14	8.29	3.85	32
2015-16	18.97	11.09	7.88	42
Municipal Council Anuppur				
2011-12	4.31	3.42	0.89	21
2012-13	5.08	5.81	(-) 0.73	14
2013-14	32.60	12.77	19.83	61
2014-15	30.72	13.28	17.44	57
2015-16	33.44	23.30	10.14	30
Municipal Council Badwah				
2011-12	5.51	4.66	0.85	15
2012-13	6.84	5.58	1.26	18
2013-14	8.00	6.44	1.56	19
2014-15	20.70	14.66	6.04	29
2015-16	21.17	7.26	13.91	66

Municipal Council Begunganj				
2011-12	11.21	4.64	6.57	59
2012-13	12.74	7.67	5.07	40
2013-14	18.67	5.51	13.16	70
2014-15	20.41	5.49	14.92	73
2015-16	21.30	17.47	3.83	18
Municipal Council Garhakota				
2011-12	4.77	4.93	(-) 0.16	-3
2012-13	6.51	5.55	0.96	15
2013-14	7.17	7.95	(-) 0.78	-11
2014-15	8.84	5.61	3.23	37
2015-16	10.64	8.07	2.57	24
Municipal Council Harda				
2011-12	24.07	19.92	4.15	17
2012-13	34.24	33.35	0.89	03
2013-14	56.79	19.26	37.53	66
2014-15	75.35	14.03	61.32	81
2015-16	14.78	24.45	(-) 9.67	65
Municipal Council Junnordeo				
2011-12	7.25	2.32	4.93	68
2012-13	7.90	2.32	5.58	71
2013-14	14.69	3.53	11.16	76
2014-15	28.23	14.94	13.29	47
2015-16	32.65	17.00	15.65	48
Municipal Council Nainpur				
2011-12	5.91	3.91	2.00	34
2012-13	6.80	5.22	1.58	23
2013-14	15.23	4.12	11.11	73
2014-15	15.03	5.05	9.98	66
2015-16	11.46	7.86	3.60	31
Municipal Council Pandhurna				
2011-12	20.41	8.42	11.99	59
2012-13	21.49	10.20	11.29	53
2013-14	87.60	32.89	54.71	62
2014-15	55.80	42.45	13.35	24
2015-16	60.75	44.83	15.92	26
Municipal Council Porsa				
2011-12	6.78	5.34	1.4	21
2012-13	7.12	7.16	(-) 0.04	01
2013-14	13.24	8.94	4.30	32
2014-15	14.67	8.96	5.71	39
2015-16	14.97	14.74	0.23	02

(Source: Information collected from test checked MCs)

Appendix-4.4 (B)

(Reference: Paragraph 4.1.12.2, page 50)

Statement showing preparation of unrealistic budget estimates

(`in crore)

Year	Estimated expenditure as per budget	Actual expenditure	Difference	Per cent
1	2	3	4	5 (4/2*100)
Municipal Corporation Dewas				
2011-12	165.74	75.34	90.40	55
2012-13	142.87	93.58	49.29	34
2013-14	113.58	122.39	(-) 8.81	8
2014-15	118.22	189.93	(-) 71.71	61
2015-16	194.88	62.64	132.24	68
Municipal Corporation Indore				
2011-12	1,181.10	690.07	491.03	42
2012-13	1,479.05	772.03	707.02	48
2013-14	1,987.54	874.49	1,113.05	56
2014-15	2,240.61	933.10	1,307.51	58
2015-16	2132.31	526.35	1605.96	75
Municipal Corporation Ratlam				
2011-12	121.67	63.54	58.13	48
2012-13	143.18	76.80	66.38	46
2013-14	300.49	77.47	223.02	74
2014-15	322.17	74.52	247.65	77
2015-16	306.24	99.47	206.77	68
Municipal Corporation Rewa				
2011-12	115.86	42.13	73.73	64
2012-13	143.41	51.08	92.33	64
2013-14	201.22	65.60	135.62	67
2014-15	165.94	65.40	100.54	61
2015-16	219.39	72.44	146.95	67
Municipal Council Amla				
2011-12	4.76	3.74	1.02	21
2012-13	4.53	4.84	(-) 0.31	07
2013-14	5.27	5.89	(-) 0.62	12
2014-15	11.96	8.24	3.72	31
2015-16	18.83	8.57	10.26	54
Municipal Council Annuppur				
2011-12	4.55	3.41	1.14	25
2012-13	5.36	2.86	2.50	47
2013-14	35.65	8.36	27.29	77
2014-15	37.52	17.15	20.37	54
2015-16	36.47	7.33	29.14	80
Municipal Council Badwah				
2011-12	5.51	4.66	0.85	15
2012-13	6.84	4.64	2.20	32
2013-14	8.00	5.83	2.17	27
2014-15	20.70	6.57	14.13	68
2015-16	21.17	7.26	13.91	66

