

Appendix – 1(A)**(Reference Paragraph 1.4.2, Page-5)****Sanctioned Strength of PRIs**

Sr No.	Name of post	Sanctioned strength		In position		No. of vacant posts
		Regular	Contract	Regular	Contract	
1	Junior Engineers	38	149	38	149	0
2	Assistant Engineers	1	3	0	0	4
3	Tailoring Teachers	0	2212	0	2212	0
4	Panchayat Sahayaks	0	2483	0	2241	242
5	Panchayat Chowkidars	0	3243	0	3243	0
6	Jr. Accountants	5	5	5	5	0
7	Jr. Scale Steno	0	12	0	12	0
8	Clerks	12	0	03	0	9
9	Drivers	12	0	11	0	1
10	Technical Assistants	0	1069	0	1069	0
11	Peon	12	0	12	0	0
Total		80	9176	69	8931	256

Appendix – 1(B)

(Reference Paragraph 1.7, Page-8)

Details of Panchayati Raj Institutions audited during 2010-12

Zila Parishad

Sr. No.	Name of Zila Parishads
1.	Hamirpur
2.	Kullu
3.	Lahaul Sapiti at Keylong
4.	Mandi
5.	Shimla
6.	Sirmour at Nahan
7.	Solan

Panchayat Samitis

Sr. No	Name of Panchayat Samiti
1.	Bamsan
2.	Banjar
3.	Basantpur
4.	Bhoranj
5.	Chirgaon
6.	Dharampur (Solan)
7.	Gohar
8.	Indora
9.	Jubbal Kotkhai
10.	Karsog
11.	Kaza
12.	Kullu
13.	Lambagaon
14.	Naggar
15.	Nagrota Surian
16.	Rajgarh
17.	Rohroo
18.	Sangrah
19.	Shilai

Gram Panchayats

Sr.No.	GPs	Name of Block	Name of District
1.	Agghar	Bhoranj	Hamirpur
2.	Bajroh	Bamsan	Hamirpur
3.	Bhoranj	Bhoranj	Hamirpur
4.	Dugga	Bamsan	Hamirpur
5.	Lambloo	Bamsan	Hamirpur
6.	Bhalwani	Bhoraj	Hamirpur
7.	Karota	Bhoraj	Hamirpur
8.	Balakh	Indora	Kangra
9.	Bhalli	Nagrota Surian	Kangra
10.	Bhtoli Fakorian	Dehra	Kangra
11.	Chackwari	Fatehpur	Kangra
12.	Dhann	Nagrota Surian	Kangra
13.	Diana	Fatehpur	Kangra
14.	Dini Khas	Indora	Kangra
15.	Duhak	Lambagaon	Kangra
16.	Gummer	Dehra	Kangra
17.	Gurial	Fatehpur	Kangra
18.	Indpur	Indora	Kangra
19.	Kaloha	Pragpur	Kangra
20.	Kurang	Lambagaon	Kangra
21.	Kurna	Pragpur	Kangra
22.	Lahru	Lambagaon	Kangra
23.	Landihra	Pragpur	Kangra
24.	Nadholi	Nagrota Surian	Kangra
25.	Nandpur Bhatoli	Nagrota Surian	Kangra
26.	Paisa	Dehra	Kangra
27.	Polian	Fatehpur	Kangra
28.	Rapper	Indora	Kangra
29.	Silh	Dehra	Kangra
30.	Thural	Lambagaon	Kangra
31.	Ujhey Khas	Pragpur	Kangra
32.	Bahu	Banjar	Kullu
33.	Bara Bhuin	Kullu	Kullu
34.	Jiya	Kullu	Kullu
35.	Shamshi	Kullu	Kullu
36.	Tug	Banjar	Kullu
37.	Mohani	Banjar	Kullu
38.	Nashoghi	Naggarr	Kullu
39.	Khabal	Banjar	Kullu
40.	Bhuin	Kullu	Kullu
41.	Duwara	Naggarr	Kullu
42.	Mandalghat	Naggarr	Kullu

Sr.No.	GPs	Name of Block	Name of District
43.	Darwar	Kaza	Lahaul & Spiti
44.	Khurik	Kaza	Lahaul & Spiti
45.	Kibber	Kaza	Lahaul & Spiti
46.	Dhankar	Kaza	Lahaul & Spiti
47.	Bassi	Gohar	Mandi
48.	Bella	Gohar	Mandi
49.	Khadara	Karsog	Mandi
50.	Lot	Gohar	Mandi
51.	Nandi	Gohar	Mandi
52.	Sambin Dhann	Karsog	Mandi
53.	Shakra	Karsog	Mandi
54.	Shorshan	Karsog	Mandi
55.	Arhal	Rohroo	Shimla
56.	Bainsh	Basantpur	Shimla
57.	Bhapad	Chirgaon	Shimla
58.	Dewla	Basantpur	Shimla
59.	Dharara	Rohroo	Shimla
60.	Domehar	Basantpur	Shimla
61.	Gaonsari	Chirgaon	Shimla
62.	Khatnol	Basantpur	Shimla
63.	Kotla	Basantpur	Shimla
64.	Prem Nagger	Jubbal Kotkhai	Shimla
65.	Purali	Jubbal Kotkhai	Shimla
66.	Badruni	Jubbal Kotkhai	Shimla
67.	Sundha	Chirgaon	Shimla
68.	Bhaoura	Chirgaon	Shimla
69.	Rantari	Rohroo	Shimla
70.	Kiari	Jubbal Kotkhai	Shimla
71.	Andheri	Sangrah	Simour
72.	Bhatan Banjond	Sangrah	Simour
73.	Ganog	Sangrah	Simour
74.	Jhakando	Shillai	Simour
75.	Kota Pab	Shillai	Simour
76.	Koti Dhaman	Sangrah	Simour
77.	Koti Utrad	Shillai	Simour
78.	Lana Cheta	Sangrah	Simour
79.	Manal	Shillai	Simour
80.	Rasat	Shillai	Simour
81.	Shamra	Sangrah	Simour
82.	Danoghati	Sangrah	Sirmaur
83.	Thina Basotari	Sangrah	Sirmaur
84.	Bharari	Sangrah	Sirmaur
85.	Chokar	Sangrah	Sirmaur

Sr.No.	GPs	Name of Block	Name of District
86.	Nai Neti	Sangrah	Sirmaur
87.	Shalana	Rajgarh	Sirmaur
88.	Bhatan	Sangrah	Sirmaur
89.	Ser Tendula	Sangrah	Sirmaur
90.	Bhuvai	Sangrah	Sirmaur
91.	Danoghato	Sangrah	Sirmaur
92.	Rana Ghat	Rajgarh	Sirmour
93.	Shaya Sanaura	Rajgarh	Sirmour
94.	Thaina Basotari	Rajgarh	Sirmour
95.	Jagjitnagar	Dharampur	Solan

Appendix – 2**(Reference Paragraph 1.8.2, Page-9)****Non-preparation of Budget Estimates**

			(₹ in lakh)
Sr. No.	Name of ZPs/PSs	Period	Amount spent
Zila Parishad			
1.	Shimla	2010-2011; ₹ 22.12	22.12
Panchayat Samities			
1.	Bamsan	2008-09; ₹ 34.16, 2009-10; ₹ 57.96, 2010-11; ₹51.21	143.33
2.	Dharmpur(Solan)	2010-11	39.00
3.	Indora	2008-09; ₹ 27.36; 2009-10 ₹ 38.15; 2010-11; ₹ 47.37	112.88
4.	Kaza	2008-09; ₹ 34.06, 2009-10; ₹ 18.26, 2010-11; ₹41.38	93.70
5.	Rajgarh	2008-09; ₹. 18.76, 2009-10; ₹ 34.37, 2010-11; ₹ 26.05	79.18
6.	Sangrah	2008-09; ₹ 86.55, 2009-10; ₹ 40.42, 2010-11; ₹ 32.74	159.71
7.	Shillai	2008-09; ₹ 17.41, 2009-10; ₹ 28.86, 2010-11; ₹ 16.21	62.48
Total			690.28

Gram Panchayats

Sr. No.	Name of District	Name of Block	GPs	Period	Amount
1.	Hamirpur	Bhoranj	Karota	2008-09; ₹ 2.93, 2009-10; ₹ 3.20; 2010-11; ₹ 5.95	12.08
2.	Kullu	Banjar	Mohani	2008-09; ₹ 23.72, 2009-10; ₹ 34.16, 2010-11; ₹ 44.75	102.63
3.	Kullu	Kullu	Shamshi	2008-09; ₹ 4.35, 2009-10; ₹ 6.91, 2010-11; ₹ 9.06	20.32
4.	Kullu	Naggar	Mandalgarh	2008-09; ₹ 13.77, 2009-10; ₹ 6.52, 2010-11; ₹ 5.03	25.32
5.	Lahaul Spiti	Kaza	Khurik	2008-09; ₹ 11.13, 2009-10; ₹ 7.09, 2010-11; ₹ 14.36	32.58
6.	Lahaul Spiti	Kaza	Kibber	2008-09; ₹ 29.65, 2009-10; ₹ 17.88, 2010-11; ₹ 26.93	74.46
Total					267.39
Grand Total					979.79

Source-Audit findings

Appendix – 3**(Reference Paragraph 1.8.3, Page- 9)****Non-maintenance of records by GPs during 2007-12**

