

APPENDICES

APPENDICES

Appendix-1

(Refer paragraphs 1.1 and 3.1; page 1 and 29)

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 paragraph 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(i)

(Refer paragraphs 1.9 and 3.8; pages 8 and 34)

Audit coverage- Details of Panchayati Raj Institutions and Urban Local Bodies audited during 2017-18

Zila Parishads

Sl. No.	Name of Zila Parishad
1.	Mandi
2.	Solan
3.	Kullu

Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	Name of District
1.	Kandaghat	Solan
2.	Anni	Kullu
3.	Nirmand	Kullu
4.	Naggar	Kullu
5.	Dharampur	Mandi
6.	Gopalpur	Mandi
7.	Chauntra	Mandi
8.	Gohar	Mandi
9.	Sundernagar	Mandi

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Chammo	Dharampur	Solan
2.	Bhawguri	Dharampur	Solan
3.	Nalka	Dharampur	Solan
4.	Goyla	Dharampur	Solan
5.	Jadla	Dharampur	Solan
6.	Hinner	Kandaghat	Solan
7.	Sakouri	Kandaghat	Solan
8.	Sayari	Kandaghat	Solan
9.	Wakna	Kandaghat	Solan
10.	Basha	Kandaghat	Solan
11.	Kohila	Anni	Kullu
12.	Karana	Anni	Kullu
13.	Pokhri	Anni	Kullu
14.	Fanauti	Anni	Kullu
15.	Takrasi	Anni	Kullu
16.	Nirmand	Nirmand	Kullu
17.	Kot	Nirmand	Kullu
18.	Sarahan	Nirmand	Kullu
19.	Nor	Nirmand	Kullu
20.	Tunan	Nirmand	Kullu
21.	Devgarh	Naggar	Kullu
22.	Pangan	Naggar	Kullu
23.	Karadsu	Naggar	Kullu
24.	Mandalgarh	Naggar	Kullu
25.	Shirar	Naggar	Kullu
26.	Dhanalag	Gopalpur	Mandi
27.	Darpa	Gopalpur	Mandi
28.	Jamni	Gopalpur	Mandi
29.	Barachwar	Gopalpur	Mandi
30.	Sulpur Jaboth	Gopalpur	Mandi
31.	Pipli	Chauntra	Mandi
32.	Santhal Padain	Chauntra	Mandi
33.	Galu	Chauntra	Mandi
34.	Aihju	Chauntra	Mandi

35.	Utpur	Chauntra	Mandi
36.	Tandi	Gohar	Mandi
37.	Tunna	Gohar	Mandi
38.	Kutahchi	Gohar	Mandi
39.	Kotla Khanula	Gohar	Mandi
40.	Noun	Gohar	Mandi
41.	Jugahan	Sundernagar	Mandi
42.	Bandli	Sundernagar	Mandi
43.	Kalohad	Sundernagar	Mandi
44.	Dhawal	Sundernagar	Mandi
45.	Khilra	Sundernagar	Mandi

Municipal Corporations

Sl. No.	Name of Municipal Corporation
1.	Shimla
2.	Dharamshala

Municipal Councils

Sl. No.	Name of Municipal Council
1.	Nalagarh
2.	Hamirpur
3.	Solan
4.	Jogindernagar
5.	Nagrota Bagwan
6.	Mandi

Nagar Panchayats

Sl. No.	Name of Nagar Panchayat
1.	Arki
2.	Sunni
3.	Bhota
4.	Baijnath

Appendix-3(ii)

(Refer paragraphs 1.9 and 3.8; pages 8 and 34)

Audit coverage- Details of Panchayati Raj Institutions and Urban Local Bodies audited during 2018-19

Zila Parishads

Sl. No.	Name of Zila Parishad
1.	Hamirpur
2.	Kangra at Dharamshala
3.	Shimla

Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	Name of District
1.	Fatehpur	Kangra
2.	Indora	Kangra
3.	Nagrota Surian	Kangra
4.	Lambagaon	Kangra
5.	Nankhari	Shimla
6.	Rohru	Shimla
7.	Theog	Shimla

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Jagothi	Rohru	Shimla
2.	Khangteri	Rohru	Shimla
3.	Katlah	Rohru	Shimla
4.	Pujarli-3	Rohru	Shimla
5.	Jaipidi Mata	Jubbal Kotkhai	Shimla
6.	Kuddu	Jubbal Kotkhai	Shimla
7.	Kotkyana	Jubbal Kotkhai	Shimla
8.	Kyari	Jubbal Kotkhai	Shimla
9.	Ramnagar	Jubbal Kotkhai	Shimla
10.	Thana	Jubbal Kotkhai	Shimla
11.	Bhaloh	Mashobra	Shimla
12.	Dhalli	Mashobra	Shimla
13.	Junga	Mashobra	Shimla
14.	Naldehra	Mashobra	Shimla
15.	Pujarli (Beolia)	Mashobra	Shimla
16.	Khawal	Chohara	Shimla
17.	Dhakgaon	Chohara	Shimla
18.	Tangnu Janglikh	Chohara	Shimla
19.	Diudi Mala	Chohara	Shimla
20.	Majoli Tipper	Nankhari	Shimla
21.	Khamadi	Nankhari	Shimla
22.	Chadoli	Chopal	Shimla
23.	Bawat	Chopal	Shimla
24.	Kanda Banah	Chopal	Shimla
25.	Gorali Madawag	Chopal	Shimla
26.	Kiran	Chopal	Shimla
27.	Manjoli	Chopal	Shimla
28.	Chebri	Basantpur	Shimla
29.	Chalahal	Basantpur	Shimla
30.	Vainsh (Piplidhar)	Basantpur	Shimla
31.	Duttanagar	Rampur	Shimla
32.	Sarpara	Rampur	Shimla
33.	Shingla	Rampur	Shimla
34.	Neerath	Rampur	Shimla
35.	Deothi	Rampur	Shimla
36.	Bagain	Theog	Shimla

37.	Ghodna	Theog	Shimla
38.	Ghoond	Theog	Shimla
39.	Dadas	Theog	Shimla
40.	Kuthar	Theog	Shimla
41.	Kyar	Theog	Shimla
42.	Sinhal	Narkanda	Shimla
43.	Malendi	Narkanda	Shimla
44.	Karewthi	Narkanda	Shimla
45.	Mogra	Narkanda	Shimla
46.	Gondhala	Lahaul	Lahaul Spiti
47.	Muling	Lahaul	Lahaul Spiti
48.	Khangsar	Lahaul	Lahaul Spiti
49.	Gosal	Lahaul	Lahaul Spiti
50.	Kardang	Lahaul	Lahaul Spiti
51.	Barbog	Lahaul	Lahaul Spiti
52.	Darcha	Lahaul	Lahaul Spiti
53.	Keylong	Lahaul	Lahaul Spiti
54.	Daimul	Spiti	Lahaul Spiti
55.	Langcha	Spiti	Lahaul Spiti
56.	Lalung	Spiti	Lahaul Spiti
57.	Hal	Spiti	Lahaul Spiti
58.	Khurik	Spiti	Lahaul Spiti
59.	Chalwada-2	Fatehpur	Kangra
60.	Diyana	Fatehpur	Kangra
61.	Rehan	Fatehpur	Kangra
62.	Nerna	Fatehpur	Kangra
63.	Salihar	Dehra Gopipur	Kangra
64.	Jhakled	Dehra Gopipur	Kangra
65.	Khundiyan	Dehra Gopipur	Kangra
66.	Bhapoo	Indora	Kangra
67.	Makdoli	Indora	Kangra
68.	Baleer	Indora	Kangra
69.	Mamu Gurchaal	Nurpur	Kangra
70.	Milakh	Nurpur	Kangra
71.	Kheriyan	Nurpur	Kangra
72.	Jangal	Nagrota Surian	Kangra
73.	Dol	Nagrota Surian	Kangra
74.	Fariyan	Nagrota Surian	Kangra
75.	Sadoon Bargran	Nagrota Bagwan	Kangra
76.	Hatwas	Nagrota Bagwan	Kangra
77.	Ustehad	Nagrota Bagwan	Kangra
78.	Jogipur	Kangra	Kangra
79.	Balol	Kangra	Kangra
80.	Jhikli Ichhi	Kangra	Kangra
81.	Kadoa	Pragpur	Kangra
82.	Gangot	Pragpur	Kangra
83.	Kasba Jagir	Pragpur	Kangra
84.	Badhal	Pragpur	Kangra
85.	Goral Dhar	Pragpur	Kangra
86.	Barwala	Dharamshala	Kangra
87.	Mandal	Dharamshala	Kangra
88.	Gharoh	Rait	Kangra
89.	Bandi	Rait	Kangra
90.	Dhugiyari	Rait	Kangra
91.	Kothi	Baijnath	Kangra
92.	Sawad	Baijnath	Kangra
93.	Poling	Baijnath	Kangra
94.	Harsi	Lambagaon	Kangra

95.	Kotlu	Lambagaon	Kangra
96.	Upper Theru	Lambagaon	Kangra
97.	Kaloond	Bhawarna	Kangra
98.	Ghadh	Bhawarna	Kangra
99.	Balla	Bhawarna	Kangra
100.	Khaira	Sulah	Kangra
101.	Kakrain	Sulah	Kangra
102.	Ladoh	Panchrukhi	Kangra
103.	Badehar	Panchrukhi	Kangra

Municipal Corporations

Sl. No.	Name of Municipal Corporation
1.	Shimla
2.	Dharamshala

Municipal Councils

Sl. No.	Name of Municipal Council	Name of District
1.	Ghumarwin	Bilaspur
2.	Hamirpur	Hamirpur
3.	Sujanpur	Hamirpur
4.	Dehra	Kangra
5.	Nerchowk	Mandi
6.	Kullu	Kullu
7.	Manali	Kullu

Nagar Panchayats

Sl. No.	Name of Nagar Panchayat	Name of District
1.	Jawali	Kangra
2.	Nadaun	Hamirpur
3.	Karsog	Mandi
4.	Banjar	Kullu
5.	Bhuntar	Kullu

Appendix-4

(Refer paragraph 2.1.1; page 11)

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.	Kot	Nirmand	Kullu
2.	Tunan	Nirmand	Kullu
3.	Sarahan	Nirmand	Kullu
4.	Nor	Nirmand	Kullu
5.	Nirmand	Nirmand	Kullu
6.	Takrasi	Anni	Kullu
7.	Fanauti	Anni	Kullu
8.	Karana	Anni	Kullu
9.	Kohila	Anni	Kullu
10.	Mandalgarh	Naggarr	Kullu
11.	Karadsu	Naggarr	Kullu
12.	Shirar	Naggarr	Kullu
13.	Devgarh	Naggarr	Kullu
14.	Pangan	Naggarr	Kullu
15.	Jadla	Dharampur	Solan
16.	Goyla	Dharampur	Solan
17.	Nalka	Dharampur	Solan
18.	Bhawguri	Dharampur	Solan

Non-maintenance of three Model Accounting System Registers (Register of annual receipt and payment account, consolidated abstract register, and register of immovable property)

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Basha	Kandaghat	Solan
2.	Wakna	Kandaghat	Solan
3.	Dhanalag	Gopalpur	Mandi
4.	Barachwar	Gopalpur	Mandi
5.	Jamni	Gopalpur	Mandi
6.	Darpa	Gopalpur	Mandi
7.	Sulpur Jaboth	Gopalpur	Mandi
8.	Kutahchi	Gohar	Mandi
9.	Noun	Gohar	Mandi
10.	Kotla Khanula	Gohar	Mandi
11.	Tunna	Gohar	Mandi
12.	Tandi	Gohar	Mandi
13.	Santhal Padain	Chautra	Mandi
14.	Utpur	Chauntra	Mandi
15.	Galu	Chauntra	Mandi
16.	Pipli	Chauntra	Mandi
17.	Aihju	Chauntra	Mandi
18.	Dhawal	Sundernagar	Mandi
19.	Kalohad	Sundernagar	Mandi
20.	Khilra	Sundernagar	Mandi
21.	Bandli	Sundernagar	Mandi
22.	Jugahan	Sundernagar	Mandi

Appendix-5(i)

(Refer paragraph 2.1.2; page 12)

Difference between figures of balance in bank pass book and that of uploaded on PRIASoft during 2016-17

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of District	Uploaded on PRIASoft	Balance in bank pass book	Difference	Differences in per cent
1.	Sundernagar	Mandi	120.60	130.90	10.30	7.87
2.	Chauntra	Mandi	210.24	195.03	15.21	7.80
Total (i)					25.51	-

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of District	Uploaded on PRIASoft	Balance in bank pass book	Difference	Differences in per cent
1.	Bandli	Mandi	14.05	6.39	7.66	119.87
2.	Kutahchi	Mandi	6.69	9.11	2.42	26.56
3.	Khilra	Mandi	34.15	36.20	2.05	5.66
4.	Kalohad	Mandi	28.97	25.34	3.63	14.33
5.	Dhawal	Mandi	52.52	52.29	0.23	0.44
6.	Pipli	Mandi	9.84	9.83	0.01	0.10
7.	Galu	Mandi	12.45	12.67	0.22	1.74
8.	Utpur	Mandi	25.50	33.25	7.75	23.31
9.	Jugahan	Mandi	35.81	31.87	3.94	12.36
10.	Tandi	Mandi	23.84	23.90	0.06	0.25
11.	Tunna	Mandi	16.14	19.40	3.26	16.80
12.	Kotla Khanula	Mandi	39.24	19.24	20.00	103.95
13.	Santhal Padain	Mandi	16.22	16.32	0.10	0.61
14.	Sulapur Jaboth	Mandi	37.30	37.33	0.03	0.08
15.	Darpa	Mandi	1.73	3.84	2.11	54.95
16.	Jamni	Mandi	45.88	14.39	31.49	218.83
17.	Aihju	Mandi	28.61	16.00	12.61	78.81
18.	Barachwar	Mandi	38.27	24.86	13.41	53.94
19.	Noun	Mandi	25.95	26.44	0.49	1.85
Total (ii)					111.47	-
Grand Total (i) & (ii)					136.98	-

Source: Figures supplied by the test-checked units.

