



सत्यमेव जयते

**Annual Review on the working of
Public Works and Irrigation & Public Health Divisions
for the year 2019-20**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

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PREFACE

The Annual Review on the working of Public Works and Irrigation & Public Health Divisions is prepared as per instructions contained in Para 8.54 of C.A.G. M.S.O. (A&E) Vol. I. The purpose of the review is to highlight the irregularities/deficiencies noticed in the maintenance and submission of works accounts. Along with this, the common irregularities/audit findings noticed in the functioning of the PWD and IPH Divisions by the office of the Principal Accountant General (Audit) during Central Audit of vouchers and Local Audit of Divisions are also included in the Review.

The deficient areas discussed in the review need immediate attention for improvement. Necessary remedial action is required to be taken by the State Government to remove the deficiencies/irregularities and infringement of rules pointed out in the review.

It is hoped that this review will help State Government in improving the quality of working and ensuring financial discipline in preparation, maintenance and submission of monthly accounts by the Public Works and Irrigation & Public Health Divisions of the State Government.

Shimla
Date:


(Satish Garg)
Principal Accountant General (A&E)
Himachal Pradesh

Executive Summary

The 53rd review on the working of Public Works and Irrigation & Public Health divisions in Himachal Pradesh has been prepared as an annual report to the State Government on the functioning of these divisions.

The review consists of two parts, Part-I contains observations relating to accounts that were noticed in the office of the Pr. Accountant General (Accounts and Entitlement) Himachal Pradesh. Part-II consists of audit findings that were noticed during audit of these divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh.

The objective of the review is to bring out the deficiencies in maintenance of accounts as well as functioning of the divisions to the notice of higher authorities of the Government so that remedial measures could be taken effectively.

Important observations incorporated in the review are as follows:

PART-I: Observations relating to accounts.

- i) According to prescribed time schedule the monthly accounts are required to be submitted to Accounts Office between 7th to 10th to the following month to which they relate. It was however, observed that some of the monthly accounts were received after due date.

(Statement-1(A))

- ii) The balances of **Rs. (-) 409741.34 lakh** under head “8782-00-102-01 Remittances into Treasury” and **Rs. 12284.34 lakh** under head “8782-00-102-02 Cheques” remained unadjusted up to March 2020 due to remittances not made by the Divisions but accounted for by the treasuries and non-cancellation of time barred cheques respectively.

(Statement-II(v))

- iii) Instances were noticed where the expenditure on Deposit Works was incurred in excess of amount of deposit received. As such, adverse balances to the tune of **Rs. (-) 9231.48 lakh** in Public Works divisions and **Rs (-) 1863.50 lakh** in IPH Divisions had accumulated up to March 2020.

(Statement-IV (i))

- iv) An expenditure of **Rs. 650.34 lakh** incurred up to March 2020 by the Public Works Divisions on repair and maintenance of National Highways was not reimbursed by the Government of India as it was either not as per the norms fixed by the Ministry of Surface Transport or was in excess of the budget allotted or without budget provisions for the purpose.

(Statement-IV (iii))

- v) In 69 Divisions an amount of **Rs. 13593.47 lakh** had accumulated under the head 8658-129- Material Purchase Suspense Account till March, 2020.

(Statement-IV(v))

PART-II: Observations relating to audit

Statement No I : Non deduction of royalty from contractors-undue financial favour to contractors **Rs 108784.69 lakh** and loss of revenue to government.

Statement No II : Audit Notes and Inspection Reports not replied by the B&R and Irrigation & Public Health Divisions

Statement No III : Important Irregularities noticed in the local inspection of Public Works/Irrigation & Public Health Divisions.

(A) Public Works Divisions

- i) Funds amounting to **Rs 48713.59 lakh** were released to 42 PWD divisions through Letter of Credit at the fag end of financial year 2019-20. This amount was drawn by the concerned Executive Engineers and paid through cheques to other divisions and subsequently, the amount was returned by the divisions to the concerned divisions, just to avoid lapse of available budget.

(Para-2)

- ii) Material valuing **Rs. 2304.99 lakh** was adjusted/ booked by 12 PWD Divisions to various works just to utilize available budget and later on wrote back in the subsequent year.

(Para-3)

- iii) In 38 PWD Divisions, audit revealed that deposits amounting to **Rs 24211.54 lakh** received for execution of works was lying unutilized since long and 30 PWD Divisions an amount of **Rs 8446.33 lakh** was incurred in excess of amount deposited by the client departments/ agencies.

(Para 4 & 5)

- iv) Final bills of contractors valuing **Rs 11138.66 lakh** in 28 PWD Divisions were not finalized by the Divisional Officers due to non-approval of deviation and for other reasons. There were also cases of payment being made without getting deviation approved from the competent authority.

(Para-10)

- v) In 17 PWD Division an amount of **Rs 16559.41 lakh** was lying outstanding under “Miscellaneous Work Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-12)

- vi) 25 Public Works Divisions incurred expenditure of **Rs 13572.32 lakh and Rs 31144.70 lakh** in excess of sanctioned budget/estimates and without obtaining technical sanction respectively.

(Para 13(A) & 13(B))

(B) Irrigation & Public Health Divisions

- i) An expenditure of **Rs. 75053.90 lakh** incurred on execution of works/schemes by 22 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-1)

- ii) 25 Divisions revealed that funds amounting to **Rs. 90999.07 lakh** released through Letter of Credit at the fag end of financial year were drawn by Executive Engineers and paid through cheques to other divisions. These amounts were subsequently returned by the other divisions in the following year.

(Para-2)

- iii) On one hand an amount of **Rs. 1770.41 lakh** was received by 14 IPH Divisions for execution of works which was lying unutilized and on the other hand 11 divisions an amount of **Rs.8696.32 lakh** was incurred in excess of the amount received from other departments/agencies for the works to be done on behalf of them.

(Para-3&5)

- iv) An amount of **Rs.7340.45 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of adjustment from individuals, other divisions, departments, contractors, firm/suppliers etc. in 10 IPH divisions

(Para-14)

INTRODUCTION

The 53rd review on the working of Public Works Divisions and Jal Shakti Vibhag in Himachal Pradesh has been prepared with the object of presenting an annual report to the State Government depicting deficiencies noticed in the accounts maintained by these divisions and the accounts rendered by these divisions to the office of the Accountant General (Accounts & Entitlement), Himachal Pradesh. The review also contains audit observations that w

ere noticed during audit of the records of these divisions by the office of the Pr. Accountant General (Audit) Himachal Pradesh. This review is supplementary to the comments made from time to time in the report of the Comptroller and Auditor General of India on the accounts of Government of Himachal Pradesh.

Given the special nature of functioning of works divisions, this review highlights the shortcomings in functioning of divisions, processes which were in departure from the Codes and Rules of the Public Works System and also recommends remedial measures so that financial, administrative and technical controls are optimally maintained hierarchically.

The irregularities pointed out in the earlier reviews were still persisting and adequate action was not taken by the departments to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and regulations and to minimize the persistent irregularities. Government/head of Department may take suitable and effective steps to avoid their reoccurrences.

The number of divisions under Building & Roads, including Mechanical, Electrical, and Jal Shakti Vibhag in operation during 2019-20 was as under:

Sr. No.	Name of Branch	Number of Divisions
i) Public Works Divisions:		
1.	Building & Roads	68
2.	Electrical	05
3.	Mechanical	06
4	National Highway	08
	Total	87
ii) Jal Shakti Vibhag :		
1.	Jal Shakti Vibhag.	60
	Grand Total	147

PART-I

Observations relating to Accounts

A. General

i) Computerization of accounts

Computerization is the need of hour and has the potential to provide following benefits for all the stakeholders:

- a) Easy and proper record keeping in digital form.
- b) Convenient and smooth processes.
- c) Substantially reduced paper work.
- d) Instant reconciliation and accuracy of accounts.
- e) Efficient fund management/budgetary exercise.
- f) Elimination of delay in preparation and submission of Accounts in Divisional Offices and further to Accounts office.

In order to tap these benefits, the State Government has computerized their treasury operations and all the Treasuries are connected with DDOs, Directorate and agency banks through web based software system. Data relating to Treasury Accounts is being downloaded from State Govt. /NIC server. An interface has been developed between NIC server and software package (i.e VLC) being used in A.G.(A&E) Office. In such a scenario, preparation and submission of compiled accounts of HPPWD and Jal Shakti Vibhag Departments in electronic mode and in data structure compatible with VLC Module of this office has become all the more necessary. Continuing efforts in this direction, the matter was taken up by this office with the Jal Shakti Vibhag in November 2017 and Jal Shakti Vibhag Department has been targeted to start online accounting even though this office was of the view that the accounts of all the Divisions of HPPWD and Jal Shakti Vibhag Departments, need to be made available online at the earliest. In this connection necessary table structures and sample data of VLC database had since been supplied to NIC, implementing this computerization in Himachal Pradesh. However, further response of these Departments and NIC is still awaited.

Recommendation

Strenuous efforts are required to be made by the State Government and the PWD and Jal Shakti Vibhag Department for speedier computerization of their accounts and their compatibility with the VLC application of this office.

ii) Receipt of accounts and vouchers

According to prescribed time schedule the monthly accounts are required to be submitted to office of the Accountant General (A&E) between 7th to 10th days of the following month. For the monthly accounts of March, an extension of three days to the dates fixed for submission of the divisional accounts has been allowed. The accounts and vouchers received from all the Divisions were included in the Monthly Civil Accounts.

B. Persistent and common defects

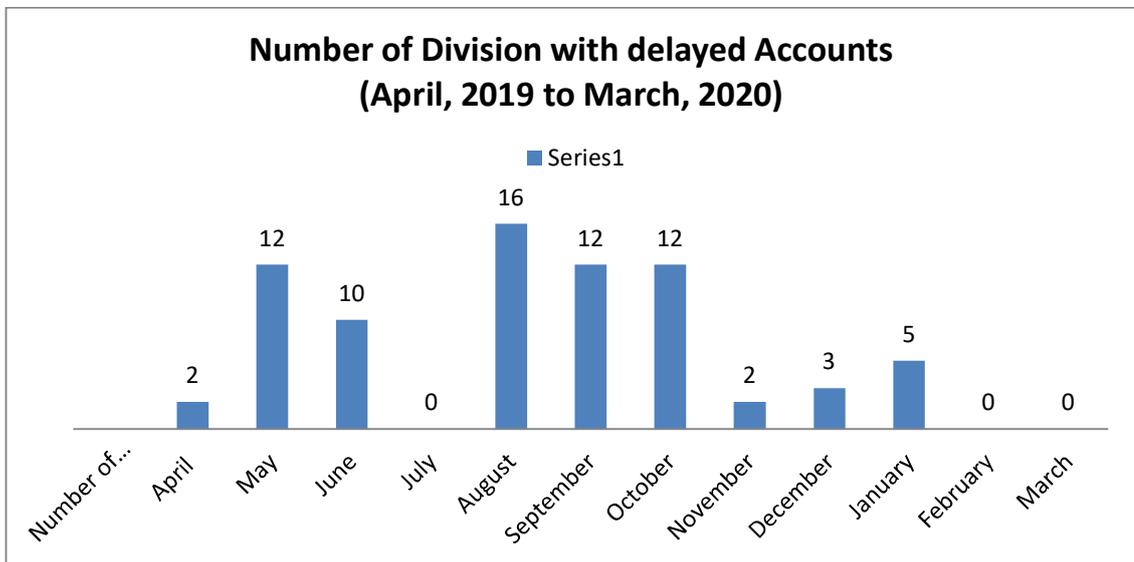
The following statements show the common and persistent defects noticed during processing and examination of the monthly accounts rendered by the Divisions and are brought to the notice of the Government/concerned Heads of Department to enable them to take necessary corrective measures.

ACCOUNTS WING

Statement No I : Delay in receipt of accounts and vouchers

A-MONTHLY ACCOUNTS

According to prescribed time schedule the monthly accounts are required to be submitted to this office between 7th to 10th of the following month to which they relate. It was, however, observed that some of the monthly accounts were received after the due date. During Financial Year 2019-20, 71 monthly accounts pertaining to 147 Divisions were received late as is shown below in fig-I & detailed in **Annexure-I**.



(Fig.-I)

The delay in receipt of monthly accounts adversely affects the time schedule for compilation of accounts and preparation of other ancillary records besides delay in submission of monthly civil accounts to the State Govt. This fact has been emphasized in all the previous reviews but so far no fruitful result has been achieved. It may, therefore, be stressed upon the concerned Chief Engineers/Superintending Engineers to get the monthly accounts of the Divisions submitted in accordance with the prescribed Time Schedule.

B- VOUCHERS (SCHEDULE OF DOCKETS)

Vouchers along with Schedule of dockets are received with monthly account of each month, hence the delay in receipt of vouchers is same as in receipt of accounts. (**Annexure-I**).

Statement No. II: Statement showing the position of Divisions from which the following schedules have not been received.

i) Submission of Schedule of Deposits and Deposit Works with the Monthly Accounts

The Monthly Accounts of the Divisions should be prepared in Form 80 for presentation (with all supporting registers, schedules, vouchers etc.) to the Divisional Officer and submission to the Accountant General (A&E). The Monthly Accounts should have Schedule of Deposits (Form 78 or 79) extracted from the Deposit Register maintained in Form 67 and Schedule of Deposit Works (Form 65) with reports of progress of expenditure. From the Deposit Register a monthly extract, known as the Schedule of Deposits (Form 78) showing the opening balance, receipts, adjustments of the month and the closing balance for each item, should be prepared. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works.

In the case of divisions where the total number of outstanding items under Public Works Deposits is usually very large but the number of items affected by the monthly transactions is small, the Accountant General may authorize the preparation of Schedule of Deposits in the alternative Form 79. This form is in two parts-Parts I. Abstract Account giving the totals for each class of deposits and Part II, detailed extract from the Deposit Register. In Part II, only such items need be extracted from the Deposit Register as are affected by the month's transactions but in the schedule for the months of June, September, December and March all current items should be shown including those not affected by the month's transactions.

It was seen that Schedule of Deposits as well as Schedule of Deposit Works were not submitted by most of the Divisions as per prescribed forms. The details required to be incorporated as per prescribed forms are not being filled in and certain divisions even did not maintain the composite Schedule of Deposits and submit the Schedule of Deposit Works in respect of affected items only. Under the circumstances, it was not possible to keep a track of funds received by the Divisions for execution of deposit works and the extent of usage on the designated works there from month after month.

Recommendation

There is a need to ensure submission of Schedules forming part of Monthly Accounts as per prescribed forms to facilitate proper accountal of funds received for deposit works and excising pre-accounting checks.

ii) Non adjustment of AG Memos by the Divisional Officers.

It was noticed that the AG Memos were not being adjusted by the Divisions expeditiously and in case these were adjusted, the names of PAOs were not being mentioned. As a result of above shortcomings these memos remained outstanding in the books of Accounts Office and

could not be cleared for want of the relevant information. The outstanding on this account have accumulated to **Rs 458.86/-**(Details in **Annexure II**).

iii) Schedule of Misc Public Works Advances

Schedule of public works advances are being received every month with the monthly account.

iv) Schedule of Cash Settlement Suspense Account

An amount of **Rs. 1.88 lakh** was outstanding under this head as on 31 *March 2020* (**Annexure-VI**). The operation of Cash Settlement Suspense Account head has been stopped since 1997-98.

v) Schedule of Reconciliation with Treasuries (Form 51)

The remittances made and the cheques drawn by the Divisions are accounted for in the respective Divisional accounts under “8782-Cash Remittances-102 P.W. Remittances-Head 01 Remittances into Treasuries” and “8782-Cash Remittances -102 P.W. Remittances – Head-02 P.W Cheques” respectively. The contra entries appear in the Treasury Accounts rendered to the Office of the A.G. (A&E) under the same Head of Accounts.

For the purpose of reconciliation of the remittance figures of the Divisions with those of the Treasuries, monthly accounts submitted by the Divisions are to be accompanied by a “Schedule of monthly settlements with Treasuries” in CPWA Form-51 supported with “Consolidated Treasury Receipt” and “Certificate of Total Issues” obtained from the Treasuries. This Schedule has been prescribed to prevent fraudulent encashment of a cheque or embezzlement of government cash through fake remittance documents. The cheque drawing officer and the officer remitting cash to government treasury should ensure reconciliation of the same every month and submit the reconciliation statement in Form 51 to the Office of the A.G.(A&E). Monthly reconciliation of the remittance figures need not be over emphasized as un reconciled balances may indicate chances of fraud/embezzlements and such transactions could be unearthed only if probed at the earliest opportunity. Slackness in the above reconciliation gives scope for fraudulent transactions at the cost of Government finance as the chances of detection of such transactions decreases with efflux of time.

However, most of the Divisions did not submit the reconciliation statement on a regular basis along with monthly accounts. As a result, there was heavy accumulation of wanting Form 51 from the Divisions as per detail given in **Annexure-III**.

Further, the Divisions were simply submitting Form-51 only with the detail of amount remitted by the Divisions and the amount responded by the Treasuries but no analysis of the differences were incorporated therein and as such no significant progress in reconciliation is achieved. Division-wise detail of outstanding balances under 01 Remittances of

Rs.(-) 409741.34/- lakh and 02-Cheques of Rs. 12284.33/- lakh up-to March 2020 is given in Annexure IV-A and Annexure IV-B respectively.

Recommendation

The Controlling Officers should accord top priority to this important issue and ensure prompt reconciliation to avoid adverse financial impact on the State Government Accounts.

Statement No-III: Statement showing amounts held under objection to the end of March, 2020.

No item under OB suspense is outstanding up to March, 2020.

Statement No-IV: Position of suspense balances

i) Adverse balances under Public Works Deposits 8443

As per codal provisions Deposit Works are undertaken by the Public Works Divisions on behalf of local bodies, non-government organizations etc. Before a deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the party concerned either in lump sum or in installments. But instances were noticed where the expenditure on deposit works had been incurred in excess of the amount deposited by client departments. Due to this, adverse balances under Major Head 8443-Deposits had arisen in many divisions of the department. During test check of 31 divisions of B&R and 33 divisions of Jal Shakti Vibhag, it was observed that adverse balances to the tune of Rs. (-) 9231.48 lakh and Rs.(-) 1863.50 lakh had accumulated up-to March 2020 respectively. (Annexure-X).

(Figure in Lakhs of ₹)

Sr. No.	Head of Account	2018-19		2019-20	
		B&R	Jal Shakti Vibhag	B&R	Jal Shakti Vibhag
1	8443-00-108-00	(-)7171.76	(-)2002.13	(-) 9231.48	(-)1863.50

It was seen that quantum of adverse balances under Public Works deposits had increased considerably over the previous year in respect of B&R Department, which is indicating neglect over the timely requisition of additional deposits from client Departments.

Recommendation

Suitable instructions need to be issued by the Government directing the divisions to reconcile the expenditure incurred on behalf of Departments other than PWD/Jal Shakti Vibhag to get a fair view of the accounts and recover the amount of expenditure incurred in excess of the deposits received there from. This would also avoid unnecessary diversion of funds earmarked for other works/schemes.

ii) Old Balance under Head of Accounts (8443-Civil Deposit)

In accordance with the provisions contained in rule 16.2.1 of public Works Account code, every non-government work the local body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the Divisional officer in lump sum or in installments and by such dates as may be specially authorized by the Administrator concerned. The amount so received should be credited in the accounts to the head Public Works Deposit against which all expenditure incurred against the work will be debited.