Sr.No.	Name of District	Name of Block	GPs
1.	Hamirpur	Bamsan	Bajroh
2.	Hamirpur	Bamsan	Dugga
3.	Hamirpur	Bhoranj	Agghar
4.	Hamirpur	Bhoranj	Bhoranj
5.	Kangra	Dehra	Bhtoli Fakorian
6.	Kangra	Dehra	Gummer
7.	Kangra	Dehra	Paisa
8.	Kangra	Dehra	Silh
9.	Kangra	Fatehpur	Chackwari
10.	Kangra	Fatehpur	Diana
11.	Kangra	Fatehpur	Gurial
12.	Kangra	Fatehpur	Polian
13.	Kangra	Indora	Balakh
14.	Kangra	Indora	Dini Khas
15.	Kangra	Indora	Indpur
16.	Kangra	Indora	Rapper
17.	Kangra	Lambagaon	Duhak
18.	Kangra	Lambagaon	Kurang
19.	Kangra	Lambagaon	Lahru
20.	Kangra	Lambagaon	Thural
21.	Kangra	Nagrota Surian	Bhalli
22.	Kangra	Nagrota Surian	Dhann
23.	Kangra	Nagrota Surian	Nadholi
24.	Kangra	Nagrota Surian	Nandpur Bhatoli
25.	Kangra	Pragpur	Kaloha
26.	Kangra	Pragpur	Kurna
27.	Kangra	Pragpur	Landihra
28.	Kangra	Pragpur	Ujhey Khas
29.	Kullu	Banjar	Bahu
30.	Kullu	Banjar	Tug
31.	Kullu	Kullu	Bara Bhuin
32.	Kullu	Kullu	Jiya
33.	Kullu	Kullu	Shamshi
34.	Mandi	Gohar	Bassi
35.	Mandi	Gohar	Bella
36.	Mandi	Gohar	Lot
37.	Mandi	Gohar	Nandi
38.	Mandi	Karsog	Khadara
39.	Mandi	Karsog	Sambin Dhann

Sr.No.	Name of District	Name of Block	GPs
40.	Mandi	Karsog	Shakra
41.	Mandi	Karsog	Shorshan
42.	Shimla	Basantpur	Bainsh
43.	Shimla	Basantpur	Dewla
44.	Shimla	Basantpur	Domehar
45.	Shimla	Basantpur	Khatnol
46.	Shimla	Basantpur	Kotla
47.	Shimla	Chirgaon	Bhapad
48.	Shimla	Chirgaon	Gaonsari
49.	Shimla	Jubbal Kotkhai	Prem Nagger
50.	Shimla	Rohroo	Arhal
51.	Shimla	Rohroo	Dharara
52.	Simour	Sangrah	Andheri
53.	Simour	Sangrah	Bhatan Banjond
54.	Simour	Sangrah	Ganog
55.	Simour	Sangrah	Koti Dhaman
56.	Simour	Sangrah	Lana Cheta
57.	Simour	Sangrah	Shamra
58.	Simour	Shillai	Jhakando
59.	Simour	Shillai	Kota Pab
60.	Simour	Shillai	Koti Utrad
61.	Simour	Shillai	Manal
62.	Simour	Shillai	Rasat
63.	Sirmour	Rajgarh	Rana Ghat
64.	Sirmour	Rajgarh	Shaya Sanaura
65.	Sirmour	Rajgarh	Thaina Basotari
66.	Solan	Dharampur	Jagjitnagar

Source-Audit findings

Appendix – 4

(Reference Paragraph 1.8.4, Page-10)

Non-reconciliation of balances of cash book & bank pass book.

Cases where pass book shows less balance than cash book

Zila Parshid

(₹ in lakh)

Sr.No.	Name of ZP	Balance as per Pass Book on 31.03.2011	Balances as per Cash Book on 31-03-11	Difference
1.	Lahaul Spiti at Keylong	44.02	44.68	0.66

Panchayat Samitis

1.	Indora	49.43	58.74	9.31
2.	Kullu	56.91	58.39	1.48
3.	Sangrah	38.58	38.80	0.22
Total		144.92	155.93	11.01

Gram Panchayats

Sr No	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-11	Balances as per Cash Book on 31.03.11 31-03-11	Difference
1.	Hamirpur	Bamsan	Bajroh	2.17	2.87	0.70
2.	Hamirpur	Bamsan	Kotlangsa	1.78	3.01	1.23
3.	Kangra	Dehra	Bhtoli Fakorian	2.62	3.84	1.22
4.	Kangra	Dehra	Paisa	5.97	7.03	1.06
5.	Kangra	Dehra	Silh	6.24	6.29	0.05
6.	Kangra	Fatehpur	Diana	1.35	3.29	1.94
7.	Kangra	Pragpur	Kaloha	8.72	9.67	0.95
8.	Kangra	Pragpur	Kurna	5.39	5.80	0.41
9.	Kangra	Pragpur	Landihra	5.13	5.36	0.23
10.	Kangra	Pragpur	Ujhey Khas	2.25	3.65	1.40
11.	Kullu	Banjar	Mohani	2.45	5.36	2.91
12.	Kullu	Naggar	Nashogi	6.30	8.17	1.87
13.	Mandi	Gohar	Nandi	4.83	8.59	3.76
14.	Shimla	Jubbal Kotkhai	Purali Badrunir	5.12	6.02	0.90
15.	Shimla	Rohroo	Arhal	5.73	6.06	0.33
16.	Shimla	Rohroo	Dharara	3.11	3.88	0.77
17.	Sirmour	Rajgarh	Shaya Sanora	10.58	12.38	1.80
18.	Sirmour	Sangrah	Andheri	3.11	4.02	0.91
19.	Sirmour	Sangrah	Bhatan Banjond	5.77	6.72	0.95
20.	Sirmour	Sangrah	Danoghati	6.44	7.94	1.50
21.	Sirmour	Sangrah	Shamra	7.85	13.11	5.26
22.	Sirmour	Shillai	Jhakando	10.32	11.23	0.91
23.	Sirmour	Shillai	Manal	8.23	9.47	1.24
Total				121.46	153.76	32.30
Grand Total				310.40	354.37	43.97

Cases where cash book shows less balance than pass book

Zila Parishad

(₹ in lakh)

Sr.No	Name of ZP	Balance as per Pass Book on 31.03.2011	Balances as per Cash Book on 31-03-11	Difference
1.	Hamirpur	200.75	197.93	2.82
2.	Kullu	262.11	257.53	4.58
3.	Mandi	511.52	508.31	3.21
4.	Shimla	321.17	3.62	317.55
Total		1295.55	967.39	328.16

Panchayat Samities

1.	Bamsan	35.46	29.83	5.63
2.	Banjar	31.16	29.08	2.08
3.	Basantpur	15.86	8.64	7.22
4.	Chirgaon	37.58	36.23	1.35
5.	Gohar	71.35	59.38	11.97
6.	Jubbal Kotkhai	47.12	40.91	6.21
7.	Kaza	86.69	78.39	8.30
8.	Lambagaon	68.54	59.02	9.52
9.	Naggar	46.02	44.15	1.87
10.	Nagrota Surian	70.22	50.72	19.50
11.	Rohru	32.90	32.02	0.88
Total		542.90	468.37	74.53

Gram Panchayats

Sr. No	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-11	Balances as per Cash Book on 31-03-11	Difference
1.	Hamirpur	Bamsan	Dugga	9.66	5.48	4.18
2.	Hamirpur	Bamsan	Lambloo	4.38	3.83	0.55
3.	Kangra	Dehra	Gummer	10.41	8.80	1.61
4.	Kangra	Indora	Dini Khas	2.98	1.34	1.64
5.	Kangra	Indora	Balakh	6.95	6.41	0.54
6.	Kangra	Lambagaon	Kudang	5.77	5.22	0.55
7.	Kangra	Nagrota Surian	Nadholi	10.60	9.68	0.92
8.	Kangra	Nagrota Surian	Bhalli	9.83	7.55	2.28
9.	Kangra	Nagrota Surian	Dhann	2.75	1.74	1.01

Sr. No	Name of District	Name of Block	GPs	Balance as per Pass Book on 31-03-11	Balances as per Cash Book on 31-03-11	Difference
10.	Kullu	Banjar	Khabal	15.47	13.54	1.93
11.	Kullu	Banjar	Tug	6.66	4.43	2.23
12.	Kullu	Kullu	Bhuin	5.26	1.97	3.29
13.	Kullu	Kullu	Jiya	4.41	3.54	0.87
14.	Lahaul Sapiti	Kaza	Darwar	4.21	3.40	0.81
15.	Lahaul Sapiti	Kaza	Khurik	2.33	1.52	0.81
16.	Mandi	Gohar	Bassi	8.55	6.41	2.14
17.	Mandi	Gohar	Bella	8.65	7.81	0.84
18.	Mandi	Karsog	Shorshan	4.04	2.26	1.78
19.	Mandi	Karsog	Sambin Dhann	6.48	5.45	1.03
20.	Mandi	Karsog	Shakara	6.63	6.52	0.11
21.	Mandi	Karsog	Khadara	4.57	2.11	2.46
22.	Mandi	Gohar	Lot	19.60	17.57	2.03
23.	Shimla	Basantpur	Bainsh	6.82	6.80	0.02
24.	Shimla	Basantpur	Dewla	3.91	3.65	0.26
25.	Shimla	Basantpur	Khatnol	8.22	6.65	1.57
26.	Shimla	Basantpur	Kotla	5.34	4.56	0.78
27.	Shimla	Chirgaon	Gaonsari	5.06	3.34	1.72
28.	Shimla	Chirgaon	Sundha Bhaoura	3.84	1.65	2.19
29.	Shimla	Rohroo	Rantari	18.51	7.80	10.71
30.	Sirmour	Rajgarh	Thena Basotary	8.57	7.46	1.11
31.	Sirmour	Sangrah	Bharari	9.16	5.70	3.46
32.	Sirmour	Sangrah	Chokar	5.18	3.28	1.90
33.	Sirmour	Sangrah	Gonag	4.78	2.56	2.22
34.	Sirmour	Sangrah	Koti Dhaman	6.80	3.15	3.65
35.	Sirmour	Sangrah	Lana Cheta	6.56	2.33	4.23
36.	Solan	Dharampur	Jagjitnagar	3.30	2.94	0.36
Total				256.24	188.45	67.79
Grand Total				2094.69	1624.21	470.48

Summary of Difference between cash book and pass books

Sr.No.	Kind of Unit	No. of Units	Difference between Cash Book and Pass Book
1.	ZP	05	328.82
2.	PS	14	85.54
3.	GP	59	100.09
Grand Total		78	514.45

Source-Audit findings

Appendix – 5

(Reference Paragraph 2.7, Page-15)

Details of funds received and actual expenditure thereagainst during 2007-11.

