

Appendix-1 (A)**(Refer paragraph; 1.5)****Statement of Budget Estimates and actual expenditure of ULBs
for the year 2006-07.***(in lakh)*

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilisation
1.	MC, Shimla	2583.66	2407.74	(-)175.92	93.19
Municipal Councils					
1.	Bilaspur	72.89	65.94	(-) 6.95	90.47
2.	Kangra	181.27	111.92	(-) 69.35	61.74
3.	Kullu	305.70	263.09	(-)42.61	86.06
4.	Mandi	434.74	297.00	(-) 137.74	68.32
5.	Nahan	207.23	275.00	(+) 67.77	132.70
6.	Solan	760.48	409.74	(-)350.74	53.88
7.	Sunder Nagar	266.49	238.34	(-) 28.14	89.44
Total		2228.80	1661.03	(-) 567.77	74.53
Nagar Panchayats					
1.	Arki	35.54	33.56	(-) 1.98	94.42
2.	Bhota	25.00	17.05	(-)7.95	68.02
3.	Chopal	21.89	20.26	(-)7.95	92.55
4.	Manali	323.67	185.75	(-)137.92	57.39
5.	Narkanda	24.70	27.63	(+)2.93	111.86
6.	Rewalsar	21.46	14.28	(-)7.18	66.54
7.	Sunni	26.80	15.01	(-) 11.79	56.01
8.	Gagret	37.26	48.63	(+)11.37	137.52
Total		516.32	362.17	(-) 154.15	70.14
Grand Total		5328.78	4430.94	(-) 897.84	83.15

Appendix-1 (B)

(Refer paragraph ; 1.5)

**Statement of Budget Estimates and actual expenditure of ULBs
for the year 2007-08.**

(in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilisation
1.	MC Shimla	2838.28	3234.24	(+)395.96	113.95
Municipal Council					
1.	Bilaspur	136.12	130.03	(-) 6.09	95.53
2.	Kullu	331.25	319.19	(-)12.06	96.38
3.	Kangra	233.09	147.83	(-) 85.26	63.42
4.	Mandi	372.37	352.59	(-) 19.78	94.69
5.	Nahan	217.33	318.72	(-) 101.39	146.65
6.	Solan	858.09	607.76	(-)250.33	70.83
7	Sunder Nagar	330.21	296.85	(-) 33.36	89.90
Total		2478.46	2172.97	(-) 305.49	87.67
Nagar Panchayats					
1.	Arki	53.50	29.03	(-) 24.47	54.26
2.	Bhota	28.10	15.52	(-)12.58	55.23
3.	Chopal	30.73	28.63	(-)2.10	93.17
4.	Narkanda	37.35	18.85	(-)18.50	50.47
5	Manali	276.59	190.96	(-)85.63	69.04
6.	Rewalsar	22.15	14.69	(-)7.46	66.32
7	Sunni	33.62	20.95	(-) 12.67	62.31
8	Gagret	43.93	43.69	(-)0.24	99.45
Total		525.97	362.32	(-) 163.65	68.89
Grand Total		5842.71	5769.53	(-) 73.18	98.75

Appendix-1 (C)

(Refer paragraph;1.5)

**Statement of Budget Estimates and actual expenditure of
ULBs for the year 2008-09.**

(` in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilisation
1.	MC Shimla	9505.61	6066.48	(-) 3439.13	63.81
Municipal Councils					
1.	Bilaspur	167.80	162.93	(-) 4.87	97.10
2.	Kangra	225.08	219.01	(-) 6.07	97.30
3.	Kullu	394.80	390.30	(-) 4.50	98.86
4.	Mandi	475.37	399.71	(-) 75.66	84.08
5.	Nahan	252.13	331.25	(+) 79.12	131.40
6.	Solan	1305.38	826.91	(-) 478.47	67.24
7.	Sunder Nagar	364.58	317.97	(-) 46.61	87.22
Total		3185.14	2648.08	(-) 537.06	83.14
Nagar Panchayats					
1.	Arki	58.83	36.27	(-) 22.56	61.65
2.	Bhota	30.41	30.49	(+)0.08	61.39
3.	Chopal	36.67	34.71	(-)1.96	94.65
4.	Manali	234.05	221.60	(-)12.45	94.68
5.	Narkanda	53.80	43.90	(-)9.90	81.60
6.	Rewalsar	26.31	35.66	(+)9.35	135.94
7.	Sunni	36.96	11.63	(-) 25.33	31.47
8.	Gagret	67.53	82.28	(+)14.75	121.84
Total		544.56	496.54	(-) 48.02	91.18
Grand total		13235.31	9211.10	-4024.21	69.59

