

**Appendix-1**

(Refer paragraphs 1.9; and 3.7; pages 7 and 21)

**Audit coverage- Details of Panchayati Raj Institutions and Urban Local Bodies audited during 2015-16****Zila Parishad**

Sl. No.	Name of Zila Parishads
1.	Chamba
2.	Sirmaur
3.	Mandi
4.	Bilaspur

**Panchayat Samitis**

Sl. No	Name of Panchayat Samiti
1.	Bhatiyat
2.	Bharmour
3.	Mehala
4.	Bilaspur
5.	Chopal
6.	Karsog
7.	Hamirpur
8.	Shilai
9.	Nadaun
10.	Sujanpur Tihra
11.	Saraj Janjehli Mandi
12.	Rait
13.	Una
14.	Paonta Sahib
15.	Bhawarna
16.	Baijnath
17.	Panchrukhi
18.	Sadar Mandi
19.	Dehra
20.	Nurpur
21.	Sullah Bedu Mahadev
22.	Kangra

**Gram Panchayat**

Sl. No.	GPs	Name of Block	Name of District
1.	Trilokpur	Nagrota Suriyan	Kangra
2.	Kamnala	Nurpur	Kangra
3.	Nragala	Nagrota Suriyan	Kangra
4.	Punder	Nurpur	Kangra
5.	Jwali	Nagrota Suriyan	Kangra
6.	Thehad	Nurpur	Kangra
7.	Bhogrwan	Fatehpur	Kangra
8.	Ghati	Pragpur	Kangra
9.	Indrapur	Indora	Kangra
10.	Bani	Pragpur	Kangra

Sl. No.	GPs	Name of Block	Name of District
11.	Rey	Fatehpur	Kangra
12.	Riyali	Fatehpur	Kangra
13.	Upparli Badol	Dharamshala	Kangra
14.	Dhaliyara	Pragpur	Kangra
15.	Dhameta	Fatehpur	Kangra
16.	Sirohpai	Dehra	Kangra
17.	Jamanabad	Kangra	Kangra
18.	Sulyali	Nurpur	Kangra
19.	Tiyara	Kangra	Kangra
20.	Sthana	Fatehpur	Kangra
21.	Bhawarana	Bhawarana	Kangra
22.	Thural	Lambagaun	Kangra
23.	Chadi	Rait	Kangra
24.	Mant	Dharamshala	Kangra
25.	Shahpur	Rait	Kangra
26.	Muhal Holta	Panchrukhi	Kangra
27.	Sidhpur	Dharamshala	Kangra
28.	Sokni da Kot	Dharamshala	Kangra
29.	Khaniyara	Dharamshala	Kangra
30.	Pounta	Gopalpur	Mandi
31.	Upar Behli	Sunder Nagar	Mandi
32.	Dador	Balh	Mandi
33.	Ner	Balh	Mandi
34.	Kehad	Balh	Mandi
35.	Kummi	Balh	Mandi
36.	Karsog	Karsog	Mandi
37.	Bhadiyara	Chauntra	Mandi
38.	Delu	Chauntra	Mandi
39.	Shyanj	Gohar	Mandi
40.	Bhambla	Gopalpur	Mandi
41.	Mahadev	Sunder Nagar	Mandi
42.	Gopalpur	Gopalpur	Mandi
43.	Nawahi	Gopalpur	Mandi
44.	Talihad	Sadar Mandi	Mandi
45.	Syog	Sadar Mandi	Mandi
46.	Tandu	Sadar Mandi	Mandi
47.	Katula	Sadar Mandi	Mandi
48.	Nagwain	Sadar Mandi	Mandi
49.	Dabhota	Nalagarh	Solan
50.	Haripur Sandoli	Nalagarh	Solan
51.	Dhang Nihli	Nalagarh	Solan
52.	Kirpalpur	Nalagarh	Solan
53.	Bhatoli Kalan	Nalagarh	Solan
54.	Kishanpura	Nalargah	Solan
55.	Mandhala	Dharampurm	Solan
56.	Jabli	Dharampurm	Solan
57.	Manjholi	Nalagarh	Solan

Sl. No.	GPs	Name of Block	Name of District
58.	Misserwala	Paonta Sahib	Sirmaur
59.	Bhagani	Paonta Sahib	Sirmaur
60.	Kala Amb	Nahan	Sirmaur
61.	Mugalwala	Paonta Sahib	Sirmaur
62.	Majra	Paonta Sahib	Sirmaur
63.	Sataun	Paonta Sahib	Sirmaur
64.	Paatliyaan	Paonta Sahib	Sirmaur
65.	Gorkhu Wala	Paonta Sahib	Sirmaur
66.	Bhatanwali	Paonta Sahib	Sirmaur
67.	Dugoh Khas	Gagret	Una
68.	Bathu	Haroli	Una
69.	Dehla Lower	Una	Una
70.	Dehla Upper	Una	Una
71.	Tabba	Una	Una
72.	Raipur Sahoda	Una	Una
73.	Panjawar	Haroli	Una
74.	Dundhla	Bangana	Una
75.	Momniyar	Bangana	Una
76.	Marhana	Ghumarwin	Bilaspur
77.	Sunhani	Jhandutta	Bilaspur
78.	Jejwin	Jhandutta	Bilaspur
79.	Fatoh	Ghumarwin	Bilaspur
80.	Behnajatta	Jhandutta	Bilaspur
81.	Samoh	Jhandutta	Bilaspur
82.	Hatwaad	Ghumarwin	Bilaspur
83.	Kihar	Salooni	Chamba
84.	Byana	Salooni	Chamba
85.	Salooni	Salooni	Chamba
86.	Udiapur	Chamba	Chamba
87.	Sanooh	Salooni	Chamba
88.	Kalhel	Tissa	Chamba
89.	Samleu	Bhattiyat	Chamba
90.	Jadera	Chamba	Chamba
91.	Jiyunta	Bhattiyat	Chamba
92.	Bhandel	Salooni	Chamba
93.	Singla	Rampur	Shimla
94.	Khashdhar	Chauhara	Shimla
95.	Sarahan	Rampur	Shimla
96.	Beldeyan	Basantpur	Shimla
97.	Anandpur	Mashobra	Shimla
98.	Dofda	Rampur	Shimla
99.	Nerwa	Chopal	Shimla
100.	Tiyala Jyuri	Rampur	Shimla
101.	Challi	Mashobra	Shimla
102.	Chamiyana	Mashobra	Shimla
103.	Tikkar	Rohru	Shimla
104.	Adhal	Rohru	Shimla

Sl. No.	GPs	Name of Block	Name of District
105.	Jhakdi	Rampur	Shimla
106.	Tindi	Udaipur	Lahaul & Spiti
107.	Kaza	Lahaul & Spiti	Lahaul & Spiti
108.	Yurnath	Lahaul	Lahaul & Spiti
109.	Nathan	Naggar	Kullu
110.	Halan-I	Naggar	Kullu
111.	Halan-II	Naggar	Kullu
112.	Katrain	Naggar	Kullu
113.	Naggar	Naggar	Kullu
114.	Vasisth	Naggar	Kullu
115.	Nasogi	Naggar	Kullu
116.	Nweli	Naggar	Kullu
117.	Shudarang	Kalpa	Kinnaur
118.	Taranda	Nicchar	Kinnaur
119.	Pangi	Kalpa	Kinnaur
120.	Kadhota	Bhoranj	Hamirpur
121.	Tikkar Didvi	Bhoranj	Hamirpur
122.	Bhaunkhar	Bhoranj	Hamirpur
123.	Agdhar	Bhoranj	Hamirpur
124.	Saghriyan	Bhoranj	Hamirpur
125.	Bhoranj	Bhoranj	Hamirpur
126.	Ludar Mahadev	Bhoranj	Hamirpur
127.	Saur	Bijhri	Hamirpur
128.	Jode Amb	Bijhri	Hamirpur
129.	Jyoli Devi	Bijhri	Hamirpur

### Municipal Corporation

Sl. No.	Name of Municipal Corporation
1.	Shimla

### Municipal Council

Sl. No.	Name of Municipal Council
1.	Chamba
2.	Solan
3.	Sunder Nagar
4.	Bilaspur
5.	Rampur
6.	Kullu
7.	Hamirpur
8.	Dharamshala
9.	Manali
10.	Mandi
11.	Dehra

