

## **Appendix 1.1**

### **Functions of Urban Local Bodies**

*(Reference: Paragraph no. 1.3; page 2)*

- |         |   |
|---------|---|
| (i)     | Urban planning including town planning.   |
| (ii)    | Regulation of land use and construction of buildings.   |
| (iii)   | Planning for economic and social development.   |
| (iv)    | Roads and bridges.  |
| (v)     | Water supply for domestic, industrial and commercial purposes.  |
| (vi)    | Public health, sanitation, conservancy and solid waste management.  |
| (vii)   | Fire services.  |
| (viii)  | Urban forestry, protection of the environment and promotion of ecological aspects.                              |
| (ix)    | Safeguarding the interests of weaker sections of society including the handicapped and intellectually disabled. |
| (x)     | Slum improvement and upgradation.   |
| (xi)    | Urban poverty alleviation.  |
| (xii)   | Provision for urban amenities and facilities such as parks, gardens, playgrounds.                               |
| (xiii)  | Promotion of cultural, educational and aesthetic aspects.   |
| (xiv)   | Burials and burial grounds, cremations, cremation grounds and electric crematorium.                             |
| (xv)    | Cattle ponds, prevention of cruelty to animals.   |
| (xvi)   | Vital statistics including registration of births and deaths.   |
| (xvii)  | Public amenities including street lighting, parking lots, bus stops and public conveniences.                    |
| (xviii) | Regulation of slaughter houses and tanneries.   |

(Source: Director, Local Bodies, Lucknow)

## **Appendix 1.2**

### **Functions performed exclusively by Urban Local Bodies**

*(Reference: Paragraph no. 1.3; page 2)*

- |       |  |
|-------|--|
| i.    | Water supply for domestic, industrial and commercial purposes.                       |
| ii.   | Public health, sanitation, conservancy and solid waste management.                   |
| iii.  | Provision of urban amenities and facilities such as parks, gardens and play grounds. |
| iv.   | Burials and burial grounds, cremation and cremation grounds.                         |
| v.    | Cattle ponds and prevention of cruelty to animals.                                   |
| vi.   | Vital statistics including registration of births and deaths.                        |
| vii.  | Public amenities including street lighting, parking lots, bus stops etc.             |
| viii. | Regulation of slaughter houses and tanneries.  |

(Source: Director, Local Bodies, Lucknow)

### **Appendix 1.3**

#### **Sharing of functions between Urban Local Bodies and Government Agencies**

*(Reference: Paragraph no.1.3; page 2)*

Sl. No.	Services	Department/ Government Agencies		
1.	Urban planning including town planning.	Urban Development Authorities in 27 cities and by ULBs in remaining towns.		
2.	Regulation of land use and construction of buildings.	Development Authorities in 27 cities, Regulated Area Authorities in 74 towns and ULBs in remaining towns.		
3.	Promotion of cultural, educational and aesthetic aspects.	(i)	Cultural Activities	State Culture Department and ULBs.
(ii)		Education	Education Department except middle level schools in Corporations.	
(iii)		Aesthetic aspects	Government Departments and ULBs.	
4.	Planning for economic and social development.	Development Authorities, <i>Vikas Parishads</i> , ULBs, SUDA, UP <i>Jal Nigam</i> , UP <i>Jal Sansthans</i> and other departments.		
5.	Roads and bridges	Development Authorities & ULBs.		

(Source: Director, Local Bodies Lucknow)

### **Appendix 1.4**

#### **Functions performed by Government departments/ agencies**

*(Reference: Paragraph no.1.3; page 2)*

Sl. No.	Services	Department/Agencies
1.	Fire services	Fire Fighting Department
2.	Urban forestry	Forest Department
3.	Protection of environment and promotion of ecological aspects	Environment Department
4.	Safeguarding the interests of weaker sections of society including handicapped and intellectually disabled people	Urban Poverty Alleviation and Employment Department through SUDA and DUDA
5.	Slum improvement and upgradation	Urban Poverty Alleviation and Employment Department through State Urban Development Agency (SUDA) and District Urban Development Agency (DUDA)

(Source: Director, Local Bodies, Lucknow)

## Appendix 1.5

### Details of maintenance of records, Service Level Bench Mark etc.

(Reference: Paragraph no. 1.8, 1.9, 1.11.6 and 1.11.7; pages 5,6,10 and 11)

Name of the unit	Maintenance of records	Status of Reconciliation of balances as per Cash Book with Bank Pass Book	1-Accounts being maintained as per the National Municipal Accounts Manual (NMAM) 2-Status of preparation of Annual Accounts on DEAS 3-Quality and reliability of Annual Accounts	Current status of Property Tax Board	Fire hazard response and mitigation plan	Achievement of standards against the target w.r.t. the four key service sectors viz: 1-Water supply 2-Sewerage 3-Storm water drainage 4-Solid waste management	Comments on AC/DC bill
NN Bareilly	Partially maintained.	Not reconciled.	1. Not prepared 2. Partially prepared. 3. Not Applicable.	Not Applicable	Not Applicable (NA)	1- 47.8 per cent 2- Not provided 3- Not provided 4- Not provided	NA
NN Moradabad	Partially Maintained	Reconciled	1. Not prepared 2. Partially prepared. 3. Not Applicable.	-	NA	Achieved	No
NPP Bilari, Moradabad	Partially maintained.	Not reconciled	1. Not prepared 2. Not prepared 3. Not Applicable.	Not constituted	NA	1-Achieved 2- Not achieved 3- Not achieved 4- Not achieved	No AC Bill was drawn
NPP Atarra, Banda	Partially maintained.	Not reconciled	1. Not prepared 2. Not prepared 3. Not Applicable.	Not constituted	NA	NA	NA
NPP Sant Kabir nagar	Partially maintained.	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	1-Achieved 2- Not achieved 3- Not achieved 4- Not achieved	No AC Bill was drawn
NPP Hamirpur	Partially Maintained	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	Not implemented	No AC Bill was drawn
NP Kaurara, Hamirpur	Partially Maintained	Not reconciled	1. Not prepared. 2. Not prepared 3. Not Applicable.	Not constituted	NA	Not implemented	No AC Bill was drawn
NP Khiri, Lakhimpur	Partially Maintained	Reconciled	1. Up to 2015-16 a/c not prepared on accrual basis. 2. Not prepared 3. Not applicable	Not constituted	NA	Work to be completed as per direction.	No AC Bill was drawn
NPP Bijnore	Partially Maintained	Not reconciled	1. Not prepared 2. Partially prepared 3. Not applicable	Not constituted	NA	1-Achieved 2- Not achieved 3- Not achieved 4- Not achieved	No AC Bill was drawn
NPP Nazibabad, Bijnore	Partially Maintained	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	1-Achieved 2- Not achieved 3- Not achieved 4- Not achieved	No AC Bill was drawn
NPP Nagina, Bijnore	Partially maintained.	Not reconciled	1- Not prepared 2- Not prepared 3- Not applicable	Not constituted	NA	1-Achieved 2- Not achieved 3- Not achieved 4- Not achieved	No AC Bill was drawn

NP Jhaloo, Bijnore	Partially maintained.	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	No	No AC Bill was drawn
NP Saharanpur, Bijnore	Partially maintained.	Not reconciled	1- Not prepared 2- Not prepared 3- Not applicable	Not constituted	NA	No	No AC Bill was drawn
NPP, Pilibhit	Partially maintained.	Not reconciled	1. Not prepared 2. Partially prepared. 3. Not applicable.	Not constituted	NA	1- 51.7 per cent 2- Nil 3- 100 per cent 4- Nil	No AC Bill was drawn
NP Patti, Pratapgarh	Partially Maintained	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	Not implemented	No AC Bill was drawn
NP Hariharpur, Sant Kabir Nagar	Partially Maintained	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	Not implemented	No AC Bill was drawn
NP Goshainganj, Faizabad	Partially Maintained	Reconciled	1. Not prepared 2. Not prepared 3. Not applicable3. NA	Not constituted	NA	NA	NA
NP Bikapur, Faizabad	Partially Maintained	Reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	NA	NA
NP Bhadarasa, Faizabad	Partially Maintained	Reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	NA	NA
NP Moth, Jhansi	Partially Maintained	Not reconciled.	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	Not implemented	No AC Bill was drawn
NP Ranipur, Jhansi	Partially Maintained	Not reconciled	1. Not prepared 2. Not prepared 3. Not applicable	Not constituted	NA	Not implemented	No AC Bill was drawn

(Source: Concerned ULBs)

## Appendix 1.6

### Details of difference in figures

(Reference: Paragraph no.1.11.1.1; page 7)

(₹ in crore)

Central Finance Commission (CFC)			
Year	Figure given in respective years by Director, Urban Development Department (UDD)	Figure given by Special Secretary Finance Department	Difference in the figures of Director, UDD and Special Secretary Finance Department (Col 2 – Col 3)
1	2	3	4
2011-12	517.51	517.50	0.01
2012-13	756.49	756.45	0.04
2013-14	760.01	941.88	-181.87
2014-15	821.98	640.08	181.9
2015-16	983.60	983.60	0

(₹ in crore)

