

Appendices

Appendix-1

(Refer paragraphs 1.1 and 3.1; page 1 and 19)

Details of functions listed in 11th & 12th Schedules of the Constitution

Sl. No.	Detail of 29 functions listed in 11 th Schedule of the Constitution which were devolved to PRIs
1.	Agriculture, including agricultural extension
2.	Land improvement, implementation of land reforms, land consolidation and soil conservation
3.	Minor irrigation, water management and watershed development
4.	Animal husbandry, dairying and poultry
5.	Fisheries
6.	Social forestry and farm forestry
7.	Minor forest produce
8.	Small scale industries, including food processing industries
9.	Khadi, village and cottage industries
10.	Rural housing
11.	Drinking water
12.	Fuel and fodder
13.	Roads, culverts, bridges, ferries, waterways and other means of communication
14.	Rural electrification, including distribution of electricity,
15.	Non-conventional energy sources
16.	Poverty alleviation programme
17.	Education, including primary and secondary schools
18.	Technical training and vocational education
19.	Adult and non-formal education
20.	Libraries
21.	Cultural activities
22.	Market and fairs
23.	Health and sanitation, including hospitals, primary health centres and dispensaries
24.	Family welfare
25.	Women and child development
26.	Social welfare, including welfare of the handicapped and mentally retarded
27.	Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes
28.	Public distribution system
29.	Maintenance of community assets
Sl. No.	Detail of 18 functions listed in 12 th Schedule of the Constitution which were devolved to ULBs
1.	Urban planning including town planning,
2.	Planning of land- use and construction of buildings
3.	Planning for economic and social development
4.	Roads and bridges
5.	Water supply for domestic, industrial and commercial purposes
6.	Public health, sanitation conservancy and solid waste management
7.	Fire services
8.	Urban forestry, protection of the environment and promotion of ecological aspects
9.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
10.	Slum improvement and upgradation
11.	Urban poverty alleviation
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds
13.	Promotion of cultural, educational and aesthetic aspects
14.	Burials and burial grounds; cremations, cremation grounds and electric crematoriums
15.	Cattle pounds; prevention of cruelty to animals,
16.	Vital statistics including registration of births and deaths
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences
18.	Regulation of slaughter houses and tanneries

Appendix-2

(Refer paragraphs 1.1; page 1)

Detail of 15 line departments assigned to PRIs

Sl. No.	Line departments
1.	Agriculture
2.	Animal Husbandry
3.	Ayurveda
4.	Education
5.	Food & Supplies
6.	Forest
7.	Health and Family Welfare
8.	Horticulture
9.	Industries
10.	Irrigation and Public Health
11.	Public Works
12.	Revenue
13.	Rural Development
14.	Social Justice and Empowerment
15.	Fisheries

Appendix-3

(Refer paragraphs 1.9 and 3.8; pages 7 and 23)

Audit coverage- Details of Panchayati Raj Institutions and Urban Local Bodies audited during 2016-17

Zila Parishad

Sl. No.	Name of Zila Parishads
1.	Solan
2.	Keylong
3.	Kinnaur
4.	Kangra at Dharamshala
5.	Kullu
6.	Una

Panchayat Samitis

Sl. No.	Name of Panchayat Samitis
1.	Kunihar
2.	Pragpur
3.	Chamba
4.	Amb
5.	Bamsan at Tauni Devi
6.	Kullu

Gram Panchayat

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Hobar	Bhattiyat	Chamba
2.	Balera	Bhattiyat	Chamba
3.	Raipur	Bhattiyat	Chamba
4.	Rajera	Mehla	Chamba
5.	Baloth	Mehla	Chamba
6.	Poolan	Bharmour	Chamba
7.	Thakri Matthi	Salooni	Chamba
8.	Panjey	Salooni	Chamba
9.	Thalli	Tissa	Chamba
10.	Yangpa	Nicchar	Kinnaur
11.	Giyu	Kaza	Lahual and Spiti
12.	Mandhi	Karsog	Mandi
13.	Pangna	Karsog	Mandi
14.	Chimret	Udaipur	Lahual and Spiti
15.	Droh	Balh	Mandi
16.	Sohja	Sundernagar	Mandi
17.	Varto	Sundernagar	Mandi
18.	Sakhroha	Balh	Mandi
19.	Khalvahan	Janjheli	Mandi
20.	Kasarla	Balh	Mandi
21.	Thachadhar	Janjheli	Mandi
22.	Kona	Lambagaon	Kangra
23.	Aalampur	Lambagaon	Kangra
24.	Kulhan	Nurpur	Kangra
25.	Laroh	Fatehpur	Kangra
26.	Paplah	Lambagaon	Kangra
27.	Rit	Lambagaon	Kangra
28.	Dhar	Sadarmandi	Mandi
29.	Hatpang	Fatehpur	Kangra
30.	Pandoh	Sadarmandi	Mandi
31.	Nadolhi	Nagrot surian	Kangra
32.	Kathog	Drang	Mandi
33.	Sihuni	Nagrot Surian	Kangra
34.	Jilhan	Drang	Mandi
35.	Langna	Chauntra	Mandi

36.	Ropdi	Chauntra	Mandi
37.	Maire	Fatehpur	Kangra
38.	Badi	Fatehpur	Kangra
39.	Matehar	Chauntra	Mandi
40.	Khrota	Fatehpur	Kangra
41.	Fatehpur	Fatehpur	Kangra
42.	Dharman	Baijnath	Kangra
43.	Bagli	Dharmshala	Kangra
44.	Bhatla	Rait	Kangra
45.	Kalyada	Rait	Kangra
46.	Ridkamar	Rait	Kangra
47.	Bhuned	Nagrota Bagwan	Kangra
48.	Har	Pragpur	Kangra
49.	Gurenwad	Pragpur	Kangra
50.	Sapedu	Baijnath	Kangra
51.	Nain	Baijnath	Kangra
52.	Chudhred	Pragpur	Kangra
53.	Ghodav	Nagrota	Kangra
54.	Sanwal	Tissa	Chamba
55.	Dharampur	Dharampur	Mandi
56.	Chanota	Dharampur	Mandi
57.	Chadihar	Panchrukhi	Kangra
58.	Chek	Panchrukhi	Kangra
59.	Sorta	Karsog	Mandi
60.	Suradvan	Indora	Kangra
61.	Rappad	Indora	Kangra
62.	Dhangil	Kandaghat	Solan
63.	Kangal	Narkanda	Shimla
64.	Badagaon	Narkanda	Shimla
65.	Noni Manjhgaon	Solan	Solan
66.	Dadwa	Dharampur	Solan
67.	Prini	Nagar	Solan
68.	Jarad Bhutti	Kullu	Kullu
69.	Dhaugi	Banjar	Kullu
70.	Jagjit Nagar	Daharmpur	Solan
71.	Shangad	Banjar	Kullu
72.	Palog	Kunihar	Solan
73.	Kundlu	Nalagarh	Shimla
74.	Kashmirpur	Nalagarh	Solan
75.	Racholi	Rampur	Shimla
76.	Lalsa	Rampur	Shimla
77.	Lot	Nirmand	Kullu
78.	Durah	Anni	Kullu
79.	Muhan	Anni	Kullu
80.	Ropa	Anni	Kullu
81.	Tharola	Jubbal Kotkhai	Shimla
82.	Nehra	Basantpur	Shimla
83.	Himri	Basantpur	Shimla
84.	Mandhol	Jubbal Kotkhai	Shimla
85.	Dahrada	Rohru	Shimla
86.	Totu Majhtai	Mashobra	Shimla
87.	Materni	Kunihar	Solan
88.	Koti Vonch	Shilai	Sirmaur
89.	Naya	Shilai	Sirmaur
90.	Drabil	Shilai	Sirmaur
91.	Bahral	Poanta Sahib	Sirmaur
92.	Vikram Bag	Nahan	Sirmaur
93.	Bhogpur	Nalagarh	Solan

94.	Dhagoli	Chhohara	Shimla
95.	Saraha	Pachad	Sirmaur
96.	Dado Deveriya	Pachad	Sirmaur
97.	Khala Kiyar	Sangrah	Sirmaur
98.	Sangrah	Sangrah	Sirmaur
99.	Shiva	Poanta Sahib	Sirmaur
100.	Chamboh	Bamsan	Hamirpur
101.	Dharog	Bamsan	Hamirpur
102.	Bhakeda	Bhoranj	Hamirpur
103.	Bhulswae	Ghumarwin	Bilaspur
104.	Bari Rajadian	Sadar	Bilaspur
105.	Ghandalwin	Ghumarwin	Bilaspur
106.	Dhawas	Chaupal	Shimla
107.	Patta	Bhoranj	Hamirpur
108.	Malyawar	Ghumarwin	Bilaspur
109.	Bohar	Chaupal	Shimla
110.	Tibbi	Hamirpur	Hamirpur
111.	Khay Lohakh Riyan	Hamirpur	Hamirpur
112.	Ladoli	Amb	Una
113.	Choar	Amb	Una
114.	Koserian	Jhandutta	Bilaspur
115.	Salwad	Jhandutta	Bilaspur
116.	Jhabola	Jhandutta	Bilaspur
117.	Shamshi	Kullu	Kullu
118.	Tihra	Bangana	Una
119.	Thada	Bangana	Una
120.	Mavakola	Gagret	Una
121.	Oel	Gagret	Una
122.	Hirah	Haroli	Una
123.	Batuhi	Una	Una
124.	Panoh	Sujanpur Tihra	Hamirpur
125.	Rangad	Sujanpur Tihra	Hamirpur
126.	Lohdar	Bijhri	Hamirpur
127.	Beetan	Haroli	Una
128.	Jalel	Mashobra	Shimla

Municipal Corporation

Sl. No.	Name of Municipal Corporation
1.	Shimla

Municipal Council

Sl. No.	Name of Municipal Council
1.	Kangra
2.	Parwanoo
3.	Baddi
4.	Nahan
5.	Poanta Sahib
6.	Palampur
7.	Santogarh
8.	Naninadevi
9.	Una
10.	Chamba
11.	Nurpur

