

Appendix-1 (Refer to Paragraph-1.8 & Page-7)

DETAILS OF INSTITUTIONS AUDITED DURING 2010-11

Panchayat Samitis

Sr. No.	Name of Panchayat Samiti
1	Ani
2	Bhatiyat
3	Bhawarna
4	Chamba
5	Chauntra
6	Dharampur
7	Dharampur
8	Dharamsala
9	Drang
10	Gagret
11	Gopalpur
12	Hamirpur
13	Haroli
14	Mashobra
15	Nagrota Bagwan
16	Nahan
17	Narkanda
18	Nirmand
19	Panchrukhi
20	Rait
21	Rampur Bushehar
22	Solan
23	Sujanpur Tihra
24	Sullah
25	Sundernagar

Total number of Gram Panchayats Audited = 306

Appendix-2 (Refer to Paragraph-1.9.1 & Page- 7)

NON-PREPARATION OF BUDGET ESTIMATES

(₹ in lakh)

Sr. No.	Name of ZPs/PSs	Period	Amount spent
Zila Parishads			
1.	Lahaul Sapiti	2009-10; 8.92	8.92
2.	Solan	2009-10;21.82	21.82
3.	Shimla	2009-10;23.10	23.10
4.	Chamba	2009-10;23.72	23.72
			77.56
Panchayat Samitis			
1	Bhatiyat	2007-08; 36.16, 2008-09;33.12, 2009-10; 29.94	99.22
2	Chamba	2007-08; 28.76, 2008-09;50.49, 2009-10;24.26	99.51
3	Rait	2007-08:10.98; 2008-09: 14.79; and 2009-10: 23.59	49.26
4	Narkanda	2009-10;23.47	23.47
5	Nahan	2008-09; 15.83 2009-10;26.40	42.23
6	Rampur	2007-08: 34.40, 2008-09:25.35 &2009-10:35.27	95.03
7	Bhawarna	2007-08; 11.41,2008-09;13.86	25.27
8	Panchrukhi	2007-08;1.38, 2008-9;9.34,2009-10;24.39	55.11
9	Chauntra	2007-08;17.62,2008-09;27.72,2009-10;41.63	87.07
		Total	576.17
		Grand Total	653.73

Appendix-3 (Refer to Paragraph-1.9.2 & Page-7)

NON-MAINTENANCE OF IMPORTANT RECORDS BY PRIs

Panchayat Samitis (2007-10)

Sr.No.	Name of PSs
1.	Narkanda
2.	Sujanpur Tihra
3.	Dharmshala

Gram Panchayats (2005-10)

Sr.No.	Name of Block	GPs
	Name of Block	GPs
1.	Bhatiyat	Kuddi
2.	Bhatiyat	Tikkari
3.	Bhatiyat	Kakrodi
4.	Chamba	Dradda
5.	Chamba	Rajhindu
6.	Chamba	Dradda
7.	Hamirpur	Kuthera
8.	Bhawarna	Bandla
9.	Bhawarna	Bindraban
10.	Dharmshala	Kajlot
11.	Dharmshala	Maned
12.	Nagrota Bagwan	Barana
13.	Nagrota Bagwan	Chakloo
14.	Nagrota Bagwan	Danoa
15.	Nagrota Bagwan	Lilly
16.	Nagrota Bagwan	Mallan
17.	Panchruki	Andreta
18.	Panchruki	Diyogran
19.	Panchruki	Padiakhar
20.	Panchruki	Rajot
21.	Panchruki	Rajpur
22.	Rait	Kutharna
23.	Rait	Naganpaty
24.	Rait	Tharu
25.	Rait	Kareri
26.	Sullah	Bhadrol
27.	Sullah	Bhoda
28.	Sullah	Bhaura
29.	Sullah	Gharana
30.	Sullah	Kairban

31.	Sullah	Kural
32.	Ani	Krad
33.	Ani	Kushang
34.	Ani	Taluna
35.	Chauntra	Ahju
36.	Chauntra	Chauntra
37.	Chauntra	Kolang
38.	Chauntra	Sainthal Paden
39.	Dharampur	Binga
40.	Dharampur	Bhur
41.	Dharampur	Longni
42.	Dharampur	Prasad Hawani
43.	Dharampur	Tihra
44.	Drang	Balh
45.	Drang	Chalharag
46.	Drang	Darat Bangla
47.	Drang	Dhamchayan
48.	Drang	Gawali
49.	Drang	Nauli
50.	Drang	Ropa
51.	Drang	Sanwad
52.	Narkanda	Janjehli
53.	Narkanda	Krebthi
54.	Nakhari	Bharach
55.	Nakhari	Khadan
56.	Rampur Bushehar	Dansa
57.	Nahan	Navni
58.	Gagret	Gagret Upper
59.	Haroli	Hiranagar
60.	Haroli	Ispur
61.	Haroli	Dulehad

Appendix-4 (Refer to Paragraph-1.9.3 & Page-8)

NON-RECONCILIATION OF BALANCES OF CASH BOOK & BANK PASS BOOKS

Cases where pass book shows less balance than cash book

(₹in lakh)

Sr. No.	Name of ZP	Balance as per Pass Book on 31.03.2003	Balances as per Cash Book on 31-03-09	Difference
1.	Lahaul Sipiti	99.58	103.95	4.37

Panchayat Samitis

Sr.No o.	Name of ZPs/ PSs & GPs	Balance as per Pass Book on 31-03-09	Balances as per Cash Book on 31-03-09	Difference
1	Bhawarna	34.36	57.82	23.46