State Finance Commission (SFC)			
Year	Figure given in respective years by Director, UDD	Figure given by Special Secretary Finance Department	Difference in the figures of Director, UDD and Special Secretary Finance Department (Col 2 – Col 3)
1	2	3	4
2011-12	3,354.37	3,767.51	-413.14
2012-13	3,993.98	4,158.26	-164.28
2013-14	6,160.69	4,808.60	1,352.09
2014-15	6,948.17	5,677.86	1,270.31
2015-16	5,462.43	6,099.86	-637.43

(Source: Director, Urban Development Department and Finance Department, GoUP)

## Appendix 1.7

### Revenue realised from own resources

(Reference: Paragraph no.1.11.5; page 9)

(₹ in crore)

Category of ULBs	Year	Target (₹)	Achievement (₹)	Excess(+)/ Short(-) (₹)	Per centage of shortfall
NNs	2011-12	972.00	833.20	(-)138.8	14.28
	2012-13	1,117.80	999.84	(-)117.96	10.55
	2013-14	1,334.46	852.62	(-)481.84	36.11
	2014-15	1,613.41	964.43	(-)648.98	40.22
	2015-16	1,045.32	990.18	(-)55.14	5.27
NPPs	2011-12	311.87	198.87	(-)113	36.23
	2012-13	358.65	238.64	(-)120.01	33.46
	2013-14	426.63	318.73	(-)107.9	25.29
	2014-15	501.80	347.68	(-)154.12	30.71
	2015-16	381.92	368.31	(-)13.61	3.56
NPs	2011-12	79.87	57.12	(-)22.75	28.48
	2012-13	91.85	68.54	(-)23.31	25.38
	2013-14	114.37	97.76	(-)16.61	14.52
	2014-15	133.51	101.58	(-)31.93	23.92
	2015-16	111.34	124.58	(+)13.24	--

(Source: Director, Local Bodies, Lucknow)

## Appendix 2.1

### List of Sampled ULBs

(Reference: Paragraph no.2.5; page 16)

District	Selected Nagar Nigams	Selected Nagar Palika Parishads	Selected Nagar Panchayats
<b>DEORIA</b>	-	Deoria	Bhatpar Rani
		Gaura Barhaj	Rampur Karkhana
<b>ETAWAH</b>	-	Etawah	Bakewar
		Jaswant Nagar	Lakhana
<b>KANNAUJ</b>	-	Chibramau	Samdan
		Kannauj	Talgram
<b>KANPUR</b>	Kanpur	Bilhaur	Bitthoor
		Ghatampur	Shivrajpur
<b>KUSHINAGAR</b>	-	Padrauna	Hata
			Ramkola
<b>LUCKNOW</b>	Lucknow	-	Bakshi Ka Talab
			Mahona
<b>MAINPURI</b>	-	Mainpuri	Bhogaon
			Kisni
<b>MIRZAPUR</b>	-	Ahraura	Kachhwa
		Mirzapur	
<b>SAMBHAL</b>	-	Chandausi	Babralla
		Sambhal	Narauli
<b>SULTANPUR</b>	-	Sultanpur	Dostpur
			Kadipur
<b>Total</b>	<b>2</b>	<b>15</b>	<b>19</b>

(Source: Director, Local Bodies, Lucknow)

## Appendix 2.2

### Status of MSW Processing and Disposal facility in the State (March 2016)

(Reference: Paragraph no. 2.6.2; page 18)

(₹ in crore)

Sl. No.	Name of ULBs	Name of the Scheme				Capacity (TPD)	Physical Progress (%)	Remarks
			Sanctioned Amount	Funds Released	Expenditure			
01	02	03	04	05	06	07	08	09
<b>OPERATIONAL</b>								
1	Nagar Nigam Allahabad	UI&G	30.41	30.41	29.51	600	90	The Concessionaire has terminated the Agreement and the Plant was being operated by another agency selected by Nagar Nigam.
2	NPP Barabanki	UIDSSMT	5.37	5.24	5.24	30	100	Project completed on 30 September 2012.
3	NPP Etawah	UIDSSMT	5.82	5.42	5.42	75	100	Project completed on 31 October 2012.
4	NPP Kannauj	UIDSSMT	4.62	4.57	4.57	25	100	Project completed March 2011.
5	NPP Mainpuri	UIDSSMT	4.28	3.74	3.74	30	100	Project completed on 31 October 2012.
6	NPP Muzzafar Nagar	UIDSSMT	6.58	5.8	5.8	120	100	Project completed on October 2011.
7	NPP Raibareli	UIDSSMT	8.78	7.37	7.37	70	100	Project completed on August 2011.
<b>PARTIALLY OPERATIONAL</b>								
8	NN Aligarh	UIDSSMT	16.07	16.06	14.17	220	100	Project completed in July 2012. The operation of the plant had been stopped by the Concessionaire M/s A2Z
9	NN Lucknow	UI&G	42.93	42.93	38.88	1300	88	Processing Plant Commissioned in August 2015; the project was likely to be completed by March 2016.
<b>COMPLETED BUT NON-OPERATIONAL</b>								
10	NN Bareilly	Not available	13.86	13.86	13.86	300	100	After operation for a few months Hon'ble NGT has ordered to stop the operation of the plant till Authorisation from UPPCB is obtained.
11	NPP Fatehpur	UIDSSMT	9.38	9.38	9.38	55	100	After operating the plant for about 12 to 18 months the operation of the plant had been stopped by the Concessionaire M/s A2Z.
12	NN Kanpur	UI&G	56.24	56.24	56.02	1500	100	After operating the plant for about three years, the Concessionaire M/s A2Z had stopped operating the plant since February 2014.

13	NPP Mathura	UI&G	9.91	9.91	9.9	180	100	Operation of the Plant had been stopped by the Concessionaire after operating for about 2 years. Concession Agreement had been terminated.
14	NN Moradabad	UIDSSMT	13.16	12.24	12.24	280	100	Project completed in July 2013. The operation of the plant had been stopped by the Concessionaire M/s A2Z after operating for about 2 years.
<b>UNDER CONSTRUCTION</b>								
15	NN Agra	UI&G	30.84	30.84	22.34	750	90	Work held up due to dispute, Agreement had been terminated and Nagar Nigam had invited tenders for a Waste to Energy project.
16	NPP Budaun	UIDSSMT	5.78	5.78	4.51	55	70	The Concessionaire M/s A2Z had stopped the construction work.
17	NPP Ballia	UIDSSMT	6.82	6.82	4.1	40	70	The Concessionaire M/s A2Z had stopped the construction work.
18	NN Ghaziabad	Not available	13.52	12.76	6.61	300	50	The order of Hon'ble High Court Allahabad on suitability of site for Solid Waste Management has been challenged by private parties in Hon'ble Supreme Court.
19	NN Jhansi	UIDSSMT	12.16	12.15	6.08	200	62	Concessionaire M/s UP Waste Processing Co. Pvt. Ltd. had stopped the construction works. Agreement had been terminated by ULB. Retendering was in progress by NN.
20	NPP Mirzapur	UIDSSMT	11.01	11.01	6.46	100	70	Due to dispute between M/s A2Z and M/s Accord Hydro Air (Sub Contractor), work was hampered.
21	NPP Sambhal	UIDSSMT	6.55	6.55	3.22	75	65	Approach road to be constructed by ULB. Due to dispute between M/s A2Z and M/s Accord Hydro Air (Sub Contractor), work was hampered.
22	NN Varanasi	UI&G	48.68	40.16	35.15	600	80	The <i>Nagar Nigam</i> had terminated the Concession Agreement due to default of the Concessionaire M/s A2Z, which had been challenged in Hon'ble High Court.
23	NN Gorakhpur	UIDSSMT	15.63	7.82	2.83	280	3	The Concessionaire M/s Gorakhpur Waste Processing Co. Ltd. had stopped the construction work. Agreement had been terminated by ULB.

24	NPP Jaunpur	UIDSSMT	12.2	6.1	1.34	80	20	Due to dispute between M/s A2Z and M/s Accord Hydro Air (Sub Contractor), work was hampered.
25	NN Meerut	UI&G	22.59	16.95	10.97	600	18	The Concessionaire M/s A2Z had terminated the Concession Agreement. Subsequently the <i>Nagar Nigam</i> had also terminated the Concession Agreement due to default of the Concessionaire.
26	NPP Pilkhuwa	Satellite Town Program	8.98	4.49	4.44	45	28	Under construction. Third instalment of ₹ 179.54 lakh had been released by GoI on 02.03.16.
<b>NOT STARTED</b>								
27	NPP Basti	UIDSSMT	5.86	2.93	0.49	40	5	Land was water logged and prima facie not suitable for SWM project.
28	NPP Bhadohi	State Sector	17.35	6.90	0	70		Construction of Boundary wall hampered due to dispute on land by local people.
29	NN Firozabad	UIDSSMT	7.14	3.57	1.53	130	15	State Government had accorded permission for purchase of alternative land in Jan 16. Project is likely to be completed in 2016-17.
30	NPP Loni	UIDSSMT	11.81	5.91	1.21	120	10	Possession of land could not be taken due to resistance by farmers. Collection & Transportation equipment had been procured.
31	NPP Najibabad	State Sector	17.27	6.90	0	60		Original land was not found to be feasible due to proximity with Reserve Forest. Alternative Land was being identified.
32	NPP Rampur	NA	23.69	0	0	150		Project was sanctioned under State Sector but a Waste to Energy PPP project had been approved by the Hon'ble UP Cabinet. Letter of Award had been issued in August 2015.
<b>Total</b>			<b>505.30</b>	<b>410.81</b>	<b>327.39</b>			