Nagar Panchayat

Sl. No.	Name of Nagar Panchayat
1.	Gagret
2.	Talai
3.	Joginder Nagar
4.	Daulatpur Chowk

Appendix-4

(Refer paragraph 2.1.1; page 9)

Difference between figures of receipts and expenditure furnished to audit by test-checked GPs and that of uploaded on PRIASoft during 2015-16

(₹ in lakh)

Sl. No.	Name of PRIs	Receipt as per Inspection Report	Receipt uploaded on PRIASoft	Difference	Expenditure as per Inspection Report	Expenditure uploaded on PRIASoft	Difference
1.	GP Alampur	22.36	7.53	14.83	19.3	11.87	7.43
2.	GP Badi	32.02	11.87	20.15	28.92	12.9	16.02
3.	GP Bagli	16.66	10.08	6.58	8.02	8.29	-0.27
4.	GP Baragaon	47.86	17.98	29.88	26.85	1.09	25.76
5.	GP Varto	39.36	14.94	24.42	37.02	24.1	12.92
6.	GP Bathuhi	31.83	15.84	15.99	21.38	15.41	5.97
7.	GP Behral	20.19	2.75	17.44	1.89	5.02	-3.13
8.	GP Bhattala	43.73	20.52	23.21	27.05	17.23	9.82
9.	GP Bhogpur	27.61	40.74	-13.13	22.1	25.02	-2.92
10.	GP Bhulswain	31.86	13.57	18.29	21.72	8.23	13.49
11.	GP Bhuned	74.8	11.43	63.37	63.53	12.07	51.46
12.	GP Bittan	58.45	31.99	26.46	45.57	18.58	26.99
13.	GP Chudhred	37.07	29.93	7.14	28.8	30.19	-1.39
14.	GP Chadiyar	35.75	11.4	24.35	32.22	6.85	25.37
15.	GP Chanota	49.44	7.47	41.97	41.22	2.39	38.83
16.	GP Chimret	46.77	28.19	18.58	33.2	1.35	31.85
17.	GP Chowar	38.24	15.23	23.01	21.15	9.79	11.36
18.	GP Dangeel	34.09	30.95	3.14	35.8	31.67	4.13
19.	GP Dharman	30.69	21.2	9.49	15.58	15.61	-0.03
20.	GP Dhaugi	211.38	173.26	38.12	172.32	149.05	23.27
21.	GP Dhagoli	94.93	9.83	85.1	84.5	7.96	76.54
22.	GP Dado Devariya	36.97	7.05	29.92	36.66	2.99	33.67
23.	GP Dharampur	84.85	73.31	11.54	65.88	65.87	0.01
24.	GP Dharara	57.01	6.41	50.6	50.73	8.71	42.02
25.	GP Dharog	25.38	3.18	22.2	15.66	8.62	7.04
26.	GP Dhwaas	38.45	12.77	25.68	38.48	1.47	37.01
27.	GP Fatehpur	35.31	15.31	20	27.71	14.01	13.7
28.	GP Durah	22.61	20.88	1.73	12.34	15.43	-3.09
29.	GP Ghandalwin	62.67	19.62	43.05	40.55	20.58	19.97
30.	GP Ghodav	38.96	17.36	21.6	34.43	16.4	18.03
31.	GP Guranwad	8.35	1.22	7.13	4.15	0.41	3.74
32.	GP Har	27.79	16.28	11.51	17.08	17.58	-0.5
33.	GP Hatpang	25.51	15.07	10.44	23.5	15.28	8.22
34.	GP Himri	47.61	0.24	47.37	46.84	1.05	45.79
35.	GP Jailal	3.49	6.48	-2.99	8.48	10.05	-1.57
36.	GP Jarad Bhutti	19.37	16.27	3.1	11.87	6.88	4.99

37.	GP Jhabola	45.39	7.64	37.75	31.91	2.3	29.61
38.	GP Jilhan	65.38	3.97	61.41	32.87	30.12	2.75
39.	GP Kassrala	9.92	5.58	4.34	9.92	17.12	-7.2
40.	GP Kalyada	53.41	15.61	37.8	43.22	11.02	32.2
41.	GP Kangal	53.61	24.46	29.15	26.82	1.05	25.77
42.	GP Kashmirpur	70.5	26.54	43.96	9.93	33.98	-24.05
43.	GP Kathog	32.11	22.73	9.38	24.4	14.18	10.22
44.	GP Khalwan	153.88	23.06	130.82	133.02	7.42	125.6
45.	GP Kharota	57.04	20.03	37.01	48.79	15.77	33.02
46.	GP Kona	35.56	27.01	8.55	29.44	27.04	2.4
47.	GP Kulahan	42	11.63	30.37	25.38	4.66	20.72
48.	GP Kundlu	25.03	4.48	20.55	7.32	3.92	3.4
49.	GP Ladholi	53.38	48.21	5.17	28.56	36.74	-8.18
50.	GP Lalsa	24.79	24.99	-0.2	20.38	20.58	-0.2
51.	GP Langna	26.89	23.26	3.63	14.48	13.67	0.81
52.	GP Lokhariya	17	8.45	8.55	5.3	5.04	0.26
53.	GP Lot	34.71	6.47	28.24	22.97	8.85	14.12
54.	GP Malyawar	31.59	15.53	16.06	17.98	7.75	10.23
55.	GP Mandhol	29.27	22.68	6.59	24.31	19.96	4.35
56.	GP Matehad	22.98	18.39	4.59	10.68	9.62	1.06
57.	GP Materni	47.93	26.61	21.32	17.88	22.22	-4.34
58.	GP Mawa kola	24.32	17.6	6.72	12.25	12.86	-0.61
59.	GP Mehandi	24.55	25.09	-0.54	15.41	10.67	4.74
60.	GP Mera	20.02	11.07	8.95	8.48	11.67	-3.19
61.	GP Muhan	81.6	27.85	53.75	20.08	19.84	0.24
62.	GP Nadoli	54.18	20.3	33.88	47.47	20.63	26.84
63.	GP Naya	39.29	12.76	26.53	27.52	3.58	23.94
64.	GP Nehra	30.12	2.99	27.13	24.82	6.81	18.01
65.	GP Oyal	33.37	35.84	-2.47	25.4	25.46	-0.06
66.	GP Pandoh	28.4	22.55	5.85	8.14	11.04	-2.9
67.	GP Palog	21.51	18.89	2.62	4.9	9.07	-4.17
68.	GP Pangna	42.02	58.77	-16.75	19.37	37.9	-18.53
69.	GP Panoh	37.33	23.2	14.13	20.05	18.88	1.17
70.	GP Patta	26.45	2.55	23.9	11.32	0.68	10.64
71.	GP Prini	60.43	25.15	35.28	37.09	17.35	19.74
72.	GP Pulan	21.75	2.41	19.34	15.65	3.53	12.12
73.	GP Racholi	63.03	18.45	44.58	43.35	18.26	25.09
74.	GP Rangarh	27.6	6.16	21.44	13.75	1.87	11.88
75.	GP Ridkamar	32.82	3.97	28.85	26.69	3.15	23.54
76.	GP Ropa	36.52	42.9	-6.38	32.86	29.42	3.44
77.	GP Ropadi	15.93	6.15	9.78	4.66	4.27	0.39
78.	GP Rappad	34.32	33.69	0.63	23.92	31.38	-7.46
79.	GP Shangad	107.11	49.28	57.83	86.56	29.85	56.71
80.	GP Sangrah	21.34	16.96	4.38	20.86	19.73	1.13

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81.	GP Sapeharu	13.75	7.56	6.19	4.16	4.16	0
82.	GP Sarahan	63.81	38.68	25.13	53.81	49.12	4.69
83.	GP Sarota	24.51	25.4	-0.89	7.64	17.41	-9.77
84.	GP Shamshi	30.21	24.18	6.03	11.29	7.5	3.79
85.	GP Shiva	10.39	10	0.39	8.9	7.39	1.51
86.	GP Sojha	21.05	4.93	16.12	9.65	6.02	3.63
87.	GP Surandwa	38.96	13.87	25.09	34.43	4.01	30.42
88.	GP Sakroha	33.63	31.23	2.4	22.14	22.76	-0.62
89.	GP Thachaadar	102.07	29.95	72.12	96.07	22.93	73.14
90.	GP Thada	32.15	22.23	9.92	20.39	24.51	-4.12
91.	GP Tharola	41.72	8.23	33.49	20.13	6.52	13.61
92.	GP Tibbi	29.2	7.57	21.63	21.59	8.42	13.17
93.	GP Tihara	21.4	22.94	-1.54	18.36	21.47	-3.11
94.	GP Troh	66	27	39	35.43	27.9	7.53
95.	GP Totu Majthai	39.66	19.79	19.87	19.9	1.22	18.68
96.	GP Vikrambag	41.71	1.72	39.99	29.15	3.3	25.85
97.	GP Dhar	32.69	21.67	11.02	14.31	14.52	-0.21
98.	GP Chamboh	34.63	1.22	33.41	21.59	5.57	16.02
99.	GP Baire Rajadian	31.86	0.92	30.94	21.72	0.69	21.03
100.	GP Paplal	16.15	7.45	8.7	9.45	7.15	2.3
101.	GP Rit	11.7	10.07	1.63	5.7	6.09	-0.39
102.	GP Laroooh	41.37	24.01	17.36	30.43	18.47	11.96
Total		4154.42	1990.68	2163.74	2874.90	1568.04	1306.86

Appendix-5

(Refer paragraph 2.1.2; page 9)

Non-preparation of cash book in PRIASoft and non-maintenance of assets on National Assets Directory**Gram Panchayats**