Gram Panchayats

Sr No	Name of Distraict	Name of Block	GPs	Balance as per Pass Book on 31-03-09	Balances as per Cash Book on 31-03-09	Difference
1	Chamba	Bhatiyat	Chuhan	6.29	8.76	2.47
2	Chamba	Bhatiyat	Kamala	2.15	3.23	1.08
3	Chamba	Bhatiyat	Rulyani	1.43	4.83	3.40
4	Chamba	Chamba	Rajhindu	8.03	9.72	1.69
5	Chamba	Chamba	Shillaghat	24.83	26.63	1.80
6	Chamba	Chamba	Shidkund	9.82	13.19	3.37
7	Kangra	Bhawarna	Bindraban	2.43	3.66	1.23
8	Kangra	Dharmsala	Kajlot	6.16	13.70	7.54
9	Kangra	Nagrota Bagwan	Barana	3.52	4.77	1.25
10	Kangra	Nagrota Bagwan	Jalot	2.62	4.64	2.02
11	Kangra	Rait	Bhitlu	1.56	2.25	0.69
12	Kangra	Rait	Harboh	4.88	5.36	0.48
13	Kangra	Sullah	Jaind	9.39	9.91	0.52
14	Kangra	Sullah	Kayarwa	5.39	6.73	1.34
15	Kangra	Sullah	Malnoo	7.20	8.09	0.89
16	Kangra	Sullah	Pudba	7.80	8.80	1.00
17	Kullu	Ani	Kushang	3.66	8.72	5.06

18	Kullu	Nirmand	Gamog	3.82	4.93	1.11
19	Kullu	Nirmand	Kusba	20.99	21.81	0.82
20	Mandi	Chauntra	Kolang	4.24	5.91	1.67
21	Mandi	Dharampur	Longni	3.42	5.76	2.34
22	Mandi	Dharampur	Tihra	12.02	16.20	4.18
23	Mandi	Dharampur	Tor Khola	4.81	6.45	1.64
24	Mandi	Drang	Balh	5.05	7.14	2.09
25	Mandi	Drang	Chalharag	0.42	1.66	1.24
26	Mandi	Drang	Nauli	0.03	4.08	4.05
27	Mandi	Drang	Nerdhar Vashra	5.58	8.83	3.25
28	Mandi	Drang	Pali	2.24	24.70	22.46
29	Mandi	Drang	Ropa	3.56	5.78	2.22
30	Mandi	Drang	Tikkar	5.04	7.71	2.67
31	Sirmour	Nahan	Dhaged	1.68	3.16	1.48
32	Solan	Dharampur	Pattanali	8.17	9.89	1.72
33	Una	Ramnagar	Gagret	11.39	17.15	5.76
34	Una	Haroli	Chhetran	6.77	10.29	3.52
35	Una	Haroli	Dulehad	5.22	6.61	1.39
36	Una	Haroli	Ghaluwal	7.58	8.59	1.01
37	Una	Haroli	Ispur	2.61	6.06	3.45
38	Una	Haroli	Pandoga	17.04	18.76	1.72
Total				238.84	344.46	105.62
Grand Total				372.78	506.23	133.45

Cases where cash book shows less balance than pass book

Zila Parishad

(₹ in lakh)

Sr.No	Name of ZP	Balance as per Pass Book on 31-03-2009	Balances as per Cash Book on 31-03-09	Difference
1.	Chamba	64.98	23.93	41.05
2	Shimla	73.61	23.10	50.51
3	Kullu	17.34	0.02	17.32
Total		155.93	47.05	108.88

Panchayat Samitis

(₹ in lakh)

Sr.No	Name of ZPs/ PSs & GPs	Balance as per Pass Book on 31-03-09	Balances as per Cash Book on 31-03-09	Difference
1.	Bhatiyat	45.65	26.63	19.02
1.	Chamba	79.65	60.06	19.59
1	Rait	21.22	13.43	7.79
2	Narkanda	25.71	18.92	6.79
3	Rampur	5.76	4.48	1.28
4	Dharmpur(Solan)	23.31	14.88	8.43

5.	Dharmpur (Mandi)	29.37	21.73	7.64
6.	Mashobra	22.85	15.61	7.24
7.	Dharmshala	13.07	8.68	4.39
Total		266.59	184.42	82.17

Gram Panchayats

(₹ in lakh)

Sr. No	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-09	Balances as per Cash Book on 31-03-09	Difference
1	Chamba	Bhatiyat	Kakroti	2.88	1.65	1.23
2	Chamba	Bhatiyat	Raipur	2.69	0.46	2.23
3	Chamba	Bhatiyat	Sihunta	5.74	4.41	1.33
4	Chamba	Bhatiyat	Surpuda	2.12	0.58	1.54
5	Chamba	Bhatiyat	Tappar	7.84	6.69	1.15
6	Chamba	Chamba	Jhulada	4.78	3.59	1.19
7	Hamirpur	Hamirpur	Kuthera	12.71	9.26	3.45
8	Kangra	Bhawarna	Bandla	5.81	0.64	5.17
9	Kangra	Bhawarna	Darati	5.43	2.73	2.70
10	Kangra	Bhawarna	Rakh	4.34	3.23	1.11
11	Kangra	Nagrota Bagwan	Chaklu	3.28	2.25	1.03
12	Kangra	Nagrota Bagwan	Lilly	3.57	1.67	1.90
13	Kangra	Sullah	Gharana	9.98	8.08	1.90
14	Kangra	Sullah	Naura	4.19	3.37	0.82
15	Kullu	Ani	Baknow	8.39	6.82	1.57
16	Mandi	Chauntra	Bhadol	6.52	3.86	2.66
17	Mandi	Chauntra	Banander	5.85	2.59	3.26
18	Mandi	Chauntra	Golwan	7.82	2.94	4.88
19	Mandi	Chauntra	Sainthal Paden	14.85	10.09	4.76
20	Mandi	Dharampur	Barang	19.10	12.35	6.75
21	Mandi	Dharampur	Basantpur	7.95	6.43	1.52
22	Mandi	Dharampur	Bhur	7.90	5.87	2.03
23	Mandi	Dharampur	KunnS	6.67	4.31	2.36
24	Mandi	Dharampur	Prasad Hawani	5.96	1.36	4.60
25	Mandi	Dharampur	Sadhot	5.39	0	5.39
26	Mandi	Dharampur	Sandhol	6.83	4.55	2.28
27	Mandi	Dharampur	Sarskahan	7.13	0.01	7.12
28	Mandi	Drang	Badidhar	7.30	3.99	3.31
29	Mandi	Drang	Dalah	11.00	7.36	3.64
30	Mandi	Drang	Darat Bangla	11.52	8.18	3.34
31	Mandi	Drang	Dhamchayan	65.18	20.10	45.08
32	Mandi	Drang	Gawali	3.65	1.65	2.00
33	Mandi	Drang	Nauli	6.12	4.44	1.68
34	Mandi	Drang	Nerdhar Vashra	3.81	2.53	1.28
35	Mandi	Drang	Pali	10.21	8.80	1.41
36	Shimla	Narkanda	Krebthi	5.64	4.18	1.46

