

Appendix-I (Refer to paragraph 1.1, page- I)

Functions devolved to the PRIs. (26)

1. Agriculture, including agricultural extension.
2. Land improvement, Implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal Husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, Village and Cottage Industries.
10. Rural housing.
11. Drinking Water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Non conventional energy resources.
15. Poverty alleviation programme.
16. Education, including Primary and secondary schools.
17. Technical training and vocational education.
18. Libraries.
19. Markets and fairs.
20. Health and sanitation, including hospitals, primary health centers and dispensaries.
21. Family Welfare.
22. Women and child development.
23. Social welfare including welfare of the handicapped and mentally retarded.
24. Welfare of the weaker sections, and in particular of the Scheduled Castes and the Scheduled Tribes.
25. Public Distribution system.
26. Maintenance of community assets.

Function not yet devolved to the PRIs. (3)

1. Rural electrification, including distribution of electricity.
2. Adult and non-formal education.
3. Cultural activities.

Appendix-2 (Refer to Paragraph 1.5; Page 2)

Statement showing the details of institution audited during 2004-05 and 2005-06

Zila Parishad

1. Shimla
2. Hamirpur
3. Kangra
4. Kullu
5. Una
6. Mandi
7. Bilaspur

Panchayat Samiti

1. Kandaghat
2. Sadar
3. Mashobra
4. SunderNagar
5. Bilaspur
6. Nalagarh
7. Haroli
8. Una
9. Theog
10. Bangana
11. Gagret
12. Amb
13. Narkanda
14. Chopal
15. Nadaun
16. Ghumarwin
17. Jhandutta

18. Rajgarh
19. Kangra
20. Balh
21. Gopalpur
22. Hamirpur

Gram Panchayats

Note: for details of Gram Panchayats Audit, please refer Appendix-8.

Appendix 3 (Refer to Paragraph 2.1; Page 3)**Panchayat Samiti****(Rupees in lakh)**

Sr. No.	Name of PS	Period	Controlling ZP	Amount as per Cash book	Amount as per Pass book	Difference remaining unreconciled
1	Gagret	4/03 to 31.3.05	Una	15.34	14.30	1.04
2	Sunder Nagar	4/03 to 31.3.04	Mandi	10.25	4.91	5.33
3	Nadaun	-do-	Hamirpur	2.95	3.00	0.05
4	Amb	4/03 to 3/06	Una	49.25	49.88	0.63
5	Sadar Mandi	4/03 to 3/06	Mandi	103.52	98.05	5.47
6	Theog	4/04 to 3/06	Shimla	15.45	30.12	14.67
7	Balh	4/04 to 3/06	Mandi	8.32	13.44	5.12
8	Hamirpur	-do-	Hamirpur	3.26	4.72	1.46
			Total	208.34	218.42	33.77

Appendix 4 (Refer to Paragraph 2.1; Page 3)**Details of Panchayat where reconciliation had not been done.**

Sr. No.	Name of GP	Balance as per RD as on 31-3-05 (Rs. in lakh.)	Balance as per Pass book (Rs. in lakh)	Cash in hand (Rs. in lakh)	Total 4+5 (Rs. in lakh)	Difference (Rs. in lakh)
	2	3	4	5	6	7
1.	Mamligh (Kandaghat)	1.20	0.68	0.08	0.76	- 0.44
2.	Chhausha – do--	3.92	4.15	-	4.15	+ 0.23
3.	Shri Nagar – do--	7.67	7.59	Nil	7.59	- 0.08
4.	Dalgi --do--	1.24	0.60	0.19	0.79	0.45
5.	Jhajha –do--	1.29	1.31	-	1.31	0.02
6.	Bisha –do--	1.64	1.02	0.10	1.12	- 0.52
7.	Tundal –do--	1.34	1.57	0.01	1.58	+0.24
8.	Kawarg –do--	2.17	2.23	-	2.23	+0.06
9.	Mahi –do--	2.11	2.35	-	2.35	+0.24
10.	Kahala –do--	1.51	1.45	0.01	1.46	-0.05
11.	Banjni –do--	2.61	2.71	-	2.71	+0.10
12.	Basha –do-	0.99	1.20	0.01	1.21	+0.22
13.	Kaner –do--	3.33	2.29	0.85	3.14	-0.19
14.	Satrol –do--	0.96	2.83	0.03	2.86	+1.90
15.	Sayari –do--	4.15	1.50	-	1.50	-2.65
16.	Darbhog Mashobra	0.95	2.02	0.46	2.48	+1.53
17.	Satli	2.17	1.64	0.46	2.10	-0.07
18.	Galot	3.59	1.71	-	1.71	-1.88
19.	Chayali	3.51	4.27	0.17	4.44	+0.93

