

Technical Guidance and Supervision (TGS) Note for the year 2017-18

1 *Introductory :*

Erstwhile Government of Andhra Pradesh has entrusted CAG of India with the responsibility of providing Technical Guidance and Supervision (TGS) over the audit of Panchayat Raj Institutions (PRIs) and Urban Local Bodies (ULBs) vide G. O. Ms. No.613, Finance & Planning (Admn-II) Department, dated 24-8-2004 under Section 20 (1) of the CAG's (DPC) Act, 1971. Accordingly, the following TGS has been provided to the State Audit Department for the year 2017-18.

2 *Audit Reports :*

Report of the Comptroller and Auditor General of India on Local Bodies for the year ended March 2017 pertaining to the State of Telangana was presented to the State Legislative Assembly in March 2018 and was uploaded in the CAG's website (www.agap.cag.gov.in) which can be accessed by State Audit Department to serve as TGS.

3 *Audit of Panchayat Raj Institutions (PRIs) :*

During the year 2017-18, audit of **4 Zilla Parishads (ZPs)** (Mahabubnagar, Rangareddy, Medak, Khammam), **10 MPDOs and 21 Gram Panchayats** were conducted and the Inspection Reports (IRs) were forwarded to the concerned DDOs and soft copies were mailed to the District Audit Officers (DAOs) of the State Government as part of TGS. Each IR would serve as guidance to the staff of State Audit Department for up gradation of knowledge and areas of focus wherever required. Some of the important observations pointed out in these IRs are discussed below :-

3.1 *Zilla Parishads (ZPs)*

Some significant observations noticed during the course of audit of the ZPs are given below:

Mahabubnagar ZP

- Non-surrender of unspent balances under BRGF Grant – Rs.5.78 Crore.
- Short realization of Per capita Grant from the Government – Rs.7.03 crore.
- Parking of receipts of General fund Rs.5,45,05,348/-

Rangareddy ZP

- Fraudulent drawls of Rs.6.95 lakh in respect of Vehicle hire charges.
- Non-recovery and Non-remittance of Income tax of Rs. 1.77 lakh.
- Non-Reimbursement of Advances Paid Rs.37.04 Lakh.
- Short receipt of Per Capita Grant Rs.1.96 crore for the years 2014-15 to 2016-17.
- State Finance Commission Grant –UCs Not Obtained For Rs. 2.39 Crore and Un-Utilized Funds of Rs.0.83 Crore.
- Non Collection of User Charges Rs 25.48 Crore. UCs Not Obtained For 4.23 Cr.
- Non – Obtaining Of Utilization Certificates Of Rs.0.35 Crore In Respect of Grants Received on Behalf of Other Departments.
- Non-posting of withdrawals and Advances of Rs.16.38 lakh in the GPF Accounts.
- Non-deduction of Labour cess and EMD/FSD of Rs.2.05 lakh.
- Non-Refund of Election fund of Rs.8.26 Lakh.
- Non- Refund of Pension fund of Rs. 6.76 lakh.
- Non-inclusion of Service Tax of Rs.0.44 lakh in the payments made towards Legal fee.

- Delayed submission of Vouchers worth Rs.3.70 crore.
- Irregular Sanction of Family Planning incentive increment @ Rs. 170/- in the case of Sri.P.Dattatreya Raju, MPDO,

Medak ZP

- Non-payment of interest on Zilla Parishad provident fund contribution -Rs. 124.35 crore
- Non-reimbursement of expenditure under social security cum provident fund booster scheme – Rs. 20.49 lakh
- Short release of segniorage fee grant – Rs. 26.66 crore
- BRGF- non refund of unspent balances- Rs. 846.79 lakhs.
- Pending collection of rents on shopping complex and residential quarters – Rs. 31.63 lakh.
- Short release of per capita grant – Rs.3.00 crore
- Election fund –non-refund of unspent balance- Rs. 25.27 lakh
- Non-rectification of drawal of unknown cheque in the general fund –Rs.2.88 lakh
- Inadmissible works under 30% maintenance of assets – Rs. 97.94 lakh
- Non-reimbursement of advance – Rs. 10.00 lakh
- Non-obtaining of utilisation certificates in respect of grants received on behalf of fisheries department – Rs. 12.81 lakh

