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# **APPENDIX**

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**Appendix-1**

(Reference Paragraph 1.3.2, Page-3)

**Sanctioned strength of PRIs**

Sr. No.	Name of post	Sanctioned strength		In position		No. of vacant posts as of March 2013
		Regular	Contract	Regular	Contract	
1.	Junior Engineers	102	85	102	85	00
2.	Assistant Engineers	01	03	01	03	00
3.	Tailoring Teachers	00	2212	00	2212	00
4.	Panchayat Sahayaks	00	2518	00	2318	200
5.	Panchayat Chowkidars	00	3243	00	3243	00
6.	Jr.Accountants	08	02	08	02	00
7.	Jr.Scale Steno	02	10	02	10	00
<b>Total</b>		<b>113</b>	<b>8073</b>	<b>113</b>	<b>7873</b>	<b>200</b>

## Appendix-2

(Reference Paragraph 1.6, Page-6 and Paragraph 3.5, Page-21)

### Audit coverage- Details of Urban Local Bodies and Panchayati Raj Institutions audited during 2012-13

#### Municipal Corporation

Sr.No.	Name of Municipal Corporation
1.	Shimla

#### Municipal Council

Sr.No.	Name of Municipal Council
1.	Baddi
2.	Nahan
3.	Mandi
4.	Sunder Nagar
5.	Manali
6.	Bilaspur

#### Nagar Panchayat

Sr. No.	Name of Nagar Panchayat
1.	Sarkaghat
2.	Bhota
3.	Arki
4.	Chopal
5.	Buntar
6.	Narkanda
7.	Sunni
8.	Gagret

#### Zila Parishad

Sr. No.	Name of Zila Parishad
1.	Una
2.	Bilaspur
3.	Hamirpur
4.	Kullu
5.	Chamba
6.	Kinnaur

**Panchayat Samitis**

Sr. No	Name of Panchayat Samiti
1.	Nerchowk
2.	Mandi
3.	Una
4.	Tissa
5.	Salooni
6.	Pangi
7.	Amb
8.	Kalpa at Reckong Peo
9.	Bangana
10.	Nichar
11.	Mehla
12.	Nadaun
13.	Bharmour
14.	Bhijhari
15.	Seraj at Janjehli
16.	Bilaspur
17.	Ghumarwin
18.	Sujanpur Tihra
19.	Jhanduta

**Gram Panchayats**

Sr.No.	GPs	Name of Block	Name of District
1.	Jangi	Pooh	Kinnaur
2.	Kanam	Pooh	Kinnaur
3.	Rispa	Pooh	Kinnaur
4.	Thangi	Pooh	Kinnaur
5.	Pooh	Pooh	Kinnaur
6.	Rarang	Pooh	Kinnaur
7.	Lavrang	Pooh	Kinnaur
8.	Murang	Pooh	Kinnaur
9.	Spilo	Pooh	Kinnaur
10.	Ribba	Pooh	Kinnaur
11.	Bari	Nichar	Kinnaur
12.	Kafnu	Nichar	Kinnaur
13.	Nichar	Nichar	Kinnaur
14.	Paunda	Nichar	Kinnaur
15.	Lower Rewalsar	Balh	Mandi
16.	Sidhyani	Balh	Mandi
17.	Hudan Bhatoni	Pangi	Chamba
18.	Dharwas	Pangi	Chamba
19.	Bairagarh	Churah	Chamba
20.	Baghaigarh	Churah	Chamba
21.	Baggi Tungal	Sadar Mandi	Mandi

Sr.No.	GPs	Name of Block	Name of District
22.	Aut	Sadar Mandi	Mandi
23.	Bahadpur	Fatehpur	Kangra
24.	Vadagra	Bharmour	Chamba
25.	Bandla	Mehla	Chamba
26.	Aura	Bharmour	Chamba
27.	Chagaon	Nichar	Kinnaur
28.	Bagheda	Sujanpur Tihra	Hamirpur
29.	Chansu	Kalpa Reckong Peo	Kinnaur
30.	Banal	Sujanpur Tihra	Hamirpur
31.	Bairi	Sujanpur Tihra	Hamirpur
32.	Badahni	Bamsan	Hamirpur
33.	Amman	Bamsan	Hamirpur
34.	Chaloh	Sujanpur Tihra	Hamirpur
35.	Bagachanogi	Seraj at Janjehli	Mandi
36.	Chamiyana	Sujanpur Tihra	Hamirpur
37.	Barot	Drang at Padhar	Mandi
38.	Dehra	Sujanpur Tihra	Hamirpur
39.	Badhi Rohra	Karsog	Mandi
40.	Bagaila	Karsog	Mandi
41.	Balhdi	Gohar	Mandi
42.	Dhamdiyana	Sujanpur	Hamirpur
43.	Bada	Gohar	Mandi
44.	Dasheda	Balh at Ner Chowk	Mandi
45.	Badheri	Drang at Padhar	Mandi
46.	Batari	Drang at Padhar	Mandi
47.	Tihra	Sujanpur	Hamirpur
48.	Bhanera	Karsog	Mandi
49.	Bandhi	Sadar Mandi	Mandi
50.	Bhradu	Drang at Padhar	Mandi
51.	Dishti	Gohar	Mandi
52.	Bhargaon	Sadar Mandi	Mandi
53.	Basa	Gohar	Mandi
54.	Bahlidar	Seraj at Janjehli	Mandi
55.	Bijni	Sadar Mandi	Mandi
56.	Bakhtpur	Mehla	Mandi
57.	Beer	Sadar Mandi	Mandi
58.	Bhadiyara Buhla	Chauntra	Mandi
59.	Bharol	Chauntra	Mandi
60.	Badhiyana	Chauntra	Mandi
61.	Baag	Chauntra	Mandi
62.	Anjauli	Una	Una
63.	Ajnauli	Una	Una
64.	Abada Barana	Una	Una
65.	Andora	Amb	Una
66.	Amb Tilla	Amb	Una
67.	Dohgi	Bangana	Una
68.	Arlu Khas	Bangana	Una
69.	Ambehda Dheeraj	Bangana	Una

<b>Sr.No.</b>	<b>GPs</b>	<b>Name of Block</b>	<b>Name of District</b>
70.	Domehar	Basantpur	Shimla
71.	Dharogda	Basantpur	Shimla
72.	Kotla	Basantpur	Shimla
73.	Singhda	Bilaspur	Bilaspur
74.	Bandla	Bilaspur	Bilaspur
75.	Karyali	Basantpur	Shimla
76.	Mandot Ghat	Basantpur	Shimla
77.	Khatnol	Basantpur	Shimla
78.	Devla	Basantpur	Shimla
79.	Chewri	Basantpur	Shimla
80.	Auhar	Jhandutta	Bilaspur
81.	Bakhaul	Jubbal Kotkhai	Shimla
82.	Baghi	Jubbal Kotkhai	Shimla
83.	Amarpur	Jhandutta	Bilaspur
84.	Balthata	Jubbal Kotkhai	Shimla
85.	Bhilad	Jubbal Kotkhai	Shimla
86.	Barota	Ghumarwin	Bilaspur
87.	Darkoti	Jubbal Kotkhai	Shimla
88.	Bhapral	Ghumarwin	Bilaspur
89.	Devri Khaneti	Jubbal Kotkhai	Shimla
90.	Sungra	Pooh	Kinnaur
91.	Badehda	Nadaun	Hamirpur
92.	Balduhak	Nadaun	Hamirpur

