

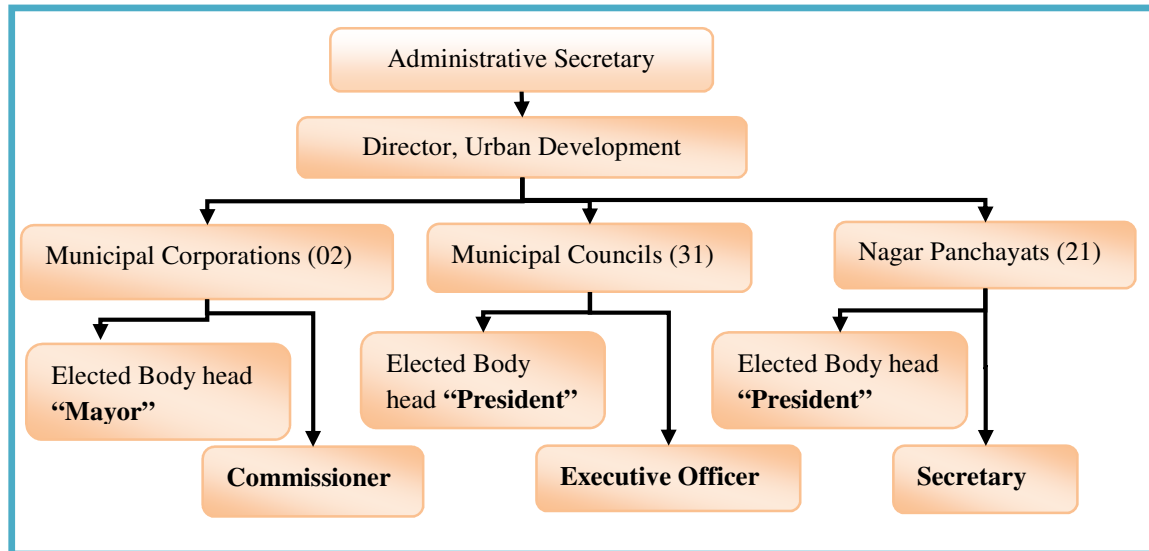
Appendices

APPENDICES

Appendix-1.1

(Reference: Paragraph 1.4, page 2)

Organisational Structure in respect to functioning of ULBs in the State



Appendix-1.2

(Reference: Paragraph 1.4, page 2)

List of parastatals and their functions

Sl. No.	Parastatal	Functions
1.	Shimla Jal Prabhadhan Nigam Ltd.	Water supply and sewerage system management in Shimla city
2.	Himachal Pradesh Housing and Urban Development Authority (HIMUDA)	To plan and develop land and create infrastructure to meet with the housing needs of different income groups.
3.	Himachal Pradesh State Industrial Development Corporation Ltd. (HPSIDC)	Major agency in the State to promote and setting up of Small, Medium & Large scale Industrial units in the state.
4.	Smart City Dharamshala and Shimla	To promote sustainable and inclusive cities that provide core infrastructure and give a decent quality of life to its citizen.

Appendix-2.1*(Reference: Paragraph 2.3, page 3)***List of selected ULBs**

Sl. No.	Name of the District	Name of ULB	Category of Municipality
1.	Bilaspur	Bilaspur	Municipal Council
2.	Hamirpur	Hamirpur	Municipal Council
3.	Kangra	Dharamshala	Municipal Corporation
4.		Jawalamukhi	Municipal Council
5.	Kullu	Bhuntar	Nagar Panchayat
6.		Manali	Municipal Council
7.	Mandi	Nerchowk	Municipal Council
8.	Shimla	Shimla	Municipal Corporation
9.		Rampur	Municipal Council
10.		Sunni	Nagar Panchayat
11.	Sirmour	Nahan	Municipal Council
12.		Paonta Sahib	Municipal Council
13.	Solan	Arki	Nagar Panchayat
14.		Solan	Municipal Council

Appendix-4.1

(Reference: Paragraph 4.2.1.6, Page 15)

Details of number of Meetings of Municipalities held during 2015-20

Sr. No.	Name of the ULB	No. of meetings to be held	No. of meetings held during 2015-20	% of meetings held
1.	NP Arki	60	39	65
2.	NP Bhuntar	60	35	58
3.	MC Bilaspur	60	41	68
4.	Municipal Corporation Dharamshala (New MC constituted on April 2016)	48	24	50
5.	MC Jawalmukhi	60	41	68
6.	MC Hamirpur	60	29	48
7.	MC Nerchowk	60	23	38
8.	MC Nahan	60	45	75
9.	MC Paonta Sahib	60	47	78
10.	MC Rampur	60	37	62
11.	Municipal Corporation, Shimla	60	55	92
12.	MC Solan	60	21	35
13.	NP Sunni	60	57	95

Appendix 4.2

(Reference: Paragraph 4.2.5.2, Page 19)