Further vide rule 16.2.2 of rules *ibid* a consolidated record of the transaction of a month relating to all deposit works of the Division should be prepared in Form, 65 Schedule of Deposit Works. The schedule shows, in respect of each work the amount of deposit received and the expenditure incurred both during the month and upto date. Vide Note-I below this rule, refund of unexpended balances of completed works should be taken to reduction of the deposits and therefore, shown in the schedule as minus realization and not as expenditure.

Test check of schedule of Deposit Works pertaining to 18 Division of Public Works and Irrigation and Public Health Departments for the month of September 2020, revealed that an amount of Rs. 2085700858/- was deposited by various client departments/agencies between April 1991 to March 2020 for execution of 1517 works as per detail given in Annexure-XI was lying unused as a whole. Not only this, it was also noticed that balance amount in respect of works which were taken up long back was also lying pending in the Divisional Account and many Divisional Officers kept amount in deposit for execution of various works possibly by diverting the same from other heads of accounts Non initiation of deposit works for which amount was deposited long back resulted in depriving the beneficiaries from intended benefits which would have derived from the timely completion of the scheme/work etc.

Recommendation

Divisional Authorities should be directed either to execute the works for which the funds have been received or necessary steps should be taken to refund the deposited and unexpended amount to the client departments.

iii) Outstanding recovery under Misc. Public Works Advances.

Test check of schedule of Public Works Miscellaneous Advances for the month of September 2020 in respect of 88 Public Works and Irrigation & Public Health Divisions revealed that recovery amounting to Rs. 1,32,82,21,239/- (Annexure-XII) was pending from various Contractors/Firms/Suppliers/Officers,/Officials of the department and other agencies on account of Advance payments, excess payments and other recoveries etc.

As per codal provisions, items in the Miscellaneous Works Advances are cleared either by actual recovery, or by transfer to some other account under proper sanction or authority. Items which become irrecoverable should not be so transferred until ordered to be written off by the competent authority.

Recommendation

The Government should issue directions to Head of Public Works and Irrigation & Public Health Departments to recover the above amount so that loss to government exchequer may be avoided.

iv) Outstanding balances under PAO Suspense (National Highways)

Expenditure on repair and maintenance of National Highways by various Public Works Divisions is incurred by the State Government in the first instance by booking the expenditure under the Major Head “8658-Suspense Account” items adjustable by PAO (National Highways). This head is subsequently cleared after realizing the amount from Government of India. It was noticed that an expenditure of **Rs 650.34/- lakh** incurred up-to March 2020 by the Public Works Department was not reimbursed as the expenditure was either not as per norms fixed by the Ministry of Surface Transport, Government of India or was over and above the sanctioned estimates or was in excess of budget allotment or incurred without budgetary provision. (Annexure-VII).

(Figure in Lakhs of ₹)

Sr. No.	Head of Account	2018-19	Sept 2020
1	8658-01-101-05	198.72	650.34

Recommendation

Government may issue instructions to avoid such practice in future to ensure that the State exchequer is not burdened unnecessarily with such expenditure and an action plan should be put in place to incur expenditure according to norms of N.H authority. Cash Settlement

v) Cash Settlement Suspense Account

The suspense head ‘Cash Settlement Suspense Account’ (CSSA) under major head “8658-00-107 Suspense Account” is intended for settlement of transactions between various divisions for supplies made and services rendered by one division to other division. According to rules/ instructions on the subject, claims preferred by one division should be settled within 10 days and there should be no outstanding balances under this head at the end of the year. However, an amount of **Rs. 1.88/- Lakh** was still lying outstanding under this head as on 31 March 2020 (Annexure-VI). The operation of CSSA head has been stopped since 1997-98.

Recommendation

Suitable instructions may be issued to the Divisional Officers concerned to clear outstanding balances under this head in a time bound manner.

vi) Material Purchase Settlement Suspense Account

Whenever any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but in any case not later than the close of the financial year. It was observed that at the end of March 2020 a sum of **Rs 13593.47/- lakh** had accumulated under this suspense head. This balance included the amounts which were outstanding for more than ten years. There were also minus balances against some divisions. The division-wise detail of balances are indicated in **Annexure-V**. In order to clear the present balances and to avoid further accumulation of balances under this suspense head. Timely action is required to be taken otherwise position would keep deteriorating.

(Figure in Lakhs of ₹)

Sr. No.	Head of Account	2018-19		2019-20	
		B&R	Jal Shakti Vibhag	B&R	Jal Shakti Vibhag
1	8658-00-129-00	181.23	5530.84	181.99	13411.48

Recommendation

The matter needs to be pursued by Engineers-in-Chief to ensure that the balances under this suspense head are cleared at the earliest.

vii) Minus balance and excess balance under 8671-Cash Balance

There are minus balances against some divisions due to book keeping errors as shown in **Annexure VIII-A**. It was also observed that some of the divisions had closing balances in excess of the prescribed limit. The details are given at **Annexure VIII-B**.

Recommendation

State Government should issue instructions to stop the practice of holding cash balances in excess of prescribed limit and take immediate steps to reconcile the minus balances.

viii) Outstanding balances under Major Head of account 8009-GPF.

It was observed that there was minus balances of Rs. 79,01,399.05/- under head 8009-01-101-02 GPF in respect of divisions detailed in **Annexure-IX-A**. This may be as a result of sanction of advances beyond the available balances at the credit of the subscriber or some missing entries.

Further, the GPF balances in respect of work charged staff have been transferred to their regular GPF account being maintained by the A.G. Office, so in the books of WAD Section there should not be any balance under this head, but as on 03/2020, there is an amount of Rs. **6,75,40,900.31/-** which has not been debited/transferred by the Divisions to the respective account of the subscriber. Division wise detail is given in **Annexure-IX B**.

Recommendation

The Divisions may be directed to reconcile the balances immediately.

Statement No V: Arrears in reconciliation of receipt and expenditure figures.

As provided in Rule-66 (2) of General Financial Rules, reconciliation of figures with booked figures of the Accountant General's office is required to be done on monthly basis by the Heads of the Departments and on quarterly basis by the divisions of PW and Jal Shakti Vibhag departments. Quarterly reconciliation was done by the respective divisions and there was no arrear on account of reconciliation up to March 2020.

Statement No. VI : Defects in the preparation of monthly accounts.

It was observed that in number of cases the monthly accounts were not prepared in accordance with the provisions of relevant Rules and also according to the instructions issued by the Principal Accountant General (A&E) from time to time and as the result the accounts were found incomplete and defective. The main defects noticed in the preparation of monthly accounts received from the Divisions are detailed below:-

Schedule of works expenditure (Form 64) was generally found incomplete and it did not exhibit budget allocation cost of each Scheme, details of Administrative approval and technical sanction, expenditure up-to the end of the previous year and progressive expenditure of each scheme. These details are extremely necessary to enable the Divisional Officers to keep a watch over the flow of expenditure. Even the minor and detailed head of classifications and head wise, sub- head wise totals were not found recorded. The computer codes of each scheme were also not given in Form 64. It has also been seen that many Divisions are preparing this form at their convenience, whereas it should be prepared strictly in accordance with codal provisions in proper format prescribed

Monthly accounts in Form C.P.W.A.80 received from many divisions were found incomplete and were not prepared in the prescribed proforma. Abstract of Memos of Misc cash receipts paid into treasuries, certificate of cash balance and details of credit cash were not appended with C.P.W.A.80 as per requirement under C.P.W.A. code. The page numbering

indicated against various forms in C.P.W.A.83 did not match with the copies of relevant form appended to monthly account.

Further, different forms as mentioned in Form 83 were not annexed with the monthly accounts in chronological order. Moreover, proper linking of detailed schedules with various form by specifying page no. have not been done appropriately.

It was observed that divisions while preparing the Schedule of Remittances of Cheques issued by Division/Sub-Division, cheques/ Token No. was either not mentioned or incorrect number was recorded. The divisions concerned should incorporate full and complete information/details of monthly transaction in the prescribed forms to be annexed to monthly account.

In many cases the opening balance of the schedules are not taken with reference to closing balance for the previous month's account. It has also been noticed that balances recorded in Abstract to Deposit (Form 79) does not tally with schedules attached thereto.

Scrutiny of Part II of monthly accounts also revealed the following deficiencies:-

- i) Many vouchers not found attached with monthly account.
- ii) In many cases, schedule dockets, vouchers are not signed by the Sr. Divisional Accounts Officers/Divisional Accounts Officers.
- iii) Consumption statements attached to vouchers are not signed/checked by the competent authorities.
- iv) Security deductible from the vouchers/bills not deducted and word FDR noted on the bills/vouchers without mentioning FDR amount or attaching photocopy of the same
- v) In many cases, material for use on works is procured from local vendors by the contractors without the sanction of competent authority.
- vi) It has also been seen that payments in lakhs of rupees authorized to contractors on **Hand Receipts** without measuring the quantum of work done. This amount remains unadjusted with contractors for many months, which is not desirable and contrary to Financial Rules.
- vii) Minus balances under stock storage and stock manufacture persists in many Divisions.
- viii) Out-turns of vehicles in lakhs of rupees are awaiting adjustment in many Divisions whereas these should be adjusted within the same financial year.
- ix) Huge amount of labour cess lying in deposit and not transferred to Labour Welfare Board.

Expenditure without budget: During the Financial year 2019-20 an expenditure of Rs. 1967.55 Lakh was booked without budget by the following Divisions of Jal Shakti Vibhag. Despite protracted references by Accounts Office, no budget was provided under these heads of Account.

Name of the Division	Head of Account	Budget	Expenditure Booked
Jal Shakti Vibhag Division Reckongpeo	2215-01-796-04-SOON-79-P	-NIL-	57087170
	2215-01-796-05-SOON-79-P	-NIL-	641095
	2215-01-796-06-SOON-79-P	-NIL-	3118708
Jal Shakti Vibhag Division Pooh	2702-80-796-08-SOON-79-P	-NIL-	23221821
	2702-80-796-09-SOON-79-P	-NIL-	731098
	2702-80-796-10-SOON-79-P	-NIL-	6553438
Jal Shakti Vibhag Division Kaza	2702-80-796-08-SOON-79-P	-NIL-	35871071
	2702-80-796-09-SOON-79-P	-NIL-	451962
	2702-80-796-10-SOON-79-P	-NIL-	13302093
Jal Shakti Vibhag Division Keylong	2702-80-796-08-SOON-79-P	-NIL-	53565125
	2702-80-796-09-SOON-79-P	-NIL-	390880
	2702-80-796-10-SOON-79-P	-NIL-	1820248
Total			196754709

It is clear from the above observations that accounts of divisions were being rendered to the Accounts Office in incomplete fashion and this resulted in lots of unnecessary correspondence between the Accounts Office and Divisions besides an element of opaqueness also creeps into the accounts. The codal provisions and instructions on maintenance of accounts were not being complied with properly.

Recommendation

Suitable instructions should be issued to the divisions directing them to follow codal provisions while preparing accounts and to submit the accounts in complete form so that accounts could present transparent and true picture.

**Deputy Accountant General
(Accounts & VLC)**

PART-II
AUDIT OBSERVATIONS
Public Works Divisions

Statement No. I: Non deduction of royalty from contractors-undue financial favour to contractors Rs. 1051.03 lakh and loss of revenue to government.

As per Himachal Pradesh Government notification No.Ind-II (f) 6-14 dated 13/3/15 royalty charges @ Rs. 60.00 for the use of each MT of grit, sand and stone on construction works are required to be recovered from contractors and credited to the Government revenue. The contractors are exempted of paying royalty if they produce documentary evidence of having paid the royalty to the Mining Department of the Government.

During the central audit of vouchers for the year 2018-19 of B&R Divisions and I&PH Divisions, it was noticed that various contractors had supplied sand, boulder stone and aggregate and accordingly payment had been made but neither the royalty charges amounting to **Rs. 1017.07 lakh and Rs. 33.96 lakh** of B&R Divisions and IPH Divisions respectively had been deducted from the running account bills/final bills of the contractor nor Form "M"/Bill of aggregate sand purchased from stone crusher were found attached. The details are given in Annexure "Y".

Statement No. II: Audit notes and Inspection Reports not replied by the B&R and Irrigation & Public Health Divisions.

In terms of para no. 5.11 of the Manual of the Inspection Civil Wing Volume-I reply to the inspection report has to be furnished by the auditee unit within four weeks from the date of receipt of the same. The department has or has not furnished replies to the paras of inspection reports issued during 2018-19 as details given in Annexure "Z".

Statement No. III: Important Irregularities noticed in the local inspection of Public Works/Irrigation & Public Health Divisions.

1. Unfruitful/Wasteful/Injudicious/Idle investment/ Infructuous expenditure.

An expenditure of Rs 1108784.69 **lakh** as per details given in Annexure "A" was incurred on the execution of 91 works by 41 divisions was rendered unfruitful/ wasteful/ injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works and to ensure economy, efficiency and effectiveness.

2. Irregular utilization of budget grant at the fag end of the year/rush of expenditure in the last quarter/Irregular utilization of LOC.

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time. Test check of records of 42 PWD divisions revealed that funds amounting to **Rs. 48713.59 lakh** as per details given in the Annexure "B" was released through letter of credit (L.O.C) by the concerned Superintending Engineer at the fag end of the financial year 2019-20. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/ within division and subsequently the amount was returned to concerned divisions by

other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

Para 6.4 of Financial Hand Book No. 3 stipulates that all the transactions of the receipt, issue and balance of material should be strictly in accordance with the provisions of Article 96 of Account Code Vol.-III. It also strictly prohibits fictitious stock adjustments.

Contrary to provisions, material valuing **Rs. 2304.99 lakh** as per details given in Annexure “C” was adjusted/booked by **12** PWD division to various works where the material was not required and in subsequent year the material was written back to stock just to available budget during the financial year.

4. Blockage of funds due to non execution of deposit work.

Public Works Divisions receives funds from other departments/ agencies to execute the work on their behalf. These funds are kept in deposit under head “Public Works Deposit”. These works should be executed in time bound manner to derive the intended benefits. Prolonged retention of funds in deposit not only resulted in blockage of Government money but also deprive the public from intended benefits.

It was noticed that **38** PWD divisions, an amount of **Rs. 24211.54 lakh** as detailed in Annexure “D” was received for execution of works on the behalf of other department/ was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handling over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Expenditure incurred in excess of deposit received.

Rules 7.13 of Department Financial Rules (Hand Book No. 3) provides that when a work is to be carried out on behalf of other departments/ local bodies, the party concerned should deposit in advance the gross estimated cost of the work and outlay on the work should be restricted to the amount so received.

During audit of divisions, it was noticed that an amount of **Rs. 8446.33 lakh** was incurred by **30** PWD divisions in excess of the amount received from other department/ agencies. The details are given in Annexure “E”.

6. Wrong/excess debit to work/wrong booking of material/wrong debit of stock items.

It was noticed that an expenditure of **Rs. 508.56 lakh** as details given in Annexure “F” was debited by **14** Divisions to those works which was actually pertained to other works. The wrong debit needs rectification.

7. Irregular splitting of work.

In **13** PWD divisions works costing to **Rs. 1721.49 lakh** as shown in Annexure “G” were split up into small contracts/parts to avoid sanction of the competent authority which is against the instructions issued by the Government from time to time.

8. Non levy of compensation.

Clause-2 of contract agreement provides that time allowed for carrying out the work as entered in the contractor should be strictly observed by the contractor. Failing to comply with the

provisions, the contractor shall be liable to pay compensation maximum upto 10 percent of the tendered amount for such delay.

It was noticed that various works in **32** PWD divisions as per Annexure “**H**” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 3056.62 lakh** under Clause-2 of contract agreement.

9. Non recovery of levied compensation/ liquidated damages/ non recovery from contractor.

It was noticed that **5** PWD divisions, compensation amounting to **Rs. 270.33** was levied by the Divisional Officers as per details given in Annexure “**I**” but the amount was not recovered from the contractors which resulted undue favor to contractors and loss to Government.

10. Non finalization of bill/ unauthorized deviation.

In **28** PWD divisions final bills of the contractors valuing **Rs. 11138.66 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in Annexure “**J**”.

11. Statement showing the details of non accountal of material/ lubricant/ non verification of recovery/accountal of material due to non production of records.

It was noticed that in **18** PWD divisions, an amount of **Rs. 4454.07 lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “**K**”.

12. Outstanding recoveries under “Miscellaneous Works Advances”.

“Miscellaneous Works Advances” is a transitory suspense head which is intended to record transactions relating to advance payments to firm/ suppliers, expenditure incurred on deposit works in excess of deposit received , amount recoverable from officers/ officials on account of shortage, hire charges, amount recoverable from other divisions/ departments, etc. Huge balances remaining outstanding for a long time could involve risk of loss to Government.

It was noticed that in **17** PWD divisions, an amount of **Rs. 16559.41 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in Annexure “**L**”.

13. Irregular expenditure.

(A) Statement showing the details of expenditure incurred in excess of A/A, E/S, without sanction of Superintending Engineer.

Rule 7.86 read with Rule 18.9 of the Department Hand Book No. 3 provides that when the expenditure on a work is likely to exceed the amount of A/A & E/S by more than five percent a revised estimate should be prepared and got approved from the competent authority.

Contrary to, an amount of **Rs. 13572.32 lakh** had been incurred in excess of the sanctioned amount/ estimates by **25** PWD divisions but no revised A/A & E/S estimates were prepared and got approved from the competent authority. The details are given in Annexure “**M**”.

(B) Execution of works without technical sanction.

Rules provide that no work be taken for execution until or unless its detailed estimates and design is technically approved by the competent authority.

It was noticed that an expenditure of **Rs. 31144.70 lakh** has been incurred on the execution of works by **19** PWD divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure “N”.

14. Non ledgering of indents.

As and when material issued to contractors from department store it should be entered in contractor ledger to watch the recovery of the cost of material issued.

It was noticed that material valuing **Rs.2.88 lakh** issued by **3** PWD divisions as per details given in Annexure “O” to contractors for the execution of works. The material issued was not accounted for/ entered in contractor ledger, thus the recovery of cost of material made from contractors could not be verified.

15. Non disposal of scraps/ dismantle material/unserviceable machinery.

The machinery which becomes unserviceable and beyond economical repair should be disposed off in accordance with the provisions prescribed under rules issued by Government time to time.

It was noticed that in **34** PWD divisions machinery/ store book valuing **Rs. 1367.14 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “P”.

16. Overpayment of pay and allowances/HRA and inadmissible payments of claims.

In **35** PWD divisions, the pay and allowances amounting to **Rs. 232.35 lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in Annexure “Q”.

17. Less recovery of royalty and non recovery of labour cess, etc.

The Director of Industries & I.T. Himachal Pradesh vide letter No. IndBhu(Geo-7)Conversion/2001/415-16 dated 19.6.2002 stated that minerals unlisted for the execution of construction/ development work are either extracted from illegal sources or if royalty is paid less quantity. Hence every contractor may be asked to get “Non Objection Certificate” from Mining Officer before final payment is released in his favour and if he fails to get “Non Objection Certificate” then royalty may be deducted from his payment. The Addl. Chief secretary(Industry), to the Govt. of HP vide letter no. Ind.11/F/6-5/2006 dated 08.10.2007 had revised the rate of royalty charges on minerals.

It was noticed that in **20** PWD divisions, the royalty charges amounting to **Rs. 419.58 lakh** was not deducted, resulting in loss of revenue to Government and undue favour to contractors. There were also cases of non recovery of secured advances and labour cess from contractors. The details are given in Annexure “R”.

18. Less stacking of useful stone/ non recovery of useful stone/Irregular procurement of bitumen/fuel wood/non recovery of plants.

As per provisions made in the schedule of quality, the recovery of useful stone shall be made on pro rata basis from contractor bill.