Municipal Council Begumganj				
2011-12	11.21	3.96	7.25	65
2012-13	12.74	4.22	8.52	67
2013-14	18.67	5.76	12.91	69
2014-15	20.40	6.01	14.39	71
2015-16	21.30	13.04	8.26	39
Municipal Council Gadhakota				
2011-12	4.77	4.70	0.07	1
2012-13	6.51	5.37	1.14	18
2013-14	7.16	7.45	(-) 0.29	4
2014-15	8.82	6.98	1.84	21
2015-16	10.62	7.56	3.06	29
Municipal Council Harda				
2011-12	28.38	23.16	5.22	18
2012-13	29.62	11.37	18.25	62
2013-14	53.26	16.96	36.30	68
2014-15	86.97	12.79	74.18	85
2015-16	15.65	24.85	(-) 9.20	59
Municipal Council Junnordeo				
2011-12	7.25	4.20	3.05	42
2012-13	7.90	4.21	3.69	47
2013-14	14.68	8.37	6.31	43
2014-15	28.23	12.86	15.37	54
2015-16	32.65	21.36	11.29	35
Municipal Council Nainpur				
2011-12	5.46	3.27	2.19	40
2012-13	6.61	4.36	2.25	34
2013-14	15.12	4.67	10.45	69
2014-15	14.69	5.90	8.79	60
2015-16	11.44	5.62	5.82	51
Municipal Council Pandhurna				
2011-12	20.41	7.34	13.07	64
2012-13	21.49	9.94	11.55	54
2013-14	87.60	26.49	61.11	70
2014-15	55.78	33.77	22.01	39
2015-16	60.74	19.95	40.79	67
Municipal Council Porsa				
2011-12	6.77	4.90	1.87	28
2012-13	7.12	5.95	1.17	16
2013-14	13.24	5.86	7.38	56
2014-15	14.67	7.10	7.57	52
2015-16	14.93	9.14	5.79	39

(Source: Information collected from test checked MCs)

Appendix-4.5

(Reference: Paragraph 4.1.12.3, page 51)

Statement showing differences in closing balances as per cash book and bank pass book as on 31.03.16

(₹ in lakh)

Sl. No.	Name of ULB	CB as per bank pass book	CB as per cash book	Difference
1	Municipal Corporation Dewas	6,214.09	5,335.85	878.24
		104.01	311.14	(-) 207.13
2	Municipal Corporation Rewa	927.07	965.41	(-) 38.34
		7,025.25	6,953.66	71.59
3	Municipal Council Amla	412.59	336.62	75.97
4	Municipal Council Anuppur	26.04	18.06	7.98
		1,530.85	1,580.79	(-) 49.94
5	Municipal Council Badwah	868.29	890.83	(-)22.54
6	Municipal Council Begumganj	1,493.22	1,357.22	136.00
		57.01	58.62	(-) 1.61
7	Municipal Council Garhakota	229.81	183.86	45.95
		76.49	78.83	(-) 2.34
8	Municipal Council Harda	1,842.06	1,710.46	131.60
9	Municipal Council Junnordeo	877.25	635.79	241.46
10	Municipal Council Nainpur	600.35	516.71	83.64
11	Municipal Council Pandhurna	3,392.16	3,323.44	68.72
12	Municipal Council Porsa	1,448.07	1,230.72	217.35

(Source: Information collected from test checked MCs)