(₹ in lakh)

Sr. No.	Name of the unit	Total number of the works	Funds received	Funds utilized	Percentage utilization
Municipal Councils					
1.	Chamba	40	210.23	89.27	42
2.	Dalhousie	31	104.94	60.39	58
Block Development Officers					
3.	Bharmaur	268	221.09	173.93	79
4.	Bhatiyat	334	678.61	619.55	91
5.	Mehla	0	366.73	327.49	89
GPs, Bharmaur Block					
6.	Chobia	4	3.51	2.20	63
7.	Gareema	13	20.26	10.26	51
8.	Garola	13	13.59	11.63	86
9.	Holi	15	24.16	20.86	86
10.	Kuleth	11	14.93	12.55	84
11.	Nayagroan	8	4.82	1.48	31
GPs, Bhatyat Block					
12.	Bhatyat	10	16.65	13.74	83
13.	Dhalog	10	11.08	10.11	91
14.	Garnota	8	14.10	9.81	70
15.	Jandrog Osal	15	21.45	14.53	68
16.	Khargat	10	9.40	6.07	65
17.	Pandrota	12	15.17	12.38	82
18.	Rajain	13	14.05	8.25	59
19.	Shivanta	10	14.72	6.81	46
20.	Thuel	13	16.92	13.98	83
21.	Tunda	12	11.43	8.86	78
GPs, Mehla Block					
22.	Bhakhatpur	10	5.09	2.94	58
23.	Kapara	13	20.38	12.89	63
24.	Kilori	13	9.52	7.82	82
25.	Kiri	7	8.24	7.43	90
26.	Mehla	9	9.43	7.80	83
27.	Raddi	6	8.91	5.61	63
Total		908	1869.41	1478.64	79

Source – Information furnished by the test checked ULBs & PRIs.

Appendix – 6

(Reference Paragraph 3.2, Page-20)

Retention of cash in hand in excess of prescribed limit during the period 2006-11.

Gram Panchayats

Sr No	Name of District	Name of Block	GPs	(In ₹)	
				Minimum	Maximum
1.	Hamirpur	Bamsan	Dugga	1093	15438
2.	Hamirpur	Bamsan	Kotlangsa	1047	48899
3.	Hamirpur	Bamsan	Lambloo	1477	2045
4.	Hamirpur	Bhoranj	Bhoranj	1010	11454
5.	Kullu	Naggar	Nashogi	1750	14682

Source-Audit findings

Appendix – 7

(Reference Paragraph 3.3, Page-21)

Outstanding advances.

(₹ in lakh)

Panchayat Samiti					
Sr. No	Name of PS	Pending Since	Officers/Officials	Others Elected/Non-elected	Total
1.	Lambagaon	2009-10	Junior Engineer		0.80
2.	Rohroo	2009-10	-	Working committee members	3.50
Total					4.30

Gram Panchayats

Sr No	Name of District	Name of Block	GPs	Pending Since	Outstanding		
					Officers/Officials	Others Elected/Non-elected	Total
1.	Shimla	Jubbal Kotkhai	Kiari	2008-11	Pardhan/Up Pardhan and Panch	Gramin Samiti Halwai	2.75
2.	Shimla	Jubbal Kotkhai	Prem Nagar	2010-11	Ward Panch	Committee Pardhan	1.40
3.	Shimla	Jubbal Kotkhai	Purali	2007-08	-	Pardhan Yuvak Mandal	0.20
4.	Shimla	Rohroo	Dharara	2008-10	-	Committee members	2.05
5.	Shimla	Rohroo	Rantari	2007-08 & 2008-09	-	Committee members	1.00
6.	Sirmour	Rajgarh	Nai Neti	2007-10	Pardhan/Up Pardhan	-	1.47
7.	Sirmour	Rajgarh	Shaya Sanora	2008-11	Pardhan	-	0.53
8.	Sirmaur	Shillai	Manal	2010-11	Pardhan	-	0.40
Total							9.80
Grand Total							14.10

Source-Audit findings

Appendix – 8**(Reference Paragraph 3.4, Page-20)****Blocking of funds in PLA.****Panchayat Samities****(₹ in lakh)**

Sr.No.	Name of PSs	Period	OB	Receipt	Total	Expenditure	Balance
1.	Bhoraj	2008-09	0.42	0.68	1.10	0.14	0.96
2.	Chirgaon	2008-11	0.38	0.53	0.91	0	0.91
3.	Indora	2008-11	0.01	1.01	1.02	0	1.02
4.	Jubbal Kotkhai	2008-11	0.64	0.83	1.47	0	1.47
5.	Kullu	2008-11	0.30	1.20	1.50	0.25	1.25
6.	Naggar	2008-11	2.43	0.82	3.25	0.23	3.02
7.	Nagrota Surian	2008-11	3.34	0.51	3.85	3.74	0.11
Total			7.52	5.58	13.10	4.36	8.74

Source-Audit findings

Appendix – 9

(Reference Paragraph 3.5, Page-21)

Non-recovery of duty on account of installation of Mobile Towers.

Gram Panchayats

(₹ in lakh)

Sr. No.	Name of Block	Name of GPs	Year of installation	No. of towers	Period from when due	Amount		
						Installation	Annual renewal Fee	Total
1.	Banjar	Bahu	2006-07	2	2006-08	0.04	0.12	0.16
2.	Banjar	Tug	2006-07	1	2006-07	0.04	0.08	0.12
3.	Chirgaon	Gaonsari	2007-10	2	2007-10	0.05	0.06	0.11
4.	Dehra	Paisa	2006	2	2008-09	0	0.08	0.08
5.	Hamirpur	Dugga	2006-09	3	2006-07	0.13	0.21	0.34
6.	Jubbal Kotkhai	Purali	2007-08	1	2008-09	0	0.06	0.06
7.	Kullu	Bhuin	2006-07	6	2006-07	0.18	0.54	0.72
8.	Kullu	Jiya	2006-09	2	2007-08	0	0.12	0.12
9.	Kullu	Shamshi	2008-09	1	2008-09	0	0.04	0.04
10.	Naggar	Duwara	2006-07	3	2006-07	0.08	0.18	0.26
11.	Naggar	Mandalgarh	2006-07	3	2006-07	0.08	0.18	0.26
12.	Naggar	Nashogi	2006-09	3	2008-09	0.04	0.12	0.16
13.	Nagrota Surian	Bhalli	2007	2	2008-09	0	0.08	0.08
14.	Pragpur	Kurna	2008	1	2008-09	0.04	0.04	0.08
15.	Pragpur	Kaloha	2007	1	2008-09	0	0.06	0.06
16.	Rajgarh	Shalana	2006-08	2	2008-09	0.04	0.08	0.12
17.	Sangrah	Andheri	2007-09	2	2007-08	0.08	0.10	0.18
18.	Sangrah	Bhatan Bhanjond	2007-08	1	2009-10	0	0.04	0.04
19.	Sangrah	Chokar	2009-10	2	2009-10	0.04	0.04	0.08
Total				40		0.84	2.23	3.07

Source-Audit findings

Appendix – 10

(Reference Paragraph 3.6, Page-22)

Material purchased without inviting quotations.