Khammam ZP

- Short Receipt of Per Capita Grant from Government and Short release to Mandal Parishad
- Excess expenditure in respect of Earmarked funds for Weaker Sections
- Non-remittance of 12th Finance Commission Grants
- Non-recovery of rents of Shopping complex leased
- Non-recovery of principal and interest in respect of HBA

3.2 MPDOs

Some significant observations noticed during the course of audit of the MPDOs are given below:

- ✓ Short receipt of Per Capita Grant: (Rs.17.87 lakh in MPDO, Jadcherla Mahabubnagar; Rs.9.86 lakhs in MPDO Hanwada, Mahabubnagar; Rs.11.24 lakh in MPDO Narsapur Mandal, Medak; Rs.18,82,891/- in MPDO Koilkonda Mandal Mahaboobnagar; Rs.12.71 Lakh in MPDO Toopran Mandal Medak; Rs.6,10,498/- in MPDO Madhira Mandal Khammam; Rs.8,34,507/- in MPDO Bonakal Mandal, Khammam;

- ✓ Delay in preparation & submission budget estimates, Unrealistic preparation of Budget, Variation of figures in approved budgets and annual accounts
- ✓ Non-utilisation of 13th Finance Commission Grants – (Rs 5.50 lakh in MPDO, Medak Mandal;
- ✓ BRGF Scheme- Non-refund of amount of Rs.1.70 Lakh in MPDO Shankarpally Mandal Rangareddy;
- ✓ Non-submission of Utilisation Certificates (Rs 35,03,341/- in MPDO Narsapur Mandal, Medak;
- ✓ Short release of grants from Government (Rs.14.64 Lakh in MPDO Medak Mandal, Rs.16.09 Lakh in Chevella, Rangareddy; Rs.13,78,743/- in MPDO Shankarpally Mandal Rangareddy;
- ✓ Non-recovery of VAT, QC, LC of Rs.1.95 Lakh in MPDO Shankarpally Mandal Rangareddy;
- ✓ Maintenance of Single Cash book for different schemes in MPDO Quthbullapur
- ✓ Non-remittance of statutory deductions from work bills (Rs 2.94 lakh in MPDO Narsapur Mandal, Medak; Rs.9.94 Lakh in Chevella, Rangareddy; Rs. 16.74 Lakh in MPDO Shankarpally Mandal Rangareddy;
- ✓ Lapsing of funds in PD A/c pertaining to Women and Child Welfare Rs.1,62,863/- in MPDO Bonakal Mandal, Khammam;
- ✓ Non-surrender of unspent balance - Rs.7,017/- in MPDO Narsapur Mandal, Medak;
- ✓ Unfruitful expenditure of Rs.8.66 lakh in Hanwada Mahabubnagar; under MGNREGS - Nirmal Bharat Abhiyan Project
- ✓ Short release of Honorarium in r/o MPTCS and Mandal President-Rs.15.91 Lakh in Medak Mandal; Rs.11,27,284/- in MPDO Bonakal Mandal, Khammam;
- ✓ Suspended wages of wage seekers Rs.2,96,257/- in Jadcherla, Mahabubnagar; Rs.4.15 Lakh in Hanwada Mahabubnagar;
- ✓ Pending collection of rents on shopping complex and residential quarter Rs.5.57 Lakh in Narsapur Mandal, Medak;
- ✓ Fraudulent Agreements worth Rs.1.98 Lakh in Chevella, Rangareddy; under the Head “Special repairs to MPDO Office.
- ✓ Irregular procurement of Hand pump spare parts materials Rs.8.54 Lakh in Chevella, Rangareddy;
- ✓ Irregular procurement of furniture of Rs.1.38 Lakh in MPDO Shankarpally Mandal Rangareddy;
- ✓ Non-recoupment expenditure of Rs.5,41,351/- in MPDO Shankarpally Mandal Rangareddy;
- ✓ Incurring of excess hire charges of Rs.0.64 Lakh in Chevella, Rangareddy;
- ✓ Non-recoupment of expenditure of Rs.29,743/- in MPDO Shankarpally Mandal Rangareddy;

3.3 Gram Panchayats

Common observations noticed during audit of GPs are given below

- ✓ **Non preparation Village Development Plans (VDP):** Functional and beneficiary committees are to be constituted and prepare the plans as stipulated in G.O. Though functional committees were formed, interest of the stake holders were not considered, no exercise was made by FCs for identifying the gaps, prioritizing the works. Works were executed by taking unilateral decisions.
- ✓ **Budget - Non-preparation and non-approval of budget is indicative of financial indiscipline and lack of control over expenditure. It reflects failure**

of Internal Control mechanism. In some Gram Panchayats there was abnormal delay in submission of Budget to the DLPO and in some GPs preparation of un-realistic Budget Estimates was noticed. Due dates of submission were not adhered to. Budget was finalized without legitimate proposals.