**Appendix-3**

(Reference Paragraph 1.7.2, Page-7)

**Non-preparation of budget estimates**

(₹ in lakh)

Sr. No.	Name of ZPs/PSs	Period	Amount spent
<b>Zila Parishad</b>			
1.	Una	2011-12	513.84
		<b>Total (ZPs)</b>	<b>513.84</b>
<b>Panchayat Samities</b>			
1.	Bharmour	2009-10	54.26
		2010-11	62.55
		2011-12	67.50
2.	Nadaun	2005-06	4.54
		2006-07	16.69
		2007-08	30.95
		2008-09	10.79
		2009-10	30.68
		2010-11	34.65
		2011-12	137.60
3.	Amb	2011-12	59.69
4.	Mehla	2008-09	37.95
		2009-10	80.65
		2010-11	124.64
		2011-12	171.01
5.	Salooni	2009-10	40.90
		2010-11	81.90
		2011-12	53.17
6.	Tissa	2010-11	48.57
		2011-12	53.41

7.	Bijhari	2009-10	18.33
		2010-11	30.44
		2011-12	36.18
8.	Sadar Mandi	2009-10	35.13
		2010-11	50.12
		2011-12	76.83
		<b>Total (PSs)</b>	<b>1449.15</b>

**Gram Panchayats**

Sr. No.	Name of District	Name of Block	Name of GPs	Period	Amount
1.	Una	Amb	Amb Tilla	2009-12	21.50
2.	Kinnaur	Nichar	Chagaon	2009-10	11.66
				2010-11	13.78
				2011-12	9.75
3.	Kinnaur	Kalpa Reckongpeo	Chansu	2009-10	11.48
				2010-11	13.26
				2011-12	14.50
4.	Shimla	Basantpur	Dharogda	2010-11	5.94
				2011-12	11.22
5.	Kinnaur	Nichar	Paunda	2009-12	13.93
6.	Mandi	Balh	Lower Rewalsar	2006-12	28.36
7.	Chamba	Bharmour	Vadagra	2007-09	22.40
8.	Mandi	Sadar	Aut	2007-12	3.05
9.	Mandi	Balh	Sidhyani	2006-11	9.54
10.	Mandi	Sadar	Baghi Tungal	2006-09	13.29
11.	Chamba	Churah	Baghaigarh	2007-12	120.00
12.	Chamba	Bharmour	Chamba	2009-12	20.00
13.	Mandi	Karsog	Baghaila	2009-12	20.91



14.	Mandi	Sadar Mandi	Bhargaon	2009-10	14.94
15.	Bilaspur	Bilaspur	Singhra	2009-10	16.05,
				2010-11	11.75
				2011-12	10.15
16.	Bilaspur	Bilaspur	Bandla	2009-10	7.15,
				2010-11	3.98
				2011-12	10.12
17.	Shimla	Basantpur	Devla	2011-12	23.89
<b>Total (GPs)</b>					<b>462.60</b>
<b>Grand Total</b>					<b>2425.59</b>

Source: Audit findings.

### Appendix-4

(Reference Paragraph 1.7.3, Page-7)

#### Non-maintenance of records by GPs during 2007-13

Sr.No.	Name of District	Name of Block	Name of GPs
1.	Kinnaur	Pooh	Thangi
2.	Kinnaur	Pooh	Rarang
3.	Kinnaur	Pooh	Ribba
4.	Una	Bangana	Ambheda Dhecaj
5.	Hamirpur	SujanpurTihra	Bagheda
6.	Mandi	Balh	Sidhayani
7.	Kinnaur	Nichar	Kafnu
8.	Shimla	Basantpur	Dharogda
9.	Kinnaur	Nichar	Nichar
10.	Shimla	Jubbal Kotkhai	Darkoti
11.	Mandi	Gohar	Balhdi
12.	Hamirpur	Sujanpur Tihra	Dhamdiyana
13.	Mandi	Gohar	Bara
14.	Mandi	Drang at Padhar	Batheri
15.	Mandi	Drang at Padhar	Batari
16.	Mandi	Drang at Padhar	Bharadu
17.	Mandi	Karsog	Bhanera
18.	Mandi	Gohar	Dishti
19.	Hamirpur	Sujanpur Tihra	Tihra
20.	Mandi	Gohar	Basha
21.	Shimla	Jubbal Kotkhai	Bakhaul
22.	Shimla	Basantpur	Devla

Sr.No.	Name of District	Name of Panchayat Samiti
1.	Bilaspur	Ghumarwin

Source: Audit findings.

## Appendix-5

(Reference Paragraph 1.7.5, Page-7)

### Non-reconciliation of difference of cash books with bank pass books

#### Cases where pass book shows less balance than cash book

Panchayat Samitis		(₹ in lakh)		
Sr. No.	Name of Panchayat Samiti	Balance as per Pass Book on 31.03.2012	Balance as per Cash Book on 31.03.12	Difference
1.	Nichar	23.83	33.42	9.59
2.	Seraj at Janjehli	83.85	87.72	3.87
3.	Sadar Mandi	156.47	165.62	9.15
<b>Total</b>		<b>264.15</b>	<b>286.76</b>	<b>22.61</b>

Gram Panchayats						
Sr. No.	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-12	Balance as per Cash Book on 31.03.12	Difference
1.	Una	Bangana	Dohgi	16.84	18.36	1.52
2.	Hamirpur	SujanpurTihra	Bagheda	5.56	5.90	0.34
3.	Hamirpur	SujanpurTihra	Banaal	12.85	13.62	0.77
4.	Hamirpur	SujanpurTihra	Chamyana	12.65	13.97	1.32
5.	Shimla	Basantpur	Dharogda	8.66	9.86	1.20
6.	Mandi	Balh	Lower	15.46	17.76	2.30
7.	Kinnaur	Nichar	Paunda	2.35	5.87	3.52
8.	Mandi	Sadar	Aut	1.25	1.27	0.02
9.	Kinnaur	Nichar	Nichar	6.98	96.97	89.99
10.	Mandi	Chauontra	Bhadyara	3.62	8.38	4.76
11.	Shimla	Jubbhal Kotkhai	Barthata	15.55	16.17	0.62
12.	Shimla	Jubbhal Kotkhai	Bholar	11.44	12.75	1.31
13.	Shimla	Jubbhal Kotkhai	Devri Khaneti	13.05	13.07	0.02
<b>Total</b>				<b>126.26</b>	<b>233.95</b>	<b>107.69</b>
<b>Grand Total</b>				<b>390.41</b>	<b>520.71</b>	<b>130.30</b>

<b>Cases where Cash book shows less balance than Pass book</b>
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**Panchayat Samities**

(₹ in lakh)

Sr.No.	Name of Panchayat Samiti	Balance as per Pass Book on 31.03.2012	Balance as per Cash Book on 31-03-12	Difference
1.	Balh	198.33	193.31	5.02
2.	Amb	217.02	126.88	90.14
3.	Nadaun	30.99	30.61	0.37
4.	Una	161.27	158.22	3.05
<b>Total</b>		<b>607.61</b>	<b>509.02</b>	<b>98.58</b>