Appendix-4.6

(Reference: Paragraph 4.1.12.4, page 51)

Statement showing short deposit of money in Reserve Fund

(₹ in lakh)

Name of Municipal Corporation/Council	Year	Total own revenue during the year	Amount to be deposited in reserve fund	Actual Amount deposited	Short Deposit
1	2	3	4 (five per cent of 3)	5	6
Dewas	2011-12	3,269.36	163.46	Nil	163.46
	2012-13	3,957.35	197.87	Nil	197.87
	2013-14	3,552.96	177.65	Nil	177.65
	2014-15	5,056.38	252.82	Nil	252.82
	2015-16	4,525.86	226.29	Nil	226.29
	Total		20,361.91	1,018.09	Nil
Indore	2011-12	38,802.00	1,940.10	Nil	1,940.10
	2012-13	47,459.00	2,372.95	Nil	2,372.95
	2013-14	51,639.00	2,581.95	Nil	2,581.95
	2014-15	57,755.00	2,887.75	Nil	2,887.75
	2015-16	64,441.00	3,222.05	Nil	3,222.05
	Total		2,60,096.00	13,004.80	Nil
Ratlam	2011-12	3,443.24	172.16	Nil	172.16
	2012-13	3,538.22	176.91	Nil	176.91
	2013-14	4,342.82	217.14	Nil	217.14
	2014-15	4,390.14	219.51	Nil	219.51
	2015-16	4,438.66	221.93	219.28	2.65
	Total		20,153.08	1,007.65	219.28
Rewa	2011-12	3,441.34	172.07	20.88	151.19
	2012-13	2,317.89	115.89	30.62	85.27
	2013-14	3,204.19	160.21	1.31	158.90
	2014-15	4,737.30	236.87	10.83	226.04
	2015-16	3,735.89	186.79	2.82	183.97
	Total		17,436.61	871.83	66.46
Amla	2011-12	218.40	10.92	Nil	10.92
	2012-13	243.47	12.17	Nil	12.17
	2013-14	313.43	15.67	Nil	15.67
	2014-15	357.24	17.86	Nil	17.86
	2015-16	391.79	19.59	30.05	(-) 10.46
	Total		1,524.33	76.21	30.05
Anuppur	2011-12	176.98	8.85	0.15	8.70
	2012-13	214.32	10.72	0.00	10.72
	2013-14	174.45	8.72	0.00	8.72
	2014-15	173.42	8.67	22.03	(-) 13.36
	2015-16	209.44	10.47	0.02	10.45
	Total		948.61	47.43	22.20
Badwah	2011-12	302.02	15.10	Nil	15.10
	2012-13	339.41	16.97	Nil	16.97
	2013-14	397.91	19.90	Nil	19.90
	2014-15	380.99	19.04	Nil	19.04
	2015-16	412.83	20.64	31.39	(-) 10.75
	Total		1,833.16	91.65	31.39