37	Shimla	Rampur Bushehar	Bahli	11.30	8.87	2.43
38	Shimla	Nankhari	Bharach	7.81	0.01	7.80
39	Shimla	Rampur Bushehar	Dhargaura	9.13	4.65	4.48
40	Shimla	Rampur Bushehar	Gopalpur	12.54	2.87	9.67
41	Shimla	Nankhari	Jahoo	8.07	7.24	0.83
42	Shimla	Narkanda	Khadan	8.58	6.25	2.33
43	Shimla	Rampur Bushehar	Koot	5.99	3.76	2.23
44	Shimla	Rampur Bushehar	Munish	8.74	6.97	1.77
45	Sirmour	Nahan	Mahipur	9.37	3.23	6.14
46	Solan	Dharampur	Galhedi	7.07	5.14	1.93
47	Solan	Dharampur	Raudi	1.84	0.25	1.59
48	Una	Haroli	Bhadauri	7.18	5.36	1.82
49	Una	Haroli	Dharampur	6.02	4.60	1.42
50	Una	Haroli	Khadd	12.37	11.83	0.54
			Total	426.16	242.05	184.11
			Grand Total	848.68	473.52	375.16

Summary of Difference between cash book and pass books

(₹ in lakh)

Sr.No.	Kind.of Unit	No. of Units	Difference between Cash Book and Pass Book
1	ZP	4	113.25
2.	PS	8	105.63
3	GP	88	289.73
	Grand Total	100	508.61

Appendix-5 (Refer to Paragraph-2.1& Page-11)

**RETENTION OF CASH IN HAND IN EXCESS OF PRESCRIBED LIMIT
DURING THE PERIOD 2005-10**

Zila Parishad

(In ₹)

Sr.No.	Name of ZPs	Minimum	Maximum
1.	Kinnaur	6689	20964

Panchayat Samitis

(In ₹)

Sr.No.	Name of PSs	Minimum	Maximum
1.	Bhawarna	7515	134775
2.	Nagrota Bagwan	4721	14251

Gram Panchayats

(In ₹)

Sr No	Name of District	Name of Block	GPs	Minimum	Maximum
1	Kangra	Bhawarna	Kasba Jugehar	2070	20931
2	Kangra	Nagrota Bagwan	Barana	1723	57743
3	Kangra	Nagrota Bagwan	Jalot	1133	82833
4	Kangra	Nagrota Bagwan	Mundla	1060	3580
5	Kangra	Rait	Harboh	1242	5218
6	Kangra	Rait	Naganpat	1166	2563
7	Kullu	Ani	Krad	1521	5627
8	Mandi	Drang	Darat Bangla	1063	21838
9	Mandi	Drang	Dhamchayan	1040	158092
10	Mandi	Drang	Nauli	1015	35050
11	Mandi	Drang	Nerdhar Vashra	1071	4946
12	Mandi	Drang	Pali	2913	13810
13	Shimla	Narkanda	Krebthi	1017	21875
14	Solan	Dharampur	Hudag	1204	11632
15	Solan	Dharampur	Raudi	1014	45000

Appendix-6 (Refer to Paragraph-2.2& Page-11)

OUTSTANDING ADVANCES

Zila Parisha

(₹ in lakh)

Sr. No	Name of ZPs	Pending Since	Officers/Officials	Others Elected/Non-elected	Total
1.	Chamba	2002-09	Driver/DPO	-	0.81

Gram Panchayats

(₹ in lakh)

Sr No	Name of Distraict	Name of Block	GPs	Pending Since	Outstanding		
					Officers/Officials	Others Elected/ Non-elected	Total
1	Chamba	Bhatiyat	Dharu	2005-06	Ex. Pardhan	-	0.16
2	Kangra	Rait	Karera	2007-08	Secretary	-	0.18
3	Mandi	Chauntra	Bhadol	2008-09	Up Pardhan	-	0.50
4	Mandi	Chauntra	Banander	2007-08	Pardhan	-	0.61
5	Shimla	Narkanda	Kotighat	2005-06	Pardhan	--	0.53
6	Shimla	Nankhari	Bharach	2004-05	Pardhan/Up Pardhan	--	0.43
7	Shimla	Rampur Bushehar	Dansa	2009-10	Pardhan	--	0.30
8	Shimla	Nankhari	Khadan	2006-10	Pardhan/Me mbers	--	1.44
9	Shimla	Rampur Bushehar	Nankhari	2004-05	Pardhan/Up Pardhan	--	2.18
10	Sirmour	Nahan	Mahipur	2005-06	Secretary		0.11
11	Sirmour	Nahan	Neheli Dhida	2004-05	Pardhan		0.24
12	Una	Haroli	Chhetran	2008-09	Pardhan	--	0.65
Total							7.33
Grand Total							8.14

Appendix-7 (Refer to Paragraph-2.3 & Page-12)

BLOCKING OF FUNDS IN PLA

Panchayat Samitis

(₹ in lakh)

Sr. No.	Name of PSs	Period	OB	Receipt	Total	Expenditure	Balance
1.	Chamba	2007-10	1.68	-	1.68	-	1.68
1.	Narkanda	2007-10	0.44	0.22	0.66	0.11	0.55
2.	Nahan	2007-10	0.74	0.47	1.21	0.08	1.13
3.	Rampur	2007-10	0.70	0.48	1.18	0.91	0.27
4.	Dharmpur (Solan)	2007-10	1.52	0.26	1.78	0.15	1.62
5.	Nagrota Bagwan	2007-10	1.46	0.91	2.37	0.37	2.00
6.	Hamipur	2006-10	0.78	0.43	1.21	0.29	0.92
7.	Panchrukhi	2007-10	0.58	0.38	0.96	0.25	0.71
8.	Chauntra	2007-10	2.63	0.56	3.19	0.14	3.05
Total			10.53	3.71	14.24	2.30	11.93

Appendix-8 (Refer to Paragraph-2.4 & Page-12)

NON-RECOVERY OF DUTY ON ACCOUNT OF INSTALLATION OF MOBILE TOWERS.