(₹ In lakh)

Sr. No	Name of District	Name of Block	GPs	Amount
1.	Hamirpur	Bamsan	Bajroh	5.06
2.	Hamirpur	Bamsan	Dugga	9.94
3.	Hamirpur	Bamsan	Lambloo	8.42
4.	Kangra	Pragpur	Ujhey Khas	3.00
5.	Kangra	Pragpur	Kurna	1.53
6.	Kangra	Pragpur	Landihra	2.38
7.	Kangra	Nagrota Surian	Nadholi	4.03
8.	Kangra	Nagrota Surian	Nandpur Bhatoli	3.38
9.	Kangra	Nagrota Surian	Bhalli	2.83
10.	Kangra	Nagrota Surian	Dhann	3.67
11.	Kangra	Dehra	Bhtoli Fakorian	3.86
12.	Kangra	Dehra	Gummer	6.56
13.	Kangra	Dehra	Paisa	4.60
14.	Kangra	Dehra	Silh	4.18
15.	Kullu	Naggarr	Duwara	9.52
16.	Kullu	Naggarr	Nashogi	5.92
17.	Kullu	Banjar	Bahu	5.99
18.	Kullu	Banjar	Mohani	8.15
19.	Lahaul Sapiti	Kaza	Kibber	8.47
20.	Shimla	Chirgaon	Bhpad	5.76
21.	Shimla	Chirgaon	Gaonsari	3.59
22.	Shimla	Chirgaon	Sundha Bhaoura	10.50
23.	Shimla	Rohroo	Rantari	3.90
24.	Shimla	Jubbal Kotkhai	Purali Badruni	7.89
25.	Shimla	Jubbal Kotkhai	Kiari	13.11
26.	Shimla	Jubbal Kotkhai	Prem Nagger	4.84
27.	Sirmour	Rajgarh	Nai Neti	4.26
28.	Sirmour	Rajgarh	Shaya Sanora	9.51
29.	Sirmour	Sangarh	Andheri	5.29
30.	Sirmour	Sangarh	Bhatan	8.08
31.	Sirmour	Sangarh	Chokar	8.55
32.	Sirmour	Sangarh	Danoghato	7.09
33.	Sirmour	Sangarh	Ganog	7.41
34.	Sirmour	Sangarh	Ser Tendula	7.76
Total				209.03

Source-Audit findings

Appendix – 11

(Reference Paragraph 3.7, Page-22)

Non-recovery of House Tax 2006-11

(₹ In lakh)

Sr. No.	Name of District	Name of Block	GPs	Amount Outstanding
1.	Hamirpur	Bhoranj	Bhalwani	0.25
2.	Hamirpur	Bhoranj	Karota	0.25
3.	Kangra	Dehra	Bhtoli Fakorian	0.12
4.	Kangra	Dehra	Gummer	0.02
5.	Kangra	Dehra	Paisa	0.12
6.	Kangra	Dehra	Silh	0.01
7.	Kangra	Indora	Balakh	0.16
8.	Kangra	Indora	Rapper	0.28
9.	Kangra	Nagrota Surian	Bhalli	0.04
10.	Kangra	Nagrota Surian	Dhann	0.09
11.	Kangra	Nagrota Surian	Nadholi	0.23
12.	Kangra	Nagrota Surian	Nandpur Bhotli	0.31
13.	Kangra	Pragpur	Kaloha	0.11
14.	Kangra	Pragpur	Kurna	0.03
15.	Kangra	Pragpur	Landihra	0.02
16.	Kangra	Pragpur	Ujhey Khas	0.01
17.	Kullu	Banjar	Khabal	0.19
18.	Kullu	Banjar	Mohini	0.25
19.	Kullu	Kullu	Bada Bhuin	0.14
20.	Kullu	Kullu	Shamshi	0.11
21.	Kullu	Naggur	Duvara	0.17
22.	Kullu	Naggur	Nashogi	1.17
23.	Kullu	Naggur	Raisan	0.32
24.	Lahaul Sapiti	Kaza	Khurik	0.13
25.	Shimla	Chirgaon	Bhpad	0.06
26.	Shimla	Chirgaon	Gaonsari	0.12
27.	Shimla	Chirgaon	Sundha Bhaoura	0.09
28.	Shimla	Jubbal Kotkhai	Kiari	0.62
29.	Shimla	Jubbal Kotkhai	Prem Nagar	0.17
30.	Shimla	Jubbal Kotkhai	Purali Badruni	0.28
31.	Shimla	Rohroo	Dharara	0.55
32.	Sirmour	Rajgarh	Nai Neti	0.12
33.	Sirmour	Rajgarh	Shalana	0.11
34.	Sirmour	Rajgarh	Shaya Sanora	0.16
35.	Sirmour	Sangarh	Andheri	0.21
36.	Sirmour	Sangarh	Bharari	0.63

Sr. No.	Name of District	Name of Block	GPs	Amount Outstanding
37.	Sirmour	Sangarh	Chokar	0.12
38.	Sirmour	Sangrah	Bhuvai	0.14
39.	Sirmour	Sangrah	Danoghato	0.07
40.	Sirmour	Sangrah	Ganog	0.27
41.	Sirmour	Sangrah	Koti Dhaman	0.08
42.	Sirmour	Sangrah	Lana Cheta	0.12
43.	Sirmour	Sangrah	Shamara	0.11
44.	Sirmour	Sangrah	Ser Tandula	0.25
45.	Solan	Dharampur	Jagjitnagar	0.05
Total				8.86

Source-Audit findings

Appendix – 12

(Reference Paragraph 3.8, Page-22)

Outstanding Rent of Shops.

(₹ In lakh)

Sr.No.	Name of ZPs/PSs /GPs	Period	No. of Shops	Amount
Zila Parishad				
1.	Mandi	2009-2011	7	7.84
2.	Sirmour at Nahan	1999-2010	2	1.90
Total			9	9.74
Panchayat Samities				
1.	Bhoranj	2005-11	20	2.02
2.	Chirgaon	2008-11	2	0.21
3.	Jubbal Kotkai	2008-11	6	0.41
4.	Naggar	2010-11	6	0.10
5.	Rajgarh	2010-11	5	0.38
Total			39	3.12

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Sr. No.	Name of District	Name of Block	GPs	Period	No of Shops	Amount
1.	Hamirpur	Bamsan	Lambloo	2005-11	2	0.73
2.	Kangra	Dehra	Bhatoli Fakorian	2006-11	3	0.46
3.	Shimla	Chirgaon	Gaonsari	2006-11	3	0.09
Total					8	1.28
Grand Total					56	14.14

Source-Audit findings

Appendix – 13

(Reference Paragraph 3.9, Page-23)

Non-recovery of royalty from contractors/suppliers during 2006-12.

(₹ In lakh)

Sr No.	Name of District	Name of Block	GPs	Quantity (MT)	Amount Outstanding
1.	Hamirpur	Bamsan	Dugga	4808	0.96
2.	Hamirpur	Bamsan	Kotlangsa	1263	0.25
3.	Hamirpur	Bamsan	Lambloo	3030	0.61
4.	Kangra	Dehra	Bhtoli Fakorian	2358	0.47
5.	Kangra	Dehra	Gummer	3578	0.72
6.	Kangra	Dehra	Paisa	815	0.16
7.	Kangra	Dehra	Silh	1727	0.35
8.	Kangra	Fatehpur	Chackwari	2612	0.52
9.	Kangra	Fatehpur	Diana	476	0.10
10.	Kangra	Fatehpur	Polian	1074	0.21
11.	Kangra	Indora	Balakh	2359	0.47
12.	Kangra	Indora	Dini Khas	2583	0.52
13.	Kangra	Indora	Indpur	1077	0.22
14.	Kangra	Indora	Rapper	4416	0.88
15.	Kangra	Lambagaon	Duhak	1513	0.30
16.	Kangra	Lambagaon	Laharu	760	0.15
17.	Kangra	Lambagaon	Thural	1611	0.32
18.	Kangra	Nagrota Surian	Bhalli	2535	0.51
19.	Kangra	Nagrota Surian	Dhann	2513	0.50
20.	Kangra	Nagrota Surian	Nadholi	3016	0.60
21.	Kangra	Nagrota Surian	Nandpur Bhatoli	2630	0.53
22.	Kangra	Pragpur	Kaloha	1865	0.37
23.	Kangra	Pragpur	Kurna	658	0.13
24.	Kangra	Pragpur	Landihra	2370	0.47
25.	Kangra	Pragpur	Ujhey Khas	1073	0.21
26.	Kullu	Banjar	Mohani	1566	0.31
27.	Kullu	Kullu	Bhuin	1070	0.21
28.	Kullu	Kullu	Jiya	1866	0.37
29.	Kullu	Kullu	Shamshi	433	0.09
30.	Kullu	Naggar	Duwara	1254	0.25
31.	Kullu	Naggar	Raisan	1657	0.33
32.	Mandi	Gohar	Bassi	1513	0.30
33.	Mandi	Gohar	Bella	2306	0.46
34.	Mandi	Gohar	Lot	5361	1.07
35.	Mandi	Gohar	Nandi	2231	0.45
36.	Shimla	Basantpur	Bainsh	380	0.08

Sr No.	Name of District	Name of Block	GPs	Quantity (MT)	Amount Outstanding
37.	Shimla	Basantpur	Dewla	293	0.06
38.	Shimla	Basantpur	Domehar	286	0.06
39.	Shimla	Basantpur	Khatnol	310	0.06
40.	Shimla	Chirgaon	Bhapad	892	0.18
41.	Shimla	Chirgaon	Gaonsari	398	0.08
42.	Shimla	Jubbal Kotkhai	Kiari	1238	0.25
43.	Shimla	Jubbal Kotkhai	Purali Badruni	1466	0.29
44.	Shimla	Rohroo	Arhal	2028	0.41
45.	Shimla	Rohroo	Dharara	1183	0.24
46.	Shimla	Rohroo	Rantari	2214	0.44
47.	Sirmour	Rajgarh	Rana Ghat	580	0.12
48.	Sirmour	Rajgarh	Shaya Sanora	461	0.09
49.	Sirmour	Sangrah	Andheri	569	0.11
50.	Sirmour	Sangrah	Bhatan-Bhujond	1130	0.23
51.	Sirmour	Sangrah	Bharari	1169	0.23
52.	Sirmour	Sangrah	Bhubai	705	0.14
53.	Sirmour	Sangrah	Danoghato	625	0.13
54.	Sirmour	Sangrah	Ganog	600	0.12
55.	Sirmour	Sangrah	Koti Dhaman	4519	0.90
56.	Sirmour	Sangrah	Lana Cheta	737	0.15
57.	Sirmour	Sangrah	Ser Tandula	1471	0.29
58.	Sirmour	Sangrah	Shamra	859	0.17
59.	Sirmour	Shillai	Kando Bhatnol	2129	0.43
60.	Sirmour	Shillai	Loja Manal	1820	0.36
61.	Sirmour	Shillai	Rasat	975	0.20
62.	Solan	Dharampur	Jagjitnagar	1766	0.35
Total				102780	20.54