### NagarPanchayat

Sl. No.	Name of Nagar Panchayat
1.	Narkanda
2.	Jawalamukhi
3.	Sarkaghat
4.	Mehatpur

## Appendix-2

(Refer paragraph 2.1.2; page 9)

## Non-maintenance of records by the Panchayati Raj Institutions

## Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	Name of District
1.	Bhawarna	Kangra
2.	Panchrukhi	Kangra
3.	Karsog	Mandi

## Gram Panchayats

Sl. No.	Name of GPs	Name of Block	Name of District
1.	Bathu	Haroli	Una
2.	Dehla Upper	Una	Una
3.	Dehla Lower	Una	Una
4.	Tabba	Una	Una
5.	Dhundhla	Bangana	Una
6.	Panjawar	Haroli	Una
7.	Muglawala Kartarpur	Paonta shaib	Sirmaour
8.	Trilok pur	Nagrota Surian	Kangra
9.	Khanyara	Dharamshala	Kangra
10.	Kamnala	Nurpur	Kangra
11.	Nargala	Nagrota Surian	Kangra
12.	Punder	Nurpur	Kangra
13.	Marhana	Ghumarwin	Bilsapur
14.	Sunhani	Jhanduta	Bilsapur
15.	Jajvin	Jhanduta	Bilsapur
16.	Fatoh	Jhanduta	Bilsapur
17.	Jwali	Nagrota Surian	Kangra
18.	Tehad	Nurpur	Kangra
19.	Tandu	Sadar Mandi	Mandi
20.	Bhambla	Gopalpur	Mandi
21.	Sianj	Gohar	Mandi
22.	Nawahi	Gopalpur	Mandi
23.	Gopalpur	Gopalpur	Mandi
24.	Behna Jattan	Jhanduta	Bilsapur
25.	Ner	Balh Ner Chowk	Mandi
26.	Sarahan	Rampur	Shimla
27.	Dofda	Rampur	Shimla
28.	Chialy	Mashobra	Shimla
29.	Tindi	Udaipur	Lahaul & Spiti
30.	Kaza	Kaza	Lahaul & Spiti

<b>Sl. No.</b>	<b>Name of GPs</b>	<b>Name of Block</b>	<b>Name of District</b>
31.	Yurnath	Lahaul	Lahaul & Spiti
32.	Pangi	Kalpa	Kinnaur
33.	Shudarang	Kalpa	Kinnaur
34.	Taranda	Nicchar	Kinnaur
35.	Dabhota	Nalagarh	Solan
36.	Haripur sandauli	Nalagarh	Solan
37.	Bhatoli kalan	Nalagarh	Solan
38.	Jabli	Dharampur	Solan
39.	Bhogrva	Fatehpur	Kangra
40.	Dhaliyara	Paragpur	Kangra
41.	Sthana	Fatehpur	Kangra
42.	Ghati	Pragpur	Kangra
43.	Sulyali	Nurpur	Kangra
44.	Indpur	Indora	Kangra
45.	Bani	Pragpur	Kangra
46.	Rey	Fatehpur	Kangra
47.	Riyali	Fatehpur	Kangra
48.	Upparli badol	Dharamshala	Kangra
49.	Jadera	Chamba	Chamba
50.	Kihar	Salooni	Chamba
51.	Saur	Bijhri	Hamirpur
52.	Kadohta	Bhoranj	Hamirpur
53.	Tikkar Didvi	Bhoranj	Hamirpur
54.	Jyoli Devi	Bijhri	Hamirpur
55.	Agdhar	Bhoranj	Hamirpur
56.	Jode Amb	Bijhri	Hamirpur
57.	Byaan	Salooni	Chamba
58.	Bhonkher	Bhoranj	Hamirpur
59.	Salooni	Salooni	Chamba
60.	Kalhel	Tissa	Chamba
61.	Bhandl	Salooni	Chamba
62.	Jiyunta	Bhatiyat	Chamba
63.	Jyuri	Rampur	Shimla

Source: Audit findings

## Appendix-3

(Refer paragraph 2.1.4; page 10)

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

## 1. Cases where bank pass book shows less balance than cash book

## Panchayat Samitis

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	District	Balance as per Pass Book on 31 March 2015	Balances as per Cash Book on 31 March 2015	Difference
1.	Bhawarna	Kangra	26.24	33.81	7.57
2.	Bharmour	Chamba	167.59	170.77	3.18
3.	Bhatiyat	Chamba	118.85	149.65	30.80
		<b>Total</b>	<b>312.68</b>	<b>354.23</b>	<b>41.55</b>

## Gram Panchayats

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Block	District	Balance as per Pass Book on 31 March 2015	Balances as per Cash Book on 31 March 2015	Difference
1.	Nathan	Naggar	Kullu	26.04	26.69	0.65
2.	Naggar	Naggar	Kullu	30.23	30.33	0.10
3.	Vashisth	Naggar	Kullu	29.26	29.40	0.14
4.	Saur	Bijhari	Hamirpur	1.26	1.50	0.24
5.	Muhal Holta	Panchrukhi	Kangra	5.30	8.60	3.30
6.	Ner	Balh	Mandi	20.55	28.20	7.65
7.	Daduar	Balh	Mandi	18.92	25.75	6.83
8.	Kataula	Sadar	Mandi	15.52	15.91	0.39
		<b>Total</b>		<b>147.08</b>	<b>166.38</b>	<b>19.30</b>
		<b>Grand Total</b>		<b>459.76</b>	<b>520.61</b>	<b>60.85</b>

Source: Figures supplied by the test-checked units.

## 2. Cases where Cash book shows less balance than bank pass book

(₹ in lakh)

Sl. No.	Name of Zila Parishad	Balance as per Pass Book on 31 March 2015	Balances as per Cash Book on 31 March 2015	Difference
1.	Mandi	0.70	0.58	0.12
<b>Total</b>		<b>0.70</b>	<b>0.58</b>	<b>0.12</b>

## Panchayat Samities

Sl.No.	Name of Panchayat Samiti	District	Balance as per Pass Book on 31 March 2015	Balances as per Cash Book on 31 March 2015	Difference
1	Sullah at Bedu Mahadev	Kangra	207.30	177.04	30.26
2	Rait	Kangra	358.28	342.42	15.86

3	Bilaspur	Bilaspur	300.65	274.38	26.27
4	Bajnath	Kangra	167.37	161.20	6.17
5	Panchrukhi	Kangra	153.87	149.65	4.22
6	Karsog	Mandi	36.82	34.49	2.33
<b>Total</b>			<b>1224.29</b>	<b>1139.18</b>	<b>85.11</b>

**Gram Panchayats**

Sl. No.	Name of Gram Panchayat	Block	District	Balance as per Pass Book on 31 March 2015	Balances as per Cash Book on 31 March 2015	Difference
1.	Kamnala	Nurpur	Kangra	11.34	0.73	10.61
2.	Punder	Nurpur	Kangra	4.17	0	4.17
3.	Marhana	Ghumarwin	Bilaspur	9.55	0	9.55
4.	Samoh	Jhandutta	Bilaspur	2.22	1.20	1.02
5.	Sunhani	Jhandutta	Bilaspur	11.78	0	11.78
6.	Fatoh	Jhandutta	Bilaspur	29.28	0	29.28
7.	Behanjatta	Jhandutta	Bilaspur	6.02	0	6.02
8.	Tehad	Nurpur	Kangra	15.51	1.32	14.19
9.	Samlaeu	Bhatiyat	Chamb	6.61	5.51	1.10
10.	Jiyunta	Bhatiyat	Chamb	9.18	5.88	3.30
11.	Upperli badol	Dhramashal	Kangra	21.10	0	21.10
12.	Bhawarna	Bhawarna	Kangra	22.99	16.53	6.46
13.	Sokni Da Kot	Dharamshal	Kangra	24.84	18.64	6.20
14.	Thural	Lambagaun	Kangra	11.03	7.32	3.71
15.	Khasdhar	Chohhara	Shimla	27.65	17.65	10.00
16.	Talyahad	Sadar Mandi	Mandi	6.29	5.70	0.59
17.	Syog	Sadar Mandi	Mandi	7.06	6.58	0.48
18.	Upper Behli	Sundernagar	Mandi	10.45	7.90	2.55
19.	Delhu	Chontra	Mandi	6.85	5.65	1.20
20.	Bhadyara	Chontra	Mandi	15.59	11.03	4.56
21.	Jadera	Chamba	Chamb	16.42	0	16.42
22.	Kummi	Balh	Mandi	11.79	6.17	5.62
23.	Kehad	Balh	Mandi	15.61	12.03	3.58
<b>Total</b>				<b>303.33</b>	<b>129.84</b>	<b>173.49</b>
<b>Grand</b>				<b>1528.32</b>	<b>1269.60</b>	<b>258.72</b>

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

Sl .No.	Kind of Unit	No. of Units	Difference between Cash Book and Bank Pass Book
1.	ZP	1	0.12
2.	PS	9	126.66
3	GP	31	192.79
<b>Total</b>		<b>41</b>	<b>319.57</b>

Source: Figures supplied by the test-checked units.



