

Appendix 2.1

(Referred to in paragraph 2.2.1)

Subjects listed in Eleventh Schedule

Sl. No	Subjects
1.	Agriculture, including agricultural extensions
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 produces
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.	Markets 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
29.	Maintenance of Community Assets

Source: 73rd Constitutional Amendment Act, 1992

Appendix 2.2

(Referred to in paragraph 2.2.2)

Sanctioned strength and Persons-in-Position

Sl. No.	Designation	SS	PIP	Vacant	Percentage
1.	Dy. CEO	8	4	4	50.00
2.	Accountant	58	32	26	44.83
3.	Engineers or equivalent	16	11	5	31.25
4.	Panchayat Officers	99	61	38	38.38
5.	Superintendent	132	101	31	23.48
6.	Accounts Assistant or equivalent	9	7	2	22.22
7.	Clerk and equivalent	345	194	151	43.77
8.	Craft Teacher	142	2	140	98.59
9.	Driver	27	13	14	51.85
10.	Gram Rozgar Sahayak or equivalent	116	103	13	11.21
11.	PA to Chairman	4	1	3	75.00
12.	Panchayat Secretary	2,406	1,466	940	39.07
13.	Samiti Patwari	89	57	32	35.96
14.	Steno	9	0	9	100.00
15.	Tax Collector	129	44	85	65.89
16.	Veterinary Inspector	68	6	62	91.18
17.	Peon and/or equivalent Position	610	402	208	34.10
18.	Cleaning/Health Staff and equivalent	62	41	21	33.87
19.	Daftri	2	1	1	50.00
20.	Record Lifter	1	0	1	100.00
21.	Water Carrier	8	1	7	87.50
22.	Road Rakhe	10	2	8	80.00
23.	Beldar	40	7	33	82.50
24.	Sweeper	5	2	3	60.00
25.	Mali-cum-Chowkidar/Chowkidar	36	19	17	47.22
26.	Others	7	5	2	28.57
Total		4,438	2,582	1,856	

Source: - Departmental Information

Appendix 2.3

(Referred to in paragraph 2.5)

Details of centrally Sponsored Schemes

Sl. No.	Name of Scheme	Fund flow arrangement
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	This scheme is being implemented in all districts of Punjab w.e.f. April 2008. The objective of the scheme is to enhance livelihood security in rural areas by providing at least 100 days of the guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work. 100 <i>per cent</i> of the unskilled labour cost plus 75 <i>per cent</i> of the material cost of the programme is borne by the Centre and 25 <i>per cent</i> of material cost is borne by the State.
2.	Pradhan Mantri Awaas Yojana-Gramin (PMAY-G) erstwhile Indira Awaas Yojana (IAY)	PMAY-G came into existence on 01 April 2016 with a view to realise the Government's vision namely "Housing for All" by 2022. The fund flow arrangement is 60:40 between the Centre and the State.
3.	National Rural Livelihood Mission (NRLM)	The mission of NRLM is to reduce poverty by enabling poor households to access gainful self-employment, skilled wage employment opportunities, resulting in appreciable improvements in their livelihood on sustainable basis through building strong institution for the poor. The fund flow arrangement is 60:40 between the Centre and the State.
4.	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), erstwhile Integrated Watershed Management Programme (IWMP)	The broad objective of the scheme is to achieve convergence of investments in irrigation at the field level harness, Enhance the physical access of water on the farm and expand cultivable area under assured irrigation, Integration of water source, distribution and its efficient use, to make best use of water through appropriate technologies and practices, Improve on-farm water use efficiency to reduce wastage and increase availability both in duration and extent & enhance the adoption of precision-irrigation and other water saving technologies etc. The fund flow arrangement is 60:40 between the Centre and the State.
5.	Shyama Prasad Mukherji Rurban Mission (SPMRM) under National Rurban Mission (NRuM)	The National Rurban Mission (NRuM) follows the vision of development of a cluster of villages that preserve and nurture the essence of rural community life with focus on equity and inclusiveness without compromising with the facilities perceived to be essentially urban in nature, thus creating a cluster of 'Rurban Villages'. The main objective is to stimulate local economic development, enhance basic services and create well planned Rurban clusters. The scheme came into existence on 21 February 2016. A maximum of 30 <i>per cent</i> of the project cost will be provided as the Critical Gap Funding (CGF) to supplement the funds mobilised through convergence of various Centrally Sponsored Schemes, Central Sector Schemes and State Schemes.

Source: - Departmental Information

Appendix 2.4

(Referred to in paragraph 2.10)

Details of Audit Plans created and report generated on Audit online

Sl. No.	Name of PRI	Number of Total units	Number of audit plans created	Number of generated reports	Shortfall between audit plans created and reports generated on Audit online (In percentage)
2019-20					
1.	Gram Panchayat	13,264	7,277	6,052	16.83
Total		13,264	7,277	6,052	16.83
2020-21					
1.	Zila Parishad	22	13	11	15.38
2.	Panchayat Samiti	151	83	80	3.61
3.	Gram Panchayat	13,266	11,246	10,096	10.23
Total		13,439	11,342	10,187	10.18
2021-22					
1.	Zila Parishad	22	22	22	0.00
2.	Panchayat Samiti	152	152	152	0.00
3.	Gram Panchayat	13,266	13,230	13,220	0.08
Total		13,440	13,404	13,394	0.07
2022-23					
1.	Zila Parishad	22	22	22	0.00
2.	Panchayat Samiti	152	152	150	1.32
3.	Gram Panchayat	13,239	13,220	13,155	0.49
Total		13,413	13,394	13,327	0.51
Grand Total		53,556	45,417	42,960	

Source: Departmental information

Appendix 3.1 (A)*(Referred to in paragraph 3.2.2.1)***Details of EOPS and Gram Panchayats where land record was not maintained.**

Sl. No.	Name of EOPS (District)	Sl. No.	Name of GP
1.	Qadian (Gurdaspur)	1.	Aulakh Kalan
		2.	Harchowal
		3.	Wadala Garanthian
		4.	Kahlwan
2.	Dhariwal (Gurdaspur)	5.	Kaler Kalan
		6.	Rania
		7.	Sohal
		8.	Ghuman Kalan
3.	Kahnuwan (Gurdaspur)	9.	Butter Kalan
		10.	Tatle
		11.	Tugalwal
		12.	Bhaini Paswal
4.	Fatehgarh Churian (Gurdaspur)	13.	Raili Kalan
		14.	Maansaidwala
		15.	Sarchur
5.	Phillaur (Jalandhar)	16.	Bara Pind
		17.	Virk
		18.	Lassara
		19.	Apra
6.	Bhogpur (Jalandhar)	20.	Bhatnura Lubana
		21.	Ghorawahi
7.	Adampur (Jalandhar)	22.	Jandu Singha
		23.	Haripur
		24.	Dhogri
		25.	Bias Pind
8.	Mehatpur (Jalandhar)	26.	Baghela
		27.	Mandiala
		28.	Sangowal
		29.	Pandori Khas
9.	Lohian Khas (Jalandhar)	30.	Seechewal
		31.	Kamalpur
		32.	Jakhopur Kalan
10.	Jalandhar West (Jalandhar)	33.	Bulandpur
		34.	Kahalwan
		35.	Rasulpur
		36.	Sarai Khas
11.	Majitha (Amritsar)	37.	Kathu Nangal
		38.	Nag Kalan
		39.	Bhangali Kalan
12.	Jandiala Guru (Amritsar)	40.	Taragarh
		41.	Balia Manjhpur
		42.	Bundala
		43.	Chohan
13.	Rayya (Amritsar)	44.	Lidhar
		45.	Chowk Mehta
		46.	Beas (Budha Theh)
		47.	Jodhe

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of EOPS (District)	Sl. No.	Name of GP
14.	Verka (Amritsar)	48.	Loharka Kalan
		49.	Manawalan Kalan
		50.	Fatehgarh Shukarchak
		51.	Pandori Waraich
15.	Chogawan (Amritsar)	52.	Kohali
		53.	Khiala Kalan
		54.	Kakkar
		55.	Lopoke
16.	Nurpur Bedi (Rupnagar)	56.	Bajrur
		57.	Barwa
		58.	Khera Kalmot
		59.	Nangran
17.	Ghall Khurd (Ferozepur)	60.	Fareidey Wala
		61.	Satiyen Wala
		62.	Toot
		63.	Kabarwacha
18.	Zira (Ferozepur)	64.	Sanher
		65.	Pheroke
		66.	Sekhwan
		67.	Mahian Wala Kalan
19.	Arniwala Sheikh Subhan (Ferozepur)	68.	Kandhwala Hazar Khan
		69.	Dabwali Kalan
		70.	Khorianwali
		71.	Islamwala
20.	Ferozepur (Ferozepur)	72.	Attari
		73.	Khai PHEME Ki
		74.	Dulchi K
		75.	Jhoke Hariar
21.	Sanour (Patiala)	76.	Janherian
		77.	Mardaheri
		78.	Nanansu
		79.	Daun Khurd
22.	Patran (Patiala)	80.	Nial
		81.	Dedhna
		82.	Shutrana
23.	Ghannaour (Patiala)	83.	Chamaru
		84.	Chappar
		85.	Loh Simbli
		86.	Lachhru Kalan
24.	Samana (Patiala)	87.	Fateh Majari
		88.	Fatehgarh Channa
		89.	Kularan
25.	Ludhiana-I (Ludhiana)	90.	New Raj Guru Nagar
		91.	Baloke
		92.	Dhandra
		93.	Daad
26.	Sudhar (Ludhiana)	94.	Halwara
		95.	Abbuwal
		96.	Akalgarh
27.	Samrala (Ludhiana)	97.	Otalan
		98.	Bagli Kalan

Sl. No.	Name of EOPS (District)	Sl. No.	Name of GP
		99.	Manki
		100.	Purba
28.	Pakhowal (Ludhiana)	101.	Chhapar
		102.	Pakhowal
		103.	Rachhin
		104.	Sarabha
29.	Ludhiana-II (Ludhiana)	105.	Jandiali
		106.	Khasi Kalan
		107.	Bhupana
		108.	Bhamian Kalan
30.	Machhiwara (Ludhiana)	109.	Hedon Bet
		110.	Sherpur Bet
		111.	Todarpur
		112.	Machhiwara Kham
31.	Sidhwan Bet (Ludhiana)	113.	Purain
		114.	Sidhwan Bet
		115.	Bharowal Kalan
32.	Bhunnerheri (Patiala)	116.	Kachhwa
		117.	Panchayat Pur
		118.	Katakheri
		119.	Nain Kalan
33.	Batala (Gurdaspur)	120.	Akarpur Kalan
		121.	Purian Kalan

Source: Departmental information

Appendix 3.1 (B)

(Referred to in paragraph 3.2.2.1)

List of Gram Panchayats which did not provide records during audit 2022-23

Sl. No.	Name of EOPS	Sl. No.	Name of GP
1.	Kalanaur	1.	Jio Julahi
		2.	Manepur
		3.	Biohankot
		4.	Agwan
2.	Batala	5.	Kala Nangal
		6.	Ballewal
3.	Fatehgarh Churian	7.	Dadujodh
4.	Bhogpur	8.	Kala Bakra
		9.	Kingra Chouwala
5.	Lohian Khas	10.	Mehmuwal Yusafpur
6.	Majitha	11.	Chawinda Devi
7.	Patran	12.	Hamjhari
8.	Samana	13.	Kakarla
9.	Sudhar	14.	Boparai Kalan
10.	Sidhwan Bet	15.	Gorsian Kadar Bakhsh

Source: Departmental information

Appendix 3.2

(Referred to in paragraph 3.2.2.2 (i))

Land leased out at lesser rate

Sl. No	Name of District	Name of Block	Name of GP	Total agriculture Land				2021-22						2022-23				Diff. of rates per acre (₹)	Diff. of rates per acre in per cent	Short Auction Amount (₹)			
				A	K	M	Total (acre)	Area auctioned				Auction Amount (₹)	Rate per acre (₹)	Area auctioned							Auction Amount (₹)	Rate per acre (₹)	
								A	K	M	Total (acre)			A	K	M	Total (acre)						
1.	Amritsar	Verka	Pandori Waraich	35	6	0	35.75	3	7	0	3.88	80,500	20,774	2	7	0	2.88	52,700	18,330	2,444	11.76	7,026	
2.	Ferozepur	Ghall Khurd	Frیده Wala	24	4	0	24.50	24	4	0	24.50	10,62,500	43,367	24	4	0	24.50	9,93,500	40,551	2,816	6.49	69,000	
3.		Ferozepur	Attari		23	1	3	23.14	18	3	4	18.40	7,26,500	39,484	18	3	4	18.40	6,99,000	37,989	1,495	3.79	27,500
4.	Jalandhar	Jaladhar West	Bulandpur	17	5	0	17.63	9	5	0	9.63	4,56,500	47,429	9	5	0	9.63	2,48,000	25,766	21,662	45.67	2,08,500	
5.	Patiala	Samana	Fateh Majri	140	0	0	140.00	136.50	0	0	136.50	73,56,000	53,890	136.50	0	0	136.50	58,29,400	42,706	11,184	20.75	15,26,600	
6.			Kakrala		49	0	0	49.00	49	0	0	49.00	21,87,800	44,649	49	0	0	49.00	20,93,700	42,729	1,920	4.30	94,100
7.			Kulharan		42	0	0	42.00	40	0	0	40.00	18,08,800	45,220	42	0	0	42.00	15,43,800	36,757	8,463	18.72	3,55,440
8.			Fateh Garh (Channa)		28	0	0	28.00	27	0	0	27.00	9,66,000	35,778	26	0	0	26.00	8,33,150	32,044	3,734	10.44	97,072
9.		Sanour	Janherian	84	0	0	84.00	83	0	0	83.00	23,00,500	27,717	82	0	0	82.00	22,16,550	27,031	686	2.48	56,233	
10.	Ludhiana	Sudhar	Halwara	39	0	0	39.00	33	0	0	33.00	7,13,000	21,606	33	0	0	33.00	6,03,100	18,276	3,330	15.41	1,09,900	
11.		Sidhwan Bet	Purain	50	3	17	50.48	41	4	3	41.52	21,20,000	51,061	39	4	3	39.52	19,69,050	49,826	1,236	2.42	48,827	
12.		Sidhwan Bet		26	5	2	26.64	38	4	0	38.50	19,57,500	50,844	38	4	0	38.50	16,35,500	42,481	8,364	16.45	3,22,000	
Total				557	24	22	560.14	501.50	27	7	504.93	2,17,35,600		498.50	27	7	501.93	1,87,17,450		67,334		29,22,198	

