

**Annual Technical Inspection Report on
Panchayati Raj Institutions and Urban Local Bodies**

for the year ended 31 March 2015

**Office of the Accountant General (Audit),
Uttarakhand, Dehradun**

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PREFACE

This Report for the year ended March 2015 has been prepared for submission to the Government of Uttarakhand in terms of technical guidance and support to audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) under Section 20(1)/14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State including the departments concerned.

The issues noticed in the course of test audit for the period 2014-15 as well as those issues which came to notice in earlier years, but could not be dealt with in the previous Reports have been included, wherever necessary.

The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

This Report is in two parts and consists of four chapters. Chapter-1 and Chapter-3 contain profile of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) and the comments on financial reporting. Chapter-2 and Chapter-4 contain findings emerging from transaction audits of Panchayati Raj Institutions and Urban Local Bodies. A synopsis of audit findings is given in this overview.

Profile of Panchayati Raj Institutions

There are 13 Zila Panchayats (ZPs), 95 Kshetra Panchayats (KPs) and 7,969 Gram Panchayats (GPs) in the State. Audit observed several deficiencies in the working of the Panchayati Raj Institutions (PRIs) such as non-preparation of cash book in prescribed format, non-maintenance of register of advances, non-maintenance of asset register, non-preparation of annual accounts, non-preparation of annual plan, non-preparation of budget, partial implementation of PRIA Soft software application, non-devolution of subjects and lack of internal audit.

(Chapter-1)

Results of Audit of Panchayati Raj Institutions

- 211 works costing ₹ 9.64 crore were executed by Kshetra Panchayat, Dharchula without ensuring compliance with scheme guidelines.
(Paragraph 2.1)
- Selection of site by Zila Panchayat, Chamoli without conducting mandatory soil tests resulted in wasteful expenditure of ₹ 10.49 lakh, on construction of a building.
(Paragraph 2.2)
- 451 works costing ₹ 3.93 crore remained incomplete in Zila Panchayat, Almora due to non-fulfillment of the conditions for release of the second installment.
(Paragraph 2.3)
- Expenditure of ₹ 5.50 lakh by Zila Panchayat, Pithoragarh upon construction of a *Baaratghar* was rendered idle due to dispute on construction site.
(Paragraph 2.4)
- Improper execution of lease agreement resulted in loss of ₹ 62.40 lakh to the Zila Panchayat, Nainital.
(Paragraph 2.5)
- 166 cases of miscellaneous advances worth ₹ 71.86 lakh, given by nine Kshetra Panchayats during 2010-11 to 2013-14, remained unsettled.
(Paragraph 2.7)

- Irregular payment of ₹ 49.22 lakh was made by Zila Panchayat, Champawat and Zila Panchayat, Pithoragarh towards wages of contractual/ daily wage staff from the State Finance Commission funds.

(Paragraph 2.9)

(Chapter-2)

Profile of Urban Local Bodies

There are six Nagar Nigams (NNs), 39 Nagar Palika Parishads (NPPs) and 46 Nagar Panchayats (NPs) in the State. Overall control of the ULBs rests with Pr. Secretary (Urban Development) to the Government of Uttarakhand through Director, Urban Development Department. Audit observed several deficiencies in the working of the Urban Local Bodies (ULBs) such as unspent balances at the end of financial year, non-preparation of annual development plan, etc.

(Chapter-3)

Results of Audit of Urban Local Bodies

- Deficiencies in Planning, Execution and Monitoring levels on the construction of the office building of Nagar Nigam, Haldwani resulted in time and cost overrun.

(Paragraph 4.1)

- Government of India funds totaling ₹ 7.25 crore remained idle for more than six years as construction of residences for slum dwellers in Dehradun could not be taken up due to land disputes and non-finalisation of bidding procedure.

(Paragraph 4.2)

- Nagar Nigam, Haldwani and Nagar Nigam, Rudrapur failed to realize *Tehbazari* of ₹ 2.03 crore and property tax of ₹ 1.11 crore respectively.

(Paragraph 4.3)

- Expenditure of ₹ 7.82 lakh by Nagar Palika Parishad, Srinagar on construction of a museum was rendered unfruitful and funds to the tune of ₹ 11.42 lakh remained blocked as the site was proposed for another purpose.

(Paragraph 4.5)

- Nagar Nigam, Dehradun failed to recover penalty of ₹ 7.12 lakh from the vendor despite delays in depositing contractual amount.

(Paragraph 4.6)

- Seven Urban Local Bodies have failed to ensure compliance with provisions of Solid Waste Management.

(Paragraph 4.7)

(Chapter-4)

CHAPTER-1
PROFILE OF PANCHAYATI RAJ INSTITUTIONS (PRIs)

CHAPTER - 1: PROFILE OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

The 73rd Constitutional Amendment accorded constitutional status to a three-tier system of Panchayati Raj Institutions (PRIs) and established a uniform structure with regular elections, and provided for regular flow of funds through the Finance Commissions. As a follow-up, the State was required to entrust PRIs with such powers, functions and responsibilities so as to enable them to function as institutions of local self-government. In particular, PRIs were required to prepare plans and implement schemes for economic development and social justice, particularly on functions included in the XIth Schedule of the Constitution.

The State of Uttarakhand was carved out of the erstwhile State of Uttar Pradesh on 9th November 2000. The status of PRIs is set out in the U.P. Kshetra Panchayat & Zila Panchayat Act, 1961, and the U.P. Panchayat Raj Act, 1947 which have been adopted by Uttarakhand through the coming into force of the Uttarakhand Amendment Act, 2002. The provisions of the UP Acts, as amended for Uttarakhand are, therefore, applicable to PRIs in the State.

1.2 Maintenance of Accounts

1.2.1 Introduction of new budget and accounting formats for PRIs

The XIth Finance Commission (EFC) recommended that the Comptroller and Auditor General of India (CAG) should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts of all the PRIs. Accordingly, a set of budget and accounting formats (16 in number) was devised and issued in 2005 to be implemented in all States replacing the old formats then prevalent.

The Government of Uttarakhand (GoU) issued orders (2005) adopting all the 16 budget and the accounting formats prescribed by the CAG for use by the PRIs with effect from 1st April 2005. The formats were further revised and limited to eight (simplified accounting formats) and forwarded to the Director, Panchayati Raj, Uttarakhand on 30th November 2009 for adoption. These are yet to be implemented.

PRIA Soft, an accounting software for use by PRIs, developed by the NIC and the Ministry of Rural Development, Government of India, was introduced in Uttarakhand in October 2011. The Director, Panchayati Raj, Uttarakhand has reported that two packages PRIA Soft and Plan Plus¹, are being implemented in all the three tiers of PRIs in the State.

¹ Aim of Plan Plus is decentralization of planning and to simplify the sector-wise schemes at district level and to link the district schemes with other schemes with transparency.