Appendix-5(ii)

(Refer paragraph 2.1.2; page 12)

Difference between figures of receipts and expenditure furnished to audit by test-checked PRIs and that of uploaded on PRIASoft during 2017-18

(₹ in lakh)

Zila Parishad

Sl. No.	Name of Zila Parishad	Receipt as per manual cashbook	Receipt uploaded on PRIASoft	Difference	Difference in per cent	Expenditure as per manual cash book	Expenditure uploaded on PRIASoft	Difference	Difference in per cent
1.	ZP Shimla	1,700.48	1,847.35	146.87	8.64	1,554.25	1,615.34	61.09	3.93
Total (i)		1,700.48	1,847.35	146.87		1,554.25	1,615.34	61.09	

Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	Receipt as per manual cash book	Receipt uploaded on PRIASoft	Difference	Difference in per cent	Expenditure as per manual cash book	Expenditure uploaded on PRIASoft	Difference	Difference in per cent
1.	Nankhari	59.52	43.75	15.77	26.50	69.83	61.93	07.90	11.31
2.	Rohru	108.92	111.85	02.93	2.69	76.94	83.10	06.17	8.02
3.	Indora	189.58	149.81	39.77	20.98	133.08	121.79	11.29	8.48
4.	Fatehpur	194.19	249.77	55.58	28.62	142.57	182.62	40.05	28.09
5.	Nagrota Surian	128.78	128.18	0.60	0.47	182.48	202.43	19.95	10.93
Total (ii)		680.99	683.36	114.65		604.90	651.87	85.36	

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Receipt as per manual cash book	Receipt uploaded on PRIASoft	Difference	Difference in per cent	Expenditure as per manual cash book	Expenditure uploaded on PRIASoft	Difference	Difference in per cent
1.	Kothi	38.08	30.93	07.15	18.78	30.39	28.60	01.79	5.89
2.	Poling	57.73	32.75	24.98	43.27	31.71	31.67	0.04	0.13
3.	Sawad	67.47	37.70	29.77	44.12	30.52	31.06	0.54	1.77
4.	Ghadh	12.20	12.62	0.42	3.44	16.24	17.69	01.45	8.93
5.	Balla	12.40	11.37	01.03	8.31	11.02	22.24	11.22	101.81
6.	Salihar	53.88	21.95	31.93	59.26	19.53	71.32	51.79	265.18
7.	Jhakled	27.70	29.08	01.38	4.98	11.60	50.54	38.94	335.69
8.	Khundiyan	20.88	45.00	24.12	115.52	26.19	51.29	25.10	95.84
9.	Mandal	45.52	19.61	25.91	56.92	24.37	21.73	02.64	10.83
10.	Barwala	27.14	22.30	04.84	17.83	23.00	29.71	06.71	29.17
11.	Chalwada-2	21.19	23.02	01.83	8.64	17.14	26.81	09.67	56.42
12.	Rehan	52.64	21.74	30.90	58.70	20.05	28.81	08.76	43.69
13.	Diyana	52.02	18.17	33.85	65.07	48.20	26.67	21.53	44.67
14.	Bhapoo	43.15	42.77	0.38	0.88	41.70	42.55	-0.85	2.04
15.	Baleer	43.81	30.46	13.35	30.47	34.42	33.98	0.44	1.28
16.	Makdoli	32.35	26.85	05.50	17.00	24.88	30.18	05.30	21.30
17.	Balol	21.17	25.28	04.11	19.41	07.37	31.64	24.27	329.31

18.	Jhikli Ichhi	76.05	42.18	33.87	44.54	43.26	43.73	0.47	1.09
19.	Jogipur	81.59	55.24	26.35	32.30	41.88	43.80	01.92	4.58
20.	Upper Thehru	15.07	26.76	11.69	77.57	10.44	33.13	22.69	217.34
21.	Kotlu	17.69	38.40	20.71	117.07	14.80	33.42	18.62	125.81
22.	Harsi	48.36	62.16	13.80	28.54	16.09	57.91	41.82	259.91
23.	Kaloond	31.87	31.43	0.44	1.38	12.94	23.91	10.97	84.78
24.	Sadoon Bargran	15.70	09.02	06.68	42.55	08.20	13.63	05.43	66.22
25.	Ustehad	42.53	18.00	24.53	57.68	20.86	22.43	01.57	7.53
26.	Hatwas	49.05	26.28	22.77	46.42	33.87	30.32	03.55	10.48
27.	Dol	46.82	40.02	06.80	14.52	15.51	33.41	17.90	115.41
28.	Jangal	42.03	46.84	04.81	11.44	14.21	51.68	37.47	263.69
29.	Mamu Gurchaal	47.54	32.30	15.24	32.06	34.27	33.07	01.20	3.50
30.	Kheriyan	37.07	14.64	22.43	60.51	27.59	21.51	06.08	22.04
31.	Milakh	39.51	25.18	14.33	36.27	24.35	24.47	0.12	0.49
32.	Ladoh	78.02	30.73	47.29	60.61	58.00	34.08	23.92	41.24
33.	Badehar	53.30	25.51	27.79	52.14	41.22	28.91	12.31	29.86
34.	Gangot	42.03	25.19	16.84	40.07	17.59	30.77	13.18	74.93
35.	Goral Dhar	38.26	23.98	14.28	37.32	25.08	26.56	01.48	5.90
36.	Badhal	93.41	42.82	50.59	54.16	46.36	29.77	16.59	35.79
37.	Kasba Jagir	32.40	20.80	11.60	35.80	24.70	28.29	03.59	14.53
38.	Kadoa	30.75	20.82	09.93	32.29	22.67	32.29	09.62	42.43
39.	Dhugiyari	20.96	20.75	0.21	1.00	13.15	21.85	08.70	66.16
40.	Bandi	32.81	30.28	02.53	7.71	23.11	26.67	03.56	15.40
41.	Gharoh	58.91	30.66	28.25	47.95	30.19	52.38	22.19	73.50
42.	Khaira	54.71	23.19	31.52	57.61	32.93	06.02	26.91	81.72
43.	Kakraim	43.03	22.15	20.88	48.52	41.64	30.05	11.59	27.83
44.	Gosal	27.40	23.49	03.91	14.27	10.01	27.21	17.20	171.83
45.	Gondhala	86.61	66.88	19.93	23.01	54.13	69.95	-15.82	29.23
46.	Langcha	82.40	54.00	28.40	34.47	36.32	35.82	0.50	1.38
47.	Khurik	157.39	86.24	71.15	45.21	99.76	179.22	79.46	79.65
48.	Hal	44.54	81.55	37.01	83.09	22.72	25.66	02.94	12.94
49.	Daimul	103.12	63.44	39.68	38.48	26.11	17.46	08.65	33.13
50.	Lalung	130.57	81.35	49.22	37.70	51.25	43.34	08.16	15.92
51.	Vainsh (Piplidhar)	22.19	16.99	05.20	23.43	10.51	18.10	07.59	72.22
52.	Chebdi	40.03	31.82	08.21	20.51	30.62	42.27	11.65	38.05
53.	Chalahal	47.72	34.95	12.77	26.76	27.13	33.68	06.55	24.14
54.	Khawal	40.65	55.05	14.40	35.42	38.43	63.90	25.47	66.28
55.	Tangnu Janglikh	37.07	51.35	14.28	38.52	32.54	44.05	11.51	35.37
56.	Dhakgaon	75.23	66.14	09.09	12.08	52.74	64.51	11.77	22.32
57.	Bawat	86.80	84.76	02.04	2.35	47.84	73.75	25.91	54.16
58.	Gorali Madawag	64.97	48.02	16.95	26.09	26.87	45.14	18.27	67.99

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59.	Kiran	75.05	56.60	18.45	24.58	32.13	51.68	19.55	60.85
60.	Chadoli	72.11	46.60	25.51	35.38	41.93	47.80	05.87	14.00
61.	Ramnagar	54.45	45.97	08.48	15.57	29.33	35.58	06.25	21.31
62.	Kotkayna	45.93	28.51	17.42	37.93	33.59	34.53	0.94	2.80
63.	Kuddu	65.71	31.63	34.08	51.86	37.80	34.19	03.61	9.55
64.	Kyari	50.88	49.81	01.07	2.10	15.22	33.28	18.06	118.66
65.	Pujarli (Beolia)	85.67	60.98	24.69	28.82	18.61	55.94	37.33	200.59
66.	Naldehra	45.07	39.01	06.06	13.45	26.49	48.72	22.23	83.92
67.	Bhaloh	38.33	22.68	15.65	40.83	25.55	32.49	06.94	27.16
68.	Majoli Tipper	47.31	36.20	11.11	23.48	30.52	31.38	0.86	2.82
69.	Khamadi	46.19	42.16	04.03	8.72	20.18	48.00	27.82	137.86
70.	Mogra	37.04	13.43	23.61	63.74	15.58	16.11	0.53	3.40
71.	Malendi	35.87	20.16	15.71	43.80	26.81	27.94	01.13	4.21
72.	Karewathi	37.65	22.38	15.27	40.56	13.14	20.71	07.57	57.61
73.	Neerath	32.22	47.26	15.24	47.30	12.65	31.04	18.39	145.38
74.	Deothi	38.73	28.56	10.17	26.26	22.85	25.34	02.49	10.90
75.	Duttanagar	63.05	44.94	18.11	28.72	25.84	35.93	10.09	39.05
76.	Shingla	53.52	37.85	15.67	29.28	31.38	35.56	04.18	13.32
77.	Pujarli-3	102.27	46.03	56.24	54.99	83.90	43.65	40.25	47.97
78.	Jagothi	44.00	29.58	14.42	32.77	28.02	32.46	04.44	15.85
79.	Khangtedi	85.73	24.29	61.44	71.67	66.55	28.13	38.42	57.73
80.	Katlaah	68.26	25.69	42.57	62.36	54.10	28.83	25.27	46.71
81.	Ghoond	84.82	58.84	25.98	30.63	54.74	46.27	08.47	15.47
82.	Dadas	47.16	24.67	22.49	47.69	31.22	31.07	0.15	0.48
83.	Kyar	64.62	56.33	08.29	12.83	32.76	31.86	0.90	2.75
84.	Ghodna	67.51	42.47	25.04	37.09	40.70	30.98	30.98	76.12
85.	Bagain	52.39	33.31	19.08	36.42	22.08	35.28	13.20	59.78
86.	Manjholi	75.08	96.75	21.67	28.86	24.54	65.00	40.46	164.87
87.	Kandabana h	107.32	62.02	45.30	42.21	77.85	54.43	23.42	30.08
Total (iii)		4,569.43	3,257.17	1,682.70		2,656.28	3,248.79	1,172.40	
Grand Total (i), (ii) and (iii)		6,950.90	5,788.38	2,512.75		4,815.43	5,516.00	1,318.85	

Source: Figures supplied by the test-checked units.

Appendix-6

(Refer paragraph 2.1.3; page 13)

Non maintenance of important records

2017-18

Panchayati Samitis

Sl. No.	Name of Panchayati Samiti	District
1.	Nirmand	Kullu
2.	Anni	Kullu
3.	Chauntra	Mandi

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Nor	Nirmand	Kullu
2.	Tunan	Nirmand	Kullu
3.	Kot	Nirmand	Kullu
4.	Nirmand	Nirmand	Kullu
5.	Sarahan	Nirmand	Kullu
6.	Karadsu	Naggarr	Kullu
7.	Mandalgarh	Naggarr	Kullu
8.	Pangan	Naggarr	Kullu
9.	Devgarh	Naggarr	Kullu
10.	Kohila	Anni	Kullu
11.	Fanauti	Anni	Kullu
12.	Pokhri	Anni	Kullu
13.	Takrasi	Anni	Kullu
14.	Karana	Anni	Kullu
15.	Tandi	Gohar	Mandi
16.	Kotla Khanola	Gohar	Mandi
17.	Noun	Gohar	Mandi
18.	Tunna	Gohar	Mandi
19.	Kutahchi	Gohar	Mandi
20.	Kalohad	Sundernagar	Mandi
21.	Jugahan	Sundernagar	Mandi
22.	Bandli	Sundernagar	Mandi
23.	Khilra	Sundernagar	Mandi
24.	Sulpur Jaboth	Gopalpur	Mandi
25.	Jamni	Gopalpur	Mandi
26.	Dhawal	Gopalpur	Mandi
27.	Barachwar	Gopalpur	Mandi
28.	Dhanalag	Gopalpur	Mandi
29.	Darpa	Gopalpur	Mandi
30.	Pipli	Chauntra	Mandi
31.	Galv	Chauntra	Mandi
32.	Utpur	Chauntra	Mandi
33.	Aihju	Chauntra	Mandi
34.	Santhal Padain	Chauntra	Mandi
35.	Sayari	Kandagahat	Solan

2018-19

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Sawad	Baijnath	Kangra
2.	Poling	Baijnath	Kangra
3.	Kothi	Baijnath	Kangra
4.	Balla	Bhawarna	Kangra
5.	Salihar	Dehra Gopipur	Kangra
6.	Khundiyan	Dehra Gopipur	Kangra
7.	Jhakled	Dehra Gopipur	Kangra
8.	Mandal	Dharamshala	Kangra
9.	Barwala	Dharamshala	Kangra
10.	Chalwada-2	Fatehpur	Kangra
11.	Diyana	Fatehpur	Kangra
12.	Nerna	Fatehpur	Kangra
13.	Balir	Indora	Kangra
14.	Makdoli	Indora	Kangra
15.	Bhapoo	Indora	Kangra
16.	Jogipur	Kangra	Kangra
17.	Balol	Kangra	Kangra
18.	Upper Thehru	Lambagaon	Kangra
19.	Kotlu	Lambagaon	Kangra
20.	Harsi	Lambagaon	Kangra
21.	Kaloond	Bhawarna	Kangra
22.	Ustehad	Nagrota Bagwan	Kangra
23.	Saddu Bargran	Nagrota Bagwan	Kangra
24.	Hatwas	Nagrota Bagwan	Kangra
25.	Dol	Nagrota Surian	Kangra
26.	Jangal	Nagrota Surian	Kangra
27.	Fariyan	Nagrota Surian	Kangra
28.	Milakh	Nurpur	Kangra
29.	Mamu Gurchaal	Nurpur	Kangra
30.	Kheriyan	Nurpur	Kangra
31.	Ladoh	Panchrukhi	Kangra
32.	Badehar	Panchrukhi	Kangra
33.	Kasba Jagir	Pragpur	Kangra
34.	Kadoa	Pragpur	Kangra
35.	Gangot	Pragpur	Kangra
36.	Badhal	Pragpur	Kangra
37.	Goral Dhar	Pragpur	Kangra
38.	Dhugiyari	Rait	Kangra
39.	Gharoh	Rait	Kangra
40.	Bandi	Rait	Kangra
41.	Kakrain	Sulah	Kangra
42.	Khaira	Sulah	Kangra
43.	Khangsar	Lahaul	Lahaul Spiti
44.	Muling	Lahaul	Lahaul Spiti
45.	Gondhala	Lahaul	Lahaul Spiti
46.	Gosal	Lahaul	Lahaul Spiti
47.	Keylong	Lahaul	Lahaul Spiti