Begumgunj	2011-12	205.12	10.26	1.01	9.25
	2012-13	212.19	10.61	1.38	9.23
	2013-14	283.52	14.18	0.76	13.42
	2014-15	401.73	20.09	2.21	17.88
	2015-16	426.13	21.31	1.65	19.66
	Total	1,528.69	76.45	7.01	69.44
Gadhakota	2011-12	190.26	9.51	1.21	8.30
	2012-13	193.45	9.67	2.17	7.50
	2013-14	251.81	12.59	1.29	11.30
	2014-15	198.08	9.90	2.10	7.80
	2015-16	296.79	14.84	4.78	10.06
	Total	1,130.39	56.51	11.55	44.96
Harda	2011-12	1,121.83	56.09	23.03	33.06
	2012-13	1,109.53	55.48	18.00	37.48
	2013-14	1,269.97	63.50	18.07	45.43
	2014-15	992.91	49.65	15.78	33.88
	2015-16	1,231.47	61.57	20.08	41.49
	Total	5,725.71	286.29	94.97	191.33
Junnordeo	2011-12	192.45	9.62	2.75	6.87
	2012-13	198.53	9.93	3.61	6.32
	2013-14	260.72	13.03	2.96	10.07
	2014-15	281.99	14.09	8.80	5.29
	2015-16	311.44	15.57	8.89	6.68
	Total	1,245.13	62.24	27.01	35.23
Nainpur	2011-12	220.18	11.01	4.06	6.95
	2012-13	253.80	12.69	5.18	7.51
	2013-14	223.32	11.17	3.97	7.20
	2014-15	267.71	13.38	5.56	7.82
	2015-16	277.17	13.86	4.54	9.32
	Total	1,242.18	62.11	23.31	38.80
Pandhurna	2011-12	523.27	26.16	19.04	7.12
	2012-13	589.20	29.46	25.67	3.79
	2013-14	728.08	36.40	41.90	(-) 5.50
	2014-15	891.44	44.57	20.06	24.51
	2015-16	835.44	41.77	18.28	23.49
	Total	3,567.43	178.36	124.95	53.41
Porsa	2011-12	262.33	13.12	6.16	6.96
	2012-13	419.09	20.95	4.65	16.30
	2013-14	312.70	15.64	6.72	8.92
	2014-15	419.71	20.99	5.08	15.91
	2015-16	460.86	23.04	Nil	23.04
	Total	1,874.69	93.74	22.61	71.13
Grand Total	3,38,667.92	16,933.40	680.79	16,252.58	

(Source: Information collected from test checked MCs)

Appendix-4.7

(Reference: Paragraph 4.1.12.6, page 52)

Statement showing delays in remitting taxes deducted at source to respective authorities
(₹ in lakh)

Municipal Corporation Dewas					
Year	Labour Welfare Cess	Royalty	VAT/CST	Income Tax	Total
Up to 2010-11	4.34	7.72	Nil	Nil	12.06
2011-12	3.03	9.60	Nil	Nil	12.63
2012-13	18.00	41.42	61.03	Nil	120.45
2013-14	36.25	37.51	64.68	Nil	138.44
2014-15	18.89	29.60	Nil	Nil	48.49
2015-16	41.86	52.97	Nil	Nil	94.83
Total	122.37	178.82	125.71	Nil	426.90
Municipal Corporation Rewa					
As on 31.03.2016	Nil	122.12	145.97	Nil	268.09
Municipal Council Anuppur					
2012-13	0.66	0.76	4.59	1.91	7.92
2013-14	2.57	0.72	11.36	3.66	18.31
2014-15	11.50	Nil	17.21	12.88	41.59
2015-16	0.99	0.25	0.51	1.35	3.10
Total	15.72	1.73	33.67	19.80	70.92
Grand Total	138.09	302.67	305.35	19.80	765.91

(Source: Information collected from test checked MCs)

Appendix – 4.8

(Reference: Paragraph 4.1.12.9, page 53)

Statement showing short remittance of State's share of Urban Development Cess in Government Account

(₹ in lakh)

Year	Urban Development Cess collected during the year	Amount to be credited in Government Account	Actual amount deposited in Government account	Short deposit
1	2	3 (40 per cent of 2)	4	5
Municipal Corporation Dewas				
2011-12	37.89	15.16	Nil	15.16
2012-13	65.14	26.05	Nil	26.05
2013-14	165.92	66.37	Nil	66.37
2014-15	153.50	61.40	Nil	61.40
2015-16	213.78	85.51	Nil	85.51
Total	636.23	254.49	Nil	254.49
Municipal Corporation Indore				
2011-12	458.01	183.20	Nil	183.20
2012-13	601.90	240.76	Nil	240.76
2013-14	598.87	239.55	Nil	239.55
2014-15	808.14	323.26	Nil	323.26
2015-16	1,010.04	404.02	Nil	404.02
Total	3,476.96	1,390.79	Nil	1,390.79
Municipal Corporation Ratlam				
2011-12	46.41	18.56	Nil	18.56
2012-13	41.68	16.67	Nil	16.67
2013-14	41.92	16.77	Nil	16.77
2014-15	43.44	17.38	Nil	17.38
2015-16	56.09	22.44	Nil	22.44
Total	229.54	91.82	Nil	91.82
Municipal Corporation Rewa				
2011-12	23.40	9.36	Nil	9.36
2012-13	32.10	12.84	Nil	12.84
2013-14	26.61	10.64	Nil	10.64
2014-15	74.03	29.61	Nil	29.61
2015-16	67.80	27.12	Nil	27.12
Total	223.94	89.57	Nil	89.57
Municipal Council Amla				
2011-12	0.05	0.02	Nil	0.02
2012-13	0.06	0.02	Nil	0.02
2013-14	0.13	0.05	Nil	0.05
2014-15	0.19	0.08	Nil	0.08
2015-16	2.82	1.13	Nil	1.13
Total	3.25	1.30	Nil	1.30
Municipal Council Anuppur				
2011-12	0.72	0.29	Nil	0.29
2012-13	0.46	0.18	Nil	0.18
2013-14	0.75	0.30	Nil	0.30
2014-15	0.73	0.29	Nil	0.29
2015-16	0.26	0.10	Nil	0.10
Total	2.92	1.16	Nil	1.16