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Jilhan	Drang at Padhar	Mandi
2.	Dhar	Sadar Mandi	Mandi
3.	Giyu	Spiti at Kaza	Lahaul & Spiti
4.	Mandhol	Jubbal Kotkhai	Shimla
5.	Kona	Lambagaon	Kangra
6.	Pandoh	Sadar Mandi	Mandi
7.	Alampur	Lambagaon	Kangra
8.	Paplah	Lambagaon	Kangra
9.	Rangad	Sujanpur Tihra	Hamirpur
10.	Panoh	Sujanpur Tihra	Hamirpur
11.	Lohdar	Bijhri	Hamirpur
12.	Ladoli	Amb	Una
13.	Khalvahan	Janjheli	Mandi
14.	Tihra	Bangana	Una
15.	Mavakahola	Gagret	Una
16.	Ropdi	Chauntra	Mandi
17.	Matehar	Chauntra	Mandi
18.	Sakroha	Balh at Nerchowk	Mandi
19.	Oel	Gagret	Una
20.	Thda	Bangana	Una
21.	Chowar	Amb	Una
22.	Langna	Chauntra	Mandi
23.	Sihuni	Nagrota Surian	Kangra
24.	Nadoli	Nagrota Surian	Kangra
25.	Kathog	Drang at Padhar	Mandi
26.	Thachadhar	Jajheli	Mandi
27.	Thakri Matti	Salooni	Chamba
28.	Kangal	Narkanda	Shimla
29.	Badagaon	Narkanda	Shimla
30.	Jarad Bhutti	Kullu	Kullu
31.	Prini	Naggat	Kullu

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
32.	Dhaugi	Banjar	Kullu
33.	Materni	Kunihar	Shimla
34.	Dharada	Rohru	Shimla
35.	Yangpa	Nicchar	Kinnaur
36.	Tharola	Jubbal Kotkhai	Shimla
37.	Kosariyan	Jhandutta	Bilaspur
38.	Salwad	Jhandutta	Bilaspur
39.	Sanwal	Tissa	Chamba
40.	Rajera	Mehla	Chamba
41.	Poolan	Bharmour	Chamba
42.	Racholi	Rampur	Shimla
43.	Balera	Bhattiyat	Chamba
44.	Panjey	Salooni	Chamba
45.	Sangdah	Sangdah	Sirmaur
46.	Dhagoli	Chhohara	Shimla
47.	Totu Majhtai	Mashobra	Shimla
48.	Bhogpur	Nalagarh	Solan
49.	Kulhan	Nurpur	Kangra
50.	Vikram Bag	Nahan	Sirmaur
51.	Rit	Lambagaon	Kangra
52.	Malyawar	Ghumarwin	Bilaspur
53.	Patta	Bhoranj	Hamirpur
54.	Bhulswae	Ghumarwin	Bilaspur
55.	Ghandalwin	Ghumarwin	Bilaspur
56.	Dharog	Bamsan	Hamirpur
57.	Bhakeda	Bhoranj	Hamirpur
58.	Shangher	Banjar	Kullu
59.	Hatpang	Fatehpur	Kangra
60.	Chamboh	Bamsan	Hamirpur
61.	Dado Deveriya	Pachad	Sirmaur
62.	Khala Kiyar	Sangrah	Sirmaur
63.	Sarahan	pachhad	Sirmaur
64.	Shiva	Poanta sahib	Sirmaur
65.	Baloth	Mehla	Chamba
66.	Thalli	Tissa	Chamba

Appendix-6

(Refer paragraph 2.1.3; page 10)

Non-maintenance of records by the Panchayati Raj Institutions

Zila Parishad

Sl. No.	Name of Zila Parishad
1.	Keylong

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Bhogpur	Nalagarh	Solan
2.	Tutu Majthai	Mashobra	Shimla
3.	Yangpa	Nicchar	Kinnaur
4.	Materni	Kunihar	Solan
5.	Giyu	Spiti at Kaza	Lahual & Spiti
6.	Nehra	Basantpur	Shimla
7.	Himri	Basantpur	Shimla
8.	Vikram Bag	Nahan	Sirmaur
9.	Drabil	Shilai	Sirmaur
10.	Bahral	Paonta Sahib	Sirmaur
11.	Naya	Shilai	Sirmaur
12.	Kona	Lambagaon	Kangra
13.	Pandoh	Sadar Mandi	Mandi
14.	Dhar	Sadar Mandi	Mandi
15.	Alampur	Lambagaon	Kangra
16.	Kulahan	Nurpur	Kangra
17.	Rit	Lambagaon	Kangra
18.	Malyavar	Ghumarwin	Bilaspur
19.	Patta	Bhoranj	Hamirpur
20.	Paplah	Lambagaon	Kangra
21.	Laroooh	Fatehpur	Kangra
22.	Bhulswanye	Ghumarwin	Bilaspur
23.	Ghandalwin	Ghumarwin	Bilaspur
24.	Dharog	Bamsan	Hamirpur
25.	Bhakeda	Bhoranj	Hamirpur
26.	Koserian	Jhandutta	Bilaspur
27.	Rappad	Indora	Kangra
28.	Jalel	Mashobra	Shimla
29.	Rangad	Sujanpur Tihra	Hamirpur
30.	Panoh	Sujanpur Tihra	Hamirpur
31.	Jilhan	Drang at Padhar	Mandi
32.	Dharman	Baijnath	Kangra
33.	Lohdar	Bijhari	Hamirpur
34.	Ladoli	Amb	Una
35.	Palog	Kunihar	Solan
36.	Lot	Nirmand	Kullu
37.	Lalsa	Rampur	Shimla
38.	Troh	Balh at Nerchowk	Mandi

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
39.	Surdwan	Indora	Kangra
40.	Dhagoli	Chhohara	Shimla
41.	Tihra	Bangana	Una
42.	Mva Kaholan	Gagret	Una
43.	Ropri	Chauntra	Mandi
44.	Matehar	Chauntra	Mandi
45.	Sakroha	Balh at Nerchowk	Mandi
46.	Oel	Gagret	Una
47.	Thda	Bangana	Una
48.	Shanghar	Banjar	Kullu
49.	Dhrampur	Dharmpur	Mandi
50.	Sanwal	Tissa	Chamba
51.	Sapedu	Baijnath	Kangra
52.	Chowar	Amb	Una
53.	Langna	Chauntra	Mandi
54.	Sihuni	Nagrota Surian	Kangra
55.	Nadholi	Nagrota Surian	Kangra
56.	Hatpang	Fatehpur	Kangra
57.	Har	Pragpur	Kangra
58.	Nain	Baijnath	Kangra
59.	Guranwad	Pragpur	Kangra
60.	Chadiyaar	Panchrukhi	Kangra
61.	Chudhred	Pragpur	Kangra
62.	Kathog	Drang at Padhar	Mandi
63.	Poolan	Bharmour	Chamba
64.	Kundlu	Nalagarh	Solan
65.	Chamboh	Basman (Tauni Devi)	Hamirpur
66.	Sangrah	Sangrah	Sirmaur
67.	Dado Devariya	Pachhad	Sirmaur
68.	Khala Kyar	Sangrah	Sirmaur
69.	Sarahan	Pachhad	Sirmaur
70.	Shiva	Paonta Sahib	Sirmaur
71.	Dhangil	Kandaghat	Solan
72.	Thakri Matti	Salooni	Chamba
73.	Panjai	Salooni	Chamba
74.	Kangal	Narkanda	Shimla
75.	Thalli	Tissa	Chamba
76.	Dadwa	Dharmpur	Solan
77.	Badagaon	Narkanda	Shimla
78.	Nauni Manjhgaon	Solan	Solan
79.	Jarad bhutti	Kullu	Kullu
80.	Prini	Naggar	Kullu
81.	Dhaugi	Banjar	Kullu

Source: Audit findings.

Appendix-7

(Refer paragraph 2.1.5; 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 Samities

(₹ in lakh)

Sl. No.	Name of Panchayat Samities	District	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
1.	Amb	Una	48.03	141.28	93.25
2.	Chamba	Chamba	93.37	113.90	20.53
3.	Pragpur	Kangra	82.39	118.51	36.12
Total (i)			223.79	373.69	149.90

Gram Panchayats

Sl. No.	Name of Gram Panchayats	Block	District	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
1.	Jagjit Nagar	Dharampur	Solan	16.25	16.26	0.01
2.	Ghodav	Nagrota Bagwan	Kangra	4.41	4.53	0.12
3.	Kangal	Narkanda	Shimla	22.04	22.29	0.25
Total (ii)			42.70	43.08	0.38	
Grand Total (i) and (ii)			266.49	416.77	150.28	

Source: Figures supplied by the test-checked units.