## Appendix- 4

(Refer paragraph 2.1.6; page 11)

## Details of non-accountal of materials by the Gram Panchayat concerned

## Gram Panchayats

(₹ in lakh)

Sr. no.	Name of GP	Name of block	Name of District	Period of Purchase	Amount
1.	Tiyara	Kangra	Kangra	2010-13	3.23
2.	Sataun	Paonta Sahib	Sirmaur	2010-15	5.06
3.	Dehla Upper	Una	Una	2010-14	11.17
4.	Dehla Lower	Una	Una	2010-14	8.85
5.	Tabba	Una	Una	2010-15	6.25
6.	Panjawar	Haroli	Una	2010-15	2.39
7.	Katrain	Naggarr	Kullu	2013-14	1.04
8.	Nathan	Naggarr	Kullu	2012-15	0.92
9.	Vasisth	Naggarr	Kullu	2012-14	2.24
10.	Trilokpur	Nagrota Suriyan	Kangra	2011-15	9.33
11.	Nargala	Nagrota Suriyan	Kangra	2013-14	1.97
12.	Khanyara	Daharamshala	Kangra	2008-14	5.53
13.	Kamnala	Nurpur	Kangra	2014-15	9.99
14.	Punder	Nurpur	Kangra	2014-15	8.92
15.	Thehad	Nurpur	Kangra	2014-15	9.34
16.	Marhana	Ghumarwin	Bilaspur	2011-14	3.88
17.	Sunhani	Jhandutta	Bilaspur	2011-15	9.63
18.	Jenjvi	Jhandutta	Bilaspur	2011-15	29.16
19.	Fatoh	Jhandutta	Bilaspur	2010-15	11.08
20.	Behanjatta	Jhandutta	Bilaspur	2011-15	4.80
21.	Tandu	Sadar mandi	Mandi	2012-13	1.28
22.	Dadaur	Balh	Mandi	2012-13	2.27
23.	Bhadyara	Chauntra	Mandi	2012-15	8.19
24.	Nawahi	Gopalpur	Mandi	2010-15	2.90
25.	Gopalpur	Gopalpur	Mandi	2010-15	1.75
26.	Ner	Balh Ner Chowk	Mandi	2014-15	0.47
27.	Syog	Sadar Mandi	Mandi	2010-14	0.89
28.	Shingle	Rampur	Shimla	2009-15	1.52
29.	Jhakdi	Rampur	Shimla	2009-15	2.96
30.	Dofda	Rampur	shimla	2010-15	1.47
31.	Chamiyana	Mashobra	Shimla	2014-15	5.67
32.	Sarahan	Rampur	Shimla	2009-15	1.55
33.	Manjholi	Nalagarh	Solan	2010-13	2.23
34.	Mandhala	Dharampur	Solan	2010-15	3.11
35.	Jabli	Dharampur	Solan	2010-15	6.79
36.	Bhatoli Kalan	Nalagarh	Solan	2010-15	9.18
37.	Kirpalpur	Nalagarh	Solan	2007-15	5.60
38.	Dhang Nihli	Nalagarh	Solan	2010-14	7.11

39.	Dabhota	Nalagarh	Solan	2010-15	0.91
40.	Chadi	Rait	Kangra	2010-15	4.17
41.	Upparli Badol	Dharamshala	Kangra	2010-15	2.79
42.	Rey	Fatehpur	Kangra	2010-15	10.12
43.	Jadera	Chamba	Chamba	2011-15	7.20
44.	Kihad	Salooni	Chamba	2010-15	25.57
45.	Jiyunta	Bhatiyaat	Chamba	2014-15	8.20
46.	Samoh	Jhandutta	Bilaspur	2012-15	4.74
47.	Jyuri	Rampur	Shimla	2010-15	2.26
48.	Saur	Bhijri	Hamirpur	2010-11	1.72
49.	Bhandel	Salooni	Chamba	2010-14	9.61
50.	Bhokhar	Bhoranj	Hamirpur	2011-13	1.95
51.	Byana	Salloni	Chamba	2010-15	17.74
52.	Sanooh	Salooni	Chamba	2010-13	27.06
53.	Jode Amb	Bijhri	Hamirpur	2010-15	1.80
54.	Bhoranj	Bhoranj	Hamirpur	2010-11	3.01
55.	Udiapur	Chamba	Chamba	2014-15	2.16
56.	Jyoli Devi	Bhijri	Hamirpur	2012-15	1.47
57.	Kadohta	Bhoranj	Hamirpur	2011-13	0.90
<b>Total</b>					<b>343.10</b>

## Appendix-5

(Refer paragraph 2.2.1; page 11)

## Details of non-recovery of house tax by the Gram Panchayat concerned

(₹ in lakh)

Sl. No.	GPs	Name of Block	Name of District	Amount Outstanding
1.	Nathan	Naggar	Kullu	0.91
2.	Dangoh Khas	Gagret	Una	0.50
3.	Bathu	Haroli	Una	0.22
4.	Dehla Lower	Una	Una	0.30
5.	Tabba	Una	Una	0.37
6.	Raipur Sahoda	Una	Una	0.22
7.	Panjawar	Haroli	Una	0.22
8.	Misserwala	Paonta Sahib	Sirmaur	0.06
9.	Kala Amb	Nahan	Sirmaur	1.51
10.	Muglawala Kartarpur	Paonta Sahib	Sirmaur	0.51
11.	Majra	Paonta Sahib	Sirmaur	0.37
12.	Sataun	Paonta Sahib	Sirmaur	0.05
13.	Patliyan	Paonta Sahib	Sirmaur	0.06
14.	Gorkhu Wala	Paonta Sahib	Sirmaur	0.80
15.	Sianj	Gohar	Mandi	0.08
16.	Khaniyara	Dharamshala	Kangra	0.29
17.	Kamnala	Nurpur	Kangra	1.23
18.	Punder	Nurpur	Kangra	0.08
19.	Marhana	Ghumarwin	Bilaspur	0.11
20.	Sunhani	Jhandutta	Bilaspur	0.35
21.	Jejwin	Jhandutta	Bilaspur	0.34
22.	Fatoh	Jhandutta	Bilaspur	0.44
23.	Behnajatta	Jhandutta	Bilaspur	0.37
24.	Jwali	Nagrota Suriyan	Kangra	0.18
25.	Thehad	Nurpur	Kangra	0.31
26.	Dadaur	Balh	Mandi	0.62
27.	Bhambla	Gopalpur	Mandi	0.53
28.	Bhadyada	Chauntra	Mandi	0.57
29.	Navahi	Gopalpur	Mandi	0.34
30.	Pounta	Gopalpur	Mandi	0.29
31.	Gopalpur	Gopalpur	Mandi	0.03
32.	Karsog	Karsog	Mandi	0.40
33.	Kummi	Balh	Mandi	0.44
34.	Singla	Rampur	Shimla	0.21
35.	Khashdhar	Chauhara	Shimla	0.38
36.	Sarahan	Rampur	Shimla	1.65
37.	Beldeyan	Basantpur	Shimla	0.12
38.	Anandpur	Mashobra	Shimla	0.14
39.	Dofda	Rampur	Shimla	1.71
40.	Nerwa	Chopal	Shimla	0.36
41.	Pangi	Udaipur	Lahaul &	0.09
42.	Yurnath	Lahaul	Lahaul &	0.14
43.	Shudarang	Kalpa	Kinnaur	0.10