Non/partial implementation of SFCs recommendations

Sl. No.	Name of the SFC/ Para No.	Content of recommendation	Action taken report	Status of implementation
1	<u>First/19.1</u>	Some of the local government bodies are not levying the rates and taxes which should be statutorily levied by them. It should be mandatory for all to raise resources within their purview. The Commission feels that in case some local government bodies do not collect the statutory levies, the resources transfers recommended through this report of the Commission should not be released. Compliance to collect taxes at the local level should only qualify these bodies for availing the resource transfers from the consolidated fund of the State.	All the municipalities have been directed by the Government. to get house tax compulsorily imposed. Whereas the Government. has not accepted the recommendation of Commission stating that the withholding of grants will not be a desirable step.	Partially implemented. ➤ MC Solan and Nerchowk are not levying Property Tax, seven ¹ ULBs levying property tax on the Old method i.e., Annual Rental Value, four ² with the New Unit Area method and MC Nahan was levying tax as per his own method. ➤ Property Tax has been discussed in detail in Paragraph 5.4.1
2	<u>First/19.1</u>	In developing and expanding the civic infrastructure, the Urban Local Bodies should increasingly resort to negotiated loans from the national funding agencies.	HPMC Act allows the corporation to raise loans but there is no such provision in the HPM Act. Steps are being taken to amend the HPM Act.	Not implemented. HPM Act, 1994 not amended yet, as a result the MCs and NPs are not in a position to raise loans from the national funding agencies.
3	<u>Third 14.20-22</u>	The Commission has recommended differential taxation for urban properties according to their geographical location within a town on the same lines as was recommended by the Second State Finance Commission. The details of this design are contained in paragraphs 14.20 to 14.22 and the State Government may consider setting up a study group to go into the suggestions made and amend the statutes on these lines subsequently as such a suggestion has also been made under the National Urban Renewal Mission.	The Property Tax Board has been constituted to review the present property tax system in the municipalities including adoption of Unit area Method and flexibility of rates. Amendments under Section 65 and 86 of HPM and HPMC Act has been done.	Partially implemented. ➤ Out of 14 test-checked ULB, only four ³ ULBs were levying property tax as per New Unit Area Method. The number of ULBs that have adopted unit area method has been discussed in Paragraph 5.4.1.2.

¹ Annual rental value: NP Bhuntar, Sunni, MC Hamirpur, Manali, Poanta Sahib, Rampur M/Corporation Dharamsala.

² NP Arki, MC Bilaspur, Jawalamukhi and M/Corporation Shimla.

³ NP Arki, MC Bilaspur, Jawalamukhi and M/Corporation Shimla.

4	<u>Third</u> <u>16.17</u>	The need for continuity of an institutional mechanism to track the implementation of the recommendation made by the SFCs & CFCs and to collect and compile the financial data relating to the local government institutions on a regular basis needs no over-emphasis. The Fourth Finance Commission also reiterated the permanent institutional arrangement. The 13 th FC also recommend for the same.	The Government. stated that work relating to the SFCs will be carried out without any additional creation of posts as permanent staff will lead a heavy financial burden on the State Government. exchequer.	Not implemented. This has resulted delayed in constitution of the State Finance Commission and implementation of recommendations as discussed in Paragraph 4.2.5.1
5	<u>Fourth</u> <u>13.11(10)</u>	The Commission observed that the District Planning Committees have been constituted in all districts, however, DPCs are fully functional only in two Districts viz., Chamba and Sirmour and preparing draft development plan. Efforts may be made to implement District Planning Committees in all Districts and to provide more teeth to the District Planning Committee. The State Government may consider merging the functions assigned to the District Planning, Development and 20 Point Programme Revised Committee, constituted by Planning Department Himachal Pradesh with the functions of the District Planning Committee.	Action Taken Report (ATR) awaited	Not implemented. The Draft Development Plan (DDP) regarding to matters of common interest between the panchayats and the municipalities was not prepared by any of municipalities as discussed in Paragraph 4.2.4. (Formation of Distt. Planning Committees)
6	<u>Fourth</u> <u>11.18</u>	The Commission was of the view that the users of the urban areas could well afford to pay extra money for more improvement supply of street lighting. Therefore, the commission of the view that the rate of electricity tax could be increased from the existing rate of 2 paisa per unit to a 5 paisa per unit specially in the case of municipalities to liquidates the pending arrear on account of street lighting.	ATR Awaited	Not implemented. The electricity tax is being levied at the existing rate of 2 paisa per unit in all the test-checked ULBs
7	<u>Fourth</u> <u>13.11(9)</u>	The Commission observed that most of the departments have not transferred funds, functions and functionaries as per the notification made by the UDD. To meet the constitutional obligations and to empower local bodies the State Government. should Constitute a High-Powered Committee of Secretaries of the concerned line departments under the Chairmanship of Chief Secretary to GoHP. To oversee the entire process of delegation /devolution of funds, functions and functionaries to the ULBs to strengthen the local governance system	ATR Awaited	No such High-Powered Committee was constituted. No real effort was made to transfer funds, functions, and functionaries. Last such effort was made in the year 2004, under the chairmanship of Principal Secretary to Government. of HP (September 2004).