Gram Panchayats

(₹ in lakh)

Sr. No.	Name of Block	Name of GPs	Year of installation	No. of towers	Period from when due	Amount		
						Installation	Annual renewal Fee	Total
1	Bhatiyat	Bathari	2006--07	3	2006-07	0	0.14	0.14
2	Bhatiyat	Dharu	2006-10	4	2006-07	0.16	0.12	0.28
3	Hamirpur	Kuthera	2006-07	1	2006-07	0.04	0.06	0.10
4	Bhawarna	Darati	2001-06	6	2006-07	0	0.48	0.48
5	Bhawarna	Punner	2008-09	2	2009-10	0.04	0.02	0.06
6	Panchruki	Sagoor	2006-07	1	2006-07	0.04	0.06	0.10
7	Rait	Harboh	2007-08	1	2007-08	0.04	0.04	0.08
8	Rait	Maned	2006-07	1	2008-09	0	0.04	0.04
9	Sullah	Jamula	2008-09	1	2008-09	0.04	0	0.04
10	Sullah	Khaira	2005-06	1	2006-08	0	0.06	0.06
11	Sulah	Mansimbal	2007-08	1	2006-07	0.04	0.06	0.10
12	Sullah	Mundhi	2007-08	2	2007-08	0.08	0.08	0.16
13	Sulah	Nanaon	2007-08	1	2007-08	0.04	0.02	0.06
14	Ani	Taluna	2008-09	1	2008-09	0.04	0.02	0.06
15	Nirmand	Kusba	2006-07	3	2006-07	0.08	0.06	0.14
16	Nirmand	Nithar	2007-08	1	2008-09	0.04	0.04	0.08
17	Nirmand	Sarga	2006-07	1	2006-07	0.04	0.04	0.08
18	Dharampur	Datwad	2006-07	1	2006-07	0	0.10	0.10
19	Dharampur	Pehad	2005-10	4	2006-07	0.08	0.03	0.11
20	Dharampur	Prasad Hawani	2006-07	2	2006-07	0.04	0.01	0.05
21	Drang	Dalah	2008-09	1	2008-09	0.04	0.02	0.06
22	Drang	Nauli	2008-09	1	2008-09	0.04	0.02	0.06
23	Drang	Nerdhar Vashra	2008-09	1	2008-09	0.04	0.02	0.06
24	Drang	Pali	2006-08	3	2006-07	0.10	0.18	0.28
25	Drang	Zimzima	2007-08	1	2007-08	0.04	0.04	0.08
26	Nankhari	Baglati	2006-07	1	2007-08	0	0.06	0.06
27	Rampur Bushehar	Bahli	2006-07	1	2008-09	0	0.04	0.04
28	Rampur Bushehar	Dhargaura	2006-07	3	2006-07	0.12	0.18	0.30
29	Nankhari	Jahoo	2006-07	1	2007-08	0.04	0.06	0.10
30	Rampur Bushehar	Lavana Sadana	2006-07	5	2006-07	0.16	0.22	0.38
31	Nankhadi	Nankhari	2006-07	3	2006-07	0.08	0.13	0.21
32	Nahan	Kattasi	2008-10	2	2009-10	0.04	0.02	0.06

		Tala						
33	Nahan	Kotla Molar	2006-08	3	2006-07	0.08	0.14	0.22
34	Dharampur	Anjimatla	2006-07	3	2006-07	0	0.16	0.16
35	Dharampur	Dharampur	2006-07	5	2006-07	0.16	0.20	0.36
36	Dharampur	Kasauli (Gadkhal)	2005-08	3	2006-07	0.08	0.12	0.20
37	Dharampur	Surajpur	2007-08	1	2006-07	0.04	0.06	0.10
38	Gagret	Gagret Upper	2005-06	1	2006-07	0.04	0.06	0.10
39	Haroli	Ghaluwal	1/2007	2	2006-07	0.04	0.08	0.12
Total				79		1.98	3.29	5.27

Appendix-9 (Refer to Paragraph-2.5& Page-13)**MATERIAL PURCHASED WITHOUT INVITING QUOTATIONS**

(₹ in lakh)

Sr. No	Name of Distraict	Name of Block	GPs	Amount
1	Chamba	Bhatiyat	Balana	8.07
2	Chamba	Bhatiyat	Banet	5.05
3	Chamba	Bhatiyat	Bathari	9.08
4	Chamba	Bhatiyat	Ghatasni	5.53
5	Chamba	Bhatiyat	Jatrun	11.26
6	Chamba	Bhatiyat	Kahari	10.81
7	Chamba	Bhatiyat	Rulyani	10.82
8	Chamba	Bhatiyat	Samleu	8.93
9	Chamba	Bhatiyat	Sihunta	7.04
10	Chamba	Bhatiyat	Surpuda	12.90
11	Chamba	Bhatiyat	Tappar	9.22
12	Chamba	Bhatiyat	Taragarh	6.37
13	Chamba	Chamba	Kuthed	3.20
14	Chamba	Chamba	Shillaghat	4.36
15	Hamirpur	Hamirpur	Khayhalokharia	5.38
16	Kangra	Bhawarna	Malahu	4.04
17	Kangra	Nagrota Bagwan	Jalot	3.13
18	Kangra	Panchruki	Sagoor	0.84
19	Kangra	Panchruki	Simblekhola	0.73
20	Kangra	Sullah	Bhora	5.23
21	Kangra	Sullah	Gharana	3.07
22	Kangra	Sullah	Jamula	2.37
23	Kangra	Sullah	Kayarwa	1.89
24	Kangra	Sullah	Malnoo	5.69
25	Kangra	Sullah	Mansimble	2.75
26	Kangra	Sullah	Nanao	5.03
27	Kangra	Sullah	Mundhi	5.32
28	Kangra	Sullah	Roda	3.35
29	Kullu	Nirmand	Kusba	5.66
30	Kullu	Nirmand	Nithar	3.70
31	Kullu	Nirmand	Sarga	7.58
32	Mandi	Dharampur	Banal	8.69
33	Mandi	Dharampur	Basantpur	5.64
34	Mandi	Dharampur	Bhur	4.36
35	Mandi	Dharampur	Grahoe	3.70
36	Mandi	Dharampur	Gredu	5.20
37	Mandi	Dharampur	Kothuan	4.57
38	Mandi	Dharampur	Kunn	3.23