It was noticed that in 5 PWD divisions, the recovery of useful stone works out to **Rs. 155.11 lakh** was not deducted from the contractors bills, if deducted that was not on pro-rata basis. The details are given in Annexure “S”

19. Irregular utilization of funds provided for A/R & M/O.

The funds provided by Govt. for a particular purpose under the Sub Head A/R & M/O should be spent on that very purpose only. The expenditure incurred on any contingent item (purchase of stationery, making payment on account of Photostat , etc.) should not be charged to A/R & M/O of work. It was noticed that in 01 PWD divisions, funds amounting to **Rs.1.57 lakh** provided for annual repair and maintenance of works had been utilized by diverting the funds to other tasks/works. The A/R & M/O funds were diverted without obtaining sanction of the competent authority. The details are given in Annexure “T”.

20. Avoidable payment of escalation.

It was notice that in 01 PWD divisions, an amount of **Rs.13.40 lakh** had been paid by way of escalation. The amount of escalation could have been avoided, if works were executed within stipulated time. The details are given in Annexure “U”.

21. Less recovery of hire charges of AC compressor.

It was noticed that in 2 PWD divisions, an amount of **Rs.6.45 lakh** had been over paid to contractors which includes cases of short recovery of hire charges of machinery/ short recovery of rest house/ short recovery of tender sale. No action has been taken to recover the overpaid amount or to recover the balance amount of hire charges of rest house/ tender forms. The details are given in Annexure “V”.

22. Non crediting of unclaimed/lapse amount to Government revenue, Late deposit of Government receipt into Treasury.

Rule provides that deposits (security deposits/earnest money) of the contractors remained unclaimed for more than three years, it should be credited to the Government revenue at the close of march each year.

During test check of records and information supplied by 30 PWD divisions, it was noticed that an amount of **Rs.1878.81 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in Annexure “W”.

23. Non forfeiture of earnest money/security deposit/performance security.

In terms of conditions of the memorandum to contract agreement, in case the contractor fails to commence/ start the work within stipulated period specified in the contract, the earnest money of the contractor should be forfeited. The forfeited amount shall be credited to Government account.

During the test check of records, it was noticed that in 27 PWD Divisions various works were awarded to contractors but the contracts were failed to commence the work within stipulated period. The earnest money **Rs. 78.67 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in Annexure “X”.

24. Non reconciliation with treasury.

Financial Rules provide that when money in the custody of Govt. Officer is paid into the treasury/ bank or drawn from treasury or bank, the head of the office making such payment should compare the Treasury Officers receipt of the amount remitted/ drawn with the entry in the cash book before attesting it and satisfy himself that the amount have actually credited into the treasury/ bank or drawn from treasury. By the 15th of the succeeding month, he should obtain from the treasury a consolidated receipt of all remittances made during the previous month and amount drawn which should be compared with the posting in the cash book to ensure that the amounts remitted have actually been credited to govt. account or amount actually drawn.

During the test check of records of 15 PWD Divisions, it was noticed that there was difference of **Rs. 53041.22 lakh** between figures of department and treasury. The details are given in Annexure “Y-I”.

25. Non deposit of sales tax/ labour cess.

In 03 PWD divisions, the sale tax and labour cess amounting to **Rs.219.44 lakh** deducted from the bills of contractors, etc. had not deposited into Government account by the Divisional Offices. The details are given in Annexure “Z”.

26. Minus stock balance.

As per accounting procedure, the material procured against stock is kept and accounted for under debit side of the suspense head stock and when the same is issued to various works, the value there of is credited to this suspense head. As this is a transitory head, there should be no difference between debit and credit side except the material remained to be used from the stock which should be cleared at the earliest by issuing to the works against which the same was procured. Under no, circumstances, the stock balance can be in minus. It was noticed that in 04 PWD divisions, an amount of **Rs. 3786.73 lakh** have minus stock balance as per details given in Annexure “AA”

27. Suspected mis-appropriation/theft of govt. money.

As per HPFR Rule no 32 , any loss or shortage of public moneys, departmental revenue or receipts, stamps, opium, stores or other property held by, or on behalf of, Government irrespective of the cause of loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority even when such loss has been made good by the party responsible for it. It was noticed that in 27 PWD divisions, an amount of **Rs. 5738.11 lakh** are suspected cases of mis-appropriation/theft of govt. money. as per details given in Annexure “AB”.

28. Non-levy/recovery of vehicle/energy/water/sewerage charges.

It was noticed that in 3 PWD divisions, an amount of **2.35 lakh** are cases of Non-levy/recovery of vehicle/energy/water/sewerage charges as per details given in Annexure “AC”.

29. Miscellaneous objection.

It was noticed that in 41 PWD divisions, an amount of **179.74 lakh** are Miscellaneous objections as per details given in Annexure “AD”.

Sd/
Deputy Accountant General(AMG-III)

Part-II
AUDIT OBSERVATIONS
Irrigation and Public Health Department

1. Unfruitful/Wasteful/Injudicious/Idle investment/Infructuous expenditure.

An expenditure of **Rs. 75053.90lakh** as per details given in Annexure “A” was incurred on the execution of works by 22 divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works as well as to ensure economy, efficiency and effectiveness.

2. Irregular utilization of budget grant at the end of the year.

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time. Test check of records of **25** divisions revealed that funds amounting to **Rs.90999.07lakh** as per details given in the Annexure “B” was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2019-20. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/sub divisions within divisions and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

Para 6.4 of Financial Hand Book No. 3 stipulates that all the transactions of the receipt, issue and balance of material should be strictly in accordance with the provisions of Article 96 of Account Code Vol-III. It also strictly prohibits fictitious stock adjustments.

Contrary to provisions, material valuing **Rs 1770.41 lakh** as per details given in Annexure “C” was adjusted/booked by 14 divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

4. Blockage of funds due to non execution of deposit works.

Irrigation and Public Health Divisions receives funds from other departments/ agencies to execute the work on their behalf. These funds are kept in deposit head “Public Works Deposit”. These works should be executed in time bound manner to derive the intended benefits. Prolonged retention of funds in deposit head not only resulted in blockage of Government money but also deprive the public from intended benefits.

It was noticed that in **16** divisions, an amount of **Rs.21274.84 lakh** as detailed in Annexure “D” was received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handing over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Expenditure incurred in excess of deposit received.

Rules 7.13 of Department Financial Rules (Hand Book No. 3) provides that when a work is to be carried out on behalf of other departments/ local bodies, the party concerned should deposit in advance of gross estimated cost of the work and outlay on the work should be restricted to the amount so received.

During audit of divisions, it was noticed that an amount of **Rs.8696.32 lakh** was incurred by **11 I&PH divisions** in excess of the amount received from other department/agencies. The details are given in Annexure “E”.

6. Wrong debit to work/wrong booking of material/wrong debit of stock items.

It was noticed that an expenditure of **Rs. 84.16 lakh** as details given in Annexure”F” was debited by **4 I&PH divisions** to those works which was actually pertained to other works. The wrong debit needs rectification.

7. Irregular splitting of work.

In **10 I&PH divisions** works costing to **Rs. 12180.10 lakh** as shown in Annexure”G” were split up into small contracts/parts to avoid sanction of the competent authority which is against the instructions issued by th Government from time to time.

8. Non levy of compensation.

Clause-2 of contract agreement provides that time allowed for carrying out the work as entered in the contractor should be strictly observed by the contractor. Failing to comply with the provisions, the contractor shall be liable to pay compensation maximum upto 10 percent of the tendered amount for such delay.

It was noticed that various works in **17 I&PH divisions** as per Annexure “H” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs.2430.46 lakh** under Clause-2 of contract agreement resulted in extension of undue favour to the contractors.

9. Non recovery of levied compensation/ liquidated damages/ non recovery from contractor.

It was noticed that **1 I&PH divisions** divisions, compensation amounting to **Rs. 0.86 Lakh** was levied by the Divisional Officers as per details given in Annexure “I” but the amount was not recovered from the contractors which resulted undue favor to contractors and loss to Government.

10. Non finalization of bill/ unauthorized deviation.

In **5 I&PH divisions** final bills of the contractors valuing **Rs.4157.49 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in Annexure “J”.

11. Non accountal of material/ lubricant/ non verification of accountal of material/short accountal etc.

It was noticed that in **07 I&PH divisions** divisions, an amount of **Rs.223.18 lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “**K**”.

12. Advance payment to HPSEB limited

The advance payment made to firm/department, it should be placed under the head “Miscellaneous Works Advances” to watch its adjustment account or utilization certificate.

It was noticed that advance payment of **Rs.5360.65 lakh** had been made by **9 I&PH divisions** to HPSEB Limited for the supply of power (SOP) and the amount was debited to the final head of account of schemes instead of placing the amount under “Miscellaneous Works Advances” pending account/UCs. The details of such cases are given in **Annexure “L”**. Thus, debiting the amount of advance payment to the final head of account of schemes without execution of SOP work was irregular.

13. Outstanding recoveries under “Miscellaneous Works Advances”.

“Miscellaneous Works Advances” is a transitory suspense head which is intended to record transactions relating to advance payments to firm/ suppliers, expenditure incurred on deposit works in excess of deposit received, amount recoverable from officers/ officials on account of shortage, hire charges, amount recoverable from other divisions/ departments, etc. and other items of expenditure the allocation of which is not known and which cannot immediately be adjusted to the final head of account.

The items placed under “Miscellaneous Works Advances” are required to be cleared/recovered promptly and by issuing letter to the parties concerned about the items under “Miscellaneous Works Advances”. Huge balances remaining outstanding for a long time could involve risk of loss to Government.

It was noticed that in **12 I&PH divisions**, an amount of **Rs.21925.89 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in Annexure “**M**”.

14. Irregular expenditure Statement showing the details of expenditure incurred in excess of A/A & E/S.

Rule 7.86 read with Rule 18.9 of the Department Hand Book No. 3 provides that when the expenditure on a work is likely to exceed the amount of A/A & E/S by more than five percent, a revised estimate should be prepared and got approved from the competent authority.

Contrary to the above Rule, an amount of **Rs.7340.45 lakh** had been incurred in excess of the sanctioned amount/ estimates by **10 I&PH divisions** but no revised estimates were prepared and got approved from the competent authority. The details are given in Annexure “**N**”.

15. Execution of works without technical sanction.

Rules provide that no work should be taken for execution until or unless its detailed estimates and design is technically approved by the competent authority.

It was noticed that an expenditure of **22776.57 lakhs** has been incurred on the execution of works by **6 I&PH divisions** but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure “O”.

16. Non disposal of scraps/ dismantle material/unserviceable machinery.

The machinery which becomes unserviceable and beyond economical repair should be disposed off in accordance with the provisions prescribed under rules issued by Government time to time.

It was noticed that in **09 I&PH divisions** machinery/ store, having book value of **Rs. 4.01 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “Q”.

17. Irregular payment of pay and allowance/HRA/license fee.

In **6 I&PH Division** divisions, the pay and allowances/HRA/license fee amounting to **Rs. 7.29401 lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in Annexure “R”.

18. Less recovery of royalty and non recovery of labour cess, etc.

The Director of Industries & I.T. Himachal Pradesh vide letter No. IndBhu(Geo-7)Conversion/2001/415-16 dated 19.6.2002 stated that minerals unlisted for the execution of construction/ development work are either extracted from illegal sources or if royalty is paid less quantity. Hence, every contractor may be asked to get “No Objection Certificate” from Mining Officer before final payment is released in his favour and if he fails to get “No Objection Certificate” then royalty may be deducted from his payment. The Addl. Chief Secretary (Industry), to the Govt. of HP vide letter No. Ind.11/F/6-5/2006 dated 08.10.2007 had revised the rate of royalty charges on minerals.

It was noticed that in **05 I&PH divisions**, the royalty charges/labour cess amounting to **Rs. 94.39 lakh** was not deducted/deposited, resulting in loss of revenue to Government and undue favour to contractors. The details are given in Annexure “S”.

19. Outstanding water/sewerage charges

The Government dues revenue receipts should be collected/realized promptly on due date and credited into Government account.

Test check of records and information supplied by **12 I&PH divisions** revealed that an amount of **Rs.6891.92 lakh** was recoverable from the consumers to whom the water/sewerage connection had provided but the water/sewerage charges had not collected/realized by the department from the consumers. Reasons for non recovery of water/sewerage charges from the consumers on due date was not furnished. Immediate action was therefore, required to be taken so

that the Government dues are credited promptly into Government account. The details of outstanding water/sewerage charges are given in **Annexure “T”**.

20. Infertuous expenditure due to non functional hand pumps.

The work providing and installation of India Mark-II deep hand pumps in various districts of Himachal Pradesh has taken up in 1991-92 with a view to provide potable water to public. Before installation of hand pumps, it becomes essential to get the site selected from the Hydrologist to know its feasibility and suitability for installation of hand pumps.

Scrutiny of records and as per information supplied by **01** I&PH divisions revealed that these divisions had installed hand pumps at a cost of **Rs. 11.85 lakh**. These hand pumps had become non functional due to muddy water, lowering of water level, falling of assembly and having gone dry and required flushing. The expenditure incurred on their installation remained infertuous. The details are given in **Annexure “U”**.

21. Unrealistic estimation/diversion of funds

Estimate for a work should be prepared accurately so as to commensurate with the prevailing market rates and the expenditure likely to be incurred on a work.

It was noticed that in **03** I&PH divisions, an amount of **Rs. 126.16 lakh** had been paid over and above the estimated cost. The details are given in **Annexure “V”**.

22. Minus balance/Non receipt of pipes

During test check of records of **01** I&PH divisions, it was noticed that there was a figure of minus stock balance and non receipt of different pipes amounting to **Rs. 87.38 lakh** as shown in **Annexure “W”**. No action had been taken by the department.

23. Outstanding abiana charges

Test check of records and information supplied by **10** I&PH divisions revealed that an amount **Rs. 142.27 lakh** was recoverable from the farmers to whom the irrigation facility had been provided by the department. The Department had not taken effective steps to realize the outstanding abiana charges. The matter needs to be looked into on priority basis so that revenue receipts are credited into the state exchequer. The details of outstanding abiana charges are given in **Annexure “X”**.

24. Non crediting of unclaimed/lapse amount to Government revenue.

Rule provides that deposits (security deposits/earnest money) of the contractors remained unclaimed for more than three years; it should be credited to the Government revenue at the close of March each year.

During test check of records and information supplied by **15** I&PH divisions, it was noticed that an amount of **Rs. 4649.39 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in **Annexure “Y”**.

25. Non forfeiture of earnest money

In terms of conditions of the memorandum to contract agreement, in case the contractor fails to commence/ start the work within stipulated period specified in the contract, the earnest money of the contractor should be forfeited. The forfeited amount shall be credited to Government account.

During the test check of records, it was noticed that in **12 I&PH Divisions** various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs. 268.24 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in Annexure “Z”.

26. Non crediting of forfeiture of earnest/security money.

In terms of conditions of the memorandum to contract agreement, in case the contractor fails to commence/ start the work within stipulated period specified in the contract, the earnest money of the contractor should be forfeited. The forfeited amount shall be credited to Government account.

During the test check of records, it was noticed that in **2 I&PH Divisions** various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs. 73.87 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in Annexure “AA”.

27. Non reconciliation with treasury.

Financial Rules provide that when money in the custody of Govt. Officer is paid into the treasury/ bank or drawn from treasury or bank, the head of the office making such payment should compare the Treasury Officers receipt of the amount remitted/ drawn with the entry in the cash book before attesting it and satisfy himself that the amount have actually credited into the treasury/ bank or drawn from treasury. By the 15th of the succeeding month, he should obtain from the treasury a consolidated receipt of all remittances made during the previous month and amount drawn which should be compared with the posting in the cash book to ensure that the amounts remitted have actually been credited to Govt. account or amount actually drawn.

During the test check of records of **09 I&PH Division**, it was noticed that there was difference of **Rs. 118586.6 lakh** between figures of department and treasury. The details are given in Annexure “AB”.

28. MISCELLANEOUS

It was noticed that in **30 I&PH Division**, miscellaneous irregularities amounting to **Rs. 11410.63 lakh** were pointed out during audit as per details given in Annexure “P”.

Sd/
**Deputy Accountant General
(AMG-III)**

Annexure-I

Sr. No.	DDO	Name of Division	Account due on	Actual Date of receipt of Account/vouchers All Bold accounts/vouchers were delayed during current financial year											
				Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
1	600	B&R Mandi-1	10 th of following month except March which is 15 th of the following month and whenever 10th or 15th is a holiday next working day is due date.	10.05.19	10.06.19	10.07.19	13.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.19	10.02.20	09.03.20	11.05.20
2	601	B&R Mandi-II		10.5.19	10.06.19	09.07.19	09.08.19	11.09.19	10.10.19	11.11.19	09.12.19	10.01.19	10.02.20	09.03.20	06.05.20
3	602	B&R Karsog		10.5.19	11.06.19	08.07.19	13.08.19	11.09.19	10.10.19	11.11.19	09.12.19	10.01.20	17.02.20	09.03.20	12.05.20
4	603	B&R Sundernagar		10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	12.05.20
5	604	B&R Sarkaghat		10.5.19	10.06.19	10.07.19	08.08.19	08.09.19	08.10.19	11.11.19	10.12.19	09.01.20	07.02.20	09.03.20	15.05.20
6	606	B&R Theog		10.5.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	06.05.20
7	607	B&R Chopal		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	07.11.19	10.12.19	10.01.20	10.02.20	09.03.20	12.05.20
8	608	B&R Rohru		10.5.19	11.06.19	10.07.19	09.08.19	11.09.19	11.10.19	11.11.19	09.12.19	10.01.20	10.02.20	09.03.20	15.05.20
9	609	B&R Jubbal		10.5.19	11.06.19	10.07.19	13.08.19	11.09.19	11.10.09	11.11.19	10.12.19	10.01.20	07.02.20	09.03.20	15.05.20
10	610	B&R Indora		10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	11.10.19	11.11.19	10.12.19	13.01.20	10.02.20	09.03.20	11.05.20
11	611	B&R Arki		10.5.19	09.5.19	10.07.19	13.08.19	06.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	14.05.20
12	613	B&R Solan		10.5.19	10.06.19	10.07.19	08.08.19	09.09.19	10.10.19	08.11.19	09.12.19	10.01.20	08.02.20	11.03.20	10.05.20
13	614	B&R Kasauli		10.5.19	06.06.19	09.07.19	09.08.19	07.09.19	09.10.19	06.11.19	09.12.19	08.01.20	07.02.20	06.03.20	15.05.20
14	616	B&R Shimla-I		10.5.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	12.05.20
15	617	B&R Shimla-II (Dhami)		10.5.19	10.06.19	09.07.19	09.08.19	11.09.19	10.10.19	11.11.19	09.12.19	07.01.20	10.02.20	11.03.20	15.05.20
16	618	B&R Shimla-III		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	09.12.19	10.01.20	07.02.20	09.03.20	14.05.20
17	620	B&R Dharamshala		10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	09.10.19	11.11.19	10.12.19	10.01.20	11.02.20	11.03.20	14.05.20