Audit Report on Local Bodies for the year ended 31 March 2016

Municipal Council Budwah				
2011-12	1.22	0.49	Nil	0.49
2012-13	1.20	0.48	Nil	0.48
2013-14	1.45	0.58	Nil	0.58
2014-15	1.46	0.58	Nil	0.58
2015-16	1.42	0.57	Nil	0.57
Total	6.75	2.70	Nil	2.70
Municipal Council Begumganj				
2011-12	0.44	0.18	Nil	0.18
2012-13	0.78	0.31	Nil	0.31
2013-14	0.40	0.16	Nil	0.16
2014-15	2.16	0.86	Nil	0.86
2015-16	1.40	0.56	Nil	0.56
Total	5.18	2.07	Nil	2.07
Municipal Council Gadhakota				
2011-12	0.44	0.18	0.18	0
2012-13	0.36	0.14	0.14	0
2013-14	0.33	0.13	0.13	0
2014-15	0.28	0.11	0.11	0
2015-16	2.54	1.02	0.12	0.90
Total	3.95	1.58	0.68	0.90
Municipal Council Harda				
2011-12	5.53	2.21	1.57	0.64
2012-13	5.88	2.35	1.90	0.45
2013-14	6.50	2.60	2.21	0.39
2014-15	6.86	2.74	2.41	0.33
2015-16	6.99	2.80	3.62	Nil
Total	31.76	12.70	11.71	0.99
Municipal Council Junnordeo				
2011-12	2.20	0.88	Nil	0.88
2012-13	1.19	0.48	Nil	0.48
2013-14	2.92	1.17	Nil	1.17
2014-15	4.24	1.70	Nil	1.70
2015-16	4.15	1.66	Nil	1.66
Total	14.70	5.89	Nil	5.89
Municipal Council Nainpur				
2011-12	1.67	0.67	0.67	0.00
2012-13	2.21	0.88	0.89	0.00
2013-14	1.75	0.70	0.00	0.70
2014-15	1.87	0.75	0.00	0.75
2015-16	2.19	0.88	0.00	0.88
Total	9.69	3.88	1.56	2.32
Municipal Council Pandhurna				
2011-12	7.09	2.84	Nil	2.84
2012-13	6.89	2.76	Nil	2.76
2013-14	8.50	3.40	Nil	3.40
2014-15	8.61	3.44	Nil	3.44
2015-16	9.48	3.79	Nil	3.79
Total	40.57	16.23	Nil	16.23
Grand Total	4,685.44	1,874.18	13.95	1,860.23

(Source: Information collected from test checked MCs)

Appendix-4.9

(Reference: Paragraph 4.1.13.1, page 54)