1.3 Entrustment of Audit (Audit Arrangements)

In Uttarakhand, audit of Local Bodies is being conducted by the Audit Directorate, Uttarakhand. The State Government has entrusted (March 2013) to the CAG of India, the responsibility for providing Technical Guidance and Support (TGS) under Section 20 (1) of The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. External audit of PRIs and Urban Local Bodies (ULBs) is already being carried out under Section 14 of the DPC Act, 1971. The State Government has also accepted in its letter No. 427/VA. Nid (13th FC)/2013 dated 19.03.2013, the parameters of TGS as laid down by the CAG of India. The Annual Technical Inspection Report (ATIR) on the audit of local bodies (both PRIs & ULBs) conducted during the preceding year is sent by the Accountant General (Audit) to the State Government to be laid before the State Legislature.

1.3.1 Technical Guidance and Support (TGS) provided by the CAG

Under Regulation 152 of the Regulations on Audit and Accounts, 2007 read with the State Government letter No. 427/VA. Nid (13th FC)/2013 dated 19.03.2013, the CAG may provide suitable Technical Guidance and Support to the primary auditor of PRIs viz. the Director of Audit², Government of Uttarakhand (GoU) for the purpose of strengthening Public Finance Management and Accountability in the PRIs. Important functions of the primary auditor in observance of the above requirements are detailed below:

- The Director of Audit shall prepare an annual audit plan for the next financial year by the end of March every year;
- The audit methodology and procedure for the audit of PRIs by the Director of Audit shall be as per statutes enacted by the State Government and guidelines prescribed by the CAG of India;
- Copies of Inspection Reports (IRs) shall also be forwarded by Director of Audit to the AG (Audit) for advice on system improvement;
- Director of Audit shall furnish returns in such format as may be prescribed by the CAG for advice and monitoring;
- AG (Audit) would conduct test check of some units in order to provide technical guidance. The report of the test check would be sent to the Director of Audit;
- Irrespective of the money value, any serious irregularities shall be intimated to the AG (Audit);
- Director of Audit shall develop a system of internal control in his organization in consultation with the AG (Audit); and
- AG (Audit) shall also undertake training and capacity building of the staff of the Director of Audit.

² Director of Audit, Uttarakhand has replaced the Director Local Fund Audit as per Audit Act, 2012.

In the year 2014-15, the focus of operationalising TGS was upon capacity building of the primary auditor. The Office of the Accountant General (Audit), Uttarakhand organised a three days³ training programme at the Doon University, Dehradun covering areas such as Works Audit, Revenue Audit and Performance Audit. Necessary guidance regarding preparation of Audit Plan was also provided during the year in course of two meetings⁴ at the Directorate.

1.4 Organizational Structure of Panchayati Raj Institutions in Uttarakhand

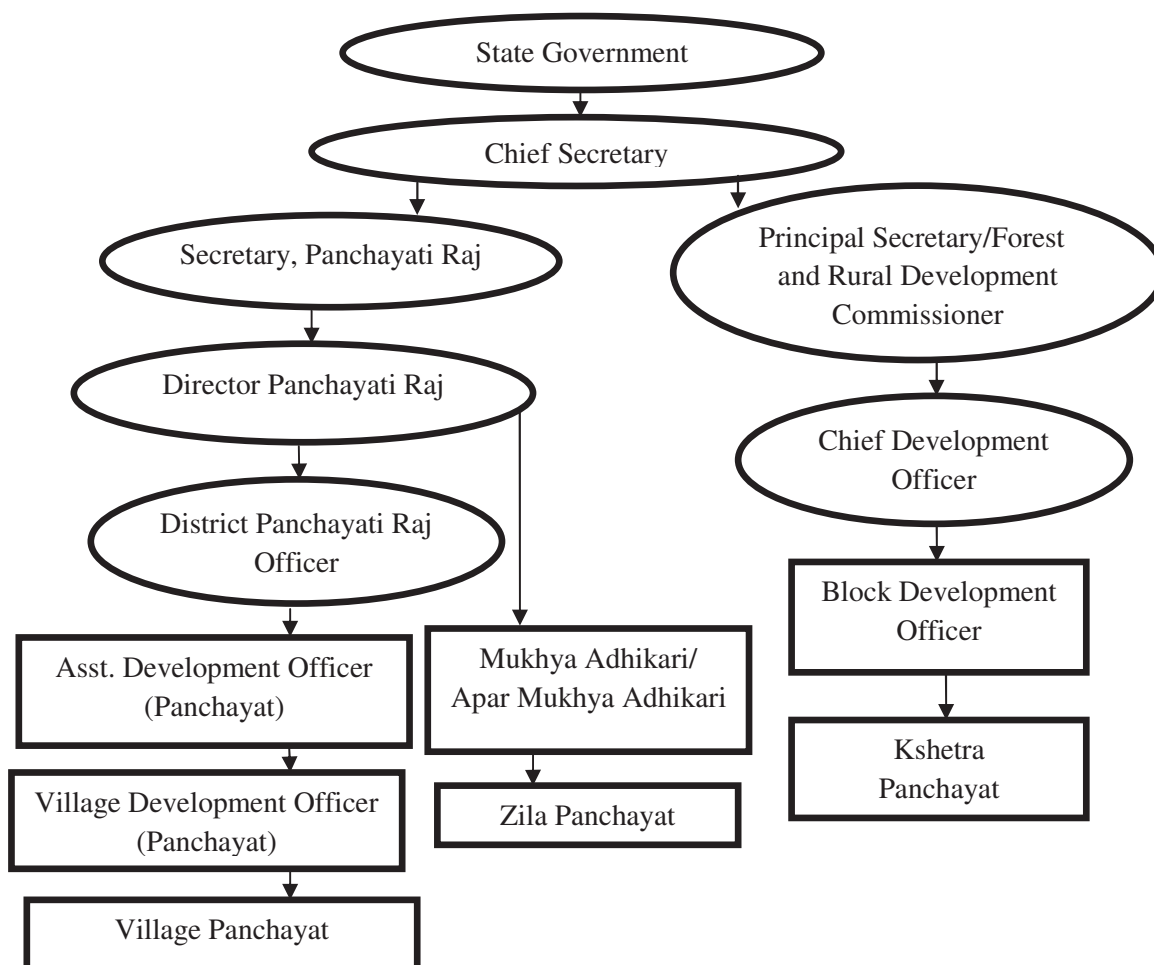
1.4.1 Panchayati Raj Institutions

There are 13 Zila Panchayats, 95 Kshetra Panchayats and 7,969 Gram Panchayats in Uttarakhand (*Appendix-1.1*).