39	Mandi	Dharampur	Longni	9.00
40	Mandi	Dharampur	Pehad	6.93
41	Mandi	Dharampur	Sadhot	5.09
42	Mandi	Dharampur	Sajau Piplu	9.80
43	Mandi	Dharampur	Sandhol	2.20
44	Mandi	Dharampur	Tor Khola	3.01
45	Mandi	Drang	Dhamchayan	2.46
46	Mandi	Drang	JimJima	2.77
47	Mandi	Drang	Nauli	1.12
48	Mandi	Drang	Zimzima	2.77
49	Shimla	Nankhari	Baglati	3.47
50	Shimla	Rampur Bushehar	Bahli	8.02
51	Shimla	Rampur Bushehar	Dhargaura	2.59
52	Shimla	Rampur Bushehar	Gopalpur	5.75
53	Shimla	Narkanda	Jahoo	4.63
54	Shimla	Nankharai	Khadan	4.87
55	Shimla	Rampur Bushehar	Taklech	7.35
56	Sirmour	Nahan	Kattasi Tala	5.83
57	Sirmour	Nahan	Kolawala Bhund	6.32
58	Sirmour	Nahan	Neheli Dhida	7.80
59	Solan	Dharampur	Hudang	7.18
60	Solan	Dharampur	Kasauli (Gadkhal)	12.54
61	Solan	Dharampur	Manol	14.85
62	Solan	Dharampur	Pattanali	12.19
63	Solan	Dharampur	Taksal	11.59
64	Una	Haroli	Chhetran	1.43
65	Una	Haroli	Dulehad	7.47
66	Una	Haroli	Gondpur Jaichand	4.56
67	Una	Haroli	Hiranagar	2.13
68	Una	Haroli	Ispur	2.65
69	Una	Haroli	Kuthar Beet	1.29
70	Una	Haroli	Lower Panjawar	6.76
71	Una	Haroli	Pandoga	5.32
72	Una	Haroli	Polian Beet	5.79
Total				411.32

Appendix-10 (Refer to Paragraph-2.6 & Page-13)**NON-RECOVERY OF HOUSE TAX 2005-10**

(₹ in lakh)

Sr. No	Name of Distraict	Name of Block	GPs	Outstanding
1	Chamba	Bhatiyat	Balana	0.12
2	Chamba	Bhatiyat	Bathari	0.49
3	Chamba	Bhatiyat	Jatrun	0.12
4	Chamba	Bhatiyat	Kahari	0.49
5	Chamba	Bhatiyat	Kuddi	0.12
6	Chamba	Bhatiyat	Rulyani	0.53
7	Chamba	Bhatiyat	Samleu	0.14
8	Chamba	Bhatiyat	Sihunta	0.22
9	Chamba	Bhatiyat	Taragarh	0.34
10	Chamba	Chamba	Dradda	0.13
11	Chamba	Chamba	Roopni	0.14
12	Chamba	Chamba	Shillaghat	0.21
13	Hamirpur	Hamirpur	Kuthera	0.06
14	Kangra	Bhawarna	Bandla	0.36
15	Kangra	Bhawarna	Darati	17.42
16	Kangra	Bhawarna	Frared	0.19
17	Kangra	Bhawarna	Lohana	0.16
18	Kangra	Nagrota Bagwan	Barana	0.10
19	Kangra	Nagrota Bagwan	Malan	0.15
20	Kangra	Panchruki	Andreta	0.09
21	Kangra	Panchruki	Mahal Banauri	0.34
22	Kangra	Panchruki	Padiakhar	0.11
23	Kangra	Panchruki	Rajpur	0.19
24	Kangra	Panchruki	Sagoor	0.11
25	Kangra	Panchruki	Simblekhola	0.08
26	Kangra	Panchruki	Tarhel	0.21
27	Kangra	Sullah	Jamula	0.05
28	Kangra	Sullah	Malnoo	0.04
29	Kangra	Sullah	Mundhi	0.02
30	Kangra	Sullah	Roda	0.05
31	Kullu	Ani	Krad	0.72
32	Kullu	Nirmand	Kusba	0.15
33	Kullu	Nirmand	Nirther	0.14
34	Kullu	Nirmand	Sarga	0.11
35	Kullu	Nirmand	Tawar	0.09
36	Mandi	Chauntra	Khadihar	0.11
37	Mandi	Dharampur	Banal	0.15
38	Mandi	Dharampur	Barang	0.06
39	Mandi	Dharampur	Basantpur	0.26

40	Mandi	Dharampur	Bhur	0.06
41	Mandi	Dharampur	Graho	0.18
42	Mandi	Dharampur	Pehad	0.13
43	Mandi	Dharampur	Prasad Hawani	0.07
44	Mandi	Dharampur	Sandhol	0.08
45	Mandi	Dharampur	Sohar	0.13
46	Mandi	Drang	Badidhar	0.09
47	Mandi	Drang	Balh	0.09
48	Mandi	Drang	Chalharag	0.13
49	Mandi	Drang	Dalah	0.17
50	Mandi	Drang	Darat Bangla	0.12
51	Mandi	Drang	Dhamchayan	0.27
52	Mandi	Drang	Nauli	0.09
53	Mandi	Drang	Nerdhar Vashra	0.11
54	Mandi	Drang	Pali	0.14
55	Mandi	Drang	Sanwad	0.09
56	Mandi	Drang	Urla	0.18
57	Mandi	Drang	Zimzima	0.26
58	Shimla	Nankhari	Baglati	0.47
59	Shimla	Rampur Bushehar	Bahli	0.28
60	Shimla	Rampur Bushehar	Gopalpur	0.12
61	Shimla	Nankhari	Khadan	0.09
62	Shimla	Rampur Bushehar	Munish	0.08
63	Shimla	Nankhari	Nankhari	0.68
64	Shimla	Rampur Bushehar	Taklech	0.25
65	Sirmour	Nahan	Kolawala Bhund	0.31
66	Sirmour	Nahan	Kotla Molar	0.14
67	Solan	Dharampur	Hudang	0.12
68	Solan	Dharampur	Kasauli (Gadkhal)	0.43
69	Solan	Dharampur	Pattanali	0.11
70	Solan	Dharampur	Raudi	0.09
71	Una	Gagret	Gagret Upper	0.16
72	Una	Haroli	Dharmpur	0.27
73	Una	Haroli	Dulehad	0.12
74	Una	Haroli	Ghaluwal	0.10
75	Una	Haroli	Gondpur Jaichand	0.17
76	Una	Haroli	Ispur	0.17
77	Una	Haroli	Khadd	0.23
78	Una	Haroli	Lower Panjavar	0.20
79	Una	Haroli	Nangal Kalan	0.27
80	Una	Haroli	Polian Beet	0.11
81	Una	Haroli	Singa	0.05
Total				31.98