Source: Departmental information

Note: A-K-M denotes Acre Kanal Marla

Appendix 3.3

(Referred to in paragraph 3.2.2.2 (iii))

Detail of land under unauthorised occupation in blocks

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department
			A	K	M			
1.	Adampur	Lutera Kalan	176	1	15	2017	NA	Case pending in the Hon'ble Supreme Court.
2.		Dhandour	7	4	18	1992	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
3.		Jagrawan	8	3	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
4.		Masanian	0	0	17	2020	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
5.		Lesriwal	5	5	0	2022	NA	Case pending in the court of DDPO.
6.		Diyantpur	10	5	4	2022	NA	Case pending in the court of DDPO.
7.		Koopur	2	6	8	2022	NA	Case pending in the court of DDPO.
8.		Mansurpur	9	3	8	2022	NA	Case pending in the court of DDPO.
9.		Lutera Khurd	15	0	1	2022	NA	Case pending in the court of DDPO.
10.		Kathar	1	1	10	2022	NA	Case pending in the court of DDPO.
11.		Daroli Kalan	7	5	9	2018	NA	Case pending in the court of JDC.
A			240	33	90			
1.	Bhogpur	Gehlarh	0	3	6	2023	NA	Action was being taken to take Possession.
2.		Akhara	24	1	17	2021	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
3.		Badala	12	6	14	2017	NA	Case pending in the Civil Court, Jalandhar.
4.		Bullowal	0	7	19	2020	NA	Case pending in the court of commissioner-cum-Director, Rural Development and Panchayat.
5.		Kingra Chouwala	12	2	3	2014	NA	Case pending in the court of commissioner-cum-Director, Rural Development and Panchayat.
6.		Mumandpur	14	7	1	2014	NA	The case was decided in favour of GPs and Dakhal warrant was pending.
B			62	26	60			
1.	Chogawan	Bhilowal Kachcha	45	2	18	2016	NA	Dakhal warrant had been issued.
2.		Bhindi Saidia	17	0	0	2003	NA	Dakhal warrant had been issued.
3.		Burj	16	1	12	2010	NA	Case pending in the Hon'ble Supreme Court.
4.		Bhagupur Utar	33	7	11	2017	NA	Dakhal warrant had been issued.
5.		Chawinda Kalan	21	1	14	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
6.		Jhunj	10	3	19	2013	NA	Dakhal warrant had been issued.
7.		Jasraur	15	5	2	2011	NA	Dakhal warrant had been issued.
8.		Kotli Aulakh	1	0	2	2022	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
9.		Kakkar	13	5	13	2021	NA	Dakhal warrant had been issued.
10.		Kakar	6	7	16	2017	NA	Decision in favour of GP.
11.		Padhari	8	0	0	2021	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
12.		Qamaska	42	7	0	2019	NA	Case pending in the Court of Div. Dy. Director, Patiala.

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department
			A	K	M			
13.		Sidhwan	1	0	7	2017	NA	Dakhal warrant had been issued.
14.		Venieke	14	0	5	2019	NA	Case pending in the Hon'ble Supreme Court.
C			242	38	119			
1.	Dhariwal	Devidaspur	0	2	18	2023	NA	Case pending in the court of DDPO.
2.		Kang	0	5	5	2023	NA	Case pending in the court of DDPO.
3.		Mahadev Kalan	0	0	10	2023	NA	Case pending in the court of DDPO.
4.		Nangal Johal	0	1	6	2023	NA	Case pending in the court of DDPO.
5.		Ghuman Kalan	21	7	11	2022	NA	Case pending in the court of DDPO.
6.		Suchetgarh	13	2	19	2023	NA	Case pending in the court of DDPO.
7.		Daburji	0	3	14	2023	NA	Case pending in the court of DDPO.
8.		Rania	3	2	12	2022	NA	Case pending in the court of DDPO.
9.		Kang	0	0	9	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
10.		Sidhwan	0	0	10	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
11.		Rania	3	0	0	2012	NA	Case pending in the Hon'ble Supreme Court.
12.		Kunjar	1	5	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
13.		Nurowali	1	0	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
14.		Jaffarwal	7	0	13	2023	NA	Case pending.
D			49	27	127			
1.	Ghannaur	Pipal Mangoli	7	0	0	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
E			7	0	0			
1.	Jandiala Guru	Bundala	11	2	13	2019	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
2.		Bhangwa	1	0	14	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
3.		Chhina Patti	0	6	12	2021	NA	Case pending in the court of JDC, Mohali.
4.		Mihoka	0	5	14	2022	NA	Case pending in the Civil Court, Amritsar.
5.		Bundala	1	4	4	2021	NA	Case pending in the Court of DRDP.
6.		Bundala	1	7	11	2021	NA	Case pending in the Court of DRDP.
7.		Bundala	0	2	12	2021	NA	Case pending in the Court of DRDP.
8.		Bhangwa	0	0	15	2021	NA	Case pending in the Court of DRDP.
9.		Bhangwa	0	2	13	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
10.		Bhangwa	1	5	18	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
11.		Bhangwa	0	7	0	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
12.		Bhangwa	0	8	4	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
13.		Jhand	3	0	0	2023	NA	Case pending in the Court of DRDP.
F			18	48	130			
1.	Jalandhar West	Bulandpur	0	1	6	2006	2009	Occupation was still pending due to reconciliation of Khasra no.(s) was under process with revenue (maal) department.
2.		Dialpur	3	6	4	2019	2021	The date of occupation was yet to be finalised. So occupation was pending.

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department
			A	K	M			
3.		Bakkhu Nangal	6	5	6	2019	2021	The date of occupation was yet to be finalised. So occupation was pending.
4.		Fateh Jalal	35	0	0	2010	2020	Occupation was pending due to reconciliation of Khasra no. (s) was under process with revenue (maal) department.
5.		Feroz	2	2	15	2015	2018	The date of occupation was yet to be finalised. So occupation was pending.
6.		Sarai Khas	0	5	4	NA	2022	The date of occupation was 07.06.2023. But the occupation is still pending.
G			46	19	35			
1.	Lohian Khas	Chachowal	5	2	0	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
H			5	2	0			
1.	Majitha	Gosal Zimidaran	6	5	13	NA	2009	Matter was under process with Tehsildar office.
2.		Babowal	16	5	12	NA	2010	Matter was under process with Tehsildar office.
3.		Kaler Mangat	3	5	15	NA	2015	Matter was under process with Tehsildar office.
4.		Mann	10	7	10	2021	NA	Case pending in the Civil Court, Amritsar.
5.		Wadala Viram	0	3	18	2017	NA	Case remanded to DRDP.
6.		Mahadipur	0	5	10	2010	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
7.		Hans	1	7	8	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
8.		Gosal Zimidaran	6	1	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
9.		Gosal Zimidaran	1	4	9	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
10.		Rakh Nag	2	1	10	1999	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
11.		Gosal Zimidaran	2	3	11	1999	NA	Case pending in the Hon'ble Supreme Court.
I			47	46	116			
1.	Mehatpur	Udhowal	55	0	19	--	--	Case pending in the court of DDPO.
2.		Umrerwal Billa	19	0	18	2022	NA	Case pending in the court of DRDP.
3.		Singhpur Bet	7	5	3	--	--	Case pending in the court of DDPO.
4.		Gonsuwal	34	1	17	--	--	Action was being taken to take possession.
5.		Tandaura	4	5	17	1993	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
6.		Baghela	62	3	0	--	--	Case pending in the court of DDPO.
7.		Raipur Gujran	11	0	9	--	--	Case pending in the court of DDPO.
J			192	14	83			
1.	Phillaur	Dhuleta	3	0	2	-	--	Pending for demarcation of land.
2.		Lallian	0	3	12	-	--	Action for registering case was under process.
3.		Sangatpur	0	0	10	-	--	Action for registering case was under process.
4.		Chhokran	0	6	0	2021	NA	Case pending in the court of DDPO.
5.		Turan	7	7	1	2022	NA	Case pending in the court of DDPO.
6.		Lohgarh	6	0	3	2022	NA	Case pending in the court of DDPO.

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department
			A	K	M			
7.		Haripur Khalsa	11	5	15	2022	NA	Case pending in the court of DDPO.
8.		Jajja Khurd	0	4	2	2022	NA	Case pending in the court of DDPO.
9.		Kadiana	9	2	13	2023	NA	Case pending in the court of DDPO.
10.		Chima Khurd	0	0	2	NA	NA	Kabza Warrant issued on 31.01.2023.
11.		Katpalon	0	1	18	NA	NA	Kabza Warrant issued on 29.09.2021.
K			36	28	78			
1.	Rayya	Sathiala	0	3	17	0	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
2.		Bhalaiapur Purban	4	1	10	--	--	Case pending in the court of DDPO.
3.		Butter Sivia	1	7	18	--	--	Case pending in the court of DDPO.
L			5	11	45			
1.	Samrala	Land belonging to PS Samrala	5	1	17	2020	NA	Case pending in the court of DDPO.
2.			0	5	8	2001	NA	Pending with SDM, Samrala.
3.			0	1	6	2021	NA	Pending for registering case.
4.			1	1	3	1996	NA	Pending in the Court of DDPO.
5.		Lopon	3	0	0	2019	NA	Case pending in the court of DDPO.
6.		Balala	13	5	12	2022	NA	Case pending in the court of DDPO.
7.		Dhilwan	4	0	0	2023	NA	Case pending in the court of DDPO.
8.		Gharkhana	0	4	0	2023	NA	Case pending in the court of DDPO.
9.		Goshala	0	3	13	2022	NA	Case pending in the court of DDPO.
10.		Manupur	0	0	4	2023	NA	Case pending in the Court of JDC.
11.		Bodal	1	1	6	2020	NA	Case pending in the court of Div. Dy. Director, Patiala.
12.		Kalal Majra	1	0	0	2022	NA	Case pending in the court of Div. Dy. Director, Patiala.
13.		Rupale	68	0	0	2022	NA	Case pending in the court of Div. Dy. Director, Patiala.
14.		Chakmafi	0	0	5	2022	NA	Case pending in the court of Div. Dy. Director, Patiala.
M			96	21	74			
1.	Sanour	Alipur Jattaan	45	18	8	2004	NA	Case pending in the Hon'ble Supreme Court.
2.		Abadi Kartarpur	16	14	15	2013	NA	Case pending in the Hon'ble Supreme Court.
3.		Charason	16	1	16	2013	NA	Case pending in the Hon'ble Supreme Court.
4.		Nanansu	10	6	2	2013	NA	Case pending in the Hon'ble Supreme Court.
5.		Abadi Kartarpur	11	5	19	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
6.		Alipur Jattaan	18	2	6	2000	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
7.		Balbera	18	7	4	2014	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
8.		Balbera	10	3	4	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
9.		Balbera	29	5	19	2000	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
10.		Bilaspur	32	0	0	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
11.		Charason	71	33	72	2003	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
12.		Daulatpur	12	0	0	1995	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
13.		Faloli	3	0	0	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department	
			A	K	M				
14.		Ghalori	3	0	10	2002	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
15.		Jafarpur	29	5	11	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
16.		Mardanheri	31	10	25	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
17.		Mardanheri	9	4	1	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
18.		Mahargarh Batti	1	5	7	2014	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
19.		Nanansu	4	0	0	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
20.		Nanansu	2	0	8	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
21.		Panaudian	6	2	6	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.	
22.		Balbera	36	7	31	2020	NA	Case pending in the court of DDPO.	
23.		Balbera	7	4	18	2022	NA	Case pending in the court of DDPO.	
24.		Boharpur	0	2	2	2022	NA	Case pending in the court of DDPO.	
25.		Balbera	6	1	12	2021	NA	Case pending in the court of Div. Dy. Director, Patiala.	
26.		Fatehpur Jattan	12	5	19	2019	NA	Case pending in the court of Div. Dy. Director, Patiala.	
27.		Lalina	1	1	3	2022	NA	Case pending in the court of Div. Dy. Director, Patiala.	
28.		Nanansu	6	3	5	2018	NA	Case pending in the court of Div. Dy. Director, Patiala.	
29.		Nanansu	4	0	0	--	NA	Case pending in the Court of JDC.	
30.		Mardanheri	4	0	0	--	NA	Case pending in the Court of JDC.	
N			452	143	323				
1.		Verka	Pandori Waraich	22	3	19	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
2.			Pandori Waraich	2	5	1	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
3.			Pandori Waraich	2	0	5	2021	NA	Case pending in the Civil Court, Amritsar.
4.			Pandori Waraich	4	5	15	-	-	Case yet to be filed.
5.			Bagatapura	5	6	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
6.			Gaushabad	0	2	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
7.			Gaushabad	0	5	4	--	--	Dakhal warrant was pending with Tehsildar.
8.			Loharka Kalan	12	0	0		NA	Case pending in the court of DDPO.
9.			Khairabad	23	5	0	-	-	Case yet to be filed.
10.			Mulle Chak	0	5	10	--	--	Dakhal warrant was pending with Tehsildar.
11.			Nangali	5	0	0	2022	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
12.			Gumanpura	7	1	7	--	NA	Case pending in the court of JDC.
13.	Schinder		1	6	6	2014	NA	Case pending in the court of Civil Judge Junior Division.	
14.	Muradpura		12	3	1	--	NA	Case pending in the court of DDPO.	
O			95	46	68				
1.	Sudhar	Jangpur	11	6	0	2017	NA	Case pending in the Hon'ble Supreme Court.	
2.		Hans Kalan	1	6	5	NA	NA	Case pending in the court of Collector panchayat land.	
3.		Pandori	0	6	1	NA	NA	Case pending in the court of Collector panchayat land.	
4.		Patti Dhaliwal (Sudhar)	15	3	6	NA	NA	Case pending in the court of Collector panchayat land.	