Three tier administrative hierarchy of Panchayati Raj Department, Uttarakhand is depicted in chart-1 below:

Chart-1: (i) Executive Level

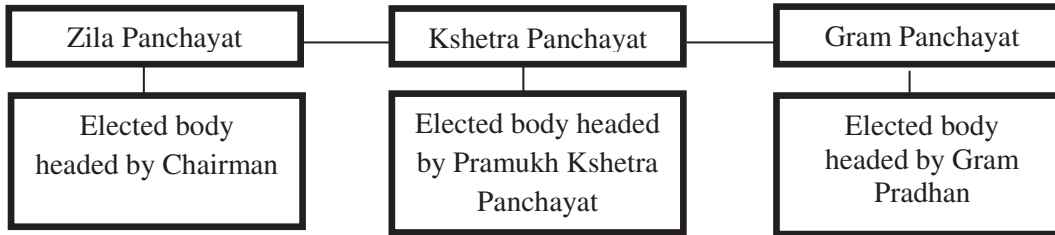
Three tier administrative hierarchy of Panchayati Raj Department, Uttarakhand is depicted below:



3 27th to 29th August 2014.

4 11th August 2014 and 9th January 2015.

(ii) Elected level



1.5 Standing Committees

1.5.1 Committees in PRIs

In Uttarakhand, six committees have been constituted in each tier of PRIs under Section 64 of UP Kshetra Panchayat and Zila Panchayat Adhiniyam, 1961 and Government Order No. 4430/33-1-99-SPR/99 dated 29.07.1999 which was adopted by the Government of Uttarakhand through the Uttarakhand Panchayati Raj Amendment Act, 2002. The various committees and their responsibilities are given in *table 1.1* below:

**Table-1.1
Role of Standing Committees**

Level of PRIs	Standing Committee Headed by	Name of the Standing Committees	Roles and responsibilities of the Standing Committee
For all tiers of PRIs	Elected head and Executive head of the Panchayats	Planning and Development Committee	Preparation of plan of panchayat; Implementation of programme relating to Agriculture, Animal Husbandry and Poverty Alleviation
		Education Committee	Implementation of programmes relating to Primary, Higher and Informal Education and Literacy
		Works Committee	Ensure quality and effective control over maintenance of all temporary and permanent works
		Health and Welfare Committee	Implementation of programme relating to Medical, Health and Family Welfare
		Administrative Committee	All subject matters relating to officials under the control of the Panchayat; and All matters relating to PDS shops in Panchayats
		Water Management Committee	Operation of tube wells and works relating to their maintenance; Operation of drinking water projects and schemes being implemented in the Panchayats

The standing committees at each level are expected to meet once a month. Information provided by the PRI Directorate, Dehradun regarding holding of meetings of the above

committees during 2014-15 showed that meetings were not being held on a regular basis. Only 69 *per cent* of the prescribed number of meetings was held in ZPs, 33 *per cent* meetings were held in KPs. The PRI Directorate stated that the less number of meetings was due to lack of quorum (*Appendix-1.2*). Implementation of the programmes of the various sectors at district, block and village levels was thus deprived of inputs and supervision by local representatives, thereby undermining participatory development and administration of schemes.

1.6 Institutional Arrangements for Implementation of Schemes

The PRIs have technical and non-technical staff which is functioning with an overall shortage of 20 *per cent* whereas shortage in the cadre of Block Development Officers/Assistant Block Development Officers was 30 *per cent*. The cadre of Village Development Officers, who are the main functionaries at the village level, is deficient by 17 *per cent*. Besides, there are gaps in auxiliary staff such as accountants and assistants (*Appendix-1.3*). The shortage of manpower at critical levels affects adversely the supervision and monitoring of implementation at ground level. Record keeping at all tiers of PRIs also suffers.

1.7 Financial Profile

1.7.1 Fund flow to Panchayati Raj Institutions

The resource base of PRIs consists of own revenues, assigned and shared revenues, State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and Central Government grants for maintenance and development purposes, and implementation of schemes. The fund-wise sources and their custody at each tier are given in *table 1.2 (a)* below:

Table-1.2 (a)
Fund flow arrangements in major centrally sponsored flagship schemes

Sl. No.	Scheme	Fund flow Arrangements
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	GoI and State Government transfer their respective shares of MGNREGA funds in a bank account, called State Employment Guarantee Fund (SEGF). Commissioner, State Rural Employment Guarantee Fund is the custodian of SEGF and authorizes onward transfer of funds to ZPs, KPs and GPs.
2.	Sarva Shiksha Abhiyan (SSA)	GoI and State Government transfer their respective shares to the State Implementing Society (SIS) which in turn disburses the funds through the State Project Director, SSA to the District Project Officer (DPO), Block Resource Coordinator, Cluster Resource Coordinator, and Village Education Committee of Gram Panchayats.
3.	National Rural Health Mission (NRHM)	Government of India releases the funds to the State Government. The State Government transfers the same through the State Health Mission to District and Block levels.
4.	Backward Region Grant Fund (BRGF)	GoI transfers the funds to the State Government. State Government routes the funds through the DMs to the DPROs of the selected districts for onward distribution to ZPs, KPs and GPs.

Source: PRIs Directorate, Dehradun

The resources of the PRIs for the period from 2010-11 to 2014-15 are detailed in *table 1.2 (b)* below:

Table-1.2 (b)
Resources: Trends and Composition/Time series data on resources of PRIs

(₹ in crore)

Resources	2010-11	2011-12	2012-13	2013-14	2014-15
Own Revenue	18.53	16.89	18.37	17.13	18.04
State Grants	29.00	28.50	8.99	8.01	7.89
Transfers from Central Government	0	0.67	2.91	2.52	0.90
Transfers from Central Finance Commission	54.36	70.67	69.35	90.40	98.81
Devolution from State Finance Commission	197.16	89.71	170.53	162.45	191.92
Transfer from CSS*	-	-	-	-	-

Source: PRIs Directorate, Dehradun

The application of resources for the period from 2010-11 to 2014-15 are detailed in *table 1.2 (c)* below:

Table-1.2 (c)
Application of Resources: Trends and Composition
Application of resources in PRIs

(₹ in crore)

Type of Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Expenditure	20.59	24.62	26.32	24.94	26.35
Expenditure from CFC	54.36	70.67	69.35	90.40	98.35
Expenditure from SFC	197.16	89.71	170.53	162.45	187.98
Expenditure from State Grants	29.00	28.50	8.99	8.01	7.89
Expenditure on CSS*	-	-	-	-	-

Source: PRIs Directorate, Dehradun

* The above figures were to be provided by the Department of Rural Development and Panchayati Raj Department, Uttarakhand on the basis of grants disbursed to PRIs. Last row of above two tables have been kept blank as figures provided by these two departments did not match with the figures (for the year 2010-14) provided last year and with the State Finance Report. There is no centralized data base in either of the Departments which prevented audit from reconciling the figures

The expenditure under major centrally sponsored schemes is detailed in *table 1.2 (d)* below:

Table-1.2 (d)
Application of Resources: Trends and Composition
Application of resources in PRIs

(₹ in crore)

Name of Scheme	Year	Opening Balance	Fund allotted during the year including other Receipt	Total fund available	Expenditure	Unspent Fund
MGNREGA	2013-14	13.57	378.90	392.47	384.20	8.27
	2014-15	8.27	324.52	332.79	327.70	5.09
IAY	2013-14	13.01	80.65	93.66	40.99	52.67
	2014-15	52.67	66.45	119.12	76.72	42.40
IWDP	2013-14	1.54	5.34	6.88	5.26	1.62
	2014-15	1.62	0	1.62	1.35	0.27
SGSY/NRLM	2013-14	3.87	3.77	7.64	3.00	4.64
	2014-15	14.03	2.51	16.54	4.68	11.86

Source: Rural Development Department, Pauri

PLA and bank were absent. As a result, the very objective of the preparation of Cash Book in the prescribed format was being defeated.