(Source: Information provided by Director, Local Bodies)

## Appendix 2.3

### Details of projects entrusted to M/s A2Z Waste Management Limited (March 2016)

(Reference: Paragraph no. 2.7.2; page 21)

Sl No.	Name of ULBs	Name of Scheme	Expenditure (₹ in crore)	Remarks
<b>PROJECTS NOT STARTED (4)</b>				
1	NN Firozabad	UIDSSMT	1.53	Land dispute
2	NPP Loni	UIDSSMT	1.21	Possession of land could not be taken due to resistance by farmers.
3	NPP Basti	UIDSSMT	0.49	Land was water logged and <i>prima facie</i> not suitable for SWM project.
4	NPP Jaunpur	UIDSSMT	1.34	Due to dispute between M/s A2Z and M/s Accord Hydro Air (Sub Contractor) work was hampered.
<b>Total expenditure</b>			<b>4.57</b>	
<b>PROJECTS SUBLETTE AND COMPLETED (3)</b>				
1	NN Kanpur	UIDSSMT	56.02	After operating the plant for about three years, the Concessionaire stopped the operation from February 2014.
2	NN Moradabad	UIDSSMT	12.24	Project completed but the operation of the plant had been stopped by the Concessionaire.
3	NPP Fatehpur	UIDSSMT	09.38	Project completed but after operating the plant for about 12-18 months the operation of the plant had been stopped by the Concessionaire.
<b>Total expenditure</b>			<b>77.64</b>	
<b>PROJECTS SUBLETTE BUT INCOMPLETE (6)</b>				
1	NPP Budaun	UIDSSMT	4.51	Sublet. The Concessionaire M/s A2Z had stopped the construction work.
2	NPP Ballia	UIDSSMT	4.10	Sublet. The Concessionaire M/s A2Z had stopped the construction work.
3	NPP Mirzapur	UIDSSMT	6.46	Sublet. Due to dispute between Concessionaire and Sub Contractor work was hampered.
4	NPP Sambhal	UIDSSMT	3.22	Sublet. Due to dispute between Concessionaire and Sub Contractor work was hampered
5	NN Aligarh	UIDSSMT	14.17	Project completed in July 2012. The operation of the plant had been stopped by the Concessionaire.
6	NN Varanasi	UI&G	35.15	The <i>Nagar Nigam</i> has terminated the Concession Agreement.
<b>Total expenditure</b>			<b>67.61</b>	
<b>COMPLETED BY CONCESSIONAIRE BUT NOT OPERATIONAL (1)</b>				
1	NN Meerut	UI&G	10.97	The Concessionaire M/s A2Z had terminated the Concession Agreement.
<b>Total expenditure on incomplete and abandoned projects ₹ 156.22</b>				
<b>COMPLETED BY CONCESSIONAIRE AND OPERATIONAL (1)</b>				
1	NPP Muzzafar Nagar	UIDSSMT	5.80	Project completed and operational.

(Source: Information provided by Director, Local Bodies)

## Appendix 2.4

### Status of unmanaged MSW at processing plant, NN Kanpur

(Reference: Paragraph no. 2.8.5.3; page 31)

(In thousand MT)

Year	Generated MSW	Collected MSW	Uncollected MSW (col.2-col.3)	Processed MSW	Unmanaged MSW	
					At Plant site (col.3-col.5)	Total (col.4+col.6)
1	2	3	4	5	6	7
2010-11 (from 10/2010)	282.10	155.73	126.37	161.03	(-)5.30 <sup>1</sup>	121.07
2011-12	565.75	425.11	140.64	254.66	170.45	311.09
2012-13	565.75	331.24	234.51	276.22	55.02	289.53
2013-14	565.75	320.41	245.34	114.90	205.51	450.85
2014-15	565.75	498.40	67.35	-	498.40	565.75
2015-16	565.75	489.60	76.15	-	489.60	565.75
<b>Total</b>	<b>3,110.85</b>	<b>2,220.49</b>	<b>890.36</b>	<b>806.81</b>	<b>1,413.68</b>	<b>2,304.04</b>

(Source: Information provided by NN Kanpur)

## Appendix 2.5

### Non imposition of penalty

(Reference: Paragraph no. 2.8.6.4; page 36)

Period (days)	Required supply of AIW for the period (in MT)	Actually supplied MSW (in MT)	Short supply of MSW (in MT) (Col. 2 – Col.3)	Rate of transportation per MT	Amount of penalty (50 per cent tipping fees payable) (₹ in lakh)
1	2	3	4	5	6
May 2012 to Apr.2013 365 days	4,38,000	2,66,642.63	1,71,357.38	456	390.69
May 2013 to Apr.2014 365 days	4,38,000	2,24,403.18	2,13,596.82	456	487.00
May 2014 to Jan.2015 306 days	3,67,200	1,11,794.57	2,55,405.43	456	582.32
<b>Total</b>	<b>12,43,200</b>	<b>6,02,840.38</b>	<b>6,40,359.63</b>		<b>1,460.01</b>

(Source: Information provided by Nagar Nigam Kanpur)

<sup>1</sup> MSW already dumped at plant site before start of operation (October 2010) of processing plant.

## Appendix 2.6

### Pollution control norms not adhered

(Reference: Paragraph no. 2.9.3; page 39)

Para No. of MSW Rules	Specifications for landfill sites in Schedule III of MSW Rule 2000
19 and 20	Waste shall be covered immediately or at the end of each working day with minimum 10 cm of soil and an intermediate cover of 40-65 cms. thickness of soil shall be placed on the landfill prior to monsoon with proper compaction and grading to prevent infiltration.
22	Diversion of storm water drains to minimise leachate generation, prevention of pollution of surface water and also for avoiding creation of marshy conditions, construction of non-permeable lining system and a Leachate Collection System shall be made.
23	That before establishing any landfill site, the baseline data of ground water quality in the area shall be collected and kept on record for future reference. The ground water quality within 50 meters of the periphery of landfill site should be periodically monitored to ensure that the ground water is not contaminated beyond an acceptable limit. It shall be carried out to cover different seasons in a year i.e. summer, monsoon and post-monsoon period.
25 and 26	The landfill gas from the collection facility at a landfill site shall be utilized for either direct thermal applications or power generation, as per viability. Otherwise, landfill gas shall be burnt (flared) and shall not be allowed to directly escape to the atmosphere or for illegal tapping. Ambient air quality at the landfill site and at the vicinity shall be monitored.

## Appendix 2.7

### Specification for compost quality laid down in MSW Rules 2000

(Reference: Paragraph no. 2.9.5; page 39)

Sl. No.	Specification	Concentration not to exceed (Mg/Kg dry basis, except pH value and C/N ratio)
1	Arsenic	10.00
2	Cadmium	5.00
3	Chromium	50.00
4	Copper	300.00
5	Lead	100.00
6	Mercury	0.15
7	Nickel	50.00
8	Zinc	1000.00
9	C/N ratio	20-40
10	PH	5.5 - 8.5

## Appendix 3.1.1

### List of sampled ULBs

(08 Districts, 2 NNs, 10 NPPs, 11NPs)

(Reference: Paragraph no. 3.1.1; page 43)

Districts	Nagar Nigams	Nagar Palika Parishads	Nagar Panchayats
Jhansi	Jhansi	Baruwa Sagar	Moth, Ranipur
Sant Kabir Nagar	Moradabad	Khalilabad	Hariharpur
Hamirpur		Hamirpur	Kurara
Bijnore		Bijnore, Najibabad, Nagina	Jhaloo, Sahanpur
Moradabad		Bilari	Umari Kala
Pratapgarh		Pratapgarh	Patti, Pratapgarh City
Ghazipur		Ghazipur	Saidpur
Sambhal	Sambhal	Sambhal	Naroli

(Source: Director, Urban Development Department)

## Appendix 3.1.2

### List of 39 items of license fees

(Reference: Paragraph no. 3.1.3.1 and 3.1.4.2; pages 44 and 48)

S. No.	Name of Items	S. No.	Name of Items
1.	Hotel , Lodging, Guest House and Marriage Hall	21.	<i>Thela-Theli</i>
2.	Three star hotel	22.	Hand <i>thela</i>
3.	Five star hotel	23.	Bullock Cart
4.	Nursing homes under 20 beds	24.	Trolley
5.	Nursing homes above 20 beds	25.	Finance company/Chit fund
6.	Maternity centre under 20 beds	26.	Insurance company per branch
7.	Maternity centre above 20 beds	27.	Slaughter house
8.	Private hospital	28.	<i>Haddi khal godam</i>
9.	Pathology centre	29.	Bar/Beer
10.	X-Ray clinic	30.	Ice factory
11.	Dental clinic	31.	Builders (Reg.)
12.	Private clinic	32.	<i>Desi liquor</i> (per shop)
13.	Auto rickshaw two seater	33.	English wine (per shop)
14.	Auto rickshaw seven seater	34.	Buffalo meat shop
15.	Auto rickshaw four seater	35.	Goat meat shop
16.	Mini bus	36.	Meat (per animal)
17.	Bus	37.	Penalty on animals locked in <i>Kanji</i> house
18.	Tonga	38.	Per day diet for small animals
19.	Rickshaw on rent	39.	Per day diet for big animals
20.	Own rickshaw		