**Gram Panchayats**

Sr. No.	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-12	Balance as per Cash Book on 31-03-12	Difference
1.	Una	Bangana	Ambehda Dheeraj	20.64	19.89	0.75
2.	Una	Amb	Amb Tilla	8.07	6.48	1.59
3.	Una	Una	Anjauli	11.15	10.90	0.25
4.	Una	Una	Abada	3.79	2.06	1.73
5.	Una	Bangana	Arloo Khas	8.84	8.47	0.37
6.	Kinnaur	Nichar	Chagaon	15.55	12.20	3.35
7.	Kinnaur	Pooh	Lavrang	8.01	3.80	4.21
8.	Kinnaur	Kalpa Reckongpeo	Chansu	8.92	7.03	1.89
9.	Chamba	Mehla	Bandla	14.24	10.87	3.37
10.	Hamirpur	Sujanpur Tihra	Chaloh	5.46	5.41	0.05
11.	Chamba	Mehla	Bakhtpur	15.32	12.23	3.09
12.	Hamirpur	Sujanpur Tihra	Dera	4.29	4.20	0.09
13.	Shimla	Basantpur	Domahar	4.73	4.64	0.09
14.	Shimla	Basantpur	Kotla	4.29	3.69	0.6
15.	Mandi	Balh	Sidhyani	9.76	8.52	1.24
16.	Kinnaur	Nichar	Kafnu	2.05	1.83	0.22
17.	Shimla	Jubbal Kotkhai	Darkoti	9.05	8.26	0.79
18.	Mandi	Drang at Padhar	Batheri	20.02	11.38	8.64
19.	Mandi	Drang at Padhar	Batari	7.93	4.43	3.5
20.	Mandi	Drang at Padhar	Bharadu	10.60	4.78	5.82
21.	Hamirpur	Sujanpur Tihra	Tihra	1.85	1.34	0.51
22.	Mandi	Karsog	Baghaila	4.26	0.83	3.43
23.	Mandi	Chauntra	Bharyara	10.93	6.44	4.49
24.	Mandi	Gohar	Basha	5.59	4.84	0.75
25.	Mandi	Karsog	Badhorohara	36.84	4.00	32.84
26.	Shimla	Basantpur	Karyali	7.60	6.14	1.46
27.	Shimla	Basantpur	Khatnol	8.66	7.89	0.77

Sr. No.	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-12	Balance as per Cash Book on 31-03-12	Difference
28.	Shimla	Basantpur	Chebra	5.20	4.82	0.38
29.	Bilaspur	Jhandutta	Auhar	18.97	0	18.97
30.	Shimla	Jubbal Kotkhai	Baghi	15.93	14.99	0.94
31.	Bilaspur	Jhandutta	Amarpur	6.53	0	6.53
32.	Shimla	Basantpur	Devla	11.01	9.36	1.65
33.	Bilaspur	Ghumarwin	Bhapral	8.15	0	8.15
<b>Total</b>				<b>334.23</b>	<b>211.72</b>	<b>122.51</b>
<b>Grand Total</b>				<b>941.84</b>	<b>720.74</b>	<b>221.09</b>

**Summary of Difference between cash book and pass books**

Sr.No.	Kind of Unit	No. of Units	Difference between Cash Book and Pass Book
1.	PS	7	121.20
2.	GP	46	230.20
<b>Grand Total</b>		<b>53</b>	<b>351.40</b>

Source: Audit findings.

**Appendix-6**

**(Reference Paragraph 1.7.6, Page-8)**

**Non-accountal of material**

**( ₹ in lakh)**

<b>Sr. No.</b>	<b>Name of Distirct</b>	<b>Name of Block</b>	<b>Name of GPs</b>	<b>Period of purchase</b>	<b>Amount</b>
1.	Kinnaur	Pooh	Pooh	2009-11	0.28
2.	Kinnaur	Pooh	Rarang	2009-11	9.10
3.	Kinnaur	Pooh	Lavrang	2008-10	0.48
4.	Mandi	Drang	Barot	2008-10	3.47
5.	Chamba	Bharmour	Badagra	2007-12	0.95
6.	Chamba	Bharmour	Aura	2008-09	2.57
7.	Hamirpur	Bamsan	Amman	2009-11	0.09
8.	Hamirpur	Bamsan	Badhani	2008-10	0.40
9.	Mandi	Seraj (Janjehli)	Bagachanogi	2007-09	0.16
10.	Mandi	Balh	Lower	2006-12	39.01
11.	Mandi	Balh	Sidhyani	2007-12	2.49
12.	Kinnaur	Nichar	Kafnu	2011-12	1.52
13.	Chamba	Churah	Bairagarh	2008-11	17.67
14.	Mandi	Sadar	Baggi tungal	2006-12	69.21
15.	Kangra	Fatehpur	Bahadpur	2008-09	0.36
16.	Mandi	Gohar	Bara	2010-12	0.25
17.	Mandi	Balh at Nerchowk	Dasehda	2007-12	0.13
18.	Mandi	Drang at Padhar	Bharadu	2008-09	0.65
19.	Mandi	Chauntra	Bharyara	2007-12	0.96
20.	Chamba	Tissa	Baghaigarh	2007-12	9.48
<b>Total</b>					<b>159.23</b>

Source: Audit findings.

**Appendix-7**

(Reference Paragraph 1.7.8, Page-9)

**Blocking of funds under 13<sup>th</sup> Finance Commission**

**Gram Panchayat**

**(₹ In lakh)**

Sr.No.	Name of GPs	Distt	Period	Receipt	Expenditure	Balance
1.	Anjauli	Una	2010-12	1.21	0	1.21
2.	Ajnauli	Una	2011-12	0.59	0.02	0.58
3.	Andauri	Una	2010-12	1.07	0	1.07
4.	Chaloh	Hamirpur	2011-12	1.50	0	1.50
5.	Domehar	Shimla	2011-12	0.52	0	0.52
6.	Puanda	Kinnaur	2011-12	0.28	0	0.28
7.	Nichar	Kinnaur	2010-11	1.23	0	1.23
8.	Darkoti	Shimla	2010-12	0.90	0	0.90
9.	Dhamdiyana	Hamirpur	2011-12	0.51	0.04	0.47
10.	Bara	Mandi	2011-12	1.20	0	1.20
11.	Dasheda	Mandi	2011-12	0.60	0	0.60
12.	Bandhi	Mandi	2011-12	0.75	0	0.75
13.	Dishti	Mandi	2011-12	0.74	0	0.74
14.	Bijni	Mandi	2011-12	0.61	0	0.61
15.	Basha	Mandi	2010-11	1.01	0	1.01
16.	Bharol	Mandi	2011-12	0.34	0	0.34
17.	Khatnol	Basantpur	2011-12	0.55	0	0.55
18.	Amarpur	Bilaspur	2011-12	1.06	0	1.06
19.	Bhapral	Bilaspur	2010-12	0.77	0	0.77
<b>Total</b>				<b>15.44</b>	<b>0.06</b>	<b>15.38</b>

## Appendix-8

(Reference Paragraph 2.1.1, Page-11)

## Non-recovery of house tax 2007-2012

(₹ In lakh)