8	<u>Fifth (R-5)</u>	The Commission has also recommended creation of a Centralized Pension Fund to meet the pensionary benefits of the State Cadre Officers retired from the Urban Local Bodies who are eligible for pensions by taking contribution from such municipal bodies where such offices have worked. This is essential because, otherwise, the burden of pensionary benefits falls on the Urban Local Body where from the person retires.	Action Taken Report awaited	Centralized Pension and Gratuity Fund has not been created. The Municipalities are maintaining Pension and Gratuity Fund at their own level.
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Appendix-5.1(A)

(Reference: Paragraph 5.2.2.1, Page 32)

Service Level Benchmark indicators of 2017-18 for the Performance Grant of 2018-19

Sl. No.	Name of the ULB	Audit of Accounts	Covering Establishment Cost and O&M Cost from own Income	Capital Expenditure as a part of Total Expenditure	Water Supply Coverage	Reduction in Non-Revenue Water	Coverage of Water Supply of Public & Community Toilets	Percentage of waste being processed scientifically	Total Score
1	<u>Arki</u>	0	0	20	15	15	0	0	50
2	<u>Bilaspur</u>	0	0	20	15	15	0	0	50
3	<u>Bhuntar</u>	0	0	20	0	0	0	0	20
4	<u>Dharamshala</u>	0	0	20	15	10	0	0	45
5	<u>Jawalamukhi</u>	0	15	20	15	15	0	0	65
6	<u>Hamirpur</u>	0	0	20	15	15	0	0	50
7	<u>Manali</u>	0	20	20	0	0	10	0	50
8	<u>Nahan</u>	0	0	20	15	15	0	5	55
9	<u>Nerchowk</u>	0	0	0	5	15	0	0	20
10	<u>Paonta Sahib</u>	0	0	20	0	0	0	0	20
11	<u>Rampur</u>	0	20	20	0	0	0	0	40
12	<u>Shimla</u>	0	0	10	10	10	0	0	30
13	<u>Solan</u>	0	20	20	15	15	0	0	70
14	<u>Sunni</u>	0	0	20	10	15	0	0	45

Appendix-5.1(B)

(Reference: Paragraph 5.2.2.1, Page 32)

Service Level Benchmark indicators of the year 2018-19 for the Performance Grant of 2019-20

Sl. No.	Name of the ULB	Audit of Accounts	Covering Establishment Cost and O&M Cost from own Income	Capital Expenditure as a part of Total Expenditure	Water Supply Coverage	Reduction in Non-Revenue Water	Coverage of Water Supply of Public & Community Toilets	Percentage of waste being processed scientifically	Total Score
1	Arki	0	0	20	15	15	0	0	50
2	Bilaspur	0	0	10	15	15	0	0	40
3	Bhuntar	0	0	20	0	0	0	0	20
4	Dharamshala	0	10	20	15	15	0	0	60
5	Jawalamukhi	0	15	20	15	15	0	0	65
6	Hamirpur	0	0	20	15	15	0	0	50
7	Manali	0	20	20	0	0	10	0	50
8	Nahan	0	15	20	15	10	0	5	65
9	Nerchowk	0	0	0	5	15	0	0	20
10	Paonta Sahib	0	0	20	0	0	0	0	20
11	Rampur	0	20	20	10	10	0	0	60
12	Shimla	0	0	15	10	10	0	0	35
13	Solan	0	20	20	15	15	0	0	70
14	Sunni	0	15	20	10	15	0	0	60

Appendix-5.2

(Reference: Paragraph 5.4, Page 35)

**Detail of revenue receipts received in the test-checked ULBs during the period
2015-16 to 2019-20**

Sources of Revenue of Test-Checked ULBS for the period 2015-20

Year: 2015-16 (₹ in lakh)

Sr. No.	Name of the ULB	Grants						own revenue	Assigned revenue	Total	Total Revenue	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC	Total					
1	Arki	22.21	7.42	29.63	7.15	44.8	51.95	15.99	2.84	18.83	100.41	16
2	Bilaspur	13.39	57.58	70.97	12.48	180.32	192.8	30.54	4.15	34.69	298.46	10
3	Bhuntar	1.06	17.6	18.66	11.43	57.62	69.05	33.81	4.98	38.79	126.5	27
4	Dharamshala	652.12	89.51	741.63	1,623.43	298.79	1,922.22	341.09	15.91	357	3,020.85	11
5	Jawalamukhi	427.94	22.92	450.86	29.65	70.8	100.45	94.84	5.06	99.9	651.21	15
6	Hamirpur	59.89	67.16	127.05	84.01	232.48	316.49	168.74	11.35	180.09	623.63	27
7	Manali	1.99	19.02	21.01	109.27	119.32	228.59	456.37	20.1	476.47	726.07	63
8	Nahan	0	21.61	21.61	83.9	372.21	456.11	143.29	2.21	145.5	623.22	23
9	Nerchowk	0	0	0	0	100	100	17.5	0	17.5	117.5	15
10	Paonta Sahib	7.79	94.65	102.44	13.8	332.57	346.37	354.44	10.61	365.05	813.86	44
11	Rampur	132.87	91.99	224.86	45.4	4.55	49.95	304.29	4.08	308.37	583.18	52
12	Shimla	2,397.05	631.29	3,028.34	1,352.51	2,546.42	3,898.93	5,418.49	279.76	5,698.25	12,625.52	43
13	Solan	277.7	144.6	422.3	19.44	518.43	537.87	760.51	33.03	793.54	1,753.71	43
14	Sunni	4.32	7.93	12.25	4.73	35.56	40.29	15.24	5.16	20.4	72.94	21
	Total	3,998.33	1,273.28	5,271.61	3,397.2	4,913.87	8,311.07	8,155.14	399.24	8,554.38	22,137.06	

Year: 2016-17 (₹ in lakh)