48.	Darcha	Lahaul	Lahaul Spiti
49.	Kardang	Lahaul	Lahaul Spiti
50.	Khurik	Spiti	Lahaul Spiti
51.	Lalung	Spiti	Lahaul Spiti
52.	Daimul	Spiti	Lahaul Spiti
53.	Langcha	Spiti	Lahaul Spiti
54.	Hal	Spiti	Lahaul Spiti
55.	Chebdi	Basantpur	Shimla
56.	Vainsh (Piplidhar)	Basantpur	Shimla
57.	Chalahal	Basantpur	Shimla
58.	Diudi Mala	Chhohara	Shimla
59.	Tangnu Janglikh	Chhohara	Shimla
60.	Dhakgaon	Chhohara	Shimla
61.	Khawal	Chhohara	Shimla
62.	Chadoli	Chopal	Shimla
63.	Gorali Madawag	Chopal	Shimla
64.	Bawat	Chopal	Shimla
65.	Kiran	Chopal	Shimla
66.	Kuddu	Jubbal Kotkhai	Shimla
67.	Kotkayna	Jubbal Kotkhai	Shimla
68.	Jaipidi Mata	Jubbal Kotkhai	Shimla
69.	Ramnaggar	Jubbal Kotkhai	Shimla
70.	Thana	Jubbal Kotkhai	Shimla
71.	Majholi	Kupwi	Shimla
72.	Kanda Banah	Kupwi	Shimla
73.	Bhaloh	Mashobra	Shimla
74.	Naldehra	Mashobra	Shimla
75.	Dhalli	Mashobra	Shimla
76.	Junga	Mashobra	Shimla
77.	Pujarli (Beolia)	Mashobra	Shimla
78.	Khamadi	Nankhari	Shimla
79.	Majoli Tipper	Nankhari	Shimla
80.	Malendi	Narkanda	Shimla
81.	Mogra	Narkanda	Shimla
82.	Karewthi	Narkanda	Shimla
83.	Duttanagar	Rampur	Shimla
84.	Sarpara	Rampur	Shimla
85.	Neerath	Rampur	Shimla
86.	Deothi	Rampur	Shimla
87.	Pujarli-3	Rohru	Shimla
88.	Jagothi	Rohru	Shimla
89.	Ghodna	Theog	Shimla
90.	Ghoond	Theog	Shimla
91.	Kuthar	Theog	Shimla
92.	Dadas	Theog	Shimla
93.	Bagain	Theog	Shimla
94.	Kyar	Theog	Shimla

Appendix-7

(Refer paragraph 2.1.4; page 13)

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

2017-18

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

(₹ in lakh)

Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	District	Balance as per Bank Pass Book on 31 March 2017	Balance as per Cash Book on 31 March 2017	Difference
1.	Anni	Kullu	56.76	54.31	2.45
2.	Chauntra	Mandi	195.03	187.39	7.64
Total (i)			251.79	241.70	10.09

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Block	District	Balance as per Bank Pass Book on 31 March 2017	Balance as per Cash Book on 31 March 2017	Difference
1.	Tunna	Gohar	Mandi	19.40	19.35	0.05
2.	Noun	Gohar	Mandi	26.43	23.86	2.57
3.	Kotla Khanula	Gohar	Mandi	18.82	9.41	9.41
4.	Tandi	Gohar	Mandi	24.15	17.13	7.02
5.	Utpur	Chauntra	Mandi	33.25	23.62	9.63
6.	Hinner	Kandaghat	Solan	27.41	0.01	27.40
7.	Sayari	Kandaghat	Solan	9.89	0.01	9.88
8.	Sakouri	Kandaghat	Solan	10.53	0	10.53
9.	Wakna	Kandaghat	Solan	33.86	0	33.86
10.	Basha	Kandaghat	Solan	14.43	0	14.43
11.	Nalka	Dharampur	Solan	41.52	0	41.52
12.	Jadla	Dharampur	Solan	37.26	0.01	37.25
13.	Goyla	Dharampur	Solan	38.11	0	38.11
14.	Karana	Hinnar	Kullu	23.56	23.44	0.12
15.	Nirmand	Nirmand	Kullu	39.23	12.72	26.51
16.	Sarahan	Nirmand	Kullu	26.69	26.05	0.64
17.	Nor	Nirmand	Kullu	20.81	16.54	4.27
18.	Takrasi	Anni	Kullu	12.50	10.22	2.28
19.	Kohila	Anni	Kullu	16.70	15.41	1.29
20.	Pokhri	Anni	Kullu	6.07	5.95	0.12
Total (ii)				480.62	203.73	276.89

Summary of Difference between cash book and bank pass book

(₹ in lakh)

Sl. No.	Kind of Unit	Number of Units	Difference between cash book and bank pass book
1.	Panchayat Samiti	2	10.09
2.	Gram Panchayat	20	276.89
Total		22	286.98

Source: Figures supplied by the test-checked units.

2018-19

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

(₹ in lakh)

Zila Parishads

Sl. No.	Name of Zila Parishad	Balance as per Bank Pass Book as on 31 March 2018	Balance as per Cash Book as on 31 March 2018	Difference
1.	Hamirpur	63.51	77.48	13.97
2.	Kangra at Dharamshala	2,225.17	3,192.79	967.62
Total (i)		2,288.68	3,270.27	981.59

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Block	District	Balance as per Bank Pass Book as on 31 March 2018	Balance as per Cash Book as on 31 March 2018	Difference
1.	Harsi	Lambagaon	Kangra	32.28	32.65	0.37
2.	Dhankgaon	Chhohara	Shimla	6.51	16.78	10.27
Total (ii)				38.79	49.43	10.64
Grand Total (i) and (ii)				2,327.47	3,319.70	992.23

Source: Figures supplied by the test-checked units.

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

(₹ in lakh)

Zila Parishads

Sl. No.	Name of Zila Parishad	Balance as per Bank Pass Book as on 31 March 2018	Balance as per Cash Book as on 31 March 2018	Difference
1.	Hamirpur	299.61	167.87	131.74
2.	Shimla	772.94	484.95	287.99
Total (i)		1,072.55	652.82	419.73

Panchayat Samitis

Sl. No.	Name of Panchayat Samiti	District	Balance as per Bank Pass Book as on 31 March 2018	Balance as per Cash Book as on 31 March 2018	Difference
1.	Nagrota Surian	Kangra	181.47	172.29	9.18
2.	Lambagaon	Kangra	107.01	83.53	23.48
3.	Indora	Kangra	352.61	337.19	15.42
4.	Fatehpur	Kangra	166.54	145.10	21.44
5.	Theog	Shimla	109.64	108.51	01.13
Total (ii)			917.27	846.62	70.65

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Block	District	Balance as per Bank Pass Book as on 31 March 2018	Balance as per Cash Book as on 31 March 2018	Difference
1.	Naldehra	Mashobra	Shimla	18.26	0	18.26
2.	Karewathi	Narkanda	Shimla	24.52	0	24.52
3.	Mogra	Narkanda	Shimla	17.72	0	17.72
4.	Mlandi	Narkanda	Shimla	8.66	0	8.66
5.	Chadoli	Chopal	Shimla	43.22	0	43.22
6.	Gorali Madawag	Chopal	Shimla	39.35	0	39.35
7.	Bawat	Chopal	Shimla	39.75	0	39.75
8.	Kiran	Chopal	Shimla	42.91	0	42.91

9.	Diudi Mala	Chhohara	Shimla	8.14	0	8.14
10.	Dhankgaon	Chhohara	Shimla	17.85	6.58	11.27
11.	Tangu Janglikh	Chhohara	Shimla	17.32	0	17.32
12.	Khawal	Chhohara	Shimla	05.27	0	05.27
13.	Manjholi	Kupwi	Shimla	50.48	0	50.48
14.	Kanda Bnah	Kupwi	Shimla	28.95	0	28.95
15.	Kyari	Jubbal Kotkhai	Shimla	38.15	0	38.15
16.	Kotkayna	Jubbal Kotkhai	Shimla	12.44	0	12.44
17.	Jaipidi Mata	Jubbal Kotkhai	Shimla	27.00	0	27.00
18.	Ramnagar	Jubbal Kotkhai	Shimla	25.12	0	25.12
19.	Thana	Jubbal Kotkhai	Shimla	06.25	0	06.25
20.	Khangtedi	Rohru	Shimla	15.68	0	15.68
21.	Jagothi	Rohru	Shimla	16.87	0	16.87
22.	Katlah	Rohru	Shimla	14.12	0	14.12
23.	Pujarli-3	Rohru	Shimla	17.61	0	17.61
24.	Vainsh (Piplidhar)	Basantpur	Shimla	11.68	0	11.68
25.	Chebdi	Basantpur	Shimla	16.39	0	16.39
26.	Chalahal	Basantpur	Shimla	20.84	0	20.84
27.	Khamadi	Nankhari	Shimla	24.74	0	24.74
28.	Majoli Tipper	Nankhari	Shimla	16.79	0	16.79
29.	Shingla	Rampur	Shimla	22.14	0	22.14
30.	Duttanagar	Rampur	Shimla	33.03	0	33.03
31.	Sarpara	Rampur	Shimla	24.74	0	24.74
32.	Neerath	Rampur	Shimla	15.34	0	15.34
33.	Deothi	Rampur	Shimla	15.89	0	15.89
34.	Salihaar	Dehra Gopipur	Kangra	16.58	0	16.58
35.	Khundian	Dehra Gopipur	Kangra	13.57	0	13.57
36.	Jhakled	Dehra Gopipur	Kangra	22.42	0	22.42
37.	Ladoh	Panchrukhi	Kangra	20.02	0	20.02
38.	Badehar	Panchrukhi	Kangra	17.85	0	17.85
39.	Jhikli Ichhi	Kangra	Kangra	32.79	0	32.79
40.	Balol	Kangra	Kangra	13.88	0	13.88
41.	Jogipur	Kangra	Kangra	39.72	0	39.72
42.	Gaahad	Bhawarna	Kangra	7.18	0.01	7.17
43.	Balla	Bhawarna	Kangra	15.21	0	15.21
44.	Kotlu	Lambagaon	Kangra	24.08	22.82	01.26
45.	Kaloond	Bhawarna	Kangra	20.51	0	20.51
46.	Saddu Bargran	Nagrota Bagwan	Kangra	5.99	0	5.99
47.	Hatwas	Nagrota Bagwan	Kangra	18.13	0	18.13
48.	Ustehad	Nagrota	Kangra	19.94	0	19.94
49.	Kakrain	Sulah	Kangra	0.90	0	0.90
50.	Khaira	Sulah	Kangra	20.69	0	20.69
51.	Poling	Baijnath	Kangra	26.03	0	26.03
52.	Kothi	Baijnath	Kangra	9.10	0.01	9.09
53.	Gharoh	Rait	Kangra	8.84	0	8.84
54.	Kadoa	Pragpur	Kangra	8.41	0	8.41
55.	Gangot	Pragpur	Kangra	23.96	0	23.96

56.	Goral Dhar	Pragpur	Kangra	13.18	0	13.18
57.	Kasba Jagir	Pragpur	Kangra	12.97	0	12.97
58.	Mandal	Dharamshala	Kangra	18.56	18.52	0.04
59.	Barwala	Dharamshala	Kangra	04.03	0.01	04.02
60.	Makdoli	Indora	Kangra	7.44	0	7.44
61.	Milakh	Nurpur	Kangra	11.53	0	11.53
62.	Mamu Gurhaal	Nurpur	Kangra	12.70	0	12.70
63.	Kheriyan	Nurpur	Kangra	09.09	0	09.09
64.	Nerna	Fatehpur	Kangra	13.83	0	13.83
Total (iii)				1,226.35	47.95	1,178.40
Grand Total (i), (ii) and (iii)				3,216.17	1,547.40	1,668.78

Summary of Difference between cash book and bank pass book

(₹ in lakh)

Sl. No.	Kind of Unit	Number of Units	Difference between cash book and bank pass book
1.	Zila Parishad	3	1,401.32
2.	Panchayat Samiti	5	70.65
3.	Gram Panchayat	65	1,189.04
Total		73	2,661.01

Source: Figures supplied by the test-checked units.

Appendix-8

(Refer paragraph 2.1.6(ii); page 15)

Non-depositing of liquor cess in Account 'A'

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount of liquor cess
1.	Deothi	Rampur	Shimla	0.29
2.	Duttanagar	Rampur	Shimla	3.37
3.	Malendi	Narkanda	Shimla	0.59
4.	Sinhal	Narkanda	Shimla	0.49
5.	Mogra	Narkanda	Shimla	0.57
6.	Diyana	Fatehpur	Kangra	0.35
7.	Nerna	Fatehpur	Kangra	2.94
8.	Khundiyan	Dehra Gopipur	Kangra	1.27
9.	Jhakled	Dehra Gopipur	Kangra	0.88
10.	Shingla	Rampur	Shimla	1.51
Total				12.26

Source: Figures supplied by the test-checked units.

Appendix-9

(Refer paragraph 2.1.9; page 16)

Details of non-accountal of material by the Gram Panchayats during 2017-18

Gram Panchayats

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Period of Purchase	Amount
1.	Kohila	Aani	Kullu	2014-17	4.96
2.	Pokhri	Aani	Kullu	2011-16	2.73
3.	Fanauti	Aani	Kullu	2011-14	3.36
4.	Pangan	Nagggar	Kullu	2012-14	2.15
5.	Mandalgarh	Nagggar	Kullu	2012-17	9.43
6.	Devgarh	Nagggar	Kullu	2012-14	2.99
7.	Nor	Nirmand	Kullu	2012-14	2.32
8.	Tunan	Nirmand	Kullu	2015-17	4.07
9.	Nirmand	Nirmand	Kullu	2012-14	5.63
10.	Saharan	Nirmand	Kullu	2012-14	3.08
11.	Kalohad	Sundernagar	Mandi	2015-16	0.11
12.	Darpa	Gopalpur	Mandi	2017	2.91
Total					43.74

Source: Figures supplied by the test-checked units.