Sr. No.	Name of District	Name of Block	GPs	Amount Outstanding
1.	Una	Bangana	Ambehda Dheeraj	0.16
2.	Kinnaur	Pooh	Ribba	0.17
3.	Una	Amb	AmbTilla	0.09
4.	Una	Una	Anjauli	0.24
5.	Una	Una	Ajnauli	0.06
6.	Kinnaur	Pooh	Thangi	0.10
7.	Kinnaur	Pooh	Rarang	0.51
8.	Kinnaur	Pooh	Moorang	0.28
9.	Kinnaur	Pooh	Lavrang	0.10
10.	Kinnaur	Pooh	Spilo	0.09
11.	Chamba	Bharmour	Aura	0.34
12.	Chamba	Bharmour	Vadagra	0.25
13.	Hamirpur	SujanpurTihra	Bagehra	0.19
14.	Mandi	Drang at Padhar	Barot	0.54
15.	Chamba	Mehla	Bakhtpur	0.13
16.	Mandi	Balh	Lower rewalsar	0.18
17.	Kinnaur	Nichar	Paunda	0.14
18.	Mandi	Sadar	Aut	0.61
19.	Mandi	Balh	Sidhyani	0.11
20.	Mandi	Sadar	Baggi Tungal	0.32
21.	Kangra	Fatehpur	Bahadpur	0.14
22.	Shimla	Jubbal Kotkhai	Darkoti	0.29
23.	Mandi	Gohar	Balhdi	0.09
24.	Mandi	Gohar	Bara	0.51
25.	Mandi	Balh at Nerchowk	Dasehda	0.07
26.	Mandi	Drang at Padhar	Batheri	0.25
27.	Mandi	Drang at Padhar	Batari	0.09
28.	Mandi	Sadar	Bandhi	0.33
29.	Mandi	Drang at Padhar	Bharadu	0.18
30.	Mandi	Karsog	Bhanera	0.26
31.	Mandi	Gohar	Dishti	0.29
32.	Hamirpur	Sujanpur Tihra	Tihra	0.10
33.	Mandi	Karsog	Baghaila	0.22
34.	Mandi	Chauntra	Bharyara	0.21
35.	Mandi	Chauntra	Bhadyara Bulha	0.23
36.	Mandi	Gohar	Basha	0.30
37.	Mandi	Sadar Mandi	Bhargaon	0.15
38.	Mandi	Chauntra	Bharol	0.22
39.	Mandi	Chauntra	Bag	0.22



<b>Sr. No.</b>	<b>Name of District</b>	<b>Name of Block</b>	<b>GPs</b>	<b>Amount Outstanding</b>
40.	Mandi	Sadar Mandi	Bir	0.71
41.	Bilaspur	Bilaspur	Singhra	0.18
42.	Shimla	Basantpur	Karyali	0.13
43.	Shimla	Basantpur	Mandhorghat	0.02
44.	Shimla	Basantpur	Chebra	0.07
45.	Shimla	Jubbal Kotkhai	Bakhaul	0.22
46.	Shimla	Jubbal Kotkhai	Baghi	0.20
47.	Bilaspur	Jhandutta	Amarpur	0.48
48.	Shimla	Jubbal Kotkhai	Barthata	0.20
49.	Bilaspur	Ghumarwin	Barota	0.45
50.	Bilaspur	Ghumarwin	Bhapral	0.23
51.	Shimla	Jubbal Kotkhai	Devri Khaneti	0.49
<b>Total</b>				<b>12.14</b>

Source: Audit findings.

**Appendix-9**

(Reference Paragraph 2.1.2, Page-11)

**Outstanding rent of shops**

(₹ In lakh)

Sr.No.	Name of ZPs/PSs /GPs	Period	No. of Shops	Amount
<b>Zila Parishad</b>				
1.	Bilaspur	2006-12	1	0.43
<b>Total</b>			<b>1</b>	<b>0.43</b>
<b>Panchayat Samities</b>				
1.	Kalpa Reckong Peo	2007-12	4	1.56
2.	Amb	2006-12	41	17.19
3.	Sujanpur Tihra	2009-12	9	0.22
4.	Salooni	2009-12	13	2.41
5.	Bilaspur	2007-11	11	1.39
6.	Ghumarwin	2012-13	18	5.92
7.	Una	2003-12	13	4.75
<b>Total</b>			<b>109</b>	<b>33.44</b>

**Gram Panchayats**

Sr. No.	Name of District	Name of Block	GPs	Period	No of Shops	Amount
1.	Kangra	Fatehpur	Bahadpur	2003-12	7	1.34
2.	Mandi	Gohar	Basha	2009-13	19	0.56
<b>Total</b>					<b>26</b>	<b>1.90</b>
<b>Grand Total</b>					<b>136</b>	<b>35.77</b>

Source: Audit findings.

## Appendix-10

(Reference Paragraph 2.1.3, Page-12)

### Non-recovery of royalty from contractors/suppliers during 2006-12

(₹ In lakh)

Sr. No.	Name of District	Name of Block	GPs	Quantity (MT)	Amount Outstanding
1.	Una	Bangana	Dohgi	1021.24	0.20
2.	Una	Bangana	Ambehda Dheeraj	852	0.17
3.	Una	Amb	AmbTilla	381	0.08
4.	Una	Una	Anjauli	261	0.05
5.	Una	Una	Ajnauli	601.53	0.12
6.	Una	Una	Abada Barana	476.64	0.10
7.	Una	Amb	Andori	1280	0.26
8.	Una	Bangana	ArlookKhas	739	0.15
9.	Kinnaur	Pooh	Ribba	-	0.05
10.	Shimla	Basantpur	Domehar	507	0.10
11.	Shimla	Basantpur	Dharogda	183	0.04
12.	Shimla	Basantpur	Kotla	281	0.06
13.	Mandi	Sadar	Baghi Tungal	826	0.94
14.	Kangra	Fatehpur	Bahadpur	1558.23	0.31
15.	Shimla	Jubbhal Kotkhai	Darkoti	512	0.10
16.	Mandi	Sadar	Bandhi	208.56	0.04
17.	Mandi	Gohar	Dishti	592.5	0.12
18.	Kinnaur	Pooh	Spilo	-	0.07
19.	Chamba	Mehla	Bandla	2822.62	0.56
20.	Chamba	Mehla	Baktpur	176.06	0.26
21.	Kinnaur	Nichar	Paunda	182	0.04
22.	Mandi	Karsog	Baghaila	1258	0.25
23.	Mandi	Sadar Mandi	Bhargaon	420.75	0.13
24.	Shimla	Basantpur	Karyali	836	0.17
25.	Shimla	Basantpur	Khatnol	740	0.15
26.	Shimla	Basantpur	Chebra	202.45	0.04
27.	Shimla	Jubbhal Kotkhai	Bakhaul	468	0.09
28.	Shimla	Jubbhal Kotkhai	Baghi	534	0.11
29.	Shimla	Basantpur	Devla	6450	0.09
30.	Shimla	Jubbhal Kotkhai	Barthata	927	0.19
<b>Total</b>				<b>25297.58</b>	<b>5.04</b>

Source: Audit findings.