Statement showing sanctioned, working and vacant posts in revenue department

Sl. No.	Name of post	Sanctioned posts	Filled posts	Vacant posts
Municipal Corporation Dewas				
1	Revenue Officer	01	Nil	01
2	Asst. Revenue Officer	02	Nil	02
3	Chief Revenue Inspector	01	Nil	01
4	Revenue Inspector	04	Nil	04
5	Deputy Revenue Inspector	09	01	08
	Total	17	01	16 (94 per cent)
Municipal Corporation Indore				
1	Revenue Officer	04	Nil	04
2	Asst. Revenue Officer	06	Nil	06
3	Chief Revenue Inspector	16	Nil	16
4	Revenue Inspector	24	02	22
5	Deputy Revenue Inspector	49	Nil	49
6	Asst. Revenue Inspector	195	87	108
	Total	294	89	205 (70 per cent)
Municipal Corporation Ratlam				
1	Revenue Officer	01	Nil	01
2	Asst. Revenue Officer	02	Nil	02
3	Chief Revenue Inspector	01	Nil	01
4	Revenue Inspector	04	Nil	04
5	Deputy Revenue Inspector	08	01	07
6	Asst. Revenue Inspector	31	10	21
	Total	47	11	36 (77 per cent)
Municipal Corporation Rewa				
1	Revenue Officer	01	Nil	01
2	Asst. Revenue Officer	02	02	Nil
3	Chief Revenue Inspector	01	Nil	01
4	Deputy Revenue Inspector	07	05	02
5	Asst. Revenue Inspector	28	17	11
	Total	39	24	15 (38 per cent)
Municipal Council Badwah				
1	Senior Revenue Inspector	01	Nil	01
2	Revenue Inspector	01	Nil	01
3	Deputy Revenue Inspector	01	Nil	01
4	Asst. Revenue Inspector	21	13	08
	Total	24	13	11 (46 per cent)
Municipal Council Porsa				
1	Senior Revenue Inspector	1	Nil	1
2	Revenue Inspector	1	Nil	1
3	Deputy Revenue Inspector	2	Nil	2
4	Asst. Revenue Inspector	6	6	Nil
	Total	10	6	4 (40 per cent)

(Source: Information collected from test checked MCs)

Appendix-5.1

(Reference: Paragraph 5.1.4.1, page 61)

Details of dimensions of accommodations of Fire Stations of BMC

Sl. No.	Type of Accommodations	Name of Fire Stations							
		Pulbogda 3		Sant Hirdaram Nagar 3		Chhola 2		Govindpura 2	
		Minimum dimension required	Actual availability	Minimum dimension required	Actual availability	Minimum dimension required	Actual availability	Minimum dimension required	Actual availability
1	Appliance Room	900 sq.ft.	100 sq.ft.	900 sq.ft.	nil	600 sq.ft.	nil	600 sq.ft.	nil
3	Watch Room	120 sq.ft.	800 sq.ft.	120 sq.ft.	450 sq.ft.	120 sq.ft.	120 sq.ft.	120 sq.ft.	100 sq.ft.
4	Store	200 sq.ft.	150 sq.ft.	200 sq.ft.	120 sq.ft.	180 sq.ft.	nil	180 sq.ft.	nil
5	Work room (for minor repairs)	200 sq.ft.	150 sq.ft.	200 sq.ft.	144 sq.ft.	200 sq.ft.	nil	200 sq.ft.	120 sq.ft.
6	Rest room/ Recreation room	250 sq.ft.	nil	250 sq.ft.	nil	200 sq.ft.	100 sq.ft.	200 sq.ft.	300 sq.ft.
7	Petrol store	5000 gallons capacity	nil	10000 gallons capacity	nil	5000 gallons capacity	nil	5000 gallons capacity	nil
8	Hoe washing through	40'x3'2' deep	nil	40'x3'2' deep	nil	40'x3'2' deep	nil	40'x3'2' deep	nil
9	Smoke chamber	8'8'8' high	nil	8'8'8' high	nil	8'8'8' high	nil	8'8'8' high	nil
10	Hydrants	One of each type	nil	One of each type	1	One of each type	nil	One of each type	nil
11	Drill Ground	10000 sq.ft. (200' x 50')	nil	10000 sq.ft. (200' x 50')	yes	10000 sq.ft. (200' x 50')	nil	10000 sq.ft. (200' x 50')	nil

(Source: Information collected from BMC)

Appendix-5.2

(Reference: Paragraph 5.1.4.3, page 63)