Appendix-10

(Refer paragraph 2.1.10; page 17)

Non-conducting of Physical Verification

2017-18

Sl. No.	Name of Panchayat Samiti	Name of District
1.	Chauntra	Mandi

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Shirar	Naggar	Kullu
2.	Sarahan	Nirmand	Kullu
3.	Pangan	Naggar	Kullu
4.	Nirmand	Nirmand	Kullu
5.	Nor	Nirmand	Kullu
6.	Karadsu	Naggar	Kullu
7.	Tunan	Nirmand	Kullu
8.	Kot	Nirmand	Kullu
9.	Mandalgarh	Naggar	Kullu
10.	Devgarh	Naggar	Kullu
11.	Hinner	Kandaghat	Solan

2018-19

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District
1.	Mamu Gurchaal	Nurpur	Kangra
2.	Khundiyan	Dehra Gopipur	Kangra
3.	Jhakled	Dehra Gopipur	Kangra
4.	Hatwas	Nagrota Bagwan	Kangra
5.	Saddu Bargran	Nagrota Bagwan	Kangra
6.	Jhikli Ichhi	Kangra	Kangra
7.	Balol	Kangra	Kangra
8.	Jogipur	Kangra	Kangra
9.	Balir	Indora	Kangra
10.	Makdoli	Indora	Kangra
11.	Chalwada-2	Fatehpur	Kangra
12.	Diyana	Fatehpur	Kangra
13.	Nerna	Fatehpur	Kangra
14.	Rehan	Fatehpur	Kangra
15.	Jangal	Nagrota Surian	Kangra
16.	Fariyan	Nagrota Surian	Kangra
17.	Badehar	Panchrukhi	Kangra
18.	Ladoh	Panchrukhi	Kangra
19.	Kothi	Baijnath	Kangra
20.	Poling	Baijnath	Kangra
21.	Sawad	Baijnath	Kangra
22.	Khaira	Sulah	Kangra
23.	Kakraim	Sulah	Kangra
24.	Dhugiyari	Rait	Kangra
25.	Bandi	Rait	Kangra
26.	Gharoh	Rait	Kangra
27.	Kasba Jagir	Pragpur	Kangra
28.	Goral Dhar	Pragpur	Kangra
29.	Ghoond	Theog	Shimla
30.	Dadas	Theog	Shimla

31.	Kuthar	Theog	Shimla
32.	Ghodna	Theog	Shimla
33.	Bagain	Theog	Shimla
34.	Kyar	Theog	Shimla
35.	Sinhal	Narkanda	Shimla
36.	Karewthi	Narkanda	Shimla
37.	Pujarli (Beolia)	Mashobra	Shimla
38.	Dhalli	Mashobra	Shimla
39.	Bhaloh	Mashobra	Shimla
40.	Junga	Mashobra	Shimla
41.	Majoli Tipper	Nankhari	Shimla
42.	Keylong	Lahaul	Lahaul Spiti
43.	Barbog	Lahaul	Lahaul Spiti
44.	Gosal	Lahaul	Lahaul Spiti
45.	Khangsar	Lahaul	Lahaul Spiti
46.	Muling	Lahaul	Lahaul Spiti
47.	Gondhala	Lahaul	Lahaul Spiti

Source: Figures supplied by the test-checked units.

Appendix-11

(Refer paragraph 2.2.1; page 17)

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

(₹ in lakh)

2017-18				
Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount
1.	Nor	Nirmand	Kullu	0.39
2.	Kot	Nirmand	Kullu	0.61
3.	Tunan	Nirmand	Kullu	0.40
4.	Sarahan	Nirmand	Kullu	0.27
5.	Nirmand	Nirmand	Kullu	0.46
6.	Karadsu	Naggar	Kullu	0.15
7.	Shirar	Naggar	Kullu	0.09
8.	Pangan	Naggar	Kullu	0.15
9.	Devgarh	Naggar	Kullu	0.28
10.	Pokhri	Anni	Kullu	0.59
11.	Fanauti	Anni	Kullu	0.41
12.	Kohila	Anni	Kullu	0.66
13.	Karana	Anni	Kullu	0.29
14.	Sayari	Kandaghat	Solan	0.64
15.	Hinner	Kandaghat	Solan	0.62
16.	Jadla	Dharampur	Solan	0.42
17.	Bhawguri	Dharampur	Solan	0.23
18.	Nalka	Dharampur	Solan	0.25
19.	Goyla	Dharampur	Solan	0.83
20.	Chammo	Dharampur	Solan	0.15
21.	Bandli	Sundernagar	Mandi	0.15
22.	Khilra	Sundernagar	Mandi	0.20
23.	Kalohad	Sundernagar	Mandi	0.43
24.	Dhawal	Sundernagar	Mandi	0.33
25.	Jugahan	Sundernagar	Mandi	0.28
26.	Jamni	Gopalpur	Mandi	0.85
27.	Barchwar	Gopalpur	Mandi	0.16
28.	Sulpur Jaboth	Gopalpur	Mandi	0.58
29.	Darpa	Gopalpur	Mandi	0.35
30.	Pipli	Chauntra	Mandi	0.63
31.	Aihju	Chauntra	Mandi	0.53
32.	Santhal Padain	Chauntra	Mandi	0.02
33.	Galoo	Chauntra	Mandi	0.42
34.	Utpur	Chauntra	Mandi	0.79
35.	Tandi	Gohar	Mandi	0.54
36.	Kutahchi	Gohar	Mandi	0.30
37.	Tunna	Gohar	Mandi	0.59
38.	Kotla Khanula	Gohar	Mandi	0.26
39.	Noun	Gohar	Mandi	0.66
Total				15.96

2018-19				
Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount
1.	Malendi	Narkanda	Shimla	0.22
2.	Mogra	Narkanda	Shimla	0.06
3.	Karewthi	Narkanda	Shimla	0.58
4.	Kyari	Jubbal Kotkhai	Shimla	1.45
5.	Kuddu	Jubbal Kotkhai	Shimla	0.85
6.	Jaipidi Mata	Jubbal Kotkhai	Shimla	0.03
7.	Ramnagar	Jubbal Kotkhai	Shimla	0.35
8.	Thana	Jubbal Kotkhai	Shimla	0.24
9.	Kotkayna	Jubbal Kotkhai	Shimla	0.35
10.	Junga	Mashobra	Shimla	0.10
11.	Naldehra	Mashobra	Shimla	0.28
12.	Pujarli (Beolia)	Mashobra	Shimla	0.15
13.	Dhalli	Mashobra	Shimla	0.32
14.	Ghodna	Theog	Shimla	2.03
15.	Kuthar	Theog	Shimla	1.22
16.	Dadas	Theog	Shimla	0.20
17.	Bagain	Theog	Shimla	0.77
18.	Kyar	Theog	Shimla	0.53
19.	Ghoond	Theog	Shimla	1.36
20.	Majholi	Kupwi	Shimla	0.94
21.	Kanda Banah	Kupwi	Shimla	0.39
22.	Gorali Madawag	Chopal	Shimla	0.84
23.	Sarpara	Rampur	Shimla	1.16
24.	Duttanagar	Rampur	Shimla	0.73
25.	Deothi	Rampur	Shimla	1.16
26.	Neerath	Rampur	Shimla	0.41
27.	Shingla	Rampur	Shimla	0.67
28.	Bawat	Chopal	Shimla	0.52
29.	Kiran	Chopal	Shimla	0.49
30.	Chadoli	Chopal	Shimla	0.56
31.	Khawal	Chhohara	Shimla	0.24
32.	Diudi Mala	Chhohara	Shimla	0.94
33.	Dhakgaon	Chhohara	Shimla	0.56
34.	Tangnu Janglikh	Chhohara	Shimla	1.11
35.	Khangtethi	Rohru	Shimla	0.07
36.	Pujarli-3	Rohru	Shimla	0.06
37.	Jagothi	Rohru	Shimla	0.07
38.	Khamadi	Nankhari	Shimla	0.31
39.	Majoli Tipper	Nankhari	Shimla	0.44
40.	Khamadi	Nankhari	Shimla	0.31
41.	Vainsh (Piplidhar)	Basantpur	Shimla	0.15
42.	Chebdi	Basantpur	Shimla	0.44
43.	Chalahal	Basantpur	Shimla	0.03
44.	Kasba Jagir	Pragpur	Kangra	0.01
45.	Jhikli Ichhi	Kangra	Kangra	0.57
46.	Balol	Kangra	Kangra	0.16
47.	Salihar	Dehra Gopipur	Kangra	0.47
48.	Jhakled	Dehra Gopipur	Kangra	0.05
49.	Khundiyan	Dehra Gopipur	Kangra	0.19
50.	Ladoh	Panchrukhi	Kangra	0.68

51.	Poling	Baijnath	Kangra	0.06
52.	Sawad	Baijnath	Kangra	0.05
53.	Kothi	Baijnath	Kangra	0.14
54.	Saddu Bargran	Nagrota Bagwan	Kangra	0.94
55.	Hatwas	Nagrota Bagwan	Kangra	0.86
56.	Ustehad	Nagrota Surian	Kangra	0.52
57.	Jangal	Nagrota Surian	Kangra	0.48
58.	Dol	Nagrota Surian	Kangra	0.78
59.	Fariyan	Nagrota Surian	Kangra	1.06
60.	Kakrain	Sulah	Kangra	0.23
61.	Khaira	Sulah	Kangra	0.27
62.	Dhugiyari	Rait	Kangra	0.22
63.	Gharoh	Rait	Kangra	0.45
64.	Kadoa	Pragpur	Kangra	0.03
65.	Gangot	Pragpur	Kangra	0.09
66.	Badhal	Pragpur	Kangra	0.27
67.	Mandal	Dharamshala	Kangra	0.66
68.	Barwala	Dharamshala	Kangra	1.81
69.	Badehar	Panchrukhi	Kangra	0.38
70.	Makdoli	Indora	Kangra	0.22
71.	Balir	Indora	Kangra	0.49
72.	Bhapoo	Indora	Knagra	0.15
73.	Diyana	Fatehpur	Kangra	0.07
74.	Chalwada-2	Fatehpur	Kangra	0.81
75.	Rehan	Fatehpur	Kangra	1.81
76.	Nerna	Fatehpur	Kangra	0.08
77.	Upper Thehru	Lambagaon	Kangra	0.03
78.	Harsi	Lambagaon	Kangra	0.06
79.	Kotlu	Lambagaon	Kangra	0.04
80.	Kheriyan	Nurpur	Kangra	0.42
81.	Milakh	Nurpur	Kangra	0.23
82.	Mamu Gurchaal	Nurpur	Kangra	0.31
83.	Ghadh	Bhawarna	Kangra	0.21
84.	Khangsar	Lahaul	Lahaul Spiti	0.43
85.	Muling	Lahaul	Lahaul Spiti	0.12
86.	Gondhala	Lahaul	Lahaul Spiti	0.12
87.	Khurik	Spiti	Lahaul Spiti	0.06
88.	Lalung	Spiti	Lahaul Spiti	0.13
89.	Daimul	Spiti	Lahaul Spiti	0.07
90.	Gosal	Lahaul	Lahaul Spiti	0.22
91.	Keylong	Lahaul	Lahaul Spiti	0.95
92.	Darcha	Lahaul	Lahaul Spiti	0.20
93.	Kardang	Lahaul	Lahaul Spiti	0.04
94.	Barbog	Lahaul	Lahaul Spiti	0.32
Total				42.67

Source: Figures supplied by the test-checked unit.

Appendix-12

(Refer paragraph 2.2.2; page 18)

Details of outstanding rent of shops

2017-18

(₹ in lakh)

Zila Parishads

Sl. No.	Name of Zila Parishad	Period	Number of shops	Amount
1.	Kullu	05/2017 to 07/2017	3	0.17
2.	Mandi	2016-17	8	7.69
Total (i)			11	7.86

Panchayat Samiti

Sl. No.	Name Panchayat Samiti	District	Period	Number of shops	Amount
1.	Anni	Kullu	2013-17	4	0.16
Total (ii)				4	0.16

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Period	Number of shops	Amount
1.	Nirmand	Nirmand	Kullu	2015-17	4	0.36
2.	Sayari	Kandaghat	Solan	2013 -17	1	0.91
3.	Wakna	Kandaghat	Solan	---	--	0.65
4.	Barachwar	Gopalpur	Mandi	2014-17	5	0.05
Total (iii)					10	1.97
Grand Total (i), (ii) and (iii)					25	9.99

2018-19

(₹ in lakh)

Zila Parishad

Sl. No.	Name of Zila Parishad	Period	Number of shops	Amount
1.	Kangra at Dharamshala	2014-18	01	01.83
Total (i)			01	01.83

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Period	Number of shops	Amount
1.	Khangtedi	Rohru	Shimla	2016-18	06	0.07
2.	Junga	Mashobra	Shimla	2008-18	04	1.24
3.	Naldehra	Mashobra	Shimla	2009-18	02	4.11
4.	Shingla	Rampur	Shimla	2017-18	03	0.12
5.	Nerna	Fatehpur	Kangra	2006-18	02	0.13
6.	Rehan	Fatehpur	Kangra	2014-18	14	1.24
7.	Jhikli Ichhi	Kangra	Kangra	2016-18	05	0.46
8.	Badhal	Pragpur	Kangra	-----	05	0.42
9.	Poling	Baijnath	Kangra	2013-18	03	0.19
Total (ii)					44	07.98
Grand Total (i) and (ii)					45	09.81

Source: Figures supplied by the test-checked units.