(Source: Government order dated 16 December 1997)

### Appendix 3.1.3

#### Financial position of test checked ULBs

(Reference: Paragraph no 3.1.3.2; page 44)

(₹ in lakh)

2011-12							
Sl. No.	Name of test checked ULBs	Receipts from own resources (₹)			Government Grants (₹)	Total receipts (₹)	Percentage of own funds in total receipts (₹)
		Tax	Non-tax	Total			
1	NN Moradabad	1,621.45	731.64	2,353.09	6,650.85	9,003.94	26.13
2	NN Jhansi	869.55	255.05	1,124.60	3,748.10	4,872.70	23.08
3	NPP Pratapgarh	171.88	114.68	286.56	787.04	1073.6	26.69
4	NPP Sambhal	143.60	16.06	159.66	1,455.21	1,614.87	9.89
5	NPP Bilari	27.68	11.46	39.14	263.80	273.53	14.31
6	NPP Bijnore	177.27	100.98	278.25	588.10	866.35	32.12
7	NPP Nagina	161.81	29.05	190.86	593.64	784.50	24.33
8	NPP Najibabad	111.51	52.66	164.17	719.58	883.75	18.58
9	NPP Baruasagar	49.63	91.78	141.41	209.44	350.85	40.30
10	NPP Hamirpur	14.81	27.41	42.22	357.41	399.63	10.56
11	NPP Ghazipur	85.97	98.84	184.81	935.81	1120.62	16.49
12	NPP Sant Kabir Nagar	111.36	61.77	173.13	553.13	726.26	23.84
13	NP Pratapgarh City	6.67	5.50	12.17	140.34	152.51	7.98
14	NP Patti	13.23	0.98	14.21	80.88	95.09	14.94
15	NP Narauli	5.44	6.93	12.37	160.08	172.45	7.17
16	NP Umarikala	0.92	3.79	4.71	151.78	156.49	3.01
17	NP Jhaloo	5.54	8.86	14.40	183.92	198.32	7.26
18	NP Sahanpur	9.43	10.88	20.31	153.64	173.95	11.68
19	NP Moth	4.55	17.23	21.78	187.46	209.24	10.41
20	NP Ranipur	2.34	4.58	6.92	200.27	207.19	3.34
21	NP Kurara	2.87	29.15	32.02	231.48	263.50	12.15
22	NP Saidpur	9.13	30.32	39.45	209.83	249.28	15.83
23	NP Hariharpur	0.18	7.32	7.50	104.75	112.25	6.68
<b>Total</b>		<b>3,606.82</b>	<b>1,716.92</b>	<b>5,323.74</b>	<b>18,637.13</b>	<b>23,960.87</b>	<b>22.22</b>
2012-13							
Sl No.	Name of test checked ULBs	Receipts from own resources			Government Grants	Total receipts	Percentage of own funds in total receipts
		Tax	Non-tax	Total			
1	NN Moradabad	1,620.14	346.31	1,966.45	7,995.08	9,961.53	19.74
2	NN Jhansi	824.62	238.06	1,062.68	5,056.32	6,128.00	17.34
3	NPP Pratapgarh	120.29	36.14	156.43	1,014.65	1,171.08	13.36
4	NPP Sambhal	195.64	19.28	214.92	3,261.39	3,476.31	6.18
5	NPP Bilari	67.70	17.04	84.74	352.19	436.93	19.39
6	NPP Bijnore	199.22	85.46	284.68	765.77	1,050.45	27.10
7	NPP Nagina	195.19	40.85	236.04	731.28	967.32	24.40
8	NPP Najibabad	140.13	41.25	181.38	874.67	1,056.05	17.18

9	NPP Baruasagar	4.28	78.26	82.54	277.29	359.83	22.94
10	NPP Hamirpur	24.85	19.77	44.62	450.36	494.98	9.01
11	NPP Ghazipur	116.50	95.61	212.11	1,634.36	1,846.47	11.49
12	NPP Sant Kabir Nagar	108.01	44.44	152.45	697.17	849.62	17.94
13	NP Pratapgarh City	0.89	15.42	16.31	181.90	198.21	8.23
14	NP Patti	7.32	1.51	8.83	108.11	116.94	7.55
15	NP Narauli	4.45	41.41	45.86	270.68	316.54	14.49
16	NP Umarikala	10.25	15.43	25.68	170.65	196.33	13.08
17	NP Jhaloo	7.10	8.83	15.93	205.32	221.25	7.20
18	NP Sahanpur	11.14	9.98	21.12	238.09	259.21	8.15
19	NP Moth	7.66	1.12	8.78	218.68	227.46	3.86
20	NP Ranipur	2.46	7.67	10.13	269.01	279.14	3.63
21	NP Kurara	11.23	27.58	38.81	212.97	251.78	15.41
22	NP Saidpur	8.17	33.33	41.50	291.29	332.79	12.47
23	NP Hariharpur	0.79	4.44	5.23	595.43	600.66	0.87
<b>Total</b>		<b>3,688.03</b>	<b>1,229.19</b>	<b>4,917.22</b>	<b>25,872.66</b>	<b>30,789.88</b>	<b>15.97</b>

### 2013-14

Sl No.	Name of test checked ULBs	Receipts from own resources			Government Grants	Total receipts	Percentage of own funds in total receipts
		Tax	Non-tax	Total			
1	NN Moradabad	2,683.95	2,180.58	4,864.53	12,318.58	17,183.11	28.31
2	NN Jhansi	1,090.31	321.45	1,411.76	8,149.11	9,560.87	14.77
3	NPP Pratapgarh	170.88	39.15	210.03	1,940.65	2,150.68	9.77
4	NPP Sambhal	103.80	43.81	147.61	3,017.33	3,164.94	4.66
5	NPP Bilari	80.16	100.95	181.11	565.82	746.93	24.25
6	NPP Bijnore	286.68	284.52	571.20	1,344.67	1,915.87	29.81
7	NPP Nagina	201.92	33.04	234.96	1,190.28	1,425.24	16.49
8	NPP Najibabad	123.68	211.42	335.10	1,510.97	1,846.07	18.15
9	NPP Baruasagar	79.15	141.71	220.86	552.32	773.18	28.57
10	NPP Hamirpur	12.93	81.06	93.99	795.74	889.73	10.56
11	NPP Ghazipur	250.55	68.58	319.13	1,995.78	2,314.91	13.79
12	NPP Sant Kabir Nagar	147.49	74.27	221.76	1,272.10	1,493.86	14.84
13	NP Pratapgarh City	7.53	24.44	31.97	314.35	346.32	9.23
14	NP Patti	8.86	0.44	9.30	169.70	179	5.20
15	NP Narauli	4.67	14.68	19.35	352.24	371.59	5.21
16	NP Umarikala	10.17	21.94	32.64	476.44	509.08	6.31
17	NP Jhaloo	12.72	9.19	21.91	768.72	790.63	2.77
18	NP Sahanpur	12.77	10.59	23.36	735.57	758.93	3.08
19	NP Moth	16.5	0.91	17.41	323.94	341.35	5.10
20	NP Ranipur	3.52	9.74	13.26	448.65	461.91	2.87
21	NP Kurara	4.20	43.43	47.63	372.78	420.41	11.33
22	NP Saidpur	14.88	30.93	45.81	801.77	847.58	5.40
23	NP Hariharpur	0.32	12.75	13.07	1,085.18	1,098.25	1.19
<b>Total</b>		<b>5,327.64</b>	<b>3,759.58</b>	<b>9,087.22</b>	<b>40,502.69</b>	<b>49,589.91</b>	<b>18.32</b>