Source-Audit findings

Appendix – 14**(Reference Paragraph 3.10.1, Page-23)****Details of double payment on Muster rolls.**

(In ₹)

Sr. No.	District	Block	Name of GPs	Period	Amount
1.	Kangra	Indora	Balakh	2009-10	3080
2.	Kangra	Indora	Dini Khas	2006-07	1647
3.	Kangra	Indora	Indpur	2007-08	1655
4.	Kangra	Indora	Rapper	2009-10	1960
5.	Kangra	Lambagaon	Lahru	2006-08	2570
6.	Kangra	Lambagaon	Thural	2008-09	1000
7.	Kangra	Nagrota Surian	Nadholi	2008-10	3817
8.	Kangra	Nagrota Surian	Nandpur Bhatoli	2006-07	509
9.	Kangra	Pragpur	Kurna	2007-08	1550
10.	Kangra	Pragpur	Landihra	2008-09	4878
11.	Mandi	Gohar	Bassi	2007-08	5310
12.	Mandi	Gohar	Nandi	2006-07	1190
13.	Mandi	Karsog	Shakara	2006-07	4005
14.	Mandi	Karsog	Shorshan	2007-08	1617
15.	Shimla	Basantpur	Domehar	2007-08	9585
16.	Shimla	Basantpur	Khatnol	2007-08	3870
17.	Shimla	Rohroo	Arhal	2008-11	4080
18.	Shimla	Rohroo	Ratandi	2006-09	12695
Total					65018

Source-Audit findings

Appendix – 15

(Reference Paragraph 3.10.2, Page-23)

Double payment of wages for non-existent dates of a calendar month.

(In ₹)

Sr. No.	Name of District	Name of Block	Name of GPs	MR No. calendar month of MR	Number of persons deployed	Amount	Total Amount of MR	Name of work
1.	Kullu	Banjar	Mohani	154, June 2008	20	3000	30000	C/O drainage village Sandha
2.	Lahaul Sapiti	Kaza	Dhankar	Not mentioned, Sept. 2008	4	500	22875	C/o bridal path
				Not mentioned, Sept. 2008	5	625	19375	C/O tank
				Not mentioned, Sept. 2008	6	750	24000	C/O Pth Ludian to Dhankar
3.	Shimla	Basantpur	Domehar	6, Sept. 2008	4	400	23929	C/O GPS Khab
				2, June 2008	6	690	18940	C/O rain shelter Domehar
4.	Shimla	Basantpur	Dewla	1, June 2007	6	504	20640	C/O Pucca Rasta
5.	Shimla	Chirgaon	Sundha Bhaoura	42, Sept.2007	15	1095	29556	C/O Shamshan Ghat Bhaura
				32, April 2010	9	1080	30300	C/O Pucca Path Mandli
6.	Shimla	Rohroo	Ratnari	Not mentioned, Feb.2006	2	280	4385	CO Mahila Mandal
				Not mentioned, June 2007	11	923	28630	C/O Panchayat Complex Seema
				Not mentioned, Sept.2007	8	656	19530	C/O Panchayat Complex Seema
Total					96	10503	272160	

Source-Audit findings

Appendix – 16

(Reference Paragraph 3.11.1, Page-24)

Excess expenditure on material components of works executed under MNREGA.

(₹ in lakh)

Sr. No.	Name of District	Name of Block	Name of GPs	No. of works	Amount paid	Required 40% material payment	Actual Material payment	Required 60% labour payment	Actual labour payment	Difference (Col. 9-10)
1	2	3	4	5	6	7	8	9	10	11
1.	Hamirpur	Bamsan	Dugga	34	39.09	15.64	23.47	23.45	15.61	7.84
2.	Hamirpur	Bamsan	Kotlanga	8	3.75	1.50	1.98	2.25	1.77	0.48
3.	Hamirpur	Bamsan	Lambloo	33	34.81	13.93	20.58	20.89	14.23	6.66
4.	Hamirpur	Bhoranj	Bhoranj	9	7.03	2.81	3.11	4.22	3.92	0.30
5.	Hamirpur	Bhoranj	Karota	16	14.71	5.88	6.41	8.83	8.31	0.52
6.	Kangra	Dehra	Gummer	11	18.64	7.46	11.53	11.18	7.11	4.07
7.	Kangra	Pragpur	Kaloha	23	30.83	12.33	13.50	18.50	17.33	1.17
8.	Kangra	Lambagaon	Lahru	6	5.82	2.33	3.28	3.49	2.54	0.95
9.	Kullu	Kullu	Shamshi	6	7.43	2.97	3.34	4.46	4.09	0.37
10.	Kullu	Naggar	Duwara	4	9.54	3.81	4.21	5.72	5.32	0.40
11.	Kullu	Naggar	Mandalgarh	5	4.73	1.89	2.40	2.84	2.33	0.51
12.	Mandi	Karsog	Sambin Dhann	11	11.95	4.78	6.83	7.17	5.12	2.05
13.	Mandi	Karsog	Shorshan	22	27.85	11.14	13.70	16.71	14.14	2.57
14.	Shimla	Chirgaon	Bhapad	23	9.22	3.69	4.89	5.53	4.33	1.20
15.	Sirmour	Sangrah	Andheri	11	9.78	3.91	4.56	5.86	5.21	0.65
Total				222	235.18	94.07	123.79	141.1	111.36	29.74

Source-Audit findings

Appendix – 17

(Reference Paragraph 3.11.2, Page-25)

Delay in releasing payments under MNREGA scheme.

(₹ in lakh)

Sr. No.	Name of District	Name of Block	Name of GPs	Period	Delay in days	Amount
1.	Hamirpur	Bamsan	Kotlagsa	2008-09	15-66	4.98
2.	Kangra	Fatehpur	Chackwari	2008-11	30-90	1.09
3.	Kangra	Fatehpur	Diana	2008-10	30-240	2.60
4.	Kangra	Fatehpur	Polian	2007-11	30-150	2.21
5.	Kangra	Indora	Bhalak	2008-10	60-270	2.94
6.	Kangra	Indora	Dini Khas	2008-09	39-140	5.66
7.	Kangra	Indora	Indpur	2008-11	40-135	3.43
8.	Kangra	Indora	Rapper	2009-11	42-193	5.84
9.	Kangra	Lambagaon	Kudang	2008-09	30-244	2.89
10.	Mandi	Gohar	Bassi	2008-11	17-420	63.33
11.	Mandi	Gohar	Bella	2008-11	15-120	56.29
12.	Mandi	Gohar	Lot	2008-11	15-270	30.19
13.	Mandi	Gohar	Nandi	2008-11	16-330	45.98
14.	Mandi	Karsog	Khadara	2007-11	15-90	24.14
15.	Mandi	Karsog	Shakara	2008-11	15-90	3.48
16.	Shimla	Basantpur	Bainsh	2006-11	30-337	3.18
17.	Shimla	Basantpur	Dewla	2006-11	36-234	5.20
18.	Shimla	Basantpur	Khatnol	2006-11	52-215	2.89
19.	Shimla	Basantpur	Kotla	2006-11	7-161	3.90
20.	Sirmour	Sangrah	Bharari	2010-11	42-187	4.04
21.	Sirmour	Sangrah	Buyai	2010-11	3-76	4.05
22.	Sirmour	Sangrah	Koti Dhaman	2010-11	3-147	5.24
23.	Sirmour	Sangrah	Lana Cheta	2010-11	24-135	2.30
24.	Sirmour	Sangrah	Shamra	2010-11	11-190	3.19
25.	Sirmour	Sangrah	Ser Tandula	2008-09	13-160	2.52
26.	Sirmour	Shillai	Kando Matnol	2007-09	65-351	2.77
27.	Solan	Dharampur	Jagjitnagar	2008-11	15-300	3.63
Total						297.96

Source-Audit findings

Appendix – 18

(Reference Paragraph 3.11.3, Page-25)

Irregular payment to panchayat members.