Necessary training may be imparted to Officials in respect of preparation and submission of Budget.

- ✓ *Maintenance of Registers* - Non maintenance of important registers such as Building Permission Register, Assessment Register, Revision Register, Demand, Collection and Balance (DCB) Register, Stock registers was noticed in many Gram Panchayats
- ✓ Non/Short assessment of House Tax
- ✓ Non collection of installation charges and license fee from Cellular companies
- ✓ Non receipt of Entertainment tax from Commercial Tax department
- ✓ Allocation of expenditure in certain sectors and expenditure management and its effectiveness
- ✓ Non recovery/remittance of Statutory deductions from Work bills
- ✓ Non furnishing of Utilization Certificates and Non utilization of 13 FC, SFC, BRGF grants
- ✓ Non maintenance of accounts in PRIA Soft
- ✓ Improper maintenance of Cash Book, Money Value Register and other subsidiary registers
- ✓ Non remittance of Library cess to Zilla Grandhalaya Samstha
- ✓ Non conduct of Annual Physical verification of Stores and stock

4 Audit of Urban Local Bodies (ULBs) :

During the year 2017-18, audit of 02 Municipal Corporation – Karimnagar, Ramagundem; 04 Municipalities – Gadwal, Kodad, Mahabubabad, Shadnagar; 03 Nagar Panchayats – Devarakonda, Nagar Kurnool, Narasampet and 02 Special Offices -CDMA,MEPMA were conducted.

4.1 Municipal Corporation

An analysis of Receipts and Expenditure transactions of *Karimnagar and Ramagundem* Municipal Corporation were made and commented in the Inspection Report. Important and significant observations noticed during the course of audit of MC are given below:

Karimnagar Municipal Corporation

- Delay in payment of PF contributions to EPFO – loss towards damages and interest - Rs.3.83 crore.
- Late payment of electricity consumption charges for pumping mains of water supply reservoirs – loss towards penalty - Rs. 14.92 lakh.
- Non collection of monthly rents from the lessees to the tune of Rs. 27.59 lakh.
- Variations between collections in annual accounts and DCB.
- Variations between the collections shown in DCB statement and collections received in cash section.
- Non refund of unspent balances of various scheme funds - Rs.22.08 lakh.
- Incurring of expenditure towards local body election for the year 2014 in excess of funds received - Rs.27,95,011/-
- Non – adjustment of advances - Rs. 15,40,000/-
- Observations on road cutting charges funds.
- Short recovery of labour cess.
- Diversion of water fee charges-cash book 13th finance commission.
- Expenditure incurred on other properties from corporation general fund -

Rs.18.19 lakh.

Ramagundem Municipal Corporation

- Implementation of Municipal Solid Waste Management Scheme in Ramagundam Municipal Corporation Limits
- MSW – non-collection of charges on bulk garbage generators
- MSW - loss of revenue of Rs. 99.36 lakh due to non-processing of compost
- Construction of shopping complex – loss of revenue due to non-completion of construction and leasing out of shops
- Non collection of monthly rents from the lessees of municipal shopping complexes of Rs.23.42 lakh
- Wasteful expenditure on construction of slaughter house – Rs. 36.05 lakh
- Observations on property tax
- Non identification of vacant lands and non maintenance of DCB
- Diversion of BPS/LRS funds towards IHHL components – Rs. 2.00 crore.
- Non-utilization of funds collected towards implementation of rain water harvesting scheme – Rs. 25.72 lakh
- Non receipt of per capita grant – Rs.73.49 lakh
- Non achievement of service level bench marks fixed by GOI
- Non-transfer of general revenue to earmarked funds
- Delayed payment of electricity consumption charges – avoidable payment of penalty – Rs. 6.49 lakh
- Non renewal of dishonored cheques - Rs. 16.55 lakh
- Non-adjustment of outstanding advances – Rs.13.86 lakh
- Non-collection of value added tax (VAT) on sale of tender schedules – Rs. 1.56 lakh
- Non surrender of scheme funds – under inoperative bank accounts
- Parking of funds in fixed deposits
- Transfer of 12th finance commission grants to municipal general fund in contravention of guidelines