1.11.3 Non-maintenance of register of advances

As per the PRIs Manual, GPs granted various advances to the members and officials for execution of works/ supplies. In 478 out of 490 test checked GPs, it was observed that the advance registers for accounting of advances and watching recovery/ adjustment thereof were not being maintained. As a result, recovery/ adjustment of such advances could not be ascertained. Further, the possibility of treating the very release of money as final expenditure cannot be ruled out in such cases.

1.11.4 Non-maintenance of asset register

Rule 136 of the UP Panchayati Raj Act, 1947 (as applicable in Uttarakhand) is related to the maintenance of asset register and records by the GPs. Register of immovable property/asset register is required to be maintained in Form 13 by the GP. Scrutiny of records of 490 test checked GPs revealed that the said register was not being maintained in 302 GPs. Due to non-maintenance of asset register, existence of assets created under various schemes could not be ascertained.

1.11.5 Non-preparation of annual accounts

The GoU accepted the accounting formats prescribed by the CAG for use by the PRIs. However, the monthly and annual accounts, in the prescribed formats, were not being prepared in all the 490 test checked GPs.

1.11.6 Non-preparation of annual plan

As per Section 15-A of the U.P Panchayat Act, 1947 (as applicable in Uttarakhand), every Gram Panchayat shall prepare every year, a development plan⁵ for the panchayat area and submit it to the concerned Kshetra Panchayat. During the scrutiny of records, it was ascertained that 49 out of 490 test checked GPs had not prepared the required annual plan. Due to this, the purpose of micro level planning was being affected.

1.11.7 Non-preparation of budget

Budget is the most important tool for financing, planning and ensuring accountability and control over performance. Section III of UP Zila Panchayat/Kshetra Panchayat (Budget and Account Rules, 1965) provides that the budget proposals containing detailed estimates of income and expenditure expected during the ensuing year were to be prepared by the respective ZP, KP and GP. However, nine out of 44 test-checked KPs did not prepare their budget for the year 2013-14.

⁵ Components of development plan are:

- (a) Identifying the needs,
- (b) Prioritising the needs and
- (c) Identifying the resources for plan implementation.

CHAPTER-2
RESULTS OF AUDIT OF PANCHAYATI RAJ INSTITUTIONS (PRIs)

CHAPTER-3
PROFILE OF URBAN LOCAL BODIES (ULBs)

CHAPTER-4
RESULTS OF AUDIT OF URBAN LOCAL BODIES (ULBs)

to be awarded to Public Works Department, Irrigation Department or Uttarakhand Peyjal Nigam by inviting tenders and getting competitive rates.

Execution:

- iii. According to Rule 36 of the Uttarakhand Procurement Rules 2008, five *per cent* of the construction cost was to be deposited as performance guarantee and another five *per cent* as security deposit. However, audit found that the contractor had deposited a bank guarantee of ₹ 19.33 lakh which was effective only for one year and, after its lapse, the same was not renewed. Hence, the provision related to both performance guarantee and security deposit, was violated. The NN authorities did not take any corrective action.
- iv. Rule 48 (2) of Uttarakhand Procurement Rules, 2008 provides that only interest bearing advances should be given against the bank guarantee or other form of security deposits. However, audit found that an amount of ₹ 58 lakh was given (March 2010) to the contractor as mobilisation advance. The advance was adjusted in two instalments² and no interest was charged.
- v. Scrutiny of records also showed that extra works of electrification and sewerage system of the building, costing ₹ 32.71 lakh and ₹ 7.91 lakh respectively, were allotted to the same contractor without inviting tenders. Audit found that the electrification work was executed for ₹ 57.56 lakh resulting in an excess expenditure of ₹ 24.85 lakh in anticipation of the Government approval for the same.
- vi. Government has approved the revised estimate of ₹ 4.07 crore in which ₹ 3.41 crore were for the civil work. The executed civil work costed ₹ 4.43 crore against which an amount of ₹ 3.83 crore was paid to the contractor. This has created a liability of ₹ 1.02 crore upon the NN against the sanctioned cost of the civil work. The work was not fully completed up to August 2015.

Monitoring level:

- vii. Nagar Nigam did not engage any technically expert agency for the third party supervision of the ongoing work which resulted in several technical defects in the construction *viz.* fittings of G.I. pipes was done in R.C.C. slab which was technically not accepted, finishing at the joints of R.C.C. columns and beams in the parking area were not made properly; and thickness of granite flooring in the first and second floor corridors was not as per specifications, *etc.*

On this being pointed out, the Mukhya Nagar Adhikari (MNA), NN Haldwani stated (December 2014) that the bond of the contractor was not final and an enquiry had been set up in the matter. It was also informed that the matter has been reported to the Government.

² 27th March 2010: ₹ 25.00 lakh, 18th September 2010: ₹ 33.00 lakh.

On this being pointed out, MNAs of NN and EOs of NPP/NPs accepted the facts and replied that arrangement of land is in progress for further processing of the collected waste. Lack of action in this regard has led to environmental degradation in the affected urban areas, affecting quality of life in these areas and also increasing possibility of outbreak of diseases.

The matter related to Chapter- IV was referred to the Government (June 2016); reply was awaited (August 2016).

Date:
Place: Dehradun

(Vidya Bhushan Relan)
Deputy Accountant General
(Local Bodies)

Countersigned

Date:
Place: Dehradun

(Saurabh Narain)
Accountant General (Audit)
Uttarakhand

APPENDICES

Appendix-1.1
(Reference: Paragraph No. 1.4.1; Page No. 3)
District-wise number of Panchayats in Uttarakhand

Name of District	Numbers of <i>Kshetra Panchayats</i>	Numbers of <i>Gram Panchayats</i>
01. Uttarkashi	6	504
02. Chamoli	9	615
03. Rudraprayag	3	339
04. Tehri Garhwal	9	1,038
05. Dehradun	6	460
06. Pauri Garhwal	15	1,214
07. Pithoragarh	8	690
08. Champawat	4	313
09. Almora	11	1,164
10. Bageshwar	3	416
11. Nainital	8	513
12. U.S. Nagar	7	391
13. Haridwar	6	312
Total	95	7,969

Source: Letter No. 339/P-2/Lekha/vividh/2016-17 dated 18.05.2016.