20.	Gech	2.39	3.25	-	3.25	+0.86
21.	Chaeri	1.10	1.11	-	1.11	+0.01
22.	Janed ghat	2.49	2.64	0.25	2.89	+0.40
23.	Jalel	1.46	1.43	-	1.43	-0.03
24.	Patghehar	0.13	0.56	0.56	1.12	0.99
25.	Peran	0.24	1.81	0.04	1.85	+1.61
26.	Kot	2.76	2.10	0.67	2.77	+0.01
27.	Kangra block Sadar pur	1.30	1.36	0.43	1.79	+0.49
28.	Mattour	0.56	0.32	0.01	0.33	-0.23
29.	Khanyara	4.18	4.17	0.37	4.54	+0.36
30.	Kohala	1.92	0.47	0.01	0.48	-1.44
31.	Helar kala	5.14	5.43	0.03	5.46	+0.32
32.	Thana khas	1.66	0.98	0.20	1.18	-0.48
33.	Rani tala	3.50	3.46	-	3.46	-0.04
34.	Mandal	2.30	2.24		2.24	-0.06
35.	Jamanabad	2.54	2.47	0.01	2.48	+0.06
36.	Hamirpur block Jangal ropa	2.74	3.20	0.01	3.21	+0.47
37.	Bajuri	2.48	2.32	-	2.32	+0.16
38.	Changar	1.44	1.49	-	1.49	+0.05
39.	Annu	0.49	0.76	0.01	0.77	+0.28
40.	Dai ka noun	2.77	2.15	0.53	2.68	-0.09
41.	Daned	0.81	1.01	-	1.01	+0.20
42.	Daroohi	3.87	3.97	0.06	4.03	+0.16
43.	Neri	2.11	1.73	0.01	1.74	-0.37
44.	Bassi jhiniyara	2.72	2.83	0.06	2.89	+0.17

45.	Shasan	2.18	2.77	0.01	2.78	+0.60
46.	Majhog sultani	3.46	3.21	-	3.21	-0.25
47.	Nalti	0.57	0.67	-	0.67	+0.10
48.	Mati tihra	1.96	1.68	0.13	1.81	-0.15
49.	Bijhri block Karer	3.53	4.38	0.03	4.41	+0.88
50.	Bilaspur block Majri	1.33	1.14		1.14	0.19
51.	Kuddi	2.06	2.02		2.02	0.04
52.	Rani kotla	2.70	2.75		2.75	0.05
53.	Kachuli	0.07	0.06		0.06	(-)0.01
54.	Kotla	1.60	1.20		1.30	(-)0.30
55.	Solda	0.88	0.88		0.88	
56.	Mehathi	0.40	1.06		1.06	+0.66
57.	Kutehla	2.70	2.93		2.93	+0.23
58.	Gial	4.20	3.38		3.38	(-)0.82
59.	Mashobra block Anand pur	6.83	6.63	0.53	7.16	+0.33
60.	Thari	3.74	4.47	0.08	4.55	+0.81
61.	Sikroha balh Mandi	0.47	0.32	0.01	0.33	(-)0.14
62.	Nalsar	2.07	1.51	0.02	1.53	(-)0.54
63.	Lower Rewalsar	6.36	6.57		6.57	+0.21
64.	Galma	1.80	2.33		2.33	+0.53
65.	Samloan	1.37	2.14		2.14	+0.77
66.	Janed	2.21	2.23		2.23	+0.02
67.	Natned	1.18	2.60		2.60	+1.42