(In ₹)

Sr. No.	Name of Distirct	Name of Block	Name of GPs	Period	Amount
1.	Hamirpur	Bhoranj	Bhoranj	2008-10	410
2.	Kangra	Fatehpur	Chackwari	2006-10	3025
3.	Kangra	Fatehpur	Polian	2007-10	1625
4.	Kangra	Indora	Balakh	2006-10	1575
5.	Kangra	Indora	Dini Khas	2005-06	1200
6.	Kangra	Indora	Indpur	2005-08	1575
7.	Kangra	Indora	Rapper	2006-08	1150
8.	Kangra	Lambagaon	Kudang	2008-10	600
9.	Kangra	Nagrota Suian	Bhalli	2008-09	2100
10.	Kangra	Nagrota Surian	Nandpur Bhatoli	2008-09	1320
11.	Kangra	Pragpur	Ujhey Khas	2009-10	640
12.	Kullu	Banjar	Khabal	2008-10	540
13.	Kullu	Kullu	Bada Bhuin	2007-10	1125
14.	Kullu	Kullu	Jiya	2007-10	1650
15.	Kullu	Naggarr	Nashogi	2009-10	1200
16.	Mandi	Gohar	Bassi	2006-08	1150
17.	Mandi	Gohar	Lot	2008-10	2600
18.	Mandi	Gohar	Nandi	2008-10	727
19.	Mandi	Karsog	Khadara	2008-09	425
20.	Mandi	Karsog	Sambin Dhann	2008-11	2700
21.	Mandi	Karsog	Shakara	2007-08	1775
22.	Mandi	Karsog	Shorshan	2009-10	1130
23.	Shimla	Basantpur	Bainsh	2008-09	150
24.	Shimla	Basantpur	Dewla	2007-09	425
25.	Shimla	Basantpur	Domehar	2008-09	450
26.	Shimla	Chirgaon	Sundha Bhaoura	2007-11	8100
27.	Shimla	Rohroo	Dharara	2008-11	825
Total					40192

Source-Audit findings

Appendix – 19(A)

(Reference Paragraph 4.3.2, Page-27)

Sanctioned Strength of ULBs

Municipal Corporation

Name of category	Sanctioned strength	Posts filled in				Excess (+)/ Shortfall (-)
		On Regular basis	On Daily wages	On Contract basis	Total	
Jr.Draftsman	1	1	0	1	2	1 (+)
Driver	19	31	0	7	38	19 (+)
De-rating Mate/Other Mate	9	26	0	0	26	17(+)
Mason	11	23	0	0	23	12 (+)
Peon Chowkidar	51	47	3	6	56	5 (+)
Mazdoor	229	421	28	6	455	226 (+)
Rate Beldar	4	8	0	0	8	4 (+)
Total	324	557	31	20	608	284 (+)
Remaining categories	781	603	39	33	675	106 (-)

Municipal Councils

Name of Municipal Councils	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Baddi	18	5	0	1	12
Bilaspur	68	53	0	2	13
Chamba	100	72	14	0	14
Dalhousie	87	64	1	0	22
Dharamsala	161	138	5	3	15
Ghumarwin	28	23	1	1	3
Hamirpur	77	55	3	2	17
Kangra	56	32	3	0	21
Kullu	157	114	17	0	26
Manali	62	57	5	3	-3
Mandi	164	114	1	2	47
Nagrota	41	32	3	1	5
Nahan	184	121	27	4	32
Nainadevi	16	6	0	3	7
Nalagarh	60	43	0	2	15
Nurpur	39	26	0	2	11
Palampur	43	28	0	1	14
Paona	51	35	10	0	6

Name of Municipal Councils	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Parwanoo	42	34	0	1	7
Rampur	50	36	2	2	10
Rohru	22	16	2	1	3
Solan	219	186	9	1	23
Sundernagar	96	80	1	3	12
Theog	24	13	1	0	10
Una	69	49	0	2	18
G.total	1934	1432	105	37	360

Nagar Panchayats

Name	Sanctioned strength	Posts filled in	On Daily wages	On Contract basis	Shortfall
Arki	24	14	1	2	7
Banjar	20	6	0	0	14
Bhota	19	5	0	0	14
Bhuntar	23	16	0	0	7
Chopal	18	4	0	0	14
Chuwari	18	11	11	1	-5
Daulatpur	18	8	0	2	8
Dehra	37	28	0	0	9
Gagret	19	5	0	1	13
Jawalamukhi	56	45	1	0	10
Jogindernagar	30	19	16	2	-7
Jubbal	18	4	1	3	10
Kotkhai	18	5	1	0	12
Mehatpur	19	17	4	1	-3
Nadaun	35	29	1	0	5
Narkanda	18	7	0	0	11
Rajgarh	18	3	0	1	14
Rewalsar	20	8	7	0	5
Santokhgarh	19	12	1	0	6
Sarkaghat	19	15	0	4	0
Sujanpur	30	21	1	4	4
Suni	18	4	0	2	12
Talai	18	12	5	0	1
G.total	532	298	50	23	161

Appendix – 19 (B)

(Reference Paragraph 4.6.2, Page-30)

Statement of Budget Estimates and actual expenditure of ULBs for the year 2008-09.

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilization
Municipal Corporation					
1.	Shimla	12057.76	4283.62	(-) 7774.14	35.53
Municipal Councils					
1.	Chamba	290.55	279.50	(-)11.05	96.20
2.	Dalhousie	152.42	169.95	(+)17.53	111.50
3.	Dharmshala	314.31	586.21	(+)271.90	186.50
4.	Ghumarwin	111.31	80.94	(-)30.37	72.72
5.	Nagrota Bagwan	96.30	72.91	(-) 23.39	75.71
6.	Naina Devi	218.81	54.99	(-)163.82	25.13
7.	Palampur	266.58	118.65	(-)147.93	44.51
8.	Una	173.45	228.79	(+)55.34	131.91
Total		1623.73	1591.94	(-)31.79	98.04
Nagar Panchayats					
1.	Jawalamukhi	111.92	136.18	(+)24.26	121.67
2.	Nadaun	133.45	57.25	(-)76.20	42.89
3.	Santokhgarh	60.10	137.31	(+)77.21	228.46
4.	Sujanpur	136.26	99.71	(-)36.55	73.18
5.	Talai	27.95	50.93	(+) 22.98	182.22
Total		469.68	481.38	(+) 11.70	102.49
Grand Total		14151.17	6356.94	(-)7794.23	44.92

Source-Concerned ULBs

Statement of Budget Estimates and actual expenditure of ULBs for the year 2009-10.

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilization
Municipal Corporation					
1.	Shimla	14008.62	5427.03	(-) 8581.59	38.74
Municipal Council					
1.	Chamba	363.19	304.32	(-)58.87	82.43
2.	Dalhousie	173.99	231.57	(+)57.58	133.09
3.	Dharmshala	347.46	533.42	(+)185.96	153.65
4.	Ghumarwin	122.47	93.95	(-)28.52	76.71
5.	Nagrota Bagwan	101.73	78.95	(-) 22.78	77.61
6.	Naina Devi	250.51	97.83	(-)152.68	39.05
7.	Palampur	273.90	150.23	(-)123.67	54.85
8.	Una	242.71	315.72	(+)73.01	130.08
Total		1875.96	1805.99	(-)69.97	96.27
Nagar Panchayats					
1.	Jawalamukhi	147.27	128.49	(-)18.78	87.25
2.	Nadaun	134.65	69.94	(-)64.71	51.94
3.	Santokhgarh	73.25	103.06	(+)29.81	140.70
4.	Sujanpur	147.02	124.22	(-)22.80	84.49
5.	Talai	61.70	56.78	(-) 4.92	92.02
Total		563.89	482.49	(-)81.40	85.56
Grand Total		16448.47	7715.51	(-)8732.96	46.91

Statement of Budget Estimates and actual expenditure of ULBs for the year 2010-11.

(₹ in lakh)

Sr. No.	Name of ULBs	Budget Estimate	Actual Expenditure	Saving(-) Excess (+)	Percentage of over all utilization
Municipal Corporation					
1.	Shimla	15977.66	5366.87	(-)10610.79	33.59
Municipal Councils					
1.	Chamba	436.99	250.41	(-)186.58	57.30
2.	Dalhousie	208.98	270.20	(+)61.22	129.29
3.	Dharmshala	350.42	651.59	(+)301.17	185.95
4.	Ghumarwin	141.37	122.41	(-)18.96	86.59
5.	Nagrota Bagwan	151.25	96.49	(-)54.76	63.80
6.	Naina Devi	248.61	144.78	(-)103.83	58.24
7.	Palampur	402.00	150.56	(-)251.44	37.45
8.	Una	279.99	317.03	(+)37.04	113.21
Total		2219.61	2003.47	(-) 216.14	90.26
Nagar Panchayat					
1.	Jawalamukhi	223.59	169.40	(-)54.19	75.76
2.	Nadaun	141.15	89.71	(-)51.44	63.56
3.	Santokhgarh	88.05	122.01	(+)33.96	138.57
4.	Sujanpur	233.72	157.11	(-)76.61	67.22
5.	Talai	93.38	122.59	(+)29.21	131.28
Total		779.89	660.82	(-)119.07	84.73
Grand total		18977.16	8031.16	(-)10946	42.32

Source-Concerned ULBs

Appendix – 20

(Reference Paragraph 5.1.3, Page-33)

Details showing the cases where lease amount was not realised by the M.C Dalhousie.