Appendix-13

(Refer paragraph 2.2.3; page 18)

Details of non-recovery of duty for installation/renewal of mobile tower within Gram Panchayat area**2017-18**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Number of Towers	Year of installation	Amount
1.	Jadla	Dharampur	Solan	1	--	0.10
2.	Wakna	Kandaghat	Solan	6	2014-15	0.24
3.	Hinner	Kandaghat	Solan	1	2010-11	0.14
4.	Basha	Kandaghat	Solan	1	2013-14	0.08
5.	Sakouri	Kandaghat	Solan	1	2014-15	0.06
6.	Dhanalag	Gopalpur	Mandi	2	2009-13	0.30
7.	Kalohad	Sundernagar	Mandi	1	--	0.08
8.	Mandalgarh	Naggar	Kullu	3	2005-07	0.94
9.	Karadsu	Naggar	Kullu	2	2010-11	0.13
10.	Tunan	Nirmand	Kullu	1	2009	0.22
11.	Takrasi	Anni	Kullu	2	2010-15	0.15
12.	Karana	Anni	Kullu	1	2004	0.34
Total				22	2004-15	2.78

2018-19

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Number of Towers	Year of installation	Amount
1.	Krevathi	Narkanda	Shimla	02	2016-18	0.23
2.	Mogra	Narkanda	Shimla	02	2013-18	0.24
3.	Majoli Tipper	Nankhari	Shimla	01	2009-18	0.18
4.	Khamadi	Nankhari	Shimla	-	2013-18	0.03
5.	Deothi	Rampur	Shimla	01	2017-18	0.08
6.	Duttanagar	Rampur	Shimla	02	2008-18	0.38
7.	Sarpara	Rampur	Shimla	01	2008-18	0.32
8.	Chebdi	Basantpur	Shimla	01	2008-18	0.28
9.	Chalahal	Basantpur	Shimla	02	2012-18	0.30
10.	Pujarli (Beolia)	Mashobra	Shimla	03	2008-18	0.42
11.	Junga	Mashobra	Shimla	01	2017-18	0.22
12.	Dadas	Theog	Shimla	04	2009-18	0.20
13.	Ghodna	Theog	Shimla	01	2010-18	0.18
14.	Ghoond	Theog	Shimla	04	2005-18	0.28
15.	Kuthar	Theog	Shimla	01	2013-18	0.08
16.	Thana	Jubbal Kotkhai	Shimla	-	2016-18	0.05
17.	Dhankgaon	Chhohara	Shimla	-	2015-17	0.04
18.	Poling	Baijnath	Kangra	01	2012-18	0.16
19.	Gharoh	Rait	Kangra	01	2016-18	0.03
20.	Salihar	Dehra Gopipur	Kangra	03	2009-17	0.58
21.	Ladoh	Panchrukhi	Kangra	01	2008-18	0.64
22.	Badehar	Panchrukhi	Kangra	01	2010-18	0.54
23.	Ustehad	Nagroti Bagwan	Kangra	01	2008-18	0.09
24.	Jangal	Nagroti Surian	Kangra	02	2005-18	0.71
25.	Fariyan	Nagroti Surian	Kangra	01	2012-18	0.17
26.	Gangot	Pragpur	Kangra	07	2010-18	1.18
27.	Goral Dhar	Pragpur	Kangra	01	2014-18	0.07
28.	Badhal	Pragpur	Kangra	03	2009-18	0.75

29.	Khaira	Sulah	Kangra	02	2001-18	0.74
30.	Mamu Gurchaal	Nurpur	Kangra	02	2009-18	0.42
31.	Bhapoo	Indora	Kangra	01	2014-18	0.10
32.	Balir	Indora	Kangra	01	2013-18	0.15
33.	Rehan	Fatehpur	Kangra	02	2013-18	0.18
34.	Khurik	Spiti	Lahaul Spiti	01	2008-18	0.27
35.	Darcha	Lahaul	Lahaul Spiti	01	2008-09	0.22
36.	Gosal	Lahaul	Lahaul Spiti	01	2008-18	0.22
Total				59		10.73

Source: Figures supplied by the test-checked units.

Appendix-14

(Refer paragraph 2.2.4; page 19)

Non-deduction of TDS

(Amount in ₹)

2017-18					
Sl. No.	Name of Zila Parishad			Amount Paid	TDS required to be deducted @ 2%
1.	Solan			10,05,918	20,118
Total(i)				10,05,918	20,118
Sl. No.	Name of Gram Panchayat	Block	District	Amount Paid	TDS required to be deducted @ 2%
1.	Pokhri	Anni	Kullu	6,90,000	13,800
2.	Karana	Anni	Kullu	98,000	1,960
3.	Takrasi	Anni	Kullu	2,18,000	4,360
4.	Fanauti	Anni	Kullu	6,32,000	12,640
5.	Nor	Nirmand	Kullu	1,62,000	3,240
6.	Tunan	Nirmand	Kullu	6,54,050	13,081
7.	Kot	Nirmand	Kullu	2,03,750	4,075
Total(ii)				26,57,800	53,156
Grand Total (i) & (ii)				36,63,718	73,274

2018-19					
Sl. No.	Name of Gram Panchayat	Block	District	Amount Paid	TDS required to be deducted (@ 1% or 2%)
1.	Naldehra	Mashobra	Shimla	5,11,550	10,231
2.	Gorali Madawag	Chopal	Shimla	14,31,000	14,310
3.	Chadoli	Chopal	Shimla	6,71,600	13,432
4.	Deothi	Rampur	Shimla	13,05,300	13,053
5.	Chalahal	Basantpur	Shimla	7,16,150	7,162
6.	Vainsh (Piplidhar)	Basantpur	Shimla	13,04,742	13,047
7.	Chebdi	Basantpur	Shimla	2,00,000	2,000
8.	Khamadi	Nankhari	Shimla	2,48,500	4,970
9.	Khawal	Chhohara	Shimla	2,53,100	2,531
10.	Diyana	Fatehpur	Kangra	65,000	13,00
Total				6,706,942	82,036
Total TDS (2017-18 & 2018-19) - ₹ 1,55,310					

Source: Figures supplied by the test-checked units.

Appendix-15(i)

(Refer paragraph 2.3.1; page 19)

**Blocking of funds due to non-commencement of works under various schemes
2017-18**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Nalka	Solan	2016-17	2	2.54	--	2.54
2.	Jadla	Solan	2016-17	3	4.00	--	4.00
3.	Goyla	Solan	2015-16	1	0.50	--	0.50
4.	Bhawguri	Solan	2016-17	5	8.00	--	8.00
5.	Sakouri	Solan	2016-17	3	6.48	--	6.48
6.	Santhal Padain	Mandi	2013-14	2	1.50	--	1.50
7.	Karana	Kullu	2015-16	3	3.00	--	3.00
Total				19	26.02	--	26.02

Appendix-15(ii)

(Refer paragraph 2.3.1; page 19)

**Blocking of funds due to non-commencement of works under various schemes
2018-19**

(₹ in lakh)

Panchayat Samiti

Sl. No.	Name of Panchayat Samiti	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Rohru	Shimla	2017-19	18	10.25	-	10.25
Total (i)				18	10.25	-	10.25

Gram Panchayats

Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Shingla	Shimla	2011-12	01	1.0	-	1.00
2.	Khamadi	Shimla	2012-13	01	1.29	-	1.29
3.	Vainsh (Piplidhar)	Shimla	2013-16	02	1.30	-	1.30
4.	Khawal	Shimla	2015-17	02	1.35	-	1.35
5.	Mogra	Shimla	2015-16	01	0.77	-	0.77
6.	Ramnagar	Shimla	2017-18	01	5.00	-	5.00
7.	Majoli Tipper	Shimla	2013-17	02	02.49	-	2.49
8.	Pujarli (Beolia)	Shimla	2009-18	07	5.39	-	5.39
9.	Chebdi	Shimla	2016-17	01	2.0	-	2.0
10.	Jaipidi Mata	Shimla	2016-18	02	01.50	-	1.50
11.	Mlendi	Shimla	2016-17	01	1.0	-	1.0
12.	Sarpara	Shimla	2014-15	01	1.0	-	1.0
13.	Junga	Shimla	2009-18	13	11.77	-	11.77
14.	Pujarli-3	Shimla	2017-18	04	3.00	-	3.00
15.	Bhaloh	Shimla	2007-11	01	0.63	-	0.63
16.	Naldehra	Shimla	2009-18	07	05.38	-	5.38
17.	Diudi Mala	Shimla	2016-17	01	0.59	-	0.59
18.	Ghodna	Shimla	2012-18	07	06.50	-	6.50
19.	Karewathi	Shimla	2016-17	01	01.47	-	1.47

20.	Gorali Madawag	Shimla	2015-18	03	02.50	-	2.50
21.	Kyari	Shimla	2012-18	06	07.00	-	7.00
22.	Chadoli	Shimla	2015-16	01	0.39	-	0.39
23.	Kiran	Shimla	2015-18	03	0.84	-	0.84
24.	Deothi	Shimla	2014-17	04	04.50	-	4.50
25.	Jhakled	Kangra	2017-18	01	2.50	-	2.50
26.	Nerna	Kangra	2016-17	01	0.30	-	0.30
27.	Jangal	Kangra	2016-17	01	1.50	-	1.50
28.	Badhal	Kangra	2017-19	04	03.42	-	3.42
29.	Gangot	Kangra	2016-17	01	02.00	-	2.00
30.	Kakrain	Kangra	2017-18	01	5.00	-	5.00
31.	Saddu Baargan	Kangra	2013-14	01	0.60	-	0.60
32.	Khaira	Kangra	2017-18	02	04.50	-	4.50
33.	Mandhal	Kangra	2015-18	05	08.50	-	8.50
34.	Baleer	Kangra	2016-17	01	2.0	-	2.0
35.	Bhapoo	Kangra	2017-18	01	0.40	-	0.40
36.	Balol	Kangra	2016-17	01	0.70	-	0.70
37.	Salihar	Kangra	2017-18	01	0.80	-	0.80
Total (ii)				94	100.88	-	100.88
Grand Total (i) and (ii)				112	111.13	-	111.13

Source: Figures supplied by the test-checked units.

Appendix-16(i)

(Refer paragraph 2.3.2; page 20)

**Blocking of funds due to non-completion of works under various schemes
2017-18**

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Nirmand	Kullu	2016-17	10.00	29.00	12.60	16.40
Total (i)				10.00	29.00	12.60	16.40
Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Hinner	Solan	2013-14	4	3.20	03.00	0.20
2.	Chammo	Solan	2011-15	14	21.45	15.15	6.30
3.	Jadla	Solan	2014-16	6	12.75	4.97	7.78
4.	Sayari	Solan	2011-17	14	23.84	11.12	12.72
5.	Goyla	Solan	2014-17	25	20.32	7.96	12.36
6.	Bhawguri	Solan	2013-16	19	28.40	11.96	16.44
7.	Wakna	Solan	2016-17	3	9.00	4.26	4.74
8.	Nalka	Solan	2016-17	10	15.75	6.25	9.50
9.	Sakouri	Solan	-----	1	5.00	4.50	0.50
10.	Basha	Solan	2012-16	5	4.80	2.01	2.79
11.	Karadsu	Kullu	2015-16	2	6.00	4.25	1.75
12.	Pokhri	Kullu	2013-14	1	2.50	2.01	0.49
13.	Mandalgarh	Kullu	2015-16	3	6.00	1.68	4.32
14.	Shirar	Kullu	2015-16	1	2.00	0.91	1.09
Total (ii)				108	161.01	80.03	80.98
Grand Total (i) & (ii)				118	190.01	92.63	97.38

Appendix-16(ii)

(Refer paragraph 2.3.2; page 20)

**Blocking of funds due to non-completion of works under various schemes
2018-19**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of District	Period	Number of works	Receipt	Expenditure	Amount
1.	Daimul	Lahaul Spiti	2016-17	02	11.00	01.69	09.31
2.	Hal	Lahaul Spiti	2016-17	01	0.50	0.25	0.25
3.	Langcha	Lahaul Spiti	2011-12	01	02.50	0.45	02.05
4.	Chebdi	Shimla	2015-17	03	03.50	01.66	01.84
5.	Majoli Tipper	Shimla	2012-18	09	16.49	07.06	09.43
6.	Kanda Banah	Shimla	2016-17	01	03.00	0.90	02.10
7.	Khamadi	Shimla	2015-17	03	03.30	02.43	0.87
8.	Pujarli-3	Shimla	2014-15	01	01.00	0.50	0.50
9.	Chalahal	Shimla	2015-16	01	01.60	01.17	0.43
10.	Shingla	Shimla	2015-17	04	11.90	11.48	0.42

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11.	Gorali Madawag	Shimla	2011-18	05	05.00	02.28	02.72
12.	Kyari	Shimla	2007-08	01	05.00	01.00	04.00
13.	Duttanagar	Shimla	2016-17	02	03.00	02.83	0.17
14.	Deothi	Shimla	2017-18	04	05.60	04.78	0.82
15.	Naldehra	Shimla	2016-18	05	10.00	06.00	04.00
16.	Khangtedi	Shimla	2015-18	02	09.14	07.64	01.50
17.	Kiran	Shimla	2013-18	10	13.25	04.29	08.96
18.	Sarpara	Shimla	2015-16	01	01.50	01.50	00
19.	Neerath	Shimla	2016-17	02	12.65	06.91	05.74
20.	Chadoli	Shimla	2014-17	02	05.50	01.00	04.50
21.	Badhal	Kangra	2017-18	11	20.15	12.07	08.08
22.	Gangot	Kangra	2016-18	03	09.00	04.24	04.76
23.	Khaira	Kangra	2017-18	01	03.00	01.87	01.13
24.	Poling	Kangra	2017-18	01	05.00	03.18	01.82
25.	Dol	Kangra	2017-18	04	05.65	04.78	0.87
26.	Chalwada-2	Kangra	2016-18	02	02.65	01.62	01.03
27.	Kakrain	Kangra	2014-16	03	02.50	01.95	0.55
28.	Balla	Kangra	2015-17	04	08.75	06.68	02.07
29.	Makdoli	Kangra	2017-18	01	0.50	0.30	0.20
30.	Diyana	Kangra	2017-18	03	02.90	01.80	01.10
31.	Milakh	Kangra	2017-18	02	01.20	0.27	0.93
32.	Salihar	Kangra	2015-16	01	0.45	0.12	0.33
33.	Nerna	Kangra	2017-18	02	07.90	07.39	0.51
34.	Guraldhar	Kangra	2017-18	01	0.80	00	0.80
35.	Hatwas	Kangra	2017-18	02	0.70	0.25	0.45
36.	Kothi	Kangra	2011-12	01	01.50	0.90	0.60
37.	Kotlu	Kangra	2014-18	05	04.90	03.10	01.80
38.	Kadoa	Kangra	2014-18	06	06.40	03.63	02.77
39.	Rehan	Kangra	2017-18	02	01.90	01.33	0.57
40.	Sadoon Bargran	Kangra	2014-15	01	10.00	06.50	03.50
41.	Ladoh	Kangra	2013-14	01	0.40	0.20	0.20
42.	Ustehar	Kangra	2014-17	02	03.75	02.27	01.48
43.	Jhikli Ichhi	Kangra	2017-18	01	0.50	0.28	0.22
44.	Sawad	Kangra	2017-18	01	08.00	05.16	02.84
Total				121	233.93	135.70	98.23

Source: Figures supplied by the test-checked units.

Appendix-17

(Refer paragraph 2.3.3; page 21)

Details of blocking of funds under 13th Finance Commission

Panchayat Samitis

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	District	Period	Number of Works	Amount Sanctioned	Fund released	Balance
1.	Kandaghat	Solan	2014-15	3	11.43	9.60	1.83
2.	Gopalpur	Mandi	2014-16	52	17.36	12.24	5.12
3.	Gohar	Mandi	2012-17	38	18.59	12.53	6.06
4.	Nirmand	Kullu	2014-15	5	12.45	6.20	6.25
5.	Naggar	Kullu	2015-16	30	47.80	16.81	30.99
Total				128	107.63	57.38	50.25

Source: Figures supplied by the test-checked units.