4.2 Municipalities

Important and significant observations noticed during the course of audit of the Municipalities are given below:-

Gadwal Municipality

- Non collection of interest on the delayed payments of shop rents – non auction of vacant shops and incorrect carrying of demand in DCB
- Town planning-building permissions- short/non-levy of prescribed fees of Rs 3.55 lakh
- Non-receipt of per capita grant – Rs 20.21 lakh
- Non-utilization of amounts collected towards rain water harvesting structures (RWHS) - Rs.16.15 lakh
- Excess payment made to outsourcing agency – Rs.8,67,757/-
- Irregular payment of honorarium to ex-officio members – Rs 1,92,600/-
- Non-furnishing of information for the stock received – Rs.59.99 lakh
- Non-furnishing of information on the expenses towards fuel charges, procurement

of sanitation, engineering material etc.,

- Non-furnishing of information on adjustment of advances – Rs 10.43 lakh
- Irregular sanction of family planning incentive increment
- Delay in remittance of EPF contributions – penalty charged by EPF organization - Rs.40.28 lakh
- Non-remittance of statutory deductions Rs.7.52 lakh
- Incorrect deduction and short recovery of VAT - Rs 2,0,20,99/-
- Short recovery of VAT – Rs.97,638/-
- Non-reimbursement of election expenditure met from general fund account - Rs.13.68 lakh
- Construction of municipal office building stilt, ground floor, first floor in gadwal municipality
- Non-deduction of income tax from the payments made towards vehicle hire charges - Rs 1,89,600/-
- Non-achievement of service level bench marks fixed by GOI.
- Non implementation of telemetry and SCADA system in the municipality
- Non-utilization of funds under 14th finance commission grants Rs.6.27 crore
- Diversion of funds from BPS & LRS account – Rs. 77,32,244/-
- Non tracing of challan in treasury records
- Non –receipt of the taxes paid at AP online (mee-seva centers)
- Splitting of bills to avoid calling of tenders – Rs 21.35 lakh
- Observations on verification of annual accounts:
 - Non-revalidation of un-encashed cheques and not-written back in the respective cash books – Rs 11,46,083/-
 - Non-closure of inoperative bank accounts – parking of scheme funds Rs: 1.51 crore
 - Crediting of GOI scheme funds to IDSMT scheme account – Rs 1.52 lakh.

Kodad Municipality

- Non-implementation of ARV method for calculating property tax and non-coverage of all properties resulted in revenue loss of Rs.6.68 crore
- Non assessment of VLT on vacant lands resulted in loss of revenue to the tune of Rs.31.74 lakh
- Adverse seasonal conditions grant-capital works taken up contrary to orders issued by Govt
- Non/short receipt of entertainment tax - Rs.14.96 lakh
- Short/non collection of labour cess from the applicants for building permissions-Rs.13.19 lakh
- Non-remittance of library cess: Rs.12.03 lakh
- Short levy of house tax of Rs. 2.09 lakh in test checked cases

Mahabubabad Municipality

- Non-levy of Labour Cess on Building Permission Applications – Rs 19.93 Lakh
- Non-collection of Rents from Shop – Rs 14.56 lakh
- Short remittance of ESI contributions of outsourcing Employees – Rs 7.23 Lakh
- Short levy of Property Tax on House Buildings – Rs 80,968/-
- Non-recording of conditions of rate of progress as per milestones
- Non-obtaining of insurance
- Non-imposition of liquidated damages for the slow progress of the works
- Excess provision of conveyance charges – undue benefit to the contractor
- Difference in receipt of surcharge on Stamp duty - Rs1.42Crore
- Non-receipt of ET - Rs32.86 lakh
- Non-assignment of Profession Tax.
- Arrears in collection of Property tax – Rs.72.33 Lakh
- Financial Management - Un-realistic preparation of Budget Estimates.
- Non –reconciliation of departmental figures with treasury
- Non tracing of remittances made through pay in slips for realization of DDs in LR/BRs Bank Accounts- Rs.3,36,510
- Improper maintenance of Demand Drafts Registers:
- Non adjustment of pending advances for Rs.25,000/-
- Non-receipt of Per Capita grant of Rs.25,01,376/-
- Non-surrender of BRGF Scheme amounts after closure of the Scheme
- Non-utilization of amounts collected towards Rain Water Harvesting structures (RWHS) - Rs.11.90 lakh.