68.	Khandla	3.17	3.22		3.22	+0.05
69.	Soyra	1.01	1.27	0.02	1.29	+0.28
70.	Salwalan	0.02	1.00	0.09	1.09	+1.07
71.	Troh	1.22	1.04		1.04	-0.18
72.	Haryatra	1.87	0.84	0.13	0.97	-0.90
73.	Baggi	4.36	2.51	0.01	2.52	-1.84
74.	Nagchala	1.02	2.50	0.01	2.51	+1.49
75.	Badasu	0.45	0.62	0.01	0.63	+0.18
76.	Mandal	2.35	1.95		1.95	-0.40
77.	Dhaban	1.07	1.85	0.01	1.86	+0.79
78.	Challan	0.90	0.41	0.08	0.49	-0.41
79.	Bangrotu	2.82	2.70	0.01	2.71	-0.11
80.	Reur	2.37	2.32		2.32	-0.05
81.	Ner	2.44	3.77		3.77	+1.33
82.	Lohra	0.03	1.07	0.01	1.08	+1.05
83.	Dador	2.05	1.20	0.01	1.21	-0.84
	Total					41.16

Appendix-5 (Refer to Paragraph 2.2; Page 3)**Details of Panchayat Samiti where cash balance was retained in excess of prescribed limit.**

Sr. No.	Name of Institute	Amount retained in imprest	Period	Ref to para to I.R.
1	PS Gagret	3134 to 127774	6/2002 to 3/2005	1
2	Sunder Nagar	11515 to 52091	4/2003 to 3/2004	4
3	Una	3069 to 30763	5.2002 to 11.2004	5
4	Amb	2839 to 17195	4/2002 to 12/2004	2
5	Jandutta	3827 to 64928	4/2002 to 3/05	2
6	Bilaspur	2676 to 10276	--do--	6
7	Bangana	3178 to 74095	--do--	5
8	Mashobra	14365 to 33150	2003-04	6
9	Rajgarh	4250 to 13229	4/2002 to 3/05	1

Appendix -6 ((Refer to Paragraph 2.2; Page 3)**Details of Panchayat where cash balance was retained in excess of prescribed limit**

Sr. No.	Name of GPs	Name of Bolcks	Years	Minimum	Maximum
1	Sikroha	Sadar Bilaspur	2000-05	1590	63686
2	Shali	Balh Mandi	--do--	1152	36779
3	Chhamyar	--do--	--do--	1126	34692
4	Chandyal	--do--	--do--	2608	53547
5	`behna	--do--	--do--	1206	80208
6	Rajwari	--do--	--do--	1064	82320
7	Malther	--do--	--do--	1099	12191
8	Jangal ropa	Hamirpur	--do--	1001	4449
9	Rani tal	Kangra	--do--	1916	12115
10	Dai ka naun	--do--	--do--	2055	23730
11	Kholi	--do--	--do--	20268	36024
12	Sukkar	--do--	--do--	1074	12273
13	Rajiana 53 mile	--do--	--do--	1077	10944
14	Sokni da kot	--do--	--do--	1236	3770
15	Shasan	--do--	--do--	1200	19971
16	Sadar pur	--do--	--do--	1201	30984
17	Krare	--do-	--do-	2851	15303
18	Mandal	--do--	--do--	1136	9860
19	Jamanabad	--do--	--do--	1054	4789
20	Amroh	--do--	--do--	1125	8636
21	Salwanhan	Balh Mandi	--do--	1352	28747
22	Soyara	--do---	--do--	1100	18486

Appendix 7 (Refer to Paragraph 2.3; Page 4)**Non opening of account (A&B) by Zila Parishads/Panchayat Samities****1. Zila Parishad**

Sr. No.	Name of Zila Parishad	Period	Amount in lakh	Ref to para
1	Bilaspur	2002-03 to 2004-05		10
2	Una	--do--		5
3	Kangra	2004 -05 to 2005-06		8
4	Hamirpur	2005-06		5

2. Panchayat Samities.

Sr. No.	Name of Panchayat Samiti	Period	Amount in lakh	Ref to para
1	Chopal	4/2002 to 3/05		4
2	Sunder Nagar	4/03 to 3/04		4
3	Nadaun	4/202 to 3/05		5
4	Haroli	--do--		5
5	Una	--do--		6
6	Ghumarwin	--do--		6
7	Nalagarh	--do--		5
8	Jhandutha	--do--		3
9	Narkanda	--do--		4
10	Theog	--do--		7

Appendix 8 (Refer to Paragraph 2.3; Page 4)**List of Gram Panchayat where Records had not been maintained**