2. Cases where cash book shows less balance than bank pass book

Zila Parishad

(₹ in lakh)

Sl. No.	Name of Zila Parishad	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
1.	Kangra	4,113.69	2,278.48	1,835.21
2.	Keylong	53.98	33.89	20.09
Total (i)		4,167.67	2,312.37	1,855.30

Panchayat Samities

Sl. No.	Name of Panchayat Samities	District	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
1.	Kunihar	Solan	107.42	34.66	72.76
Total (ii)			107.42	34.66	72.76

Gram Panchayats

Sl. No.	Name of Gram Panchayats	Block	District	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
1.	Vikram Bag	Nahan	Sirmaur	4.14	0.52	3.62
2.	Drabil	Shilai	Sirmaur	6.22	1.78	4.44
3.	Jalel	Mashobra	Shimla	13.17	13.06	0.11
4.	Kulahan	Nurpur	Kangra	0.78	0.17	0.61
5.	Lohdar	Bijhdi	Hamirpur	1.38	1.18	0.20
6.	Ladoli	Amb	Una	24.81	13.06	11.75

Sl. No.	Name of Gram Panchayats	Block	District	Balance as per Bank Pass Book on 31 March 2016	Balance as per Cash Book on 31 March 2016	Difference
7.	Khyah Loha Khariya	Hamirpur	Hamirpur	4.60	4.42	0.18
8.	Ridkamar	Rait	Kangra	6.16	5.79	0.37
9.	Sojha	Sundernagar	Mandi	11.40	0.04	11.36
10.	Barto	Sundernagar	Mandi	6.04	5.41	0.63
11.	Sorta	Karsog	Mandi	9.31	8.87	0.44
12.	Dhagoli	Chohhara	Shimla	10.37	0.54	9.83
13.	Shanghar	Banjar	Kullu	8.66	0	8.66
14.	Maira	Fatehpur	Kangra	0.61	0.30	0.31
15.	Sanwal	Tissa	Chamba	14.78	0.04	14.74
16.	Poolan	Bharmor	Chamba	5.88	0.12	5.76
17.	Dado Deveriya	Pachhaad	Sirmaur	2.45	0.05	2.40
18.	Mahdi	Karsog	Mandi	27.95	0	27.95
19.	Shiva	Poanta Sahib	Sirmaur	4.65	0.40	4.25
20.	Pangna	Karsog	Mandi	22.65	21.05	1.60
21.	Thakri Matthi	Salooni	Chamba	9.92	0.21	9.71
22.	Prini	Naggar	Kullu	26.57	0	26.57
23.	Panjej	Salooni	Chamba	17.14	0.02	17.12
24.	Badagaon	Narkanda	Shimla	28.75	25.72	3.03
25.	Jarad Bhutti	Kullu	Kullu	17.07	0	17.07
26.	Thalli	Tissa	Chamba	5.30	0.27	5.03
Total (iii)				290.76	103.02	187.74
Grand Total (i), (ii) and (iii)				4,565.85	2,450.05	2,115.70

Summary of Difference between cash book and bank pass book

Sl. No.	Kind of Unit	Number of Units	Difference between cash book and bank pass book
1.	Zila Parishad	2	1,855.30
2.	Panchayat Samiti	4	222.66
3.	Gram Panchayat	29	188.12
Total		35	2,266.08

Source: Figures supplied by the test-checked units.

Appendix-8

(Refer paragraph 2.1.6; page 11)

Non-conducting of physical verification

Zila Parishad

Sl. No.	Name of Zila Parishad
1.	Kangra

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Yangpa	Nicchar	Kinnaur
2.	Giyu	Lahual & Spiti	Lahual & Spiti
3.	Nehra	Basantpur	Shimla
4.	Himri	Basantpur	Shimla
5.	Koti bonch	Shillai	Sirmaur
6.	Bhogpur	Nalagarh	Solan
7.	Vikrambag	Nahan	Sirmaur
8.	Drabil	Shillai	Sirmaur
9.	Bahral	Poanta Sahib	Sirmaur
10.	Naya	Shillai	Sirmour
11.	Kona	Lambagon	Kangra
12.	Dhavas	Chopal	Shimla
13.	Alampur	Lambagaon	Kangra
14.	Bohar	Chopal	Shimla
15.	Kulahan	Nurpur	Kangra
16.	Rit	Lambagaon	Kangra
17.	Malyavar	Ghumarwin	Bilaspur
18.	Patta	Bhoranj	Hamirpur
19.	Paplah	Lambagaon	Kangra
20.	Laroooh	Fatehpur	Kangra
21.	Bhulswaye	Ghumarwin	Bilaspur
22.	Ghandalwin	Ghumarwin	Bilaspur
23.	Bari Rajadian	Sadar	Bilaspur
24.	Dharog	Bamsan (Tauni Devi)	Hamirpur
25.	Bhekda	Bhoranj	Hamirpur
26.	Jalel	Mashobra	Shimla
27.	Dharman	Baijnath	Kangra
28.	Khyah Lohakharian	Hamirpur	Hamirpur
29.	Palog	Kunihar	Solan

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
30.	Durah	Nirmand	Kullu
31.	Lalsa	Rampur	Shimla
32.	Dhagoli	Chhohara	Shimla
33.	Maira	Fatehpur	Kangra
34.	Bari	Fatehpur	Kangra
35.	Dharampur	Dharampur	Mandi
36.	Sapedu	Baijnath	Kangra
37.	Chowar	Amb	Una
38.	Sihuni	Nagrota Surian	Kangra
39.	Nadoli	Nagrota Surian	Kangra
40.	Hatpang	Fatehpur	Kangra
41.	Haar	Pragpur	Kangra
42.	Nain	Baijnath	Kangra
43.	Guranwad	Pragpur	Kangra
44.	Kharota	Fatehpur	Kangra
45.	Chudhred	Pragpur	Kangra
46.	Jagjitnagar	Dharampur	Solan
47.	Kashmirpur	Nalagarh	Solan
48.	Kundlu	Nalagarh	Solan
49.	Chamboh	Bamsan (Tauni Devi)	Hamirpur
50.	Sangrah	Sangrah	Sirmaur
51.	Dado Deveriya	Pacchad	Sirmaur
52.	Khala Kiyar	Sangrah	Sirmaur
53.	Srahan	Pacchad	Sirmaur
54.	Mehdi	Karsog	Mandi
55.	Shiva	Poanta Sahib	Sirmaur
56.	Dhangil	Kandaghat	Solan
57.	Kangal	Narkanda	Shimla
58.	Badagaon	Narkanda	Shimla
59.	Prini	Naggar	Kullu
60.	Dhaugi	Banjar	Kullu

Appendix-9

(Refer paragraph 2.1.7; page 11)

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

Gram Panchayats

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Period of Purchase	Amount
1.	Koti Bonch	Shillai	Sirmaour	2013-2015	4.72
2.	Rappad	Indora	Kangra	2012-2016	2.09
3.	Koserian	Jhandutta	Bilaspur	2012-2015	0.33
4.	Bhulswaye	Ghumrwin	Bilaspur	2011-2016	2.92
5.	Malyawar	Ghumrwin	Bilaspur	2015-2016	1.12
6.	Rit	Lambagaon	Kangra	2011-2015	2.05
7.	Alampur	Lambagaon	Kangra	2011-2015	3.40
8.	Dhar	Sadar Mandi	Mandi	2010-2013	1.26
9.	Paplah	Lambagaon	Kangra	2012-2015	3.15
10.	Pandoh	Sadar Mandi	Mandi	2011-2015	1.36
11.	Kona	Lambagaon	Kangra	2012-2016	6.61
12.	Naya	Shillai	Sirmaur	2015-2016	1.91
13.	Jilhan	Drang at Padhar	Mandi	2013-2015	1.02
14.	Lohdar	Bijhri	Hamirpur	2012-2014	2.04
15.	Channota	Dharampur	Mandi	2012-2015	0.82
16.	Tihra	Bangana	Una	2011-2012	3.32
17.	Khalwahan	Janjheli	Mandi	2011-2012	1.86
18.	Troh	Balh at Ner Chowk	Mandi	2011-2014	2.03
19.	Sorta	Karsog	Mandi	2011-2016	0.17
20.	Chek	Panchrukhi	Kangra	2011-2013	0.81
21.	Ropdi	Chauntra	Mandi	2011-2014	4.68
22.	Matehar	Chauntra	Mandi	2011-2016	12.04
23.	Sakroha	Balh	Mandi	2013-2014	1.49
24.	Oel	Gagret	Una	2011-2015	8.93
25.	Nauni Manjhgaon	Solan	Solan	2010-2016	14.03
26.	Pangna	Karsog	Mandi	2013-2016	6.44
27.	Chimret	Udaipur	Lahual & Spiti	2011-2016	14.94
28.	Shiva	Poanta Sahib	Sirmaur	2011-2016	1.14
29.	Saraha	Pacchad	Sirmaur	2015-2016	7.17
30.	Dado Deveryia	Pacchad	Sirmaur	2011-2016	3.10
31.	Sangrah	Sangrah	Sirmaur	2011-2016	5.35
32.	Kathog	Drang at Padhar	Mandi	2011-2012	2.75
33.	Chadiyar	Panchrukhi	Kangra	2011-2016	0.25
34.	Gurenwad	Pragpur	Kangra	2011-2015	3.03
35.	Nain	Baijnath	Kangra	2011-2015	1.90
36.	Nadholi	Nagraota Surian	Kangra	2012-2015	3.89
37.	Sihuni	Nagraota Surian	Kangra	2012-2016	2.48
38.	Langna	Chauntra	Mandi	2012-2014	2.54
39.	Dharampur	Dharampur	Mandi	2011-2016	0.50
Total					139.64

Appendix-10

(Refer paragraph 2.2.1; page 12)

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

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount
1.	Sapedu	Baijnath	Kangra	0.05
2.	Jalel	Mashobra	Shimla	0.35
3.	Materni	Kunihar	Solan	0.10
4.	Giyu	Spiti at Kaza	Lahaul & Spiti	0.11
5.	Nehra	Basantpur	Shimla	0.03
6.	Vikrambag	Nahan	Sirmaur	0.11
7.	Naaya	Shilai	Sirmaur	0.32
8.	Dhawas	Chaupal	Shimla	0.27
9.	Pandoh	Sadar Mandi	Mandi	0.43
10.	Dhar	Sadar Mandi	Mandi	0.26
11.	Bohar	Chaupal	Shimla	0.72
12.	Kulahan	Nurpur	Kangra	0.10
13.	Malyavar	Ghumarwin	Bilaspur	1.08
14.	Bhulswaye	Ghumarwin	Bilaspur	0.68
15.	Ghandalwin	Ghumarwin	Bilaspur	0.30
16.	Beri Rajadian	Sadar Mandi	Mandi	0.22
17.	Koserian	Jhandutta	Bilaspur	0.06
18.	Rappad	Indora	Kangra	0.14
19.	Bhatlla	Dharamhala	Kangra	0.46
20.	Kalyada	Rait	Kangra	0.22
21.	Ridkamar	Rait	Kangra	0.02
22.	Jilhan	Drang at Padhar	Mandi	0.06
23.	Dharman	Baijnath	Kangra	0.05
24.	Beetan	Haroli	Una	0.31
25.	Shamshi	Kullu	Kullu	0.07
26.	Chanota	Dharamapur	Mandi	0.39
27.	Khyah Lohakharian	Hamirpur	Hamirpur	0.32
28.	Tihra	Bangana	Una	0.21
29.	Lot	Nirmand	Kullu	0.42
30.	Durah	Nirmand	Kullu	0.04
31.	Sojha	Sunder Nagar	Mandi	0.14
32.	Barto	Sunder Nagar	Mandi	0.21
33.	Chek	Panchrukhi	Kangra	0.21
34.	Surdwa	Indora	Kangra	0.71
35.	Dhagoli	Chhohara	Shimla	0.25
36.	Hirah	Haroli	Una	0.29
37.	Badi	Fatehpur	Kangra	1.56
38.	Maira	Fatehpur	Kangra	0.76