Shadnagar Municipality

- Delay in Construction of Pump room & Laying of 200 mm dia DI K9 pumping main from existing sump besides NH40 at Chattanpally to Local reservoirs in Shadnagar Municipality- Rs 2.06 crore

- DCB statements - Discrepancies
- Depositing of Municipality revenues into Bank Accounts instead of remitting into PD A/c
- Diversion of LRS funds towards construction of Swatch Bharat Household Toilets – Rs.15.00 lakhs
- Non remittance of library cess -Rs.9.49 lakh
- Delay in remittance of EPF Contributions
- Non Remittance Of ESI Amounts Recovered From Wages Of Outsourced Contract Workers – Rs.26.24 Lakh
- Incorrect adjustment of surcharge on stamp duty–Rs.554.64 lakhs
- Non Implementation of orders or “Enhancement Of Water Tariff ” resulting in loss of revenue of Rs.1.08 Crore
- Non Collection of Permit fee and charges and Annual Licence Fee from the Telecom Infrastructure Towers (TITs) - Loss of Revenue to the Municipality-Rs.14.50 lakhs
- Delay in revision of Property Tax rates – loss of revenue to the Municipality
- Social Security Pensions- Aasara Pension: Non-remittance of undisbursed amount Rs.4,22,638/-
- Escalation in estimate cost by 1.20 crore due to delay in construction of office building

Nagar Panchayats

Significant observations noticed during the course of audit of Nagar Panchayats are as follows:-

Devarakonda NP

- Non-implementation of ARV method for calculating property tax and non-coverage of all properties resulted in revenue loss of Rs.2.07 crore
- Non assessment of VLT resulted in loss of revenue to the tune of Rs.2.72 lakh
- Short levy of house tax of Rs.0.76 lakh in test checked cases
- Short assessment of properties- loss of revenue- Rs.38,656/-
- Short receipt of stamp duty from the sub registrar office-Rs.2.76 crore
- Procurement of electrical material in excess of the rates resulting in excess expenditure- Rs.15,314/-
- Poor collection of taxes and non taxes
- Non adjustment of advances paid to officials-Rs.1.80 lakh
- Non remittance of statutory deductions recovered from work bills- Rs.32.90 lakh
- Non utilization of ASC grants released by govt
- Non utilization of special grant released by state Govt to the newly created Nagar

Panchayats.

Nagar Kurnool NP

- Short levy of House tax of `Rs.1.17 lakh in test checked cases
- Non Processing of LRS applications
- Non collection of Advertisement Tax from Cinema Houses
- Furnishing of Information regarding Levy & Collection of Advertisement tax
- Non-fixation of water meters to House Service Connections.
- Non-receipt of Per Capita grant of Rs.10.72 lakh
- Non/short remittance of Library Cess Rs.8.63 lakh
- Short collection of auction amount from successful bidders
- Non-remittance of VAT recovered from work bills – Rs.74,468/-
- Non construction of Rain Water Harvesting Pits.
- Non collection of user charges for collection of solid waste
- Variations between collections in Annual Accounts and DCB

Narasampet NP

- Loss of revenue due to inordinate delay in conducting auctions for lease rentals of Commercial Shopping Complex – Rs 36.12 lakhs
- Non recovery and remittance of ESI contribution amounts Rs. 22.93 lakh
- Excess payment of Rs.31,06,970/- towards EPF
- Building Permission Applications – Non-levy of Labour Cess – Loss of revenue of Rs 7,09,369/-
- Difference in receipt of surcharge on Stamp duty - Rs 98.42 lakh.
- Short -receipt of Entertainment Tax- Rs 14.63 lakh
- Non-receipt of Profession Tax – Loss of revenue to the Nagara Panchayat.
- Non-receipt of Per Capita grant of Rs.14,49.640/-
- Non production of Bank Passbook for verification of DD adjustments in Bank – Rs. 34,61,000/-
- Non adjustment of DDs in Bank Account: Rs 1,900/-
- Non-levy of Property Tax on vacant lands in Nagara Panchayat area
- Non recovery/non adjustment of pending advances for Rs.89,000/-
- Non-utilization of amounts collected towards Rain Water Harvesting structures (RWHS) - Rs.3.69 lakh.
- Non collection of Annual License Fee –Rs 1.50 lakh.
- Short deduction of compulsory premiums towards ‘Telangana Government Life Insurance Scheme’ – Rs.10,650/-.
- Non-reconciliation of Departmental receipts and expenditure with those of Treasury from formation of Nagar Panchayat i.e from 3.9.2011 to till date