Appendix-18(i)

(Refer paragraph 2.4.1; page 22)

**Details of blocking of funds under 14th Finance Commission due to incomplete work
2017-18**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Block	District	Period	Receipt	Expenditure	Balance
1.	Sayari	Kandaghat	Solan	2015-17	13.96	1.77	12.19
2.	Hinner	Kandaghat	Solan	2015-17	20.75	0.16	20.59
3.	Pangan	Naggar	Kullu	2015-17	18.62	0.75	17.87
4.	Shirar	Naggar	Kullu	2015-17	15.80	6.74	9.06
5.	Devgarh	Naggar	Kullu	2016-17	18.68	6.04	12.64
6.	Mandalgarh	Naggar	Kullu	2015-17	23.65	2.83	20.82
7.	Karadsu	Naggar	Kullu	2015-17	31.19	0.58	30.61
8.	Nirmand	Nirmand	Kullu	2015-17	24.68	10.08	14.60
9.	Sarahan	Nirmand	Kullu	2015-17	14.22	3.69	10.53
10.	Nor	Nirmand	Kullu	2015-16	11.21	4.40	6.81
11.	Kot	Nirmand	Kullu	2015-17	24.28	9.39	14.89
12.	Tunan	Nirmand	Kullu	2015-17	15.49	2.67	12.82
13.	Takrasi	Anni	Kullu	2015-17	13.09	4.52	8.57
14.	Pokhri	Anni	Kullu	2015-17	11.21	6.50	4.71
15.	Karana	Anni	Kullu	2015-17	19.55	13.45	6.10
16.	Tunna	Gohar	Mandi	2015-17	13.23	5.82	7.41
17.	Kutahchi	Gohar	Mandi	2015-17	11.65	10.05	1.60
18.	Noun	Gohar	Mandi	2015-17	17.98	4.25	13.73
19.	Kotla Khanula	Gohar	Mandi	2015-17	14.73	4.37	10.36
20.	Tandi	Gohar	Mandi	2015-17	12.79	2.19	10.60
21.	Dhawal	Sundernagar	Mandi	2015-17	19.73	3.13	16.60
22.	Khilra	Sundernagar	Mandi	2015-17	15.84	7.55	8.29
23.	Kalohad	Sundernagar	Mandi	2015-17	14.60	0.18	14.42
24.	Bandli	Sundernagar	Mandi	2015-17	17.23	15.98	1.25
25.	Jugahan	Sundernagar	Mandi	2015-17	16.33	6.77	9.56
26.	Aihju	Chauntra	Mandi	2016-17	18.42	3.25	15.17
27.	Utpur	Chauntra	Mandi	2016-17	17.66	2.95	14.71
28.	Galu	Chauntra	Mandi	2016-17	13.11	3.23	9.88
Total					479.68	143.29	336.39

Appendix-18(ii)

(Refer paragraph 2.4.1; page 23)

**Details of blocking of funds under 14th Finance Commission due to incomplete work
2018-19**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Block	District	Period	Receipt	Expenditure	Balance
1.	Jogipur	Kangra	Kangra	2015-18	50.36	16.24	34.12
2.	Balol	Kangra	Kangra	2015-18	14.99	4.57	10.42
3.	Ustehad	Nagrota	Kangra	2015-18	27.53	12.01	15.52
4.	Nerna	Fatehpur	Kangra	2015-18	32.36	22.04	10.32
5.	Diyana	Fatehpur	Kangra	2015-18	15.60	09.61	05.99
6.	Chalwada-2	Fatehpur	Kangra	2015-18	15.95	10.96	04.99
7.	Rehan	Fatehpur	Kangra	2015-18	60.94	30.42	30.52
8.	Makdoli	Indora	Kangra	2015-18	17.72	14.27	03.45

9.	Bhapoo	Indora	Kangra	2015-18	36.09	26.78	09.31
10.	Baleer	Indora	Kangra	2015-18	21.12	15.74	05.38
11.	Jhakled	Dehra Gopipur	Kangra	2015-18	15.45	06.95	08.50
12.	Khundiyan	Dehra Gopipur	Kangra	2015-18	24.86	21.80	03.06
13.	Salihar	Dehra Gopipur	Kangra	2015-18	18.10	13.84	04.26
14.	Hatwas	Nagrota Bagwan	Kangra	2015-18	37.56	22.98	14.58
15.	Sadoon Bargran	Nagrota Bagwan	Kangra	2015-18	15.65	09.64	06.01
16.	Mamu Gurchaal	Nurpur	Kangra	2015-18	38.69	29.98	08.71
17.	Milkh	Nurpur	Kangra	2015-18	18.18	05.16	13.02
18.	Kheriyan	Nurpur	Kangra	2015-18	35.47	27.06	08.41
19.	Khaira	Sulah	Kangra	2015-18	25.85	07.52	18.33
20.	Kakrain	Sulah	Kangra	2015-18	22.59	21.68	0.91
21.	Gharoh	Rait	Kangra	2015-18	41.49	29.43	12.06
22.	Bandi	Rait	Kangra	2015-18	17.15	14.24	02.91
23.	Dhugiyari	Rait	Kangra	2015-18	16.95	07.42	09.53
24.	Balla	Bhawarna	Kangra	----	14.66	04.13	10.53
25.	Dhol	Nagrota Surian	Kangra	2015-18	33.16	10.69	22.47
26.	Jangal	Nagrota Surian	Kangra	2015-18	24.27	04.32	19.95
27.	Fariyan	Nagrota Surian	Kangra	2015-18	32.01	08.47	23.54
28.	Kothi	Baijnath	Kangra	2016-18	10.97	10.65	0.32
29.	Poling	Baijnath	Kangra	2015-18	25.72	13.57	12.15
30.	Sawad	Baijnath	Kangra	2015-18	38.20	17.11	21.09
31.	Harsi	Lambagaon	Kangra	----	28.76	04.19	24.57
32.	Kotlu	Lambagaon	Kangra	----	18.31	04.70	13.61
33.	Upper Thehru	Lambagaon	Kangra	----	14.55	03.62	10.93
34.	Badhal	Pragpur	Kangra	2015-18	41.17	10.37	30.80
35.	Goral Dhar	Pragpur	Kangra	2015-18	16.04	05.72	10.32
36.	Kasba Jagir	Pragpur	Kangra	2015-18	12.74	05.95	06.79
37.	Khurik	Spiti	Lahaul- Spiti	2016-17	03.96	02.79	01.17
38.	Fariyan	Nagrota Surian	Kangra	2016-17	0.75	0.40	0.35
39.	Kiran	Chopal	Shimla	2016-17	09.00	06.29	02.71
40.	Badhal	Pragpur	Kangra	2017-18	06.10	02.36	03.74
41.	Gangot	Pragpur	Kangra	2017-18	04.00	02.42	01.58
42.	Pujarli-3	Rohru	Shimla	2016-18	22.69	17.16	05.53
43.	Hal	Spiti	Lahaul Spiti	2016-17	01.94	0.43	01.51

44.	Langcha	Spiti	Lahaul Spiti	2016-17	02.64	01.74	0.90
45.	Makdoli	Indora	Kangra	2017-18	01.48	0.92	0.56
46.	Diyana	Fatehpur	Kangra	2017-18	0.60	0.04	0.56
47.	Nerna	Fatehpur	Kangra	2017-18	05.00	04.91	0.09
48.	Khangtedi	Rohru	Shimla	2015-18	25.73	16.90	08.83
49.	Kotlu	Lambagaon	Kangra	2016-17	03.00	0.28	02.72
50.	Kadoa	Pragpur	Kangra	2016-18	05.80	03.79	02.01
Total					1,023.90	544.26	479.64

Source: Figures supplied by the test-checked units.

Appendix-19 (i)

(Refer paragraph 2.4.2; page 23)

**Details of blocking of funds under 14th Finance Commission due to non-start of work
2017-18**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Block	District	Period	Receipt	Expenditure	Balance
1.	Sakouri	Kandaghat	Solan	2015-17	7.27	00	7.27
2.	Basha	Kandaghat	Solan	2016-17	6.71	00	6.71
3.	Wakna	Kandaghat	Solan	2015-17	23.95	00	23.95
Total					37.93	00	37.93

Appendix-19 (ii)

(Refer paragraph 2.4.2; page 23)

**Details of blocking of funds under 14th Finance Commission due to non-start of work
2018-19**

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Block	District	Period	Receipt	Expenditure	Balance
1.	Khundiyan	Dehra Gopipur	Kangra	2016-18	02.50	00	02.50
2.	Badehar	Panchrukhi	Kangra	2017-18	07.80	00	07.80
3.	Langcha	Spiti	Lahaul Spiti	2016-17	0.76	00	0.76
4.	Hal	Spiti	Lahaul Spiti	2016-17	03.00	00	03.00
5.	Daimul	Spiti	Lahaul Spiti	2016-17	16.51	00	16.51
6.	Jangal	Nagrota Surian	Kangra	2016-18	05.30	00	05.30
7.	Pujarli (Beolia)	Mashobra	Shimla	2015-16	01.25	00	01.25
Total					37.12	00	37.12

Source: Figures supplied by the test-checked units.

Appendix-20

(Refer paragraph 2.5; page 23)

Details of funds remained unutilized under NRHM

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Receipt	Expenditure	Balance
1.	Noun	Gohar	Mandi	0.19	0.13	0.06
2.	Kutahchi	Gohar	Mandi	0.10	0.01	0.09
3.	Tandi	Gohar	Mandi	0.15	-	0.15
4.	Tunna	Gohar	Mandi	0.15	-	0.15
5.	Kotla Khanula	Gohar	Mandi	0.34	-	0.34
6.	Santhal Padain	Chauntra	Mandi	0.20	0.04	0.16
7.	Galoo	Chauntra	Mandi	0.10	-	0.10
8.	Utpur	Chauntra	Mandi	0.20	-	0.20
9.	Aihju	Chauntra	Mandi	0.20	-	0.20
10.	Barchwar	Gopalpur	Mandi	0.10	-	0.10
11.	Jamni	Gopalpur	Mandi	0.20	-	0.20
12.	Kalohad	Sundernagar	Mandi	0.15	-	0.15
13.	Jugahan	Sundernagar	Mandi	0.14	-	0.14
14.	Karana	Anni	Kullu	0.20	-	0.20
15.	Kohila	Anni	Kullu	0.10	-	0.10
16.	Pokhri	Anni	Kullu	0.20	-	0.20
17.	Takrasi	Anni	Kullu	0.25	-	0.25
18.	Fanauti	Anni	Kullu	0.10	-	0.10
19.	Shirar	Naggar	Kullu	0.20	-	0.20
20.	Pangan	Naggar	Kullu	0.20	-	0.20
21..	Karadsu	Naggar	Kullu	0.10	-	0.10
22.	Mandalgarh	Naggar	Kullu	0.10	-	0.10
23.	Sarahan	Nirmand	Kullu	0.10	-	0.10
24.	Nirmand	Nirmand	Kullu	0.10	-	0.10
25.	Nor	Nirmand	Kullu	0.10	-	0.10
26.	Tunan	Nirmand	Kullu	0.10	-	0.10
27.	Kot	Nirmand	Kullu	0.10	-	0.10
Total				4.17	0.18	3.99

Source: Figures supplied by the test-checked units.

Appendix-21

(Refer paragraph 2.6; page 24)

Details of delay in releasing payments under MGNREG Scheme

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Period	Delay in days	Amount
1.	Kasba Jagir	Pragpur	Kangra	-	24 to 120	04.13
2.	Badhal	Pragpur	Kangra	2014-17	16 to 123	09.17
3.	Gharoh	Rait	Kangra	2013-18	16 to 75	01.79
4.	Bandi	Rait	Kangra	2013-18	17 to 217	01.15
5.	Dhugiyari	Rait	Kangra	2013-18	17 to 82	11.70
6.	Kakrain	Sulah	Kangra	2013-18	16 to 122	01.00
7.	Ladoh	Panchrukhi	Kangra	2013-18	19 to 105	02.30
8.	Badehar	Panchrukhi	Kangra	2013-14	18 to 52	05.42
9.	Kothi	Baijnath	Kangra	2013-14	20 to 44	01.21
10.	Poling	Baijnath	Kangra	2013-18	19 to 90	03.90
11.	Sawad	Baijnath	Kangra	2013-18	18 to 82	03.88
12.	Karewthi	Narkanda	Shimla	2015-18	15 to 64	03.21
13.	Sinhal	Narkanda	Shimla	2015-18	20 to 66	03.63
14.	Majoli Tipper	Nankhari	Shimla	2012-14	66 to 518	04.62
Total						57.11

Source: Figures supplied by the test-checked units.