(₹in lakh)

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
1.	Smt. Harbans Kaur Chimney W/o Capt. SBS Chimney. Moon Plasier	19-09-1936 to 18-09-2026	The Chairman D.P.S. Dlu.	1000482	180087	720348	0.21.29
2.	Dr. Amir Ud Din S/o Shekh Shah Budin Jeet Villa (B.S. Jootla)	10-05-1932 to 10-04-2022	Sh. Balbir Singh Jootla	11076605	1993789	7975156	0.71.00
3.	Sh. P.D Tandon Tandon House	10-04-1938 to 10-03-2028	Sh. Raj Krishan S/o Prithi Dass	1034154	186148	744592	0.43.08
4.	Arpna reach and Charity Trust	12-04-1997 to 12-03-2037	Arpna Trust.	328095	59057	236228	0.04.73
5.	Smt. Krishana Kumari W/o Harbans Lal Krishana Cottage	15-08-1933 to 14-08-2023	Smt. Krishana Kumari Wd/o Harbans Lal	346135	62304	249216	0.40.44
6.	Sh. K.C. Joshi C.E. S/O Pt. Daulat Ram Joshi Good View	19-10-1937 to 18-10-2027	Smt. Kaushalaya Devi D/O Kahan Chand	621180	111812	447248	0.06.12
7.	Sh. Naubat Raj S/o Sh. Ganga Ram Seth Swastika.	22-09-1932 to 21-09-2022	Sh. Ashok Lal & others Wd/o Sh. Surinder Lal	1269174	228451	913804	0.50.45

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
8.	S.B Mehtab Singh Jeet Villa (Geetanjali)	08-02-1932 to 08-01-2022	Sh. Tarlochan Singh S/o Sh. Bhagat Singh	1336687	240604	962416	0.40.46
9.	Sh. Naubat Raj S/o Sh. Ganga Ram Seth Tilak Cottage	22-09-1932 to 21-09-2022	Sh. Tilak Kumar Baldev Kumar	140225	25241	100964	0.34.27
10.	Sh. Diwan Chand Cont. Daljit Cottage & Tara Kuti	04-12-1939 to 03-12-2029	Sh. Daljit Singh S/o Sh. Faquir Chand	472990	85138	340552	0.04.66
11.	Lala Ram Dass S/o Lachman Dass ChadhaGeeta	26-09-1932 to 25-09-2022	Sh. Dhruv Mohan S/o Sh. Puran Chand	1025893	184661	738644	0.43.29
12.	S. Nihal Singh (Mrs. P. Vadera Ishveena)	10-07-1938 to 10-06-2028	Brig S.C Vadera S/o Sh. Harbans Lal	1533742	276074	1104296	0.56.23
13.	Sh. RSL Hargovind Sun Shine	19-09-1936 to 18-09-2026	Sh. Rajinder Lal & Smt. Kanta Devi	2961016	532983	2131932	0.64.92
14.	Mrs V.D. Tandon Laul Cottage	19-09-1936 to 18-09-2026	Sh. Rajan and Raghu S/o Kundan Lal	578478	104126	416504	0.15.67
15.	Lala Ram Dass S/o Lachman Dass Chadha-Indurekha	26-09-1932 to 25-09-2022	Sh. N. Charath S/o M.M Chatrath.	781701	140706	562824	0.43.33
16.	Sh. Nautan Dass S/o Seth Khan Chand Tej Niwas & Ganga Niwas	19-10-1937 to 18-10-2027	Vishasher Nath S/o Puran Chand	133567	24042	96168	0.46.10

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
17.	S. Vikram Singh Cottage Vikram Singh	19-10-1937 to 18-10-2027	Smt. Vijay W/o Balwinder Singh	1473744	265274	1061096	0.44.64
18.	Sh. K.C Joshi C.E S/o Pt. Daulat Ram Joshi Good View Annexe	19-10-1937 to 18-10-2027	Sh. B.B Joshi S/o Sh. Bir Bhadu	838450	150921	603684	0.13.9
19.	Sh. Boota Singh S/o Sh. Bhadhur Singh Mohindroo Niwas Visdom Tandon House	10-04-1938 to 10-03-2028	Sh. Boota Singh S/o Sh. Jagat Singh	546726	98411	393644	0.36.77
20.	L Sardari Lal and Roshan Lal Green Lald	19-10-1937 to 18-10-2027	Sh. Suresh Kumar Talwar S/o Sardari Lal	937201	168696	674784	0.24.84
21.	Mola Bux S/o Mohd Ibrahim Dalan & Gabri	16-09-1936 to 15-09-2026	Capt. S.K Behal	618348	111303	445212	0.31.56
22.	Sh. Naubat Rai S/o Sh. Ganga Ram Seth Versha	22-09-1932 to 21-09-2022	Sh. Surinder Nath S/o Shiv Dayal	1392700	250686	1002744	0.15.80
23.	Smt. Harbans Kaur Chimney W/o Capt. SBS Chimney Moon Plasier	19-09-1936 to 18-09-2026	The Chairman D.P.S Dlu	735080	132314	529256	0.31.15
24.	Sh. Makhan Singh Hon'ble Magistrate Chandan Kothi	11-06-1931 to 11-05-2022	Sh. Hem Raj Gohar Kishore	286230	51521	206084	0.02.8

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
25.	Sh. Makhan Singh Hon'ble Magistrate Chandan Annexe	11-06-1931 to 11-05-2022	Sh. Arun Kumar Monohar Lal	725824	130648	522592	0.49.72
26.	Sh. Ram Partap Vashisth. Vashisth House	10-04-1938 to 10-03-2028	The Arpna Trust	895676	161222	644888	0.44.72
27.	R.B. Manmohan Baital Fazal	19-09-1936 to 18-09-2026	The Chairman Dalhousie Public School	1274260	229367	917468	0.42.66
28.	R.B Janki Dass Janak Lodge	19-10-1937 to 18-10-2027	The Punjab Stores Pvt. Ltd The Mall Shimla	667299	120114	480456	0.37.58
29.	RBL Bal Mukand S/o L. Sohan Lal Ekantika	10-04-1938 to 10-03-2028	The Secretary External Affairs G.O.I	627783	113001	452004	0.32.40
30.	Mr. Fazal Din S/o Sh. Kher Din Feroz Villa	19-10-1937 to 18-10-2027	The Chair man D.P.S	4179216	752259	3009036	0.95.13
31.	Mistri Chandu Ram Vasdev Lodge	19-10-1937 to 18-10-2027	Sh. Vas Dev S/o Chandu Ram	255636	46014	184056	0.15.21
32.	Bibi Malan Belbase	19-09-1936 to 18-09-2026	M/S J.M.P Manufacturing Co	453427	81617	326468	0.32.70
33.	Bibi Malan Belmorai	19-09-1936 to 18-09-2026	Sh. Amar Deep & Desh Deep Relhan	273984	49317	197268	0.38.08
34.	H.P. State Elect.Board	24-03-1987 to 23-03-2017	H.P. State Elet Borar	514800	92664	370656	0.09.36

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
35.	M/S Agya Ram Atma Ram Sahani Sons of S. Amar Singh Sahani Amar Villa	10-04-1938 to 10-03-2028	Sh. Avtar Singh Viney & Jai Deep etc.	531120	95602	382408	0.14.53
36.	Sht. Rukmani Devi W/o Sh. Bashi Ram Pine Lodge	10-04-1938 to 10-03-2028	Sh. Kamla W/o PD Singh Daughter	445687	80224	320896	0.21.71
37.	Dr. Mohd. Sharif S/o Mian Allah Bux Bedi Niwas	10-04-1938 to 10-03-2028	Sh. Gurdeep Singh	566608	101989	407956	0.27.07
			Jagdip Singh & others	129800	23364	93456	0.2.36
38.	M/S Agya Ram Atma Ram Sahani Sons of S. Amar Singh Sahani Amar Villa	10-04-1938 to 10-03-2028	Sh. Avtar Singh Viney & Jai Deep etc.	331120	59602	238408	0.14.53
39.	M/S Karim Bux & Sons Thakur Villa	19-10-1937 to 18-10-2027	Smt. Padma Thakur	551552	99279	397116	0.18.83
40.	M/S Karim Bux & Sons Malhotra Cottage	19-10-1937 to 18-10-2027	Sh. Vijay Kumar s/o Ram Dass	278109	50060	200240	0.08.07
41.	Sh. Tek Singh Bhalla	10-04-1938 to 10-03-2028	Smt. Swaran Lata w/o Brij Bhushan	750879	135158	540632	0.25.02
42.	Sh. Kanhiya Lal Plaha Joti Ram	25-01-1938 to 24-01-2028	Sh. Kishori Lal & Rajiv Kumar & others S/o Joti Ram	1547500	278550	1114200	0.06.19

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
43.	Sh. Kanhiya Lal Plaha Sonam Guest House	25-01-1938 to 24-01-2028	Smt. Keshri Devi D/o Rikhi Ram	1385900	249462	997848	0.05.84
44.	Sh. Telu Ram Jain Ingle Neok	01-10-1938 to 01-09-2028	Smt. Asha Rani Aggarwal and Aruna Aggarwal	10690481	1924287	7697148	0.45.91
45.	L. Bilas Ram S/o R.S L. Rang Ram Roseland	31-07-1934 to 30-07-2024	Sh. Kharaiti Lal Puri G.P.O	1435000	258300	1033200	0.05.74
46.	L. Bilas Ram S/o R.S L. Rang Ram Rozely	31-07-1934 to 30-07-2024	Sh. Mohan Lal & Satish Kumar S/o Ksturi Lal	857500	154350	617400	0.03.43
47.	L. Bilas Ram S/o R.S L. Rang Ram Rozely	31-07-1934 to 30-07-2024	Sh. Kharaiti Lal G.P.O .	137500	24750	99000	0.0.55
48.	L. Bilas Ram S/o R.S.L Rang Ram Roseland	31-07-1934 to 30-07-2024	Sh. Narinder Puri S/o Sh. Janak Raj G.P.O	1052500	189450	757800	0.04.21
49.	S/Sh. Janak Raj Kasturi Lal & Janak Raj	31-07-1934 to 30-07-2024	S/Sh. Janak Raj Kasturi Lal & Janak Raj	150000	27000	108000	0.0.60
50.	M/S Hira Lal Narain Dass Khanna S/o L. Maharaj Mal Hira Lal Bldg. Upper Jagdish Cottage	10-04-1938 to 10-03-2028	Smt. Jagdish Kumari W/o Tirth Dass Relhan	1141210	205418	821672	0.6.61
51.	M/S Hira Lal Narain Dass Khanna S/o L. Maharaj Mal Hira Lal Bldg. Upper	10-04-1938 to 10-03-2028	M/S Hira Lal Narain Dass Khanna S/o L. Maharaj Mal Hira Lal Bldg. Upper	1485000	267300	1069200	0.05.94