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Unauthorisedly occupied from	Year of verdict	Action taken by the Department
			A	K	M			
5.		Abbuwal	1	5	3	NA	NA	Case pending in the court of Collector panchayat land.
6.		Rurka	1	0	13	NA	NA	Case pending in the court of Collector panchayat land.
7.		Dakha	0	0	3	NA	NA	Case pending in the court of Collector panchayat land.
8.		Hissowal	0	0	14	NA	NA	Case pending in JDC Court.
P			29	26	45			
1.	Zira	Lohke Khurd	20	0	9	NA	NA	Case was filed in the court of SDM, Zira for obtaining intervention warrant.
Q			20	0	9			
Grand Total (A to Q)			1,641	528	1,402			
Grand Total in Acre (A to Q)			1,715	6	2			

Source: Departmental information

Note: A-K-M denotes Acre Kanal Marla

Appendix 3.3 (A)

(Referred to in paragraph 3.2.2.2 (iii))

Detail of land under unauthorised occupation in blocks – sub-judice in various Courts

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
1.	Adampur	Lutera Kalan	176	1	15	2017	NA	Case pending in the Hon'ble Supreme Court.
2.		Dhandour	7	4	18	1992	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
3.		Jagrawan	8	3	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
4.		Masanian	0	0	17	2020	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
5.		Daroli Kalan	7	5	9	2018	NA	Case pending in the court of JDC.
6.	Bhogpur	Akhara	24	1	17	2021	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
7.		Badala	12	6	14	2017	NA	Case pending in the Civil Court, Jalandhar.
8.		Bullowal	0	7	19	2020	NA	Case pending in the court of commissioner-cum-Director, Rural Development and Panchayat.
9.		Kingra Chouwala	12	2	3	2014	NA	Case pending in the court of commissioner-cum-Director, Rural Development and Panchayat.
10.	Chogawan	Burj	16	1	12	2010	NA	Case pending in the Hon'ble Supreme Court.
11.		Chawinda Kalan	21	1	14	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
12.		Kotli Aulakh	1	0	2	2022	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
13.		Padhari	8	0	0	2021	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
14.		Venieke	14	0	5	2019	NA	Case pending in the Hon'ble Supreme Court.
15.	Dhariwal	Kang	0	0	9	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
16.		Sidhwan	0	0	10	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
17.		Rania	3	0	0	2012	NA	Case pending in the Hon'ble Supreme Court.
18.		Kunjar	1	5	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
19.		Nurowali	1	0	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
20.	Ghannaur	Pipal Mangoli	7	0	0	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
21.	Jandiala Guru	Bundala	11	2	13	2019	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
22.		Bhangwa	1	0	14	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
23.		Chhina Patti	0	6	12	2021	NA	Case pending in the court of JDC, Mohali.
24.		Mihoka	0	5	14	2022	NA	Case pending in the Civil Court, Amritsar.

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
25.		Bundala	1	4	4	2021	NA	Case pending in the court of DRDP.
26.		Bundala	1	7	11	2021	NA	Case pending in the court of DRDP.
27.		Bundala	0	2	12	2021	NA	Case pending in the court of DRDP.
28.		Bhangwa	0	0	15	2021	NA	Case pending in the court of DRDP.
29.		Bhangwa	0	2	13	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
30.		Bhangwa	1	5	18	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
31.		Bhangwa	0	7	0	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
32.		Bhangwa	0	8	4	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
33.		Bhangwa	Jhand	3	0	0	2023	NA
34.	Lohian Khas	Chachowal	5	2	0	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
35.	Majitha	Mann	10	7	10	2021	NA	Case pending in the Civil Court, Amritsar.
36.		Wadala Viram	0	3	18	2017	NA	The case was remanded to DRDP.
37.		Mahadipur	0	5	10	2010	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
38.		Hans	1	7	8	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
39.		Gosal Zimidaran	6	1	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
40.		Gosal Zimidaran	1	4	9	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
41.		Rakh Nag	2	1	10	1999	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
42.		Gosal Zimidaran	2	3	11	1999	NA	Case pending in the Hon'ble Supreme Court.
43.	Mehatpur	Umrerwal Billa	19	0	18	2022	NA	Case pending in the court of DRDP.
44.		Tandaura	4	5	17	1993	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
45.	Rayya	Sathiala	0	3	17	NA	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
46.	Samrala	Manupur	0	0	4	2023	NA	Case pending in the Court of the JDC.
47.		Land belonging to PS Samrala	0	5	8	2001	NA	Case pending with the SDM, Samrala.
48.	Sanour	Alipur Jattaan	45	18	8	2004	NA	Case pending in the Hon'ble Supreme Court.
49.		Abadi Kartarpur	16	14	15	2013	NA	Case pending in the Hon'ble Supreme Court.
50.		Charason	16	1	16	2013	NA	Case pending in the Hon'ble Supreme Court.
51.		Nanansu	10	6	2	2013	NA	Case pending in the Hon'ble Supreme Court.

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
52.		Abadi Kartarpur	11	5	19	2016	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
53.		Alipur Jattaan	18	2	6	2000	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
54.		Balbera	18	7	4	2014	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
55.		Balbera	10	3	4	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
56.		Balbera	29	5	19	2000	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
57.		Bilaspur	32	0	0	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
58.		Charason	71	33	72	2003	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
59.		Daulatpur	12	0	0	1995	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
60.		Faloli	3	0	0	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
61.		Ghalori	3	0	10	2002	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
62.		Jafarpur	29	5	11	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
63.		Mardanheri	31	10	25	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
64.		Mardanheri	9	4	1	1990	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
65.		Mahargarh Batti	1	5	7	2014	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
66.		Nanansu	4	0	0	2018	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
67.		Nanansu	2	0	8	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
68.		Panaudian	6	2	6	2015	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
69.		Nanansu	4	0	0	NA	NA	Case pending in the Court of JDC.
70.		Mardanheri	4	0	0	NA	NA	Case pending in the Court of JDC.
71.		Verka	Pandori Waraich	22	3	19	2018	NA
72.	Pandori Waraich		2	5	1	2009	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
73.	Pandori Waraich		2	0	5	2021	NA	Case pending in the Civil Court, Amritsar.
74.	Bagatapura		5	6	0	2008	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
75.	Gaushabad		0	2	0	2017	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
76.	Nangali		5	0	0	2022	NA	Case pending in the Hon'ble Punjab & Haryana High Court.
77.	Gumanpura		7	1	7	NA	NA	Case pending in the Court of JDC.
78.	Schinder		1	6	6	2014	NA	Case pending in the court of Civil Judge Junior Division.

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
79.	Sudhar	Jangpur	11	6	0	2017	NA	Case pending in the Hon'ble Supreme Court.
80.		Hissowal	0	0	14	NA	NA	Case pending in Commissioner/ JDC/ Director Court.
Total			825	279	719			
Total in Acre			864	2	19			

Source: Departmental information.

Note:A-K-M denote Acre Kanal Marla

Appendix 3.3 (B)

(Referred to in paragraph 3.2.2.2 (iii))

Detail of land under unauthorised occupation in blocks – sub-judice with the Divisional Deputy Director

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Date of verdict	Status of case
			A	K	M			
1.	Chogawan	Qamaska	42	7	0	2019	NA	Case pending in the court of the Divisional Deputy Director, Jalandhar.
2.	Samrala	Bodal	1	1	6	2020	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
3.		Kalal Majra	1	0	0	2022	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
4.		Rupale	68	0	0	2022	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
5.		Chakmafi	0	0	5	2022	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
6.	Sanour	Balbera	6	1	12	2021	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
7.		Fatehpur Jattan	12	5	19	2019	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
8.		Lalina	1	1	3	2022	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
9.		Nanansu	6	3	5	2018	NA	Case pending in the court of the Divisional Deputy Director, Patiala.
Total			137	18	50			
Total in Acre			139	4	10			

Source: Departmental information

Note: A-K-M denote Acre Kanal Marla

Appendix 3.3 (C)

(Referred to in paragraph 3.2.2.2 (iii))

Detail of land under unauthorised occupation in blocks – sub-judice with DDPO/ Collector

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
1.	Adampur	Lesriwal	5	5	0	2022	NA	Case pending in the court of the DDPO.
2.		Diyantpur	10	5	4	2022	NA	Case pending in the court of the DDPO.
3.		Koopur	2	6	8	2022	NA	Case pending in the court of the DDPO.
4.		Mansurpur	9	3	8	2022	NA	Case pending in the court of the DDPO.
5.		Lutera Khurd	15	0	1	2022	NA	Case pending in the court of the DDPO.
6.		Kathar	1	1	10	2022	NA	Case pending in the court of the DDPO.
7.	Dhariwal	Devidaspur	0	2	18	2023	NA	Case pending in the court of the DDPO.
8.		Kang	0	5	5	2023	NA	Case pending in the court of the DDPO.
9.		Mahadev Kalan	0	0	10	2023	NA	Case pending in the court of the DDPO.
10.		Nangal Johal	0	1	6	2023	NA	Case pending in the court of the DDPO.
11.		Ghuman Kalan	21	7	11	2022	NA	Case pending in the court of the DDPO.
12.		Suchetgarh	13	2	19	2023	NA	Case pending in the court of the DDPO.
13.		Daburji	0	3	14	2023	NA	Case pending in the court of the DDPO.
14.		Rania	3	2	12	2022	NA	Case pending in the court of the DDPO.
15.		Jaffarwal	7	0	13	2023	NA	Case pending in the court of the DDPO.
16.	Mehatpur	Udhowal	55	0	19	NA	NA	Case pending in the court of the DDPO.
17.		Singhpur Bet	7	5	3	NA	NA	Case pending in the court of the DDPO.
18.		Baghela	62	3	0	NA	NA	Case pending in the court of the DDPO.
19.		Raipur Gujran	11	0	9	NA	NA	Case pending in the court of the DDPO.
20.	Phillaur	Chhokran	0	6	0	2021	NA	Case pending in the court of the DDPO.
21.		Turan	7	7	1	2022	NA	Case pending in the court of the DDPO.
22.		Lohgarh	6	0	3	2022	NA	Case pending in the court of the DDPO.
23.		Haripur Khalsa	11	5	15	2022	NA	Case pending in the court of the DDPO.
24.		Jajja Khurd	0	4	2	2022	NA	Case pending in the court of the DDPO.
25.		Kadiana	9	2	13	2023	NA	Case pending in the court of the DDPO.
26.	Rayya	Bhalaiपुर Purban	4	1	10	NA	NA	Case pending in the court of the DDPO.
27.		Butter Sivia	1	7	18	NA	NA	Case pending in the court of the DDPO.
28.	Samrala	Lopon	3	0	0	2019	NA	Case pending in the court of the DDPO.
29.		Balala	13	5	12	2022	NA	Case pending in the court of the DDPO.
30.		Dhilwan	4	0	0	2023	NA	Case pending in the court of the DDPO.
31.		Gharkhana	0	4	0	2023	NA	Case pending in the court of the DDPO.
32.		Goshala	0	3	13	2022	NA	Case pending in the court of the DDPO.