Appendix-2

(Refer paragraph;1.12)

Awaited Utilization Certificates of SFC grant from ULBs

Sr. No.	Name of MC/ NP	Month of release	Amount
Municipal Councils			
1	Bilaspur	July 2008	4522702
		December 2009	4522702
2	Kangra	July 2008	3181158
		December 2009	3181158
3	Kullu	July 2008	6315715
		December 2009	6315715
4	Rampur	July 2008	1975935
		December 2009	1975935
5	Paonta Sahib	July 2008	6583574
		December 2009	6583574
6	Sri Naina Deviji	July 2008	458013
		December 2009	458013
7	Sundernagar	July 2008	8264725
		December 2009	8264725
Total			62603644
Nagar Panchayats			
1	Arki	December 2009	1017896
2	Baddi	July 2008	7763930
		December 2009	7763930
3	Bhota	July 2008	537868
		December 2009	537868
4	Bhunter	December 2009	1496407
5	Chopal	July 2008	549827
		December 2009	549827
6	Dehra	December 2009	1516373
7	Jawalamukhi	July 2008	1719658

		December 2009	1719658
8	Jogindernagar	July 2008	1759633
		December 2009	1759633
9	Jubbal	July 2008	494819
		December 2009	494819
10	Kotkhai	July 2008	427514
		December 2009	427514
11	Mehatpur	July 2008	3008070
		December 2009	3008070
12	Nadaun	July 2008	1539948
		December 2009	1539948
13	Nagrota	July 2008	1967702
		December 2009	1967702
14	Narkanda	July 2008	278551
		December 2009	278551
15	Rohroo	July 2008	2292275
		December 2009	2292275
16	Rajgarh	July 2008	898316
		December 2009	898316
17	Rewalsar	July 2008	502677
		December 2009	502677
18	Santokhgarh	July 2008	2880633
		December 2009	2880633
19	Sarkaghat	July 2008	1301130
		December 2009	1301130
20	Suni	July 2008	557343
		December 2009	557343
21	Talai	December 2009	722021
		Total	61712485
		Grand Total	124316129

Appendix-3

(Refer Paragraph; 2.2.2)

**Details of funds received for maintenance of ULB roads lying
unspent**

(in lakh)

Sr. No.	Name of ULB	Funds received	Year of receipt of funds	Expenditure incurred	Unspent balance	Reasons for non utilization
1.	MC Theog	9.94	2007-09	Nil	9.94	Due to non completion of sewerage line.
2	MC Dharamsala	48.19	2007-09	19.85	28.33	Due to winter season
3	MC Sundernagar	34.59	2008-09	7.07	27.52	In progress
4	NP Rewalsar	3.06	2008-09	0	3.06	The works are being started.
5	NP Dehra	7.01	2008-09	0.40	6.61	Unspent amount will be used in summer season for M/T ULBs Road
6	NP Joginder nagar	9.80	2008-09	2.72	7.08	Works are being awarded.
	Total	112.59		30.04	82.54	

Appendix-4

(Refer Paragraph;2.3.2)