Sr. No.	Name of Gram Panchayats	Name of block
1	Majhuard	Mandi sadar
2	Tilli	
3	Naulayeno	
4	Kotli	
5	Bir tugal	
6	Kamand	
7	Nagadhar	
8	Katoualla	
9	Bari gumanoo	
10	Nagwain	
11	Kathindhi	
12	Jagar	
13	Gharan	
14	Bigni	
15	Bharwan	
16	Nichala Lot	
17	Chand pur	Sadar Bilaspur
18	Kotla	
19	Jukhala	
20	Rajpura	
21	Makri markand	
22	Kothi Pura	

23	Soldha	
24	Panjail khurd	
25	Bandla	
26	Deoth	
27	Kallar	
28	Namhal	
29	Barmana	
30	Panjgain	
31	Regunath pura	
32	Methi	
33	Nichla bhated	
34	Ghyal	
35	Nakrana	
36	Harpda	
37	Majari	
38	Rani kotla	
39	Kuddi	
40	Kacholi	
41	Kuthala	
42	Makri	
43	Tundal	Kandaghat Solan
44	Jhajha	
45	Wakna	

46	Siri nagar	
47	Kawarag	
48	Kot	
49	Sayari	
50	Pondana	
51	Chwasha	
52	Satrol	
53	Kahala	
54	Delgi	
55	Mamligh	
56	Banjni	
57	Bisha	
58	Basha	
59	Kaner	
60	Mahi	
61	Rewalsar	Balh Mandi
62	Reur	
63	Ner	
64	Daduar	
65	Bhangrotu	
66	Chilah	
67	Dhaban	
68	Mandal;	
69	Badhsu	

70	Halyatar	
71	Baggi	
72	Nagchalla	
73	Lohra	
74	Pagog	Mashobra Shimla
75	Patgehar	
76	Satlai	
77	Peeran	
78	Thari	
79	Darbhog	
80	Janedghat	
81	Chayali	
82	Anandpur	
83	Chaidi	
84	Kohbag ghech	
85	Galot	
86	Jalel	
87	Kot	
88	Matti Tihra	Hamirpur
89	Nalti	
90	Bassi jhayra	
91	Neri	
92	Sanan	
93	Majhog sultani	
94	Daduhi	

95	Matour	Kangra
96	Kholi	
97	Kohla	
98	Khniyra	
99	Khash	
100	Dari gabli	
101	Haled	
102	Amroh	Hamirpur
103	Annu	
104	Ser balooni	
105	Dei da naun	
106	Changer	
107	Chhabned	
108	Jagal ropa	
109	Sukar	Kangra
110	Soukni da naun	
111	Jamana bad	
112	Sadarpur	
113	Rajyana 53 meel	
114	Rani tal	
115	Mandal	
116	Karer	
117	Bajauri	Hamirpur
118	Bajouri	Kangra
119	Behal	Balh Mandi

120	Galma	
121	Kashrla	
122	Barswan	
123	Godagagal	
124	Balt	
125	Bari	
126	Bhadyal	
127	Dayargi	
128	Bhyarta	
129	Kot	
130	Kummi	
131	Kathyhun	
132	Kehad	
133	Magarpadrlu	
134	Kothi	
135	Brikhmani	
136	Chamyar	
137	Chandyal	
138	Janedghat	
139	Khandla	
140	Lohakhar	
141	Marathu	
142	Nalsar	
143	Natned	

144	Rajwari	
145	Sain	
146	Sakroh	
147	Salwahan	
148	Samloun	
149	Malther	
150	Behna	
151	Deoli	Sadar Bilaspur
152	Bamta	
153	Charol	
154	Chakoh	
155	Binoula	
156	Saikharsi	
157	Dabat	
158	Sui surahad	
159	Shikroha	
160	Makri	
161	Kallar	
162	Kotla	
163	Bairkot	Balh Mandi
164	Marthu	
165	Janed	
166	Nathed	

Appendix 9 (Refer to Paragraph 2.4; Page 4)**Non recovery of rent of shops/residential quarters****1. Panchayat Samiti**

Sr. No.	Name of Panchayat Samities	Amount in lakh	Period	Ref to para
1	Gagret	1.45	2003-04 to 2004-05	3
2	Una	1.90	4/2002 to 3/05	3
3	Ghumarwin	2.89	--do--	4
4	Nalagarh	0.58	--do--	4
5	Amb	2.20	--do--	3
6	Kandaghat	1.23	2003-04	5
7	Bilaspur	0.03	2002 to 05	5
8	Rajgarh	0.11	--do--	4
9	Kangra	1.10	2004-05 to 2005-06	6
10	Hamirpur	0.64	--do--	
	Total	12.13		