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of case
			A	K	M			
33.	Sanour	Balbera	36	7	31	2020	NA	Case pending in the court of the DDPO.
34.		Balbera	7	4	18	2022	NA	Case pending in the court of the DDPO.
35.		Boharpur	0	2	2	2022	NA	Case pending in the court of the DDPO.
36.	Verka	Loharka Kalan	12	0	0	NA	NA	Case pending in the court of the DDPO.
37.		Muradpura	12	3	1	NA	NA	Case pending in the court of the DDPO.
38.	Sudhar	Hans Kalan	1	6	5	NA	NA	Case pending in the court of Collector panchayat land.
39.		Pandori	0	6	1	NA	NA	Case pending in the court of Collector panchayat land.
40.		Patti Dhaliwal	15	3	6	NA	NA	Case pending in the court of Collector panchayat land.
41.		Abbuwal	1	5	3	NA	NA	Case pending in the court of Collector panchayat land.
42.		Rurka	1	0	13	NA	NA	Case pending in the court of Collector panchayat land.
43.		Dakha	0	0	3	NA	NA	Case pending in the court of Collector panchayat land.
44.	Samrala	Land belonging to	5	1	17	2020	NA	Case pending in the court of the DDPO.
45.		PS Samrala	1	1	3	1996	NA	Case pending in the court of the DDPO.
Total			370	132	360			
Total in Acre			388	6	0			

Source: Departmental information

Note: A-K-M denote Acre Kanal Marla

Appendix 3.3(D)

(Referred to in paragraph 3.2.2.2 (iii))

Detail of land under unauthorised occupation in blocks which are litigation-free

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of cases
			A	K	M			
1.	Bhogpur	Gehlarh	0	3	6	2023	NA	Action was being taken to take possession.
2.		Mumandpur	14	7	1	2014	NA	The case was decided in favour of GPs and Dakhal warrant was pending.
3.	Chogawan	Bhilawal Kachcha	45	2	18	2016	NA	Dakhal warrant had been issued.
4.		Bhindi Saidia	17	0	0	2003	NA	Dakhal warrant had been issued.
5.		Bhagupur Utar	33	7	11	2017	NA	Dakhal warrant had been issued.
6.		Jhunj	10	3	19	2013	NA	Dakhal warrant had been issued.
7.		Jasraur	15	5	2	2011	NA	Dakhal warrant had been issued.
8.		Kakkar	13	5	13	2021	NA	Dakhal warrant had been issued.
9.		Kakar	6	7	16	2017	NA	Decision in favour of GP.
10.		Sidhwan	1	0	7	2017	NA	Dakhal warrant had been issued.
11.	Jalandhar West	Bulandpur	0	1	6	2006	2009	Occupation was pending due to reconciliation of Khasra no.(s) was under process with revenue (maal) department.
12.		Dialpur	3	6	4	2019	2021	The date of occupation was yet to be finalised. So occupation was pending.
13.		Bakkhu Nangal	6	5	6	2019	2021	The date of occupation was yet to be finalised. So occupation was pending.
14.		Fateh Jalal	35	0	0	2010	2020	Occupation was still pending due to reconciliation of Khasra no.(s) was under process with revenue (maal) department.
15.		Feroz	2	2	15	2015	2018	The date of occupation was yet to be finalised. So occupation was pending.
16.		Sarai Khas	0	5	4	NA	2022	The date of occupation was 07.06.2023. But the occupation is still pending.
17.	Majitha	Gosal Zimidaran	6	5	13	NA	2009	Matter was under process with Tehsildar office.
18.		Babowal	16	5	12	NA	2010	Matter was under process with Tehsildar office.
19.		Kaler Mangat	3	5	15	NA	2015	Matter was under process with Tehsildar office.
20.	Mehatpur	Gonsuwal	34	1	17	NA	NA	Action was being taken for taking possession.
21.	Phillaur	Dhuleta	3	0	2	NA	NA	Pending for demarcation of land.
22.		Lallian	0	3	12	NA	NA	Action for registering case was under process.
23.		Sangatpur	0	0	10	NA	NA	Action for registering case was under process.
24.		Chima Khurd	0	0	2	NA	NA	Kabza Warrant issued on 31.01.2023.
25.		Katpalon	0	1	18	NA	NA	Kabza Warrant issued on 29.09.2021.
26.	Verka	Pandori Waraich	4	5	15	NA	NA	The case yet to be filed.
27.		Gaushabad	0	5	4	NA	NA	Dakhal warrant was pending with Tehsildar.

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Block	Name of GP	Area under unauthorised occupation			Since when under unauthorised occupation	Year of verdict	Status of cases
			A	K	M			
28.		Khairabad	23	5	0	NA	NA	The case yet to be filed.
29.		Mulle Chak	0	5	10	NA	NA	Dakhal warrant was pending with Tehsildar.
30.	Zira	Lohke Khurd	20	0	9	NA	NA	Case was filed in the court of SDM, Zira for obtaining intervention warrant.
31.	Samrala	Land belonging to PS Samrala	0	1	6	2021	NA	Pending for registering case.
Total			309	99	273			
Total in Acre			323	0	13			

Source: Departmental information

Note: A-K-M denote Acre Kanal Marla

Appendix 3.4*(Referred to in paragraph 3.2.2.4)***Non recovery of rent from the properties***(₹ in lakh)*

Sl. No.	Name of the PRIs	Nos. of Shops	Nos. of Khokhas	Nos. of hall/ plot/ club/ building	Outstanding rent
1.	ZP Gurdaspur	214	0	0	234.56
2.	ZP Jalandhar	55	0	0	147.62
3.	ZP Rupnagar	2	0	4	33.88
4.	EOPS Majri	21	0	0	7.16
5.	EOPS Kahnuwan	67	0	0	10.84
6.	EOPS Mehatpur	7	0	0	0.71
7.	EOPS Verka	21	0	0	8.87
8.	EOPS Jandiala Guru	67	0	0	4.33
9.	EOPS Majitha	8	0	0	3.78
10.	EOPS Phillaur	32	0	0	43.66
11.	EOPS Bhogpur	39	35	0	54.48
12.	EOPS Nurpur Bedi	11	0	0	3.21
13.	EOPS Ghall Khurd	8	0	271	78.12
14.	EOPS Ferozepur	32	0	1	129.93
15.	EOPS Sudhar	15	0	0	2.58
16.	EOPS Chogawan	1	0	0	0.67
17.	EOPS Zira	8	0	0	1.07
18.	EOPS Machhiwara	9	0	0	2.97
19.	EOPS Batala	58	0	1	64.33
20.	EOPS Fatehgarh Churian	25	0	0	7.04
21.	GP Majri under EOPS Majri	10	0	0	2.60
22.	GP Ghorawahi under EOPS Bhogpur	5	0	0	0.58
23.	GP Baghela under EOPS Mehatpur	4	0	0	0.48
24.	GP Pandori Khas under EOPS Mehatpur	3	0	0	0.92
25.	GP Apra under EOPS Phillaur	36	0	0	117.44
26.	GP Jandu Singha under EOPS Adampur	18	0	0	1.43
27.	GP Purain under EOPS Sidhwan Bet	5	0	0	0.30
Total		781	35	277	963.56

Source: Departmental information

Appendix 6.1

(Referred to in paragraph 6.1.1)

List of ULBs audited during 2023-24

Sl. No.	Name of ULB	Period covered under audit	Sl. No.	Name of ULB	Period covered under audit
1.	M. Corp. Abohar	2021-23	42.	MC Patti	2019-23
2.	M. Corp. Hoshiarpur	2022-23	43.	MC Zirakpur	2022-23
3.	M. Corp. Moga	2022-23	44.	MC Banur	2020-23
4.	M. Corp. Pathankot	2022-23	45.	MC Ferozepur	2019-23
5.	M. Corp. Patiala	2022-23	46.	MC Doraha	2019-23
6.	M. Corp. Phagwara	2022-23	47.	MC Talwandi Bhai	2022-23
7.	M. Corp. Ludhiana	2022-23	48.	MC Jandiala Guru	2022-23
8.	M. Corp. Bathinda	2022-23	49.	MC Dinanagar	2019-23
9.	M. Corp. Batala	2022-23	50.	MC Sri Hargobindpur	2017-23
10.	M. Corp. Amritsar	2022-23	51.	MC Dera Baba Nanak	2017-23
11.	M. Corp. Jalandhar	2022-23	52.	MC Kharar	2022-23
12.	M. Corp. Kapurthala	2022-23	53.	MC Sangrur	2022-23
13.	M. Corp. SAS Nagar	2022-23	54.	MC Samana	2020-23
14.	MC Barnala	2022-23	55.	MC Mullanpur Dakha	2019-23
15.	MC Bareta	2019-23	56.	MC Bhawanigarh	2019-23
16.	MC Bhucho Mandi	2019-23	57.	MC Mudki	2019-23
17.	MC Dhuri	2019-23	58.	MC Patran	2020-23
18.	MC Fazilka	2022-23	59.	MC Nabha	2021-23
19.	MC Gidderbaha	2022-23	60.	MC Malerkotla	2022-23
20.	MC Goniana	2019-23	61.	MC Budhlada	2022-23
21.	MC Goraya	2019-23	62.	MC Dharamkot	2018-23
22.	MC Rupnagar	2019-23	63.	MC Kotkapura	2022-23
23.	MC Khanna	2021-23	64.	MC Raikot	2019-23
24.	MC Kurali	2020-23	65.	TC Ajnala	2019-23
25.	MC Mandi Gobindgarh	2021-23	66.	TC Cheema	2019-23
26.	MC Morinda	2019-23	67.	TC Dirba	2019-23
27.	MC Muktsar	2022-23	68.	TC Boha	2018-23
28.	MC Nangal	2021-23	69.	TC Ghanaur	2020-23
29.	MC Ramdass	2019-23	70.	TC Lohian Khas	2019-23
30.	MC Rajpura	2021-23	71.	TC Maluka	2019-23
31.	MC Rampura Phool	2021-23	72.	TC Shahkot	2019-23
32.	MC Dera Bassi	2022-23	73.	TC Handiaya	2019-23
33.	MC Sujampur	2019-23	74.	TC Mallanwala Khas	2019-23
34.	MC Sultanpur Lodhi	2022-23	75.	TC Rayya	2019-23
35.	MC Sirhind	2019-23	76.	TC Bhadson	2020-23
36.	MC Amluh	2019-23	77.	TC Amargarh	2018-23
37.	MC Tarn Taran	2019-23	78.	TC Joga	2019-23
38.	MC Jagraon	2022-23	79.	TC Kiratpur Sahib	2020-23
39.	MC Samrala	2019-23	80.	TC Sardulgarh	2019-23
40.	MC Maur	2022-23	81.	TC Makhu	2019-23
41.	MC Lalru	2022-23			

Source: Departmental information

M Corp:- Municipal Corporation, MC:- Municipal Council, TC:- Town Council

Appendix 6.2

(Referred to in paragraph 6.1.2(1))

Irregular expenditure due to non-sanctioning of the works by a competent authority

Sl. No.	Name of work	ULB	Estimated cost (₹ in lakh)	Technically approved	Work to be approved
1.	RC Estimate for construction of street in Jamuna enclave near Fauji Property Ward No. 17.	MC Zirakpur	52.11	Municipal Engineer	Superintendent Engineer
2.	To make drains and provide and laying interlock tiles at the streets in Ward No. 5 Beedwala road.	TC Handiaya	56.19	Municipal Engineer	Superintendent Engineer
3.	P/L interlocking tiles in various streets of Prem Nagar Bohrawal, Ward No. 18.	M.Corp Batala	51.34	Corporation Engineer	Superintendent Engineer
4.	P/L of RMC from Jassa Singh Hall Chowk to Khajuri Gate Ward No 36.	M.Corp Batala	68.36	Corporation Engineer	Superintendent Engineer
5.	P/F Interlocking Tile from Ferozpur Road to H/O Judge Madhok Ward No. 9.	MC Mallanwala Khas	4.80	Junior Engineer	Assistant Municipal Engineer
6.	P/L interlocking tile and make drain in different streets of Ward No. 6.	MC Mallanwala Khas	9.45	Junior Engineer	Assistant Municipal Engineer
7.	P/L interlocking tile and make drain in different streets of Ward No. 13.	MC Mallanwala Khas	9.02	Junior Engineer	Assistant Municipal Engineer
8.	P/F interlocking tile 60m.m. Phirni in Bastichahala.	MC Mallanwala Khas	8.41	Junior Engineer	Assistant Municipal Engineer
9.	P/L interlocking tile 60 m.m. and construction of drain in Ward No. 2 and remaining parts of Bastikacharwali.	MC Mallanwala Khas	7.66	Junior Engineer	Assistant Municipal Engineer
10.	P/L interlocking tile work in Bastijogindersingh h/o Jogindersingh Ward No. 13.	MC Mallanwala Khas	15.20	Junior Engineer	Assistant Municipal Engineer
11.	P/L interlocking tiles in different hawelis in Ward No. 2.	MC Mallanwala Khas	22.42	Junior Engineer	Assistant Municipal Engineer
12.	P/L interlocking tiles in Ward No. 7 main road of Drmanjitsingh.	MC Mallanwala Khas	24.98	Junior Engineer	Assistant Municipal Engineer
13.	80MM interlocking Tiles work from Ferozpur Road to Feed Factory.	MC Mallanwala Khas	11.23	Junior Engineer	Assistant Municipal Engineer
14.	Const. of Ravidas Dharamshala	MC Goniana	15.00	Junior Engineer	Assistant Municipal Engineer
15.	P/L interlocking tiles in street of Gurdawara.	MC Goniana	15.27	Junior Engineer	Assistant Municipal Engineer

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of work	ULB	Estimated cost (₹ in lakh)	Technically approved	Work to be approved
16.	P/L interlocking tiles street of Piyara Singh Mistri.	MC Goniana	10.49	Junior Engineer	Assistant Municipal Engineer
17.	P/L interlocking tiles in different street of Ward No. 06.	MC Goniana	23.72	Junior Engineer	Assistant Municipal Engineer
18.	P/L interlocking tiles street of back side of Vishwakarma road.	MC Goniana	8.21	Junior Engineer	Assistant Municipal Engineer
19.	IP/L interlocking tiles in street of Kuku Patrakar.	MC Goniana	13.42	Junior Engineer	Assistant Municipal Engineer
20.	P/L interlocking tiles back side street of Naib Singh Home to Asha Singh girls' college.	MC Goniana	8.23	Junior Engineer	Assistant Municipal Engineer
21.	IP/L interlocking tiles street of Grover house to Variam house.	MC Goniana	6.38	Junior Engineer	Assistant Municipal Engineer
22.	Berm tiles from Shitla Mata Mandir to Durga Mata Mandir.	MC Goniana	12.28	Junior Engineer	Assistant Municipal Engineer
Total			454.17		