- Lapsing of funds in PD Account pertaining to Constituency Development Programme.
- Non-surrender of BRGF Scheme amounts after closure of the Scheme
- Non-recovery of Income Tax from the Third Party Quality Control Consultancy Agency – Rs 5,521/-

CDMA Department

- Allocation of amount from 13th Finance Commission Grants in respect of unapproved item of expenditure
- Utilization of amounts pertaining to Indian House Hold Toilets proposed for construction under Swachh Bharat Mission
- Approved ADPs to be obtained from ULBs in respect of the year 2015-16 in respect of amounts released
- Observations on utilization of funds released under 13th Finance Commission Grants Pending Current Consumption charges of Municipalities Short receipt of PD account apportionment amount `4.45 crore
- Submission of UCs for the grant received towards IEC & CB

MEPMA Department

- Non levying of penalty on STPs - Rs. 120.89 lakh:
- Excess payment made to STPs – Rs. 1.43 lakh
- Irregular selection of curriculum
- Social mobilization and institution development(SM&ID) component
- Shelter for urban homeless (SUH) component
- Non completion of construction of new shelters and refurbishment of existing shelters and non furnishing of utilization certificates ULBs
- Support to urban street vendors(SUSV) component
- Self employment scheme (SRP) component
- Diversion of NULM fund (State Office) - Rs. 20.80 lakh
- Diversion of Funds (District Office) – Rs. 35.83 lakh
- Observations on implementation of NUHM (National Urban Health Mission) activities in PPP model through MEPMA
- Irregular engagement of outsourcing agencies - Rs. 323.04 lakh
- Progress of (Rajiv Awas Yojana)RAY/ Housing for All scheme(HFA)
- Incorrect preparation of Bank Reconciliation Statement (BRS)
- Non conducting of meetings of governing body and executive committee
- Unavoidable liability on rent - Rs. 20.40 lakh
- Non-Obtaining of Utilization Certificates from GHMC of Rs.7,41,72,594/- during the years 2008-09 to 2012-13 and Rs.36,50,000 during the 2014-15
- Reservation of 10% of shops in all ULBs to ALFs/SLFs
- Short achievement in Vaddi Leni Runalu Scheme
- Non production of data/records relating to programmes Urban Statistics for HR and Assessments (USHA), Solid Waste Management(SWM), Rajiv Yuva Kiranal, JNNURM

Annexure

Implementation of Audit Plan by the State Audit Department, Telangana State for the year 2017-18

Description	Total No. of units in existence	1 st Quarter (Ref: Page No.134/File No.9-1)			2 nd Quarter (Ref: Page No.152/File No.9-1)			3 rd Quarter (Ref: Page No.164/File No.9-1)			4 th Quarter (Ref: Page No.190/File No.9-1)			Total for the year 2016-17		
		Total units due for Audit	Units Planned	Units Audited	Total Units due for Audit	Units Planned	Units Audited	Total Units due for Audit	Units Planned	Units Audited	Total Units due for Audit	Units Planned	Units Audited	Total Units due for Audit	Planned	Audited
PRIs																
Zilla Parishads	9	9	7	7	9	1	1	9	5	2	8	8	5	35	21	15
MPDOs	443	443	384	416	443	77	13	447	389	316	140	140	120	1473	990	865
Gram Panchayats	8771	8771	7757	8350	8771	701	180	8684	7392	5747	3442	3442	2935	29668	19292	17212
Total	9223	9223	8148	8773	9223	779	194	9140	7786	6065	3590	3590	3060	31590	20303	18092
ULBs																
Municipal Corporations	6	6	4	2	6	5	4	6	5	5	2	2	1	20	16	12
Municipalities	37	37	19	13	37	31	31	42	40	42	7	7	1	123	97	87
Nagar Panchayats	25	25	9	9	25	19	16	25	23	22	5	5	1	80	56	48
Total	68	68	32	24	68	55	51	73	68	69	14	14	3	223	169	147