18	621	B&R Palampur		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.20	11.02.20	11.03.20	11.05.20
19	622	B&R Baijnath		10.5.19	11.06.19	10.07.19	13.08.19	09.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	11.05.20
20	623	B&R Kangra		10.5.19	10.06.19	10.07.19	19.08.19	13.09.19	10.10.19	13.11.19	10.12.19	10.01.20	10.02.20	11.03.20	12.05.20
21	624	Mech Dharmshala		10.5.19	10.06.19	09.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	07.01.20	10.02.20	06.03.20	14.05.20
22	626	B&R Kullu-I		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	11.05.20
23	627	B&R Kullu-II	10 th of following month except March which is 15 th of the following month and whenever 10 th or 15 th is a holiday next working day is due date.	10.5.19	11.06.19	10.07.19	13.08.19	11.09.19	11.10.19	11.11.19	09.12.19	10.01.20.	10.02.20	09.03.20	11.05.20
24	629	B&R Chanav Velly Udaypur		10.5.19	05.06.19	10.07.19	13.08.19	08.09.19	10.10.19	14.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
25	630	B&R Chamba		10.5.19	10.06.19	11.07.19	13.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	08.05.20
26	631	B&R Salooni		10.5.19	10.06.19	09.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	14.05.20
27	632	B&R Dalhousie		10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	08.10.19	13.11.19	06.12.19	10.01.20	10.02.20	06.03.20	15.05.20
28	633	B&R Pangi		10.5.19	10.06.19	09.07.19	13.08.19	12.09.19	11.10.19	11.11.19	12.12.19	20.01.20	07.02.20	06.03.20	15.05.20
29	634	B&R Hamirpur		08.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	09.12.19	08.01.20	07.02.20	09.03.20	15.05.20
30	635	B&R Una		10.5.19	10.06.19	09.07.19	08.08.19	11.09.19	10.10.19	13.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
31	636	B&R Bharwain		10.5.19	10.06.19	09.07.19	09.08.19	11.09.19	10.10.19	13.11.19	09.12.19	10.01.20	10.02.20	11.03.20	15.05.20
32	637	B&R Barsar		09.5.19	10.06.19	10.07.19	13.08.19	08.09.19	08.10.19	11.11.19	09.12.19	10.01.20	10.02.20	11.03.20	15.05.20
33	639	B&R Nurpur		10.5.19	10.06.19	10.07.19	08.08.19	08.09.19	09.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
34	640	B&R Fatehpur		10.5.19	10.06.19	11.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	09.01.20.	10.02.20	09.03.20	13.05.20
35	641	B&R Dehra	10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	18.11.19	10.12.19	10.01.20	07.02.20	11.03.20	19.04.20	
36	642	B&R Jawali	10.5.19	14.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	09.01.20	10.02.20	09.03.20	14.05.20	
37	643	B&R Bilaspur-I	10.5.19	07.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	09.12.19	10.01.20	10.02.20	09.03.20	15.05.20	
38	644	B&R Bilaspur-II	09.5.19	10.06.19	09.07.19	13.08.19	09.09.19	09.10.19	11.11.19	10.12.20	10.01.20	10.03.20	09.03.20	15.05.20	
39	645	B&R Ghumarwin	10.5.19	10.06.19	11.07.19	13.08.19	09.09.19	10.10.19	15.11.19	10.12.19	10.01.20	10.02.20	09.03.20	11.05.20	
40	647	B&R Rampur	10.5.19	10.06.19	09.07.19	13.08.19	11.09.19	10.10.19	11.11.19	11.12.19	10.01.20	07.02.20	09.03.20	15.05.20	

41	648	B&R Kumarsain		09.5.19	10.06.19	10.07.19	09.08.19	11.09.19	09.10.19	07.11.19	10.12.19	09.01.20	10.02.20	11.03.20	11.05.20
42	649	B&R Nirmand		10.5.19	10.06.19	09.07.19	08.08.19	08.09.19	10.09.19	08.11.19	09.12.19	10.01.20	10.02.20	09.03.20	15.05.20
43	650	B&R Kalpa		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	11.10.19	12.11.19	10.12.19	10.01.20	10.02.20	09.03.20	11.05.20
44	651	B&R Karchham		14.5.19	07.06.19	09.07.19	09.08.19	11.09.19	10.10.19	15.11.19	10.12.19	10.01.20	11.02.20	11.03.20	18.05.20
45	653	B&R Kaza		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	11.10.19	11.11.19	19.12.19	20.01.20	10.02.20	11.03.20	11.05.20
46	654	Mech Rampur		15.5.19	10.06.19	08.07.19	09.08.19	09.09.19	10.10.19	06.11.19	09.12.19	10.01.20	10.02.20	11.03.20	15.05.20
47	655	B&R Nahan		10.5.19	11.06.19	10.07.19	09.08.19	11.09.19	10.10.19	08.11.19	09.12.19	10.01.20	07.02.20	09.03.20	15.05.20
48	656	B&R Poanta Sahib		10.5.19	11.06.19	10.07.19	09.08.19	08.09.19	09.10.19	11.11.19	10.12.19	08.01.20	07.02.20	11.03.20	15.05.20
49	657	B&R Rajgarh	10 th of followin g month except March which is 15 th of the followin g month and whenever 10th or 15th is a holiday next working day is due date.	10.5.19	10.06.19	10.07.19	08.08.19	05.09.19	09.10.19	08.11.19	10.12.19	10.01.20.	10.02.20	11.03.20	15.05.20
50	658	B&R Sangarh		10.5.19	10.06.19	09.07.19	08.08.19	08.09.19	10.10.19	06.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
51	659	B&R Shillai		10.5.19	10.06.19	10.07.19	13.08.19	07.09.19	10.10.19	08.11.19	10.12.19	10.01.20	07.02.20	11.03.20.	15.05.20
52	660	Mech Dhali		09.5.19	05.06.19	08.07.19	13.08.19	07.09.19	09.10.19	07.11.19	09.12.19	08.01.20	07.02.20	09.03.20	06.05.20
53	661	Mech Bilaspur		09.5.19	04.06.19	04.07.19	13.08.19	10.09.19	10.10.19	11.11.19	06.12.19	10.01.20	10.02.20	09.03.20	11.05.20
54	662	Mech Kullu		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	11.05.20
55	663	B&R Janjehli		10.5.19	10.06.19	11.07.19	08.08.19	11.09.19	08.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
56	664	B&R Bhoranji		09.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
57	666	B&R Kotkhai		10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
58	667	B&R Nerchowk		10.5.19	10.06.19	10.07.19	09.08.19	11.09.19	11.10.19	13.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
59	668	B&R Katrain		10.5.19	13.06.19	10.07.19	09.08.19	11.09.19	09.10.19	11.11.19	09.12.19	10.01.20	10.02.20	09.03.20	14.05.20
60	669	B&R Bhawarna		10.5.19	11.06.19	10.07.19	09.08.19	11.09.19	11.10.19	13.11.19	10.12.19	10.01.20	11.02.20	11.03.20	11.05.20
61	671	B&R Nahan Foundary		10.5.19	10.06.19	10.07.19	10.08.19	10.09.19	10.10.19	10.11.19	10.12.19	10.01.20	10.02.20	10.03.20	15.05.20
62	673	B&R Kotla Behar		10.5.19	10.06.19	10.07.19	13.08.19	13.09.19	09.10.19	15.11.19	10.12.19	10.01.20	10.02.20	11.03.20	11.05.20
63	674	B&R	10.5.19	10.06.19	10.07.19	13.08.19	16.09.19	12.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	06.05.20	

		Bharmour
64	675	B&R Dodra Kawar
65	676	B&R Nalagarh
66	678	Mech Rohru
67	680	B&R Dharampur
68	681	B&R Bangana
69	682	B&R Tauni Devi
70	684	B&R Jogindernagar
71	685	B&R Gohar
72	686	B&R Jaisinghpur
73	689	B&R Tissa
74	695	MC Tanda

10th of following month except March which is 15th of the following month and whenever 10th or 15th is a holiday next working day is due date.

10.5.19	10.06.19	11.07.19	06.08.19	06.09.19	10.10.19	08.11.19	06.12.19	06.01.20	07.02.20	06.03.20	12.05.20	
09.5.19	10.06.19	10.07.19	08.08.19	11.09.19	10.10.19	11.11.19	10.12.19	08.01.20	10.02.20	09.03.20	15.05.20	
10.5.19	10.06.19	10.07.19	06.08.19	11.09.19	09.10.19	06.11.19	09.12.9	10.01.20	06.02.20	06.03.20	12.05.20	
10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20	
10.5.19	10.06.19	11.07.19	13.08.19	11.09.19	08.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20	
10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	07.02.20	11.03.20	15.05.20	
10.5.19	12.06.19	11.07.19	13.08.19	09.09.19	08.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20	
10.5.19	11.06.19	10.07.19	08.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20	
10.5.19	10.06.19	09.07.19	09.08.19	11.09.19	11.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	08.05.20	
10.5.19	10.06.19	10.07.19	08.08.19	09.09.19	10.10.19	07.11.19	09.12.19	09.01.20	09.02.20	11.03.20	15.05.20	
10.5.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	11.05.20	

	701	IPH Sarkaghat
1.	702	IPH Baggi
2.	703	IPH Mandi
3.	704	IPH Padhar

10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	09.10.19	08.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
08.05.19	03.06.19	08.07.19	08.08.19	11.09.19	10.10.19	08.11.19	10.12.19	06.01.20	07.02.20	06.03.20	15.05.20
08.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	08.11.19	09.12.19	08.01.20	07.02.20	11.03.20	15.05.20
08.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	07.01.20	07.02.20	11.03.20	15.05.20

4.	705	IPH Chamba
5.	706	IPH Dalhousie
6.	707	IPH Salooni
7.	708	IPH Rekong-Peoh
8.	709	IPH Pooh
9.	710	IPH Rampur
10.	711	IPH Anni
11.	712	IPH Kaza
12.	713	IPH Kullu-1
13.	714	IPH Keylong
14.	715	IPH Shimla-1
15.	717	IPH Nerwa
16.	718	IPH Jubbal
17.	719	IPH Rohroo
18.	720	IPH Poanta Sahib
19.	722	IPH Nahan

10.05.19	10.06.19	10.07.19	13.08.19	09.09.19	09.10.19	11.11.19	10.12.19	10.01.20	07.02.20	11.03.20	15.05.20
10.05.19	07.06.19	07.07.19	13.08.19	09.09.19	14.10.19	11.11.19	10.12.19	10.01.20	07.02.20	11.03.20	15.05.20
10.05.19	08.06.19	09.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	07.02.20	09.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	08.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	08.08.19	11.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
09.05.19	10.06.19	10.07.19	09.08.19	06.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	07.01.20	10.02.20	06.03.20	15.05.20
09.05.19	10.06.19	10.07.19	08.08.19	06.09.19	09.10.19	06.11.19	10.12.19	06.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	05.11.19	10.12.19	09.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	11.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
07.05.19	07.06.19	08.07.19	06.08.19	06.09.19	09.10.19	08.11.19	10.12.19	09.01.20	10.02.20	11.03.20	15.05.20
09.05.19	10.06.19	10.07.19	09.08.19	11.09.19	09.10.19	11.11.19	10.12.19	09.01.20	07.02.20	09.03.20	15.05.20
07.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	07.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	13.08.19	11.09.19	09.10.19	11.11.19	10.12.19	09.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20

20.	723	IPH Nalagarh
21.	724	IPH Solan
22.	725	IPH Arki
23.	726	IPH Dharmshala
24.	727	IPH Palampur
25.	728	IPH Dehra
26.	729	IPH Thural
27.	730	IPH Indora
28.	731	IPH Nurpur
29.	732	IPH Una-1
30.	733	IPH Una-2
31.	734	IPH T. Well Gagret
32.	735	IPH G. W.O. UNA
33.	736	IPH Bilaspur
34.	737	IPH Ghumarwin

			9								
09.05.19	10.06.19	10.07.19	13.08.19	09.09.19	10.10.19	08.11.19	09.12.19	10.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	08.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	06.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	10.12.19	08.01.20	10.02.20	11.03.20	15.05.20
09.05.19	10.06.19	10.07.19	13.08.19	11.09.19	09.10.19	07.11.19	10.12.19	09.01.20	07.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	08.08.19	09.09.19	09.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
07.05.19	10.06.19	08.07.19	09.08.19	09.09.19	10.10.19	07.11.19	09.12.19	10.01.20	10.02.20	06.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	09.10.19	08.11.19	09.12.19	09.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	06.09.19	09.10.19	06.11.19	10.12.19	09.01.20	05.02.20	09.03.20	15.05.20
10.05.19	07.06.19	10.07.19	08.08.19	11.09.19	10.10.19	11.11.19	10.12.19	09.01.20	10.02.20	06.03.20	15.05.20
09.05.19	07.06.19	10.07.19	09.08.19	09.09.19	09.10.19	08.11.19	10.12.19	09.01.20	10.02.20	06.03.20	15.05.20
08.05.19	06.06.19	10.07.19	07.08.19	05.09.19	09.10.19	08.11.19	10.12.19	10.01.20	10.02.20	06.03.20	15.05.20
06.05.19	07.06.19	10.07.19	08.08.19	09.09.19	09.10.19	08.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	09.12.19	09.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20

35.	738	IPH Hamirpur
36.	739	IPH Barsar
37.	740	IPH Sunni
38.	752	IPH FP Div.Una
39.	753	IPH Jawali
40.	754	IPH Shahpur
41.	756	IPH Shah Nehar-I
42.	757	IPH SRFM Haroli
43.	760	IPH Sadwan
44.	763	IPH Kullu-II
45.	764	IPH Karsog
46.	767	IPH Nohradhar
47.	770	IPH Hydrdogy
48.	773	IPH Nagrota Bagwan
49.	774	IPH Fatehpur
50.	775	IPH Matiana

10.05.19	10.06.19	10.07.19	07.08.19	11.09.19	09.10.19	11.11.19	10.12.19	09.01.20	07.02.20	09.03.20	15.05.20
10.05.19	06.06.19	10.07.19	13.08.19	11.09.19	09.10.19	11.11.19	10.12.19	10.01.20	05.02.20	09.03.20	15.05.20
08.05.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	11.11.19	10.12.19	09.01.20	10.02.20	09.03.20	15.05.20
10.05.19	06.06.19	09.07.19	06.08.19	11.09.19	09.10.19	11.11.19	10.12.19	09.01.20	06.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	05.06.19	10.07.19	13.08.19	09.09.19	10.10.19	14.11.19	13.12.19	09.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	13.08.19	09.09.19	09.10.19	08.11.19	10.12.19	09.01.20	10.02.20	11.03.20	15.05.20
08.05.19	03.06.19	09.07.19	07.08.19	05.09.19	09.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	09.10.19	11.11.19	10.12.19	08.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	08.07.19	09.08.19	09.09.19	10.10.19	11.11.19	10.12.19	07.01.20	10.02.20	11.03.20	15.05.20
09.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	09.12.19	10.01.20	10.02.20	06.03.20	15.05.20
08.05.19	10.06.19	09.07.19	13.08.19	09.09.19	10.10.19	11.11.19	09.12.19	07.01.20	10.02.20	09.03.20	15.05.20
06.05.19	05.06.19	10.07.19	09.08.19	09.09.19	10.10.19	07.11.19	06.12.19	08.01.20	10.02.20	06.03.20	15.05.20
09.05.19	05.06.19	07.07.19	08.08.19	09.09.19	10.10.19	07.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
08.05.19	10.06.19	11.07.19	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20

51.	776	IPH Thunag
52.	777	IPH Dharampur Bharari
53.	779	IPH Chauntra
54.	780	IPH Shillai
55.	781	IPH Bhoranj
56.	782	IPH Jhandutta
57.	783	IPH Jaswan Pragpur
58.	784	IPH Tissa at Bhanjaroo
59.	605	NH Joginder nagar
60.	612	Elect Kasumpti
61.	615	NH Solan
62.	619	Elect Shimla
63.	625	Elect Palampur
64.	628	NH Pandoh
65.	638	Elect Una

			9								
10.05.19	10.06.19	10.07.19	08.08.19	11.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	08.08.19	09.09.19	09.10.19	11.11.19	10.12.19	09.01.20	10.02.20	09.03.20	15.05.20
10.05.19	07.06.19	08.07.19	09.08.19	09.09.19	10.10.19	08.11.19	09.12.19	10.01.20	10.02.20	09.03.20	15.05.20
10.05.19	07.06.19	10.07.19	13.08.19	11.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
---	07.06.19	10.07.19	08.08.19	09.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
---	---	---	09.08.19	11.09.19	10.10.19	11.11.19	10.12.19	09.01.20	10.02.20	11.03.20	15.05.20
---	---	---	08.08.19	09.09.19	09.10.19	11.11.19	09.12.19	10.01.20	10.02.20	11.03.20	15.05.20
---	---	---	---	---	10.10.19	11.11.19	10.12.19	09.01.20	10.02.20	09.03.20	15.05.20
09.05.19	10.06.19	08.07.19	13.08.19	09.09.19	09.10.19	11.11.19	10.12.19	08.01.20	07.02.20	11.03.20	15.05.20
09.05.19	10.06.19	10.07.19	08.08.19	11.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
09.05.19	07.06.19	08.07.19	06.08.19	06.09.19	09.10.19	08.11.19	06.12.19	08.01.20	07.02.20	06.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	09.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	11.03.20	15.05.20
10.05.19	10.06.19	10.07.19	09.08.19	11.09.19	10.10.19	08.11.19	10.12.19	10.01.20	10.02.20	09.03.20	15.05.20
07.05.19	10.06.19	10.07.19	13.08.19	11.09.19	10.10.19	11.11.19	09.12.19	09.01.20	07.02.20	11.03.20	15.05.20
06.05.19	10.06.19	08.07.19	09.08.19	09.09.19	09.10.19	11.11.19	10.12.19	09.01.20	10.02.20	09.03.20	15.05.20

ANNEXURE II

Detail of AG Memos Not adjusted by the Divisional Office upto 03/2020 (Position as on 30th September 2020) PAO CALCUTTA			
SL No.	DIVN_CODE	DIVISION_NAME	CL BLNC
1	602	B&R Karsog	619
2	606	B&R Theog	-487
3	609	B&R Jubbal	21,218
4	612	Elect. Div No.1, Shimla	-11,234
5	614	B&R Kasauli	-2,014
6	614	B&R Kasauli	2,014
7	615	NH Div. Solan	-33,199
8	615	NH Div. Solan	33,199
9	617	B&R Div.No.II, Dhami Shimla	-60,841
10	620	B&R Dharamshala	21,971
11	621	B&R Palampur	-7,327
12	625	Elect. Div. Palampur	334,874
13	629	B&R Chenav Velly Udaipur	-130,548
14	639	B&R Nurpur	-23,719
15	647	B&R Rampur	-5
16	647	B&R Rampur	5
17	709	IPH Pooh	141,150
18	710	IPH Rampur	-294,580
19	711	IPH Anni	50,070
20	711	IPH Anni	31,843
21	716	IPH Shimla-II	101,856
22	717	IPH Nerwa	1,640,600
23	719	IPH Rohru	956,484
24	730	IPH Indora	-7,566
25	736	IPH Bilaspur	96,742
26	SEB	S.E.B (State Elect. Board)	11,545,253
PAO CALCUTTA GRAND TOTAL			14,406,377

PAO Chennai (Madras) AG Memos upto 03/2020 (Position as on 30th September 2020)			
1	600	B&R Mandi-I	-94,712
2	606	B&R Theog	86,545
3	620	B&R Dharamshala	-21,971
4	629	B&R Chenav Velly Udaipur	9,978
5	643	B&R Div.No.I Bilaspur	-16,695
6	731	IPH Nurpur	-2,773
7	731	IPH Nurpur	-375,179
8		S.E.B (State Elect. Board)	737,290
PAO CHENNAI (MADRAS) GRAND TOTAL			322,484

PAO Mumbai AG Memos upto 03/2020 (Position as on 30th September 2020)			
1	600	B&R Padhar Mandi	-251,075
2	602	B&R Karsog	68,258
3	606	B&R Theog	227,300
4	608	B&R Rohru	58,172