Source: Departmental information

Appendix 6.3*(Referred to in paragraph 6.1.2(3))***Statement showing work executed more than the estimated amount***(₹ in lakh)*

Sl. No.	Name of ULB	Name of work	Estimated cost	Exp incurred	Excess payment	Excess payment (per cent)
(1)	(2)	(3)	(4)	(5)	(6) = 5-4	(7)
1.	TC Ajnala	P/L RMC H/o Bathan Wali Gali to FGC road (44 ft.).	28.96	35.20	6.24	36.48
2.	M.Corp. Batala	Construction of streets from Dr Ashok to Gurdwara Kandh Sahib, Thatiari gate, Ward No. 28.	22.20	26.18	3.98	17.92
3.	M.Corp. Batala	P/L of RMF from Jassa Singh Hall Chowk to Khajuri gate, Ward No. 36.	68.36	85.15	16.79	24.56
4.	MC Bareta	Const. of metal road from Gaushala fatak to Mohinder Singh di Kothi.	30.40	42.24	11.84	38.94
5.	MC Bhucho Mandi	P/L of interlocking tiles from h/o Babu ram to shop of Giani.	13.06	17.78	4.72	36.14
6.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Lilo Pradhan.	11.35	12.85	1.5	13.21
7.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Lutharia wali.	10.22	11.98	1.76	17.22
Total			184.55	231.38	46.83	

Source: Departmental information

Appendix 6.4

(Referred to in paragraph 6.1.2(4))

Details of advances to the contractors

(₹ in lakh)

Name of ULB	Name of work	Amount as per voucher/MB	Net amount (paid)	Date of payment
MC Bhucho Mandi	P/L interlocking tiles at Ward No. 1, 3, 7	19.53	16.80	07.04.2021
	P/L interlocking ward no 8,10 and 13	18.37	15.80	12.04.2021
	P/L interlocking tiles at different city	15.93	13.54	07.04.2021
	P/L of PC at different city	8.90	7.65	04.03.2022
	P/L PC in different streets of city	23.12	19.89	15.12.2020
MC Goniana	Group D as per tender notice	30.87	30.00	01.02.2022
	Group C	30.65	20.00	17.01.2022
	Group A	23.35	10.00	21.01.2022
MC Rampura Phul	P/L I/t Adjoining Street of Dr. Jindal	1.24	1.07	01.10.2022
	P/L I/t h/o Khanni collerswala to shop of Romi spice wala	7.29	6.34	01.10.2022
	Remaining work of Ajit Gill Road	8.24	7.17	01.10.2022
MC Budhlada	Construction of the CC road from Phuara Chowk to Kulana Chawk	20.53	14.32	24.07.2019
		12.89	8.99	29.04.2019
	Railway CC Road with side interlocking tiles	27.51	19.19	16.04.2019
		16.15	11.27	14.05.2019
		27.48	19.00	28.05.2019
Total			221.03	

Source: Departmental information

Appendix 6.5

(Referred to in paragraph 6.1.2(5))

Delay in empanelling of techno-financial audit

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
1.	MC Malerkotla	PL RMC near Kelon Gate to Satta Chowk	08.12.22	87.73	Municipal Funds	53.69
2.	M. Corp. Bathinda	Repair of road cuts, constructions of missing PC links in Bathinda city Zone No. 1 to 8	15.11.21	48.90	Municipal Fund	53.88
3.	M.Corp. Bathinda	Recarpeting of Roads at Phase 4 & 5 at Bathinda (Part-3) H. NO. 1 to 101, 312 to 419)	18.11.21	49.93	BDA Fund	46.31
4.	M.Corp. Bathinda	Construction of metalled road of Adarsh Nagar Street No. 10, 10/A, 10/3 and 11 Ward No. 1 (2 nd Invitation)	11.05.21	40.95	Punjab Nirman Programme & MC Fund	40.70
5.	M.Corp. Bathinda	Laying PC in Street No. 2 to 8 and Branches of Janta Nagar Ward No. 47 (4 th invitation)	12.05.21	45.83	P.M-3	45.60
6.	M.Corp. Bathinda	Laying of DB Paving in St. No. 1, 2, 3, 4 and branches of Raja Bagh Ward No. 1	18.11.21	49.84	Municipal Fund	48.09
7.	M.Corp. Bathinda	P/Laying Stone Metal & 20mm thick PC in in front of Cancer Hospital upto Bhatta Jassi Pau Wali Main Road Ward No. 16	15.11.21	48.55	Municipal Fund	45.03
8.	M.Corp. Bathinda	E/Filling & DB Paving in Zone No. 5 Ward No. 1, Adarsh Nagar, St. No. 31 and branches 28, 23/4, 1/4 upto 23/4 & Street on Firni Gurdwara Sahib Road	20.12.21	48.66	Municipal Fund	41.27
9.	TC Ajnala	P/L interlocking paver block tiles street Inderjeet bank wala Ward no.11 Bhagat Namedev colony at TC Anjala	23.06.21	29.00	Finance Commission	22.85
10.	TC Ajnala	RMC road from Milkhi Dairy to Dera road Ajnala	01.06.21	28.83	Finance Commission	27.89
11.	TC Ajnala	P/L interlocking tiles gali near Sharma filling station opp. Sandhu dharam kanda main road ASR.	13.12.21	19.87	Finance Commission	14.93

Audit Report on Local Bodies for the period ended March 2023

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
12.	TC Ajnala	P/L interlocking tiles const. of drains in at street main gali to house of master Rajeev Bhagat Namdev colony Ward No. 10 at TC Ajnala	23.06.21	19.70	Finance Commission	17.51
13.	TC Ajnala	P/L interlocking paver block at gali bajwa wali bajighar mohalla Ward No. 12 at TC Ajnala	01.06.21	16.77	Finance Commission	15.83
14.	TC Amargarh	P/F of 80 MM interlocking tiles on side berm from Gill market to Chundra Moron Nabha Malerkotla Road	21.09.21	49.90	Municipal Funds	51.27
15.	TC Amargarh	P/F of 80 MM interlocking tiles on side berm on Malerkotla Nabha road from Dera Chanunda Mor to shop of Puren Chand	21.09.21	32.33	Municipal Funds	33.65
16.	TC Amargarh	P/F interlocking tiles in street society to Dhuru Road	03.09.21	17.75	Municipal Funds	10.77
17.	TC Amargarh	Construction of road chambers for sewerage lines in different street in city	06.04.22	13.53	Municipal Funds	14.20
18.	TC Amargarh	Construction of boundary wall and P/F tiles in Sham	19.07.21	11.95	Municipal Funds	8.80
19.	TC Amargarh	P/F interlocking tiles in street R/o Sh. Sher Singh MC and Adjoining Street No. 2	01.12.21	11.66	Municipal Funds	12.50
20.	MC Dharamkot	Resoiling providing and fixing interlocking tiles Agwarh Gillan	28.07.21	13.13	Municipal Funds	11.26
21.	MC Dharamkot	Interlocking tile Molri gate to Lajindra model school	10.09.20	23.30	Municipal Funds	22.22
22.	MC Dharamkot	Interlocking tiles 80 mm Gurdwara Nanaksar chungi No. 2	10.09.20	49.00	Municipal Funds	45.07
23.	MC Dharamkot	Interlocking tile from Gurudwara Puran Singh to Police station	04.10.21	24.50	Municipal Funds	17.44
24.	MC Dharamkot	Interlocking tiles pandori gate to baba tal	10.09.20	23.30	Municipal Funds	22.24
25.	MC Dharamkot	Interlocking tile 60 mm from Amrik Singh garment	10.09.20	13.55	Municipal Funds	11.41
26.	MC Dharamkot	Laying PC house of Gajjan Singh to house of Sheetal Singh	27.04.21	12.38	Municipal Funds	12.10

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
27.	MC Dharamkot	Interlocking tile from Dholewala road to BPO office	25.11.22	12.33	Municipal Funds	8.45
28.	MC Dharamkot	Resoiling and new Interlocking tile street Mohalla Pabbian	30.03.21	12.00	Municipal Funds	12.02
29.	MC Giderbaha	P/L ISI marked Interlock tiles in both side tip top beauty parlour to Shama Electrical	07.01.22	45.78	Special component Grant	23.74
30.	MC Giderbaha	P/L ISI marked Interlock tiles in both side husner chowk to civil hospital	07.01.22	37.36	Special component Grant	32.42
31.	MC Giderbaha	P/L ISI marked Interlock tiles in Ward No. 11 Badal road street to Khndhu wali gali.	31.12.21	15.78	Special component Grant	12.09
32.	MC Giderbaha	P/L ISI marked Interlock tiles in Ward No. 15 Badal Road factory of Ramesh Bhagla	31.12.21	10.88	Special component Grant	7.11
33.	MC Giderbaha	P/L ISI marked Interlock tiles in Ward No. 4 Lachman Colony Street no. 4 front of Smagh and Kala di Kothi da nal street of Jagraj welfare house.	31.12.21	10.80	Special component Grant	8.97
34.	MC Jandiala Guru	P/L Interlocking tiles in at street near Sonu mama in Ward No. 6 at MC Jandiala Guru	30.09.22	13.95	Municipal Funds	11.66
35.	MC Talwandi Bhai	Balance work of repair of I. Tiles in street lakhe wali Pahi	16.06.23	12.61	Municipal Funds	10.07
36.	MC Talwandi Bhai	P/L Premix carpet works in various roads	03.02.23	24.95	Finance Commission	26.39
37.	MC Budhlada	PL interlocking tiles in MC Karnail Singh wali street Ward No. 10	10.06.22	24.30	Municipal Funds	18.84
38.	MC Budhlada	P/L interlocking tiles in Labh Singh primary school wali gali Ward No. 19	27.08.21	24.14	Municipal Funds	9.15
39.	MC Budhlada	P/L interlocking tiles to Charanjit Singh wali gali Ward No. 17	10.12.21	12.26	Finance Commission	12.88
40.	MC Budhlada	P/L interlocking tiles Bohra Singh wali gali	13.12.22	24.90	Municipal Funds	18.89
41.	MC Bhucho Mandi	P/L of interlocking tiles from h/o Babu ram to Shop of Giani	02.12.21	13.06	Special Grant	15.48

Audit Report on Local Bodies for the period ended March 2023

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
42.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Chahil	02.12.21	13.04	Special Grant	14.16
43.	MC Bhucho Mandi	P/L of interlocking tiles from h/o of Rajinder Kumar to h/o Suraj Pratap	02.12.21	11.31	Special Grant	12.60
44.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Lilo Pradhan	02.12.21	11.35	Special Grant	12.85
45.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Hero	02.12.21	11.48	Special Grant	11.25
46.	MC Bhucho Mandi	P/L of interlocking tiles adjoining to school ground	02.12.21	10.29	Special Grant	9.29
47.	MC Bhucho Mandi	P/L of interlocking tiles in the street of Lutharia wali	02.12.21	10.22	Special Grant	11.98
48.	MC Doraha	Repair of interlocking tiles and RG near petrol pump to H/o Kehar Sing Ward No. 12	13.09.21	24.45	Municipal Funds	23.46
49.	MC Doraha	Repair and raising of street near back side of GNN college to H/o Mahant Ward No. 03	05.01.22	15.26	Municipal Funds	16.15
50.	MC Patran	Laying cc flooring and drain Nirankari Bhawan to Vivek Verma and street Ward No. 17	27.06.22	19.16	Municipal Funds	20.32
51.	MC Patran	Const. of Drain and DB Paving and Interlocking tiles n/h/o Gian Singh, Amrik Singh, Vijay Kumar, Rinku Kumar Ward No. 5	27.06.22	17.66	Municipal Funds	14.96
52.	MC Patran	Laying flooring, sewerage and water supply line indifferent street Ward No. 14	10.08.21	24.75	Municipal Funds	23.42
53.	MC Patran	P/L 60 MM interlock tiles and water supply line in street Holi Angal School Ward No. 10	10.08.21	20.33	Municipal Funds	20.84
54.	MC Patran	Laying CC flooring and drain NH 52 to Samshan Ghat and street Mai Dera Ward No. 3	02.12.21	17.20	Municipal Funds	19.40

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
55.	MC Patran	Laying CC flooring and drain in street Anil Kumar, Makhan Ram, Sukhwinder Singh, Mehinder Ram, Manga Ram, Ishvar Singh, Hava Singh, Dharampal and Jarnail Singh Kanda Basti Ward No. 7	01.11.21	19.07	Municipal Funds	17.52
56.	MC Patran	Laying CC flooring and drain Chari Karyana Store to Chand Singh (Chanda colony Ward No. 1)	03.08.21	16.07	Municipal Funds	14.96
57.	MC Patran	Laying CC Flooring Rinku bras wala H/o to Vinod Kumar Ward No. 6	07.01.21	14.86	Municipal Funds	14.29
58.	MC Patran	Laying CC flooring and Drain St. Sabji Mandi Chanagra road to sandhu traders St Shami Ward No 12- 13.	09.12.21	15.59	Municipal Funds	4.25
59.	MC Patran	Laying CC flooring and drain shop of Bhim to /Raj property dealer Ward No 6	10.08.21	13.86	Municipal Funds	13.99
60.	MC Patran	Laying CC flooring in street peer Khana and Mohal Lal Ward No. 11	03.08.21	15.83	Municipal Funds	13.78
61.	MC Patran	Laying DB paving on edge Tersem Singh, Sukhwinder Singh to Ramphal Ward No. 16	21.06.22	19.22	Municipal Funds	13.24
62.	MC Patran	Laying CC flooring and drain chunagra road to Santoshi Mata Mandir Ward No. 12	27.09.22	11.94	Municipal Funds	12.46
63.	MC Patran	Const. of drain and CC flooring street gamdoor Singh to Amandeep Singh and street Mithu, Hardev Singh Ward No. 17	05.09.22	13.11	Municipal Funds	12.66
64.	MC Patran	Laying CC flooring Gurudwara Sahib, Durga mandir and Parveen popli Ward No. 13	03.08.21	12.01	Municipal Funds	11.78
65.	MC Patti	P/Lying interlocking tile in street from house of Suba Singh to Surinder Singh to Tehal Singh Ward No. 14 in M C Patti	08.12.21	14.38	PNP	11.22
66.	MC Raikot	P/F interlocking tiles and road galli in various	05.05.22	89.71	SC Component	89.71