Details of assets prior 01-04-2004

(in lakh)									
Sr. No.	Name of ULB	Total No. of assets utilized	Value	Total No. asset not in use	Value	Total No of assets not known	Value	Total No of assets	Total value
1	Municipal Corporation Shimla	265	334.48	0	0	0	0	265	334.48
Municipal Councils									
1	MC Dharamsala	298	169.20	109	22.49	2	0.42	409	192.11
2	MC Kangra	148	347.16	4	5.44	0	0	152	352.60
3	MC Mandi	61	98.45	3	1.00	0	0	64	99.45
4	MC Nurpur	77	17.11	59	4.29	38	13.02	174	34.42
5	MC Palampur	61	248.39	2	2.90	0	0	63	251.29
6	MC Rampur	199	44.95	42	29.88	0	0	241	74.83
7	MC Sundernagar	241	130.16	0	0	0	0	241	130.16
8	MC Theog	17	22.44	0	0	0	0	17	22.44
Nagar Panchayat(NPs)									
1	NP Chopal	106	40.83	0	0	0	0	106	40.83
2	NP Dehra	130	65.74	1	0.02	0	0	131	65.76
3	NP Jubbal	112	53.54	0	0	0	0	112	53.54
4	NP Jogindernagar	120	50.07	0	0	0	0	120	50.07
5	NP Jawalamukhi	18	57.30	0	0	0	0	18	57.30
6	NP Kotkhai	44	32.63	12	4.99	0	0	56	37.62
7	NP Narkanda	10	29.75	0	0	0	0	10	29.75
8	NP Nagrota Bagwan	20	86.97	0	0	0	0	20	86.97
9	NP Rewalsar	100	42.02	10	2.26	0	0	110	44.28
10	NP Rohru	190	104.44	27	4.84	0	0	217	109.28
11	NP Sunni	57	49.33	1	0.15	0	0	58	49.48
12	NP Sarkaghat	132	53.56	0	0	0	0	132	53.56
Total		2406	2078.52	270	78.26	40	13.44	2716	2170.22

Appendix-5

(Refer Paragraph;2.5)

Incomplete works

(in lakh)

Sr. No.	Name of Unit	Year which funds received	Name of asset	Expenditure incurred	Abandoned/incomplete	Reasons for non completion
1.	MC Kangra	2001-02	C/o Rehan Basera	63.94	2006-07	For want of funds Works in progress
		2006-07	C/o Block Youth Center	1.00		
		2007-08	Park near Rest House	5.10	2007-08	
2	MC Sundernagar	2002-03	IDSMT Project	230.95	2008	In progress
3	MC Dharmshala	2003-04 to 2005-06	C/o Rehan Basera	19.36	5/2008	For want of funds
		2006-07 to 2007-08	C/o Distt Library	18.03	12/2007	
4	MC Rampur	2004-05	C/o Cremation Ground	8.47	2005-06	For want of funds
5	MC Theog	2005-06	C/o Rehan Basera	10.08	2008-09	In progress
		2007-08	Site development of Committee Hall	12.63		-do-
		2007-08	R/R Rain shelter	0.76		Land dispute
6.	MC Mandi	2000-01	C/o MC Rest House two storey	12.00	2004-05	In progress
7	MC Palampur	2000-01	C/o Multipurpose Hall near Police station	23.74	2000-01	Non availability of funds. Work awarded
		-do-	Chanalization of Nallaha near meat market	1.54		
8	MC Nurpur	2001-02	C/o Community Hall	80.61	3/2009	In progress
			C/o Retaining wall in ward No. 9	0.18		
			Precasting interlocking near KK Mahajan house	0.14		
			C/o Retaining wall in Ward No. 9	0.41		
9	NP Rewalsar	2004-05	C/o Rehan Basera	9.54	2008	Estimate for WSS/ electric fittings being prepared. framed

10	NP Jawalamukhi	2004-05	Channalization of nallah & parking near Children park	16.83	2005	Land dispute
11	NP Jogindernagar	2001-02	C/o car parking	46.20	2001-02	Funds remitted to PWD
12	NP Narkanda	2005-06	C/o Rehan Basera	11.57	2005-06	Due to shortage of funds.
13	NP Kotkhai	2007-08	C/o Ambulance road	1.25	2007-08	In progress
Total				574.33		

Appendix-6**(Refer paragraph;2.6)****Non-start of works**

(in lakh)