2. Gram Panchayats

Sr. No	Name of Gram Panchayats	Name of Block	Period	Amount in lakh	Para
1	Malther	Balh Mandi	8/03 to 11/06	0.20	6
2	Sirinagar	Kandaghat solan		1.96	1
3	Mamlig	--do--		0.04	2
4	Dador	Balh Mandi		0.02	4
5	Bagrotu	--do--		0.07	3
6	Halerkalan	Kangra		0.70	2
7	Natned	Balh Mandi		0.32	2
8	Soyara	--do--		0.04	8
	Total			3.35	

Appendix 10 ((Refer to Paragraph 2.5; Page 4)**Detail of outstanding advances of Panchayats**

Sr. No	Name of Gram Panchayats	Name of Block	Period	Amount to be recovered	Para
1	Podhana	Kandaghat	1987 to 2005	0.73	3
2	Chyosia	--do--	2000 to 2005	0.16	5
3	Sirinagar	--do--	1993 to 2005	0.06	2
4	Delgi	--do--	2000 to 05	0.16	
5	Jaggar	Mandi	1993 to 05	0.41	1
6	Bir tunggal	--do--		0.23	
7	Thari	Mashobra		0.03	
8	Anandpur	--do--	2001-05	0.93	
	Total			2.71	

Appendix 11 (Refer to Paragraph 2.6; Page 5)**Statement showing the details of non maintenance of records by the institutions**

Sr. No.	Name of Panchayat Samities	Para	Period	Nature of records
1	Chopal	6	2002-05	Grants in aid register demand and collection register.
2	Sundernagar	8	--do--	Register of advances. Register of immovable property.
3	Haroli	7	2002-05	Works register. Master roll issue register.
4	Una	8	--do--	Receipt book form 2 Sanction file.
5	Nalagarh	7	--do--	Cheque issue registers.
6	Amb	8	--do--	
7	Mandi	6	2003-04	
8	Jhandutta	4	2002-05	
9	Bilaspur	8	--do--	
10	Narkanda	5	--do--	

Appendix-12 (Refer to Paragraph 3.1; Page 6)**Non implementation of Water Supply & Sanitation Schemes by Zila Parishads**

Sr.No.	Name of Z.P.	Amount in lakh	Period	Para	No.of schemes
1	Kangra	78.56	2004-05 to 2005-06	1	-
2	Kullu	21.21	-----do-----	1	52
3.	Shimla	27.46	2003-04 to 2005-06	2	98
		127.23			150

Appendix-13 (Refer to Paragraph 3.2; Page 7)

Blockage of funds-Non completion of Zila Parishad Bhawan

Sr. No.	Name of Zila Parishad	Amount in lakh	Period	Para
1	Una	25	1997-98 to 2001-02 @ Rs. 5 lakh per year	1
2	Shimla	25	1997-98 to 2001-02 @ Rs. 5 lakh per year	1
	Total	50		

Appendix-14 (Refer to Paragraph 3.3; Page 7)**Details of Panchayat where expenditure on material component was incurred in excess of norms.**

S.No	Name of GP	Period	(SGRY) Amount Sanctioned	40% Material Cost	Material payment	60% labour as per SGRY Guidelines	Actual Labour payment	Difference of Labour payment	No. of Works	Para No.
1.	Jangal Rupa	2000-05	3,14,008	1,25,603	1,75,606	1,88,405	1,38,402	50003	29	7
2.	Mandal	2000-05	52,735	21,094	38,542	31,641	14,193	17,448	7	5
3.	Ser Baluni	2000-05	1,34,207	53,683	92,757	80,524	41,450	39,074	12	6
4.	Changer	2000-05	1,46,258	58,504	90,903	87,754	55,355	32,399	13	3
5.	Annu	2000-05	51,265	20,506	37,705	30,759	13,560	17,199	3	7
6.	Dai Ka Naun	2000-05	70,147	28,059	44,505	42,088	25,642	16,446	9	5
7.	Amroh	2000-05	75,000	30,000	51,791	45,000	23,209	21,791	4	6
8.	Soyara	2000-05	1,76,459	70,584	1,29,990	1,05,875	46,469	59,406	14	-
9.	Sai Kharsi	2000-05	2,87,758	1,15,103	1,39,711	1,72,655	1,48,047	24,608	12	2
10.	Sikroha	2000-05	1,09,874	43,950	74,558	65,924	35,316	30,608	19	3
11.	Troh	2000-05	1,91,295	76,518	1,08,888	1,14,777	82,407	32,370	10	3
12.	Dabat	2000-05	2,19,681	87,872	1,41,684	1,31,809	77,997	53,812	15	4
13.	Sadarpur	2000-05	65,442	26,177	47,730	39,265	17,712	21,553	4	-
14.	Ranital	2000-05	88,451	35,380	47,098	53,071	41,353	11,718	13	-
15.	Nalsar	2000-05	3,13,596	1,25,438	2,29,769	1,88,158	83,827	1,04,331	19	-
	Total	-	22,96,176	9,18,471	14,51,237	13,77,705	8,44,939	5,32,766	183	-