39.	Shangher	Banjar	Kullu	0.04
40.	Oel	Gagret	Una	0.13
41.	Ropri	Chauntra	Mandi	0.21
42.	Mawa Kahola	Gagret	Una	0.33
43.	Salwad	Jhandutta	Bilaspur	1.05
44.	Dharampur	Dharampur	Mandi	0.69
45.	Sanwal	Tissa	Chamba	0.35
46.	Langna	Chauntra	Mandi	0.82
47.	Nadholi	Nagrota Surian	Kangra	0.29
48.	Hatpang	Fatehpur	Kangra	0.03
49.	Haar	Pragpur	Kangra	0.09
50.	Bagli	Dharamshala	Kangra	0.17
51.	Nain	Baijnath	Kangra	0.33
52.	Gurnwad	Pragpur	Kangra	0.30
53.	Kharota	Fatehpur	Kangra	0.17
54.	Chudhred	Pragpur	Kangra	0.13
55.	Ghodab	Nagrota Banwan	Kangra	0.12
56.	Bhuned	Nagrota Banwan	Kangra	0.81
57.	Kathog	Drang at Padhar	Mandi	0.18
58.	Poolan	Bharmour	Chamba	0.33
59.	Kundlu	Nalagarh	Solan	0.08
60.	Thachadhar	Janjheli	Mandi	0.14
61.	Dado Devrian	Pachhad	Sirmaur	0.11
62.	Mehdi	Karsog	Mandi	0.03
63.	Chimrat	Udaipur	Lahual & Spiti	0.06
64.	Pangna	Karsog	Mandi	0.30
65.	Bloth	Mehla	Chamba	0.18
66.	Rajera	Mehla	Chamba	0.36
67.	Raipur	Bhattiyat	Chamba	0.12
68.	Balera	Bhattiyat	Chamba	0.19
69.	Hobar	Bhattiyat	Chamba	0.19
70.	Thakri Matthi	Salooni	Chamba	0.37
71.	Panjai	Salooni	Chamba	0.19
72.	Kangal	Narkanda	Shimla	0.23
73.	Thalli	Tissa	Chamba	0.21
74.	Dadwa	Dharampur	Solan	0.44
75.	Badagaon	Narkanda	Shimla	0.25
76.	Nauni Majhgaon	Solan	Solan	0.20
77.	Jarad Bhutti	Kullu	Kullu	0.17
78.	Prini	Naggur	Kullu	0.38
Total				22.80

Source: Figures supplied by the test-checked units.

Appendix-11

(Refer paragraph 2.2.2; page 12)

Details of outstanding rent of shops

Zila Parishad

(₹ in lakh)

Sl. No.	Name of Zila Parishads/ Panchayat Samities/Gram Panchayats	Period	Number of shops	Amount
1.	Kullu	2014-2016	9	1.18
2.	Kinnaur at Keylong	2012-2016	6	0.56
3.	Kangra	2014-2016	8	2.09
Total (i)			23	3.83

Panchayat Samities

1.	Bamsan	2014-2016	2	0.58
2.	Chamba	2014-2017	2	0.19
3.	Pragpur	2002-2016	9	2.80
Total (ii)			13	3.57

Gram Panchayats

Sl. No.	Name of Gram Panchayats	Name of Block	Name of District	Period	Number of shops	Amount
1.	Fatehpur	Fatehpur	Kangra	1989-2016	6	0.89
2.	Dhagoli	Chhohara	Shimla	2008-2016	1	0.25
3.	Chadiyar	Panchrukhi	Kangra	2010-2017	4	0.09
4.	Sangrah	Sangrah	Sirmaur	2011-2016	12	1.90
5.	Sarahan	Pachhad	Sirmaur	2011-2016	4	0.31
6.	Hobar	Bhattiyat	Chamba	2013-2016	1	0.17
7.	Badagaon	Narkanda	Shimla	2013-2016	4	0.21
8.	Rappad	Indora	Kangra	2010-2016	12	0.07
9.	Thachadhar	Janjehli	Mandi	2015-2016	1	0.02
Total (iii)					45	3.91
Grand Total (i), (ii) and (iii)					81	11.31

Source: Figures supplied by the test-checked units.

Appendix-12

(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.	Name of Gram Panchayat	Name of Block	Name of District	Number of Towers	Year of installation	Amount
1.	Materni	Kunihar	Solan	1	2006-07	0.25
2.	Giyu	Spiti at Kaza	Lahual & Spiti	1	2011-12	0.12
3.	Tharola	Jubbal Kotkhai	Shimla	6	2008-09	1.17
4.	Dharada	Rohru	Shimla	1	2008-16	0.20
5.	Himri	Basantpur	Shimla	2	2006-13	0.35
6.	Mandhol	Jubbal Kotkhai	Shimla	1	2008-09	0.20
7.	Naya	Shillai	Sirmaur	1	2010-11	0.15
8.	Kona	Lambagaon	Kangra	1	2009-10	0.17
9.	Dhar	Sadar Mandi	Mandi	7	2003-07	1.02
10.	Bohar	Chaupal	Shimla	1	2009-10	0.05
11.	Ghandalwin	Ghumarwin	Bilaspur	3	2007-09	0.54
12.	Jalel	Mashobra	Shimla	1	2015-16	0.04
13.	Fatehpur	Fatehpur	Kangra	3	2004-08	0.40
14.	Batuhi	Una	Una	2	2009-16	0.17
15.	Betan	Haroli	Una	1	2008-09	0.08
16.	Shamshi	Kullu	Kullu	1	2008-09	0.06
17.	Lot	Nirmand	Kullu	3	2006-12	0.52
18.	Muhan	Anni	Kullu	1	2009-10	0.17
19.	Durah	Nirmand	Kullu	3	2010-13	0.16
20.	Kasarla	Balh	Mandi	1	2008-09	0.20
21.	Troh	Balh at Mandi	Mandi	1	2007-08	0.22
22.	Sorta	Karsog	Mandi	2	2007-14	0.24
23.	Surdwan	Indora	Kangra	1	2008-09	0.20
24.	Sakroha	Balh	Mandi	1	2008-09	0.20
25.	Shangher	Banjar	Kullu	1	2009-10	0.03
26.	Dharampur	Dharampur	Mandi	1	2010-11	0.15
27.	Bagli	Dharamshala	Kangra	1	2011-16	0.02
28.	Poolan	Bharmour	Chamba	1	2006-07	0.12
29.	Kundlu	Nalagarh	Solan	2	2005-06	0.58
30.	Chamboh	Bamsan	Hamirpur	1	2007-08	0.05
31.	Sangrah	Sangrah	Sirmaur	2	2005-09	0.47
32.	Khala Kiyar	Sangrah	Sirmaur	2	2006-08	0.44
33.	Sarahan	Pacchad	Sirmaur	4	2006-08	1.08
34.	Baloth	Mehla	Chamba	1	2009-10	0.18
35.	Raipur	Bhattiyat	Chamba	1	2013-14	0.02
36.	Hobar	Bhattiyat	Chamba	1	2013-14	0.10
37.	Panjai	Salooni	Chamba	3	2007-09	0.42
38.	Thalli	Tissa	Chamba	1	2009-10	0.11
39.	Badagaon	Narkanda	Shimla	2	2004-06	0.62
40.	Nauni Manjhgaon	Solan	Solan	1	2010-11	0.15
41.	Jaradbhutti	Kullu	Kullu	6	2006-13	0.51
42.	Prini	Naggar	Kullu	3	2005-14	0.32
Total				80		12.25

Source: Figures supplied by the test-checked units.

Appendix-13

(Refer paragraph 2.3.1; page 13)

Details of blocking of funds due to non-start of works

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expend-iture	Amount
1.	Channota	Mandi	2011-12	1	0.20	-	0.20
2.	Jhabola	Bilaspur	2010-11	1	0.52	-	0.52
3.	Vikrambag	Sirmaur	2015-16	2	2.25	-	2.25
4.	Drabil	Sirmaur	2015-16	1	2.00	-	2.00
5.	Aalampur	Kangra	2015-16	2	1.25	-	1.25
6.	Rit	Kangra	2006-07	3	0.50	-	0.50
7.	Paplah	Kangra	2010-16	3	1.44	-	1.44
8.	Totu Majthai	Shimla	2014-15	8	7.00	-	7.00
9.	Himri	Shimla	2014-16	7	11.79	-	11.79
10.	Giyu	Spiti at Kaza	2015-16	3	3.50	-	3.50
11.	Koserian	Bilaspur	2011-12	1	1.00	-	1.00
12.	Mehndi	Mandi	2010-11	1	1.00	-	1.00
13.	Sanwal	Chamba	2010-15	8	2.11	-	2.11
14.	Chowar	Una	2015-16	4	3.50	-	3.50
15.	Sihuni	Kangra	2015-16	18	8.65	-	8.65
16.	Nadholi	Kangra	2012-15	3	2.40	-	2.40
17.	Hatpang	Kangra	2013-14	-	0.93	-	0.93
18.	Racholi	Shimla	2014-15	1	1.00	-	1.00
19.	Kundlu	Solan	2012-15	3	0.65	-	0.65
20.	Chamoh	Hamirpur	2014-15	1	1.50	-	1.50
21.	Dado Devrian	Sirmaur	2015-16	4	5.00	-	5.00
22.	Badagaon	Shimla	2013-14	2	2.00	-	2.00
23.	Bhulswaye	Bilaspur	2015-16	6	5.11	-	5.11
24.	Malyawar	Bilaspur	--	1	1.21	-	1.21
25.	Bahral	Sirmaur	2012-13	1	0.30	-	0.30
26.	Baire Razadian	Mandi	2015-16	5	3.50	-	3.50
27.	Laroooh	Kangra	2014-15	-	1.26	-	1.26
28.	Salwar	Bilaspur	2014-15	1	3.40	-	3.40
Total				91	74.97		74.97

Source: Figures supplied by the test-checked units.