Audit Report on Local Bodies for the period ended March 2023

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
		streets on Noora Mahi Nagar				
67.	MC Raikot	P/F interlocking tiles in streets near Tarlochan Comrade Kothi, Thath Lapon wali street and in streets near h/o Pritpal Singh and Chotte Jagraon Road, Ward No. 14	28.12.21	59.22	SC Component	50.00
68.	MC Raikot	P/F interlocking tiles and road galli in various streets on Eidgah Road	25.01.21	41.61	SC Component	32.75
69.	MC Raikot	P/L interlocking ties on Eidgah Road from Bus Stand to Peer Baba	25.05.22	32.17	PNP	31.61
70.	TC Ghanaur	Providing & Interlocking tiles from Police Station Main Patiala Road to Kali Mata Mandir, N.P Ghanaur	11.08.21	24.91	Municipal Funds	17.84
71.	TC Ghanaur	Construction of Approach Passage to ITI Ghanaur	03.11.21	22.53	Municipal Funds	21.06
72.	TC Ghanaur	Providing and Laying interlocking Const of road gali chamber, drain, puli and other works in different wards of N.P Ghanaur	15.07.20	19.35	Municipal Funds	18.23
73.	TC Ghanaur	Miscellaneous and Repair Work Ward No. 6, 7, 8, 9, 10, 11 N.P Ghanaur	16.12.21	18.35	Municipal Funds	18.13
74.	TC Ghanaur	Repair of Interlocking tiles in street and construction of Drain back side BDPO office to h/o M.C Jassi Ward No.1 Ghanaur	11.08.21	17.60	Municipal Funds	14.59
75.	TC Ghanaur	Miscellaneous Repair Work Ward No. 1, 2, 3, 4, 5 N.P Ghanaur	16.12.21	17.35	Municipal Funds	14.50
76.	TC Ghanaur	Repair of Street backside Nirankari Bhawan Ward No. 11 Ghanaur	03.11.21	14.62	Municipal Funds	14.62
77.	TC Ghanaur	Repair of old interlocking tiles and construction of road gali Chamber from H/o Harnam singh warrich to Mehduda road Ward No. 6 Ghanaur	11.08.21	14.55	Municipal Funds	13.12

(₹ in lakh)

Sl. No.	Name of ULB	Name of Work	Date of work order	Estimated cost	Name of scheme	Exp. incurred
78.	TC Ghanaur	Providing & Laying interlocking tiles and Road gali & Chamber in Deha Basti	28.06.21	11.86	Municipal Funds	10.58
79.	TC Ghanaur	Remaining works of Deha Basti in Town Council Ghanaur	21.01.21	11.25	Municipal Funds	10.96
80.	TC Bhadson	P/Laying I.L Pavers on Side Berms on Patiala Road near Canara Bank to Nanda Catering.	14.09.20	33.08	Municipal Funds	34.86
81.	TC Bhadson	P/L Interlocking Paver Near Mata Gujari Charitable Hospital to Bank Sandhu Colony Ward No. 4	23.06.21	31.88	Municipal Funds	33.31
82.	TC Bhadson	P/L Interlocking Paver & R/G Near H/O Hans Raj Sher Singh Thekedar Near Park Sandhu Colony Ward No. 4	05.03.21	19.62	Municipal Funds	15.13
83.	TC Bhadson	P/Fixing I.L Pavers on Side Berms of Bhadson-Sirhind road From Mohindra Medicas to Master Diary Bhadson.	24.09.20	16.72	Municipal Funds	17.54
84.	TC Bhadson	P/Fixing I.L Pavers on Side Berms of Patiala bye-pass road Near Senior Secondary School Ground Bhadson.	24.09.20	13.07	Municipal Funds	12.25
85.	TC Sardulgarh	P/L Dharamshala to verka milk plant Ward No. 3	02.08.21	24.97	Municipal Funds	19.17
86.	TC Sardulgarh	P/L interlocking tiles at Gurdas master to Sadhu wala road Ward No. 2	06.08.21	17.47	Municipal funds	12.11
87.	TC Sardulgarh	P/L interlocking tiles back side of Delhi wali Chakki	02.08.21	12.26	Municipal Funds	11.19
88.	TC Mallanwala Khas	P/L interlocking tiles in Ward No. 7 Main road of Dr. Manjit Singh	06.07.21	24.98	Municipal Funds	10.00
Total				2,087.51		

Source: Departmental information

M. Corp:- Municipal Corporation, MC:- Municipal Council, TC:- Town Council

Appendix 6.6

(Referred to in paragraph 6.2.3)

List of ULBs audited during 2023-24

Sl. No.	Name of ULB	Period covered under audit	Sr. No.	Name of ULB	Period covered under audit
1.	M.Corp Abohar	2021-23	42.	MC Patti	2019-23
2.	M.Corp Hoshiarpur	2022-23	43.	MC Zirakpur	2022-23
3.	M.Corp Moga	2022-23	44.	MC Banur	2020-23
4.	M.Corp Pathankot	2022-23	45.	MC Ferozepur	2019-23
5.	M.Corp Patiala	2022-23	46.	MC Doraha	2019-23
6.	M.Corp Phagwara	2022-23	47.	MC Talwandi Bhai	2022-23
7.	M.Corp Ludhiana	2022-23	48.	MC Jandiala Guru	2022-23
8.	M.Corp Bathinda	2022-23	49.	MC Dinanagar	2019-23
9.	M.Corp Batala	2022-23	50.	MC Sri Hargobindpur	2017-23
10.	M.Corp Amritsar	2022-23	51.	MC Dera Baba Nanak	2017-23
11.	M.Corp Jalandhar	2022-23	52.	MC Kharar	2022-23
12.	M.Corp Kapurthala	2022-23	53.	MC Sangrur	2022-23
13.	TC Sardulgarh	2019-23	54.	MC Samana	2020-23
14.	MC Barnala	2022-23	55.	MC Mullanpur Dakha	2019-23
15.	MC Bareta	2019-23	56.	MC Bhawanigarh	2019-23
16.	MC Bhucho Mandi	2019-23	57.	MC Mudki	2019-23
17.	MC Dhuri	2019-23	58.	MC Patran	2020-23
18.	MC Fazilka	2022-23	59.	MC Nabha	2021-23
19.	MC Gidderbaha	2022-23	60.	MC Malerkotla	2022-23
20.	MC Goniana	2019-23	61.	MC Budhlada	2022-23
21.	MC Goraya	2019-23	62.	MC Dharamkot	2018-23
22.	TC Amargarh	2018-23	63.	MC Kotkapura	2022-23
23.	MC Khanna	2021-23	64.	TC Ajnala	2019-23
24.	MC Kurali	2020-23	65.	TC Cheema	2019-23
25.	MC Mandi Gobindgarh	2021-23	66.	TC Dirba	2019-23
26.	MC Morinda	2019-23	67.	TC Boha	2018-23
27.	MC Mukatsar	2022-23	68.	TC Ghanaur	2020-23
28.	TC Makhu	2019-23	69.	TC Lohian Khas	2019-23
29.	MC Ramdass	2019-23	70.	TC Maluka	2019-23
30.	MC Rajpura	2021-23	71.	TC Shahkot	2019-23
31.	MC Rampura Phool	2021-23	72.	TC Handiaya	2019-23
32.	TC Joga	2019-23	73.	TC Mallanwala Khas	2019-23
33.	MC Sujampur	2019-23	74.	TC Rayya	2019-23
34.	MC Sultanpur Lodhi	2022-23	75.	TC Bhadson	2020-23
35.	MC Sirhind	2019-23			
36.	MC Amloh	2019-23			
37.	MC Tarn Taran	2019-23			
38.	MC Jagraon	2022-23			
39.	MC Samrala	2019-23			
40.	MC Maur	2022-23			
41.	MC Raikot	2019-23			

Source: Departmental information

Appendix 6.7*(Referred to in paragraph 6.2.3.1(i))***Non collection of property tax from Punjab Agricultural University***(₹ in lakh)*

Financial Year	Rental income from Shops/ Buildings	Property Tax at the rate of 7.5 per cent	Interest on the property tax at the rate of 18 per cent as on 31.03.2023	Total pending property tax
2017-18	151.26	11.34	10.21	21.55
2018-19	170.09	12.76	9.18	21.94
2019-20	185.21	13.89	7.50	21.39
2020-21	93.37	7.00	2.52	9.52
2021-22	219.01	16.42	2.95	19.37
2022-23	137.94	10.35	0	10.35
Total	956.88	71.76	32.36	104.12

Source: Departmental information

Appendix 6.8

(Referred to in paragraph 6.2.3.1(ii))

Details of pending Property Tax in r/o Peninsula Mall

(Amount in ₹)

Financial Year	Area under use as per the PTR 2014-15 (in sqm)	Property tax at the rate of 10/-	Unproductive area as per the PTR 2014-15 (in sqm)	Property Tax at the rate of ₹ 5/-	Total Property tax
2015-16	86,737	8,67,370	80,236	4,01,180	12,68,550
2016-17	86,737	8,67,370	80,236	4,01,180	12,68,550
2017-18	86,737	8,67,370	80,236	4,01,180	12,68,550
2018-19	86,737	8,67,370	80,236	4,01,180	12,68,550
2019-20	86,737	8,67,370	80,236	4,01,180	12,68,550
2020-21	86,737	8,67,370	80,236	4,01,180	12,68,550
2021-22	86,737	8,67,370	80,236	4,01,180	12,68,550
2022-23	86,737	8,67,370	80,236	4,01,180	12,68,550
Total	6,93,896	69,38,960	6,41,888	32,09,440	101,48,400

Source: Departmental information

Appendix 6.9

(Referred to in paragraph 6.2.3.2(i))

Details of penal interest not imposed

Sl. No.	Name of Colony	Instalment No.	Balance Principal Amount of EDC (in ₹)	EDC Principal for the Instalment (in ₹)	Due date for payment	Interest @ 10 per cent (in ₹)	Amount of instalment (in ₹)	Due amount of instalment (for compound interest) (in ₹)	Amount paid (in ₹)	Date of payment	Delay in days	Penal interest @ 3 per cent not imposed and recovered for the delay payment (in ₹)	Interest on late payment @ 10 per cent (in ₹)
1.	Eden Garden Enclave (MC Morinda)	2nd	15,22,970	3,04,595	08.06.2021	76,150	3,80,745	3,80,745	3,80,745	30.06.2021	21	657	2,191
		3rd	12,18,375	3,04,595	08.12.2021	60,920	3,65,515	3,65,515	3,65,515	23.12.2021	14	421	1,402
		6th	3,04,590	3,04,596	08.06.2023	15,230	3,19,825	3,19,825	3,19,820	03.07.2023	24	631	2,103
2.	Smart City, Banur	1st	3,77,32,414	37,73,242	20.11.2020	18,86,621	56,59,863	56,59,863	26,38,740	25.06.2021	216	1,00,482	3,34,940
								30,21,123	30,00,000	03.07.2021	7	1,738	5,794
								21,123	21,123	16.07.2021	12	21	69
		2nd	3,39,59,172	37,73,242	20.05.2021	16,97,959	54,71,201	54,71,201	19,78,877	16.07.2021	56	25,183	83,942
									10,00,000	16.07.2021			
									24,92,324	20.07.2021	5	1,024	3,414
4,92,324	22.07.2021												
3.	Ananta Life Style, Zirakpur	3rd	50,29,729	6,28,716	22.07.2020	2,51,487	8,80,203	8,80,203	8,80,203	05.08.2020	13	940	3,135
		5th	37,72,297	6,28,716	22.07.2021	1,88,615	8,17,331	8,17,331	8,17,331	16.08.2021	24	1,612	5,374
4.	Gomti Homes, Zirakpur	1st	21,90,460	2,19,046	25.09.2019	1,09,523	3,28,569	3,28,569	3,28,569	23.01.2020	119	3,214	10,712
		2nd	19,71,414	2,19,046	25.03.2020	98,571	3,17,617	3,17,617	3,17,617	15.07.2020	111	2,898	9,659
		3rd	17,52,368	2,19,046	25.09.2020	87,619	3,06,665	3,06,665	3,06,665	03.12.2020	68	1,714	5,713
		4th	15,33,322	2,19,046	25.03.2021	76,666	2,95,712	2,95,712	580,427	05.08.2021	132	3,208	10,694
5.	Platinum Homes, Zirakpur	1st	2,91,85,810	29,18,581	24.07.2019	14,59,291	43,77,872	43,77,872	43,77,872	26.07.2019	1	360	1,199
		2nd	2,62,67,229	29,18,581	24.01.2020	13,13,362	42,31,943	42,31,943	42,31,943	04.02.2020	10	3,478	11,594
		3rd	2,33,48,648	29,18,581	24.07.2020	11,67,433	40,86,014	40,86,014	29,18,581	22.02.2021	212	71,197	2,37,325