Appendix-1.2
(Reference: Paragraph No. 1.5.1; Page No. 5)
Details of Meetings of Standing Committees in PRIs

Name of the Standing Committee	No. of meetings required as per rule during 2014-15		No. of meetings held during the year 2014-15		Reason of shortage in conducting meetings, if any
	ZPs	KPs	ZPs	KPs	
01. Planning & Development Committee	12	12	8	4	Due to lack of prescribed quorum.
02. Education Committee	12	12	9	4	
03. Works Committee	12	12	9	4	
04. Health & Welfare Committee	12	12	9	4	
05. Administrative Committee	12	12	8	4	
06. Water Management Committee	12	12	7	4	
Total	72	72	50	24	

Note: Above figures have been taken on an average basis in 13 ZPs and 95 KPs.

Source: Letter No. 339/P-2/Lekha/vividh/2016-17 dated 18.05.2016.

Appendix- 1.3
(Reference: Paragraph No. 1.6; Page No. 5)
Manpower Position in PRIs

Sl. No.	Name of posts	Zila Panchayats		Kshetra Panchayats		Gram Panchayats	
		Sanctioned post	Men in position	Sanctioned post	Men in position	Sanctioned post	Men in position
1.	Apar Mukhya Adhikari	13	11	Posts do not exist in KP and GP			
2.	Karya Adhikari	13	04				
3.	Engineers	13	07				
4.	Tax Officer	13	02				
5.	Jr. Engineers	45	27				
6.	Sr. Accountants	13	12				
7.	Sr. Clerks/Clerks	166	115				
8.	Assistant Accountant	10	09	70	09	Posts do not exist in GP	
9.	Block Development Officers			95*	56		
10.	Asstt. Development Officer (P)			95	77		
11.	Gram Panchayat Vikas Adhikari			-	-	1,175	979
12.	Gram Vikas Adhikari			950	808	Posts do not exist in GP	
13.	Accountant			280	256		
14.	Chief Assistant			79	69		
15.	Senior Assistant			132	111		
16.	Junior Assistant			141	158		
17.	Driver			135	79		
18.	Group D			332	245		
19.	Sweeper/Chowkidar			90	59		

Source: Rural Development Department, Pauri and Panchayati Raj Institutions Directorate, Dehradun.

*Block Development Officers and officials of Kshetra Panchayat are regular employees of the Rural Development, Department of the State Government.

Appendix-1.4

(Reference: Paragraph No. 1.8.1; Page No. 7)

Authority and Responsibility of State Govt. with regard to PRIs

Provision	Authority	Powers exercised by Government
Budget of Gram Panchayat	Section 41 of 1947 UP Panchayati Raj Act.	Every Gram Panchayat shall within such period and in such manner as may be prescribed, prepare a statement of the estimated receipts and expenditure of the Gram Panchayat for the financial year commencing on the first day of April next following which shall be passed by the Gram Panchayat by a simple majority of the members present and voting at a meeting of the Gram Panchayat.
Audit of Gram Panchayats	Section 40 of 1947 UP Panchayati Raj Act.	The accounts of every Gram Panchayat and Nyaya Panchayat shall be audited every year in such manner, and on payment of such fee as may be prescribed.
External Control	Section 95 of 1947 UP Panchayati Raj Act.	By an order in writing, call for and inspect a book or document in the possession or under the control of a Gram Panchayat or a Joint committee or a Nyaya Panchayat. Institute any enquiry in respect of any matter relating to a Gram Sabha, Gram Panchayat or Nyaya Panchayat. If at any time it appears to the State Government that the Gram Sabha or it by or under this or any other enactment, the State Government may by order in writing fix a period for the performance of the duty.
Powers of State Government to make rules.	Section 110 of 1947 UP Panchayati Raj Act.	Power to frame rules. Government may, by notification in Gazette, make rules to carry out all or any purpose of State Act.

Appendix-1.5
(Reference: Paragraph No. 1.11.1; Page No. 8)
Manpower Arrangement in Directorate of Audit

Sl. No	Name of Post	Sanctioned Strength			
		Cooperative and Local Funds section		Director of Audit	
		Sanctioned	Men-in-position	Sanctioned	Men-in- position
1.	Director	-	-	01	01
2.	Additional Director	02	-	01	-
3.	Joint Director	04	01	02	-
4.	Deputy Director	04	02	04	-
5.	Assistant Director/ Audit Officer Grade I	09	04	-	-
6.	District Audit Officer	25	10	25	-
7.	Assistant Audit Officer	49	42	75	-
8.	Senior Auditor Grade I	13	-	02	-
9.	Senior Auditor	303	15	-	-
10.	Auditor	75	01	-	-
TOTAL		484	75	110	01

Source: Directorate of Audit, Uttarakhand.

Appendix-1.6
 (Reference: Paragraph No. 1.11.9; Page No. 10)
Devolution of Subjects in XI Schedule of Constitution

Subject devolved	Subjects yet to be devolved
1. Drinking Water 2. Rural Housing 3. Poverty Alleviation Programme 4. Education including primary and secondary schools 5. Adult and non formal education 6. Libraries 7. Cultural Activities 8. Family Welfare 9. Health and sanitation, including hospitals, primary health centres and dispensaries 10. Women and Child Development 11. Social Welfare including welfare of the handicapped and mentally retarded 12. Public Distribution system 13. Minor Irrigation, water management and watershed development 14. Agriculture, including agricultural extension.	1. Land improvement, implementation of land reforms, land consolidation and soil conservation 2. Animal husbandry, dairying and poultry 3. Fisheries 4. Social forestry and farm forestry 5. Minor forest produce 6. Small scale industries, including food processing industries 7. <i>Khadi</i> , village and cottage industries 8. Fuel and fodder 9. Roads, culverts, bridges, ferries, waterways and other means of communication 10. Rural electrification, including distribution of electricity 11. Non-conventional energy sources 12. Technical training and vocational education 13. Markets and fairs 14. Welfare of the weaker sections, and in particular, of the Scheduled castes and the Scheduled Tribes 15. Maintenance of community assets

Appendix-2.1

(Reference: Introduction of Chapter- 2; Page No.13)

List of Audited units of PRIs

Sl. No.	Name of Audited Units
Zila Panchayats	
1	Almora
2	Bageshwar
3	Chamoli
4	Champawat
5	Dehradun
6	Haridwar
7	Nainital
8	New Tehri
9	Pauri
10	Pithoragarh
11	Rudraprayag
12	Udham Singh Nagar
13	Uttarkashi
Kshetra Panchayats	
1	Agastyamuni
2	Baajpur
3	Bharisiyachena
4	Bhilangana
5	Bhimtal
6	Champaawat
7	Devprayag
8	Dewaal
9	Dharchula
10	Dhauladevi
11	Dhauladhar
12	Doiwala
13	Dugadda
14	Dwarikhal
15	Garud
16	Haldwani
17	Hawaalbaag
18	Jakhnidhaar
19	Jakholi
20	Kalsi
21	Kapkot
22	Kashipur
23	Khanpur
24	Khatima
25	Khirsu
26	Kirtinagar
27	Kot
28	Kotabag
29	Lamgada
30	Lohaghat
31	Mori
32	Narsan
33	Naugaon

34	Paati
35	Pauri
36	Pratapnagar
37	Purola
38	Ramgarh
39	Sahaspur
40	Syaldeh
41	Thalisain
42	Tharali
43	Vikasnagar
44	Yamkeshwar
Total 57 Units	