Appendix-22

(Refer paragraph 2.10; page 27)

Irregular purchase of material

2017-18

(₹ in lakh)

Sl. No.	Name of Zila Parishad	Amount
1.	Mandi	1.05
Total (i)		1.05

Sl. No.	Name of Panchayat Samiti	District	Amount
1.	Gohar	Mandi	0.42
2.	Kandaghat	Solan	11.40
Total (ii)			11.82

Sl. No.	Name of Gram Panchayat	Block	District	Amount
1.	Basha	Kandaghat	Solan	08.48
2.	Sakouri	Kandaghat	Solan	13.32
3.	Wakna	Kandaghat	Solan	03.14
4.	Sayari	Kandaghat	Solan	08.74
5.	Hinner	Kandaghat	Solan	24.65
6.	Goyla	Dharampur	Solan	04.26
7.	Chammo	Dharampur	Solan	09.73
8.	Nalka	Dharampur	Solan	14.99
9.	Bhawguri	Dharampur	Solan	23.73
10.	Jadla	Dharampur	Solan	04.62
11.	Kohila	Anni	Kullu	5.05
12.	Fanauti	Anni	Kullu	03.56
13.	Pokhri	Anni	Kullu	04.31
14.	Takrasi	Anni	Kullu	01.18
15.	Karana	Anni	Kullu	01.02
16.	Kot	Nirmand	Kullu	5.87
17.	Tunan	Nirmand	Kullu	03.06
18.	Sarahan	Nirmand	Kullu	01.95
19.	Nirmand	Nirmand	Kullu	03.79
20.	Karadsu	Naggar	Kullu	02.15
21.	Tunna	Gohar	Mandi	0.90
22.	Tandi	Gohar	Mandi	1.65
23.	Kutahchi	Gohar	Mandi	2.87
24.	Kotla Khanula	Gohar	Mandi	2.29
25.	Noun	Gohar	Mandi	1.98
26.	Jugahan	Sundernagar	Mandi	1.57
27.	Kalohad	Sundernagar	Mandi	2.93
28.	Khilra	Sundernagar	Mandi	2.57
29.	Dhawal	Sundernagar	Mandi	3.39
30.	Santhal Padain	Chauntra	Mandi	0.57
31.	Utpur	Chauntra	Mandi	1.34
32.	Galu	Chauntra	Mandi	1.65
33.	Aihju	Chauntra	Mandi	1.47
34.	Pipli	Chauntra	Mandi	1.55
35.	Sulpur Jaboth	Gopalpur	Mandi	0.39
Total (iii)				174.72
Grand Total (i), (ii) & (iii)				187.59

2018-19

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount (₹ in lakh)
1.	Karewthi	Narkanda	Shimla	08.40
2.	Sinhal	Narkanda	Shimla	10.55
3.	Malendi	Narkanda	Shimla	06.26
4.	Mogra	Narkanda	Shimla	02.62
5.	Ghoond	Theog	Shimla	24.57
6.	Ghodna	Theog	Shimla	16.21
7.	Dadas	Theog	Shimla	33.50
8.	Kuthar	Theog	Shimla	17.81
9.	Pujarli (Beolia)	Mashobra	Shimla	20.27
10.	Junga	Mashobra	Shimla	08.02
11.	Kotkayna	Jubbal kotkhai	Shimla	07.18
12.	Kyari	Jubbal Kotkhai	Shimla	07.33
13.	Kuddu	Jubbal Kotkhai	Shimla	08.29
14.	Jaipidi Mata	Jubbal-Kotkhai	Shimla	10.12
15.	Ramnagar	Jubbal-Kotkhai	Shimla	07.78
16.	Thana	Jubbal-Kotkhai	Shimla	09.51
17.	Shingla	Rampur	Shimla	05.89
18.	Deothi	Rampur	Shimla	05.97
19.	Neerath	Rampur	Shimla	04.00
20.	Duttanagar	Rampur	Shimla	15.21
21.	Khangtedi	Rohru	Shimla	09.50
22.	Pujarli-3	Rohru	Shimla	16.37
23.	Katlah	Rohru	Shimla	08.88
24.	Jagothi	Rohru	Shimla	04.20
25.	Chalahal	Basantpur	Shimla	03.62
26.	Vainsh (Piplidhar)	Basantpur	Shimla	01.52
27.	Chebdi	Basantpur	Shimla	03.26
28.	Majoli Tipper	Nankhari	Shimla	04.88
29.	Diudi Mala	Chhohara	Shimla	03.75
30.	Tangnu Janglikh	Chhohara	Shimla	05.15
31.	Dhakgaon	Chhohara	Shimla	01.71
32.	Khawal	Chhohara	Shimla	05.24
33.	Gorali Madawag	Chopal	Shimla	07.14
34.	Chadoli	Chopal	Shimla	04.90
35.	Kiran	Chopal	Shimla	05.66
36.	Bawat	Chopal	Shimla	08.68
37.	Kanda Banah	Kupwi	Shimla	12.01
38.	Majholi	Kupwi	Shimla	03.01
39.	Sawad	Baijnath	Kangra	06.72
40.	Poling	Baijnath	Kangra	09.61
41.	Kothi	Baijnath	Kangra	07.82
42.	Ladoh	Panchrukhi	Kangra	05.00
43.	Badehar	Panchrukhi	Kangra	05.40
44.	Ghadh	Bhawarna	Kangra	05.80
45.	Kaloond	Bhawarna	Kangra	03.66
46.	Balla	Bhawarna	Kangra	06.47
47.	Harsi	Lambagaon	Kangra	05.70

48.	Upper Thehru	Lambagaon	Kangra	01.28
49.	Khaira	Sulah	Kangra	09.82
50.	Kakrain	Sulah	Kangra	03.90
51.	Bandi	Rait	Kangra	03.80
52.	Gharoh	Rait	Kangra	06.05
53.	Dhugiyari	Rait	Kangra	07.08
54.	Kheriyan	Nurpur	Kangra	01.46
55.	Mamu Gurchaal	Nurpur	Kangra	02.30
56.	Milakh	Nurpur	Kangra	01.49
57.	Baleer	Indora	Kangra	06.11
58.	Bhapoo	Indora	Kangra	02.63
59.	Makdoli	Indora	Kangra	01.51
60.	Badhal	Pragpur	Kangra	10.67
61.	Goral Dhar	Pragpur	Kangra	07.00
62.	Gangot	Pragpur	Kangra	08.59
63.	Kasba Jagir	Pragpur	Kangra	06.29
64.	Kadoa	Pragpur	Kangra	09.38
65.	Mandal	Dharmshala	Kangra	07.61
66.	Barwala	Dharmshala	Kangra	04.97
67.	Sadoon Bargran	Nagrota Bagwan	Kangra	02.75
68.	Dol	Nagrota Surian	Kangra	02.06
69.	Jhikli Ichhi	Kangra	Kangra	03.46
70.	Balol	Kangra	Kangra	02.61
71.	Rehan	Fatehpur	Kangra	04.53
72.	Diyana	Fatehpur	Kangra	02.76
73.	Khurik	Spiti	Lahaul Spiti	13.57
74.	Lalung	Spiti	Lahaul Spiti	11.21
75.	Langza	Spiti	Lahaul Spiti	07.22
76.	Daimul	Spiti	Lahaul Spiti	09.10
77.	Hal	Spiti	Lahaul Spiti	14.52
78.	Kardang	Lahaul	Lahaul Spiti	17.96
79.	Darcha	Lahaul	Lahaul Spiti	23.46
80.	Keylong	Lahaul	Lahaul Spiti	33.43
81.	Barbog	Lahaul	Lahaul Spiti	19.99
82.	Gondhala	Lahaul	Lahaul Spiti	07.74
83.	Muling	Lahaul	Lahaul Spiti	04.80
84.	Gosal	Lahaul	Lahaul Spiti	08.56
Total				686.82
Grand Total (2017-18 and 2018-19)				874.41

Source: Figures supplied by the test-checked units.

Appendix-23

(Refer paragraph 2.11; page 28)

Irregular Payment of Government Money

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Block	Name of District	Amount
1.	Karewthi	Narkanda	Shimla	10.42
2.	Kuddu	Jubbal Kotkhai	Shimla	0.01
3.	Chadoli	Chopal	Shimla	0.01
4.	Diudi Mala	Chhohara	Shimla	01.70
5.	Deothi	Rampur	Shimla	02.51
6.	Khangtethi	Rohru	Shimla	0.02
7.	Duttanagar	Rampur	Shimla	04.55
8.	Kotkayna	Jubbal Kotkhai	Shimla	0.01
9.	Malendi	Narkanda	Shimla	08.48
10.	Sinhal	Narkanda	Shimla	0.24
11.	Saddu Bargran	Nagrota	Kangra	02.01
12.	Ustehad	Nagrota	Kangra	02.08
13.	Balol	Kangra	Kangra	02.27
14.	Manjholi	Kupwi	Shimla	0.01
15.	Kiran	Chopal	Shimla	0.02
16.	Hatwas	Nagrota Bagwan	Kangra	01.29
17.	Mamu Gurchaal	Nurpur	Kangra	02.13
18.	Pujarli-3	Rohru	Shimla	01.58
19.	Gharoh	Rait	Kangra	0.02
20.	Neerath	Rampur	Shimla	02.19
21.	Langcha	Spiti	Lahaul Spiti	0.02
22.	Jaipidi Mata	Jubbal Kotkhai	Shimla	0.01
23.	Tangnu Janglikh	Chhohara	Shimla	04.78
24.	Kadoa	Pragpur	Kangra	01.65
25.	Ramnagar	Jubbal Kotkhai	Shimla	02.20
26.	Thana	Jubbal Kotkhai	Shimla	05.53
27.	Ghadh	Bhawarna	Kangra	1.84
28.	Mogra	Narkanda	Shimla	04.72
29.	Khawal	Chhohara	Shimla	0.83
30.	Bainsh (Piplidhar)	Basantpur	Shimla	02.22
31.	Jagothi	Rohru	Shimla	0.02
32.	Bawat	Chopal	Shimla	0.01
33.	Milakh	Nurpur	Kangra	02.25
34.	Kanda Banah	Kupwi	Shimla	4.00
35.	Harsi	Lambagaon	Kangra	0.76
Total				72.39

Source: Figures supplied by the test-checked units.

Appendix-24(i)

(Refer paragraph 4.2; page 38)

Statement of budget estimates and actual expenditure of ULBs during 2014-17**2014-15**

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings/ Excess
1.	Shimla	15,664.86	7,604.11	8,060.75
2.	Dharamshala	3,477.68	2,776.35	701.33
Total (i)		19,142.54	10,380.46	8,762.08

Municipal Councils

1.	Hamirpur	4,342.77	3,886.42	456.35
2.	Mandi	4,524.15	3,631.83	892.32
3.	Nalagarh	603.16	383.58	219.58
4.	Solan	2,076.50	1,619.04	457.46
5.	Jogindernagar	318.72	148.44	170.28
6.	Nagrota Bagwan	782.16	749.68	32.48
Total (ii)		12,647.46	10,418.99	2,228.47

Nagar Panchayats

1.	Arki	83.66	90.16	-6.5
2.	Bajjnath Paprola	--	---	---
3.	Bhota	91.88	57.12	34.76
4.	Sunni	96.79	60.45	36.34
Total (iii)		272.33	207.73	64.60
Grand Total (i), (ii) and (iii)		32,062.33	21,007.18	11,055.15

2015-16

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings/ Excess
1.	Shimla	16,612.30	11,722.43	4,889.87
2.	Dharamshala	2,925.63	1,300.62	1,625.01
Total (i)		19,537.93	13,023.05	6,514.88

Municipal Councils

1.	Hamirpur	1,066.33	646.13	420.20
2.	Mandi	1,889.21	1,642.36	246.85
3.	Nalagarh	699.57	432	267.57
4.	Solan	2,362.86	1,680.87	681.99
5.	Jogindernagar	397.12	305.36	91.76
6.	Nagrota Bagwan	238.96	221.66	17.30
Total (ii)		6,654.05	4,928.38	1,725.67

Nagar Panchayats

1.	Arki	100.00	99.34	0.66
2.	Bajjnath Paprola	---	----	----
3.	Bhota	76.14	51.19	24.95
4.	Sunni	156.84	65.86	90.98
Total (iii)		332.98	216.39	116.59
Grand Total (i), (ii) and (iii)		26,524.96	18,167.82	8,357.14

2016-17

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings/ Excess
1.	Shimla	21,517.52	13,388.50	8,129.02
2.	Dharamshala	7,850.82	5,163.80	2,687.02
Total (i)		29,368.34	18,552.3	10,816.04

Municipal Councils

1.	Hamirpur	1,202.70	990.71	211.99
2.	Mandi	6,020.30	798.81	5,221.49
3.	Nalagarh	928.00	624.57	303.43
4.	Solan	2,975.43	2,399.04	576.39
5.	Jogindernagar	229.15	145.41	83.74
6.	Nagrota Bagwan	790.61	759.84	30.77
Total (ii)		12,146.19	5,718.38	6,427.81

Nagar Panchayat

1.	Arki	141.24	84.83	56.41
2.	Bajjnath Paprola	674.22	43.73	630.49
3.	Bhota	219.95	92.80	127.15
4.	Sunni	191.75	92.90	98.85
Total (iii)		1,227.16	314.26	912.90
Grand Total (i), (ii) and (iii)		42,741.69	24,584.94	18,156.75

Appendix-24(ii)

(Refer paragraph 4.2; page 38)

Statement of budget estimates and actual expenditure of ULBs during 2015-18

2015-16

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings (-)/ Excess (+)
1.	Shimla	28,784.60	11,722.43	17,062.17
2.	Dharamshala	7,900.92	5,163.80	2,737.12
Total (i)		36,685.52	16,886.23	19,799.29

Municipal Councils

1.	Dehra	459.44	271.52	187.92
2.	Hamirpur	1,066.33	646.13	420.20
3.	Kullu	1,175.21	921.72	253.49
4.	Manali	788.60	630.96	157.64
5.	Nerchowk	117.50	00	117.50
6.	Sujanpur	329.16	326.93	2.23
7.	Ghumarwin	199.42	168.43	30.99
Total (ii)		4,135.66	2,965.69	1,169.97

Nagar Panchayats

1.	Banjar	50.67	38.92	11.75
2.	Karsog	152.67	30.59	122.08
3.	Jawali (newly created)	--	--	--

4.	Nadaun	394.23	167.45	226.78
5.	Bhuntar	292.02	279.32	12.70
Total (iii)		889.59	516.28	373.31
Grand Total (i), (ii) and (iii)		41,710.77	20,368.20	21,342.57

2016-17

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings (-)/ Excess (+)
1.	Shimla	39,714.12	13,388.50	26,325.62
2.	Dharamshala	5,130.37	2,670.83	2,459.54
Total (i)		44,844.49	16,059.33	28,785.16

Municipal Councils

1.	Dehra	517.50	280.09	237.41
2.	Hamirpur	1,202.70	990.70	212.00
3.	Kullu	3,091.55	1,527.64	1,563.91
4.	Manali	761.14	725.61	35.53
5.	Nerchowk	660.60	232.35	428.25
6.	Sujanpur	333.42	408.52	(+)75.10
7.	Ghumarwin	260.94	293.61	(+)32.67
Total (ii)		6,827.85	4,458.52	2584.87

Nagar Panchayats

1.	Banjar	72.85	43.59	29.26
2.	Karsog	210.61	330.99	(+)120.38
3.	Jawali (newly created)	366.94	28.00	338.94
4.	Nadaun	504.82	284.69	220.13
5.	Bhuntar	191.65	135.54	56.11
Total (iii)		1,346.87	822.81	764.82
Grand Total (i), (ii) and (iii)		53,019.21	21,340.66	32,134.85

2017-18

(₹ in lakh)

Municipal Corporations

Sl. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Savings (-)/ Excess (+)
1.	Shimla	47,512.53	14,669.59	32,842.94
2.	Dharamshala	3,543.47	2,475.77	1,067.70
Total (i)		51,056.00	17,145.36	33,910.64

Municipal Councils

1.	Dehra	381.90	271.52	110.38
2.	Hamirpur	846.30	655.43	190.87
3.	Kullu	2,829.83	2,026.82	803.01
4.	Manali	790.04	726.90	63.14
5.	Nerchowk	900.82	173.59	727.23
6.	Sujanpur	334.38	317.64	16.74
7.	Ghumarwin	299.12	469.50	(+)170.38
Total (ii)		6,382.39	4,641.40	2,081.75

Nagar Panchayats

1.	Banjar	119.44	61.54	57.90
2.	Karsog	288.22	50.28	237.94
3.	Jawali (newly created)	616.41	141.70	474.71
4.	Nadaun	475.21	378.29	96.92
5.	Bhuntar	211.02	180.69	30.33
Total (iii)		1,710.30	812.50	897.80
Grand Total (i), (ii) and (iii)		59,148.69	22,599.26	36,890.19

Source: Figures supplied by the test-checked units.