## Appendix-11

(Reference Paragraph 2.1.4, Page-12)

## Non-recovery of duty on account of installation of Mobile Towers

Gram Panchayat						(₹ 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	Amount paid	Amount to be recovered
1.	Bangana	Ambehda Dheeraj	2010	1	2010-12	0.04	0.02	0	0.06
2.	Una	Anjauli	2010	1	2010-12	0.04	0.04	0.04	0.04
3.	Nichar	Chagaon	2010	3	2010-12	0.12	0.12	0.08	0.16
4.	Kalpa	Chansu	2006,08	2	2006-12	0.08	0.25	0.00	0.33
5.	Sujanpur Tihra	Bairi	2006	1	2006-12	0.04	0.13	0.00	0.17
6.	Sujanpur Tihra	Bagheda	2010	1	2010-12	0.04	0.04	0.00	0.08
7.	Drang at Padhar	Barot	2006	2	2006-13	0.08	0.24	0.04	0.28
8.	Sujanpur Tihra	Dera	2004, 06,09, 10	6	2004-10	0.24	0.49	0.40	0.33
9.	Basantpur	Dharogda	2007	1	2007-12	0.04	0.10	0	0.14
10.	Nichar	Chagaon	2010	3	2010-12	0.12	0.12	0.08	0.16
11.	Nichar	Bari	2006	1	2006-12	0.13	0.04	0	0.17
12.	Gohar	Dishti	2006	2	2006-12	0.04	0.22	0	0.26
13.	Sadar Mandi	Bijni	2007-08	1	2007-12	0.10	0.09	0	0.19
14.	Gohar	Basha	2006	2	2006-12	0.08	0.10	0	0.18
15.	Sadar Mandi	Bhargaon	2007	3	2007-12	0.30	0.75	0	1.05
16.	Basantpur	Chebra	2008	1	2008-12	0.04	0.08	0.04	0.08
17.	Jubbal Kotkhai	Bakhaul	2006	1	2007-12	0.04	0.10	0	0.14
18.	Jubbal Kotkhai	Baghi	2007,09	2	2007-12	0.08	0.16	0.14	0.10
19.	Jubbal Kotkhai	Devri Khaneti	2006	1	2006-12	0.04	0.10	0.04	0.10
<b>Total</b>				<b>35</b>		<b>1.69</b>	<b>3.19</b>	<b>0.86</b>	<b>4.02</b>

Source: Audit findings.

## Appendix-12

(Reference Paragraph 2.2, Page-12)

### Outstanding advances

**Panchayat Samiti**

(₹ in lakh)

Sr. No.	Name of PS	Pending Since	Officers/Officials	Others Elected/Non-elected	Total
1.	Una	2009-11	Chairman	Clerk, sweeper	0.48
<b>Total</b>					<b>0.48</b>

**Gram Panchayats**

Sr. No.	Name of District	Name of Block	GPs	Pending since	Outstanding		
					Officers/Officials	Others Elected/Non-elected	Total
1.	Una	Bangana	Dohgi	2008-11	Pardhan	-	0.16
2.	Kinnaur	Nichar	Chagaon	1990-99	-	-	0.95
3.	Chamba	Pangi	Dharawas	2009	Pardhan		1.20
4.	Shimla	Jubbal Kotkhai	Darkoti	2007-12	Committee Member	-	0.30
5.	Mandi	Gohar	Balhdi	2007-12	Pardhan	-	0.78
6.	Kinnaur	Pooh	Lavrang	2002-10	Committee Members	-	7.24
7.	Shimla	Jubbal Kotkhai	Devri Khaneti	2011-12	Pardhan	Members	0.80
<b>Total</b>							<b>11.43</b>
<b>Grand Total</b>							<b>11.91</b>

Source: Audit findings.

### Appendix-13

(Reference Paragraph 2.3, Page-13)

#### Material purchased without inviting quotations

(₹ In lakh)

Sr. No.	Name of Zila Parishad	Period	Amount
1.	Una	2011	0.64
<b>Total</b>			<b>0.64</b>

Sr. No.	Name of District	Name of Panchayat Samiti	Period	Amount
1.	Chamba	Tissa	2010	3.47
<b>Total</b>				<b>3.47</b>

Sr. No	Name of District	Name of Block	GPs	Amount
1.	Una	Una	Ajnauli	2.44
2.	Una	Bangana	Dohgi	8.13
3.	Una	Bangana	Ambahda Dheeraj	8.07
4.	Una	Una	Ajauli	4.30
5.	Una	Una	Abada barana	2.97
6.	Una	Amb	Andora lower	2.30
7.	Kinnaur	Pooh	Jangi	7.25
8.	Kinnaur	Pooh	Thangi	0.32
9.	Kinnaur	Pooh	Pooh	2.32
10.	Kinnaur	Pooh	Rispa	3.95
11.	Kinnaur	Pooh	Lavrang	1.69
12.	Hamirpur	Bamsan (Touni)	Ammn	3.76
13.	Hamirpur	Bamsan	Badhani	3.03
14.	Hamirpur	Sujanpur Tihra	Dera	2.61
15.	Shimla	Basantpur	Kotla	4.14
16.	Shimla	Basantpur	Domahar	1.81
17.	Shimla	Basantpur	Dharogra	3.63
18.	Mandi	Balh	Lower rewalsar	0.90
19.	Mandi	Sadar	Aut	1.71
20.	Mandi	Balh	Sidhyani	2.55
21.	Kinnaur	Nichar	Nichar	2.92
22.	Kinnaur	Nichar	Bari	3.05
23.	Mandi	Sadar	Baggi Tungal	5.95

24.	Shimla	Jubbal Kotkhai	Darkoti	8.00
25.	Mandi	Karsog	Bhanera	5.19
26.	Kinnaur	Pooh	Spilo	1.70
27.	Chamba	Bharmour	Vadagra	0.88
28.	Chamba	Mehla	Bandla	11.17
29.	Mandi	Chauntra	Bhadyara Bulha	4.37
30.	Mandi	Chauntra	Bharol	5.62
31.	Shimla	Basantpur	Karyali	4.40
32.	Shimla	Basantpur	Mandhorghat	3.14
33.	Shimla	Basantpur	Khatnol	2.56
34.	Shimla	Jubbal Kotkhai	Bakhaul	6.46
35.	Shimla	Jubbal Kotkhai	Baghi	11.11
36.	Shimla	Basantpur	Devla	1.90
37.	Shimla	Jubbal Kotkhai	Barthata	11.56
38.	Chamba	Pangi	Hudan Bhatoni	1.92
39.	Chamba	Pangi	Dharwas	1.36
40.	Chamba	Tissa	Baghaigarh	7.08
41.	Chamba	Churah	Bairagarh	17.53
<b>Total</b>				<b>185.75</b>
<b>Grand Total</b>				<b>189.86</b>

**Appendix-14**

(Reference Paragraph 2.4, Page -13)

**Blocking of funds due to non-start of works**

**Zila Parishad**

(₹ In lakh)

Sr. No.	Name of ZPs	Period	No. of works	OB	Receipt	Total	Expenditure	Balance
1.	Kullu	2010-11	30	0	16.40	16.40	0	16.40
<b>Total</b>			<b>30</b>	<b>0</b>	<b>16.40</b>	<b>16.40</b>	<b>0</b>	<b>16.40</b>

**Panchayat Samities**

(₹ In lakh)