5	609	B&R Jubbal	25,576
6	614	B&R Kasuali	-29,020
7	614	B&R Kasuali	29,020
8	615	NH Div. Solan	-335,131
9	615	NH Div. Solan	335,131
10	617	B&R Shimla-II Dhami	-5,264
11	621	B&R Palampur	-11,357
12	629	B&R Chenav Velly Udaipur	-770
13	639	B&R Nurpur	1,012,011
14	641	B&R Dehra	53,401
15	643	B&R Bilaspur-I	-14,825
16	645	B&R Ghumarwin	-249,301
17	647	B&R Rampur	9,822
18	647	B&R Rampur	-9,822
19	648	B&R Kumarsain	41,688
20	652	NH Rampur	102,254
21	659	B&R Shailai	-2,000
22	709	IPH Pooh	98,073
23	710	IPH Rampur	25,858
24	711	IPH Anni	122,110
25	712	IPH Kaza	87
26	716	IPH Shimla-II	4,460,248
27	717	IPH Nerwa	305,161
28	719	IPH Rohru	-200
29	725	IPH Arki	-19,878
30	731	IPH Nurpur	-556,213
31		Giri Irrigation Div. Majra	-439,889
32		S.E.B (State Elect. Board)	-651,823
PAO MUMBAI GRAND TOTAL			4,397,601

PAO Delhi AG Memos upto 03/2020 (Position as on 30th September 2020)			
1	600	B&R Padhar Mandi	-231,699
2	602	B&R Karsog	375,179
3	605	NH Jogindernagar	-374,562
4	606	B&R Theog	1,521,539
5	609	B&R Jubbal	191,338
6	610	B&R IGMC Shimla	1,633
7	612	Elect. Kusumpti Shimla	779,642
8	617	B&R Shimla-II Dhami	2,460,657
9	621	B&R Palampur	-50,299
10	625	NH Rampur	129,438
11	629	B&R Chenav Velly Udaipur	-2,305,332
12	631	B&R Salooni	-62,899
13	631	B&R Salooni	564
14	638	Elect, Division Una	872
15	639	B&R Nurpur	7,150,664
16	640	B&R Fatehpur	290,577
17	640	B&R Fatehpur	290,577
18	640	B&R Fatehpur	-290,577
19	640	B&R Fatehpur	-290,577
20	643	B&R Bilaspur-I	947

21	644	B&R Bilaspur-II	1,329
22	645	B&R Ghumarwin	249,301
23	647	B&R Rampur	794,490
24	647	B&R Rampur	-794,490
25	648	B&R Kumarsain	763,213
26	649	B&R Nirmand	-88,360
27	652	NH Rampur	-101,800
28	653	B&R Kaza	99,377
29	655	B&R Nahan	-3,597
30	655	B&R Nahan	3,597
31	659	B&R Shilai	164,565
32	709	IPH Pooh	459,479
33	709	IPH Pooh	5,645
34	709	IPH Pooh	4,967
35	710	IPH Rampur	-369,320
36	710	IPH Rampur	6,043
37	711	IPH Anni	1,515,025
38	711	IPH Anni	6,855
39	712	IPH Kaza	135,995
40	716	IPH Shimla-II	1,395,944
41	716	IPH Shimla-II	1,943
42	717	IPH Nerwa	-647,748
43	717	IPH Nerwa	9,514
44	718	IPH Jubbal	14,606
45	718	IPH Jubbal	17,772
46	719	IPH Rohru	114,323
47	719	IPH Rohru	18,457
48	725	IPH Arki	-247,282
49	730	IPH Indora	2,511,272
50	731	IPH Nurpur	1,426,628
51		Giri Irrigation Div. Majra	44,123
52		Master Plan Division	244
53		Planning & Investigation Div. Shimla	31
54		S.E.B (State Elect. Board)	9,659,650
PAO NEW DELHI GRAND TOTAL			26,759,474
GRAND TOTAL			45,885,936

SR. ACCOUNTS OFFICER (WM)

Annexure-III

**OUTSTANDING SCHEDULE OF SETTLEMENT WITH
TREASURIES (Form 51) 04/2017 to 03/2018**

B&R Divisions

Sr. No	Name of Division	Code	Month
1	B&R Karsog	602	04/2017 to 03/2020
2	B&R Theog	606	07/2017 to .03/2020
3	B&R Rohru	608	04/2017 to 03/2020
4	B&R Jubbal	609	01/2018 to 03/2020
5	B&R Dhami	617	07/2017 to 03/2020
6	B&R Baijnath	622	04/2017 to 03/2020
7	B&R Chenab Valley Udaipur	629	04/2017 to 03/2020
8	B&R Hamirpur	634	02/2019 to 03/2020
9	B&R Bharwain	636	04/2017 to 03/2020
10	B&R Rampur	647	10/2017 to 03/2020
11	B&R Karchham	651	04/2017 to 03/2020
12	B&R Paonta Sahib	656	07/2017 to 03/2020
13	B&R Sangrah	658	07/2017 to 03/2020
14	B&R Nahan Foundary	671	04/2017 to 03/2020
15	B&R Dodra Kwar	675	04/2017 to 03/2020
16	B&R Nalagarh	676	04/2017 to 03/2020
17	B&R Dharampur	680	04/2017 to 03/2020
18	B&R Bangana	681	04/2017 to 03/2020
Sr. No	Name of Division	Code	Month
	N. H. Rampur	652	04/2019 to 03/2020
	NH Chamba	665	04/2019 to 03/2020
	NH Theog	698	04/2019 to 03/2020
	Electrical Palampur	625	04/2019 to 03/2020
J.S.M. Division			
	JSM Jubbal	718	08/2019 to 03/2020
	JSM Rorhu	719	04/2019 to 03/2020
	JSM Shahpur	754	04/2019 to 03/2020
	JSM Jaswan Pragpou	783	07/2019 to 03/2020
	JSM Kullu -2	763	08/2019 to 03/2020
	JSM Jawali	753	01/2020 to 03/2020
	JSM Reckongpeo	708	04/2019 to 03/2020
	JSM Pooh	709	04/2019 to 03/2020
	JSM Kaza	712	04/2019 to 03/2020
	JSM Rampur	710	04/2019 to 03/2020
	JSM Matiana	775	04/2019 to 03/2020
	JSM GWO Una	735	04/2019 to 03/2020
	JSM Tissa at Bhanjraroo	784	05/2019 to 03/2020
	JSM Bhoranj	781	05/2019 to 03/2020

Sr. Accounts Officer

ANNEXURE_IV-A

OUTSTANDING BALANCE UNDER THE HEAD 8782-00-102-01 REMITTANCES UPTO 31/03/2020 IN RESPECT OF B & R AND IPH DIVISIONS. (POSITION AS ON 30/09/2020)			
SL. NO.	DIVN_CODE	DIVN_NAME	POSITION AS ON 30TH SEPTEMBER 2020
1	004	SUPERINTENDING ENGINEER 10TH CIRCLE PWD BILASPUR(BLP00,004)	-20,138
2	047	IPH SUB DIVISION DHARWALA	-377,449
3	600	B&R,HP PWD PADHAR DIVISION,MANDI	-342,006,754
4	600	B&R DIVISION NO-1 MANDI	-802,952
5	601	B&R DIVISION NO-II MANDI	-565,300,078
6	602	B&R DIVISION KARSOG	-226,305,878
7	603	B&R DIVISION SUNDERNAGAR	-422,402,626
8	604	B&R DIVISION SARKAGHAT	-191,430
9	604	B&R DIVISION SARKAGHAT	-137,148,347
10	605	NATIONAL HIGHWAY DIVISION JOGINDER NAGAR	-72,468,406
11	606	B&R DIVISION THEOG	-45,9090,695
12	607	B&R DIVISION CHOPAL	-271,738,900
13	608	B&R DIVISION ROHRU	-688,223,607
14	609	B&R DIVISION JUBBAL	-275,301,477
15	610	B&R,HPPWD DIVISION,INDORA DISTT. KANGRA (KNG03,610)	-53,160,160
16	611	B&R DIVISION ARKI	-281,068,505
17	612	ELEC. DIVISION NO.I KASUMPTI	-161,094,348
18	613	B&R DIVISION SOLAN	-385,723,560
19	614	B&R DIVISION KASAUJI	-195,006,624
20	615	NATIONAL HIGHWAY DIVISION SOLAN	-26,347,069
21	616	B&R DIVISION NO-I SHIMLA	-702,354,045
22	617	HPPWD,SHIMLA RURAL DIVISION AT DHAMI DISTT. SHIMLA	-852,110,932
23	618	B&R DIVISION NO-III SHIMLA	-9,938,737,302
24	619	ELEC. DIVISION NO.II SNOWDON SHIMLA	-72,183,474
25	620	B&R DIVISION DHARAMSALA	-605,256,419
26	621	B&R DIVISION PALAMPUR	-417,054,736
27	622	B&R DIVISION BAIJNATH	-189,854,375
28	622	B&R DIVISION BAIJNATH	-1,906,470
29	623	B&R DIVISION KANGRA	-425,439,711
30	624	MECHANICAL DIVISION DHARAMSHALA	-17,355,833
31	625	ELEC. DIVISION PALAMPUR KANGRA	-65,285,531

32	626	B&R DIVISION NO-I KULLU	-205,600,134
33	627	B&R DIVISION NO-II KULLU	-447,012,245
34	628	NATIONAL HIGHWAY DIVISION PANDOH	-39,281,676
35	629	B&R C.V.DIVISION UDAIPUR	-129,592,288
36	630	B&R DIVISION CHAMBA	-369,971,681
37	631	B&R DIVISION SALOONI	-278,795,624
38	632	B&R DIVISION DALHOUSIE	-301,786,910
39	633	B&R DIVISION PANGI (KILLAR)	-262,271,427
40	634	B&R DIVISION HAMIRPUR	-323,087,122
41	635	B&R DIVISION UNA	-594,366,981
42	636	B&R DIVISION BHARWAIN	-261,567,375
43	637	B&R DIVISION BARSAR	-256,933,419
44	638	ELEC. DIVISION UNA	-17,119,544
45	639	B&R DIVISION NURPUR	-283,019,528
46	640	B&R DIVISION FATEHPUR	-212,712,818
47	641	B&R DIVISION DEHRA GOPIPUR	-555,651,166
48	642	B&R DIVISION JAWALI	-163,662,322
49	643	B&R DIVISION NO-I BILASPUR	-354,681,759
50	644	B&R DIVISION NO-II BILASPUR	-273,812,107
51	645	B&R DIVISION GHUMARWIN	-384,352,868
52	646	ELEC. DIVISION MANDI	-42,305,628
53	647	B&R DIVISION RAMPUR	-611,540,484
54	648	B&R DIVISION KUMARSAIN	-151,869,944
55	649	B&R DIVISION NIRMAND	-148,846,845
56	650	B&R DIVISION KALPA	-410,289,234
57	651	B&R DIVISION KARCHHAM	-178,823,948
58	652	NATIONAL HIGHWAY DIVISION RAMPUR	-8,212,755
59	653	B&R DIVISION SPITI AT KAZA	-105,624,830
60	654	MECH. DIVISION RAMPUR	-80,053,051
61	655	B&R DIVISION NAHAN	-701,017,643
62	656	B&R DIVISION PAONTA SAHIB	-124,832,236
63	657	B&R DIVISION RAJGARH	-197,123,010
64	658	B&R DIVISION SANGRAH	-197,551,527
65	659	B&R DIVISION SHILLAI	-238,807,476
66	660	MECH DIVISION SHIMLA	-239,440,484
67	661	MECH. DIVISION BILASPUR	-166,531,694
68	662	MECH. DIVISION KULLU	-315,331,602
69	663	B&R DIVISION SERAJ AT JANJEHLI	-625,262,037
70	664	B&R,HPPWD DIVISION BHORANJ	-18,570,245
71	665	NH DIVISION HPPWD CHAMBA DISTT. CHAMBA	-1,250,464
72	666	B&R, HPPWD DIVISION, KOTKHAI,	-12,789,310
73	667	B&R, HPPWD DIVISION NERCHOWK,	-43,209,238
74	668	B&R HPPWD DIVISION MANALI,	-25,830,629
75	669	B&R, DIVISION BHAWARNA PALAMPUR	-77,125,349
76	671	NAHAN FOUNDRY	-954,139
77	673	B&R, DIVISION, KOTLA BEHAR,	-142,778,248
78	674	B&R DIVISION BHARMOUR	-220,288,238
79	675	B&R DIVISION DODRA KAWAR	-48,908,093
80	676	B&R DIVISION NALAGARH	-290,076,796

81	677	CENTRAL ZONE HPPWD MANDI	-1,670
82	678	MECH. DIVISION ROHRU	-30,468,400
83	680	B&R DIVISION DHARAMPUR	-4,023,013
84	680	B&R DIVISION DHARAMPUR	-307,550,591
85	681	B&R DIVISION BANGANA	-379,487,252
86	682	B&R DIVISION TAUNI DEVI	-142,329,085
87	683	NATIONAL HIGHWAY DIVISION HAMIRPUR	-122,978,496
88	684	B&R DIVISION JOGINDERNAGAR	-202,033,529
89	684	B&R DIVISION JOGINDERNAGAR	-60,957
90	685	B&R DIVISION GOHAR	-471,059,329
91	686	B&R, M.C DIVISION HPPWD, TANDA/BALAKRUPI (XXX00,686)	-313,789,741
92	689	B&R HPPWD DIVISION TISSA, DISTT.CHAMBA(CHM02,689)	-75,992,320
93	695	B&R HPPWD DIVISION,TANDA AT NAGROTA BAGWAN,KANGRA(KNG01,695)	-601,655,848
94	696	B&R, HPPWD SHAHPUR, KANGRA	-1,500
95	698	NH DIVISION, HPPWD THEOG DISTT. SHIMLA	-19,250
96	699	NH DIVISION, HPPWD NAHAN (SMR00,699)	-7,711,306
			-31,651,004,289
SL. NO.	DIVN_CODE	DIVN_NAME	POSITION AS ON 30TH SEPTEMBER 2020
97	700	I.P.H. DIVISION, SUNDERNAGAR	-119,544,452
98	701	I.P.H. DIVISION, SARKAGHAT	-75,137,524
99	701	I.P.H. DIVISION, SARKAGHAT	-4,755,451
100	702	I.P.H. DIVISION, BAGGI	-47,433,278
101	703	I.P.H. DIVISION, MANDI	-122,520,186
102	704	I.P.H. DIVISION, PADHAR	-23,712,016
103	705	I.P.H. DIVISION, CHAMBA	-146,314,972
104	706	I.P.H. DIVISION, DALHAUSIE	-63,884,943
105	707	I.P.H. DIVISION, SALOONI	-36,905,973
106	708	I.P.H. DIVISION, REKONG PEO	-5,251,267
107	709	I.P.H. DIVISION, POOH	-16,926,747
108	710	I.P.H. DIVISION, RAMPUR	-58,133,900
109	711	I.P.H. DIVISION, ANI	-149,265,037
110	712	I.P.H. DIVISION, KAZA	-27,973,387

111	713	I.P.H. DIVISION NO. 1 KULLU	-245,007,627
112	714	I.P.H. DIVISION, KEYLONG	-10,686,159
113	715	I.P.H. DIVISION NO. 1, SHIMLA	-4,391,991,502
114	716	I.P.H. DIVISION NO.2, SHIMLA	-112,275,453
115	717	I.P.H. DIVISION, NERWA	-26,628,728
116	718	I.P.H. DIVISION, JUBBAL	-106,293,988
117	719	I.P.H. DIVISION, ROHRU	-186,702,535
118	720	I.P.H. DIVISION, PAONTA SAHIB	-157,192,706
119	722	I.P.H. DIVISION, NAHAN	-87,751,594
120	723	I.P.H. DIVISION, NALAGARH	-48,942,530
121	723	I.P.H. DIVISION, NALAGARH	-5,874,386
122	724	I.P.H. DIVISION, SOLAN	-93,401,052
123	724	I.P.H. DIVISION, SOLAN	-12,876,685
124	725	I.P.H. DIVISION, ARKI	-98,596,042
125	725	I.P.H. DIVISION, ARKI	-1,097,873
126	726	I.P.H. DIVISION, DHARAMSHALA	-190,253,527
127	727	I.P.H. DIVISION, PALAMPUR	-49,971,412
128	728	I.P.H. DIVISION, DEHRA	-86,936,576
129	728	I.P.H. DIVISION, DEHRA	-3,862,757
130	729	I.P.H. DIVISION, THURAL	-99,227,262
131	730	I.P.H. DIVISION, INDORA	-110,547,537
132	731	I.P.H. DIVISION, NURPUR	-77,978,477
133	732	I.P.H. DIVISION NO.1, UNA	-19,349,854
134	733	I.P.H. DIVISION NO.2, UNA	-10,722,227
135	734	TUBEWELL DIVISION, GAGRET	-3,137,047
136	735	SR.HYDROLOGIST GROUND WATER ORGANISATION UNA(XXX00,735)	-73,907
137	736	I.P.H. DIVISION, BILASPUR	-99,985,973
138	736	I.P.H. DIVISION, BILASPUR	-6,995,209
139	737	I.P.H. DIVISION, GHUMARWIN	-98,817,223

140	737	I.P.H. DIVISION, GHUMARWIN	-4,784,180
141	738	I.P.H. DIVISION HAMIRPUR	-396,888,251
142	739	I.P.H. DIVISION, BARSAR	-109,144,570
143	740	I.P.H. DIVISION, SUNNI	-48,849,600
144	750	I&PH CIRCLE SHAHNAHAR	-647,331
145	752	FLOOD PROTECTION DIVISION, GAGRET	-240,603,500
146	753	I.P.H. DIVISION JAWALI	-19,661,903
147	754	I.P.H. DIVISION, SHAHPUR	-176,491,980
148	755	SHAHNEHAR PROJECT CIRCLE FATEHPUR(KNG06,755)	-26,250
149	756	SHAHNEHAR PROJECT DIVISION NO-I SANSARPUR TERRACE	-3,151,920
150	757	SWAN RIVER FLOOD MANAGEMENT PROJECT DIVISION HAROLI,DISTT.UNA	-239,486,275
151	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	-81,129,328
152	760	PHINA SINGH MEDIUM IRRIGATION PROJECT DIVN. SADWAN	-30,029,500
153	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	-48,261,419
154	762	SEWERAGE TREATMENT PLANT CONSTRUCTION DIVISION SHIMLA	48,970
155	763	I.P.H. DIVISION NO. 2 KULLU	-107,920,219
156	764	IPH DIVISION KARSOG	-8,368,826
157	765	SIDHATHA MEDIUM IRRIGATION DIVISON AT GUGLARA	-205,788,915
158	766	CAMLIP IPH DIVISION BASSI	-56,913
159	767	I & P H DIVISION NOHRADHAR	-55,892,664
160	768	SHAHNEHAR DIVISION GHANDRAN	-323,098
161	770	HYDROLOGY CONSTRUCTION & MAINTENANCE DIV.SHIMLA-5	-636,362
162	773	IPH NAGROTA BAGWAN	-67,811,464
163	774	IPH DIVISION FATEHPUR KANGRA HP (K0774)	-3,492,347
164	775	I.P.H. DIVISION MATIANA , DISTT. SHIMLA(SML04,775)	-85,054,909
165	776	IPH DIVISION THUNAG DISTT. MANDI	-1,635,248
166	777	IPH DIVISION DHARAMPUR AT BHARARI	-22,183,400
167	779	IPH DIVISION CHAUNTRA	-12,661,335
168	780	IPH DIVISION SHILAI	-5,468,151