Sl. No.	GPs	Name of Block	Name of District	Amount Outstanding
44.	Taranda	Nichar	Kinnaur	0.04
45.	Dhelu	Chauntra	Mandi	0.58
46.	Ner	Balh at Ner Chowk	Mandi	0.46
47.	Dabhota	Nalagarh	Solan	0.48
48.	Haripur Sandoli	Nalagarh	Solan	0.07
49.	Dhang Nihli	Nalagarh	Solan	0.15
50.	Kirpalpur	Nalagarh	Solan	0.21
51.	Bhatoli Kalan	Nalagarh	Solan	0.14
52.	Kishanpura	Nalarah	Solan	0.06
53.	Mandhala	Dharampur	Solan	0.43
54.	Jabli	Dharampur	Solan	0.20
55.	Manjholi	Nalagarh	Solan	0.33
56.	Bhogrwan	Fatehpur	Kangra	2.25
57.	Thural	Lambagaon	Kangra	0.14
58.	Dhaliyara	Pragpur	Kangra	0.21
59.	Sthana	Fatehpur	Kangra	0.08
60.	Chadi	Rait	Kangra	0.13
61.	Ghati	Pragpur	Kangra	0.21
62.	Tiyara	Kangra	Kangra	0.25
63.	Sulyaali	Nurpur	Kangra	0.78
64.	Indpur	Indora	Kangra	0.64
65.	Dhameta	Fatehpur	Kangra	0.39
66.	Sihorpai	Dehra	Kangra	0.50
67.	Bani	Pragpur	Kangra	0.49
68.	Rey	Fatehpur	Kangra	0.53
69.	Riyali	Fatehpur	Kangra	0.27
70.	Upparli Badol	Dharamshala	Kangra	1.07
71.	Kihar	Salooni	Chamba	0.36
72.	Kadohta	Bhoranj	Hamirpur	0.13
73.	Tikkar Didvi	Bhoranj	Hamirpur	0.58
74.	Udiapur	Chamba	Chamba	0.62
75.	Sanooch	Salooni	Chamba	0.95
76.	Byana	Salooni	Chamba	0.64
77.	Bhaunkhar	Bhoranj	Hamirpur	0.39
78.	Salooni	Salooni	Chamba	0.73
79.	Kalhel	Tissa	Chamba	0.47
80.	Mahadev	Sundernagar	Mandi	0.08
81.	Jiyuri	Rampur	Shimla	0.58
82.	Samleu	Bhattiyat	Chamba	0.13
83.	Samoh	Jhandutta	Bilaspur	0.35
84.	Saur	Bijhri	Hamirpur	0.11
				<b>35.21</b>

Source: Figures supplied by the test-checked units.

## Appendix-6

(Refer paragraph 2.2.2; page 12)

## Details of outstanding rent of shops

(₹ in lakh)

Sl.No.	Name of ZPs/PSs /GPs	Period	Number of Shops	Amount
<b>Zila Parishad</b>				
1.	Sirmaur	2011-15	4	1.31
<b>Total</b>			<b>4</b>	<b>1.31</b>
<b>Panchayat Samities</b>				
1.	Baijnath	2010-15	25	1.70
2.	Karsog	2010-14	6	1.98
3.	Bilaspur	2002-15	11	1.67
4.	Bhattiyat	2007-15	8	0.99
5.	Panchrukhi	2007-15	100	3.89
6.	Sujanpur Tihra	2012-15	8	0.16
7.	Dehra	2011-15	36	14.20
8.	Paonta Sahib	2000-15	28	3.27
9.	Una	2003-15	17	5.46
<b>Total</b>			<b>239</b>	<b>33.32</b>

## Gram Panchayats

Sl. No.	GPs	Name of Block	Name of District	Period	No of Shops	Amount
1.	Bhantanwali	Paonta Sahib	Sirmaur	2006-14	2	0.55
2.	Naggar	Naggar	Kullu	2009-15	1	0.02
3.	Jwali	Nagrota Suriyan	Kangra	2013-14	3	0.12
4.	Sianj	Gohar	Mandi	2009-15	2	0.26
5.	Gopalpur	Gopalpur	Mandi	2012-15	4	0.11
6.	Dhelu	Chauotra	Mandi	2002-15	5	1.39
7.	Karsog	Karsog	Mandi	2010-15	2	0.30
8.	Chailly	Mashobra	Shimla	2007-15	23	2.15
9.	Nerwa	Chopal	Shimla	2010-15	2	0.36
10.	Yurnath	Lahaul	Lahaul & Spiti	2014-15	4	0.13
11.	Dhaliyara	Paragpur	Kangra	2007-15	12	5.64
12.	Dhmeta	Fatehpur	Kangra	2008-15	4	0.09
13.	Sihorpai	Dehra	Kangra	2009-15	1	0.09
14.	Upperli Badol	Dharamshala	Kangra	2014-15	3	0.19
15.	Jadera	Chamba	Chamba	1995-2015	2	1.98
16.	Jabli	Dharmpur	Solan	2013-15	2	0.43
17.	Sunhani	Jhandutta	Bilaspur	2014-15	1	0.21
<b>Total</b>					<b>73</b>	<b>14.02</b>
<b>Grand Total</b>					<b>316</b>	<b>48.65</b>

Source: Figures supplied by the test-checked units.

**Appendix-7**

(Refer paragraph 2.2.3; page 12)

**Details of non-recovery of duty for installation/ renewal of mobile tower within Gram Panchayat area**

(₹ in lakh)

Sl. No.	GPs	Block	District	No. of towers	Year of installation	Amount
1.	Hatwaad	Ghumarwin	Bilaspur	3	2003-12	0.44
2.	Bhatanwali	Paonta Sahib	Sirmaur	3	2008-12	0.14
3.	Mugalwala Kartarpur	Paonta Sahib	Sirmaur	3	2009-11	0.18
4.	Bhagani	Paonta Sahib	Sirmaur	3	2006-13	0.21
5.	Paatliya	Paonta Sahib	Sirmaur	2	2008-09	0.22
6.	Gorkhuwala	Paonta Sahib	Sirmaur	2	2009-10	0.29
7.	Nathan	Naggur	Kullu	1	2010-11	0.12
8.	Punder	Nurpur	Kangra	7	2007-10	0.66
9.	Jejwin	Jhandutta	Bilaspur	1	2005-06	0.27
10.	Jwali	Nagrota Suriyan	Kangra	3	2005-09	0.10
11.	Tehad	Nurpur	Kangra	1	2007-08	0.20
12.	Dadour	Balh	Mandi	5	2009-14	0.16
13.	Upper Behli	Sundernagar	Mandi	1	2014-15	0.06
14.	Srahan	Rampur	Shimla	2	2006-08	0.42
15.	Baldeyan	Basantpur	Shimla	3	2010-15	0.04
16.	Tikkar	Rohru	Shimla	2	2004-11	0.36
17.	Anandpur	Mashobra	Shimla	4	2010-15	0.36
18.	Nerwa	Chaupal	Shimla	1	2006-07	0.22
19.	Kaza	Kaza	Lahual and Spiti	1	2008-09	0.19
20.	Pangi	Kalpa	Kinnaur	2	2007-08	0.29
21.	Taranda	Nichar	Kinnaur	2	2007-08	0.45
22.	Dabhota	Nalagarh	Solan	4	2006-09	0.84
23.	Haripur Sadoli	Nalagarh	Solan	2	2013-14	0.10
24.	Kirpalpur	Nalagarh	Solan	5	2007-12	0.78
25.	Bhatoli Kalan	Nalagarh	Solan	9	2002-14	1.58
26.	Kishanpura	Nalagarh	Solan	6	2006-12	0.83
27.	Mandhala	Dharampur	Solan	7	2004-12	1.36
28.	Jabli	Dharampur	Solan	9	2006-12	0.88
29.	Manjholi	Nalagarh	Solan	4	2008-11	0.56
30.	Mant	Dharamshala	Kangra	9	2005-08	0.91
31.	Ghati	Pragpur	Kangra	1	2005-06	0.06
32.	Bani	Pragpur	Kangra	1	2010-11	0.08
33.	Rey	Fatehpur	Kangra	2	2009-12	0.10

34.	Upperli Badol	Dharamshala	Kangra	2	2007-09	0.37
35.	Kihar	Salooni	Chamba	3	2007-08	0.46
36.	Udiapur	Chamba	Chamba	1	2005-06	0.22
37.	Sanooch	Salooni	Chamba	2	2008-09	0.30
38.	Byana	Salooni	Chamba	1	2005-06	0.20
39.	Salooni	Salooni	Chamba	5	2004-09	1.15
40.	Bhandal	Salooni	Chamba	2	2008-10	0.31
<b>Total</b>				<b>127</b>		<b>16.47</b>

Source: Figures supplied by the test-checked units.