Sr. No.	Name of PSs	Period	No. of works	OB	Receipt	Total	Expenditure	Balance
1.	Ghumarwin	2009-10	21	0	5.95	5.95	0	5.95
2.	Una	2008-10	16	1.90	6.94	8.84	0	8.84
3.	Kalpa	2007-11	3	0	11.32	11.32	0	11.32
<b>Total</b>			<b>40</b>	<b>1.90</b>	<b>24.21</b>	<b>26.11</b>	<b>0</b>	<b>26.11</b>



**Gram Panchayat**

Sr. No.	Name of GPs	Distt	Period	No. of works	OB	Receipt	Total	Expen-diture	Balance
1.	Bagehda	Hamirpur	2011-12	2	0	3.40	3.40	0	3.40
2.	Hudan Bhatoni	Chamba	2005-12	7	0	2.25	2.25	0	2.25
3.	Paunda	Kinnaur	2009-12	1	0	2.38	2.38	0	2.38
4.	Nichar	Kinnaur	2009-12	1	0	3.42	3.42	0	3.42
5.	Dhamdiyana	Hamirpur	2012	1	1.83	0	1.83	0	1.83
6.	Dasehda	Mandi	2011	1	0	0.04	0.04	0	0.04
7.	Bharyara	Mandi	2011-12	1	0	1.29	1.29	0	1.29
8.	Bag	Mandi	2011-12	1	0	1.00	1.00	0	1.00
9.	Bir	Mandi	2009-10	1	0	3.40	3.40	0	3.40
10.	Auhar	Bilaspur	2007-11	1	0	1.35	1.35	0	1.35
<b>Total</b>				<b>17</b>	<b>1.83</b>	<b>18.53</b>	<b>20.36</b>	<b>0</b>	<b>20.36</b>
<b>Grand Total</b>				<b>87</b>	<b>3.73</b>	<b>59.14</b>	<b>62.87</b>	<b>0</b>	<b>62.87</b>

Source: Audit findings.

**Appendix-15**

(Reference Paragraph 2.5.1, Page-13)

**Details of double payment on muster rolls**

(In ₹)

Sr. No.	District	Block	Name of GPs	Period	Amount
1.	Una	Bangana	Dohgi	2010	6250
2.	Una	Bangana	AmbehdaDheeraj	2011	7563
3.	Una	Bangana	Arloo khas	2010	10010
4.	Chamba	Mehla	Bakthpur	2009	550
5.	Mandi	Gohar	Bara	2007-08	3525
6.	Chamba	Mehla	Bandla	2010-11	107820
<b>Total</b>					<b>1,35,718</b>

Source: Audit findings.

**Appendix-16**

(Reference Paragraph 2.6.1, Page-14)

**Excess expenditure on material components of works executed under MGNREGA**

(₹ in lakh)

Sr. No.	Name of District	Name of Block	Name of GPs	No. of works	Amount paid	Required 40% material payment	Actual Material payment	Required 60% labour payment	Actual labour payment	Difference (col 9-10)
1	2	3	4	5	6	7	8	9	10	11
1.	Una	Una	Anjauli	7	7.58	3.03	3.77	4.55	3.80	0.75
2.	Una	Una	Ajnauli	13	11.19	4.47	5.73	6.71	5.45	1.26
3.	Una	Una	Abada barana	10	11.62	4.64	5.19	6.97	6.42	0.55
4.	Una	Amb	Andouri	20	21.37	8.54	8.77	12.82	12.60	0.22
5.	Hamirpur	SujanpurTihra	Bagheda	15	17.28	6.91	12.18	10.37	5.10	5.27
6.	Hamirpur	SujanpurTihra	Banaal	14	13.40	5.36	8.68	8.04	4.72	3.32
7.	Hamirpur	SujanpurTihra	Bairi	44	28.60	11.44	16.69	17.16	11.91	5.25
8.	Hamirpur	SujanpurTihra	Dera	39	15.47	6.18	9.24	9.28	6.23	3.05
9.	Hamirpur	SujanpurTihra	Chaloh	8	3.66	1.46	2.17	2.20	1.50	0.70
10.	Mandi	Gohar	Balhdi	19	34.49	13.80	19.45	20.69	15.03	5.66
11.	Mandi	Balh at Nerchowk	Dasehda	12	9.76	3.90	6.39	5.85	3.36	2.49
12.	Mandi	Gohar	Dishti	8	20.29	8.11	10.59	12.17	9.70	2.47
13.	Hamirpur	Sujanpur Tihra	Tihra	71	56.73	22.69	29.47	34.04	27.26	6.78
14.	Mandi	Chauntra	Bhadyara Bulha	27	28.34	11.33	14.96	17.00	13.38	3.62
15.	Mandi	Gohar	Basha	6	20.35	8.14	14.24	12.21	6.11	6.10
16.	Mandi	Sadar Mandi	Bir	80	92.99	37.20	40.80	55.79	52.18	3.61
<b>Total</b>				<b>393</b>	<b>393.12</b>	<b>157.20</b>	<b>208.32</b>	<b>235.85</b>	<b>184.75</b>	<b>51.10</b>

Source: Audit findings.

**Appendix-17**

(Reference Paragraph 2.6.2, Page- 15)

**Delay in releasing payments under MGNREGA scheme**

						(₹ in lakh)
Sr. No.	Name of District	Name of Block	Name of GPs	Period	Delay in days	Amount
1.	Chamba	Mehla	Bandla	2008-12	20-508	12.96
2.	Una	Bangana	Ambheda	2008-09	3-64	2.48
3.	Chamba	Mehla	Bakhtpur	2008-12	12-690	14.96
4.	Una	Amb	Andauri	2008-12	2-161	NA
5.	Una	Amb	Ambtilla	2009-12	2-70	NA
6.	Shimla	Basantpur	Domehar	2010-11	1-15	5.05
7.	Mandi	Gohar	Bara	2010	30-300	2.26
8.	Mandi	Gohar	Dishti	2007-10	6-220	NA
9.	Mandi	Chauntra	Bhadyara Bulha	2008-11	60-362	NA
10.	Mandi	Gohar	Basha	2008-10	7-102	4.38
11.	Shimla	Basantpur	Mandhorghat	2011-12	5-17	1.24
12.	Shimla	Basantpur	Chebra	2009-12	27-90	65.65
13.	Shimla	Basantpur	Devla	2011-12	10-37	NA
<b>Total</b>						<b>108.98</b>

NA: Not Available.

Source: Audit findings.