Sr. No.	Name of the ULB	Grants					Total	own revenue	Assigned revenue	Total	Total Revenue	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC						
1	Arki	50.1	15.09	65.19	7.41	42.41	49.82	22.06	0	22.06	137.07	16
2	Bilaspur	228.72	70.89	299.61	156.92	190.49	347.41	46.02	13.08	59.1	706.12	7
3	Bhuntar	1.39	23.48	24.87	53.72	62.43	116.15	37.94	0	37.94	178.96	21
4	Dharamshala	1,610.87	253.03	1,863.9	450.17	746.99	1,197.16	421.68	2.08	423.76	3,484.82	12
5	Jawalamukhi	55.69	28.1	83.79	199.93	74.79	274.72	154.15	5.3	159.45	517.96	30
6	Hamirpur	30.19	84.91	115.1	243.34	245.6	488.94	209.18	0	209.18	813.22	26
7	Manali	0	39.5	39.5	25.38	112.95	138.33	423.68	1.4	425.08	602.91	70
8	Nahan	38.39	94.07	132.46	550.15	0	550.15	704.77	6.27	711.04	1,393.65	51
9	Nerchowk	3.66	86	89.66	80.67	227.48	308.15	145.29	0	145.29	543.1	27
10	Paonta Sahib	106.08	119.92	226	15.5	351.33	366.83	257.3	0	257.3	850.13	30
11	Rampur	83.62	17.58	101.2	24	155.36	179.36	503.08	3.85	506.93	787.49	64
12	Shimla	1,896.16	803.95	2,700.11	5,917.43	2,665.83	8,583.26	5,493.71	190.61	5,684.32	16,967.69	32
13	Solan	101.24	184.27	285.51	416.55	547.68	964.23	954.27	0.73	955	2,204.74	43
14	Sunni	95.37	13.27	108.64	2.45	36.15	38.6	22.02	3.32	25.34	172.58	13
	Total	4,301.48	1,834.06	6,135.54	8,143.62	5,459.49	13,603.11	9,395.15	226.64	9,621.79	29,360.44	

Year: 2017-18 (₹ in lakh)

Sr. No.	Name of the ULB	Grants					Total	own revenue	Assigned revenue	Total	Total Revenue	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC						
1	Arki	32.68	13.51	46.19	38.91	46.65	85.56	17.78	5.87	23.65	155.4	11
2	Bilaspur	238.07	65.28	303.35	33.92	209.54	243.46	47.92	4.86	52.78	599.59	8
3	Bhuntar	0	19.74	19.74	29.45	68.68	98.13	36.98	0	36.98	154.85	24
4	Dharamshala	1,267.92	260.69	1,528.61	423.27	821.69	1,244.96	556.29	19.99	576.28	3,349.85	17
5	Jawalamukhi	56.85	26.02	82.87	108.73	82.27	191	164.93	5.11	170.04	443.91	37
6	Hamirpur	58.53	74.73	133.26	183.03	270.16	453.19	216.74	14.21	230.95	817.4	27
7	Manali	1.1	35.02	36.12	119.37	124.24	243.6	475.33	0.78	476.11	755.83	63
8	Nahan	196.41	144	340.41	252	662.04	914.04	410.65	14.9	425.55	1680	24
9	Nerchowk	2.78	79.91	82.69	52	250.22	302.22	82.59	5.07	87.66	472.57	17
10	Paonta Sahib	512.05	105.44	617.49	15.5	386.46	401.96	290.72	22.95	313.67	1,333.12	22
11	Rampur	121.64	38.47	160.11	111.74	141.78	253.52	494.27	3.49	497.76	911.39	54
12	Shimla	2,756.86	699.58	3,456.44	1,997.82	2,902.42	4,900.24	4,772.82	188.86	4,961.66	13,318.34	36
13	Solan	55.03	160.5	215.53	29.6	602.44	632.04	993.5	57.89	1,051.39	1,898.96	52
14	Sunni	1.82	12.35	14.17	14.4	39.76	54.16	19.56	2.29	21.85	90.18	22
	Total	5,301.74	1,735.24	7,036.98	3,409.74	6,608.35	10,018.08	8,580.08	346.27	8,926.33	25,981.39	

Year:2018-19 (₹ in lakh)

Sr. No.	Name of the ULB	Grants					Total	own revenue	Assigned revenue	Total	Total Revenue	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC						
1	Arki	59.94	7.8	67.74	2.4	51.47	53.87	17.37	2.54	19.91	141.52	12
2	Bilaspur	28.67	70.34	99.01	30.34	231.18	261.52	82.82	2.94	85.76	446.29	19
3	Bhuntar	36.34	11.41	47.75	67.89	75.77	143.66	60.56	0	60.56	251.97	24
4	Dharamshala	1,176.71	127.99	1,304.7	524.26	906.57	1,430.83	758.18	39.58	797.76	3,533.29	21
5	Jawalamukhi	113.07	15.03	128.1	6.7	90.77	96.47	165.96	2.59	168.55	393.12	42
6	Hamirpur	55.17	43.2	98.37	162.5	298.06	460.56	218.25	12.6	230.85	789.78	28
7	Manali	6.75	94.72	101.47	355.59	137.08	492.67	426.41	1.98	428.39	1,022.53	42
8	Nahan	205.28	172.8	378.08	932.37	794.88	1,727.25	955.77	17.8	973.57	3,078.9	31
9	Nerchowk	274.4	46.14	320.54	39.25	276.06	315.31	99.16	5.15	104.31	740.16	13
10	Paonta Sahib	125.35	60.95	186.3	15.46	426.38	441.84	301.76	6.4	308.16	936.3	32
11	Rampur	85.46	22.24	107.7	11.96	156.43	168.39	435.72	0.41	436.13	712.22	61
12	Shimla	3,184.24	404.49	3,588.7	2,728.6	3,171.21	5,899.81	3,729.43	316.71	4,046.14	13,534.65	28
13	Solan	5.77	92.8	98.57	81.5	664.67	746.17	1,038.93	35.38	1,074.31	1,919.05	54
14	Sunni	8.42	6.99	15.41	14.44	43.87	58.31	35.13	0.88	36.01	109.73	32
	Total	5,365.57	1,176.9	6,542.44	4,973.26	7,324.4	12,296.66	8,325.45	444.96	8,770.41	27,609.51	