Sr. No.	Name of Unit	Funds received	Period for which received	Number and name of work	Reason for non creation of asset
1	MC Theog	21.00	2001-02 & 2008-09	C/o Community Hall &shops	Site not finalized.
2.	MC S/Nagar	70.00	2008-09	Solid Waste Management Project	Work awarded
		40.00	-do-	C/o Parking under RGURF	Case for dismantling office building is in progress
3	MC Dharamsala	50.00	2007-08	C/o parking near MC office under RGURF	Due to non availability of land
		50.00	2008-09	C/o HRTC bus stand	Estimate are being framed.
		2.00	-do-	C/o Community Hall near Laxmi Narain Mandir.	For want of completion of formalities.
4.	MC Rampur	16.00	2001-02	C/o Road from Khopri to NH	Funds proposed for diversion to C/o road
		6.92	-do-	C/o rod from Brow Bridge to Green Yard.	from Dolkhr to Thanti
		4.93	-do-	Development of Hanuman Ghat as park	
		15.00	2003-04 to2008-09	C/o Rehan Besera at Rampur.	Site not finalized
		59.55	2008-09	C/o parking under RGURF	For want of technical sanction Site not finalized
		4.00	2006-07	C/o path from Racholi to Crimination .Ground	
5	MC Kangra	31.00	2007-08	C/o Parking under	Site not finalized

				RGURF	
6	MC Palampur	30.00	2007-08	C/o parking under RGURF	
		85.85	2006-07	C/o Solid Waste Management Project	
7	NP Nagrota Bagwan	3.00	2007-08	C/o Sai Samiti Bhawan	Due to shortage of funds.
8	NP Rewalsar	16.00	2007-08	C/o Wastage Garbage Management	Site not finalized
		1.00	2008-09	C/o Foot bridge	
9	NP Kotkhai	40.00	2007-08	C/o Car Parking	Funds are deposited with PWD due to shortage of funds
		4.20	2002-03	C/o Link road Jubbal to Block	
		6.28		Upgradation of main road to Kotkhai bazaar.	
		22.08		C/o Community Hall	
		9.35		C/o Yatri Niwas	
10	NP Narkanda	12.50	2002-03	C/o road near Narkanda.	Due to shortage of funds.
		4.50	-do-	Development of children park	
		10.37	-do-	C/o Skating park	
		50.00	2007-08	C/o Parking under RUGRF	
11	NP Jogindernager	46.20	2008-09	C/o Parking under RUGRF	Funds have been transferred to HPPWD.
12.	MC Bilaspur	123.00	2008-09	C/o Parking under RUGRF	Due to non transfer to land
	Total:	834.73			

Appendix-7

(Refer Paragraph; 2.8.1)

Non-realisation of rent of shops

(in lakh)

Sr. No.	Name of ULB	Amount outstanding as on 31.3.2009	Reasons for outstanding
1.	MC Theog	20.81	-
2	MC Sundernagar	14.86	-
3	MC Dharamsala	10.67	-
4	MC Rampur	14.24	-
5	MC Kangra	20.81	-
6	MC Mandi	69.80	Notice has been issued
7	MC Palampur	72.04	-do-
8	NP Nurpur	11.55	-
9	NP Jawalamukhi	40.99	Notice are issued
10	NP Rewalsar	2.41	-
11	NP Dehra	13.70	-
12	NP Sarkaghat	14.86	-
13	NP Jogindernagar	4.03	-
14	NP Nagrota Bagwan	17.87	-
15	NP Narkanda	13.16	-
16	NP Kotkhai	16.95	Notice have been issued.
17	NP Chopal	10.41	-
18	NP Sunni	1.08	-
19	NP Rohru	8.67	Notice have been issued
20	NP Jubbal	11.09	-
21	MC Shimla	380.03	-
Total		770.03	

Appendix-8

(Refer paragraph;2.8.2)

Loss of revenue due to non-revision of rent of shops

(₹ in lakh)