Sr. No.	Name of Lessee	The Period of lease deed from to	Name of the Present lessee Mohall Bakrota	Market Value of land as assessed by the Patwari in July,2006	Lease 18% of the present market value(Per Annum)	Lease amount due from July, 2006 to June 2010 (4 years)	Area of land/ Hect, in /Sqr meters.
52.	M/S Hira Lal Narain Dass Khanna S/o L. Maharaj Mal Hira Lal Bldg. Lower	10-04-1938 to 10-03-2028	Smt. Bimla W/o Rattan Chand & others	1080000	194400	777600	0.04.32
53.	Sh. Satya Pal Aggarwal Crages	07-02-1943 to 07-01-2033	Sh. Lal Chand S/o Sh. Hira Lal	4021508	723871	2895484	0.42.11
54.	The DFO Dalhousie	19.10.1967 to 18.10.2027	The D.F.O Dalhousie	2203202	396576	1586304	0.34.22
Total				72108684	12979564	51918256	

Source-Audit findings

Appendix – 21

(Reference Paragraph 5.1.4, Page-34)

Loss of revenue due to non-revision of rates of house tax.

(₹ in lakh)

Sr. No.	Name of ULBs	Period from when rates not revised	Percent Rates at which the demand was raised	Demand raised upto 2010-11	Required demand as per revised rates	Less demand raised
Municipal Councils						
1.	Dharmshala	2006-07	12%	389.63	405.86	16.23
2.	Palampur	2008-09	8.5%	144.74	212.86	68.12
Total				534.37	618.72	84.35
Nagar Panchayats						
1.	Jawalamukhi	2008-09	7.5%	23.24	38.73	15.49
2.	Nadaun	2008-09	10%	26.33	32.91	6.58
3.	Talai	2005-11	7.5% to 9.5% ¹⁴	10.91	22.05 ¹⁵	11.14
Total				60.48	93.69	33.21
Grand Total				594.85	712.41	117.56

Source-Audit findings

¹⁴ 2008-09: 7.5%; 2009-10: 8.5% and 2010-11: 9.5%

¹⁵ 22.05 (2008-11: ₹16.07 plus previous amount to be raised: ₹5.98)

Appendix – 22

(Reference Paragraph 5.2, Page-34)

Non-realization of rent from shops/stalls (2008-11).

(₹ In lakh)

Sr. No.	Name of MCs	Opening balance on 1.04.2008	Demand raised during 2008-11	Total	Collection during 2008-11	Outstanding amount
Municipal Corporation						
1.	Shimla	14.13	251.43	265.56	15.83	76.02¹⁶
Municipal Councils						
1.	Chamba	13.42	94.89	108.31	78.59	29.72
2.	Dalhousie	21.52	40.07	61.59	34.92	26.67
3.	Dharmshala	14.60	84.19	98.79	96.26	2.53
4.	Ghumarwin	2.78	5.70	8.48	5.13	3.35
5.	Nagrota Bagwan	15.33	24.46	39.79	24.67	15.12
6.	Naina Devi	5.27	68.31	73.58	57.97	15.61
7.	Palampur	56.17	50.14	106.31	36.85	69.46
8.	Una	14.32	73.44	87.76	71.58	16.18
Total		143.41	441.20	584.61	405.97	178.64
Nagar Panchayats						
1.	Jawalamukhi	38.00	46.79	84.79	51.54	33.25
2.	Nadaun	6.08	31.24	37.32	27.27	10.05
3.	Santokhgarh	6.64	9.69	16.33	8.42	7.91
4.	Sujanpur	3.94	12.70	16.64	11.75	4.89
5.	Talai	0.14	0.92	1.06	0.90	0.16
Total		54.80	101.34	156.14	99.88	56.26
Grand Total		212.34	793.97	1006.31	521.68	484.63

¹⁶ Rs ₹.76.02 lakh {Total Rs.249.73 - ₹.173.71(₹170.15 lakh rates reduced from 18% to 5% and ₹3.56 lakh waived off.)}

Appendix – 23

(Reference Paragraph 5.3, Page-34)

Non-recovery of house tax (2008-11).

(₹ in lakh)

Sr. No.	Name of MCs	O.B. as on 1.04.2008	Demand raised during 2008-11	Total Demand	Collection during 2008-11	Outstanding amount
1.	Chamba	16.34	53.02	69.36	27.32	42.04
2.	Dalhousie	16.65	34.90	51.55	35.83	15.72
3.	Dharmshala	101.77	241.52	343.29	224.92	118.37
4.	Ghumarwin	34.35	28.43	62.78	12.26	50.52
5.	Nagrota Bagwan	4.57	7.51	12.08	4.64	7.44
6.	Naina Devi	9.18	11.98	21.16	11.10	10.06
7.	Palampur	30.72	53.49	84.21	59.86	24.35
8.	Una	25.69	84.27	109.96	83.78	26.18
Total		239.27	515.12	754.39	459.71	294.68
Nagar Panchayats						
1.	Jawalamukhi	58.29	23.24	81.53	0.95	80.58
2.	Nadaun	27.14	26.33	53.47	14.95	38.52
3.	Santokhgarh	24.50	12.32	36.82	2.32	34.50
4.	Sujanpur	22.56	38.97	61.53	41.66	19.87
5.	Talai	19.71	10.90	30.61	9.03	21.58
Total		152.20	111.76	263.96	68.91	195.05
Grand Total		391.47	626.88	1018.35	528.62	489.73

Source-Audit findings

Appendix – 24

(Reference Paragraph 5.4, Page-35)

Non-recovery of duty on account of installation of Mobile Towers.

(₹ In lakh)

Sr.No.	Name of MC/NP	Year of installation	No. of towers	Period from when due	Amount		
					Installation	Annual renewal Fee	Total
Municipal Corporation							
1.	Shimla	2009-11	41	2009-10	0.80	10.30	11.10
Municipal Councils							
1.	Ghumarwin	2007-08	1	2009-10	0	0.10	0.10
		2009-10	1	2010-11	0	0.05	0.05
		2006-07	1	2010-11	0	0.05	0.05
2.	Nagrota Bagwan	1989-2009	8	2006-11	0	1.45	1.45
3.	Palampur	2009-10	3	2009-10	0.15	0.15	0.30
4.	Una	2006-07	1	2009-10	0	0.10	0.10
		2007-08	1	2008-09	0	0.15	0.15
		2008-09	2	2009-10	0	0.15	0.15
Total			18		0.15	2.20	2.35
Nagar Panchayats							
1.	Jawalamukhi	2006-07	1	2006-07	0.10	0.20	0.30
2.	Nadaun	2006-07	1	2009-10	0	0.10	0.10
		2008-09	1	2010-11	0	0.05	0.05
3.	Santokhgarh	2004-05	2	2006-07	0.05	0.35	0.40
		2007-08	1	2010-11	0	0.05	0.05
		2008-09	1	2010-11	0	0.05	0.05
4.	Talai	2007-08	2	2008-09	0	0.35	0.35
Total			9		0.15	1.15	1.30
Grand Total			68		1.10	13.65	14.75

Source-Audit findings

Appendix – 25

(Reference Paragraph 5.7, Page-37)

Expenditure incurred on establishment in excess of prescribed norms during 2008-11.

(₹ in crore)

Sr. No.	Name of ULBs	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expdt. in exce of norms	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expdt. in exce of norms	Total Expenditure	Required 1/3 rd on Estt.	Expenditure on Estt	Expdt. in exce of norms
		2008-09,				2009-10,				2010-11			
Municipal Corporation													
1.	Shimla	4152.55	1384.18	2129.33	745.15	5427.02	1809.01	2513.11	704.10	5663.30	1787.77	2781.45	993.68
Municipal Council													
1.	Dalhousie	1.70	0.57	1.14	0.57	2.32	0.77	1.37	0.60	6.72	2.24	4.12	1.88
2.	Dharamshala	5.86	1.95	1.99	0.04	5.33	1.78	2.12	0.34	0	0	0	0
3.	Ghumarwin	0.81	0.27	0.36	0.09	0.94	0.31	0.35	0.04	1.20	0.40	0.47	0.07
4.	Nagrota Bagwan	72.91	24.30	44.73	20.43	78.95	26.32	49.96	23.64	96.49	32.16	63.41	31.25
Total		81.28	27.09	48.22	21.13	87.54	29.18	53.8	24.62	104.41	34.80	68.00	33.20
Nagar Panchayat													
1.	Jawalamukhi	1.36	0.45	0.85	0.40	1.28	0.43	0.83	0.40	1.69	0.56	0.83	0.27
Grand Total		4235.19	1411.72	2178.40	766.68	5515.84	1838.62	2567.74	729.12	5769.40	1823.13	2850.28	1027.15

*Expenditure on establishment was within the limit

Year	Total Expenditure	Expenditure on Estt.	Required 1/3r Expenditure	Excess Expenditure
2008-09	4235.19	2178.40	1411.72	766.68
2009-10	5515.84	2567.74	1838.62	729.12
2010-11	5769.40	2850.28	1823.13	1027.15
Total	15520.43	7596.42	5073.47	2522.95

Source-Audit findings