Audit Report on Local Bodies for the period ended March 2023

Sl. No.	Name of Colony	Instalment No.	Balance Principal Amount of EDC (in ₹)	EDC Principal for the Instalment (in ₹)	Due date for payment	Interest @ 10 per cent (in ₹)	Amount of instalment (in ₹)	Due amount of instalment (for compound interest) (in ₹)	Amount paid (in ₹)	Date of payment	Delay in days	Penal interest @ 3 per cent not imposed and recovered for the delay payment (in ₹)	Interest on late payment @ 10 per cent (in ₹)
6.	Stellar Homes, Zirakpur	1st	65,83,263	69,73,97	13.08.2019	3,48,698	10,46,095	10,46,095	10,46,095	22.01.2020	161	13,843	46,143
		2nd	58,85,866	6,97,396	13.02.2020	3,13,828	10,11,224	10,11,224	23,00,000	08.09.2021	572	47,541	1,58,471
7.	City Plaza, Zirakpur	1st	33,89,643	3,38,947	27.03.2020	1,69,473	5,08,420	5,08,420	5,08,420	10.08.2021	500	20,894	69,647
		2nd	30,50,516	3,38,947	27.09.2020	1,52,526	4,91,473	4,91,473	4,91,473	10.08.2021	316	12,765	42,549
		3rd	27,11,569	3,38,947	27.03.2021	1,35,579	4,74,526	4,74,526	4,74,526	04.10.2021	190	7,410	24,701
		4th	23,72,622	3,38,947	27.09.2021	1,18,631	4,57,577	4,57,577	4,57,577	04.10.2021	6	226	752
8.	Life Style Homes, Zirakpur	1st	20,78,956	2,07,896	28.05.2020	1,03,948	3,11,844	3,11,844	3,11,844	31.08.2021	459	11,765	39,215
		2nd	18,71,060	2,07,896	28.11.2020	93,553	3,01,449	3,01,449	3,01,449		275	6,814	22,712
		3rd	16,63,164	2,07,896	28.05.2021	83,158	2,91,054	2,91,054	2,91,054		94	2,249	7,496
9.	Omkar Enclave, Zirakpur	1st	28,55,479	2,85,548	17.06.2020	1,42,774	4,28,322	4,28,322	31,52,450	06.01.2021	202	7,111	23,704
10.	Golden Castle, Zirakpur	1st	1,18,63,001	11,86,301	30.06.2020	5,93,150	17,79,451	17,79,451	17,79,451	17.03.2021	259	37,880	1,26,268
		2nd	1,06,76,700	11,86,301	30.12.2020	5,33,835	17,20,135	17,20,135	17,20,135	30.03.2021	89	12,583	41,943
		3rd	94,90,400	11,86,301	30.06.2021	4,74,520	16,60,820	16,60,820	16,60,820	05.07.2021	4	546	1,820
11.	Zirakpur Shopping Centre, Zirakpur	1st	95,37,352	31,79,118	06.08.2020	5,72,241	37,51,359	37,51,359	39,38,928	05.01.2021	151	46,558	1,55,193
		2nd	63,58,234	31,79,118	06.01.2021	3,81,494	35,60,611	35,60,611	69,30,474	18.11.2021	315	92,186	3,07,286
12.	Maple Residences, Zirakpur	Ist	37,87,605	3,78,761	29.01.2021	1,89,381	5,68,142	5,68,142	10,00,000	26.08.2021	208	9,713	32,376
13.	Aerovista-3, Zirakpur	Ist	71,26,138	7,12,614	27.01.2021	3,56,307	10,68,921	10,68,921	10,68,921	08.03.2021	39	3,426	11,421
		2nd	64,13,524	7,12,614	27.07.2021	3,20,676	10,33,290	10,33,290	10,33,290	09.08.2021	12	1,019	3,397
		3rd	57,00,910	7,12,614	27.01.2022	2,85,046	9,97,660	9,97,660	9,97,660	31.01.2022	3	246	820
14.	Star City, Zirakpur	Ist	20,20,709	2,02,071	02.09.2021	1,01,036	3,03,107	3,03,107	3,07,000	23.02.2022	173	4,310	14,366
		3rd	16,16,567	2,02,071	02.09.2022	80,828	2,82,899	2,82,899	2,82,899	23.12.2022	111	2,581	8,603
		4th	14,14,496	2,02,071	02.03.2023	70,725	2,72,796	2,72,796	2,72,796	24.07.2023	143	3,206	10,688

Sl. No.	Name of Colony	Instalment No.	Balance Principal Amount of EDC (in ₹)	EDC Principal for the Instalment (in ₹)	Due date for payment	Interest @ 10 per cent (in ₹)	Amount of instalment (in ₹)	Due amount of installment (for compound interest) (in ₹)	Amount paid (in ₹)	Date of payment	Delay in days	Penal interest @ 3 per cent not imposed and recovered for the delay payment (in ₹)	Interest on late payment @ 10 per cent (in ₹)
15.	Aero Greens, Zirakpur	Ist	1,46,20,351	14,62,036	25.07.2021	7,31,018	21,93,054	21,93,054	22,00,000	14.09.2021	50	9,013	30,042
		3rd	11,69,628	14,62,035	25.07.2022	5,84,814	20,46,849	20,46,849	20,56,849	23.12.2022	150	25,235	84,117
16.	Home Town, Zirakpur	Ist	58,88,224	5,88,823	21.11.2021	2,94,411	8,83,234	8,83,234	30,00,000	02.02.2022	72	5,227	17,423
17.	RiverDale Aerovista Extension-2, Zirakpur	Ist	2,27,84,040	22,78,404	06.11.2021	11,39,202	34,17,606	34,17,606	34,17,606	22.11.2021	15	4,213	14,045
Total												6,07,338	20,24,458

Source: Departmental information

Appendix 6.10

(Referred to in paragraph 6.2.3.3)

Details of dues and receipt of vending fee

(₹ in lakh)

Sl. No.	Name of ULB	Name of zone	Street vendors shifted in the zone	Fee receivable	Fee received	Shortfall
1.	MC Goraya (2020-23)	Zone 1 & 2	67	₹ 2.41 (@₹ 300 p.m.) per year =7.23	0.07 ¹	7.16
2.	MC Dharamkot (2020-23)	Zone 1 to 8	30	₹ 9.60 ²	1.25	8.35
Total			97	16.83	1.32	15.51

Source: Departmental information

¹ ₹ 6000 in 2020-21 & ₹ 600 in 2021-22.

² Rate fixed by house of MC Dharamkot.

Appendix 6.11*(Referred to in paragraph 6.2.3.4(ii))***Details of advertisement sites and revenue realised from their operation***(₹ in lakh)*

Sl. No.	Name of ULB	No of sites	Revenue earned by own operation
1.	MC Bareta	222	0.02
2.	TC Lohia Khas	2	0.89
3.	MC Khanna	289	3.83
4.	MC Sultanpur Lodhi	241	4.19
5.	MC Sirhind	339	3.48
6.	MC Amloh	138	0.04
7.	MC Tarn Taran	189	4.79
8.	M Corp. Bathinda	1,584	108.50
9.	MC Jagraon	174	10.38
10.	MC Samrala	96	1.43
11.	MC Maur	247	0.11
12.	MC Raikot	135	8.93
13.	MC Patti	206	2.02
14.	MC Patran	51	0.23
15.	MC Badson	22	0.48
16.	MC Malerkotla	505	11.28
17.	MC Dharamkot	83	2.81
18.	MC Dinanagar	07	9.49
19.	MC Kotkapura	19	18.27
20.	TC Mallanwala Khas	131	0
21.	MC Talwandi Bhai	3	0
22.	MC Jandiala Guru	242	0
23.	MC Mullanpur Dakha	107	0
24.	TC Shahkot	64	0
25.	TC Amargarh	8	0
26.	MC Ghanaur	6	0
27.	TC Joga	154	0
28.	MC Goraya	0	0
29.	MC Dirba	0	0
30.	MC Dera Baba Nanak	0	0
31.	MC Budhlada	0	0
32.	TC Rayya	0	0
33.	TC Mudki	0	0
34.	TC Makhu	0	0
Total		5,264	191.16

Appendix 6.12

(Referred to in paragraph 6.2.3.5)

Details of SWM door to door user charges collected

(₹ in lakh)

Sl. No.	Name of ULB	No. of HHs	2020-21				2021-22				2022-23				Total collectible amount (09/20 to 03/23)	Total shortfall
			No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency		
1.	MC Bareta	4200@50	4,200	2.10	0	0	4,200	2.10	2.76	0	4,200	2.10	5.33	0	65.10	57.01
		816@300	816	2.45	0	0	816	2.45	0	0	816	2.45	0	0	75.89	75.89
2.	MC Mullanpur Dhaka	3835@ 50	3,835	1.92	1.96	0	3,835	1.92	2.06	0	3,835	1.92	0.91	0	59.52	54.59
		457@ 300	457	1.37	0	0	457	1.37	0	0	457	1.37	0	0	42.47	42.47
3.	MC Khanna	27882@50	27,882	13.94	0	0	27,882	13.94	0	0	27,882	13.94	0	0	432.17	432.17
		8583@300	8,583	25.75	0	0	8,583	25.75	0	0	8583	25.75	0	0	798.25	798.25
4.	TC Lohian Khas	2014@50	2,014	1.01	0	0	2,014	1.01	0	0	2,014	1.01	0	0	31.22	31.22
		1226@300	1,226	3.68	0	0	1,226	3.68	0	0	1,226	3.68	0	0	114.08	114.08
5.	MC Goraya	3592@50	3,592	1.80	0	0	3,592	1.80	0	0	3,592	1.80	0	0	55.68	55.68
		504@300	504	1.51	0	0	504	1.51	0	0	504	1.51	0	0	46.81	46.81
6.	TC Shahkot	3182@50	3,182	1.59	0	0.55	3,182	1.59	0	1.73	3,182	1.59	0	0.31	49.32	46.73
		1708@300	1,708	5.12	0	0	1,708	5.12	0	0	1,708	5.12	0	0	158.72	158.72
7.	MC Sultanpur Lodhi	3680@50	4,000	1.84	0	0	3,680	1.84	0	0	3,680	1.84	0	0	57.04	57.04
		1373@300	1,373	4.12	0	0	1,373	4.12	0	0	1,373	4.12	0	0	127.72	127.72
8.	MC Morinda	5174@50	5,174	2.59	0	0	5,174	2.59	0	0	5,174	2.59	0	0	80.20	80.20
		750@300	750	2.25	0	0	750	2.25	0	0	750	2.25	0	0	69.75	69.75

(₹ in lakh)

Sl. No.	Name of ULB	No. of HHs	2020-21				2021-22				2022-23				Total collectible amount (09/20 to 03/23)	Total shortfall
			No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency		
9.	MC Kurali	8000@50	8,000	4.00	0	0	8,000	4.00	0	0	8,000	4.00	0	0	124.00	124.00
		1098@300	1,098	3.29	0	0	1,098	3.29	0	0	1,098	3.29	0	0	101.99	101.99
10.	MC Cheema	2270@50	2,270	1.14	0.18	0	2,270	1.14	0.04	0	2,270	1.14	0	0	35.34	35.12
		225@300	225	0.68	0	0	225	0.68	0	0	225	0.68	0	0	21.08	21.08
11.	MC Barnala	24490@50	24,490	12.25	0	0	24,490	12.25	0	0	24,490	12.25	0	0	379.60	379.60
		4068@300	4,068	12.20	0	0	4,068	12.20	0	0	4,068	12.20	0	0	378.20	378.20
12.	MC Amloh	3843@50	3,843	1.92	0	0	3,843	1.92	0	0	3,843	1.92	0	0	59.52	59.52
		803@300	803	2.41	0	0	803	2.41	0	0	803	2.41	0	0	74.71	74.71
13.	MC Tarn Taran	15085@50	15,085	7.54	0	0	15,085	7.54	0	0	15,085	7.54	0	0	233.82	233.82
		3260@300	3,260	9.78	0	0	3,260	9.78	0	0	3,260	9.78	0	0	303.18	303.18
14.	MC Jagraon	15815@50	15,815	7.91	0	0	15,815	7.91	0	0	15,815	7.91	0	0	245.13	245.13
		7205@300	7,205	21.62	0	0	7,205	21.62	0	0	7,205	21.62	0	0	670.22	670.22
15.	MC Samrala	5442 @50	5,442	2.72	0	0	5,442	2.72	0	0	5,442	2.72	0.07	0	84.35	84.28
		1748@300	1,748	5.24	0	0	1,748	5.24	0	0	1,748	5.24	0	0	162.44	162.44
16.	MC Maur	6576@50	6,576	3.29	0	0	6,576	3.29	0	0	6,576	3.29	0	0	101.93	101.93
		2248@300	2,248	6.74	0	0	2,248	6.74	0	0	2,248	6.74	0	0	208.94	208.94
17.	MC Raikot	5800@50	5,800	2.90	0	0	5,800	2.90	0	0	5,800	2.90	0.01	0	89.90	89.89
		2823@300	2,823	8.47	0	0	2,823	8.47	0	0	2,823	8.47	0	0	262.57	262.57
18.	MC Zirakpur	54050 @50	54,050	27.03	0	0	54,050	27.03	0	0	54,050	27.03	0	0	837.78	837.78
		3940@300	3,940	11.82	0	0	3,940	11.82	0	0	3,940	11.82	0	0	366.42	366.42

Audit Report on Local Bodies for the period ended March 2023

(₹ in lakh)