169	781	IPH DIVISION BHORANJ	-1,500,745
170	782	IPH DIV. JHANDUTTA BILASPUR	-725,729
171	784	IPH DIVISION TISSA AT BHANJRARU	-3558420
172	785	IPH DIV. BHARMOUR	-7410
		I&PH TOTAL	-9,323,130,173
		B&R TOTAL	-31,651,004,289
		GROSS TOTAL	-40,974,134,462

SR. ACCOUNTS OFFICER (WM)

ANNEXURE-IV-B

Outstanding balance under the Head 8782-00-102-02 Remittances up to 31/03/2020 in respect of B&R and IPH Division (Position as on 30/09/2020)			
SL. NO.	DIVN_CODE	DIVN_NAME	POSITION AS ON 30/09/2020
1	600	B&R DIVISION NO-1 MANDI	-2,651,779
2	600	B&R,HP PWD PADHAR DIVISION,MANDI	584,617
3	601	B&R DIVISION NO-II MANDI	29,441,422
4	602	B&R DIVISION KARSOG	-3,390,161
5	603	B&R DIVISION SUNDERNAGAR	34,227,901
6	604	B&R DIVISION SARKAGHAT	-9,553,166
7	605	NATIONAL HIGHWAY DIVISION JOGINDER NAGAR	803,353
8	605	NATIONAL HIGHWAY DIVISION JOGINDER NAGAR	-870,792
9	606	B&R DIVISION THEOG	-65,174,598
10	607	B&R DIVISION CHOPAL	593,782
11	608	B&R DIVISION ROHRU	-255,210
12	609	B&R DIVISION JUBBAL	26,733,039
13	610	B&R,HPPWD DIVISION,INDORA DISTT. KANGRA	271,743
4	611	B&R DIVISION ARKI	-1,677,023
15	612	ELEC. DIVISION NO.I KASUMPTI	-1,358,730
16	613	B&R DIVISION SOLAN	-6,872,540
17	614	B&R DIVISION KASAULI	12,434,357
18	615	NATIONAL HIGHWAY DIVISION SOLAN	30,320
19	615	NATIONAL HIGHWAY DIVISION SOLAN	-3,850,382
20	615	NATIONAL HIGHWAY DIVISION SOLAN	25,119,519
21	616	B&R DIVISION NO-I SHIMLA	-1,189,288
22	617	B&R RURAL DIVISION AT DHAMI DISTT. SHIMLA	-31,534,208
23	618	B&R DIVISION NO-III SHIMLA	591,496,376
24	619	ELEC. DIVISION NO.II SNOWDON SHIMLA	-894,565
25	620	B&R DIVISION DHARAMSALA	772,095
26	621	B&R DIVISION PALAMPUR	2,635,872
27	622	B&R DIVISION BAIJNATH	8,030,510
28	623	B&R DIVISION KANGRA	2,068,861
29	624	MECHANICAL DIVISION DHARAMSHALA	-821,702
30	624	MECHANICAL DIVISION DHARAMSHALA	-2,028,306
31	625	ELEC. DIVISION PALAMPUR KANGRA	-7,268,058
32	626	B&R DIVISION NO-I KULLU	-8,682,591
33	627	B&R DIVISION NO-II KULLU	15,694,365
34	628	NATIONAL HIGHWAY DIVISION PANDOH	1,940,650
35	629	B&R C.V.DIVISION UDAIPUR	25,169,326
36	630	B&R DIVISION CHAMBA	53,975,533
37	631	B&R DIVISION SALOONI	18,991,742
38	632	B&R DIVISION DALHOUSIE	29,339,371

39	633	B&R DIVISION PANGI (KILLAR)	127,967,602
40	634	B&R DIVISION HAMIRPUR	34,306,603
41	635	B&R DIVISION UNA	30,396,585
42	636	B&R DIVISION BHARWAIN	-6,365,550
43	637	B&R DIVISION BARSAR	19,469,324
44	638	ELEC. DIVISION UNA	582,988
45	639	B&R DIVISION NURPUR	-5,993,973
46	640	B&R DIVISION FATEHPUR	-427,114
47	641	B&R DIVISION DEHRA GOPIPUR	-22,290,243
48	642	B&R DIVISION JAWALI	-5,828,309
49	643	B&R DIVISION NO-I BILASPUR	-6,312,822
50	644	B&R DIVISION NO-II BILASPUR	11,655,057
51	645	B&R DIVISION GHUMARWIN	-2,042,415
52	646	ELEC. DIVISION MANDI	-59,000
53	646	ELEC. DIVISION MANDI	203,420
54	647	B&R DIVISION RAMPUR	6,469,299
55	648	B&R DIVISION KUMARSAIN	-21,909,091
56	649	B&R DIVISION NIRMAND	2,213,494
57	650	B&R DIVISION KALPA	-4,930,153
58	651	B&R DIVISION KARCHHAM	5,361,999
59	652	NATIONAL HIGHWAY DIVISION RAMPUR	1,279,968
60	652	NATIONAL HIGHWAY DIVISION RAMPUR	19,512,137
61	652	NATIONAL HIGHWAY DIVISION RAMPUR	-2,767,408
62	653	B&R DIVISION SPITI AT KAZA	8,698,635
63	654	MECH. DIVISION RAMPUR	-272,151
64	655	B&R DIVISION NAHAN	10,173,468
65	656	B&R DIVISION PAONTA SAHIB	5,609,490
66	657	B&R DIVISION RAJGARH	10,817,329
67	658	B&R DIVISION SANGRAH	17,123,967
68	659	B&R DIVISION SHILLAI	-8,150,403
69	660	MECH DIVISION SHIMLA	-1,379,470
70	660	MECH DIVISION SHIMLA	-8,545,222
71	660	MECH DIVISION SHIMLA	-819,866
72	661	MECH. DIVISION BILASPUR	-9,822,972
73	661	MECH. DIVISION BILASPUR	-864,220
74	661	MECH. DIVISION BILASPUR	-508,705
75	661	MECH. DIVISION BILASPUR	-216,625
76	662	MECH. DIVISION KULLU	-2,048,735
77	662	MECH. DIVISION KULLU	-3,119,885
78	663	B&R HPPWD DIVISION SERAJ AT JANJEHLI	-94,650
79	665	NH DIVISION HPPWD CHAMBA DISTT. CHAMBA	-17,218
80	666	B&R, HPPWD DIVISION, KOTKHAI, DISTT. SHIMLA	-15,415,649
81	669	B&R, HPPWD DIVISION BHAWARNA PALAMPUR	4,742,787
82	671	NAHAN FOUNDARY	-56,615
83	672	B&R,HPPWD DIVISION JHANDUTTA BILASPUR	36,127
84	673	B&R, HPPWD DIVISION, KOTLA BEHAR, (KANGRA)	65,804
85	674	B&R DIVISION BHARMOUR	43,736,804
86	675	B&R DIVISION DODRA KAWAR	-321,021
87	676	B&R DIVISION NALAGARH	-17,904,048
88	678	MECH. DIVISION ROHRU	-4,833,691
89	680	B&R DIVISION DHARAMPUR	13,137,637

90	680	HPPWD DHARAMPUR	-17,580,101
91	681	B&R DIVISION BANGANA	14,679,341
92	682	B&R DIVISION TAUNI DEVI	514,125
93	683	NATIONAL HIGHWAY DIVISION HAMIRPUR	205,821
94	683	NATIONAL HIGHWAY DIVISION HAMIRPUR	467,858
95	683	NATIONAL HIGHWAY DIVISION HAMIRPUR	-149,528
96	684	B&R DIVISION JOGINDERNAGAR	-112,867,304
97	684	B&R DIVISION JOGINDERNAGAR (MANDI) (M0,684)	126,542,945
98	685	B&R DIVISION GOHAR	4,451,567
99	686	B&R, M.C DIVISION HPPWD, TANDA/BALAKRUPI	1,478,388
100	689	B&R HPPWD DIVISION TISSA, CHAMBA	4,566,627
101	695	B&R DIVISION, TANDA AT NAGROTA BAGWAN	-6,254
102	696	B&R, HPPWD SHAHPUR, KANGRA	-50,000
103	698	NH DIVISION, HPPWD THEOG DISTT. SHIMLA	5,433
104	699	NH DIVISION, HPPWD NAHAN (SMR00,699)	63,229
		B&R DIVISIONS TOTAL	974,847,102

SL. NO.	DIVN_CODE	DIVN_NAME	POSITION AS ON 30/09/2020
1	700	I.P.H. DIVISION, SUNDERNAGAR	1,121,194
2	701	I.P.H. DIVISION, SARKAGHAT	-65,999,924
3	702	I.P.H. DIVISION, BAGGI	3,338,601
4	703	I.P.H. DIVISION, MANDI	-370,542
5	704	I.P.H. DIVISION, PADHAR	496,240
6	705	I.P.H. DIVISION, CHAMBA	15,691,380
7	706	I.P.H. DIVISION, DALHAUSIE	13,929,319
8	707	I.P.H. DIVISION, SALOONI	-1,552,592
9	708	I.P.H. DIVISION, REKONG PEO	401,138
10	709	I.P.H. DIVISION, POOH	1,941,401
11	710	I.P.H. DIVISION, RAMPUR	-6,752,914
12	711	I.P.H. DIVISION, ANI	-2,128,641
13	712	I.P.H. DIVISION, KAZA	-13,753,535
14	713	I.P.H. DIVISION NO. 1 KULLU	-39,033,619
15	714	I.P.H. DIVISION, KEYLONG	5,215,520
16	715	I.P.H. DIVISION NO. 1, SHIMLA	-6,876,000
17	715	I.P.H. DIVISION NO. 1, SHIMLA	-5,500,000
18	715	I.P.H. DIVISION NO. 1, SHIMLA	107,313,962
19	716	I.P.H. DIVISION NO.2, SHIMLA	381,766
20	717	I.P.H. DIVISION, NERWA	-118,644
21	718	I.P.H. DIVISION, JUBBAL	98,207
22	719	I.P.H. DIVISION, ROHRU	-10,175,798
23	720	I.P.H. DIVISION, PAONTA SAHIB	-12,436,198
24	722	I.P.H. DIVISION, NAHAN	4,196,195
25	723	I.P.H. DIVISION, NALAGARH	6,515,981
26	724	I.P.H. DIVISION, SOLAN	-446,041
27	725	I.P.H. DIVISION, ARKI	17,404,320
28	726	I.P.H. DIVISION, DHARAMSHALA	22,635,193
29	727	I.P.H. DIVISION, PALAMPUR	19,439,562
30	728	I.P.H. DIVISION, DEHRA	97,809,504
31	729	I.P.H. DIVISION, THURAL	-443,541
32	730	I.P.H. DIVISION, INDORA	1,603,697

33	731	I.P.H. DIVISION, NURPUR	3,042,729
34	732	I.P.H. DIVISION NO.1, UNA	-4,809,249
35	733	I.P.H. DIVISION NO.2, UNA	-865,936
36	734	TUBEWELL DIVISION, GAGRET	993,404
37	735	SR.HYDROLOGIST GROUND WATER ORGANISATION UNA(XXX00,735)	-38,816
38	736	I.P.H. DIVISION, BILASPUR	-42,726,577
39	737	I.P.H. DIVISION, GHUMARWIN	13,446,467
40	738	I.P.H. DIVISION HAMIRPUR	16,372,096
41	739	I.P.H. DIVISION, BARSAR	-11,302,515
42	740	I.P.H. DIVISION, SUNNI	670,462
43	752	FLOOD PROTECTION DIVISION, GAGRET	188,614
44	753	I.P.H. DIVISION JAWALI	4,411,922
45	754	I.P.H. DIVISION, SHAHPUR	-24,350
46	754	I.P.H. DIVISION, SHAHPUR	1,499,776
47	756	SHAHNEHAR PROJECT DIVISION NO-I SANSARPUR TERRACE	3,629,679
48	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	-142,239
49	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	-47,018
50	757	SWAN RIVER FLOOD MANAGEMENT PROJECT DIVISION HAROLI, DISTT.UNA	62,779,885
51	760	B&R,PHINA SINGH MEDIUM IRRIGATION PROJECT DIVN. SADWAN	3,602,264
52	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	-3,515,234
53	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	18,515,327
54	763	I.P.H. DIVISION NO. 2 KULLU	311,862
55	764	IPH DIVISION KARSOG	599,120
56	765	SIDHATHA MEDIUM IRRIGATION DIVISON AT GUGLARA	-1,023,494
57	766	CAMLIP IPH DIVISION BASSI	28,982,182
58	766	I&PHDIVISION BASSI DISTT.BILASPUR (HP)	-19,464,987
59	767	I & P H DIVISION NOHRADHAR	21,949,046
60	770	HYDROLOGY CONSTRUCTION & MAINTENANCE DIV.SHIMLA-5	50,618
61	773	IPHNAGROTA BAGWAN, DISTRICT KANGRA	356,000
62	774	IPH DIVISION FATEHPUR KANGRA HP (K0774)	2,552,052
63	775	I.P.H. DIVISION MATIANA	-2,546,699
64	777	IPH DIVISION DHARAMPUR AT BHARARI	-353,588
65	779	IPH DIVISION CHAUNTRA, TEH. JOGINDER NAGAR	1,312,500
66	781	IPH DIVISION BHORANJ TEH. BHORANJ	587,913
67	782	IPH DIVISION JHANDUTTA	648,115
		I&PH DIVISIONS TOTAL	253,586,522
		B&R TOTAL	974,847,102
		GROSS TOTAL	1,228,433,624

Annexure-V

Detail of outstanding balances under head 8782-00-129-00-MPSSA upto of 31/3/2020 (Position as on 30 September 2020)			
Sr. No	DDO_Code	Name of Division	Amount
1	651	B&R Karchham	68393.00
2	657	B&R Rajgarh	2476661.77
3	646	B&R Chopal	430267.80
4	675	B&R Dodra Kawar	736200.00
5	600	B&R Padhar Mandi	108605.00
6	600	B&R Mandi-I	4025753.84
7	603	B&R Sundernagar	-904095.49
8	614	B&R Kasauli	1900000.07
9	622	B&R Baijnath	-2710844.00
10	622	B&R Baijnath	2710845.30
11	605	N.H. Division Jogindernagar	356368.60
12	621	B& R Division Palampur	4074746.00
13	624	Mech. Dharamsala	160253.31
14	686	B&R MC Tanda	600000.00
15	686	B&R MC Tanda/Balakrupy	3496880.00
16		Differences of Division	2180173.19
17		Master plan Division	-1511252.05
		B&R Total	18198956.34
I&PH DIVISIONS			
Sr. No	DDO_Code	Name of Division	Amount
1	782	IPH Division Jhandutta Bilaspur	38435060.00
2	736	IPH Division Bilaspur	43362538.65
3	737	IPH Ghumarwin	16190277.00
4	784	IPH Division Tissa at Bhanjraru Chamba	18227427.00
5	706	IPH Dalhousie	53964201.08
6	707	IPH Salooni	14890198.00
7	773	IPH Nagarota Bagwan	40732388.00
8	726	IPH Dharamsala	20140944.66
9	727	IPH Palampur	20218416.74
10	754	IPH Shahpur	17603432.00
11	729	IPH Thural	8339161.00

12	777	IPH Dharampur at Bharari	79744564.00
13	738	IPH Hamirpur	29581555.99
14	739	IPH Barsar	23402723.10
15	701	IPH Sarkaghat	40411526.58
16	728	IPH Dehra	-763271.00
17	713	IPH Kullu-I	4186924.12
18	763	IPH Kullu-II	162781077.00
19	711	IPH Anni	156817885.20
20	714	IPH Keylong	430100.00
21	780	IPH Division shilai, Sirmour	14272103.00
22	767	IPH Nohredhar	41668.00
23	722	IPH Nahan	-1725425.55
24	774	IPH Fatehpur, kangra	16983650.00
25	720	IPH Paont Sahib	27123295.81
26	753	IPH Jawali	695579.00
27	730	IPH Indora	-21230516.35
28	731	IPH Nurpur	256559.76
29	709	IPH Pooh	-25388632.00
30	710	IPH Rampur	41901905.95
31	708	IPH Recong Peo	1860405.54
32	718	IPH Jubbal	7446471.20
33	717	IPH Nerwa	119262924.41
34	719	IPH Rohru	414864.30
35	715	IPH Shimla-I	1493129.57
36	725	IPH Arki	3223024.37
37	723	IPH Division Nalagarh (Solan)	9407690.46
38	724	IPH Division Solan	33530554.52
39	740	IPH Sunni	5351719.00
40	702	IPH Baggi	35720527.91
41	703	IPH Mandi	19394255.74
42	773	IPH Division Thunag(Mnadi)	15527879.00
43	704	IPH Padhar	12667262.00
44	700	IPH SunderNager	8436917.10
45	764	IPH Karsog	30976380.00
46	766	Complin Bassi at Bilaspur	-2051441.00
47	734	Flood Protection Gagret	10276415.00
48	732	IPH Div. NO-I Una	102160270.00
49	733	IPH Una-II	81478549.98
50	735	Senior Hydrologist Ground water project org. Una	400.00
51	734	Tube well Division Gagret Una	1058226.78
52	756	Shah Nehar Project Div.I Sansarpur Terrace	1884731.73

		IPH Total	1341148474.35
		B&R Total	18198956.34
		Grand Total	1,359,347,430.69

Sr. Accounts Officer(WM)

ANNEXURE_VI

Cash Settlement Suspense Account upto 03/2020 under Major_Head 8658-107-CSSA (Postion as on 30th September 2020) B & R Div.

Sr. No	DDO_Code	Name of Division	Amount
1	678	B&R Division Rohru	-59.95
2	602	B&R Division Karsog	-38.78
3		B&R Medical College Shimla	166144.32
4	617	B&R Rural Division Dhami, Shimla	-166121.00
5	646	Elec. Division Mandi	114.76
6	652	National Highway Division Rampur Shimla	479.00
7		Master Plan Division Shimla	11120.00
		Total	11638.35

Cash Settlement Suspense Account upto 03/2020 under Major_Head 8658-107-CSSA (Postion as on 30th September 2020) I&PH Div.