Appendix-14

(Refer paragraph 2.3.2; page 13)

Details of blocking of funds due to non-completion of works

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Saraha	Sirmaur	2015-16	9	11.25	7.92	3.33
2.	Dharman	Kangra	2015-16	1	2.50	1.60	0.90
3.	Nain	Kangra	2015-16	-	22.32	7.98	14.34
4.	Hirah	Una	2014-15	1	8.00	6.00	2.00
5.	Nehra	Shimla	2010-13	2	2.99	1.52	1.47
6.	Himri	Shimla	2010-11	1	1.47	0.75	0.72
7.	Koti Bonch	Sirmaur	2012-16	8	34.07	27.14	6.93
8.	Drabil	Sirmaur	2015-16	7	11.31	4.18	7.13
9.	Baire Rajadian	Bilaspur	2015-16	10	8.20	3.99	4.21
10.	Ghandalwin	Bilaspur	2011-13	2	1.20	0.19	1.01
11.	Bhulswaye	Bilaspur	2015-16	9	17.81	9.12	8.69
12.	Aalampur	Kangra	2015-16	1	0.60	0.11	0.49
13.	Kona	Kangra	2013-14	2	10.97	2.09	8.88
14.	Naya	Sirmaur	2012-16	8	26.70	15.73	10.97
15.	Bahral	Sirmaur	2011-13	2	1.75	0.81	0.94
16.	Bhogpur	Solan	2014-15	3	3.08	1.40	1.68
17.	Chowar	Una	2015-16	3	8.61	0.60	8.01
18.	Sihuni	Kangra	2015-16	1	0.70	0.08	0.62
19.	Haar	Kangra	2015-16	-	37.96	13.45	24.51
20.	Gurenwar	Kangra	2011-14	2	0.77	0.20	0.57
21.	Kharota	Kangra	2013-14	1	1.50	1.00	0.50
22.	Sangrah	Sirmaur	2013-16	5	22.67	21.20	1.47
23.	Khala Kyar	Sirmaur	2014-16	10	16.75	13.51	3.24
24.	Mehndi	Mandi	2012-15	5	15.21	13.47	1.74
25.	Shiva	Sirmaur	2013-15	6	10.67	6.36	4.31
26.	Dadwa	Solan	2011-15	5	9.50	6.41	3.09
27.	Yangpa	Kinnaur	2013-15	7	29.99	21.38	8.62
28.	Boher	Shimla	2014-15	1	0.75	0.38	0.37
29.	Badi	Kangra	2013-15	-	6.02	3.23	2.79
30.	Bhakeda	Hamirpur	2014-16	1	1.00	0.33	0.67
31.	Totu Majthai	Shimla	2010-16	5	3.82	1.51	2.31
32.	Dharog	Hamirpur	2013-16	1	0.77	0.19	0.58
33.	Palog	Solan	2011-16	4	7.80	0.66	7.14
Total				123	338.71	194.49	144.23

Appendix-15

(Refer paragraph 2.3.3; page 14)

Details of blocking of funds under 13th Finance Commission

Zila Parishad

(₹ in lakh)

Sl. No.	Name of Zila Parishad	Period	Receipt	Expenditure	Balance
1.	Solan	2013-2016	1,230.62	1,132.00	98.62
Total (i)			1,230.62	1,132.00	98.62

Panchayat Samities

Sl. No.	Name of Panchayat Samities	District	Period	Receipt	Expenditure	Balance
1.	Kunihar	Solan	2013-2016	155.46	127.97	27.49
2.	Amb	Una	2013-2016	48.88	38.59	10.29
3.	Bamsan at Tauni Devi	Hamirpur	2013-2016	16.71	14.02	2.69
Total (ii)				221.05	180.58	40.47

Gram Panchayats

Sl. No.	Name of Gram Panchayats	Block	District	Period	Receipt	Expenditure	Balance
1.	Palog	Kunihar	Solan	2011-16	6.64	1.96	4.68
2.	Dhagoli	Chohhara	Shimla	2011-16	6.04	5.59	0.45
3.	Bhakeda	Bhoranj	Hamirpur	2011-16	13.26	8.81	4.45
4.	Baire Razadian	Sadar	Mandi	2011-16	9.13	6.26	2.87
5.	Ghandalwin	Ghumarwin	Bilaspur	2011-16	9.30	6.23	3.07
6.	Bhulswaye	Ghumarwin	Bilaspur	2011-16	2.51	1.96	0.55
7.	Kona	Lambagaon	Kangra	2013-16	18.62	15.08	3.54
8.	Naya	Shillai	Sirmaur	2011-16	7.39	3.79	3.60
9.	Bahral	Paonta Sahib	Sirmaur	2011-16	3.96	3.52	0.44
10.	Drabil	Shillai	Sirmaur	2011-16	8.21	7.78	0.43
11.	Vikrambag	Nahan	Sirmaur	2011-15	2.81	2.30	0.51
12.	Bhogpur	Nalagarh	Solan	2011-16	8.59	7.40	1.19
13.	Koti Bonch	Shillai	Sirmaur	2011-16	7.27	5.95	1.32
14.	Materni	Kunihar	Solan	2011-16	24.93	16.19	8.74

Sl. No.	Name of Gram Panchayats	Block	District	Period	Receipt	Expenditure	Balance
15.	Shangher	Banjar	Kullu	2011-16	2.15	1.74	0.41
16.	Ropri	Chontra	Mandi	2011-16	2.07	0.52	1.55
17.	Matehad	Chontra	Mandi	2011-16	2.22	0.39	1.83
18.	Noni Manjhgaon	Solan	Solan	2013-16	1.49	0.37	1.12
19.	Panjai	Salooni	Chamba	2011-16	3.19	0.86	2.33
20.	Thakri Matthi	Salooni	Chamba	2011-16	6.99	3.17	3.82
21.	Thalli	Tissa	Chamba	2011-16	5.11	3.40	1.71
22.	Baloth	Mehla	Chamba	2011-16	2.04	1.63	0.41
23.	Pangna	Karsog	Mandi	2011-16	3.32	1.14	2.18
24.	Chimret	Udaipur	Lahual & Spiti	2011-16	1.91	0.44	1.47
25.	Mehdi	Karsog	Mandi	2011-16	5.08	0.45	4.63
26.	Dado Deveriya	Pachhad	Sirmaur	2013-16	2.82	1.83	0.99
27.	Sangdah	Sangdah	Sirmaur	2011-16	5.56	3.69	1.87
28.	Chmboh	Bamsan	Hamirpur	2011-16	9.72	6.56	3.16
29.	Kundlu	Nalagrah	Solan	2011-16	14.53	1.66	12.87
30.	Kashmirpur	Nalagarh	Solan	2011-16	4.63	4.51	0.12
31.	Poolan	Bharmour	Chamba	2011-16	1.85	0.38	1.47
32.	Kathog	Drang at Padhar	Mandi	2011-16	2.07	1.82	0.25
33.	Nadholi	Nagrota Suriyan	Kangra	2013-16	2.19	1.55	0.64
34.	Jagjit Nagar	Daharampur	Solan	2014-16	1.38	1.10	0.28
35.	Jarad Bhutti	Kullu	Kullu	2011-16	4.59	3.38	1.21
36.	Dhaugi	Banjar	Kullu	2011-16	8.77	7.34	1.43
37.	Prini	Kullu	Naggur	2011-16	3.01	1.10	1.91
Total (iii)					225.35	141.85	83.50
Grand Total (i), (ii) and (iii)					1,677.02	1,454.43	222.59

Source: Figures supplied by the test-checked units.

Appendix-16

(Refer paragraph 2.3.4 (i) and (ii); page 15)

Details of blocking of funds under 14th Finance Commission

Development works not started

(₹ in lakh)

Sl. No.	Name of Gram Panchayats	Block	District	Period	Receipt	Expenditure	Balance
1.	Shiva	Paonta Sahib	Sirmaur	2015-16	5.19	-	5.19
2.	Kathog	Drang at Padhar	Mandi	2015-16	4.38	-	4.38
3.	Chamboh	Bamsan (Tauni Devi)	Hamirpur	2015-16	7.77	-	7.77
4.	Sangdah	Sangdah	Sirmaur	2015-16	8.60	-	8.60
5.	Dado Deveriya	Pacchad	Sirmaur	2015-16	8.68	-	8.68
6.	Khala Kyar	Sangrah	Sirmaur	2015-16	12.65	-	12.65
7.	Sarahan	Pacchad	Sirmaur	2015-16	4.60	-	4.60
8.	Mehndi	Karsog	Mandi	2015-16	5.90	-	5.90
9.	Chowar	Amb	Una	2015-16	8.38	-	8.38
10.	Langnaa	Chauntra	Mandi	2015-16	6.88	-	6.88
11.	Sihuni	Nagrota Surian	Kangra	2015-16	8.17	-	8.17
12.	Nadholi	Nagrota Surian	Kangra	2015-16	10.08	-	10.08
13.	Hatpang	Fatehpur	Kangra	2015-16	5.98	-	5.98
14.	Bagli	Dahramshala	Kangra	2015-16	7.86	-	7.86
15.	Chadiyar	Panchrukhi	Kangra	2015-16	8.74	-	8.74
16.	Ropdi	Chauntra	Mandi	2015-16	3.25	-	3.25
17.	Mva Kahola	Gagret	Una	2015-16	3.23	-	3.23
18.	Matehar	Chauntra	Mandi	2015-16	4.48	-	4.48
19.	Oel	Gagret	Una	2015-16	3.05	-	3.05
20.	Thda	Bangana	Una	2015-16	3.45	-	3.45
21.	Salwad	Jhandutta	Bilaspur	2015-16	8.86	-	8.86
22.	Batalla	Dharamshala	Kangra	2015-16	16.85	-	16.85
23.	Kaliara	Rait	Kangra	2015-16	13.35	-	13.35
24.	Ridkamar	Rait	Kangra	2015-16	6.02	-	6.02
25.	Rangad	Sujanpur	Hamirpur	2015-16	1.78	-	1.78
26.	Panoh	Sujanpur	Hamirpur	2015-16	3.28	-	3.28
27.	Zilhan	Drang at padhar	Mandi	2015-16	4.81	-	4.81
28.	Lohdar	Bihjri	Haimrpur	2015-16	2.41	-	2.41