**Appendix-8**

(Refer paragraph 2.3.1; page 13)

**Details of blocking of funds due to non-start of works****Panchayat Samitis**

(₹ in lakh)

Sl. No.	Name of PS	District	Period	No. of Works	Receipt	Exp	Balance
1.	Saraj	Mandi	2012-15	20	13.90	-	13.90
2.	Chopal	Shimla	2012-15	37	17.35	-	17.35
3.	Paonta sahib	Sirmaur	2013-15	21	21.29	-	21.29
<b>Total</b>				<b>78</b>	<b>52.54</b>		<b>52.54</b>

**Gram Panchayats**

(₹ in lakh)

Sl. No.	Name of GPs	District	Period	No. of Works	Receipt	Exp	Balance
1.	Sarahan	Shimla	2012-13	1	1.00	-	1.00
2.	Shingla	Shimla	2013-15	4	3.20	-	3.20
3.	Kala Amb	Sirmaur	2015-16	1	4.00	-	4.00
4.	Jyuri	Shimla	2014-15	2	0.77	-	0.77
5.	Ludar Mahadev	Hamirpur	2013-15	4	4.25	-	4.25
6.	Upperli Badol	Kangra	2011-12	1	0.30	-	0.30
7.	Sulyali	Kangra	2013-14	1	0.40	-	0.40
8.	Tiyara	Kangra	2013-14	1	0.12	-	0.12
9.	Sthana	Kangra	2014-15	1	0.70	-	0.70
10.	Thural	Kangra	2012-15	1	1.00	-	1.00
11.	Dhaliyara	Kangra	2014-15	1	1.00	-	1.00
12.	Bhogrwan	Kangra	2013-14	4	1.30	-	1.30
13.	Kirpalpur	Solan	2013-14	1	0.80	-	0.80
14.	Dabhota	Solan	2013-14	3	6.40	-	6.40
15.	Kummi	Mandi	2014-15	1	1.20	-	1.20
16.	Tikkar	Shimla	2014-15	2	3.81	-	3.81
17.	Dofda	Shimla	2009-14	6	5.88	-	5.88
18.	Tehad	Kangra	2012-13	7	2.20	-	2.20
19.	Fatoh	Bilaspur	2009-10	2	3.40	-	3.40
20.	Kamnala	Kangra	2012-15	22	7.13	-	7.13
21.	Trilokpur	Kangra	2010-11	2	0.27	-	0.27
22.	Dhundla	Una	2012-15	2	1.71	-	1.71
23.	Vasisth	Kullu	2011-13	4	7.50	-	7.50
24.	Gorkhuwala	Sirmaur	2014-15	1	1.00	-	1.00
25.	Bhatawali	Sirmaur	2014-15	1	0.28	-	0.28
26.	Raipur Sahoda	Una	2010-15	3	5.00	-	5.00
27.	Kalehal	Chamba	2010-12	2	4.34	-	4.34
28.	Udaipur	Chamba	2010-13	5	5.00	-	5.00
29.	Samoh	Jhandutta	2014-15	1	0.15	-	0.15
30.	Syog	Mandi	2013-15	10	15.01	-	15.01
<b>Total</b>				<b>97</b>	<b>89.12</b>	<b>-</b>	<b>89.12</b>
<b>Grand Total</b>				<b>175</b>	<b>141.66</b>		<b>141.66</b>

Source: Figures supplied by the test-checked units.



**Appendix-9**

(Refer paragraph 2.3.2; page 13)

**Details of blocking of funds due to non-completion of works****Panchayat Samitis**

(₹ in lakh)

Sl. No.	Name of PS	District	Period	No. of Works	Receipt	Exp.	Balance
1.	Bhatiyat	Chamba	2011-15	28	29.98	21.20	8.78
2.	Bharmaur	Chamba	2009-14	23	37.30	16.20	21.10
<b>Total</b>				<b>51</b>	<b>67.28</b>	<b>37.40</b>	<b>29.88</b>

**Gram Panchayats**

(₹ in lakh)

Sl. No.	Name of GPs	District	Period	No. of Works	Receipt	Exp.	Balance
1.	Gorkhuwala	Sirmaur	2010-14	4	5.70	4.13	1.57
2.	Jadera	Chamba	2012-14	2	5.00	2.25	2.75
3.	Naggarr	Kullu	2013-15	11	21.50	7.83	13.67
4.	Dehla Lower	Una	2012-14	5	5.25	4.10	1.15
5.	Bathu	una	2013-14	1	3.00	2.50	0.50
6.	Jyoli Devi	Hamirpur	2012-13	1	1.19	0.27	0.92
7.	Jyuri	Shimla	2011-14	5	6.50	4.92	1.58
8.	Sthana	Kangra	2014-15	3	0.61	0.15	0.46
9.	Bhogrwa	Kangra	2013-14	1	1.50	1.21	0.29
10.	Kehad	Mandi	2008-09	1	0.29	0.15	0.14
11.	Dhelu	Chauntra	2011-14	17	27.00	4.60	22.40
12.	Sarahan	Shimla	2012-15	2	6.00	3.28	2.72
13.	Shingla	Shimla	2012-15	4	5.66	2.77	2.89
14.	Tindi	Lahual and Spiti	2012-15	5	8.15	3.24	4.91
15.	Dofda	Shimla	2011-15	5	6.25	4.10	2.15
16.	Anandpur	Shimla	2012-14	3	3.50	2.00	1.5
17.	Tikkar	Shimla	2010-15	4	7.39	6.40	0.99
18.	Bhadyara	Mandi	2014-15	3	4.00	2.23	1.77
19.	Jwali	Kangra	2010-11	1	1.00	0.32	0.68
20.	Patliyaan	Sirmaur	2013-15	4	5.20	4.03	1.17
21.	Momniyar	Una	2014-15	6	8.00	1.14	6.86
22.	Panjawar	Una	2011-14	2	10.50	4.06	6.44
23.	Kala Amb	Una	2009-15	2	17.00	15.80	1.20
<b>Total</b>				<b>92</b>	<b>160.19</b>	<b>81.48</b>	<b>78.71</b>
<b>Grand Total</b>				<b>143</b>	<b>227.47</b>	<b>118.88</b>	<b>108.59</b>

**Appendix-10**

(Refer paragraph 2.3.3 (i); page 14)

**Details of blocking of funds under 13<sup>th</sup> Finance Commission due to non-utilisation of grants**

**Panchayat Samitis**

Sl. No.	Name of Panchayat Samitis	District	Period	Receipt	Exp	Balance
1.	Sujanpur Tihra	Hamirpur	2012-15	98.11	75.11	23.00
2.	Saraj	Mandi	2012-15	372.34	311.39	60.95
				<b>470.45</b>	<b>386.50</b>	<b>83.95</b>