2014-15							
Sl No.	Name of test checked ULBs	Receipts from own resources			Government Grants	Total receipts	Percentage of own funds in total receipts
		Tax	Non-tax	Total			
1	NN Moradabad	2,797.83	455.19	3,253.02	12,022.96	15,275.98	21.30
2	NN Jhansi	1,248.60	401.34	1,649.94	8,069.64	9,719.58	16.98
3	NPP Pratapgarh	106.75	38.51	145.26	1,753.55	1,898.81	7.65
4	NPP Sambhal	251.61	113.47	365.08	3,129.34	3,494.42	10.45
5	NPP Bilari	103.75	35.62	139.37	768.62	907.99	15.35
6	NPP Bijnore	66.93	325.59	392.52	1,893.30	2,285.82	17.17
7	NPP Nagina	180.38	48.81	229.19	2,201.60	2,430.79	9.43
8	NPP Najibabad	119.99	84.69	204.68	1,690.24	1,894.92	10.80
9	NPP Baruasagar	30.71	78.85	109.56	638.64	748.2	14.64
10	NPP Hamirpur	25.85	46.83	72.68	757.49	830.17	8.75
11	NPP Ghazipur	54.80	51.19	105.99	2,051.99	2,157.98	4.91
12	NPP Sant Kabir Nagar	354.54	77.39	431.93	2,768.45	3,200.38	13.50
13	NP Pratapgarh City	9.21	3.24	12.45	279.99	292.44	4.26
14	NP Patti	1.26	3.31	4.57	136.25	140.82	3.25
15	NP Narauli	4.40	14.44	18.84	346.86	365.70	5.15
16	NP Umarikala	10.01	32.61	42.62	500.26	542.88	7.85
17	NP Jhaloo	11.19	9.93	21.12	1,260.65	1,281.77	1.65
18	NP Sahanpur	17.53	11.47	29.0	938.49	967.49	3.00
19	NP Moth	15.72	1.24	16.96	384.70	401.66	4.22
20	NP Ranipur	3.29	7.03	10.32	459.87	470.19	2.19
21	NP Kurara	2.58	31.01	33.59	423.26	456.85	7.35
22	NP Saidpur	2.67	51.39	54.06	731.48	785.54	6.88
23	NP Hariharpur	0.02	17.35	17.37	2,411.25	2,428.62	0.72
<b>Total</b>		<b>5,419.62</b>	<b>1,940.5</b>	<b>7,360.12</b>	<b>45,618.88</b>	<b>52,979.00</b>	<b>13.89</b>
2015-16							
Sl No.	Name of test checked ULBs	Receipts from own resources			Government Grants	Total receipts	Percentage of own funds in total receipts
		Tax	Non-tax	Total			
1	NN Moradabad	2,673.24	716.75	3,389.99	12,556.09	15,946.08	21.26
2	NN Jhansi	1,837.69	817.14	2,654.83	14,412.96	17,067.79	15.55
3	NPP Pratapgarh	241.63	52.52	294.15	1,710.59	2,004.74	14.67
4	NPP Sambhal	220.62	112.36	332.98	2,961.42	3,294.4	10.11
5	NPP Bilari	128.21	57.37	185.58	1,072.86	1,258.44	14.75
6	NPP Bijnore	269.48	319.10	588.58	2,293.23	2,881.81	20.42
7	NPP Nagina	237.92	123.58	361.50	3,301.45	3,662.95	9.87
8	NPP Najibabad	163.96	57.44	221.39	2,088.81	2,310.21	9.58
9	NPP Baruasagar	21.74	82.97	104.71	910.66	1,015.37	10.31
10	NPP Hamirpur	20.50	101.73	122.23	618.03	740.26	16.51
11	NPP Ghazipur	94.83	68.14	162.97	1,745.25	1,908.22	8.54
12	NPP Sant Kabir Nagar	87.07	95.57	182.64	3,456.33	3,638.97	5.02
13	NP Pratapgarh City	12.35	6.78	19.13	393.98	413.11	4.63

14	NP Patti	18.36	5.11	23.47	279.32	302.79	7.75
15	NP Narauli	5.96	4.03	9.99	287.37	297.36	3.36
16	NP Umarikala	2.04	11.21	13.25	376.22	389.47	3.40
17	NP Jhaloo	14.61	25.37	39.98	814.06	854.04	4.68
18	NP Sahanpur	15.99	16.48	32.47	567.04	599.51	5.42
19	NP Moth	9.71	7.03	16.74	257.97	274.71	6.09
20	NP Ranipur	1.95	10.13	12.08	406.63	418.71	2.89
21	NP Kurara	4.00	38.27	42.27	355.49	397.76	10.63
22	NP Saidpur	9.96	50.94	60.90	646.46	707.36	8.61
23	NP Hariharpur	1.11	4.27	5.38	1,627.27	1,632.65	0.33
<b>Total</b>		<b>6,092.93</b>	<b>2,784.29</b>	<b>8,877.22</b>	<b>53,139.49</b>	<b>62,016.71</b>	<b>14.31</b>

(Source: Information collected from test checked ULBs)

## Appendix 3.1.4

### Revenue realisation against budget provision in test checked ULBs

(Reference: Paragraph no. 3.1.3.3; page 45)

(₹ in lakh)

2011-12				
Sl. No.	Name of test checked ULBs	Budget Provision	Actual Receipt	Shortage/Excess
1	NN Moradabad	4,758.69	2,353.09	2,405.60
2	NN Jhansi	2,315.41	1,124.6	1,190.81
3	NPP Sambhal	198.50	159.67	38.83
4	NPP Bilari	54.98	39.14	15.84
5	NPP Bijnore	293.27	278.25	15.02
6	NPP Najibabad	287.25	164.17	123.08
7	NPP Baruasagar	157.16	141.41	15.75
8	NP Narauli	17.99	12.37	5.62
9	NP Jhaloo	17.20	14.40	2.80
10	NP Sahanpur	24.66	20.34	4.32
11	NP Moth	29.22	21.78	7.44
<b>Total</b>		<b>8,154.33</b>	<b>4,329.22</b>	<b>3,825.11</b>
2012-13				
Sl. No.	Name of test checked ULBs	Budget Provision	Actual Receipt	Shortage/Excess
1	NN Moradabad	3,423.10	1,966.45	1,456.65
2	NN Jhansi	2,614.70	1,062.68	1,552.02
3	NPP Pratapgarh	287.80	156.43	131.37
4	NPP Sambhal	217.80	214.92	2.88
5	NPP Bijnore	355.49	284.68	70.81
6	NPP Najibabad	312.25	181.38	130.87
7	NPP Baruasagar	135.46	82.54	52.92
8	NPP Sant Kabir Nagar	176.85	152.45	24.40
9	NP Jhaloo	17.20	15.93	1.27
10	NP Sahanpur	31.99	21.12	10.87
11	NP Moth	28.26	8.78	19.48
12	NP Saidpur	131.20	41.50	89.70
<b>Total</b>		<b>7,732.1</b>	<b>4,188.86</b>	<b>3,543.24</b>
2013-14				
Sl. No.	Name of test checked ULBs	Budget Provision	Actual Receipt	Shortage/Excess
1	NN Jhansi	3,544.10	1,411.76	2,132.34
2	NPP Pratapgarh	287.52	210.02	77.50
3	NPP Sambhal	302.25	147.62	154.63
4	NPP Nagina	242.65	234.96	7.69
5	NP Narauli	27.00	19.35	7.65
6	NP Jhaloo	23.80	21.91	1.89
7	NP Sahanpur	46.40	23.36	23.04
8	NP Saidpur	83.70	45.81	37.89
<b>Total</b>		<b>4,557.42</b>	<b>2,114.79</b>	<b>2,442.63</b>

2014-15				
Sl. No.	Name of test checked ULBs	Budget Provision	Actual Receipt	Shortage/Excess
1	NN Moradabad	4,790.26	3,253.02	1,537.24
2	NN Jhansi	3,844.70	1,649.94	2,194.76
3	NPP Pratapgarh	300.02	145.26	154.76
4	NPP Bijnore	625.35	392.56	232.79
5	NPP Nagina	287.24	229.19	58.05
6	NPP Najibabad	364.50	204.68	159.82
7	NPP Baruasagar	134.01	109.56	24.45
8	NPP Ghazipur	186.28	105.99	80.29
9	NPP Sant Kabir Nagar	946.00	431.93	514.07
10	NP Narauli	31.38	18.83	12.55
11	NP Jhaloo	41.51	21.12	20.39
12	NP Sahanpur	48.45	29.0	19.45
13	NP Kurara	55.64	33.59	22.05
14	NP Saidpur	78.85	54.06	24.79
<b>Total</b>		<b>11,734.19</b>	<b>6,678.73</b>	<b>5,055.46</b>
2015-16				
Sl. No.	Name of test checked ULBs	Budget Provision	Actual Receipt	Shortage/Excess
1	NN Moradabad	5,190.93	3,389.99	1,800.94
2	NN Jhansi	3,866.05	2,654.83	1,211.22
3	NPP Pratapgarh	339.49	294.15	45.34
4	NPP Sambhal	390.91	332.98	57.93
5	NPP Bijnore	1,087.92	588.58	499.34
6	NPP Nagina	364.08	361.50	2.58
7	NPP Najibabad	380.00	221.41	158.59
8	NPP Baruasagar	137.60	104.71	32.89
9	NP Narauli	36.20	9.99	26.21
10	NP Jhaloo	46.01	39.98	6.03
11	NP Sahanpur	50.85	32.47	18.38
12	NP Kurara	56.74	42.27	14.47
13	NP Saidpur	82.05	60.90	21.15
<b>Total</b>		<b>12,028.83</b>	<b>8,133.76</b>	<b>3,895.07</b>

(Source: Information collected from test checked ULBs)

### Appendix 3.1.5

#### Loss of revenue due to decreasing in Annual Rental Value (ARV) of properties by ULBs

(Reference: Paragraph no. 3.1.4; page 46)

(₹ in lakh)

Sl. No.	Name of ULBs	No. of cases	Old ARV	Revised ARV	Limited ARV	Loss of Property Tax
1	NN Moradabad	02	130.21	81.22	48.99	6.82
2	NN Jhansi	20	235.39	51.00	184.39	18.44
3	NPP Pratapgarh	25 ward	349.00	95.44	253.56	43.10
4	NPP Sambhal	128	459.00	97.11	361.89	57.92
5	NPP Bijnore	03	24.43	5.75	18.68	3.55
6	NPP Hamirpur	5/725	17.88	9.80	8.08	0.65
7	NPP Khalilabad	5/1251	46.15	9.61	36.54	3.96
8	NP Patti	4/628	16.14	4.34	11.80	0.61
9	NP Kurara	11/1843	4.97	3.49	1.48	0.14
<b>Total</b>			<b>1,283.17</b>	<b>357.76</b>	<b>925.41</b>	<b>135.19</b>