Year: 2019-20 (₹ in lakh)

Sr. No.	Name of the ULB	Grants					Total	own revenue	Assigned revenue	Total	Total Revenue	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC						
1	Arki	31.74	14.96	46.7	24.02	60.01	84.03	22.68	3.98	26.66	157.39	14
2	Bilaspur	93.49	37.7	131.19	24.12	264.93	289.05	69.58	4.6	74.18	494.42	14
3	Bhuntar	3.2	27.38	30.58	62.16	71.5	133.65	53.22	0	53.22	217.45	24
4	Dharamshala	626.58	363.68	990.26	227.98	1,159.77	1,387.75	617.07	50.52	667.59	3,045.6	20
5	Jawalamukhi	31.32	3.85	35.17	17.7	119.42	137.12	388.13	2.84	390.97	563.26	69
6	Hamirpur	37	101.23	138.23	55.22	298.04	353.26	563.97	13.23	577.2	1,068.69	53
7	Manali	6.74	47.42	54.16	29.2	139.57	168.77	510.62	0.59	511.21	734.14	70
8	Nahan	236.07	198.72	434.79	1,072.24	914.11	1,986.35	929.76	20.56	950.32	3,371.46	28
9	Nerchowk	37.43	107.78	145.21	38.78	338.78	377.56	151.44	5.74	157.18	679.95	22
10	Paonta Sahib	62.66	142.88	205.54	55	427.26	482.26	292.49	9.58	302.07	989.87	30
11	Rampur	50.66	52.14	102.8	1.5	174.31	175.81	244.76	0	244.76	523.37	47
12	Shimla	6,968.75	943.49	7,912.24	1,116.54	3,101.58	4,218.12	2,625.34	233.09	2,858.43	14,988.79	18
13	Solan	46.12	217.67	263.79	37.37	688.3	725.67	1,097.16	40.9	1,138.06	2,127.52	52
14	Sunni	15.32	16.5	31.82	14	42.58	56.58	29.48	0	29.48	117.88	25
	Total	8,247.08	2,275.4	10,522.48	2,775.83	7,800.16	10,575.98	7,595.7	385.63	7,981.33	29,079.79	

Revenue from all sources of the Test-Checked ULBs for the period 2015-20
(₹ in lakh)

Sr. No.	Name of the ULB	Grants					Total	own revenue	Assigned revenue	Total	Total Revenue (3+6+9)	% of own revenue to total revenue
		Central sponsored schemes	CFC	Total	State sponsored schemes	SFC						
		1	2	3	4	5	6	7	8	9		
1	Arki	196.67	58.78	255.45	79.89	245.34	325.23	95.88	15.23	111.11	691.79	14
2	Bilaspur	602.34	301.79	904.13	257.78	1,076.46	1,334.24	276.88	29.63	306.51	2,544.88	12
3	Bhuntar	41.99	99.61	141.6	224.65	336	560.64	222.51	4.98	227.49	929.73	24
4	Dharamshala	5,334.2	1,094.9	6,429.1	3,249.11	3,933.81	7,182.92	2,694.31	128.08	2,822.39	16,434.41	16
5	Jawalamukhi	684.87	95.92	780.79	362.71	438.05	799.76	968.01	20.9	988.91	2,569.46	39
6	Hamirpur	240.78	371.23	612.01	728.1	1,344.34	2,072.44	1,376.88	51.39	1,428.27	4,112.72	32
7	Manali	16.58	235.68	252.26	638.81	633.16	1,271.96	2,292.41	24.85	2,317.26	3,841.48	62
8	Nahan	676.15	631.2	1,307.35	2,890.66	2,743.24	5,633.9	3,144.24	61.74	3,205.98	10,147.23	31
9	Nerchowk	318.27	319.83	638.1	210.7	1,192.54	1,403.24	495.98	15.96	511.94	2,553.28	19
10	Paonta Sahib	813.93	523.84	1,337.77	115.26	1,924	2,039.26	1,496.71	49.54	1,546.25	4,923.28	32
11	Rampur	474.25	222.42	696.67	194.6	632.43	827.03	1,982.12	11.83	1,993.95	3,517.65	56
12	Shimla	17,203.06	3,482.8	20,685.83	13,112.9	14,387.46	27,500.36	22,039.77	1,209.03	23,248.8	71,434.99	31
13	Solan	485.86	799.84	1,285.7	584.46	3,021.52	3,605.98	4,844.37	167.93	5,012.3	9,903.98	49
14	Sunni	125.25	57.04	182.29	50.02	197.92	247.94	121.43	11.65	133.08	563.31	23
	Total	27,215.2	8,296.88	35,512.05	22,703.65	32,111.27	54,810.9	42,058.5	1,810.74	43,863.24	1,34,168.2	32