29.	Shamshi	Kullu	Kullu	2015-16	8.58	-	8.58
30.	Ladoli	Amb	Una	2015-16	11.96	-	11.96
31.	Khalwan	Janjehli	Mandi	2015-16	8.12	-	8.12
32.	Sojha	Sundernagar	Mandi	2015-16	4.79	-	4.79
33.	Troh	Balh at Mandi	Mandi	2015-16	6.85	-	6.85
34.	Barto	Sunder Nagar	Mandi	2015-16	4.47	-	4.47
35.	Jhabola	Jhandutta	Bilaspur	2015-16	13.00	-	13.00
36.	Tihra	Bangana	Una	2015-16	2.89	-	2.89
37.	Koserian	Jhandutta	Bilaspur	2015-16	14.43	-	14.43
38.	Bhakeda	Bhoranj	Hamirpur	2015-16	7.03	-	7.03
39.	Dharog	Bamsan	Hamirpur	2015-16	9.65	-	9.65
40.	Baire Rajadian	Sadar	Bilaspur	2015-16	7.27	-	7.27
41.	Ghandalwin	Ghumarwin	Bilaspur	2015-16	5.07	-	5.07
42.	Bhulswaye	Ghumarwin	Bilaspur	2015-16	8.10	-	8.10
43.	Laroooh	Fatehpur	Kangra	2015-16	8.76	-	8.76
44.	Paplah	Lambagaon	Kangra	2015-16	6.99	-	6.99
45.	Patta	Bhoranj	Hamirpur	2015-16	4.45	-	4.45
46.	Malyawar	Ghumarwin	Bilaspur	2015-16	4.03	-	4.03
47.	Dhar	Sadarmandi	Mandi	2015-16	6.98	-	6.98
48.	Pandoh	Sadaramndi	Mandi	2015-16	7.96	-	7.96
49.	Rit	Lambagaon	Kangra	2015-16	5.15	-	5.15
50.	Kona	Lambagaon	Kangra	2015-16	9.30	-	9.30
51.	Vikrambag	Nahan	Sirmaur	2015-16	10.88	-	10.88
52.	Bhogpur	Nalagarh	Solan	2015-16	15.74	-	15.74
53.	Alampur	Lambagaon	Kangra	2015-16	11.11	-	11.11
Total					392.24	-	392.24

Development works started but not completed

Sl. No.	Name of Gram Panchayats	Block	District	Period	Receipt	Expend-iture	Balance
1.	Surdwan	Indora	Kangra	2015-16	25.89	1.10	24.79
2.	Rappad	Indora	Kangra	2015-16	12.45	3.47	8.98
3.	Kulahan	Nurpur	Kangra	2015-16	8.09	2.56	5.53
4.	Ghodab	Nagrota Bagwan	Kangra	2015-16	7.93	1.32	6.61
5.	Sanwal	Tissa	Chamba	2015-16	8.14	5.00	3.14
Total					62.50	13.45	49.05

Source: Figures supplied by the test-checked units.

Appendix-17

(Refer paragraph 2.5; page 17)

Details of delay in releasing payments under MGNREG Scheme

(₹ in lakh)

Sl. No.	Name of Gram Panchayats	Name of Block	Name of District	Period	Delay in days	Amount
1.	Ghandalwin	Ghumarwin	Bilaspur	2011-12	15 to 83	5.97
2.	Bhulswanye	Ghumarwin	Bilaspur	--	21 to 165	1.23
3.	Laroh	Fatehpur	Kangra	2014-16	15 to 120	21.10
4.	Paplah	Lambagaon	Kangra	2014-15	6 to 115	2.78
5.	Malyawar	Ghumarwin	Bilaspur	2011-12	15 to 127	4.12
6.	Rit	Lambagaon	Kangra	2014-15	9 to 26	0.98
7.	Aalampur	Lambagaon	Kangra	--	15 to 90	1.79
8.	Kona	Lambagaon	Kangra	2015-16	1 to 178	6.61
9.	Naya	Shilai	Sirmaur	2014-15	9 to 26	4.07
10.	Drabil	Shilai	Sirmaur	2014-15	8 to 19	2.15
11.	Vikrambag	Nahan	Sirmaur	2014-15	15 to 75	2.70
12.	Bhogpur	Nalagarh	Solan	2015-16	77	0.12
13.	Ladoli	Amb	Una	2013-16	1 to 117	24.27
14.	Chohhar	Amb	Una	2012-14	6 to 16	1.77
15.	Sihuni	Nagrota surian	Kangra	2014-16	1 to 13	0.51
16.	Nadhali	Nagrota surian	Kangra	2014-16	2 to 15	3.19
17.	Hatpang	Fatehpur	Kangra	2014-16	15 to 90	13.88
18.	Sangdah	Sangdah	Sirmaur	2013-14	5 to 104	9.40
19.	Khala Kyar	Sangdah	Sirmaur	2014-16	45 to 120	6.31
20.	Sarahan	Pachhad	Sirmaur	2014-15	15 to 170	2.74
21.	Shiva	Paonta Sahib	Sirmaur	2014-15	7 to 94	2.56
Total						118.25

Source: Figures supplied by the test-checked units.

Appendix-18

(Refer paragraph 4.2.1; page 25)

Statement of budget estimates and actual expenditure of ULBs during 2013-16**2013-14**

(₹ in lakh)

Municipal Corporation

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings (+)/ Excess (-)
1.	Shimla	18,477.58	7,682.23	10,795.35
Total (i)		18,477.58	7,682.23	10,795.35

Municipal Council

1.	Nahan	1,133.75	609.74	524.01
2.	Palampur	412.96	195.93	217.03
3.	Baddi	842.04	295.63	546.41
4.	Parwanoo	853.35	760.10	93.25
5.	Kangra	742.03	322.35	419.67
6.	Nurpur	235.99	201.13	34.86
7.	Chamba	1,042.43	478.47	563.96
8.	Una	651.47	316.49	334.98
9.	Bilaspur (Nainadevi)	431.71	102.62	329.09
10.	Santokhgarh	183.27	159.49	23.78
11.	Paonta Sahib	1,553.85	319.86	1,233.99
Total (ii)		8,082.85	3,761.81	4,321.03

Nagar Panchayat

1.	Gagret	202.07	114.90	87.17
2.	Joginder Nagar	104.79	104.11	0.68
3.	Daulatpur	202.51	118.48	84.03
4.	Talai	476.98	74.61	402.37
Total (iii)		986.35	412.10	574.25
Grand Total (i), (ii) and (iii)		27,546.78	11,856.14	15,690.63

2014-15**Municipal Corporation**

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings (+)/ Excess (-)
1.	Shimla	12,652.75	7,604.11	5,048.64
Total (i)		12,652.75	7,604.11	5,048.64

Municipal Council

1.	Nahan	1,269.59	610.32	659.27
2.	Palampur	435.99	267.84	168.15
3.	Baddi	3,466.42	374.15	3,092.27
4.	Parwanoo	993.45	944.81	48.64
5.	Kangra	816.59	338.70	477.89
6.	Nurpur	410.76	331.09	79.67

7.	Chamba	1,155.39	553.15	602.24
8.	Una	864.87	304.05	560.82
9.	Bilaspur (Naninadevi)	487.61	172.46	315.15
10.	Santokhgarh	427.56	249.44	178.12
11.	Paonta Sahib	1,993.08	758.16	1,234.92
Total (ii)		12,321.31	4,904.17	7,417.14

Nagar Panchayat

1.	Gagret	237.23	117.86	119.37
2.	Joginder Nagar	318.72	148.44	170.23
3.	Daulatpur	256.39	137.18	119.21
4.	Talai	517.89	81.27	436.62
Total (iii)		1,330.23	484.75	845.43
Grand Total (i), (ii) and (iii)		26,304.29	12,993.03	13,311.21

Source: Figures supplied by the test-checked units.