**Gram Panchayats**

Sl. No.	Name of GPs	Block	District	Period	Receipt	Exp	Balance
1.	Bathu	Haroli	Una	2011-15	5.46	3.62	1.84
2.	Dehla Upper	Una	Una	2011-15	5.54	3.67	1.87
3.	Tabba	Una	Una	2011-15	7.38	1.80	5.58
4.	Dundhla	Bangana	Una	2011-15	5.23	3.22	2.01
5.	Panjawar	Haroli	Una	2012-15	3.91	0.68	3.23
6.	Patliyan	Paonta Sahib	Sirmaur	2010-15	14.82	14	0.82
7.	Nathan	Naggar	Kullu	2014-15	4.98	0.90	4.08
8.	Khanyara	Dharamshala	Kangra	2010-15	10.92	4.01	6.91
9.	Kamnala	Nurpur	Kangra	2010-15	6.74	3.03	3.71
10.	Nargala	Nagrota Suriyan	Kangra	2010-15	8.40	6.78	1.62
11.	Punder	Nurpur	Kangra	2010-15	8.47	7.34	1.13
12.	Marhana	Ghumarwin	Bilaspur	2010-15	8.70	4.86	3.84
13.	Sunhani	Jhandutta	Bilaspur	2011-15	4.47	3.41	1.06
14.	Jenjvi	Jhandutta	Bilaspur	2013-15	3.23	1.68	1.55
15.	Behan Jatta	Jhandutta	Bilaspur	2010-15	8.92	6.48	2.44
16.	Jwali	Nagrota Suriyan	Kangra	2010-15	12.00	9.49	2.51
17.	Thehad	Nurpur	Kangra	2011-15	6.76	4.06	2.70
18.	Bhambla	Gopalpur	Mandi	2010-15	8.20	4.21	3.99
19.	Bhadyara	Chauntra	Mandi	2012-15	3.62	0.02	3.60
20.	Ponta	Gopalpur	Mandi	2010-15	7.36	3.55	3.81
21.	Nawahi	Gopalpur	Mandi	2010-15	6.81	3.51	3.30
22.	Jhakdi	Rampur	Shimla	2012-15	8.56	6.20	2.36
23.	Baldeyan	Basantpur	Shimla	2011-15	3.18	1.33	1.85
24.	Yurnath	Lahual	Lahual and Spiti	2010-15	3.78	2.05	1.73
25.	Pangi	Kalpa	Kinnaur	2012-15	10.95	5.17	5.78
26.	Taranda	Nicchar	Kinnaur	2012-15	6.28	1.75	4.53
27.	Kummi	Balh	Mandi	2010-15	7.55	3.73	3.82
28.	Talyahad	Sadar Mandi	Mandi	2010-15	6.13	3.47	2.66
29.	Kehad	Balh	Mandi	2010-15	7.20	3.48	3.72
30.	Karsog	Karsog	Mandi	2010-15	7.03	3.76	3.27
31.	Dabhota	Nalagarh	Solan	2011-15	11.37	6.65	4.72
32.	Mandhala	Dharampur	Solan	2010-15	7.21	2.83	4.38
33.	Jabli	Dharampur	Solan	2010-15	9.54	7.98	1.56
34.	Manjholi	Nalagarh	Solan	2011-15	4.44	1.44	3.00

35.	Shahpur	Rait	Kangra	2010-15	7.79	5.72	2.07
36.	Samoh	Jhandutta	Bilaspur	2011-15	8.57	5.09	3.48
37.	Jyuri	Rampur	Shimla	2012-15	3.32	2.88	0.44
38.	Mahadev	Sundernagar	Mandi	2010-15	10.87	3.64	7.23
39.	Sidhpur	Dharamshala	Kangra	2010-15	7.23	4.25	2.98
40.	Mant	Dharamshala	Kangra	2010-15	17.61	10.02	7.59
41.	Thural	Lambagaun	Kangra	2011-15	6.66	3.43	3.23
42.	Dhaliyara	Paragpur	Kangra	2010-15	9.20	6.04	3.16
43.	Jamanabad	Kangra	Kangra	2010-15	14.90	10.36	4.54
44.	Chadi	Rait	Kangra	2010-15	5.70	3.49	2.21
45.	Ghati	Paragpur	Kangra	2010-15	8.30	7.22	1.08
46.	Sokni Da Kot	Dharamshala	Kangra	2013-15	10.27	5.95	4.32
47.	Tiyara	Kangra	Kangra	2010-15	6.62	4.46	2.16
48.	Indpur	Indora	Kangra	2011-15	7.00	2.58	4.42
49.	Dhameta	Fatehpur	Kangra	2010-15	6.47	3.81	2.66
50.	Bani	Pragpur	Kangra	2010-15	7.48	3.23	4.25
51.	Rey	Fatehpur	Kangra	2010-15	6.59	6.07	0.52
52.	Riyali	Fatehpur	Kangra	2010-15	6.36	1.44	4.92
53.	Bhawarna	Bhawarna	Kangra	2010-15	7.02	4.82	2.20
54.	Upperli badol	Dharamshala	Kangra	2010-15	8.49	3.80	4.69
55.	Kadhota	Bhoranj	Hamirpur	2011-15	6.97	5.59	1.38
56.	Raipur Sahoda	Una	Una	2009-15	19.99	15.28	4.71
57.	Bhogrva	Fatehpur	Kangra	2011-15	5.22	2.20	3.02
58.	Jyoli Devi	Bijhri	Hamirpur	2012-15	2.54	0.49	2.05
59.	Muhal Holta	Panchrukhi	Kangra	2010-15	5.67	0.03	5.64
60.	Sihorpae	Dehra	Kangra	2010-15	7.86	2.00	5.86
61.	Shingla	Rampur	Shimla	2012-15	4.52	3.20	1.32
62.	Syanj	Gohar	Mandi	2010-15	5.92	0.60	5.32
63.	Trilokpur	Nagrota Suriyan	Kangra	2012-15	2.66	0.18	2.48
64.	Fatoh	Jhandutta	Bilaspur	2011-15	3.98	0.06	3.92
65.	Ner	Balh	Mandi	2010-15	5.26	2.75	2.51
66.	Dangoh Khas	Gagret	Una	2010-15	21.64	17.89	3.75
67.	Gorkhuwala	Paonta Sahib	Sirmaur	2010-15	7.58	2.80	4.78
68.	Misserwala	Paonta Sahib	Sirmaur	2010-15	7.93	6.13	1.80
69.	Sataun	Paonta Sahib	Sirmaur	2010-15	24.12	18.28	5.84
70.	Majra	Paonta Sahib	Sirmaur	2010-15	10.18	9.97	0.21
71.	Mugalwala Kartarpur	Paonta Sahib	Sirmaur	2010-15	6.53	5.71	0.82
72.	Hatwaad	Ghumarwin	Bilaspur	2010-15	6.58	2.40	4.18
73.	Dofda	Rampur	Shimla	2014-15	2.77	0.72	2.05
<b>Total</b>					<b>569.51</b>	<b>334.74</b>	<b>234.77</b>
<b>Grand Total</b>					<b>1039.96</b>	<b>721.24</b>	<b>318.72</b>

Source: Figures supplied by the test-checked units.

**Appendix-11**

(Refer paragraph 2.3.3 (ii); page 14)

**Details of blocking of funds due to non-start of works under 13<sup>th</sup> Finance Commission**

**Zila Parishad**

(₹ in lakh)

Sl. No.	ZP	Period	Receipt	No. of Works	Exp.	Balance
1.	Bilaspur	2013-15	265.20	223	-	265.20
<b>Total</b>			<b>265.20</b>	<b>223</b>	<b>-</b>	<b>265.20</b>

**Panchayat Samitis**

(₹ in lakh)

Sl. No.	PS	District	Period	Receipt	No. of works	Exp.	Balance
1.	Bilaspur	Bilaspur	2014-15	22.67	31	-	22.67
2.	Bharmor	Chamba	2013-15	2.95	5	-	2.95
3.	Sulah	Kangra	2013-15	3.43	6	-	3.43
4.	Rait	Kangra	2014-15	2.91	10	-	2.91
5.	Nurpur	Kangra	2012-15	2.07	13	-	2.07
6.	Hamirpur	Hamirpur	2013-15	1.79	7	-	1.79
7.	Naduan	Hamirpur	2014-15	8.47	32	-	8.47
8.	Karsog	Mandi	2011-15	14.83	55	-	14.83
9.	Panchrukhi	Kangra	2013-15	13.83	31	-	13.83
10.	Sujanpur Tihra	Hamirpur	2014-15	2.35	6	-	2.35
<b>Total</b>				<b>75.30</b>	<b>196</b>	<b>-</b>	<b>75.30</b>

**Gram Panchayats**

(₹ in lakh)

Sl. No.	Name of GPs	Block	District	Period	Receipt	No. of Works	Exp.	Balance
1.	Nerwa	Chopal	Shimla	2013-14	0.80	2	-	0.80
2.	Anandpur	Mashobra	Shimla	2012-13	0.20	1	-	0.20
3.	Haripur Sadoli	Nalagarh	Solan	2014-15	1.72	3	-	1.72
4.	Bhatoli Kalan	Nalagarh	Solan	2014-15	1.55	2	-	1.55
5.	Manjholi	Nalagarh	Solan	2013-14	1.00	2	-	1.00
<b>Total</b>					<b>5.27</b>	<b>10</b>	<b>-</b>	<b>5.27</b>
<b>Grand Total</b>					<b>345.77</b>	<b>429</b>	<b>-</b>	<b>345.77</b>

Source: Figures supplied by the test-checked units.