Appendix-5.3

(Reference: Paragraph 5.4.1.1, Page 36)

Methods of calculation of property tax

ARV (Rate of tax 7.5% to 12.5%)		UAV (Rate of tax 01% to 25%)
Land	i) fair rent fixed under the law relating to rent restriction for the time being in force; or ii) where no fair rent referred in item (i) is fixed, at which it is expected to be let or it is actually let, whichever is greater; or 10% of the cost of land (if gross annual rent of land could not be determined in (i) and (ii))	Actual area of land (Sqm) x location factor for the particular zone
House or Building	i) On which the building or house is let or ii) If gross annual rent cannot be determined as referred in item (i) then 10 <i>per cent</i> of the sum of the cost of erection of the building and cost of land iii) Deduction of 10 <i>per cent</i> for cost of repairs and for other expenses necessary to maintain the building. (Annual rental value = Monthly rental value x 12-10%)	i) Per square metre of plinth area) x location factor x age factor x use factor x structure factor x occupancy prescribed for the particular zone ii) Deduction of 10 <i>per cent</i> for cost of repairs and for other expenses necessary to maintain the building. iii) Method for calculation of ratable value and Rate of property tax on the ratable value of the unit of lands and Buildings shall be prescribed by the Bye-Laws

Appendix-5.4

(Reference: Paragraph 5.6, Page 46)

Statement showing demand and collection of charges against the water supply and expenditure on O&M incurred by the various agencies**1. MC Solan**

(₹ in lakh)

Year	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Opening Balance	74.74	80.26	84.00	106.37	124.89	74.74
Demand raised	223.57	286.18	311.14	347.77	378.44	1,547.10
Total Demand	298.31	366.44	595.14	454.13	503.33	1,621.84
Collection	218.05	282.44	288.77	329.24	390.08	1,508.58
Closing Balance	80.26	84.00	106.37	124.89	113.25	113.25
O&M Cost	234.71	241.82	297.14	324.76	288.80	
Collection against Demand	73	77	48	72	77	93

2. MC Shimla & SJPNL

(₹ in lakh)

Year	2015-16	2016-17	2017-18	Total	2018-19	2019-20	Total
Opening Balance	783.05	994.54	1,203.19	783.05	575.26	2,338.10	575.26
Demand raised	2,123.54	2,370.87	2,371.79	6,866.20	2,213.48	1,751.90	3,965.38
Total Demand	2,906.59	3,365.41	3,574.98	7,649.25	2,788.74	3,990.00	4,540.64
Total Collection	1,912.05	2,162.22	1,983.44	6,057.71	550.63	1,685.13	2,235.76
Closing Balance	994.54	1,203.19	1,591.54	1,591.94	2,238.10	2,304.87	2,304.87
O&M Cost	65.60	121.36	1,963.15		569.44	1,486.64	
Collection against Demand (%)	66	64	55	79	20	42	49

Note: As per the information supplied by the MC Shimla an amount of ₹ 1591.54 lakh was the CB (31.03.2018), however, SJPNL had shown OB (01.04.2018) ₹575.26 lakh, which resulted in difference in OB of ₹ 1016.28 lakh.

3. Jal Shakti Vibhag

Perusal of information received from the four Jal Shakti Divisions⁴ in the test-checked ULBs revealed that average collection of water charges was 87 per cent against the demand raised (2015-16 to 2019-20).

(₹ in lakh)

Year	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Opening Balance	43.43	59.09	87.89	105.13	113.91	43.43
Demand raised	181.55	248.18	229.18	239.66	284.50	1,183.07
Total Demand	224.98	307.27	317.08	344.79	398.41	1,226.5
Total Collection	165.89	219.38	211.95	230.88	235.71	1,063.81
Closing Balance	59.09	87.89	105.13	113.91	162.70	162.69
O&M Cost	185.76	117.99	202.74	202.03	305.77	
Collection against Demand (%)	74	71	67	67	59	87

⁴ Arki, Dharamshala, Hamirpur and Kullu (Bhuntar).

Appendix-5.5

(Reference: Paragraph 5.8.2, Page 49)

Statement of collection of user charges, collectable user charges and revenue expenditure on Solid Waste Management

(₹ in Lakh)