Appendix-25

(Refer paragraph 4.5.1(a); page 40)

Details of outstanding house tax in respect of ULBs

(₹ in lakh)

2017-18

Sl. No.	Name of Municipal Corporation	Opening balance as of April 2016	Demand during 2016-17	Total Demand	Collection during 2016-17	Outstanding amount as of March 2017
1.	Dharamshala	86.67	209.67	296.34	63.11	233.23
Total (i)		86.67	209.67	296.34	63.11	233.23
Sl. No.	Name of Municipal Council	Opening balance as of April 2016	Demand during 2016-17	Total Demand	Collection during 2016-17	Outstanding amount as of March 2017
1.	Hamirpur	76.48	98.55	175.03	126.46	48.57
2.	Mandi	124.74	271.98	396.72	77.80	318.92
3.	Nagrota Bagwan	15.23	12.30	27.53	7.89	19.64
4.	Jogindernagar	45.09	4.61	49.70	4.86	44.84
Total (ii)		261.54	387.44	648.98	217.01	431.97
Sl. No.	Name of Nagar Panchayat	Opening balance as of April 2016	Demand during 2016-17	Total Demand	Collection during 2016-17	Outstanding amount as of March 2017
1.	Arki	38.31	8.00	46.31	10.45	35.86
2.	Sunni	50.31	9.81	60.12	9.85	50.27
3.	Bhotta	10.16	1.74	11.90	5.23	6.67
Total (iii)		98.78	19.55	118.33	25.53	92.80
Grand Total (i), (ii) & (iii)		446.99	616.66	1,063.65	305.65	758.00

(₹ in lakh)

2018-19

Sl. No.	Name of Municipal Corporation	Opening balance as of April 2017	Demand during 2017-18	Total Demand	Collection during 2017-18	Rebate	Outstanding amount as of March 2018
1.	Dharamshala	233.81	209.04	442.85	227.27	--	215.58
Total (i)		233.81	209.04	442.85	227.27	--	215.58
Sl. No.	Name of Municipal Council	Opening balance as of April 2017	Demand during 2017-18	Total Demand	Collection during 2017-18	Rebate	Outstanding amount as of March 2018
1.	Hamirpur	48.57	122.85	171.43	113.40	--	58.03
2.	Sujanpur	20.72	23.76	44.48	23.95	--	20.53
3.	Dehra	19.17	11.14	30.31	7.09	--	23.21
4.	Manali	15.32	111.05	126.37	94.39	--	31.98
5.	Kullu	30.60	71.59	102.19	81.10	7.50	13.59
6.	Ghumarin	47.52	16.38	63.90	36.45	--	27.45
Total (ii)		181.90	356.77	538.68	356.38	7.50	174.79
Sl. No.	Name of Nagar Panchayat	Opening balance as of April 2017	Demand during 2017-18	Total Demand	Collection during 2017-18	Rebate	Outstanding amount as of March 2018
1.	Nadaun	23.17	8.33	31.50	5.39	0.97	25.14
2.	Banjar	6.34	2.90	9.25	2.63	--	6.61
Total (iii)		29.51	11.23	40.75	8.02	0.97	31.75
Grand Total (i), (ii)&(iii)		445.22	577.04	1,022.28	591.67	8.47	422.12

Source: Figures supplied by the test-checked units.

Appendix-26

(Refer paragraph 4.5.2; page 41-42)

Details of non-realization of rent from shops/ booths/ stalls

(₹ in lakh)

2017-18

Municipal Corporation

Sl. No.	Name of Municipal Corporation	Opening balance as on 01 April 2016	Demand raised	Total	Collection as on 31 March 2017	Outstanding amount as on 31 March 2017
1.	Shimla	415.64	228.00	643.64	219.40	424.24
Total (i)		415.64	228.00	643.64	219.40	424.24

Municipal Councils

1.	Mandi	113.47	75.29	188.76	81.32	107.44
2.	Nagrota Bagwan	13.47	15.80	29.27	13.75	15.52
3.	Nalagarh	60.75	71.66	132.41	55.33	77.08
4.	Hamirpur	40.54	20.40	60.94	19.43	41.51
5.	Jogindernagar	2.87	2.61	5.48	3.04	2.44
6.	Solan	104.04	42.84	146.88	26.69	120.19
Total (ii)		335.14	228.60	563.74	199.56	364.18

Nagar Panchayats

1.	Sunni	3.58	5.15	8.73	4.40	4.33
2.	Bhotta	3.08	1.19	4.27	1.24	3.03
3.	Arki	2.87	3.00	5.87	3.13	2.74
Total (iii)		9.53	9.34	18.87	8.77	10.10
Grand Total (i), (ii) & (iii)		760.31	465.94	1,226.25	427.73	798.52

(₹ in lakh)

2018-19

Municipal Corporations

Sl. No.	Name of Municipal Corporation	Opening balance as on 01 April 2017	Demand raised during 2017-18	Total Demand	Collection during 2017-18	Outstanding amount as on 31 March 2018
1.	Shimla	424.24	235	659.24	247.46	411.78
2.	Dharamshala	32.47	55.02	87.49	57.30	30.19
Total (i)		456.71	290.02	746.73	304.75	441.97

Municipal Councils

1.	Ghumarwin	04.38	3.48	7.87	3.45	4.41
2.	Kullu	30.24	45.14	75.38	44.99	30.39
3.	Manali	63.15	96.24	159.39	85.94	73.46
4.	Dehra	20.49	09.56	30.05	12.36	17.69
5.	Ner Chowk	0.30	0.24	0.54	0.19	0.35
6.	Sujanpur	28.45	20.81	49.26	14.69	34.56
Total (ii)		147.01	175.47	322.49	161.62	160.86

Nagar Panchayats

1.	Bhuntar	43.36	8.99	52.34	8.32	44.03
2.	Nadaun	20.8	13.12	33.92	10.66	23.26
3.	Banjar	4.16	2.33	6.49	0.77	5.72
Total (iii)		68.32	24.44	92.75	19.75	73.01
Grand Total (i), (ii) & (iii)		672.04	489.93	1,161.97	486.12	675.84

Source: Figures supplied by the test-checked units.

Appendix-27

(Refer paragraph 4.5.3; page 42)

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

(₹ in lakh)

2017-18**Municipal Corporation**

Sl. No.	Name of Municipal Corporation	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Dharamshala	2006-15	2006-07 to 2016-17	12	2.55
Total (i)				12	2.55

Municipal Councils

Sl. No.	Name of Municipal Council	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Nalagarh	-----	2008-09 to 2016-17	4	1.07
2.	Solan	2006-17	2015-16 to 2016-17	16	1.13
3.	Hamirpur	2006-15	2009-10 to 2016-17	19	2.96
4.	Mandi	-----	Upto 2016-17	7	12.20
5.	Nagrota Bagwan	2005-2014	2005 to 2018	8	1.01
6.	Joginder Nagar	-----	Upto 2016-17	8	2.36
Total (ii)				62	20.73

Nagar Panchayats

Sl. No.	Name of Nagar Panchayat	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Sunni	-----	Upto 2016-17	12	1.56
2.	Arki	-----	Upto 2016-17	6	0.37
Total (iii)				18	1.93
Grand Total (i), (ii) and (iii)				92	25.21

(₹ in lakh)

2018-19**Municipal Corporations**

Sl. No.	Name of Municipal Corporation	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Shimla	-	2017-18	84	12.76
2.	Dharamshala	2008-2012	Upto 03/2018	5	5.26
Total (i)				89	18.02

Municipal Councils

Sl. No.	Name of Municipal Council	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Dehra	2004	2009-18	1	0.35
2.	Manali	2006-09	Up to 03/2018	9	3.15
3.	Ghumarwin	2006-09	2010- 18	4	1.11
4.	Hamirpur	2006-17	Up to 03/2018	16	3.56
5.	Kullu	--	Up to 03/2018	16	3.68
Total (ii)				46	11.85

Nagar Panchayats

Sl. No.	Name of Nagar Panchayat	Year of installation	Period for which amount pending	Number of towers	Amount
1.	Banjar	--	2014-18	--	0.55
2.	Nadaun	--	Upto 03/2018	--	1.06
Total (iii)				--	1.61
Grand Total (i), (ii) and (iii)				130	31.48

Source: Figures supplied by the test-checked units.

Appendix-28

(Refer paragraph 4.16; page 57)

Statement showing the detail of outstanding advances given to officials/ departments but not adjusted as of December 2017**2017-18****Municipal Council, Nalagarh**

Sl. No.	Name of Employee/ Department	Date on which advance given	Amount (in ₹)
1.	Sh. Hem Raj, JE retired	12/1999 to 2/2014	93,060
2.	Sh. Baljeet Singh, Draftsman	06/2000 to 7/2016	3,07,200
3.	Sh. Dinesh Kumar, Accountant		10,000
4.	Sh. Sanjay Awasthi, JE retired	08/2000 to 10/2006	2,40,463
Total(i)			6,50,723

Municipal Council, Solan

Sl. No.	Name of Employee/Department	Purpose of advance	Date on which advance given	Amount (in ₹)
1.	Sh. M.L. Thakur, JE	Nosal for fountain, sand purchase, sample test for water	5/1999 to 04/2001	2,300
2.	Triloki Nath Attri, Sanitary Inspector	Purchase of high security plates	02/2013	1,432
3.	Sh. Kuldeep Gupta, Clerk	Removal of sand	10/1999	500
4.	Sh. Sohan Lal, Mate	Sample test for water	2003-04	1,200
5.	Sh. Karan Chand Verma, SI	Repair of Vehicle	2003-04	500
6.	HP Civil Supply Corporation	Purchase of cement	2005-06 to 2016-17	38,10,807
7.	Sh. Ramshad Ali, Saharanpur	Statue of Ravana	2005-06	15,000
8.	HP State Small Industries Export Cop.	Steel and Bitumen	2006-07 to 2016-17	60,04,554
9.	Executive Engineer, Sub Division HPSEBL Solan	Point of Street light Ward No. 1	06/2017	78,740
10.	Assistant Engineer, Sub Division IPH Solan	Purchase of GI/CI pipes	2006-07 to 2014-15	87,072
11.	Him Udyog Goyal Niwas, Solan	Purchase of RCC pipes	2005-06 to 2007-08	1,85,510
12.	Manager HP Agro Industries Solan	Purchase of cement, steel and dustbin	2006-07 to 2010-2011	1,812
13.	M/s Sabu Tor, Kala Amb, Nahan	Purchase of steel	2011-12 to 2012-13	36
14.	Sh. Vinod Pal, JE	TA advance	04/2012	2,536
15.	Assistant Engineer, Horticulture Sub Division HPPWD Solan	Purchase of Plants	08/2010	2,000
16.	Deputy Director, Animal Husbandry, Solan	Sterilization of dogs	5/2016	80,000
Total (ii)				1,02,73,999
Grand Total (i) & (ii)				1,09,24,722

Municipal Corporation, Shimla

Sl. No.	Head of Account	Detail Head Description	Period	Opening balance as on 31.03.2016 (in ₹)	Advance paid during the Year 2016-17 (in ₹)	Total (in ₹)	Advance adjusted during the year 2016-17 (in ₹)	Balance (in ₹)
1.	460-40-01	Public Works	1.4.07 to 31.3.17	11,29,241	1,00,00,000	1,11,29,241	0	1,11,29,241
2.	460-40-02	Store/ material	1.4.07 to 31.3.17	1,68,71,606	1,50,27,511	3,18,99,117	0	3,18,99,117
3.	460-50-01	Permanent Advance	1.4.07 to 31.3.17	31,565	0	31,565	0	31,565
4.	460-50-02	Project	1.4.07 to 31.3.17	91,26,477	0	91,26,477	0	91,26,477
5.	460-50-03	Scheme	1.4.07 to 31.3.17	49,68,820	0	49,68,820	0	49,68,820
6.	460-50-05	Temporary Advance	1.4.63 to 31.3.17	17,25,08,612	1,15,07,163	18,40,15,775	72,18,481	17,67,97,294
7.	460-60-01	Street light	1.4.07 to 31.3.17	4,41,96,218	1,58,43,051	6,00,39,269	0	6,00,39,269
8.	460-60-03	Water Supply	1.4.07 to 31.3.17	1,61,16,827	0	1,61,16,827	0	1,61,16,827
9.	460-33-01	Public lamp post	1.4.07 to 31.3.17	0	1,57,509	1,57,509	0	1,57,509
10.	460-60-05	Others Water	1.4.07 to 31.3.17	0	10,000	10,000	0	10,000
Total				26,49,49,366	5,25,45,234	31,74,94,600	72,18,481	31,02,76,119

2018-19**Statements showing the detail of outstanding advances given to employee but not adjusted or recouped as of December 2018****Municipal Corporation, Dharamshala**

Sr.No.	Name of employee to whom advance given	Date on which advance given	Amount (in ₹)
1.	Sh. Sarvan Kumar, Driver	4/2017 to 6/2017	20,000
2.	Sh. Sandeep Kumar Bharmouria, Manager	1/2017 to 5/2017	5,28,000
3.	Sh. Manjeet Singh, Driver	6/2017	20,000
4.	Sh. Vidhesh Kumar, Driver	6/2017	15,000
Total(i)			5,83,000

Municipal Council, Kullu

Name of Employee to whom advance given	Voucher No./ Date on which advance given	Purpose of advance	Amount (in ₹)
Sh. Niti Bibhash, Sanitary Inspector	49, 8/2015	Door to Door garbage collection	3,26,550
	56, 8/2015	SBM	18,000
	38, 9/2015	NGT care	4,000
Total(ii)			3,48,550

Municipal Council, Manali

Name of Employee to whom advance given	Voucher No./ Date on which advance given	Purpose of advance	Amount (in ₹)
Sh. Nathu Ram, Driver	77, 10/2017	Repair of JCB robot	10,000
Total(iii)			10,000
Grand Total (i), (ii) & (iii)			9,41,550

Source: Figures supplied by the test-checked units.