Sr. No	DDO_Code	Name of Division	Amount
1	729	I.P.H Thural	598.00
2		Planing and Investigation Division, Shimla	175951.74
		IPH Total	176549.74
		B&R Total	11638.35
		Grand Total	188188.09

SR. ACCOUNTS OFFICER (WM)

ANNEXURE_VII

Outstanding balance under 8658-101-05 NATIONAL HIGHWAY Upto 03/2020 (Position as on 30th September 2020)		
MONTH_YEAR	NAME OF DIVISION	AMOUNT
FEBRUARY_2018	All DIVISIONS	441202
March_2018	ALL DIVISIONS	3911623
DECEMBER_2019	NH RAMPUR	86942
MARCH_2019	NH JOGINDER NAGAR	11089942
FEBRUARY_2020	ALL DIVISIONS	17497257
MARCH_2020	All DIVISIONS	32007393
	GRAND TOTAL	65034359

SR. ACCOUNTS OFFICER (WM)

ANNEXURE_VIII-A

List of minus balance under Head 8671 Cash Balance up to 3/2020 (Position as on 30th September 2020)			
Sr. No	DDO_Code	Name of Division	Amount
1	678	Mech Division Rohru	-541
2	657	B&R Rajgarh	-269
3	640	B&R Fatehpur	-97
4	675	B&R Dodra Kaware	-85
5	636	B&R Bharwain	-616
6	622	B&R Baijnath	-531
7	603	B&R Sundernagar	-143
8	689	B&R Tissa	-11
9	600	B&R Padhar	-659
10	606	B&R Theog	-16
11	633	B&R Pangi	-10
12	624	Mech Dharamsala	-1025
13	668	B&R Manali	-44
14	687	B&R Jogindernagar	-82
15	632	B&R Dalhousie	-137.75
		Total	-4266.75
1	766	CAMLIP IPH Bassi	-30
2	782	IPH Jhandutta	-90
3	736	IPH Bilaspur	-126
4	737	IPH Ghumarwin	-320
5	777	IPH Dharampur at Bharari	-41
6	781	IPH Bhoranj	-232
7	728	IPH Dehra	-224
8	701	IPH Sarkaghat	-55
9	713	IPH Kullu-I	-81
10	714	IPH Keylong	-15
11	774	IPH Fatehpur	-47
12	709	IPH Pooh	-308
13	725	IPH Arki	-23
14	723	IPH Nalagarh	-10
15	724	IPH Solan	-422
16	779	IPH Chauntra Jogindernagar	-36
17	776	IPH Thunag	-65
18	732	IPH Una-I	-117
19	757	Swan River Flood Management Project Haroli	-152

20	756	Shahnehar Project Division-I	-66
		Total	-2460
		B&R and IPH Total	-6726.75

SR. ACCOUNTS OFFICER (WM)

ANNEXURE_VIII-B

8671-Closing Balances of J.S.M./Electric/N.H. Divisions

(In excess of Prescribed amount w.e.f 01/04/2019 to 31/03/2020)

DDO Code	Division Name	Months	Amount
732	IPH Una -1	04/2019	1162
770	Hydrology Tuti kandi	06/2019	1193
770	Hydrology Tuti kandi	09/2019	1234
724	IPH Solan	09/2019	1123
770	Hydrology Tuti kandi	10/2019	1033
724	IPH Solan	11/2019	1168
732	IPH Una -1	12/2019	1010
638	Electrical Una	03/2020	7857
Total			15780

ANNEXURE-IX-A

Minus Balances under the Head (8009) work Charged staff up to 3/2020 (Position as on 30th September 2020) B& R Divisions			
Sr. No	DDO_Code	Name of Division	Amount
1	643	B&R Bilaspur-I	-1237860.50
2	658	B&R Sangrah	-297552.20
3	622	B&R Baijnath	-2834874.00
4	684	B&R Joginder Nagar	-1540961.00
5	600	B&R Mandi-I	-789324.10
6	629	B&R C.V. Division Udaipur	-62794.35
		Total	-6763366.15

Minus Balances under the Head (8009) work Charged staff up-to 3/2020 (Position as on 30th September 2020) IPH Divisions			
1	712	I.P.H Kaza	-320676.00
2	701	I.P.H Sarkaghat	-583353.70
3	716	Water Supply & Sewerage Div. Shimla	-36982.20
4	756	ShahNehar Project Sansarpur Terrace -I	-197021.00
		IPH Total	-1138032.90
		B&R Total	-6763366.15
		Grand Total	-7901399.05

SR. ACCOUNTS OFFICER (WM)

ANNEXURE-IX-B			
Outstanding Balance under Head (8009) work Charged staff up to 3/2020 (Position as on 30th September 2020) B&R Division			
Sr. No	DDO_Code	Name of Division	Amount
1	645	B&R Ghumarwain	731425.70
3	644	B&R Bilaspur-II	1557275.70
4	650	B&R Kalpa	639643.00
6	656	B&R Poanta Sahib	2316311.90
7	657	B&R Rajgarh	17563.70
8	671	B&R Nahan Foundary	913307.00
11	608	B&R Rohru	1063537.00
12		RIDF Taklech	1429738.00
13	681	B&R Bangana	242959.00
17	684	B& R Joginder Nagar	1540961.00
18	600	B&R Padhar	768200.00
23	603	B&R Sundernagar	5077217.35
25		Medical College Shimla	412212.61
28	676	B&R Nalagarh	1556788.00
30	622	B&R Baijnath	4215839.25
33	649	B&R Nirmand	13133771.00
36	674	B&R Bharmour	26897641.00
39	682	B&R Tauni Devi	65019.00
41	639	B&R Nurpur	248696.75
42	638	Elect. Una	4701220.35
43		Old Division Master Plan Division	11573.00
		Total	67540900.31

SR. ACCOUNTS OFFICER (WM)

Outstanding Balance under Head (8009) work Charged staff up to 3/2020 (Position as on 30th September 2020) (IPH Division)			
SLNo.	DDO_Code	Division_Name	Amount
1	736	I.P.H Bilaspur	3969546.95
2	701	I.P.H Sarkaghat	583354.00
3	763	I.P.H Kullu-II	240082.00
4	711	I.P.H Anni	158195.00
5	714	I.P.H Keylong	143057.00
6	724	I.P.H Solan	3805625.09
7	753	I.P.H Jawali	269189.00
8	728	I.P.H Dehra	850947.90
9	719	I.P.H Rohru	261.55
10		Giri Irrigation Div.Majra	723838.00
11		Planing & Investigation Div. Shimla	143.00
12	762	Sewerage Network Construction Div. Shimla	27380.00
13	762	Sewerage Treatment Plant Construction Div. Shimla	140997.00
14	757	ShahNehar Project Sansarpur Terrace –II	8667.00
		IPH Total	10,921,283.49
		B&R Total	67,540,900.31
		Grand Total	78,462,183.80

SR. ACCOUNTS OFFICER (WM)

ANNEXURE-X

ADVERSE BALANCES UNDER PUBLIC WORKS DEPOSITS-8443 UPTO 03/2020

Building & Road Divisions			
DDO Code	Name of Division	Name of Work	Closing Balance 09/2020
606	B&R Theog	C/O Block Ele.Edu.office Theog	1265193
		C/O GSSS Deha	3408217
609	B&R Jubbal	Repair of Police station building at Jubbal	395542
		C/O Sciece Lab at Jubbal	1526337
616	B&R Shimla Div.-I	C/O Sr. Sec. School Kiar Koti	945766
		C/O M/T of road from long Bharari to kuftadhar (Smt. Bimla kashyap Sood)	72175
		C/O GHS at Dubloo	1080080
		C/O Addl. Acc. for GSSS at Sanjauli	293894
		C/O GSSS at Durgapur	847769
		C/O Sciece Lab GSSS at Cheog	1142359
		C/O Health Sub Centre at Dubioo (6/13=10.00 9/13=70, 9/17=10.00) Total:- 25.70	535176
		Mashobra Baikhelty work	858897
617	B&R Dhami	C/O GSSS Building at Shakrah	8228274
		C/O Sciece block at GSSS Shoghi	2044249
		C/O Arts and Commerce Block GSSS Shogi	16820137
		C/O Community Centre Dr. Bhim Rao Ambedkar Bhawan Shoghi	2134100
		C/O Old age Home at Basantpur	1501899
		C/O Sience Lab GSSS Kohbhag	824054
		S/R to GSSS Kohbag	135644
		C/O Kirtan Hall At Sankat Mochan Taradevi	2131394
		C/O Science Block at Dargi	2614389
		C/O GSSS Build. At Dargi	5248862
		C/O Observation Home at Hira Nagar	2900177
		C/O Health Sub-Centre at Chanog	1759548
		C/O Science Block GSSS at Banuna	5520369
		C/O Vety Hospital Build. At Banuna Himri	1431872
		C/O ITI Build. At Dargi	1956170
		C/O Multi Purpose Auditorium Hall Sunni	20101018
		C/O Addl. Accomm.Science Lab GSSS Dhami	4371496
		C/O ITI Build. At Sunni	4961134
		C/O GSSS Neen	7871251
		C/O Govt. Degree College Dhami	27458368
		C/O Science Lab. GSSS Pahal	3152926
		C/O PHC Buil. Mandhorghat	8077956
		C/O GSSS Build. Okhru	14272942
		C/O PHC Khaira	3428513
		C/O GSSS Dharogra	3387651
		Imp.Of Blackspot on tara Mata Mandir	187441
		S/R of H.P.Printing and Stationery Deptt.	1264790
		C/O GSSS Building at Bycheri	578169
		C/O ADR Center building at Chakkar	5855887
620	B&R	C/O City Lively Hood Centre at Mohal	4338746

	Dharamshala	Sidhbari Dharamshala	
		S/R to Zonal Hospital D/Shala	173886
621	B&R Palampur	Repair of Residential building at P.S Palampur	120759
		C/O link Road Ropa Kapoor Basti Lagrainer	562250
		C/O Playground at Govt.Degree College Palampur	1378139
		C/O B.B.A/B.C.A.Block degree College Palampur	5753582
		C/O Road Nihag Tikka SCVB College Road to Vikram Katoch House	104097
		C/O Indoor Wards Block on Civil Hospital Palampur	660627
		C/O Jeepable Road to Kathru	180000
		C/O Residence and Canteen Block Palampur	9010960
		B/W Civil Hospital Palampur	301612
		B/W of GSSS at Chachian	111704
		S/R of AHC at Bhagetor	351281
		C/O Jeepable Road Hospital Chowk Dheera	252420
		C/O Addl.Special Ward at C.H Palampur	2663865
		C/O Science Lab at GSSS Vindraban	745353
		C/O Science Lab at GSSS Ghugar	784604
		C/O PHC Gopalpur	2180824
		C/O Link Road Chikrain	1529417
		C/O Galu Ghanetta Baba Kripa Road	1621945
		C/O Approach Road to Mech.Sub Div. Palampur	700976
		C/O Link Road to Pathania Awadi	893356
		C/O Link Road Angaria Basti	961075
		C/O Ghugar Punner Nala Har Road	664194
		C/P Paraur Dheera Naura Road	2241000
		C/O Link Road Garh Basti to Malkhair	824349
		C/O Link Road to Luleher	810372
		C/O link Road to Village Gatehed	748936
		C/O Link Road Malahoo To Harizen Basti	591656
		C/O Link Road to Kural Rada Mandap	588546
		C/O Link Road to Sihotu Bridge	296159
		C/O Link Road Chhider mahadev	265804
		C/O Link Road Dehan Earth Malag Road	3130378
		C/O Link Road Siara to Kudana	939251
		C/O Link Road Barkhata	1143479
		C/O Link Road Panaper Kholi	543415
		C/O Link Road Tamloh Barnta	597580
		P/M of Link Road Parour	236459
		P/M of Link Road Theru to Garhmata	314387
		P/M of Link Road Bhawarna	277788
		P/M of Link Road Noura	857529
		P/M of Link Road Ballah	564514
		P/M of Link Road Patrodak	1010457
		P/M of Link Road Dehan	1462157
		P/M of Link Road Samba	940298
		P/M of Link Road Khera Alampur	1228333

		P/M of Link Road Sulah Kanrain	482176
		P/M of Link Road Sidhpur Sakri	609057
		P/M of Link Road Khillru	544390
		P/M of Link Road Gadiara	612649
		P/M of Link Road Kirwan	523325
		P/M of Link Road Kohlru Galuhi	1999717
		P/M of Link Road Danai	481950
		P/M of Link Road Panyali Rakh	1089587
		P/M of Link Road Achor	2745389
		P/M of Link Road Naura to Chowki	1838323
		P/M of Link Road Bachwai	962965
		P/M of Link Road Thial	519591
		P/M of Link Road Dagara Gandela	1453779
		P/M of Link Road Kiarban	920728
		P/M of Link Road Bhoda	637982
		P/M of Link Road Bhadgowar	590026
		P/M of Link Road Daroh	628950
		P/M of Link Road Khilru	813416
		P/M of Link Road Thakurdwara	771549
		P/M of Link Road Samula Khas	1100504
		P/M of Link Road Bari	1953180
		P/M of Link Road Sulah Kakrain Road	783511
		P/M of Link Road Bhawarna Khera	759630
		P/M of Link Road Lajjanthambu	415237
		C/O D/Sala Yol Dadh Palampur	127870
		C/O Road From Master Jaggan	200000
		R/O Road from Banuri to Sungal	124338
623	B&R Kangra	C/O Sub Centre Tehsil Build Darani	2177862
		C/O Jeepable Road land to Kartar Chand House	194850
		C/O Shed Rajol Near Mahakali Mandir	288138
		C/O Protection wall near Mela Ground Sholpuri	177448
		C/O Shiv Mahima Mandle Bhawan at Swala	174382
		S/R at Maned Bridge	1157355
		C/O Link Road from Dhanotu	177304
		C/O Shed Melaground sukhughat	120751
		C/O link Road from NH to Deshraj House	121680
		C/O Jeepable Road Dehriyan	323470
		C/O Bandigaroh Nagan Path Road	375571
		C/O Addl.Asssco.SSS Lunj	950606
		C/O Science Lab GSSS Shahpur	623540
		C/O Sdmin.Block GSSS Charri	141529
		C/O GSSS at Rajol	684857
		C/O Admin.Assoc.SR.SS Kanol	513200
		C/O Addl.Acco. GSSS Ghallan	122147
		C/O GSSS Rajal	358336
		C/O GSSS Boh	489068
		C/o 2Nos class room gssss Rait	175128
		C/O Gss Parei	113282
		C/o Govt. Degree College Shahpur	520472
		C/o Resi.Acco. Type Qtr.Shahpur	714671

		S/RNIFT Complex at Kangra	5511173
		C/O Hostel Block at Chheeb	220800
		C/O Rait stadium	400257
639	B&R Nurpur	C/O Science block at Arya College at Nurpur	1066328
		C/O GSSS at Aund	590283
		C/O GSSS at Khanni	681103
		C/O GSSS Build. Kot Palahri	7859194
		C/O GSSS Build. Geora	427828
		C/O New Black Arya Degree College Nurpur	1487071
		C/O Boundary Wall and Disposal Tank Kherian	149843
		S/R Civil Hospital Build. Nurpur	142042
		S/R Sainik Rest House Nurpur	132010
		C/O GSSS at Nurpur (RMSA)	203880
		C/O GSSS at Suliali (RMSA)	382794
		C/O GSSS at Kukher (RMSA)	931947
		C/O GSSS at Kandwal (RMSA)	190980
		C/O GSSS at Minzgran (RMSA)	779996
		C/O PHC bldg at Kherian	762802
		C/O Civil Dispensary bldg at Nurpur	1477146
		C/O HSC bldg at Jounta	1170615
		C/O Govt Ayurvedic CHC bldg at Jounta	401626
		C/O Govt Ayurvedic CHC bldg at Bhol Thakran	137384
		C/O Storage facilities for Narcotics and psychotropic and substance at Police station Nurpur	55440
		C/O Computerisation of subordinate court in Distt HP state	335197
		C/O Tarring of Garan to Thather road	246308
640	B&R Fatehpur	C/O 10 Nos Class rooms WRS Govt. College Dehri	8215680
		C/O R/D various road	7124104
642	B&R Jawali	C/O Link road from Kuthar Masjid to Kerta	162004
		C/O Kehrian Mansa Matta Nagrotu Khad Samlana road	335013
		C/O Butt to Kharar road	138923
		C/O Butt to Kharar road	112218
		C/O S/R CHC Rest. & qtrs Building at N/Surian	101479
		C/O Sanitary fitting of CHC Jawali	524371
		C/O PHC building at kotla	105803
		C/O PHC at Spail	493320
		C/O S/R PHC at N/Surian	254924
		C/O PHC building at Durana	1508927
		C/O Govt. Degree College N/Surian	5978190
		C/O S/R HSC building at Bhaded	862593
		C/O S/R PSC building at Bhalad	491302
		C/O HSC Build. Dhar	1440137
		C/O HSC Build. Harrian	727804
		C/O HSC Build. Trilokpur	249381
		C/O HSC Build Behipathiar	1367918
		C/O Old CHC Build. Jawali	733539
		C/O GSSS Build. Sidhpurghar	883220

		C/O Bajera to Ghar Road	559036
		C/O Mastgarh Pathiar Road	483310
		C/O Bhatoli To Solda Bhareel Road	486400
		C/O GSSS at Amni	113304
		C/O GSSS at building at N/Surian	288350
		C/O Six room & B/wall GSSS at Harsar	1855999
		C/O GSSS at Guglara	1140395
		C/O GSSS at Bhalli	288112
		C/O Preiodical renewal Ghatnalu jol road	447400
		C/O AM to various roads under Jawali Divn	7259846
		C/O Galu To Katora Road	947400
		C/O Surian to Spail Road	776320
		C/O Village Sihuni Road	1887818
		C/O Jawali to thanger road	513760
		C/ODhamin to Anuhi Road	916250
		C/O Batoli to Bonka road	562330
		C/O Kardial to Paphan Road	888930
		C/O Dehar Khad Bridge to Banderu	442800
686	B&R Jaisinghpur	C/O Govt Degree Collage at Jaisinghpur	28868726
		C/O Civil Work Admin.Block Govt Poly Tech. Tawar	184016
		C/O Civil work Poly Tech. Tawar	258582
		C/O Science block building at Jaisinghpur Degree College	3802392
		C/O Science block Build.Jaisinghpur	519237
		C/O Reprir of GSSS building at Lambagoan	791872
		C/O GSSS building at Tamber	8278195
		C/O Addl.Acccom.GSSS Dhupikiara	283370
		C/O B/W of vet. Dipsensary building at Majheen	530344
		C/O HSC Majhoti	1182094
		C/O PHC building Majheen	1640943
		C/O HSC building at Harrot	679241
		C/O HSC building at Dhandoe	712721
		C/O PHC building at Molag	1635327
		C/O HSC Barram	243979
		C/O B/wall of HSC at Alampur	206591
		C/O Helth Sub center building at Bharer	194204
		C/O Ayurvedic Dispensary at Bhatwan	256859
		C/O Type – II Quarter at Lambagaon	481731
		C/O Combined office building Police Station at Lambagoan	102048
		C/O Road from Main Road to Kalhun	269148
		C/O Link Road Marera Badi	167794
		C/O Link Road Dhuki Kikkri	215159
		C/O Link Road Main Road to Viswakarma Mandir	117394
		C/O Link Road Main Road to Kalta Village	299788
		P/M Mungal to Rana Nagar	743696
		Imp.Black Spot D/Shala to Dadh Chadhiar Road	1227615
		P/M Bheri Bhullander Road	888430
		P/M Road Thural to Bhattilahr Panga Road	850550
		P/M Road Thural to Bachwai Road	438485
		P/M Road Bheri Dugni Bheri Lahan	614265

		R/M Bridge Haroti Khad	123902
		R/M of Darman Amb Malini Road	276790
		C/O Boundary Wall Ashram Seva	142608
		C/O Road Panchyat Ghar Dhupkira	173857
695	B&R Tanda	S/R Pr.Office Tanda	943277
		C/O 48Nos. Type-III qtr for staff at Dr. RPGMC at Tanda	14368183
		S/R to TB Sanatorium at Tanda	636693
		R/M Interness Hostel Tanda	271746
		C/O MBBS and PG Hostle at Tanda	62994594
		C/O Build.Estt.of Centre Mantal Health Tanda	45443209
		C/O Mother Child Hospital at Tanda	370425
		C/O Govt. ITI Build.N/Bagwan	289791
		C/O Link Road to ITI Baroh	461842
		C/O GSSS Rajhana	151588
		C/O Addl.Accmo.GSSS Sera Thana	1105082
		C/O Toilet Block Govt.Degree Block Nagrota	3308176
		C/O Training of Bus Stand at N/Bagwan	140723
		C/O Link Road to Village Batlahari	191548
		C/O Link Road to Village Choukar	194978
		R/M Community Centre at Baroh	553778
		C/O Link Road ITI Sarolan	477379
		MPR Dr Ambedkar Bhawan Kharat	401345
		C/O Community Bhawan at Haldwari	220354
		C/O Link Road Nathbasti	421793
		C/O Mahila Mandal Cum Yuvak Mandal Kawari	381475
		C/O Community Centre Of Upperli Kothi	146603
		C/O 3 Nos OBC Bhawan Baroh	105367
		C/O Work of Mata Barjeshwari Mandir	758080
		R/M Work Para Clinic Build.Tanda	1279262
		C/O road of Autopsy block & Animai house building at Tanda	536223
		C/O S/R to Auditorium bulding at Tanda	977733
		C/O Community Cente at Bhuntar	542357
		C/O Mahila Mandal Bhawan Tikka Upgrade	200000
		Beautification of Shiv Mandir at Tikka tila	137887
		C/O Bridge Over Bhalun Khad	638784
		C/O Boundary wall around intemees hostel at Tanda	322413
		C/O Community Health Build. At Baldhar	417017
		R/O Ramehar Tangroti Dhaloon Road	340553
		C/O Choudhary Hardyal Bhawan	4179234
		C/O Link Road to Guru Ka Tilla	75850
		C/O Road from Chhotta Nown	104228
		C/O Link Road From Lilli	118813
		C/O Link Road from Lonkhar to Pund	363700
		C/O Welfare Bhawan Serathana	280720
		C/O Road N/Bagwan To Dhauladhar Colony	620715