Appendix-2.2

(Reference: Paragraph No.2.7; Page No.16)

Miscellaneous Advance for Construction Work

Sl. No.	Name of Unit	Name of the concerned person to whom advance was given	Year	Amount (in ₹)
1	Agastyamuni	V.P.S.Rawat	2011-12	88,304
2		Prakash Chand Bhetwal	2011-12	74,960
3		Manwar Singh	2011-12	30,000
4		Suresh Sah	2011-12	87,980
5		Shiv Prasad Thapliyal	2011-12	69,670
6		Suresh Sah	2011-12	60,000
7		Suresh Sah	2011-12	60,000
8		Shashi Purohit	2011-12	45,000
9		Shashi Purohit	2011-12	36,000
10		Suresh Sah	2011-12	90,000
11	Devprayag	Suresh Ramola	2011-12	2,10,000
12		Shiv Prasad yadav	2011-12	70,000
13		Shiv Prasad yadav	2011-12	70,000
14		Madan Mohan Bhatt	2011-12	1,00,000
15		Suresh Ramola	2011-12	40,000
16		R.S.Rangad	2011-12	50,000
17		R.S.Rangad	2011-12	50,000
18		Rishipal Lingwal	2011-12	1,40,000
19		R.S.Rangad	2011-12	70,000
20		Jayendra Singh Rana	2011-12	10,000
21		Prakash Chandra	2011-12	50,000
22		U.S.Bhandari	2011-12	1,10,000
23		Vijay Prakash Bhatt	2011-12	60,000
24		Suresh Ramola	2011-12	60,000
25		K.S.Rawat	2011-12	50,000
26		R.S.Rangad	2011-12	60,000
27		Shiv Prasad Yadav	2011-12	40,000
28		Shiv Prasad Yadav	2011-12	40,000
29		Arvind Goswami	2011-12	50,000
30		Vijay Prakash Bhatt	2011-12	40,000
31		U.S.Bhandari	2011-12	30,000
32		U.S.Bhandari	2011-12	40,000
33	Dwarikhal	Pati Lal	2011-12	15,000
34		Sohan Lal Joshi	2011-12	25,000
35		Sohan Lal Joshi	2011-12	25,000
36		L.P.Naithani	2011-12	25,000
37		Jaykrit Singh	2011-12	25,000
38		Pati Lal	2011-12	25,000
39		Veerbhan Singh	2011-12	20,000
40		D.P.Mamgaai	2011-12	30,000
41		Veerbhan Singh	2011-12	30,000
42		Chandrashekhar	2012-13	15,000
43		Pati Lal	2011-12	15,000
44		Veerbhan Singh	2011-12	20,000
45		L.P.Naithani	2011-12	30,000
46		Veerbhan Singh	2011-12	40,000

47		Sohan Lal Joshi	2011-12	30,000
48		Sohan Lal Sharma	2011-12	20,000
49		Veebhan Singh	2011-12	30,000
50		Veebhan Singh	2011-12	10,000
51		Omprakash	2011-12	30,000
52		Sohan Lal Sharma	2011-12	25,000
53		Jaykrit Singh	2013-14	35,000
54		Pati Lal	2011-12	35,000
55		Lalita Prasad Sundariyal	2011-12	15,000
56		Jaykrit Singh	2011-12	35,000
57		Jaykrit Singh	2012-13	30,000
58		Veebhan Singh	2011-12	20,000
59		Sohan Lal	2012-13	30,000
60		Pati Lal	2011-12	20,000
61		Omprakash	2011-12	25,000
62		V.K.Bharti	2011-12	20,000
63		Veebhan Singh	2011-12	15,000
64	Kirtinagar	Gaje Singh Kandaari	2011-12	30,000
65		Gaje Singh Kandaari	2011-12	35,000
66		Rajendra Singh Aswal	2011-12	25,000
67		Shyam Lal Khantwal	2011-12	30,000
68		Gaje Singh Kandaari	2011-12	40,000
69		Gaje Singh Kandaari	2011-12	30,000
70		Shyam Lal Khantwal	2011-12	35,000
71		Gaje Singh Kandaari	2011-12	30,000
72		Rajendra Singh Aswal	2011-12	30,000
73		Shyam Lal Khantwal	2011-12	35,000
74		D.S.Rangad	2011-12	40,000
75		Gaje Singh Kandaari	2011-12	35,000
76		Ramesh Chand Arya	2011-12	25,000
77	Pratapnagar	Omprakash Sah	2011-12	25,000
78		Chandrakant Panyuli	2011-12	40,000
79		Rajendra Prasad	2011-12	30,000
80		Jaswant Singh Panwar	2011-12	40,000
81		Devi Prasad Panyuli	2011-12	40,000
82		Rajendra Prasad Gairola	2012-13	30,000
83		Devi Prasad Panyuli	2011-12	30,000
84		Jitendra Sahay	2011-12	70,000
85		Jaswant Singh Panwar	2010-11	40,000
86		Mukesh Joshi	2010-11	25,000
87		Omprakash Sah	2010-11	35,000
88		Omprakash Sah	2010-11	37,000
89		Omprakash Sah	2010-11	60,000
90	Jaswant Singh Panwar	2010-11	43,000	
91	Tharali	P.C.Joshi	2012-13	50,000
92		P.C.Joshi	2011-12	50,000
93		S.S.Negi	2012-13	40,000
94		Prakash Joshi	2012-13	40,000
95		P.C.Joshi	2012-13	35,000
96		P.C.Joshi	2012-13	50,000
97		P.C.Joshi	2012-13	35,000
98		Prakash Joshi	2012-13	50,000
99		Prakash Joshi	2012-13	50,000