532766/70= 7610.94 Say 7611 Mondays

Appendix 15 (Refer to Paragraph 3.4; Page 7)**Statement of showing the details of incomplete works.**

Sr. No.	Name of PS	Period	Total funds sanctioned in lakh	Total works	Total Expd. Incurred in lakh	Unspent balance in lakh	Para no.
1	Haroli	4/2000 to 3/05	5.05	10	2.50	2.55	1
2	Chopal	--do--	5.86	22	2.36	3.50	1
3	Bilaspur		8.76	25	6.69	2.07	4
4	Theog		5.18	25	2.01	3.17	1
5	Nalagarh		12.85	29	5.80	7.05	1
6	Una		3.70	28	2.42	1.28	1
7	Gagret		3.85	13	2.05	1.80	7
	Total		45.25	132	23.83	21.42	

Appendix 16 (Refer to Paragraph 3.6; Page 8&9)**Details of works executed through heavy machinery JCB**

Sr. No.	Name of Gram Panchayat	Name of work	Amount incurred in lakh	Para
1	Sui sarad	c/o link road bradighat to badnoo	0.93	3
2	Rajwari	17 Works	3.27	5
3	Sikroha Bilaspur	c/o road galod chndpur malod	0.82	6
4	Chandpur	c/o Link road Dila Ram house to Shiv Mandir	0.41	3
	Total		5.43	

Appendix 17 (Refer to Paragraph 3.7; Page 9)

Statement showing the excess expenditure in excess of grants

Sr. No.	Name of GP	Period	Amount sanctioned in lakh	No of works	Expenditure in lakh	Excess Exp. in lakh	Total Panchayat funds for five years
1	Kotla	2000-05	15.60	3	16.90	1.30	25.01
2	Nagchala		1.03	3	1.22	0.19	21.96
3	Baggi		2.52	5	3.14	0.62	31.77
4	Barsu		1.99		2.79	0.80	23.24
5	Dhaban		2.81	5	3.20	0.39	29.59
6	Bhangruto		1.05		2.36	1.31	36.13
7	Reur		0.58	3	0.93	0.35	20.33
8	Dadour		0.71	7	1.26	0.55	34.92
9	Sakroha		1.20	4	1.27	0.07	23.16
10	Shali		0.84	2	1.18	0.34	21.70
11	Chamyar		1.25	2	1.47	0.22	18.50
12	Nalsar		3.19	3	3.46	0.27	27.1
13	Brikhmani		3.16	7	3.83	0.67	18.07
14	Chandial		0.59	1	0.78	0.19	17.89
15	Behna		1.81	8	2.71	0.90	27.99
16	Rajwari		4.01	13	6.51	2.50	32.63
17	Kandrour		0.93	1	1.32	0.39	23.29
18	Majwor		1.26	1	1.80	0.54	6.20
19	Nagwai		0.07	1	0.15	0.08	9.54
20	Ner		3.76	11	5.38	1.62	54.95
21	Badasu		1.99	5	2.79	0.80	13.23