Sl. No.	Name of ULB	Period of collection	Amount Collectible*	Amount collected	Difference	Percentage amount collected to collectible	Revenue Expd. on SWM is for same period	Percentage of collection to Expenditure
1	Municipal Corporation, Dharamshala	Sept 2019 to Jan 2021	207.65	18.43	189.21	9	561.75	3
2	Municipal Corporation, Shimla	April 2015 to March 2020	4,855.77*	1,940.57	2,915.20	40	3,585.08	54
3	Municipal Council, Bilaspur	Feb 2020 to Dec 2020	27.97	16.70	11.27	60	28.54	58
4	Municipal Council, Hamirpur	April 2018 to Mar 2020	65.46	29.87	35.59	46	172.44	17
5	Municipal Council, Jawalamukhi	Jan 2019 to Jan 2021	36.25	0.37	35.88	1	34.00	1
6	Municipal Council, Manali	April 2015 to March 2020	90.26	45.82	44.44	51	401.37	11
7	Municipal Council, Nahan	June 2019 to Nov 2020	175.20	25.85	149.35	15	NA	NA
8	Municipal Council, Nerchowk	April 2018 to Mar 2020	74.40	2.49	71.93	3	135.94	2
9	Municipal Council, Poanta Sahib	Nov 2019 to Nov 2020	59.65	1.69	57.96	3	144.89	1
10	Municipal Council, Rampur	May 2018 to March 2020	82.95	15.39	67.56	19	80.32	19
11	Municipal Council, Solan	April 2015 to March 2020	297.26	76.03	221.23	26	306.66	25
12	Nagar Panchayat, Arki	April 2019 to Dec 2020	17.69	4.59	13.09	26	16.23	28
13	Nagar Panchayat, Bhuntar	April 2015 to March 2020	29.65	1.26	28.38	4	88.76	1
14	Nagar Panchayat, Sunni	April 2019 to Jan 2021	23.12	6.14	16.98	27	26.32	23

* Calculation of amount collectible (Various categories of properties * different rates as specified in the Bye-laws * No of months taken for calculation).

In case of MC Shimla, number of domestic, commercial and industrial establishments was arrived on the basis of number of electricity connections from HP Electricity Board and number of hotels taken from Deptt. of Tourism & Civil Aviation. Amount collectible calculated by multiplying minimum user charges in respect of domestic, commercial and industrial establishments paying MC Tax and allowing 10 per cent rebate for probable un-occupancy every year.

Appendix-5.6

(Reference: Paragraph 5.9.1, Page 50)

Statement showing variation in budget in each category of ULB

(₹ in lakh)

Category of ULB	Name of the ULB	Year	Receipts			Expenditure		
			Budgeted	Actuals	Percentage of actual to budget (%)	Budgeted	Actuals	Percentage of actual to budget (%)
Corporation	Shimla	2015-16	12,172.3	12,625.52	103	16,612.3	11,722.43	71
		2016-17	18,196.6	16,966.69	93	21,517.52	13,388.5	62
		2017-18	40,167.27	13,318.34	33	35,713.77	14,946.28	42
		2018-19	35,505.1	13,534.68	38	34,323	13,584.09	40
		2019-20	29,752.59	14,988.79	50	29,623.22	13,580.94	46
	Dharamshala	2015-16	748.12	3,020.83	403	744.74	2,044.5	274
		2016-17	1,739.98	3,484.82	200	1,272.57	2,269.5	178
		2017-18	12,300.8	3,404.85	28	13,572	3,401.1	25
		2018-19	5,965.85	3,533.29	59	7,348.51	2,951.06	40
		2019-20	7325.44	3,045.6	42	7,565.15	2,992.71	40
Councils	Bilaspur	2015-16	316.09	307.43	97	772.64	422.76	55
		2016-17	380.11	529.89	139	762.79	553.61	72
		2017-18	397.51	495.74	124	803.08	600.85	75
		2018-19	525.12	461.01	88	793.74	526.22	66
		2019-20	494.35	495	100	726.58	495.51	68
	Jawalamukhi	2015-16	302.1	651.73	215	286.99	454.23	158
		2016-17	356.29	523.5	146	347.51	524.13	150
		2017-18	442.7	444.49	100	420.57	343.74	81
		2018-19	546.21	391.14	71	516.06	349.53	68
		2019-20	573.13	427.49	75	560.7	438.22	78
	Hamirpur	2015-16	786.38	587.56	74	793.38	855.51	107
		2016-17	865.02	617.53	71	907.89	514.87	57
		2017-18	987.51	635.37	64	998.64	398.6	40
		2018-19	1,078.75	623.85	58	1,077.5	780.17	72
		2019-20	1,186.63	640.68	54	1,185.24	520.41	44
	Manali	2015-16	545.5	726.07	133	468.92	630.96	134
		2016-17	552.37	1,438.06	260	487.21	725.61	148
		2017-18	612.87	755.83	123	552.67	726.9	131
		2018-19	677.65	1,022.5	150	625.32	742.89	118
		2019-20	833.65	743.14	89	790.27	684.47	87
	Nahan	2015-16	1,040.54	621.96	60	1,051.35	756.51	72
		2016-17	1,248.64	781.3	63	1,209.05	1,089.18	90
		2017-18	1,498.37	916.61	61	1,450.86	1,488.65	102
		2018-19	3,079.05	1,055.87	34	2,924.04	5,521.7	189
		2019-20	3,540.9	3,371.51	95	3,386.58	3,279.62	97