100		P.C.Joshi	2012-13	70,000	
101		P.S.Rawat	2013-14	40,000	
102		P.S.Rawat	2011-12	35,000	
103		S.S.Negi	2011-12	30,000	
104	Thauldhaar	J.S.Rawat	2011-12	50,000	
105		J.S.Rawat	2011-12	39,800	
106		Shiv Prasad	2011-12	25,000	
107		D.P.Chamoli	2013-14	40,000	
108		J.S.Rawat	2013-14	20,000	
109		Rajendra Rana	2013-14	40,000	
110		Dinesh Khatri	2013-14	20,000	
111		Sunil Tariyal	2013-14	20,000	
112		Dinesh Dangwal	2013-14	35,000	
113		Dinesh Dangwal	2013-14	20,000	
114		J.S.Rawat	2013-14	20,000	
115		Chatur Lal Sah	2013-14	20,000	
116		Lokesh Arya	2011-12	40,000	
117		Umed Singh	2010-11	20,000	
118		Lokesh Arya	2012-13	50,000	
119		R.S.Rana	2013-14	60,000	
120		Vikasnagar	Jashodhar Prasad Dobhal	2011-12	45,000
121			Chaman Singh Rathaur	2011-12	75,000
122			Rajendra Singh Chauhan	2011-12	21,000
123	Sheeshpal Singh Rathaur		2011-12	75,000	
124	Sheeshpal Singh Rathaur		2011-12	45,000	
125	Chaman Singh Rathaur		2011-12	27,000	
126	Asgar Ali		2011-12	27,000	
127	Vijay Singh Rawat		2011-12	62,000	
128	Asgar Ali		2011-12	26,000	
129	Rajendra Singh Chauhan		2011-12	30,000	
130	Rajendra Singh Chauhan		2011-12	30,000	
131	Rajendra Singh Chauhan		2011-12	28,000	
132	Asgar Ali		2011-12	75,000	
133	Rajendra Singh Chauhan		2011-12	38,000	
134	Vijay Singh Rawat		2011-12	35,000	
135	Jashodhar Prasad Dobhal		2011-12	1,70,000	
136	Yamkeshwar	Vineet Kumar	2011-12	50,000	
137		Dheeraj Singh	2011-12	20,000	
138		Kuldeep Saini	2011-12	50,000	
139		Ajay Bij	2012-13	30,000	
140		Sanjeev Kumar Verma	2012-13	50,000	
141		Ajay Bijalwaan	2011-12	30,000	
142		Jagdish Pal	2011-12	25,000	
143		D.S.Bisht	2011-12	60,000	
144		A.P.Vaishnav	2011-12	25,000	
145		Ajay Bijalwaan	2011-12	60,000	
146		Sanjeev Kumar Verma	2011-12	1,50,000	
147		Ajay Bijalwaan	2012-13	40,000	
148		Jagdish Pal	2011-12	25,000	
149		Sudhir Kumar	2011-12	40,000	
150		Jagdish Pal	2011-12	50,000	
151		Jagdish Pal	2011-12	80,000	
152		Kuldeep Saini	2011-12	50,000	

153		Rijwan Ahmad	2011-12	50,000
154		Ashish Bahuguna	2011-12	75,000
155		Ajay Bijalwaan	2011-12	40,000
156		D.S.Bisht	2012-13	30,000
157		Sukhveer Singh Rawat	2011-12	25,000
158		Rijwan Ahmad	2011-12	1,30,000
159		D.S.Bisht	2011-12	40,000
160		Dheeraj Singh	2011-12	35,000
161		Dheeraj Singh	2011-12	35,000
162		Sukhveer Singh Rawat	2011-12	35,000
163		Sanjeev Kumar Verma	2011-12	35,000
164		Sanjeev Kumar Verma	2011-12	35,000
165		Sanjeev Kumar Verma	2011-12	35,000
166		Sanjeev Kumar Verma	2011-12	35,000
Total				71,85,714

Appendix-2.3

(Reference: Paragraph No. 2.9; Page No.16)

List of Contractual Staff in the ZPs

Sl. No.	Name of the employee (Shri/Ms.)	Post	Amount paid from April 2012 to March 2014 (₹ in lakh)
Zila Panchayat Pithoragarh			
1	Dinesh Chandra Bhatt	Junior Engineer	3.36
2	Avijeet Chand	Junior Engineer	3.36
3	Kamla Oli	Computer Operator	1.92
4	Geeta Singh	Peon	1.44
5	Lalit Jyala	Guard	1.44
Total (A)			11.52
Zila Panchayat Champawat			
Sl. No.	Name of the employee (Shri/Ms.)	Post	Amount paid from April 2011 to March 2014 (₹ in lakh)
1	Krishnanand Joshi	Chowkidar	1.74
2	Keshav Datt Bhatt	Chowkidar	1.65
3	Kishan Singh Bohra	Chowkidar	0.83
4	Mahesh Singh Mahrana	Chowkidar	2.00
5	Narendra Singh Bisht	Junior Assistant	2.80
6	Ramesh Chandra Chaubey	Junior Assistant	2.80
7	Hitesh Joshi	Junior Assistant	2.80
8	Rajesh Joshi	Junior Assistant	2.80
9	Jaman Singh	Chowkidar	0.83
10	Subhash Chandra	Peon	2.17
11	Mohan Chandra Bisht	Peon	2.16
12	Nand Kishore	Senior Engineer	3.83
13	Prashant Verma	Senior Engineer	1.82
14	Jagdeesh Singh	Peon	1.70
15	Tulsi Prasad Bhatt	Tax Assistant	1.85
16	Pushkar Dutt Joshi	Gardener	0.87
17	Nirmal Mahar	Account Assistant	1.57
18	Kheem Ram	Chowkidar	0.90
19	Nikil Kumar/Satish Kumar	Swachchhak	0.27
20	Ashok Kumar	Swachchhak	0.03
21	Vishal	Swachchhak	0.03
22	Satish Kumar/Manoj Kumar	Swachchhak	0.27
23	Manoj Kumar/Nitin Kumar	Swachchhak	0.32
24	Himanshu Tiwari	Junior Assistant	1.07
25	Narayan Dutt	Gardener	0.59
Total (B)			37.70
Grand Total (A+B)			49.22

Appendix-2.4

(Reference: Paragraph No. 2.10; Page No.17)

Non/irregular deduction of Royalty

Sl. No.	Name of Unit	No. of executed works	Amount of royalty to be deducted	Amount deducted	Difference
A.	Zila Panchayats				
1	Dehradun	457	18,46,316	9,23,158	9,23,158
		403	5,18,996	2,59,498	2,59,498
2	Haridwar	4	77,633	-	77,633
3	New Tehri	28	1,49,590	74,795	74,795
4	Rudraprayag	74	7,49,182	3,74,591	3,74,591
		-	13,57,920	6,78,960	6,78,960
Total		966	46,99,637	23,11,002	23,88,635
B.	Kshetra Panchayats				
1	Agastyamuni	9	28,106	14,053	14,053
2	Bhilangana	10	1,08,950	-	1,08,950
3	Jakhnidhar	6	34,170	-	34,170
4	Pratapnagar	26	2,15,608	1,09,380	1,06,228
5	Tharali	13	65,718	32,859	32,859
Total		64	4,52,552	1,56,292	2,96,260
Grand Total		1,030	51,52,189	24,67,294	26,84,895

Appendix-3.1
(Reference: Paragraph No. 3.4.1; Page No.19)
District-wise number of ULBs in Uttarakhand