(Source: Assessment Register of test checked ULBs)

## Appendix 3.1.6

### Loss of revenue on water charge

(Reference: Paragraph no. 3.1.4.2; page 48)

2011-12							
Sl. No.	Name of ULBs	No. of water connections	Per connection per month water charge prescribed by Government (₹)	Water charge to be collected per year (₹)	Per connection per month water charge applied by ULB (₹)	Water charge demand raised per year (₹)	Loss of revenue due to application of lower rate (₹)
1	NN Moradabad	59,460	75	5,35,14,000	30	2,14,05,600	3,21,08,400
2	NPP Pratapgarh	8,971	50	53,82,600	Nil	0	53,82,600
3	NPP Sambhal	6,749	50	40,49,400	15	12,14,820	28,34,580
4	NPP Bilari	3,000	50	18,00,000	17	6,12,000	11,88,000
5	NPP Ghazipur	453	50	2,71,800	30	1,63,080	1,08,720
6	NPP Khalilabad	1,262	50	7,57,200	17	2,57,448	4,99,752
7	NP Narauli	1,001	30	3,60,360	12	1,44,144	2,16,216
8	NP Umarikala	803	30	2,89,080	20	1,92,720	96,360
9	NP Jhaloo	1,521	30	5,47,560	21	3,83,292	1,64,268
10	NP Sahanpur	2,084	30	7,50,240	25	6,25,200	1,25,040
11	NP Hariharpur	123	30	44,280	20	29,520	14,760
<b>Total</b>				<b>6,77,66,520</b>		<b>2,50,27,824</b>	<b>4,27,38,696</b>
2012-13							
Sl. No.	Name of ULBs	No. of water connections	Per connection water charge prescribed by Government (₹)	Water charge to be collected (₹)	Per connection water charge applied by ULB (₹)	Water charge demand raised per year (₹)	Loss of revenue due to application of lower rate (₹)
1	NN Moradabad	59,886	75	5,38,97,400	30	2,15,58,960	3,23,38,440
2	NPP Pratapgarh	9,077	50	54,46,200	Nil	0	54,46,200
3	NPP Sambhal	6,759	50	40,55,400	15	1,21,66,20	28,38,780
4	NPP Bilari	3,197	50	19,18,200	17	6,52,188	12,66,012
5	NPP Ghazipur	488	50	2,92,800	30	1,75,680	1,17,120
6	NPP Khalilabad	1,302	50	7,81,200	25	3,90,600	3,90,600
7	NP Narauli	1,084	30	3,90,240	12	1,56,096	2,34,144
8	NP Jhaloo	1,564	30	5,63,040	21	3,94,128	1,68,912
9	NP Sahanpur	2,181	30	7,85,160	25	6,54,300	1,30,860
10	NP Hariharpur	126	30	4,5360	20	30,240	15,120
<b>Total</b>				<b>6,81,75,000</b>		<b>2,52,28,812</b>	<b>4,29,46,188</b>
2013-14							
Sl. No.	Name of ULBs	No. of water connections	Per connection water charge prescribed by Government (₹)	Water charge to be collected (₹)	Per connection water charge applied by ULB (₹)	Water charge demand raised per year (₹)	Loss of revenue due to application of lower rate (₹)
1	NN Moradabad	59,383	75	5,34,44,700	30	2,13,77,880	3,20,66,820
2	NPP Pratapgarh	9,159	50	54,95,400	Nil	0	54,95,400

3	NPP Sambhal	7,818	50	46,90,800	15	14,07,240	32,83,560
4	NPP Bilari	3,560	50	21,36,000	17	7,26,240	14,09,760
5	NPP Khalilabad	1,323	50	7,93,800	25	3,96,900	3,96,900
6	NP Narauli	1,192	30	4,29,120	12	1,71,648	2,57,472
7	NP Jhaloo	1,625	30	5,85,000	21	4,09,500	1,75,500
8	NP Hariharpur	126	30	45,360	20	30,240	15,120
<b>Total</b>				<b>6,76,20,180</b>		<b>2,45,19,648</b>	<b>4,31,00,532</b>
<b>2014-15</b>							
Sl. No.	Name of ULBs	No. of water connections	Per connection water charge prescribed by Government	Water charge to be collected (₹)	Per connection water charge applied by ULBs	Water charge demand raised per year (₹)	Loss of revenue due to application of lower rate (₹)
1	NN Moradabad	60,357	75	5,43,21,300	30	2,17,28,520	3,25,92,780
2	NPP Pratapgarh	9,342	50	56,05,200	Nil	0	56,05,200
3	NPP Sambhal	7,909	50	47,45,400	15	14,23,620	33,21,780
4	NPP Bilari	3,900	50	23,40,000	17	7,95,600	15,44,400
5	NPP Khalilabad	1,326	50	6,95,600	25 (up to August 2014)	5,29,850	1,65,750
6	NP Narauli	1,270	30	4,57,200	12	1,82,880	2,74,320
7	NP Hariharpur	131	30	47,160	20	31,440	15,720
<b>Total</b>				<b>6,82,11,860</b>		<b>2,46,91,910</b>	<b>4,35,19,950</b>
<b>2015-16</b>							
Sl. No.	Name of ULB	No. of water connections	Per connection water charge prescribed by Government	Water charge to be collected (₹)	Per connection water charge applied by ULB	Water charge demand raised per year (₹)	Loss of revenue due to application of lower rate (₹)
1	NN Moradabad	61,789	75	5,56,10,100	30	2,22,44,040	3,33,66,060
2	NPP Pratapgarh	9,437	50	56,62,200	Nil	0	56,62,200
3	NPP Sambhal	7,909	50	47,45,400	15 (up to Sept)	30,84,510	16,60,890
4	NPP Bilari	4,562	50	27,37,200	17	9,30,648	18,06,552
5	NP Narauli	1,313	30	4,72,680	12	1,89,072	2,83,608
6	NP Hariharpur	136	30	48,960	20	32,640	16,320
<b>Total</b>				<b>6,92,76,540</b>		<b>2,64,80,910</b>	<b>4,27,95,630</b>

(Source: Records of water charge of test checked ULBs)

(₹ in crore)

Summary of loss of revenue of water charge during 2011-16			
Year	Water charge to be collected	Water charge demand raised	Loss of revenue due to application of lower rate
2011-12	6.78	2.50	4.27
2012-13	6.82	2.52	4.29
2013-14	6.76	2.45	4.31
2014-15	6.82	2.47	4.35
2015-16	6.93	2.65	4.28
<b>Total</b>	<b>34.11</b>	<b>12.59</b>	<b>21.50</b>

### Appendix 3.1.7

#### (A) Loss of revenue due to non- levy of license fees on wine shops in NN Moradabad

(Reference: Paragraph no. 3.1.4.2; page 49)

Year	Category of wine shops	No. of shops as per District Excise Officer	No. of license issued by NN	No. of shops for license not issued	Rate of license fees per shop per year (₹)	Loss of revenue (₹)
2011-12	Desi	29	11	18	6,000	1,08,000
	Foreign	31	13	18	12,000	2,16,000
	Beer Bar	31	14	17	6,000	1,02,000
2012-13	Desi	30	11	19	6,000	1,14,000
	Foreign	33	13	20	12,000	2,40,000
	Beer Bar	31	16	15	6,000	90,000
2013-14	Desi	30	11	19	6,000	1,14,000
	Foreign	33	13	20	12,000	2,40,000
	Beer Bar	33	16	17	6,000	1,02,000
2014-15	Desi	30	11	19	6,000	1,14,000
	Foreign	33	13	20	12,000	2,40,000
	Beer Bar	33	16	17	6,000	1,02,000
2015-16	Desi	30	11	19	6,000	1,14,000
	Foreign	33	13	20	12,000	2,40,000
	Beer Bar	33	16	17	6,000	1,02,000
<b>Total</b>						<b>22,38,000</b>

#### (B) Loss of revenue due to non levy of license fees on wine shops in NN Jhansi

Year	Beer bars shops			Desi wine shops			Foreign wine shops		
	No.	Rate	Amount	No.	Rate	Amount	No.	Rate	Amount
2011-12	25	₹ 6,000 per shop	1,50,000	54	₹ 6,000 per shop	3,24,000	23	₹ 12,000 per shop	2,76,000
2012-13	26		1,56,000	59		3,54,000	26		3,12,000
2013-14	26		1,56,000	59		3,54,000	26		3,12,000
2014-15	26		1,56,000	59		3,54,000	26		3,12,000
2015-16	26		1,56,000	59		3,54,000	26		3,12,000
<b>Total</b>			<b>7,74,000</b>			<b>17,40,000</b>			<b>15,24,000</b>
<b>Total loss 7,74,000+17,40,000+15,24,000= ₹ 40,38,000</b>									

(Source: Information collected from DEO Moradabad and Jhansi and records of NN Moradabad and Jhansi)

### Appendix 3.1.8

#### Loss of revenue to NN Jhansi due to non-charging of license fees on medical activities

(Reference: Paragraph no. 3.1.4.2; page 49)