Appendix-11 (Refer to Paragraph-2.7 & Page-14)

OUTSTANDING RENT OF SHOPS

(₹ in lakh)

Sr. No.	Name of ZPs/PSs /GPs	Period between	No. of Shops	Amount
Zila Parishads				
1.	Sirmour	2005-10	4	2.69
2.	Kinnour	2007-10	6	0.16
Total			10	2.85
Panchayat Samitis				
1.	Bhatiyat	2006-10	6	0.66
1.	Rampur Bushehr	2009-10	1	0.36
2.	Dharmpur(Solan)	2007-10	25	1.44
3.	Panchrukhi	2005-10	4	2.67
4.	Sujanpur Tihra	2008-10	2	0.08
5.	Mashobra	2005-10	5	0.90
Total			43	6.11

Gram Panchayats

Sr. No	Name of Distraict	Name of Block	GPs	Period	No of Shops	Amount
1	Chamba	Bhatiyat	Sihunta	2005-06	4	0.05
2	Hamirpur	Hamirpur	Kuthera	2008-09	3	0.20
3	Mandi	Dharampur	Sajau Piplu	2008-10	2	0.07
4	Mandi	Dharampur	Sandhol	2005-10	1	0.16
5	Shimla	Nankhari	Khadan	2009-10	3	0.33
6	Shimla	Rampur Bushehar	Taklech	2005-06	7	0.75
7	Sirmour	Nahan	Navni	2006-07	9	0.43
8	Solan	Dharampur	Surajpur	2005-06	4	0.29
9	Una	Haroli	Dharmpur	2003-10	2	0.20
10	Una	Haroli	Dulehad	2005-10	5	0.14
Total					40	2.62
Grand Total					93	11.58

Appendix-12 (Refer to Paragraph-2.8 & Page-14)

EXPENDITURE ON WORKS WITHOUT PREPARATION OF ESTIMATES

DURING 2005-10

(₹ in lakh)

Sr. No.	Name of District	Name of Block	GPs	No. of works	Amount
1	Chamba	Bhatiyat	Dhuada	62	45.39
2	Chamba	Bhatiyat	Morthu	40	9.01
3	Chamba	Chamba	Dradda	23	6.59
4	Chamba	Chamba	Jhulada	19	14.58
5	Chamba	Chamba	Kuthed	13	12.29
6	Chamba	Chamba	Rajhindu	13	6.76
7	Chamba	Chamba	Roopni	19	7.16
8	Chamba	Chamba	Shillaghat	14	6.85
9	Kangra	Bhawarna	Frared	13	6.33
10	Kangra	Bhawarna	Lohana	6	4.66
11	Kangra	Bhawarna	Punner	10	5.29
12	Kangra	Dharmsala	Narwana Khas	8	5.36
13	Kangra	Nagrota Bagwan	Barana	14	7.61
14	Kangra	Nagrota Bagwan	Danoa	9	7.50
15	Kangra	Nagrota Bagwan	Chaklu	28	8.19
16	Kangra	Nagrota Bagwan	Jalot	33	3.81
17	Kangra	Nagrota Bagwan	Lilly	9	3.89
18	Kangra	Nagrota Bagwan	Luhana	48	20.04
19	Kangra	Sullah	Kayarwa	11	6.28
20	Kangra	Sullah	Khaira	15	5.56
21	Mandi	Dharampur	Banal	18	9.82
22	Mandi	Dharampur	Barang	17	9.73
23	Mandi	Dharampur	Graho	10	3.71
24	Mandi	Dharampur	KunnS	21	16.43
25	Mandi	Dharampur	Sandhol	17	10.72
26	Mandi	Dharampur	Tor Khola	11	16.30
27	Mandi	Drang	Balh	13	4.02
28	Mandi	Drang	Dalah	16	18.23
29	Mandi	Drang	Gawali	5	5.00
30	Mandi	Drang	Nerdhar Vashra	19	13.15
31	Mandi	Drang	Pali	14	10.43
32	Mandi	Drang	Ropa	23	13.00
33	Mandi	Drang	Sanwad	22	17.00
34	Mandi	Drang	Sudhar	15	10.57
35	Mandi	Drang	Tikkar	35	10.80

36	Mandi	Drang.	Urla	16	12.74
37	Mandi	Drang	Zimzima	11	4.77
38	Sirmour	Nahan	Dhaged	29	22.27
39	Sirmour	Nahan	Kolawala Bhund	47	63.46
40	Sirmour	Nahan	Mahipur	17	16.30
41	Sirmour	Nahan	Navni	37	28.28
42	Sirmour	Nahan	Sen ki Ser	38	43.43
43	Una	Haroli	Ispur	29	0.59
Total				887	553.90

Appendix-13 (Refer to Paragraph-2.9& Page-14)

**NON-RECOVERY OF ROYALTIES FROM CONTRACTORS/SUPPLIERS
DURING 2005-10**

Gram Panchayats

(₹ in lakh)