Details of availability of personal protective equipment in test checked ULBs

Sl. No.	Personal protective equipment recommended by SFAC	BMC	JMC	MC Chanderi	MC Malanjkhanda	MC Mandideep	MC Banmore
1	Helmet	√	√	√	√	√	√
2	Water bottle with sling	x	x	x	x	x	x
3	Eye protection	√	x	x	x	x	x
4	Ear protection	x	x	x	x	x	x
5	Safety steel-toe boots	x	x	x	x	x	x
6	Safety whistle	x	√	x	x	x	x
7	Knee pads	x	x	x	x	x	x
8	Work gloves	√	x	√	√	x	√
9	Overalls fire resistant suit	x	x	x	x	x	x
10	Personal safety line	x	x	x	x	x	x
11	Gum boot/ safety boot/ firefighting boot	√	√	√	√	√	√
12	Fire entry suit	√	x	x	x	x	x
13	Fire proximity suit	√	x	x	x	x	x
14	Fire approach suit fire entry suit	x	x	x	x	x	x
15	Fire men axe	√	√	x	√	√	x
16	Breathing apparatus	√	√	x	x	x	x

(Source: Information provided by ULBs)

Appendix.5.3

(Reference: Paragraph 5.1.5.1, page 67)

Details of Sanctioned strength of fire staff and men in position

Name of ULB	Chief Fire Officer		Fire Officer		Asstt. Fire Officer		Leading Fireman		Fireman		Total	
	Sanctioned	Working	Sanctioned	Working	Sanctioned	Working	Sanctioned	Working	Sanctioned	Working	Sanctioned	Working
BMC	2	-	4	1	8		54	-	108	155	176	156
JMC	1	-	2	-	4	2	60	03	120	80	187	85
MC Chanderi	Posts of Chief Fire Officer, Fire Officer and Asstt. Fire Officer were not sanctioned in these ULBs						1	-	6	6	7	6
MC Malanjkhanda							1	-	6	5	7	5
MC Mandideep							1	-	18	13	19	13
MC Sanavad							1	-	12	11	13	11
NP Banmore							1	-	13	2	14	2
NP Chandla							1	-	6	4	7	4
NP Khirkiya							1	-	6	2	7	2
NP Shahpur							1	-	6	1	7	1
Total	3	-	6	1	12	2	122	3	301	279	443	285

Appendix-5.4

(Reference: Paragraph 5.2.1, page 70)

Short-realisation of supervision fee

Sl. No.	Case No.	Plot area	Estimated cost as per colonizer	Supervision fee recovered	Estimated cost in view of prevailing rate in MC Indore	Supervision fee recoverable at the rate of two per cent	Short recovered
1	2	3	4	5	6	7	8 = (7-5)
1	Sub-Division officer (Revenue) Badnawar Revenue case No. 4448/B-121/2009-10/25.4.11	2.777 hec. (298913.79sq.ft.)	9,28,464	18,570	59782758 (298913.79*200)	11,95,655	11,77,085
2	Sub-Division officer (Revenue) Badnawar Revenue case No. 1376/B-121/2012-13date 4-6-13	2.000 hec. (215278sq.ft.)	24,38,240	48,765	43055600 (215278*200)	8,61,112	8,12,347
3	O/o NP Badnawar letter/No./369/nirman/ 2015 date 12.3.15	1.117 hec. (120232.88sq.ft.)	30,72,321	61,447	24046400 (120232*200)	4,80,928	4,19,481
4	Sub-Division officer (Revenue) Badnawar Revenue case No.1817/B-121/2012-13 date 8.10.15	2.909 hec. (313122.15sq.ft.)	61,89,455	1,23,790	62624430 (313122.15*200)	12,52,489	11,28,699
5	Sub-Division officer (Revenue) Badnawar Revenue case No.3250/B-121/2012-13 date18.10.13	5.264 hec. (566612.24 sq.ft.)	38,51,342	77,027	113322448 (566612.24*200)	22,66,449	21,89,422
6	Sub-Division officer (Revenue)Badnawar Revenue case No.1044/B-121/2012-13 date 4.2.13	5.552 hec. (597612.31 sq.ft.)	1,17,71,000	2,35,420	119522462 (597612.31*200)	23,90,449	21,55,029
		Total		5,65,019		84,47,082	78,82,063

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