22	Sher balooni		1.57	13	3.18	1.61	22.31
23	Mandal		1.32	10	3.04	1.72	25.06
24	Dai ka naun		0.51	17	2.18	1.67	15.95
25	Salwahan		1.23	6	1.54	0.31	15.71
26	Sayora		0.49	2	0.54	0.05	15.51
27	Troh		0.98	7	2.38	1.40	18.07
28	Sukkar		2.39	10	3.25	0.86	33.63
29	Rajayana 53 mile		0.10	1	0.16	0.06	35.95
30	Jamana bad		0.19	1	0.38	0.19	19.70
31	Sadar pur		0.90	6	1.65	0.75	17.15
32	Rani tal		0.55	4	0.93	0.38	22.45
33	Amroh		4.39	13	5.68	1.29	20.91
34	Jangal Ropa		3.35	16	4.15	0.80	32.43
35	Khandla		2.50	5	2.93	0.43	29.47
36	Sai Kharsi		3.27	5	3.86	0.59	29.47
37	Suisurahar		2.75	2	3.30	0.55	58.87
38	Sain Belh		0.24	2	0.30	0.06	16.41
	Total		77.08	203	103.90	26.82	900.38

Appendix 18 (Refer to Paragraph 3.8; Page 9)**Details of non start of works by Panchayat Samities**

Sr. No.	Name of Panchayat Samiti	Period	Amount in lakh	No. of works	Para
1	Bangana	2002-05	0.53	2	2
2	Haroli	2002-05	1.50	5	1
3	Balh	4/03 to 3/06	5.71	12	2,5
5	Kangra	2004-05 to 05/06	1.06	7	3
6	Hamirpur	--do--	1.29	9	2
	Total		10.09	35	

Appendix 19 (Refer to Paragraph 3.10; Page 10)**Statement showing the details of works not yet started in various Panchayats.**

Sr. No.	Name of GPs/Block	Amount sanctioned in lakh	Expenditure in lakh	Unspent amount in lakh	Para No.	No. of works	Period
1	Jhajha, Kandaghat	0.14		- 0.14	3	1	2003-04
2	Barmana, Bilaspur	0.10		0.10	2	1	2003-04
3	Ser balooni, Hamirpur	1.63		1.63	2	10	2000-05
4	Jamana bad, kangra	0.28		0.28	3	2	2001-05
5	Dhaban, balh	1.02		1.02	7	9	2000-05
6	Bari gumanu	0.36		0.36	5	2	2003-04
7	Troh	0.24		0.24	1	3	2000-05
8	Reajwari	2.25		2.25	2	13	2000-05
9	Chandyal	0.42		0.42	3	3	2001-04
10	Bri khmani	0.69		0.69	1	5	2000-05
11	Behna	2.62		2.62	2	12	2001-05
12	Chamyar	0.46		0.46	2	3	2001-05
13	Sakroha	0.18		0.18	1	2	2004-05
14	Soyara	0.07		0.07	1	1	2004-05
15	Malther	0.51		0.51	2	6	2000-05
16	Lohakhar	0.71		0.71	1	6	2000-05
	Total	11.68		11.68		79	

Appendix-20 (Refer to Paragraph 3.11; Page 10)**Details of non-preparation of Budget Estimates by Zila Parishad's and Panchayat Samiti and incurred expenditure without budget provisions.**

S.No.	Name of ZP/PS	Period	Amount in lakh
1.	ZP Una	2002 to 2004-05	39.53
2.	ZP Kangra	2004-05 to 2005-06	17.03
3.	ZP Shimla	2003-04 to 2005-06	27.32
4.	PS Kangra	2002 to 2004-05	29.91
5.	PS Theog	-do-	7.63
6.	PS Rajgarh	-do-	9.23
7.	PS Haroli	-do-	8.78
		Total	139.43

Appendix-21 (Refer to Paragraph 3.12; Page 11)**Details of non utilisation of PLA grants by Panchayat Samities**

Sr.No.	Name of Panchayat Samities	Period	OB Rs. in lakh	Receipt Rs. in lakh	Total Rs. in lakhs	Expenditure Rs. in lakh	Balance in Rs. in lakh
1.	Nadaun	4/2002 to 3/2005	1.71	0.51	2.22	0.33	1.89
2.	Amb	-do-	2.01	0.49	2.50	0.60	1.90
3.	Jandutta	-do-	2.56	0.45	3.01	0.16	2.85
4.	Bangana	-do-	2.57	0.37	2.94	1.04	1.90
5.	Kangra	2004-05	4.57	0.66	5.23	2.31	2.92
		Total	13.42	2.48	15.90	4.44	11.46