**Appendix-12**

(Refer paragraph 2.3.3(iii); page 14)

**Details of blocking of funds under 13<sup>th</sup> Finance Commission due to incomplete works****Panchayat Samitis**

(₹ in lakh)

Sl. No.	PS	District	Period	Receipt	Exp.	Balance
1.	Una	Una	2014-15	11.90	9.90	2.00
2.	Bilaspur	Bilaspur	2012-15	63.55	51.90	11.65
3.	Paonta Sahib	Sirmaur	2013-15	19.20	14.35	4.85
4.	Mehla	Chamba	2012-14	6.24	2.70	3.54
5.	Sadar Mandi	Mandi	2012-15	8.64	5.95	2.69
6.	Panchrukhi	Kangra	2013-15	56.64	28.32	28.32
7.	Shilai	Sirmaur	2011-15	35.30	22.70	12.60
8.	Sullah	Kangra	2013-15	42.10	28.68	13.42
<b>Total</b>				<b>243.57</b>	<b>164.50</b>	<b>79.07</b>

**Gram Panchayats**

(₹ in lakh)

Sl. No.	Name of GPs	Block	District	Period	Receipt	Exp.	Balance
1.	Bhatawali	Paonta Sahib	Sirmaur	2010-15	12.38	6.61	5.77
2.	Bhagani	Paonta Sahib	Sirmaur	2010-15	10.45	9.44	1.01
<b>Total</b>					<b>22.83</b>	<b>16.05</b>	<b>6.78</b>
<b>Grand Total</b>					<b>266.40</b>	<b>180.55</b>	<b>85.85</b>

Source: Figures supplied by the test-checked units.

**Appendix-13**

(Refer paragraph 2.3.3 (iv); page 14)

**Details of blocking of funds due to non release and delay in release of funds under 13<sup>th</sup> Finance Commission**

**Zila Parishads**

(₹ in lakh)

Sl. No.	ZP	Period	Receipt	Release	Balance
1.	Chamba	2012-15	1542.05	862.31	679.74
2.	Mandi	2014-15	2153.38	1418.36	735.02
3.	Bilaspur	2013-15	1157.59	491.35	666.24
<b>Total</b>			<b>4,853.02</b>	<b>2,772.02</b>	<b>2,081.00</b>

**Panchayat Samitis**

(₹ in lakh)

Sl. No.	PS	District	Period	Receipt	Release	Balance
1.	Rait	Kangra	2013-15	292.73	192.77	99.96
2.	Bhatiyat	Chamba	2013-15	222.59	90.86	131.73
3.	Karsog	Mandi	2011-15	221.00	195.28	25.72
4.	Bharmaur	Chamba	2012-15	66.70	34.30	32.40
5.	Mehla	Chamba	2012-15	294.11	137.74	156.37
6.	Sulah	Kangra	2013-15	146.70	74.60	72.10
7.	Nurpur	kangra	2012-15	279.56	169.97	109.59
<b>Total</b>				<b>1,523.39</b>	<b>895.52</b>	<b>627.87</b>
<b>Grand Total</b>				<b>6,376.41</b>	<b>3,667.54</b>	<b>2,708.87</b>

## Appendix-14

(Refer paragraph 2.5; page 15)

## Details of delay in releasing payments under MGNREG Scheme

Sl. No.	Name of GPs	Name of Block	Name of District	Period	Delay in days	(₹ in lakh)
						Amount
1.	Raipur	Una	Una	2014-15	15-60	1.75
2.	Kala Amb	Paonta Sahib	Sirmaur	2014-15	15-90	5.33
3.	Bhagaani	Paonta sahib	Sirmaur	2014-15	15-90	4.82
4.	Sataun	Paonta sahib	Sirmaur	2014-15	15-90	4.43
5.	Nagwain	Sadar Mandi	Mandi	2010-15	32-75	1.95
6.	Bhadyara	Chauntra	Mandi	2014-15	33-64	0.70
7.	Tikkar	Rohru	shimla	2014-15	49-110	2.13
8.	Uper behli	Sundernagar	Mandi	2009-11	86-237	9.98
9.	Taranda	Nichhar	Kinnur	2014-15	30-60	22.95
10.	Pangi	kalpa	Kinnaur	2014-15	30	5.34
11.	Dhaliyara	Pragpur	Kangra	2010-14	5-94	4.58
12.	Sthana	Fatehpur	Kangra	2010-15	5-78	6.18
13.	Kihar	Salooni	Chamba	2008-14	59-1371	6.38
14.	Bhandal	Salooni	Chamba	2009-12	93-688	6.39
15.	Kalehal	Tissa	Chamba	2009-13	86-154	8.61
16.	Salooni	Salooni	Chamba	2009-13	79-459	4.44
17.	Byana	Salooni	Chamba	2009-14	30-359	2.96
18.	Sanooh	Salooni	Chamba	2009-12	99-445	9.76
19.	Udaipur	Chamba	Chamba	2010-11	54-195	5.64
<b>Total</b>						<b>114.32</b>

Source: Figures supplied by the test-checked units.

**Appendix-15**

(Refer paragraph 4.4.1; page 24)

**Statement of budget estimates and actual expenditure of ULBs during 2012-15**

**2012-13**

(₹ in lakh)

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(+)/ Excess (-)
<b>Municipal Corporation</b>				
1.	Shimla	<b>11,083.16</b>	<b>7,134.26</b>	<b>3,948.90</b>
<b>Municipal Councils</b>				
1.	Chamba	369.00	447.00	-78.00
2.	Solan	4141.94	1282.77	2,859.17
3.	Sundar Nagar	551.34	719.07	-167.73
4.	Bilaspur	350.13	287.23	62.90
5.	Rampur	426.91	384.92	41.99
6.	Kullu	667.22	425.50	241.72
7.	Hamirpur	1,107.31	808.46	298.85
8.	Dharamshala	437.46	432.31	5.15
9.	Mandi	891.89	741.01	150.88
10.	Dehra	179.76	122.90	56.86
11.	Manali	743.10	490.04	253.06
<b>Total</b>		<b>9,866.06</b>	<b>6,141.21</b>	<b>3,724.85</b>
<b>Nagar Panchayats</b>				
1.	Sarkaghat	365.44	364.68	0.76
2.	Mehatpur	140.85	196.92	-56.07
3.	Narkanda	11.39	8.10	3.29
4.	Arki	157.16	72.71	84.45
5.	Chopal	39.00	39.00	--
6.	Jubbal	63.00	63.00	--
<b>Total</b>		<b>776.84</b>	<b>744.41</b>	<b>32.43</b>
<b>Grand Total</b>		<b>21,726.06</b>	<b>14,019.88</b>	<b>7,706.18</b>

Source: Figures supplied by the test-checked units.



2013-14

(₹ in lakh)

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(+)/ Excess (-)
<b>Municipal Corporation</b>				
1.	Shimla	18477.58	7682.23	10795.35
<b>Municipal Councils</b>				
1.	Chamba	405.00	478.00	-73.00
2.	Solan	4998.00	1403.98	3594.02
3.	Sunder Nagar	948.39	631.71	316.68
4.	Bilaspur	278.82	192.09	86.73
5.	Rampur	503.78	468.43	35.35
6.	Kullu	773.99	498.77	275.22
7.	Hamirpur	1028.02	677.09	350.93
8.	Dharamshala	500.53	491.79	8.74
9.	Mandi	651.03	603.50	47.53
10.	Dehra	181.85	112.09	69.76
11.	Manali	771.01	628.82	142.19
<b>Total</b>		<b>11,040.42</b>	<b>6,186.27</b>	<b>4,854.15</b>
<b>Nagar Panchayats</b>				
1.	Sarkaghat	608.28	297.15	311.13
2.	Mehatpur	120.79	108.20	12.59
3.	Narkanda	14.49	38.93	-24.44
4.	Arki	157.64	96.58	61.06
5.	Chopal	30.00	23.00	7.00
6.	Jubbal	31.00	31.00	--
<b>Total</b>		<b>962.20</b>	<b>594.86</b>	<b>367.34</b>
<b>Grand total</b>		<b>30,480.20</b>	<b>14,463.36</b>	<b>16,016.84</b>

Source: Figures supplied by the test-checked units.