Sl. No.	Name of ULB	No. of HHs	2020-21				2021-22				2022-23				Total collectible amount (09/20 to 03/23)	Total shortfall
			No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency		
19.	MC Banur	4000@50	4,000	2.00	0	0	4,000	2.00	0	0	4,000	2.00	0	0	62.00	62.00
		525@300	535	1.58	0	0	535	1.58	0	0	535	1.58	0	0	48.83	48.83
20.	TC Handiaya	2340@50	2,340	1.17	0	0	2,340	1.17	0	0	2,340	1.17	0	0	36.27	36.27
		418@300	418	1.25	0	0	418	1.25	0	0	418	1.25	0	0	38.87	38.87
21.	MC Batala	30596@50	30,596	15.30	0	0	30,596	15.30	0	0	30,596	15.30	0	0	474.24	474.24
		7656@300	7,656	22.97	0	0	7,656	22.97	0	0	7,656	22.97	0	0	712.01	712.01
22.	MC Talwandi Bhai	3542@50	3,542	1.77	0	0	3,542	1.77	0	0	3,542	1.77	0	0	54.90	54.90
		1975@300	1,975	5.93	0	0	1,975	5.93	0	0	1,975	5.93	0	0	183.68	183.68
23.	MC Jandiala Guru	6129@50	6,129	3.06	0	0	6,129	3.06	0	0	6,129	3.06	0	0	95.00	95.00
		2340@300	2,340	7.02	0	0	2,340	7.02	0	0	2,340	7.02	0	0	217.62	217.62
24.	MC Dinanagar	5637@50	5,637	2.82	0	0	5,637	2.82	0	0	5,637	2.82	0	0	87.37	87.37
		2713@300	2,713	8.14	0	0	2,713	8.14	0	0	2,713	8.14	0	0	252.34	252.34
25.	TC Mallanwala Khas	3075@50	3,075	1.54	0	0	3,075	1.54	0	0	3,075	1.54	0	0	47.66	47.66
		1674@300	1,674	5.02	0	0	1,674	5.02	0	0	1,674	5.02	0	0	155.68	155.68
26.	MC Shri Hargobindpur	1595@50	1,595	0.80	0	0	1,595	0.80	0	0	1,595	0.80	0	0	24.72	24.72
		839@300	839	2.52	0	0	839	2.52	0	0	839	2.52	0	0	78.03	78.03
27.	MC Dera Baba Nanak	1450@50	1,450	0.73	0	0	1,450	0.73	0	0	1,450	0.73	0	0	22.48	22.48
		438@300	438	1.31	0	0	438	1.31	0	0	438	1.31	0	0	40.73	40.73
28.	MC Patran	5857@50	5,000	2.93	0	0	5,000	2.93	0	0	5,000	2.93	0	0	90.78	90.78
		1579@300	1,579	4.74	0	0	1,579	4.74	0	0	1,579	4.74	0	0	146.94	146.94
29.	MC Bhadson	1480@50	1,480	0.74	0	0	1,480	0.74	0	0	1,480	0.74	0	0	22.94	22.94

(₹ in lakh)

Sl. No.	Name of ULB	No. of HHs	2020-21				2021-22				2022-23				Total collectible amount (09/20 to 03/23)	Total shortfall
			No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency	No. of HHs/ establishments	Collectible amount of user charges (per month)	User charges collected by ULB at own level	User charges collected by MC through authorised agency		
		367@300	367	1.10	0	0	367	1.10	0	0	367	1.10	0	0	34.10	34.10
30.	MC Nabha	13565@50	13,565	6.78	0	0	13,565	6.78	0	0	13,565	6.78	0	0	210.26	210.26
		4272@300	4,272	12.82	0	0	4,272	12.82	0	0	4,272	12.82	0	0	397.42	397.42
31.	MC Malerkotla	24890 @50	24,890	12.45	0	0	24,890	12.45	0	0	24,890	12.45	0	0	385.80	385.80
		12078@300	12,078	36.23	0	0	12,078	36.23	0	0	12,078	36.23	0	0	1,123.13	1,123.13
32.	TC Amargarh	1525@50	1,525	0.76	0	0	1,525	0.76	0	0	1,525	0.76	0	0	23.64	23.64
		743@300	743	2.23	0	0	743	2.23	0	0	743	2.23	0	0	69.13	69.13
33.	MC Ghanaur	1480@50	1,480	0.74	0	0	1,480	0.74	0	0	1,480	0.74	0	0	22.94	22.94
		550@300	550	1.65	0	0	550	1.65	0	0	550	1.65	0	0	51.15	51.15
34.	MC Sujampur	5465 @50	5,461	2.73	0	0	5,461	2.73	0	0	5,461	2.73	0	0	84.63	84.63
		2633@300	2,633	7.90	0	0	2,633	7.90	0	0	2,633	7.90	0	0	244.90	244.90
35.	MC Rayya	2984@50	2,984	1.49	0	0	2,984	1.49	0	0	2,984	1.49	0	0	46.19	46.19
		892@300	892	2.68	0	0	892	2.68	0	0	892	2.68	0	0	83.08	83.08
Total															12,674.52	12,658.61

Source: Departmental information
HH: Households.

Appendix 6.13

(Referred to in paragraph 6.2.3.6)

Details of trade license issued

Sl. No	Name of ULB	2020-21		2021-22		2022-23	
		No. of trade licensed issued	Commercial properties	No. of trade licensed issued	Commercial properties	No. of trade licensed issued	Commercial properties
1.	MC Bareta	88	490	37	505	28	923
2.	MC Mullanpur Dakha	41	707	35	673	31	573
3.	TC Lohia Khas	269	1,164	342	717	335	766
4.	MC Goraya	167	603	221	701	123	665
5.	TC Shahkot	26	486	58	503	69	575
6.	MC Sultanpur Lodhi	169	1,859	324	1,590	240	1,458
7.	M Corp, Phagwara	1,279	4,847	1,116	4,147	1,508	4,250
8.	MC Morinda	57	486	58	546	37	490
9.	MC Zirakpur	98	6,239	98	9,249	131	10,201
10.	MC Banur	155	221	264	202	132	203
11.	M Corp, Batala	101	2,565	46	1,765	59	1,422
12.	MC Ferozepur	29	2,408	33	2,463	48	2,265
13.	MC Doraha	30	1,500	69	1,509	32	1,714
14.	MC Talwandi Bhai	82	1,005	142	874	137	844
15.	MC Jandiala Guru	0	1,277	95	1,031	86	907
16.	MC Dinanagar	15	2,919	1	2,888	4	2,934
17.	TC Mallanwala Khas	36	467	80	467	32	412
18.	MC Sirhind	57	910	73	1,780	164	2,050
19.	MC Amloh	0	621	0	648	0	794
20.	MC Tarn Taran	149	805	104	666	124	860
21.	M Corp, Bathinda	1,125	7,719	1,139	7,978	1,161	9,178
22.	MC Jagraon	6	1,701	2	1,939	3	2,180
23.	MC Raikot	127	1,431	37	1,372	45	1,431
24.	MC Samrala	63	1,012	85	825	90	1,076
25.	MC Maur	15	480	13	357	23	463
26.	MC Patti	63	597	79	546	141	701
27.	MC Nabha	146	1,387	133	1,733	144	1,745
28.	MC Bhadson	0	171	0	115	0	410
29.	MC Patran	87	1,400	94	1,200	56	1,450

Sl. No	Name of ULB	2020-21		2021-22		2022-23	
		No. of trade licensed issued	Commercial properties	No. of trade licensed issued	Commercial properties	No. of trade licensed issued	Commercial properties
30.	M Corp Kapurthala	798	1,734	626	1,723	875	2,001
31.	MC Malerkotla	75	1,592	120	1,400	94	1,154
32.	M Corp, Moga	840	2,957	2,901	3,584	4,130	4,746
33.	MC Sardulgarh	0	355	0	287	0	542
34.	MC Dharamkot	488	824	482	783	488	819
35.	MC Budhlada	0	717	0	379	0	783
36.	MC Mudki	139	107	194	92	167	100
37.	MC Sri Hargobindpur	0	398	0	414	0	425
38.	MC Dera Baba Nanak	0	136	0	122	0	151
39.	M Corp Amritsar	11,011	19,747	8,482	18,886	7,388	18,687
	Total	17,831	76,044	17,583	76,659	18,125	82,348

Source: Departmental information

Appendix 6.14 (A)

(Referred to in paragraph 6.2.3.7)

Details of municipal tax (MT) collected

(₹ in lakh)

Sl. No.	Name of ULB	2020-21				2021-22				2022-23				Total pending amount (2020-23)
		MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	
1.	MC Mullanpur Dakha	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
2.	TC Lohia Khas	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
3.	MC Goraya	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
4.	TC Shakhkot	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
5.	M.Corp Phagwara	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
6.	MC Morinda	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
7.	MC Kurali	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
8.	MC Sirhind	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
9.	MC Tarn Taran	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
10.	MC Samrala	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
11.	MC Maur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
12.	MC Zirakpur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
13.	MC Banur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
14.	TC Handiaya	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
15.	M.Corp Batala	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
16.	MC Doraha	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
17.	MC Talwandi Bhai	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
18.	MC Dinanagar	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
19.	TC Mallanwala Khas	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
20.	MC Sri Hargobindpur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
21.	MC Dera Baba Nanak	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
22.	TC Rayya	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
23.	MC Kharar	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA

(₹ in lakh)

Sl. No.	Name of ULB	2020-21				2021-22				2022-23				Total pending amount (2020-23)
		MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	
24.	MC Samana	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
25.	MC Bhawanigarh	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
26.	MC Mudki	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
27.	MC Patran	INA	0	INA	INA	INA	0	0	INA	INA	0	INA	INA	INA
28.	MC Nabha	INA	0	INA	INA	INA	0	0	INA	INA	0	INA	INA	INA
29.	TC Bhadson	INA	0	INA	INA	INA	0	0	INA	INA	0	INA	INA	INA
30.	MC Kapurthala	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
31.	MC Malerkotla	INA	0	INA	INA	INA	0	0	INA	INA	0	INA	INA	INA
32.	TC Amargarh	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
33.	MC Kotkapura	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
34.	TC Makhu	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
35.	TC Joga	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
36.	TC Boha	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
37.	TC Ghanaur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
38.	TC Dirba	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
39.	MC Rampura Phul	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
40.	MC Ramdas	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
41.	MC Goniana	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
42.	MC Bhucho Mandi	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
43.	TC Ajnala	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
44.	MC Sangrur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
45.	MC Sujampur	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
46.	TC Cheema	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA
47.	M.Corp Jalandhar	INA	0	INA	INA	INA	0	INA	INA	INA	0	INA	INA	INA

Source: Departmental information

INA: Information not available, MT: Municipal Tax.

Appendix 6.14 (B)

(Referred to in paragraph 6.2.3.7)

Details of municipal tax (MT) collected

(₹ in lakh)

Sl. No.	Name of ULB	2020-21				2021-22				2022-23				Total pending amount (2020-23)
		MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	
1.	MC Sultanpur Lodhi	INA	0	INA	INA	INA	0	INA	INA	106.11	0	99.23	6.88	6.88
2.	MC Amloh	17.49	0	0	17.49	17.69	0	0	17.69	15.61	0	10.08	5.53	40.71
3.	M.Corp Ludhiana	INA	0	INA	INA	INA	0	INA	INA	10,822.25	0	1,553.55	9,268.70	9,268.70
4.	M.Corp Bathinda	542.17	0	3.51	538.66	664.64	0	362.37	302.27	603.70	0	406.48	197.22	1,038.15
5.	M.Corp Amritsar	892.11	0	887.46	4.65	905.02	0	598.63	306.39	862.58	0	862.05	0.53	311.57
6.	M.Corp Moga	INA	0	INA	INA	INA	0	INA	INA	674.35	0	409.45	264.90	264.90
	Total	1,451.77	0	890.97	560.80	1,587.35	0	961.00	626.35	13,084.60	0	3,340.84	9,743.76	10,930.91

Source: Departmental information

INA: Information not available, MT: Municipal Tax.

Appendix 6.14 (C)

(Referred to in paragraph 6.2.3.7)

Details of municipal tax (MT) collected

(*₹ in lakh*)

Sl. No.	Name of ULB	2020-21				2021-22				2022-23				Total pending amount (2020-23)
		MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	MT collected by PSPCL	MT received from PSPCL	MT adjusted against MC electricity bills	MT pending to be received	
1.	MC Bareta	INA	0	7.65	INA	INA	0	7.57	INA	INA	0	14.28	INA	INA
2.	MC Khanna	INA	0	38.30	INA	INA	0	139.04	INA	INA	0	236.35	INA	INA
3.	MC Jagraon	INA	0	61.21	INA	INA	0	53.32	INA	INA	0	33.88	INA	INA
4.	MC Raikot	INA	0	28.01	INA	INA	0	17.39	INA	INA	0	INA	INA	INA
5.	MC Patti	20.54	0	0	20.54	15.30	0	0	15.30	INA	0	95.52	INA	INA
6.	MC Ferozepur	INA	0	INA	INA	INA	0	1.57	INA	INA	0	INA	INA	INA
7.	MC Jandiala Guru	INA	0	74.44	INA	INA	0	INA	INA	INA	0	36.58	INA	INA
8.	MC Budhlada	INA	0	INA	INA	INA	0	INA	INA	INA	0	21.98	INA	INA
9.	MC Dharamkot	INA	0	INA	INA	INA	0	INA	INA	INA	0	77.33	INA	INA
10.	TC Sardulgarh	INA	0	11.18	INA	INA	0	9.92	INA	INA	0	6.10	INA	INA

Source: Departmental information

INA: Information not available, MT: Municipal Tax.