2014-15							
Sl. No.	Category of medical activity	Rate of license fee per year (₹)	License fees required to be collected		License fees actually collected		Actual loss
			No. (as per CMO)	Amount (₹)	No. (as per NN)	Amount (₹)	
1	Nursing homes above 20 beds	2,000	69	1,38,000	51	1,02,000	36,000
2	Nursing homes up to 20 beds	5,000	25	1,25,000	10	50,000	75,000
3	Maternity centers upto 20 beds	4,000	4	16,000	-	-	16,000
4	Private hospitals	5,000	82	4,10,000	-	-	4,10,000
5	Pathology centers	1,000	90	90,000	-	-	90,000
6	X-ray clinics	2,000	25	50,000	-	-	50,000
7	Dental clinics	2,000	64	1,28,000	-	-	1,28,000
8	Private clinics	1,000	125	1,25,000	6	6,000	1,19,000
<b>Total</b>							<b>9,24,000</b>
2015-16							
Sl. No.	Category of medical activity	Rate of license fee	License fees required to be collected		License fees actually collected		Actual loss
			No. (as per CMO)	Amount	No. (as per NN)	Amount	
1	Nursing homes up to 20 beds	2,000	69	1,38,000	28	56,000	82,000
2	Nursing homes above 20 beds	5,000	25	1,25,000	03	15,000	1,10,000
3	Maternity centers upto 20 beds	4,000	4	16,000	-	-	16,000
4	Private hospitals	5,000	85	4,25,000	-	-	4,25,000
5	Pathology centers	1,000	41	41,000	-	-	41,000
6	x-ray clinic	2,000	27	54,000	-	-	54,000
7	Dental clinic	2,000	60	1,20,000	-	-	1,20,000
8	Private clinic	1,000	215	2,15,000	5	5,000	2,10,000
<b>Total</b>							<b>10,58,000</b>

(Source: Information collected from CMO Jhansi and records of NN Jhansi)

### Appendix 3.1.9

#### Outstanding dues of own funds in test checked ULBs

(Reference: Paragraph no. 3.1.4.4; page 54)

(₹ in lakh)

Sl. No.	Name of ULBs	Arrear Demand	Current Demand	Total Demand	Recovery	Arrear
1	NN Moradabad	8,369.99	3,254.82	11,624.81	1,819.44	9,805.37
2	NN Jhansi	486.57	1,799.82	2,286.39	2,029.22	257.17
3	NPP Pratapgarh	359.45	81.38	440.83	90.26	350.57
4	NPP Sambhal	51.57	120.95	172.52	103.59	68.93*
5	NPP Bilari	14.38	21.00	35.38	11.8	23.6
6	NPP Bijnore	45.49	76.12	121.61	5.66	115.95*
7	NPP Najibabad	0.68	221.39	222.07	221.39	0.68
8	NPP Baruasagar	7.14	16.13	23.28	19.65	3.63
9	NPP Hamirpur	40.22	123.64	163.86	122.23	41.63
10	NPP Ghazipur	64.02	33.11	97.13	18.92	180.93#
11	NPP Sant Kabir Nagar	1.13	26.37	27.50	19.43	8.07
12	NP Patti	2.85	1.33	4.18	0.76	3.42
13	NP Narauli	15.73	2.75	18.48	2.83	15.65
14	NP Umarikala	19.93	5.25	25.18	2.43	22.75
15	NP Jhaloo	19.79	16.05	35.84	12.8	23.04
16	NP Sahanpur	25.34	20.32	45.66	25.76	19.9
17	NP Moth	3.93	13.57	17.50	13.06	4.44*
18	NP Ranipur	4.38	12.81	17.19	12.08	5.11*
19	NP Kurara	2.98	2.19	5.17	2.98	2.19*
20	NP Saidpur	22.93	26.01	48.93	24.59	24.24
21	NP Hariharpur	3.57	3.01	6.58	2.53	4.05*
<b>Total</b>						<b>10,981.32</b>

(Source: Information collected from test checked ULBs)

# includes outstanding demand of house tax and water tax amounting to ₹ 102.72 lakh for the year 2011-12 and 2012-13 since then DCR not maintained

\*Arrear balances as on 31.03.2015=200.67 lakh

Arrear balances as on 31.03.2016=10780.62 lakh

## Appendix 3.1.10

### House Tax and water tax arrears

(Reference: Paragraph no. 3.1.4.4; page 54)

(₹ in lakh)

2011-12							
Sl. No.	Name of test checked ULBs	House Tax			Water Tax		
		Demand	Collection	Arrears	Demand	Collection	Arrears
1	NN Moradabad	3,517.65	578.64	2,939.04	2,831.64	328.10	2,503.54
2	NN Jhansi	848.98	404.93	444.05	nil	nil	nil
3	NPP Pratapgarh	126.98	14.48	112.50	277.00	28.99	248.08
5	NPP Bilari	8.07	3.12	4.95	nil	nil	nil
6	NPP Bijnore	43.24	35.46	7.74	56.12	52.60	10.62
7	NPP Nagina	45.43	41.04	4.93	82.27	80.77	1.50
8	NPP Najibabad	11.75	11.67	0.8	27.98	27.57	0.41
9	NPP Baruasagar	6.04	3.19	2.85	nil	nil	nil
10	NPP Hamirpur	56.59	14.81	41.78	nil	nil	nil
11	NPP Ghazipur	36.21	14.99	21.23	69.60	29.89	39.71
12	NPP Sant Kabir Nagar	5.05	4.08	0.97	nil	nil	nil
13	NP Patti	3.17	1.09	2.08	nil	nil	nil
14	NP Narauli	9.51	0.44	9.08	nil	nil	nil
15	NP Umarikala	9.10	9.20	8.18	nil	nil	nil
16	NP Jhaloo	4.66	3.34	1.32	nil	nil	nil
17	NP Sahanpur	4.38	1.88	2.50	nil	nil	nil
18	NP Ranipur	8.19	2.34	5.85	nil	nil	nil
19	NP Kurara	3.22	1.16	2.26	nil	nil	nil
<b>Total</b>		<b>4,748.22</b>	<b>1,145.86</b>	<b>3,612.11</b>	<b>3,344.61</b>	<b>547.92</b>	<b>2,803.86</b>
2012-13							
Sl No.	Name of test checked ULBs	House Tax			Water Tax		
		Demand	Collection	Arrears	Demand	Collection	Arrears
1	NN Moradabad	4,543.86	644.41	3,899.45	3,622.46	384.45	3,238.01
2	NN Jhansi	991.18	452.41	538.77	nil	nil	nil
3	NPP Pratapgarh	132.98	27.60	105.38	266.39	51.29	215.10
4	NPP Sambhal	80.31	33.59	46.72	33.65	27.02	6.63
5	NPP Bilari	6.21	3.12	3.09	nil	nil	nil
6	NPP Bijnore	49.84	45.24	4.60	66.13	56.12	10.01
7	NPP Nagina	47.04	47.85	0.09	84.02	82.35	1.67
8	NPP Najibabad	15.72	15.64	0.08	35.49	35.08	0.41
9	NPP Baruasagar	5.77	4.28	1.49	nil	nil	nil
10	NPP Hamirpur	61.76	24.85	36.91	nil	nil	nil
11	NPP Ghazipur	38.11	23.41	14.70	76.52	49.43	27.09
12	NPP Sant Kabir Nagar	5.05	4.60	0.45	nil	nil	nil
13	NP Patti	3.41	1.01	2.40	nil	nil	nil
14	NP Narauli	9.84	1.75	8.09	nil	nil	nil
15	NP Umarikala	10.42	1.36	9.06	nil	nil	nil
16	NP Jhaloo	5.32	2.85	2.47	nil	nil	nil
17	NP Sahanpur	7.08	3.44	3.64	4.51	2.03	2.48
18	NP Moth	5.99	2.89	3.10	nil	nil	nil