## Appendix-18

(Reference Paragraph 3.3.2, Page-19)

### Sanctioned Strength of ULBs

#### Municipal Corporation

Name of category	Sanctioned strength	Posts filled in				Excess (+)/ Shortfall (-)
		On Regular basis	On Daily wages	On Contract basis	Total	
Draftsman	3	4	0	0	4	1 (+)
Driver	19	24	0	7	31	12 (+)
De-rating Mate/Other Mate	9	30	0	0	30	21(+)
Mason	11	21	0	0	21	10 (+)
Mazdoor	229	392	24	6	422	193 (+)
Rate Beldar	4	7	0	0	7	3 (+)
<b>Total</b>	<b>275</b>	<b>478</b>	<b>24</b>	<b>13</b>	<b>515</b>	<b>240 (+)</b>
<b>Remaining categories</b>	<b>830</b>	<b>653</b>	<b>27</b>	<b>16</b>	<b>696</b>	<b>134 (-)</b>

#### Municipal Councils

Name of Municipal Councils	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Baddi	18	5	0	1	12
Bilaspur	68	53	0	2	13
Chamba	100	72	14	0	14
Dalhousie	87	64	1	0	22
Dharamsala	161	138	5	3	15
Ghumarwin	28	23	1	1	3
Hamirpur	77	55	3	2	17
Kangra	56	32	3	0	21
Kullu	157	114	17	0	26
Manali	62	57	5	3	-3
Mandi	164	114	1	2	47
Nagrota	41	32	3	1	5
Nahan	184	121	27	4	32
Nainadevi	16	6	0	3	7
Nalagarh	60	43	0	2	15
Nurpur	39	26	0	2	11
Palampur	43	28	0	1	14
Paonta	51	35	10	0	6
Parwanoo	42	34	0	1	7
Rampur	50	36	2	2	10
Rohru	22	16	2	1	3
Solan	219	186	9	1	23

Name of Municipal Councils	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Sundernagar	96	80	1	3	12
Theog	24	13	1	0	10
Una	69	49	0	2	18
<b>Total</b>	<b>1934</b>	<b>1432</b>	<b>105</b>	<b>37</b>	<b>360</b>

### **Nagar Panchayats**

Name	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Arki	24	14	1	2	7
Banjar	20	6	0	0	14
Bhota	19	5	0	0	14
Bhuntar	23	16	0	0	7
Chopal	18	4	0	0	14
Chuwari	18	11	11	1	-5
Daulatpur	18	8	0	2	8
Dehra	37	28	0	0	9
Gagret	19	5	0	1	13
Jawalamukhi	56	45	1	0	10
Jogindernagar	30	19	16	2	-7
Jubbal	18	4	1	3	10
Kotkhai	18	5	1	0	12
Mehatpur	19	17	4	1	-3
Nadaun	35	29	1	0	5
Narkanda	18	7	0	0	11
Rajgarh	18	3	0	1	14
Rewalsar	20	8	7	0	5
Santokhgarh	19	12	1	0	6
Sarkaghat	19	15	0	4	0
Sujanpur	30	21	1	4	4
Suni	18	4	0	2	12
Talai	18	12	5	0	1
<b>Total</b>	<b>532</b>	<b>298</b>	<b>50</b>	<b>23</b>	<b>161</b>

## Appendix-19

(Reference Paragraph 3.6.2, Page-22)

### Statement of Budget Estimates and actual expenditure of ULBs for the year 2009-10

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)
<b>Municipal Corporation</b>				
1.	Shimla	14008.62	5427.03	(-8581.59)
<b>Municipal Council</b>				
1.	Baddi	251.50	216.96	(-)34.54
2.	Nahan	392.86	317.72	(-)75.14
3.	Mandi	777.63	482.18	(-)295.45
4.	Sunder Nagar	594.73	333.72	(-)261.01
5.	Manali	318.98	176.52	(-)142.46
6.	Bilaspur	184.82	136.29	(-)48.53
<b>Total</b>		<b>2520.52</b>	<b>1663.39</b>	<b>(-)857.13</b>
<b>Nagar Panchayats</b>				
1.	Chopal	70.15	26.05	(-)44.10
2.	Arki	63.84	40.87	(-)22.97
3.	Bhota	49.87	18.59	(-)31.28
4.	Sarkaghat	208.73	149.45	(-)59.28
5.	Narkanda	51.55	14.11	(-)37.44
6.	Bhuntar	71.71	64.24	(-)7.47
7.	Sunni	64.21	30.72	(-)33.49
8.	Gagret	197.43	106.55	(-)90.88
<b>Total</b>		<b>777.49</b>	<b>450.58</b>	<b>(-)326.91</b>
<b>Grand Total</b>		<b>17306.63</b>	<b>7541.00</b>	<b>(-)9765.63</b>

**Statement of budget estimates and actual expenditure of ULBs  
for the year 2010-11**

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)
<b>Municipal Corporation</b>				
1.	Shimla	<b>15977.66</b>	<b>5366.87</b>	<b>(-)10610.79</b>
<b>Municipal Councils</b>				
1.	Baddi	262.68	183.87	(-)78.81
2.	Nahan	508.12	322.22	(-)185.90
3.	Mandi	827.50	602.42	(-)225.08
4.	Sunder Nagar	701.67	392.28	(-)309.39
5.	Manali	401.12	257.72	(-)143.40
6.	Bilaspur	299.70	209.78	(-)89.92
<b>Total</b>		<b>3000.79</b>	<b>1968.29</b>	<b>(-)1032.50</b>
<b>Nagar Panchayat</b>				
1.	Chopal	69.91	31.31	(-)38.60
2.	Arki	75.00	45.59	(-)29.41
3.	Bhota	62.08	38.16	(-)23.92
4.	Sarkaghat	104.56	38.44	(-)66.12
5.	Narkanda	42.89	63.40	(+)20.51
6.	Bhuntar	75.66	63.98	(-)11.68
7.	Sunni	69.22	18.13	(-)51.09
8.	Gagret	169.58	134.22	(-)35.36
<b>Total</b>		<b>668.90</b>	<b>433.23</b>	<b>(-)235.67</b>
<b>Grand total</b>		<b>19647.35</b>	<b>7768.39</b>	<b>(-)11878.96</b>

Source: Concerned ULBs.



**Statement of budget estimates and actual expenditure of ULBs  
for the year 2011-12**

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)
<b>Municipal Corporation</b>				
1.	Shimla	6949.01	4448.91	(-) 2500.10
<b>Municipal Councils</b>				
1.	Baddi	366.36	115.25	(-)251.11
2.	Nahan	563.90	379.76	(-)184.14
3.	Mandi	827.50	562.91	(-)264.59
4.	Sunder Nagar	795.00	420.52	(-)374.48
5.	Manali	570.81	380.17	(-)190.64
6.	Bilaspur	471.96	437.91	(-)34.04
<b>Total</b>		<b>3595.53</b>	<b>2296.52</b>	<b>(-)1299.00</b>
<b>Nagar Panchayats</b>				
1.	Chopal	73.37	34.10	(-)39.27
2.	Arki	65.98	64.53	(-)1.45
3.	Bhota	70.67	33.07	(-)37.60
4.	Sarkaghat	539.40	214.11	(-)325.29
5.	Narkanda	252.19	205.75	(-)46.44
6.	Bhuntar	83.53	83.86	(+)0.33
7.	Sunni	87.27	26.39	(-)60.88
8.	Gagret	145.59	103.19	(-)42.40
<b>Total</b>		<b>1318.00</b>	<b>765.00</b>	<b>(-)553.00</b>
<b>Grand Total</b>		<b>11862.54</b>	<b>7510.43</b>	<b>(-)4352.10</b>

Source: Concerned ULBs.

**Appendix-20**

(Reference Paragraph 4.1.1, Page-25)

**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 at which the demand was raised	Demand raised upto 2011-12	Required demand as per revised rates	Less demand raised
<b>Municipal Councils</b>						
1.	Mandi	2005-12	10	355.42	441.54	86.12
2.	Manali	2007-12	10	251.89	304.06	52.17
3.	Sundernagar	2007-12	10	128.11	157.13	29.02
<b>Total</b>				<b>735.42</b>	<b>902.73</b>	<b>167.31</b>
<b>Nagar Panchayats</b>						
1.	Narkanda	2003-12	7.50	7.57	10.50	2.93
<b>Total</b>				<b>7.57</b>	<b>10.50</b>	<b>2.93</b>
<b>Grand Total</b>				<b>742.99</b>	<b>913.23</b>	<b>170.24</b>

Source: Audit findings.