Sr.No.	Name of ULB	No of shops	Amount
1.	MC Dharamsala	48	5.25
2	MC Mandi	51	0.79
3	MC Nagrota Bagwan	121	7.67
4	MC Nurpur	13	3.34
5	MC Palampur	66	3.78
6	NP Chopal	33	2.07
7	NP Dehra	39	1.69
8	NP Jawalamukhi	81	4.40
9	NP JoginderNagar	48	3.30
10	NP Jubbal	19	2.18
11	NP Kotkhai	54	1.31
12	NP Rewalsar	26	1.90
13	NP Rohru	62	3.81
	Total:	661	41.49

Appendix-9**(Refer paragraph; 3.5.1)****Non-realization of rent from shops/stalls (2006-09).**

(In lakh)

Sr. No	Name of MCs	Opening balance on 1.04.2006	Demand raised during 2006-09	Total	Collection during 2006-09	Outstanding amount
Municipal Corporation Shimla						
		241.43	564.83	806.26	434.56	371.70
Municipal Councils						
1.	Bilaspur	36.50	20.88	57.38	30.85	26.53
2.	Kangra	5.68	20.06	25.74	19.41	06.33
3.	Kullu	62.75	79.46	142.21	103.51	38.70
4.	Mandi	78.41	95.73	174.14	104.34	69.80
5.	Sundernager	13.04	12.24	25.28	18.28	7.00
6.	Nahan	16.49	57.08	73.57	50.02	23.55
7.	Solan	23.24	53.15	76.39	48.03	28.36
Total		236.11	338.60	574.71	374.44	200.27
Nagar Panchayats						
1.	Arki	2.09	6.93	9.02	6.81	2.21
2.	Bhota	0.85	3.78	4.63	2.21	2.42
3.	Chopal	8.99	5.01	14.00	3.65	10.35
4.	Gagret	3.35	5.72	9.07	3.96	5.11
5.	Manali	48.56	167.86	216.42	154.82	61.60
6.	Rewalsar	1.69	5.34	7.03	4.62	2.41
7.	Narkanda	10.78	21.89	32.67	19.51	13.16
8.	Sunni	1.17	8.94	10.11	9.03	1.08
Total		77.48	225.47	302.95	204.61	98.34
Grand Total		555.02	1128.90	1683.92	1013.61	670.31

Appendix-10

(Refer paragraph;3.5.2)

Non-recovery of house tax (2006-09).

(in lakh)

Sr. No.	Name of MCs	O.B as on 1.04.2006	Demand raised during 2006-09	Total Demand	Collection during 2006-09	Outstanding amount
1.	Kangra	8.48	33.98	42.46	21.86	20.60
2.	Mandi	183.28	158.20	341.48	120.30	221.18
3.	Nahan	99.17	121.01	220.18	51.95	168.23
4.	Sundernagar	54.82	75.35	130.17	22.15	108.02
5.	Solan	108.39	357.40	465.79	0	465.79
6.	Kullu	21.64	29.92	51.56	21.91	29.65
Total		475.78	775.86	1251.64	238.17	1013.47
Nagar Parishads						
1.	Arki	18.18	10.26	28.44	1.50	26.94
2.	Bhota	3.16	4.85	8.01	1.25	06.76
3.	Chopal	9.23	7.26	16.49	0	16.49
4.	Gagret	19.35	15.21	34.56	9.42	25.14
5.	Manali	6.80	125.34	132.14	118.80	13.34
6.	Narkanda	1.29	0.77	2.06	1.22	0.84
7.	Rewalsar	25.04	9.05	34.09	1.44	32.65
8.	Sunni	12.16	12.28	24.44	9.15	15.29
Total		95.21	185.02	280.23	142.78	137.45
Grand Total		570.99	960.88	1531.87	380.95	1150.92

Appendix-11

(Refer paragraph; 3.5.5)

Loss of revenue due to non-revision of rates of house tax

(` in lakh)