Sl. No.	Name of district	Name of Urban Local Bodies
01.	Dehradun	1. Nagar Nigam, Dehradun 2.Nagar Palika Parishad, Vikas Nagar 3. Nagar Palika Parishad, Mussoorie 4. Nagar Palika Parishad, Rishikesh 5. Nagar Panchayat, Harbertpur 6. Nagar Palika Parishad, Doiwala 7. Nagar Panchayat, Selaqui
02.	Haridwar	1. Nagar Nigam, Haridwar 2.Nagar Nigam, Roorkee 3.Nagar Palika Parishad, Manglaur 4. Nagar Panchayat, Jhabrera 5. Nagar Panchayat, Luxar 6. Nagar Panchayat, Landhaura 7. Nagar Panchayat, Bhagwanpur 8. Nagar Palika Parishad, Shivalik Nagar 9. Nagar Panchayat, Piran Kaliyar
03.	Uttarkashi	1. Nagar Palika Parishad, Uttarkashi 2. Nagar Palika Parishad, Barkot 3. Nagar Panchayat, Gangotri 4. Nagar Panchayat, Purola 5. Nagar Panchayat, Chinyalisaur 6. Nagar Panchayat, Naugaon
04.	Chamoli	1.Nagar Palika Parishad, Chamoli (Gopeshwar) 2.Nagar Palika Parishad, Joshimath 3.Nagar Panchayat, Badrinath 4.Nagar Panchayat, Nand Prayag 5. Nagar Palika Parishad, Gauchar 6. Nagar Palika Parishad, Karan Prayag 7.Nagar Panchayat, Pokhari 8. Nagar Panchayat, Gairsain 9. Nagar Panchayat, Tharali
05.	New Tehri	1. Nagar Palika Parishad, New Tehri 2. Nagar Palika Parishad, Narendra Nagar 3. Nagar Panchayat, Chamba 4. Nagar Panchayat, Kirti Nagar 5. Nagar Panchayat, Devprayag 6. Nagar Palika Parishad, Munikireti 7. Nagar Panchayat, Ghansali 8. Nagar Panchayat, Gaja 9. Nagar Panchayat, Lambgaon
06.	Rudraprayag	1. Nagar Palika Parishad, Rudraprayag 2. Nagar Panchayat, Kedar Nath 3. Nagar Panchayat, Agastyamuni 4. Nagar Panchayat, Ukhimath
07.	Pauri	1. Nagar Palika Parishad, Pauri 2.Nagar Palika Parishad, Srinagar 3.Nagar Palika Parishad, Dugadda 4.Nagar Palika Parishad, Kotdwar 5. Nagar Panchayat, Swargashram Jaunk 6. Nagar Panchayat Satpuli
08.	Pithoragarh	1. Nagar Palika Parishad, Pithoragarh 2. Nagar Palika Parishad, Dharchula 3. Nagar Panchayat, Didihat 4. Nagar Panchayat, Gangolihat 5. Nagar Panchayat Berinag 6. Nagar Panchayat Munsyari
09.	Champawat	1.Nagar PalikaParishad, Tanakpur 2. Nagar PalikaParishad, Champawat 3. Nagar Panchayat, Lohaghat 4. Nagar Panchayat Banbasa
10.	Almora	1. Nagar PalikaParishad, Almora 2. Nagar Panchayat, Dwarahat 3. Nagar PalikaParishad, Ranikhet-Chiniyanaula 4. Nagar Panchayat, Chaukhotiya 5. Nagar Panchayat, Bhikiyasain
11.	Bageshwar	1.Nagar PalikaParishad, Bageshwar 2. Nagar PalikaParishad, Kapkot
12.	Nainital	1.Nagar Nigam, Haldwani 2.Nagar PalikaParishad, Nainital 3. Nagar PalikaParishad, Ramnagar 4.Nagar Palika Parishad, Bhawali 5. Nagar Panchayat, Kaladhungi 6. Nagar Panchayat, Lalkuan 7. Nagar Panchayat, Bhimtal 8. Nagar Palika Parishad, Bindukhatta
13.	Udhamsingh Nagar	1.Nagar Nigam, Kashipur 2.Nagar Nigam, Rudrapur 3.Nagar PalikaParishad, Gadarapur 4.Nagar PalikaParishad, Jaspur 5.Nagar PalikaParishad, Bazpur 6.Nagar PalikaParishad, Kichha 7.Nagar PalikaParishad, Sitarganj 8.Nagar PalikaParishad, Khatima 9. Nagar Panchayat, Mahuwadabra 10. Nagar PalikaParishad, Mahwakhedaganj 11.Nagar Panchayat, Sultanpur Patti 12.Nagar Panchayat, Kelakhera 13.Nagar Panchayat, Dineshpur 14.Nagar Panchayat, Shaktigarh 15. Nagar Panchayat, Nanakmatta 16. Nagar Panchayat, Gularbhoj

1. Nagar Nigams:	06
2. Nagar Palika Parishads:	39
3. Nagar Panchayats:	46
Total ULBs:	91

Appendix-3.2

(Reference: Paragraph No. 3.13; Page No.24)

Number of ULBs audited during the Financial Year 2014-15

Name of the NN	Name of the NPP	Name of the NP
1. Dehradun	1. New Tehri	1. Kaladhoongi
2. Haldwani	2. Rishikesh	2. Mahuakheraganj
3. Haridwar	3. Srinagar	3. Sultanpur Patti
4. Roorkee		
5. Rudrapur		

Appendix-4.1
(Reference: Paragraph No.4.3 (b); Page No.30)
Outstanding Property Tax on Hotels

Sl. No.	Name of Hotel	Outstanding Amount (in ₹)
1	Hotel Pragati	1,04,125
2	Hotel Swiss Castle	1,77,000
3	Hotel Sweet Home	3,10,500
4	Hotel Natraj	1,04,125
5	Hotel Punjab Majesty	1,04,060
6	Hotel Vrindavan	1,95,585
7	Hotel Rajmahal	1,63,875
8	Hotel Nagpal	1,06,640
9	Hotel City Heart	1,78,825
10	K. K. Hotel	1,88,110
11	Hotel Krishna	3,62,270
12	Hotel Kaushalya Residency	3,01,870
13	Hotel Vimal	75,275
14	Hotel Mid-town	1,64,370
15	Hotel Ambar	6,46,470
16	Hotel Silver Point	89,915
17	Hotel Aroma	3,77,700
18	Hotel Kanchan Tara	7,15,145
19	Hotel Era	2,58,620
20	Hotel Neelkanth	1,58,915
21	Hotel Suvidha	1,18,720
22	Hotel Gurunanak	9,58,920
23	Hotel Crown Plaza	1,55,960
24	Hotel Madhuban	1,18,215
25	Hotel Comfort Home	2,79,375
26	Hotel Tourist Empire	81,000
27	Hotel Golden view	97,025
28	Hotel Krish	7,19,325
29	Hotel Sarthi	2,93,750
30	Hotel Rivera	3,98,440
31	Hotel Rajshree	3,44,565
32	Blue Berry	1,10,925
33	Hotel Sagar	1,21,850
34	Hotel Mani Palace	46,270
35	Hotel 24 carat	1,89,000
36	Royal Hotel	94,215
37	Hotel Siddha Palace	3,47,250
38	Ambike Restaurant	1,00,405
39	Hotel Punjabi Handi	82,685
40	Hotel Mansarovar	76,400
41	New Prince Hotel	44,120
42	Hotel G.C.S.	2,24,160
43	Hotel Radhey	79,445
44	Hotel Corbett Inn	6,67,740
45	Hotel Dolphin	2,08,350
46	Hotel Aman	1,16,155
47	Hotel Suryalok	2,07,795
Total		1,10,65,455