Sr No	Name of Distraict	Name of Block	GPs	Quantity (MT)	Outstanding
1	Chamba	Bhatiyat	Balana	905	0.18
2	Chamba	Bhatiyat	Bathari	966	0.19
3	Chamba	Bhatiyat	Chalahra	1840	0.37
4	Chamba	Bhatiyat	Chuhan	1527	0.31
5	Chamba	Bhatiyat	Kamala	2157	0.43
6	Chamba	Bhatiyat	Kuddi	3330	0.67
7	Chamba	Bhatiyat	Morthu	2405	0.48
8	Chamba	Bhatiyat	Parchhod	6473	1.29
9	Chamba	Bhatiyat	Raipur	3452	0.69
10	Chamba	Bhatiyat	Rulyani	815	0.16
11	Chamba	Bhatiyat	Samleu	1003	0.20
12	Chamba	Bhatiyat	Surpuda	886	0.17
13	Chamba	Bhatiyat	Tikkari	2050	0.41
14	Hamirpur	Hamirpur	Khayhalokharia	688	0.14
15	Kangra	Dharmsala	Kajlot	796	0.16
16	Kangra	Dharmsala	Maned	1475	0.30
17	Kangra	Rait	Bhitlu	250	0.05
18	Kangra	Darge	Dargela	1611	0.32
19	Kangra	Rait	Ghorda	667	0.13
20	Kangra	Rait	Karera	305	0.06
21	Kangra	Rait	Kuthma	1777	0.36
22	Kangra	Rait	Naganpat	281	0.13
23	Kangra	Rait	Prei	1994	0.40
24	Kangra	Rait	Sudhed	914	0.18
25	Kangra	Rait	Tharu	1644	0.33
26	Kangra	Sullah	Badrol	608	0.12
27	Kangra	Sullah	Bhora	856	0.17
28	Kangra	Sullah	Gharana	483	0.10
29	Kangra	Sullah	Jamula	644	0.13
30	Kangra	Sullah	Malnoo	1461	0.29
31	Kangra	Sullah	Mansimble	1498	0.30
32	Kangra	Sullah	Maroohn	993	0.20
33	Kangra	Sullah	Nanao	1015	0.20
34	Kullu	Ani	Bakhnow	517	0.10
35	Kullu	Ani	Digidhar	334	0.07
36	Kullu	Ani	Fanauti	507	0.10
37	Kullu	Ani	Krad	407	0.08

38	Kullu	Ani	Kushang	758	0.15
39	Kullu	Ani	Lagauti	1786	0.41
40	Kullu	Ani	Plahie	680	0.14
41	Kullu	Ani	Taluna	756	0.15
42	Kullu	Nirmand	Sarga	644	0.13
43	Mandi	Chauntra	Bhadol	973	0.19
44	Mandi	Chauntra	Chauntra	1831	0.37
45	Mandi	Chauntra	Dubbal	2557	0.51
46	Mandi	Chauntra	Tikkaru	1152	0.23
47	Mandi	Chauntra	Upribar	1510	0.30
48	Mandi	Dharampur	Banal	2234	0.45
49	Mandi	Dharampur	Basantpur	862	0.17
50	Mandi	Dharampur	Binga	1958	0.39
51	Mandi	Dharampur	Datwad	2232	0.35
52	Mandi	Dharampur	Gredu	700	0.14
53	Mandi	Dharampur	Kothuan	1439	0.29
54	Mandi	Dharampur	KunnS	1075	0.21
55	Mandi	Dharampur	Longni	1980	0.40
56	Mandi	Dharampur	Pehad	2131	0.43
57	Mandi	Dharampur	Sajau Piplu	4149	0.83
58	Mandi	Dharampur	Sarskahan	2584	0.52
59	Mandi	Gopalpur	Tikkar	760	0.15
60	Shimla	Narkanda	Janjehli	1121	0.22
61	Shimla	Narkanda	Jahoo	539	0.11
62	Shimla	Rampur Bushehar	Taklech	634	0.13
63	Sirmour	Nahan	Kattasi Tala	3008	0.66
64	Sirmour	Nahan	Kotla Molar	1023	0.21
65	Sirmour	Nahan	Mahipur	833	0.18
66	Sirmour	Nahan	Neheli Dhida	1530	0.31
67	Sirmour	Nahan	Ramadhaun	2365	0.47
68	Sirmour	Nahan	Sen ki Ser	2056	0.41
69	Una	Gagret	Tatehra	1403	0.45
70	Una	Haroli	Chhetran	1027	0.21
71	Una	Haroli	Dulehad	1086	0.21
72	Una	Haroli	Hiranagar	1452	0.29
73	Una	Haroli	Kungda	1815	0.37
74	Una	Haroli	Lower Panjavar	1452	0.29
75	Una	Haroli	Pandoga	1376	0.28
76	Una	Haroli	Polian Beet	1527	0.31
77	Una	Haroli	Singa	5098	1.02
Total				113630	23.01

Appendix-14 (Refer to Paragraph-2.10& Page-15)

Deitals of Double labour payments on Muster Roll

(In ₹)

Sr. No.	Name of Distirct	Name of Block	Name of GPs	Period	Amount
1	Kangra	Nagrota Bagwan	Massal	2005-06	410
2	Kangra	Rait	Dargela	2006-08	10365
3	Kangra	Sullah	Panapar	2006-07	1613
4	Kullu	Ani	Karseogad	2007-09	4855
5	Kullu	Ani	Lagauti	2009-10	5570
6	Mandi	Chauntra	Dubbal	2006-07	6471
7	Mandi	Chauntra	Khuddi	2006-07	2870
8	Mandi	Chauntra	Pihad Bhedlu	2006-07	780
9	Shimla	Rampur Bushehar	Gopalpur	2006-07	2450
10	Shimla	Rampur Bushehar	Jahoo	2009-10	840
11	Shimla	Rampur Bushehar	Khadan	2007-08	12120
12	Shimla	Rampur Bushehar	Munish	2007-08	11935
13	Una	Haroli	Dulehad	2007-08	4000
Total					64279

Appendix-15 (Refer to Paragraph-2.11.1& Page-15)

EXCESS EXPENDITURE ON
MATERIAL COMPONENTS OF WORKS EXECUTED UNDER MNREGA

(₹ in lakh)