	Paonta Sahib	2015-16	550.97	682.31	123	1,088.35	925.05	85
		2016-17	515.29	851.13	165	1,085.68	661.35	61
		2017-18	630.88	1,333.25	211	1,114.24	919.81	83
		2018-19	655.83	936.32	142	1,406.1	1,373.21	98
		2019-20	661.46	989.87	150	1,553.26	1,116.97	72
	Rampur	2015-16	1,654.95	583.3	35	1,665.91	722.48	44
		2016-17	1,913.15	1,787.51	94	1,809.99	1,433.41	79
		2017-18	1,515.25	911.42	60	1,878.65	1,202.57	64
		2018-19	1,973.8	712.23	37	1,830.98	927.97	51
		2019-20	1,871.5	523.39	28	1,963.7	607.19	31
	Solan	2015-16	5,683.95	1,908.47	34	5,961.56	1,693.07	29
		2016-17	6,099.56	2,293.43	38	6,463.19	2,399.06	37
		2017-18	8,026.4	2,381.84	30	8,457.08	2,434.7	29
		2018-19	9,117	1,991.06	21	9,031.52	2,269.01	25
		2019-20	9,270.5	2,127.52	23	9,324	2,104.57	22
NP	Arki	2015-16	113.09	100.96	89	100.07	99.34	99
		2016-17	156.41	137.61	88	141.24	91.53	65
		2017-18	195.64	155.83	80	176.57	169.86	97
		2018-19	210.25	170.58	81	210.7	192.02	91
		2019-20	241.1	182.72	76	244.87	140.87	57
	Sunni	2015-16	47.2	69.25	146	82.47	65.83	80
		2016-17	77.2	79.13	102	82.47	92.9	112
		2017-18	77.2	91.19	118	108.67	79.1	73
		2018-19	77.2	112.78	146	120.67	73.08	60
		2019-20	94.2	125.44	134	120.67	90.73	75

Appendix-6.1

(Reference: Paragraph 6.4.3, Page 61)

Statement showing detailed position of vacancies in various posts of the test-checked ULBs in the State

Sr. No.	Name of Post	Sanction	Regular	Daily Wages	Contract	Vacant	% of vacancy
1	Executive Officer	9	6	0	0	3	33
2	Assistant Engineer	8	5	0	0	3	38
3	Superintendent Gr-II	10	0	0	0	10	100
4	Junior Engineer	46	32	0	7	7	15
5	Senior Assistant	44	42	0	0	2	5
6	Statistic Assistant	6	2	0	1	3	50
7	Draughtsman	8	5	0	0	3	38
8	Sanitary Inspector	20	5	0	0	15	76
9	Clerk/JAO	169	75	0	9	85	50
10	Sanitary Supervisor	29	21	0	0	8	28
11	Community Org.	11	2	0	0	9	82
12	Record Keeper	1	0	0	0	1	100
13	Safai Karamchari	788	421	10	6	351	43
14	Peon/chowkidar	101	67	8	0	26	26
15	Secretary	3	0	0	0	3	100
16	Work Supervisor	27	25	0	0	2	7
17	Beldar	232	208	5	0	19	9
18	Driver	60	43	0	0	17	28
19	Mason	28	21	1	0	6	21
20	Labour	323	323	0	0	0	0
21	Toll Guard	15	4	0	0	11	73
22	Patwari	2	1	0	0	1	50
23	Mali	27	11	0	1	15	56
24	Daftri	8	7	0	0	1	13
25	Bhisti	2	2	0	0	0	0
26	Electrician foremen	10	2	0	0	8	80
27	Dy. Forest Ranger	1	0	0	0	1	100
28	Forest Guard	4	2	0	0	2	50
29	Carpenter	8	2	0	0	6	75
30	Mate	22	21	0	0	1	05
31	Fitter	39	14	0	0	25	64
32	Sanitary/Safai Jamadar	42	40	0	0	2	05
33	Helper	4	3	0	0	1	25
34	Cattle pound Attendent	1	0	0	0	1	100
35	Plumber	1	0	0	0	1	100
36	Meter reader	4	3	0	0	1	25
37	Keymen	12	3	0	0	9	75
38	Bill Distributer	2	2	0	0	0	0

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39	Pump Operater	9	1	0	0	8	89
40	Executive Engineer	4	4	0	0	0	0
41	Commissioner	2	2	0	0	0	0
42	Assistant Commissioner	1	1	0	0	0	0
43	Additional Commissioner	2	2	0	0	0	0
44	Administrative Officer	1	0	0	0	1	100
45	Health Officer	2	1	0	0	1	50
46	Vetenary H.O.	1	1	0	0	0	0
47	Architect Planner	3	1	0	0	2	67
48	Deputy Controller	2	2	0	0	0	0
49	PA/PS	5	3	0	0	2	40
50	Superintendent General	1	1	0	0	0	0
51	Chief Accountant/ Accountant	4	0	0	0	4	100
52	DEO	24	24	0	0	0	0
53	Steno	2	1	0	0	1	50
54	Computer Asst.	3	3	0	0	0	0
55	Surveyor	2	0	0	0	2	100
56	Health Worker	2	1	0	0	1	50
57	Notice Server	3	3	0	0	0	0
58	Raneo operator	1	1	0	0	0	0
59	Lab. Technician	2	1	0	0	1	50
60	Ferro Printer	1	0	0	0	1	100
61	Tailoring Teacher	1	0	0	0	1	100
62	Project Coordinator	1	1	0	0	0	0
63	Boiler Man	1	0	0	0	1	100
64	Blacksmith	1	1	0	0	0	0
65	Kanoungo	1	0	0	0	1	100
66	N. Tehsildar	1	0	0	0	1	100
67	Tree Officer	1	1	0	0	0	0
68	Law Officer	1	1	0	0	0	0
Total		2,212	1,477	24	24	687	31