2014-15

(₹ in lakh)

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(+)/ Excess (-)
<b>Municipal Corporation</b>				
1.	Shimla	21,652.75	7,604.11	14,048.64
<b>Municipal Councils</b>				
1.	Chamba	365.00	563.00	-198.00
2.	Solan	5,470.12	1,619.04	3,851.08
3.	Sundar Nagar	508.36	648.90	-140.54
4.	Bilaspur	317.70	220.83	96.87
5.	Rampur	574.02	532.14	41.88
6.	Kullu	2,166.17	1,883.52	282.65
7.	Hamirpur	1237.80	804.53	433.27
8.	Dharamshala	630.21	621.48	8.73
9.	Mandi	4,524.15	3,631.83	892.32
10.	Dehra	259.82	154.53	105.29
11.	Manali	674.09	612.43	61.66
<b>Total</b>		<b>16,727.44</b>	<b>11,292.23</b>	<b>5,435.21</b>
<b>Nagar Panchayats</b>				
1.	Sarkaghat	1,140.92	569.45	571.47
2.	Mehatpur	259.70	200.78	58.92
3.	Narkanda	22.10	35.95	-13.85
4.	Arki	--	--	--
5.	Chopal	38.00	29.00	9.00
6.	Jubbal	36.00	36.00	--
<b>Total</b>		<b>1,496.72</b>	<b>871.18</b>	<b>625.54</b>
<b>Grand total</b>		<b>39,876.91</b>	<b>19,767.52</b>	<b>20,109.39</b>

Source: Figures supplied by the test-checked units.

## Appendix-16

(Refer paragraph 4.8.1; page 26)

## Details of outstanding house tax in respect of Municipal Councils and Nagar Panchayats

(₹ in lakh)

Sl. No.	Name of MCs	O.B. as of April 2013	Demand during 2013-16	Total Demand	Rebate During 2013-15	Collection during 2013-15	Outstanding amount as of March 2016
1.	Mandi	224.77	154.66	379.43	-	181.45	197.98
2.	Dehra	13.02	2.85	15.87	-	4.06	11.81
3.	Rampur	58.99	89.40	148.39	0.83	73.25	74.31
4.	Hamirpur	97.47	163.36	260.83	-	186.60	74.23
5.	Chamba	55.48	43.92	99.40		33.36	66.04
6.	Dharamshala	77.78	506.20	583.98	-	496.29	87.69
7.	Jawalamukhi	96.07	23.24	119.31	1.42		117.89
8.	Kullu	16.69	69.03	85.72	--	52.45	33.27
9.	Palampur	29.13	106.28	135.41	--	88.37	47.04
10.	Parwanoo	70.86	559.64	630.50	--	561.21	69.29
11.	Shimla	756.10	3332.17	4088.27	--	3781.25	307.02
12.	Sri Naina Devi ji	17.71	18.89	36.60	--	14.21	22.39
13.	Sundarnagar	156.59	56.18	212.77	--	58.68	154.09
14.	Rohru	185.48	61.08	246.56	--	1.85	244.71
<b>Total</b>		<b>1,856.14</b>	<b>5,186.90</b>	<b>7,043.04</b>	<b>2.25</b>	<b>5,533.03</b>	<b>1,507.76</b>
<b>Nagar Panchayats</b>							
1.	Mehatpur	210.51	47.50	258.01	1.95	11.14	244.92
2.	Sarkaghat	25.09	9.84	34.93	--	9.31	25.62
3.	Narkanda	4.50	1.35	5.85	--	1.74	4.11
<b>Total</b>		<b>240.10</b>	<b>58.69</b>	<b>298.79</b>	<b>1.95</b>	<b>22.19</b>	<b>274.65</b>
<b>Grand Total</b>		<b>2,096.24</b>	<b>5,245.59</b>	<b>7,341.83</b>	<b>4.20</b>	<b>5,555.22</b>	<b>1,782.41</b>

Source: Figures supplied by the test-checked units.

**Appendix-17**

(Refer paragraph 4.8.2; page 27)

**Details of non-realisation of rent from shops/booths/ stalls during the period 2013-16**

Sl. No.	Name of MCs	Period	Opening balance as on 01 April 2013	Demand raised	Total	₹ in lakh	
						Collection as on 31 March 2016	Outstanding amount as on 31 March 2016
1.	Baddi	2013-16	11.47	19.28	30.75	17.41	13.34
2.	Dhramshala	2013-16	9.39	128.87	138.26	108.73	29.53
3.	Kullu	2013-16	20.27	131.79	152.06	122.91	29.15
4.	Jawalamukhi	2013-16	58.48	58.02	116.50	45.94	70.56
5.	Palampur	2013-16	74.10	71.94	146.04	96.16	49.88
6.	Paonta Sahib	2013-16	47.37	83.73	131.10	118.85	12.25
7.	Rohru	2013-16	10.16	28.29	38.45	30.31	8.14
8.	Shri Naina Devi ji	2013-16	31.27	90.00	121.27	81.64	39.63
9.	Sunder Nagar	2013-16	18.12	25.01	43.13	17.32	25.81
10.	Chamba	2013-15	52.02	75.14	127.16	73.14	54.02
11.	Dehra	2013-15	17.07	18.14	35.21	14.63	20.58
12.	Mandi	2013-15	31.76	120.77	152.53	134.65	17.88
13.	Rampur	2013-15	14.76	16.72	31.48	19.12	12.36
14.	Hamirpur	2013-15	39.75	36.92	76.67	34.67	42
15.	Solan	2013-15	64.32	67.60	131.92	54.14	77.78
<b>Total</b>			<b>500.31</b>	<b>972.22</b>	<b>1472.53</b>	<b>969.62</b>	<b>502.91</b>
<b>Nagar Panchayats</b>							
1.	Sarkaghat	2013-15	14.66	8.41	23.07	9.38	13.69
2.	Mehatpur	2013-15	5.83	4.07	9.90	2.74	7.16
3.	Narkanda	2013-15	17.70	19.52	37.22	18.49	18.73
<b>Total</b>			<b>38.19</b>	<b>32.00</b>	<b>70.19</b>	<b>30.61</b>	<b>39.58</b>
<b>Grand Total</b>			<b>538.50</b>	<b>1,004.22</b>	<b>1,542.72</b>	<b>1,000.23</b>	<b>542.49</b>

Source: Figures supplied by the test-checked units.

**Appendix-18**

(Refer paragraph 4.8.3; page 27)

**Details of non-recovery of duty for installation/ renewal of mobile towers within Urban Local Bodies area**

Sl No.	Name of MCs	Year of installation	Period for which amount pending	No. of Towers Erected	Amount
1.	Kullu	2006-08	2009-10 to 2015-16	4	1.97
2.	Parwanoo	2009-13	2009-10 to 2015-16	4	1.30
3.	Rohroo	2007-08	2012-13 to 2015-16	1	0.26
4.	Sri Naina Devi Ji	2004-08	2013-14 to 2015-16	2	0.37
5.	Sundernagar	2007-08	2007-08 to 2012-15	2	0.98
6.	Chamba	2009-10	2009-10 to 2015-16	6	1.10
7.	Bilaspur	2001-12	2006-07 to 2014-15	14	3.96
8.	Rampur	2007-08	2008-09 to 2013-14	4	0.86

**Nagar Panchayat**

Sl. No.	Name of NP			No. of Towers	Amount
1.	Jawalamukhi	2006-15	2013-14 to 2015-16	10	2.53

**Municipal Corporation**

Sl. No.	Name of Municipal Corporation			No. of Towers	Amount
1.	Shimla	---	---	70	11.10
<b>Total</b>				<b>117</b>	<b>24.43</b>

Source: Figures supplied by the test-checked units.