Sr. No	Name of Distirct	Name of Block	Name of GPs	No. of works	Amounts paid	Required 40% material payment	Actual Material payment	Required 60% labour payment	Actual labour payment	Difference (Col.10 – Col.9)
1	2	3	4	5	6	7	8	9	10	11,
1	Chamba	Bhatiyat	Balana	10	8.75	3.50	4.27	5.25	4.48	0.77
2	Chamba	Bhatiyat	Bathari	32	38.17	15.27	20.57	22.90	17.60	5.30
3	Chamba	Bhatiyat	Chuhan	31	82.21	32.89	60.25	49.33	21.97	27.36
4	Chamba	Bhatiyat	Dhulada	62	45.39	18.16	19.98	27.23	25.40	1.83
5	Chamba	Bhatiyat	Ghatasni	24	12.13	4.85	5.57	7.28	6.56	0.72
6	Chamba	Bhatiyat	Kakroti	51	32.55	13.02	15.94	19.53	16.61	2.92
7	Chamba	Bhatiyat	Kamala	27	32.94	13.18	16.82	19.77	16.13	3.64
8	Chamba	Bhatiyat	Morthu	29	29.00	11.60	15.95	17.40	13.05	4.35
9	Chamba	Bhatiyat	Parchhod	32	28.31	11.33	17.87	16.99	10.45	6.54
10	Chamba	Bhatiyat	Raipur	159	114.15	45.66	50.12	68.49	64.03	4.46
11	Chamba	Bhatiyat	Samleu	38	34.29	13.72	16.10	20.58	18.19	2.39
12	Chamba	Bhatiyat	Sihunta	42	30.08	12.03	16.88	18.05	13.20	4.85
13	Chamba	Bhatiyat	Surpuda	16	21.76	11.51	8.70	13.05	10.25	2.80
14	Chamba	Bhatiyat	Tikkari	28	24.56	9.82	11.84	14.74	12.73	2.01
15	Sirmour	Nahan	Navni	12	18.16	7.26	10.47	10.89	7.06	3.83
16	Solan	Dharampur	Anjimatl a	27	38.13	15.25	32.21	22.88	5.92	16.96
17	Solan	Dharampur	Taksal	4	6.97	2.79	4.82	4.18	2.15	2.03
18	Una	Gagret	Kaloh	15	20.91	8.36	9.88	12.55	9.88	2.67
19	Una	Gagret	Tatehra	22	16.48	6.59	8.03	9.88	8.44	1.44
20	Una	Haroli	Bhadauri	18	17.16	6.86	7.10	10.30	10.06	0.24
21	Una	Haroli	Dulehad	19	12.59	5.04	5.37	7.55	7.22	0.33
22	Una	Haroli	Ghaluwal	4	4.75	1.90	2.84	2.85	1.91	0.94
23	Una	Haroli	Hiranaga r	12	10.82	4.33	5.66	6.49	5.16	1.33
24	Una	Haroli	Nagal Kalan	16	10.21	4.08	5.29	6.12	4.92	1.20
25	Una	Haroli	Polian Beet	18	9.86	3.95	6.72	5.92	3.15	2.77
Total				748	700.33	282.95	379.25	420.20	316.52	103.68

Appendix-16 (Refer to Paragraph-2.11.2& Page-16)**DELAY IN RELEASING PAYMENTS UNDER MNREGA SCHEME****(₹ in lakh)**

Sr. No.	Name of Distirct	Name of Block	Name of GPs	Period	Delay in days	Amount
1	Kangra	Rait	Kuthma	2009-10	30	2.17
2	Mandi	Chauntra	Chauntra	2009-10	54 to 282	6.26
3	Mandi	Chauntra	Dubbal	2008-10	54 to 315	6.13
4	Mandi	Chauntra	Kolang	2008-09	39 to 427	2.08
5	Mandi	Chauntra	Maman Mandir	2007-09	46 to 185	4.39
6	Mandi	Chauntra	Tikkaru	2008-09	38 to 140	2.08
7	Mandi	Dharampur	Basantpur	2009-10	28 to 60	1.65
8	Mandi	Dharampur	Binga	2008-09	40 to 254	3.71
9	Mandi	Dharampur	Gredu	2008-09	30 to 60	3.08
10	Mandi	Dharampur	Kothuan	2008-09	14 to 81	1.69
11	Mandi	Dharampur	Longni	2008-09	25 to 125	3.70
12	Mandi	Dharampur	Prasad Hawani	2008-09	20 to 91	2.97
13	Mandi	Dharampur	Tihra	2007-09	30-120	1.49
14	Mandi	Dharampur	Tor Khola	2008-09	35 to 55	1.77
15	Shimla	Narkanda	Kotighat	2009-10	90	1.11
16	Sirmour	Nahan	Dhaged	2007-09	30 to 120	0.80
17	Sirmour	Nahan	Kattasi Tala	2007-09	30 to 135	1.17
18	Sirmour	Nahan	Kolawala Bhund	2008-09	30 to 210	1.86
19	Sirmour	Nahan	Mahipur	2007-09	30 to 210	1.66
20	Sirmour	Nahan	Neheli Dhida	2006-08	30 to 150	1.78
21	Sirmour	Nahan	Ramadhaun	2006-08	20 to 60	0.83
22	Sirmour	Nahan	Sen ki Ser	2009-10	15 to 38	0.59
Total						52.97

Appendix-17 (Refer to Paragraph-2.11.3 & Page-16)

IRREGULAR PAYMENT TO PANCHAYAT MEMBERS

(In ₹)

Sr. No.	Name of Distrect	Name of Block	Name of GPs	Period	Amount
1	Kangra	Rait	Bhitlu	2009-10	220
2	Kangra	Rait	Dargela	2007-09	1775
3	Kangra	Rait	Karera	2008-09	550
4	Kangra	Rait	Kutharna	2009-10	1099
5	Kangra	Rait	Naganpatt	2007-09	1300
6	Kangra	Rait	Sudhed	2007-08	2075
7	Kullu	Ani	Plahie	2009-10	300
8	Mandi	Chauntra	Pihad Bhedlu	2005-06	7500
9	Mandi	Chauntra	Upribar	2008-09	1750
10	Shimla	Rampur Bushehar	Munish	2009-10	1100
11	Sirmour	Nahan	Dhaged	2007-09	1300
12	Sirmour	Nahan	Kattasi Tala	2008-10	1600
13	Sirmour	Nahan	Kolawala Bhund	2009-10	1650
14	Sirmour	Nahan	Neheli Dhida	2009-10	1350
Total					23569