2015-16

Municipal Corporation

(₹ in lakh)

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savomgs (+)/ Excess (-)
1.	Shimla	12,172.30	11,722.43	449.87
Total (i)		12,172.30	11,722.43	449.87

Municipal Council

1.	Nahan	1,466.41	553.89	912.52
2.	Palampur	565.29	265.47	299.83
3.	Baddi	3,843.22	1,532.99	2,310.24
4.	Parwanoo	705.27	567.98	137.29
5.	Kangra	908.72	443.32	465.40
6.	Nurpur	635.59	270.66	382.93
7.	Chamba	1,127.75	605.17	522.58
8.	Una	1,152.09	439.87	712.22
9.	Bilaspur (Naninadevi)	469.39	149.98	319.41
10.	Santokhgarh	392.17	231.11	161.06
11.	Paonta Sahib	2,048.80	925.05	1,123.75
Total (ii)		13,314.70	5,985.49	7,347.23

Nagar Panchayat

1.	Gagret	335.66	197.33	138.33
2.	Joginder Nagar	397.12	305.36	91.76
3.	Daulatpur	238.78	118.09	120.69
4.	Talai	537.15	87.41	449.74
Total (iii)		1,508.71	708.19	800.52
Grand Total (i), (ii) and (iii)		26,995.71	18,416.11	8,597.62

Appendix-19

(Refer paragraph 4.5.1; page 26)

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

(₹ in lakh)

Municipal Council

Sl. No.	Name of Municipal Councils	Opening balance as of April 2015	Demand during 2015-16	Total Demand	Collection during 2015-16	Rebate	Outstanding amount as of March 2016
1.	Chamba	66.04	49.59	115.63	27.61	-	88.02
2.	Nurpur	24.69	6.27	30.96	3.26	-	27.70
3.	Parwanoo	65.46	186.54	252.00	182.71	-	69.29
4.	Nahan	318.23	43.99	362.23	13.86	-	348.37
5.	Palampur	50.46	40.31	90.77	43.73	-	47.04
6.	Santokhgarh	40.83	4.59	45.42	3.64	-	41.78
7.	Naina Devi Ji	20.18	7.11	27.29	4.89	-	22.40
8.	Una	32.85	39.15	72.01	35.16	-	36.84
Total (i)		618.74	377.55	996.31	314.86	-	681.44

Nagar Panchayat

Sl. No.	Name of Nagar Panchayat	Opening balance as of April 2015	Demand during 2015-16	Total Demand	Collection during 2015-16	Rebate	Outstanding amount as of March 2016
1.	Daulatpur Chaowk Una	22.39	5.45	27.84	3.29	-	24.55
2.	Gagret	20.68	7.96	28.64	6.54	1.03	21.07
3.	Joginder Nagar	57.76	4.47	62.23	4.82	-	57.41
4.	Talai	26.27	5.18	31.45	4.64	0.21	26.60
Total (ii)		127.10	23.06	150.16	19.29	1.24	129.63
Grand Total (i) & (ii)		745.84	400.61	1146.47	334.15	1.24	811.07

Source: Figures supplied by the test-checked units.

Appendix-20

(Refer paragraph 4.5.2; page 27)

Details of non-realisation of rent from shops/booths/ stalls during the period 2015-16

(₹ in lakh)

Municipal Corporation

Sl. No.	Name of Municipal Corporation	Opening balance as on 01 April 2015	Demand raised	Total	Collection as on 31 March 2016	Outstanding amount as on 31 March 2016
1.	Shimla	405.76	220.10	625.86	210.22	415.64
Total (i)		405.76	220.10	625.86	210.22	415.64

Municipal Council

1.	Kangra	12.47	9.48	21.95	5.81	16.14
2.	Parwanoo	3.16	1.86	5.02	0.89	4.13
3.	Baddi	15.17	6.43	21.60	8.25	13.35
4.	Nahan	43.94	59.99	103.93	58.89	45.04
5.	Paonta Sahib	10.76	28.02	38.78	26.35	12.43
6.	Palampur	48.70	23.25	71.95	22.08	49.87
7.	Santokhgarh	11.79	7.82	19.61	7.75	11.86
8.	Naina Devi Ji	30.52	30.00	60.52	20.88	39.64
9.	Una	29.24	48.16	77.40	44.72	32.68
10.	Nurpur	13.88	10.02	23.90	5.82	18.08
11.	Chamba	54.02	38.57	92.59	32.87	59.72
Total (ii)		273.65	263.60	537.25	234.31	302.94

Nagar Panchayat

1.	Daulatpur Chowk	1.92	14.99	16.91	14.98	1.93
2.	Gagret	6.58	6.81	13.39	6.75	6.64
3.	Joginder Nagar	2.47	2.61	5.08	2.90	2.18
4.	Talai	0.69	0.32	1.01	0.28	0.73
Total (iii)		11.66	24.73	36.39	24.91	11.48
Grand Total (i), (ii) & (iii)		691.07	508.43	1,199.50	469.44	730.06

Source: Figures supplied by the test-checked units.

Appendix-21

(Refer paragraph 4.5.3; page 27)

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

(₹ in lakh)

Sl. No.	Name of Municipal Corporation	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Shimla	---	---	177	19.58
Total (i)				177	19.58

Municipal Council

Sl. No.	Name of Municipal Council	Year of installation	Period for which amount pending	Number of towers erected	Amount
1.	Nahan	--	2011-12 to 2015-16	9	2.50
2.	Kangra	--	--	9	1.81
3.	Parwanoo	--	2011-12 to 2015-16	8	1.58
4.	Poanta Sahib	2014-16	2014-15 to 2015-16	8	0.63
5.	Palampur	--	2014-15 to 2015-16	1	0.14
6.	Santokh Garh	2004-08	2004-05 to 2007-08	4	1.28
7.	Naina Devi Ji	--	2007-08 to 2015-16	2	0.37
8.	Una	--	2008-09 to 2015-16	15	1.47
9.	Nurpur	2006-15	2012-13 to 2015-16	3	1.21
10.	Chamba	2009-10	2009-10 to 2015-16	6	0.56
Total (ii)				65	11.55

Nagar Panchayat

Sl. No.	Name of Nagar Panchayat	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Daulatpur Chowk	2005-09	2006-07 to 2010-11	3	0.91
2.	Gagret	---	---	3	0.90
3.	Joginder Nagar	2005-08	2013-14 to 2015-16	7	0.99
4.	Talai	---	---	3	0.13
Total (iii)				16	2.93
Grand Total (i), (ii) and (iii)				258	34.06

Source: Figures supplied by the test-checked units.

Appendix-22

(Refer paragraph 4.7; page 32)

Statements showing the detail of outstanding advances given to officials but not adjusted or recouped as of January 2017

Municipal Council, Chamba

(₹ in lakh)

Sl. No.	Name of Employee	Purpose of advance	Date on which advance given	Amount	Delay in adjustment/ recoupment of advance (In months)
1.	Sh. Vivek Kumar, Clerk	Election Expenditure	12.12.2005	2,000	132 (11 years)
		Celebration of Lohri Festival 2012	05.01.2012	15,000	59
		Celebration of Lohri Festival 2013	11.01.2013	32,500	47
		Passing of MC vehicles and sterilization of dogs	16.12.2014	6,000	24
		Celebration of Suhi Fair 2015	08.04.2015	80,000	20
		Expenses for Chamunda Yatra 2015	28.04.2015	50,000	19
		Celebration Suhi Fair 2016	05.04.2016	1,00,000	8
		Expenses for Chamunda Yatra 2016	06.04.2016	50,000	8
Total (i)				3,35,500	
2.	Sh. William, Clerk (now retired)	Regarding purchase of grass	26.04.1994	500	271 (22 years)
		Travelling Allowance for Shimla	01.12.1999	1,000	204
		Travelling Allowance for Shimla	23.01.2004	1,000	154
		Travelling Allowance for Shimla	16.10.2004	2,000	145
		Travelling Allowance for Shimla	29.01.2005	800	142
		Purchase of charcoal	21.11.2008	8,000	96
		Arrangement of vehicles for cattle carriage and purchase of grass	17.03.2009	5,000	93
		To collect EVM Machines from Shimla	16.06.2010	10,000	78
		Arrangement of SFCC 2011	03.01.2012	5,000	59
		Minjar Fair 2012	26.07.2012	2,10,000	52
		Minjar Fair 2012	04.08.2012	2,00,000	51
		Minjar Fair 2012	08.08.2012	3,50,000	51
		Minjar Fair 2012	18.09.2012	59,000	50
		Minjar Fair 2012	28.02.2013	55,322	45
		Travelling Allowance for Shimla	07.09.2016	10,000	3
Travelling Allowance for Shimla	25.10.2016	10,000	1		
Total (ii)				9,27,622	
3.	BSNL Civil Circle-II, Shimla-9	Construction of parking near Cefeteria, Chamba	31.05.2013	1,00,000	42
Total (iii)				1,00,000	
4.	Sh. Victor Bhisty	Repair of MC vehicles	06.01.2015	10,000	23
		-do-	04.09.2015	8,000	15
		Dog sterilization	03.02.2015	5,000	12
Total (iv)				23,000	
5.	Sh. Lalit Kumar, EO	Meeting at Shimla	07.08.2015	15,000	16
Total (v)				15,000	
6.	Sh. Rajesh Choudhary, JE	Purchase of fodder	16.11.2015	8,500	1
Total (vi)				8,500	
Grand Total (i), (ii), (iii), (iv) (v) and (vi)				14,09,622	

Municipal Council, Baddi

Sl. No.	Name of Employee	Purpose of advance	Date on which advance given	Amount	Delay in adjustment/ recoupment of advance (In months)
7.	Sh. Ram Karan, Clerk	Purchase of stationery	19.05.2012	20,000	52
		Purchase of Phynile	02.06.2012	15,000	53
		Purchase of stationery	17.05.2013	15,000	40
		Updation of muckdumping byelaws	17.05.2013	2,000	40
8.	Sh. Sharif Muhammad, J.E	Repair of Vehicle	06.10.2012	10,000	47
		Purchase of sanitary material	20.06.2014	5,000	27
		Purchase of plants	21.08.2014	35,000	25
9.	Sh. Pradeep Kumar, Clerk	Repair of vehicle	21.08.2014	5,000	26
		Purchase of stationery	27.09.2014	20,000	24
Total (vii)				1,27,000	
Grand Total (i), (ii), (iii), (iv) (v), (vi) and (vii)				15,36,622	

Municipal Council, Una

10.	Executive Engineer, HPPWD, B&R, Division, Una	For construction of boundary wall to working women hostel, Una	May1988	39,528	344 (28 years)
		For construction of boundary wall to working women hostel, Una (4th instalment)	May1988	2,42,670	344 (29 years)
		For installation of 36 Nos. of street lights points.	February 1991	25,000	322 (26 years)
		For installation of 36 Nos. of street lights points.	April 1991	39,924	320 (26 years)
Total (viii)				3,47,122	
Grand Total (i), (ii), (iii), (iv) (v), (vi), (vii) and (viii)				18,83,744	