**Appendix-21**

(Reference Paragraph 4.1.2, Page-25)

**Outstanding house tax (2008-13)**

(₹ in lakh)

Sr. No.	Name of MCs	O.B.	Demand	Total Demand	Collection during 2009-12	Outstanding amount
1.	Mandi	260.49	61.33	321.82	64.65	257.17
2.	Sundernagar	139.71	25.54	165.25	15.29	149.96
<b>Total</b>		<b>400.20</b>	<b>86.87</b>	<b>487.07</b>	<b>79.94</b>	<b>407.13</b>
<b>Nagar Panchayats</b>						
1.	Gagret	26.31	5.12	31.43	4.89	26.54
2.	Sarkaghat	19.34	4.92	24.26	1.59	22.67
3.	Arki	34.90	7.28	42.18	4.28	37.90
4.	Bhota	7.86	1.57	9.43	1.40	8.03
5.	Sunni	17.79	11.55	29.34	2.08	27.26
6.	Narkanda	3.26	0.68	3.94	1.00	2.94
<b>Total</b>		<b>109.46</b>	<b>31.12</b>	<b>140.58</b>	<b>15.24</b>	<b>125.34</b>
<b>Grand Total</b>		<b>509.66</b>	<b>117.99</b>	<b>627.65</b>	<b>95.18</b>	<b>532.47</b>

Source: Audit findings.

**Appendix-22**

(Reference Paragraph 4.1.6, Page-27)

**Non-realization of rent from shops/stalls**

(₹ In lakh)

Sr. No.	Name of MCs	Opening balance (as on 1 April 2011)	Demand during 2011-12	Total	Collection during (2011-13)	Outstanding amount (as on 31 March 2013)
	<b>Municipal Councils</b>					
1.	Mandi	85.84	46.45	132.29	51.41	80.88
2.	Manali	73.30	66.48	139.78	71.18	68.60
3.	Sundernagar	15.35	3.32	18.67	4.32	14.35
	<b>Total</b>	<b>174.49</b>	<b>116.25</b>	<b>290.74</b>	<b>126.91</b>	<b>163.83</b>
	<b>Nagar Panchayats</b>					
1.	Gagret	5.97	3.37	9.34	3.42	5.92
2.	Arki	3.10	2.89	5.99	2.79	3.20
3.	Sunni	1.94	1.82	3.76	1.54	2.22
4.	Narkanda	14.86	8.99	23.85	6.70	17.15
	<b>Total</b>	<b>25.87</b>	<b>17.07</b>	<b>42.94</b>	<b>14.45</b>	<b>28.49</b>
	<b>Grand Total</b>	<b>200.36</b>	<b>133.32</b>	<b>333.68</b>	<b>141.36</b>	<b>192.32</b>

**Appendix-23**

(Reference Paragraph-4.1.8, Page-28)

**Non-recovery of duty on account of installation of mobile towers**

(₹ In lakh)

Sr. No.	Name of MC/NP	Year of installation	No. of Towers	Period from when due	Amount			
					Installation	Annual renewal Fee	Amount received	Outstanding amount
<b>Municipal Corporation</b>								
1.	Shimla	2010-11	41	2010-11	8.20	16.80	17.75	7.25
<b>Total</b>			<b>41</b>		<b>8.20</b>	<b>16.80</b>	<b>17.75</b>	<b>7.25</b>
<b>Municipal Councils</b>								
1.	Mandi	2001-06	17	2001-12	7.65	0	0	7.65
2.	Manali	2006-09	12	2006-12	1.20	2.44	1.45	2.19
<b>Total</b>			<b>29</b>		<b>8.85</b>	<b>2.44</b>	<b>1.45</b>	<b>9.84</b>
<b>Nagar Panchayats</b>								
1.	Arki	2007-12	2	2007-12	20.00	74.00	66.00	28.00
2.	Sunni	2005-06	2	2005-12	0.20	0.55	0.00	0.75
3.	Narkanda	2004-07	5	2004-12	0.50	1.94	1.69	0.75
4.	Gagret	2004-10	4	2004-12	0.10	0.36	0	0.46
<b>Total</b>			<b>13</b>		<b>20.80</b>	<b>76.85</b>	<b>67.69</b>	<b>29.96</b>
<b>Grand Total</b>			<b>83</b>		<b>37.85</b>	<b>96.09</b>	<b>86.89</b>	<b>47.05</b>

Source: Audit findings.

## Appendix-24

(Reference Paragraph-4.2, Page-28)

### Expenditure incurred on establishment in excess of prescribed norms during 2009-12

(₹ in lakh)

Sr. No.	Name of ULBs	2009-10				2010-11				2011-12			
		Total Expenditure	Required 1/3 <sup>rd</sup> on Estt.	Expenditure on Estt.	Exp. in excess of norms	Total Expenditure	Required 1/3 <sup>rd</sup> on Estt.	Expenditure on Estt.	Exp. in excess of norms	Total Expenditure	Required 1/3 <sup>rd</sup> on Estt.	Expenditure on Estt.	Exp. in excess of norms
<b>Municipal Council</b>													
1.	Mandi	482.18	160.73	208.38	47.65	602.42	200.80	266.12	65.32	562.91	187.64	382.32	194.68
	<b>Total</b>	<b>482.18</b>	<b>160.73</b>	<b>208.38</b>	<b>47.65</b>	<b>602.42</b>	<b>200.80</b>	<b>266.12</b>	<b>65.32</b>	<b>562.91</b>	<b>187.64</b>	<b>382.32</b>	<b>194.68</b>
<b>Nagar Panchayat</b>													
1.	Arki	40.86	13.62	15.28	1.66	45.59	15.20	15.48	0.28	64.53	21.51	22.14	0.63
2.	Sunni	31.54	10.51	10.72	0.21	18.12	6.04	9.58	3.54	26.38	8.79	9.01	0.22
	<b>Total</b>	<b>72.4</b>	<b>24.13</b>	<b>26</b>	<b>1.87</b>	<b>63.71</b>	<b>21.24</b>	<b>25.06</b>	<b>3.82</b>	<b>90.91</b>	<b>30.30</b>	<b>31.15</b>	<b>0.85</b>
	<b>Grand Total</b>	<b>554.58</b>	<b>184.86</b>	<b>234.38</b>	<b>49.52</b>	<b>666.13</b>	<b>222.03</b>	<b>291.18</b>	<b>69.14</b>	<b>653.82</b>	<b>217.94</b>	<b>413.47</b>	<b>195.63</b>

Year	Total Expenditure	Expenditure on Estt.	Required 1/3 <sup>r</sup> Expenditure	Excess Expenditure
2009-10	554.58	234.38	184.86	49.52
2010-11	666.13	291.18	222.04	69.14
2011-12	653.82	413.47	217.94	195.53
<b>Total</b>	<b>1874.53</b>	<b>939.03</b>	<b>624.84</b>	<b>314.19</b>

Source: Audit findings.