19	NP Ranipur	8.44	2.46	5.98	nil	nil	nil
20	NP Kurara	3.24	1.70	1.53	nil	nil	nil
<b>Total</b>		<b>6,031.57</b>	<b>1,344.46</b>	<b>4,688</b>	<b>4,189.17</b>	<b>687.77</b>	<b>3,501.4</b>
<b>2013-14</b>							
SI No.	Name of test checked ULBs	House Tax			Water Tax		
		Demand	Collection	Arrears	Demand	Collection	Arrears
1	NN Moradabad	5,276.11	851.43	4,424.68	4,204.77	480.77	3,724.00
2	NN Jhansi	991.18	516.05	475.13	nil	nil	nil
3	NPP Pratapgarh	131.61	30.10	101.51	303.04	56.26	246.78
4	NPP Bilari	6.19	3.15	3.04	nil	nil	nil
5	NPP Bijnore	45.36	45.17	0.19	59.86	74.89	15.03
6	NPP Nagina	53.92	53.90	0.02	84.02	84.01	0.01
7	NPP Najibabad	16.17	16.09	0.08	35.69	35.28	0.41
8	NPP Baruasagar	8.82	5.54	3.28	nil	nil	nil
9	NPP Hamirpur	56.89	12.93	43.16	nil	nil	nil
10	NPP Ghazipur	NA	18.12	NA	nil	186.86	0
11	NPP Sant Kabir Nagar	10.10	9.22	0.88	nil	nil	nil
12	NP Patti	3.73	1.40	2.33	nil	nil	nil
13	NP Narauli	8.85	1.01	7.84	nil	nil	nil
14	NP Umarikala	11.34	3.36	7.98	nil	nil	nil
15	NP Jhaloo	6.54	4.07	2.47	4.07	4.07	0
16	NP Sahanpur	8.24	3.69	4.55	7.06	3.05	4.01
17	NP Moth	5.49	1.76	3.73	nil	nil	nil
18	NP Ranipur	8.57	3.53	5.04	nil	nil	nil
19	NP Kurara	2.88	1.27	1.61	nil	nil	nil
20	NP Hariharpur	0.57	0.32	0.25	nil	nil	nil
<b>Total</b>		<b>6,652.56</b>	<b>1,582.11</b>	<b>5,087.77</b>	<b>4,698.51</b>	<b>925.19</b>	<b>3,990.24</b>
<b>2014-15</b>							
SI No.	Name of test checked ULBs	House Tax			Water Tax		
		Demand	Collection	Arrears	Demand	Collection	Arrears
1	NN Moradabad	6,101.62	1,147.29	4,954.33	4,808.54	516.19	4,292.35
2	NN Jhansi	1,330.12	864.33	465.79	nil	nil	Nil
3	NPP Pratapgarh	126.01	29.78	96.23	289.92	56.48	233.44
4	NPP Sambhal	117.20	56.64	60.56	54.40	44.42	9.98
5	NPP Bilari	6.00	3.69	2.31	nil	nil	Nil
6	NPP Bijnore	52.51	11.24	41.27	115	18.55	96.40
7	NPP Nagina	53.96	53.96	0	90.01	90.01	0
8	NPP Najibabad	23.34	23.26	0.08	49.74	49.33	0.41
9	NPP Baruasagar	10.61	7.48	3.12	nil	nil	Nil
10	NPP Hamirpur	63.94	25.85	38.09	nil	nil	Nil
11	NPP Ghazipur	NA	27.77	NA	nil	26.90	0
12	NPP Sant Kabir Nagar	20.00	14.81	5.19	nil	nil	Nil
13	NP Patti	3.65	0.80	2.85	nil	nil	Nil
14	NP Narauli	8.72	0.45	8.26	nil	nil	Nil
15	NP Umarikala	10.22	1.01	9.21	nil	nil	Nil
16	NP Jhaloo	7.82	4.07	3.75	5.35	4.07	1.28
17	NP Sahanpur	9.21	3.77	5.44	8.64	3.35	5.29
18	NP Moth	6.52	2.27	4.25	nil	nil	Nil

19	NP Ranipur	6.63	3.29	4.34	nil	nil	Nil
20	NP Hariharpur	0.25	0.02	0.23	nil	nil	Nil
<b>Total</b>		<b>7,958.33</b>	<b>2,281.78</b>	<b>5,705.3</b>	<b>5,421.6</b>	<b>809.3</b>	<b>4,639.15</b>
<b>2015-16</b>							
SI No.	Name of test checked ULB	House Tax			Water Tax		
		Demand	Collection	Arrears	Demand	Collection	Arrears
1	NN Moradabad	6,429.84	1,163.63	5,266.21	5,065.01	568.30	4,496.71
2	NN Jhansi	1,320.78	1,121.59	199.19	nil	nil	Nil
3	NPP Pratapgarh	126.21	22.07	104.14	286.63	48.63	238..00
4	NPP Bilari	11.96	3.07	8.89	nil	nil	Nil
5	NPP Bijnore	56.38	56.38	0	98.48	98.48	0
6	NPP Nagina	53.94	53.94	0	90.0	90.0	0
7	NPP Najibabad	26.81	26.73	0.08	56.86	56.45	0.41
8	NPP Baruasagar	9.15	6.62	2.53	nil	nil	Nil
9	NPP Hamirpur	59.48	20.50	38.98	nil	nil	Nil
10	NPP Ghazipur	NA	32.80	NA	NA	44.75	NA
11	NPP Khalilabad	NA	NA	NA	nil	nil	Nil
12	NP Patti	4.18	0.76	3.42	nil	nil	Nil
13	NP Narauli	9.14	0.93	8.21	nil	nil	Nil
14	NP Umarikala	11.44	1.36	10.08	nil	nil	Nil
15	NP Jhaloo	9.10	4.83	4.27	6.63	4.83	1.80
16	NP Sahanpur	10.14	4.64	5.50	9.99	4.64	5.35
17	NP Moth	NA	Na	NA	nil	nil	Nil
18	NP Ranipur	6.93	1.95	4.98	nil	nil	Nil
19	NP Hariharpur	NA	NA	NA	nil	nil	Nil
<b>Total</b>		<b>8,145.48</b>	<b>2,521.80</b>	<b>5,656.48</b>	<b>5,613.6</b>	<b>916.08</b>	<b>4,742.27</b>
<b>Total house tax and water tax arrears = 5,656.48+4,742.27=10,398.75</b>							

(Source: Information collected from test checked ULBs)

## Appendix 3.2

### Details of Purchased Vehicles

(Reference: Paragraph no. 3.5; page 60)

Sl. No.	Types of Vehicles	BS-III/ BS-IV	Date on which Payment made	Payment made to the firm (₹)	Voucher number	Name of the firm
1.	Eicher 20.16 Tipper body 10 cubic meter capacity	BS-III	19.10.2014	40,67,600	8171,8172	M/s Amar Auto Spare Agra
2.	Eicher 10.95 Tipper body 06 cubic meter capacity	BS-III	19.10.2014	29,78,000	8173,8174	Technic Fabrication Pvt Ltd. Mohali Pbh.
3.	Mud pump		15.06.2012	10,00,000		Amar Auto Spare Agra
4.	Eicher 20.16 Tipper 10 cubic meter capacity	BS-III		26,60,000		Prem Auto Enterprises
5.	Fabricator Tipper		27.06.2014	12,92,000	3331	Amar Auto Spare Agra
6.	Mahindra Tractor		19.10.2014	15,87,143	8178	Sharad Motors Agra
7.	Eicher 20.16 Tipper body 10 cubic meter capacity	BS-III	03.01.2015	80,35,000	12050 to 12053	Amar Auto Spare Agra
8.	Eicher 20.16 Tipper body 10 cubicmeter capacity	BS-III	23.03.2015	40,00,000	13558	Amar Auto Spare Agra
9.	Eicher 10.95 Tipper body 06 cubic meter capacity	BS-III	02.09.2014	29,78,000		Technic Fabrication Pvt Ltd. Mohali Pbh.
10.	Eicher 10.95 Tipper body 06 cubic meter capacity	BS-III	23.03.2015	29,15,000	13555	Black Berry Delhi
11.	Eicher 10.95 Tipper body 06 cubic meter capacity	BS-III	31.03.2015	29,30,000	14042,43	Black Berry Delhi
12.	Eicher 10.95 Tipper body 06 cubic meter capacity	BS-III	02.09.2014	29,78,000	6050	Technic Fabrication Pvt Ltd. Mohali Pbh.
13.	Eicher 20.16 Tipper body 10 cubic meter capacity	BS-III	19.10.2014	40,67,600	81,768,170	Amar Auto Spare Agra
14.	Open Loader		23.03.2015	85,41,000	13557	Time Faridabad
15.	Open Loader		23.03.2015	1,02,97,000	13556	Time Faridabad
<b>Total</b>				<b>6,03,26,343</b>		

(Source: Nagar Nigam, Agra)

### Appendix 3.3

#### Loss of revenue from parking places

(Reference: Paragraph no. 3.6; page 62)

Sl. No.	Name of the places where parking fees were not charged	Contract/collection was not made during the period	Income from parking places during the year 2010-11 ₹	Expected income from parking places during the year 2011-12 to 2015-16 ₹
1	Aligarh road	2012-13 to 2015-16 (4 years)	6,43,000	25,72,000
2	Mendu road	2012-13 to 2015-16 (4 years)	5,61,000	22,44,000
3	Mursan road	2012-13 to 2015-16 (4 years)	6,25,000	25,00,000
4	Agra road	2011-12 to 2015-16 (5 years)	2,95,000	14,75,000
5	Iglas road	2011-12 to 2015-16 (5 years)	2,05,000	10,25,000
6	Jalesar road	2011-12 to 2015-16 (5 years)	3,46,750 <sup>1</sup>	17,33,750
<b>Total</b>				<b>1,15,49,750</b>

(Source: Nagar Palika Parishad, Hathras)

### Appendix 3.4

#### Recoverable license fees during 2014-16

(Reference: Paragraph no. 3.7; page 62 )

Sl. No.	Particulars	Annual license fee rate	Number	Annual Amount in ₹
1	Private clinic	3000	275	8,25,000.00
2	Pathology centre	1000	139	1,39,000.00
3	Private hospital	5000	76	3,80,000.00
4	Nursing home (up to 20 beds)	2000	80	1,60,000.00
5	Nursing home (above 20 beds)	5000	07	35,000.00
6	Dental clinic	4000	63	2,52,000.00
7	Maternity home (up to 20 beds)	4000	46	1,84,000.00
8	Maternity home (above 20 beds)	5000	Nil	Nil
9	X- Ray clinic	2000	50	1,00,000.00
<b>Total</b>				<b>20,75,000.00</b>
<b>Grand Total (2014-16)</b>				<b>41,50,000.00</b>

(Source: Nagar Nigam, Varanasi)

<sup>1</sup>Amount received in one year ₹ 3,46,750.00 (365 days ₹ 950/day)