Sr. No.	Name of ULBs	Period from when rates not revised	Percent Rates it which the demand was raised	Demand raised upto 2008-09	Required demand as per revised rates	Outstanding amount
Municipal Councils						
1.	Kangra	2004-05	Between 8.5 & 11.5	46.47	54.71	8.24
2.	Mandi	2005-06	10	185.59	229.25	43.66
3.	Nahan	2005-06	10	153.64	188.78	35.14
Total				385.70	472.74	87.04
Nagar Panchayats						
1.	Arki	2006-07	7.5	10.26	17.10	6.84
2.	Chopal	2005-06	7.5	9.68	15.81	6.13
3.	Manali	2007-08	11.5	100.00	108.69	8.69
4.	Narkanda	2003-04	7.5	1.48	2.25	0.77
5.	Rewalsar	2006-07	8	9.04	14.14	5.10
6.	Sunni	2003-04	7.5	24.45	37.01	12.56
Total				154.91	195.00	40.09
Grand Total				540.61	667.74	127.13

Appendix-12

(Refer paragraph; 3.5.6)

Non-recovery of duty on account of installation of Mobile towers.

(` In lakh)

Sr. No.	Name of MC	Year of installation	No. of towers	Period from when due	Amount		
					Installation	Annual renewal Fee	Total
Municipal Councils							
1.	Bilaspur	2001-02	2	2006-07	0	0.30	0.30
		2005-06	1	2006-07	0	0.10	0.10
		2008-09	2	2008-09	0.20	0	0.20
2.	Mandi	2001-02	4	2006-07	0	0.60	0.60
		2007-08	8	2007-08	0.80	0.40	1.20
3.	Kangra	2003-04	1	2006-07	0	0.15	0.15
		2004-05	1	2006-07	0	0.15	0.15
4	Nahan	2006-07	1	2007-08	0	0.10	0.10
		2006-07	1	2008-09	0	0.05	0.05
Total					1.00	1.85	2.85
Nagar Panchayats							
1	Chopal	2007-08	1	2007-08	0.10	0.05	0.15
		2008-09	1	2008-09	0.10	0	0.10
2	Gagret	2005-06	1	2006-07	0	0.15	0.15
		2007-08	2	2007-08	0.20	0.10	0.30
		2008-09	1	2008-09	0.10	0	0.10
3	Manali	2006-07	6	2006-07	0.60	0.60	1.20
		2008-09	1	2008-09	0.10	0	0.10
4	Sunni	2005-06	1	2006-07	0	0.15	0.15
		2006-07	1	2006-07	0.10	0.10	0.20
Total					1.30	1.15	2.45
Grand Total					2.30	3.00	5.30

Appendix-13

(Refer paragraph; 3.8)

Expenditure incurred on establishment in excess of prescribed norms during 2006-09.

(` in Crore).

Sr. No.	Name of MCs	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expd. In excee of norms	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expd. In excee of norms	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expd. In excee of norms
		2006-07				2007-08				2008-09			
1	Bilaspur	0.66	0.22	0.52	0.30	1.30	0.43	0.77	0.34	1.63	0.54	0.80	0.26
2	Kullu	2.63	0.88	1.35	0.47	3.19	1.06	1.41	0.35	3.90	1.30	2.02	0.72
3	Mandi	2.97	0.99	1.68	0.69	3.53	1.18	2.18	1.00	4.00	1.33	1.67	0.34
4	Nahan	2.75	0.92	1.71	0.79	3.19	1.06	1.87	0.81	3.21	1.07	2.28	1.21
5	Solan	4.10	1.37	1.80	0.43	6.08	2.03	2.35	0.32	8.27	2.76	3.03	0.27
6	Sunder nagar	1.02	0.34	0.82	0.48	1.18	0.39	0.98	0.59	1.62	0.54	1.39	0.85
Total		14.13	4.72	7.88	3.16	18.47	6.15	9.56	3.41	22.63	7.54	11.19	3.65

Year	Total Expenditure	Expenditure on Estt.	Required 1/3r Expenditure	Excess Expenditure
2006-07	14.13	7.88	4.72	3.16
2007-08	18.47	9.56	6.15	3.41
2008-09	22.63	11.19	7.54	3.65
Total	55.23	28.63	18.41	10.22