		C/O Link Road At Tikka Kadhapura	164631
		C/O Link Road to Dogra House to N/Bagwan	486135
		C/O Link Road GPS Kawari to Rahun	371640
626	B&R Kullu -I	R/F Dir.of Edu.Shimla GSSS Buld.Shanker Distt.Klu	4391689
		C/O GSSS Building at Pini	1382624
		C.M.O. Kullu	3313184
		R/F Dir.of Higher Edu.Sml.	1711261
		S/R to Staff Qtrs.buld.at Teghubehar	51970
		C/O Health Sub-Centre Buld. At Sarchi	966422
		R/F Reliance Jio Info Ltd.	247095
		Uppgradation of Larji Sainj Road	3862135
		C/O Jeepable Road N.H.21 Bhuntar	2650
		C/O Ayurvedic Dispensary Build at Panihar	252685
		R/M Sainjghat Parganoo Road	36939
		A/R and M/O Badh Pahnallah road	3000
		R/F XEN Sml.3 CRF A.E. Sub Division Raj Bhawan	39086108
		S/R to Dhandhar to Majhan Road	135390
		C/O Aur.Dis.Kamand	352463
		C/O Road from Diet Jarad to Atma Ram House	18582
		R/F Distt. Revenue Officer Kullu	137697
		R/M of Gibhi Bahau Gadagushani road	586815
		C/O link road to upper Jia	16500
		C/O Court complex building at Banjar	120000
		C/O Jeepable road from Debgarh Phagla	198710
662	MECH KULLU	Construction of Span Steel Truss Jeepabler Bridge in Beri Over Sakodhi Khad	117566
		C/O Span Steel Truss Bridge at Udidhar	1185883
		C/O Bridge at Udidhar	136913
		Span Steel Truss Foot Bridge at Smalang	494037
		Fabrication of Dippy at Karpat	131938
630	B&R CHAMBA	Imp.of Blackspot on Bharmour Chowk	758676
		C/O Science Block GSSS Girls Chamba	482000
		S/R to Hospital Build. At Chamba	1924637
		Protection work of Bharmour Chowk	263255
		Pedestrial Path alog the road side	635462
		C/O GSSS Sirhkund	390395
		Const. of Ware House for storage at Baloo Near Chamba	186989
		BASP	5700080
		C/O Ayur.Dis.Build. Baror	112000
		C/O GSSS Chaned under RMSA	227930
		C/O Vety.Dispensary at Panela	130000
		C/O 100 mtr.Girls Hostle at Diet at Chamba	183949

		S/R D.T.O.Build.at Chamba	1490290
		C/O 2 No. Type III Qtr.Police line Chamba	260000
		C/O Fast Track Court and Session Judge Chamba	170519
		M/T and improve. Of Link road to Dayanand Math	1431475
		C/O Bridge over Gagla Khad on Janed Camdoli Road	886800
		C/O Type IV Qtr. DTO Chamba	1418760
		Repair of Link road to Jawahar Navodya Vidyalay at Sarol	102139
		C/O Ress.Accomo.Distt.Autorny Staff Chamba	378669
		C/O S.P.Ress.Chamba	775763
		C/O Annual Surfacing of Link Road Bhagwanpur	106506
		C/O Distt. Planing officer residence Type-IV at chamba	288000
		R/F ADM Chamba vide cheque no. 762768 dt 13.09.2017 for the work S/R to Steel suspension Sheetla bridge over River Ravi.	1234735
632	B&R Dhalousie	C/o link road to Village Kuddi	325170
		C/o link road to Village Padhrotu	1071378
		Rest. Of R/D on N.S.L.T Road Hobardi Bridge	345704
		C/O Govt.Sr.Sec.School building at Dalhousie	1318470
635	B&R UNA	C/O 50 Beded Hospital Haroli	13592205
		C/O PHC Pnajarwar	3405832
		C/O Chhetran Umrli Dulehar	1196142
		C/O Gali to vill Chhetran Moh Deetan	822103
		C/O L/R from Khawaja Mandir to PNB kungrat	357181
		C/O Approach road from dulehar Ghaua Sees Di Gali	636757
		CRF	1630721
		C/O LR Una Nangal Road to FCI Godown in GP Jalgran	578126
		Rain Shelter S/garh	285198
		Rasta Una Amb Road	160153
622	B&R Bajjntah	C/O HSC Bulding Nadli	648860
		C/O GSSS at Andretta	259742
Vb 681	B&R Bangana	RRD On approach Road to Bharmaut Khad Bridge	123750
636	B&R Bharwain	C/O Boundary Wall GSSS Jawar	471470
		C/O Science Lab. In Govt. Senior Secondary School at Thathal	2149245
		C/O Govt. Polytech College at Gagret	119906
		C/O Science Lab GSSS Dhussara	2506167
		C/O Addl.Accomo.GSSS Bhanjal	1808308
		C/O School Build.GSSS Dhalwari	451039
		C/O Sub Centre bldg Kharoh	174000
		C/O 50 Beded hospital at Amb	1676000
		C/O HSC Building at Amboa	420124

		C/O HSC Build. Chalet	208233
		C/O Ayur. Health Centre Amol Kalan	162840
		R/O NMT Road	1458340
		C/O Road Amb Andora Daulatpur Chowk	577880
		C/O RCC Hruman Khad	99622
		Imp. Of Black Spot on NMT Road	441584
		C/O Fatehpur to Kabir Panthiya Mohalla	450736
		Imp. Of Channi Devi to Guret Road	674543
		Imp. Of Channi Devi to Dangoh Khash	300000
		Imp. Of Channi Devi to Kgat Road	925193
		C/O Ambulance Road From Dinesh Kumar Dangoh	214524
		C/O Rain Shelter at Shitla Mandir in Chintpurni	926707
		C/O Link Road at Nandpur to Mairi Road	246162
		C/O Link Road at Ghangret	1325991
		C/O Link Road at Johar ti Mairi Road	102348
		C/O Link Road at Joh Chowk to Tillu	275278
		A/R M/O Bharwain Chintpurnii road km 00 to 3/00	3230714
684	B&R Joginder Nagar	C/O Revenue of Training Institute Joginder nagar	4826324
		C/O Sr. Sec. School building at Kuthera	1525131
		C/O Sr. Sec. School building at Tikru under RMSA	69297
		C/O Sr. Sec. School building Ahju	337487
		C/O link road Kufru to Drob to Harizen Basti (Zila Parishad)	49093
		C/O link road Nag jod to Upper Samohi Kufri Dhar road.	217003
		C/O Army Canteen road	11621
		R/R Ahju Basahi road	28530
		R/R demages on Zim Zima Dul road	108327
		R/R demages on Panjalag Kanaharg road	45080
		R/R demages on Gagal Sims road	228370
		R/R demages on Raktal Changehar Bangota road	316433
		R/R demages on BNLBKP road	138527
		R/R demages on Chhalnu Golwan road	20218
		R/R demages on Jatehar Golwan road	138527
		R/R Demages Machhyal Bhararuu Bihun road	103439
		R/R Demages Kunduni Kass Kothi road	33770
		R/R Demages Dhelu Chauntra Chowki road	15350
		R/R Demages Majhwar Bagla road	31314
		R/R Demages Dul Banar Galu road	13815
		C/O link road to Chakli Marehar	20570
		C/O Car Parking at Mela Ground at Joginder Nagar	988066
		C/O Additional Accomadation for Govt. School Drahal	450064
		C/O Health Sub Centre Building of Sainthy	351319
		C/O Health Sub Centre Building balh Jaolly	1111159
		C/O Since Block in Govt. of Sr. Sec. School Ladbharol	4085041
		C/O Improvement of Black Spot on Various Road	366949

		Periodically Maintance Harabag road	537206
		Periodically Maintance of Majharnoo to Syouri road	811366
		C/O of road Peerbhadlu	1176212
		Periodically Maintance of Petu Nallah Gadhui road	650000
		C/O of Bridge over Sukhar Khad on Delhu Choki Road	162615
		C/O of 72 mtr. Span Bridge over vinwakhad	206759
645	B&R Ghumarwin	C/O GSSS at Amarpur	1582891
		C/O GSSS at Badgaon	841954
		S/R to SVG college Ghumarwin	128883
		C/O PHC Kapahra	1970376
		C/O Govt. Polytechnic institure kalol	7901345
603	B&R Sunder Nagar	C/O 58.00 mtr. Span bridge at Suketi Khad	57000
		ARMO Resi. Acco. Of Civil Judge Court No. II	25217
		ARMO various roads under S/Nagar Divn.	113770
		-do-Jarol Behna road	553795
		ARMO various roads under Suket Sub. Divn.	492677
		ARMO Sundernagar Maloh road	479863
		ARMO Sundernagar Palahi via Beena road	279163
		-do- Salapar Tata pani road	263551
		-do- Sundernagar Mehramasti road	28597
		ARMO variou road under PIU Dehar	1296762
		-do- pungh Kapahi Pastal Road	398623
		-do- Pungh Gangno road	648255
		-do-Maloh Saryon road	119549
		-do- Naya Pul Bhawana to Gamohu	5089
		C/O Link road Panchayat Salaparh Seri Kothi	18725
		ARMO HPPWD Rest House at Sundernagar	4700
		ARMO non resid. Build.under PIU Dehar	6033
657	B&R Rajgarh	A/R &M/O Sub Judge Court Building Rajgarh	42911
		A/R & M/O Govt. Residential Building at Rajgarh	13536
		Various road under NABARD	910959
		Balance work of Churwadhar Dahan road	101950
		A/R & M/O Govt. NR building at Rajgarh	263615
		C/O balance work of MDM road	231752
		A/R &MO PWD Rest House Rajgarh	25844
		Halipad Kawag Dhar	574102
		R/R Dameges on gharat sarahan	173246
689	B&R Tissa	R/O Rain Damages on link road Tissa Hospital	258154
		R/O Rain Damages on link road Behnta	135790
		R/O Rain Damages on link road Kalog to Sudla	504850
		R/O Rain Damages on link road NTB Road	125708
		R/O Rain Damages on link road CTA Road	671966
		IMP. And Widening of link Road Bhanjaroo	811888
647	B&R Rampur	R/R Damages on Gharat Sarahan	173246

		C/O Sports Complex at Dutt Nagar	299584
613	B&R Solan	R/F DY Dir.A/H for interlock tiles in bathroom	10186
		R/F DY Dir.A/H for interlock tiles in ground	9787
		C/O Vetty Poly clinic at Solan	210774
		R/F DY Dir.A/H for CC Paver poltary farm kotla nalaSolan	84115
		C/O Poly clinic at building at Solan	35570
		R/F E.E. Shimla Div. No. III on Ac. CRF for 2016-17	55854
		R/F E.E. Shimla Div. No. III on vide cheque no. A 220946 dated 16-08-2017	-5585489
		MT Chail to Budh Mandir road	25772
		MT on link road Centre Ware house IT Office	183948
		MT on link road Dharian to Bodh Mandir	212199
		MT on link road Police line at Solan	178291
		R/F D.C. Solan road cinema to D.C. Office	106666
		Link Road to Village Chamrog	114950
		R/F D.C. Solan for repair of Gaura to Katal Road	34576
		R/F D.C. Solan C/O EVM strong room	227553
		R/F D.C. Solan C/O G. D.C. Kandaghat	102919
		R/F D.C. Solan C/O Link road MSS GunSer	32741
		R/F E.E.Shimla III C/O GSSS Kandaghat	2068618
		C/O GSSS at Guga ghat	26123
		C/O GSSS Girls at Solan	64133
		C/O GSSS at Bisha	1240199
		C/O GSSS at Bisha (under RMSA)	607187
		C/O GSSS at Chhusa	153230
		C/O GSSS at Kothi Dewra	442692
		C/O add. Acco GSSS at Kotla	4386545
		C/O Stadium at Kandaghat	15211623
		C/O Govt.Degree College build. At Kandaghat	35054028
		S/R Tribal Hospital Girls Student Solan	196677
		C/O GSSS at Kotkaur	305727
		Spl./Repair of Existing building Excise & Taxation	385332
		C/O Zonal Hospital Solan	5816129
		C/O Health Sub. Centre build. Jhajha	453934
		C/O Vetty. Office at Gayana	53550
		C/O Solan Rajgarh by pass road	279025
		C/O Kotla Sainj road	112500
		R/F Telecom Solan Junaji Dharja road	19460
		C/O Saprun Chowk road	130558
		R/R Deamagedue to lying of OFC on Kufri chail Kandaghat road	443682
		R/R Demages on Mumlig Solan road	52821
		R/F E.E. IPH Solan	27478
		R/F S.P.Solan for creation of Storage facility	468016
		Repair of plot and water tank for Family Qtr	299075
		Repair of Police Chowki Saprun	16478
		S/R Govt. Polytechnic Women Kandaghat	392213
		C/O Hostel for 50 women student Kandaghat	266578
		Pr. Polytechnic Kandaghat	735802

		C/O LR S8now view Tikker	127404
656	Paonta Sahib	C/O Dhaula Kuan to Mehat Road	14731
		A/R and M/O Tehsildar Residence	40688
676	B&R Nalagarh	C/O Staff Qtr. FRU Nalagarh	140474
		C/O PHC Buld. At Geola	2313121
		C/O HSC Build.at Kanganwal	247600
		C/O HSC Build. At Dhana	264792
		Lift Provide at Nalagarh Hospital	123466
		S/R of HSC Vaid Ka Joer	136351
		C/O AHC Buld. Gujjar Ghati	115623
		C/O Animal Hospital Build.Sai	129735
		C/O Vety Hospital Buld.Kundloo	770963
		C/O Science Block GSSS Diggall	604766
		C/O Science Block GSSS Girls Nalagarh	546791
		C/O Science Block GSSS Boys Nalagarh	2099938
		C/O School Buld. At Manjholi	1281928
		C/O GSSS Bagheri	790559
		C/O GSSS Rehru	942612
		C/O GSSS Gulerwala	202168
		C/O Govt.Qtr.College Nalagarh	768634
		C/O Build. Govt Degree College Diggall	9827177
		C/O of Parking at Govt College Nalagarh	380085
		C/O Nichala Khera to Harizen Basti	232546
		C/O Madev Upperla	441922
		C/O Sun City Road Baddi	3076172
		C/O Police Station Baddi	529891
		R/O Police Station Nalagarh	117717
		C/O Admn.Block at Baddi	28152
		C/O Dr. Ambedkar Bhawan Ramsher	357952
		R/O Sub Try. Ramshehar	198393
		C/O Tehsil Build.Baddi	2689361
		C/O Civil Judge Qtr.Nalagarh	719187
		C/O Barotiwala Gunai Road	3076008
		C/O Various Road Under Nalagarh Div.	9339208
648	B&R Kumarsain	Cold store at Tikkar	618115
		Stadium at Kumarsain	350541
Total			923148390

Jal Shakti Vibhag			
Code	Name of Division	Works	Closing Balance 03/2020
704	JSM Padhar	Water supply scheme to IIT Mandi	26262
		Aug. of WSS Madhrain	2013
		Allteration of work wss at ropa	195
		C/O Prov. WSS Tikkar	2118
		Remoulding of distribution system	90533
		BASP against following work of WSS PadharKatinri	34026
		Honorarium of Jal Rakshak	41043
706	JSM Dhalhousie	Sewerage Scheme to Dhalhousie Town	2250248
		Various work under Dhalhousie Mandal	2568246
707	JSM Salooni	Setting Laboratory at Koti	410485
		NRDWP (NCRF)	20769
		Jal Rakshak Deposit	35249
		Jal Rakshak 2019-20	27000
		Additional line form S/Tank to GDC Salooni	26110
708	JSM Reckongpeo	FIS Titri Khona	1500000
		Concrete drainage in GP Kalpa	1000000
710	JSM Rampur	Dev. Of lake Sarpara	7784
		Aug. of WSS Roach Kandhar	88186
711	JSM Anni	R/R of rain damages to Dalash Ph-II	100209
		PLWSS to dried up source dur to construction RHEP	260600
		Restoration of rusted pipes	38100
		--do--	15600
		R/R of rain damages to FIS Kurpan	33670
		PWSS to Vill. Bouri Beel in Anni Blick	81177
		A/R & M/O WSS Tanoda Khobra	68507
		PWSS to vill. Kalah	80868
		Payment of water quard	9900
713	JSM Kullu 1	Prov. Sewerage Scheme Kullu Town	279879
		Prov. Sewerage facility to Dhungri in GP Manali	1730775
		New Drinking water pipe line from source chhole nallah to village Bretha	355538
714	JSM Keylong	WSS Keylong from Manchu	21668
		Restoration of snow damage WSS Keylong	1182
715	JSM Shimla	Misc. Deposit (CRF) R/R of WSS Lower Kuffer GP Cheri etc...	21082690
717	JSM Nerwa	GWSS Bhanal Dhar-II GP Bhallu	503300
		GWSS Bhalawan GP Jurushallal	480451
		Horticulture Land Jhateer GP Lingzar	341570

		GWSS From upper Thithroli to Kharog	3433
		DWSS Upper Oal GP Jurushilal	13076
723	JSM Nalagarh	Prov. Drinking water facility in three phase Nikkuwala, Abhipur and Manjholi	4314849
		Water facility Diggall	7940
725	JSM Arki	LWSS Kot Domeahar	243094
		Ener. Bore Well Simu	60506
		LWSS Sheel	86272
		R/M of various LWSS Piplughat	39205
726	JSM Dharamshala	Prov. WSS to NC/PC HAB under WSS Jadrangal	420404
		Sewerage system to Kunihar	1468833
		Sewerage scheme to Arki	11633853
		Sewerage scheme to Arki Town CRF	1910521
727	JSM Palampur	Deposit for AIBP various works 191 Shelf	2993392
		Other Deposit	1259816
		Amount Deposit various WSS & LIS/FIS	3060282
		Sewerage scheme Palampur town D.No. 28 Contivity	403618
		NRDWP Deposit work for 2013-14 to 2015-16 Interest	3501932
		Amount kept in Deposit under various WSS/LIS	2241360
		Upgradation of sewerage shceme palampur town	1368800
		FIS Chadhrual Kulh (PMKSY)	11208509
		Lab. O&M Panchrukhi	348416
		Restoration of rain damage to FIS Shingar Chand Kulh	459770
		NRDWP	2239108
		CRF (2019-20)	251914
		IMP of WSS Multhan RCC Storage tank	97446
		Pardhan G Khalet Laying of GI Pipe of various works	22902
732	JSM Una-I	DC Office NGO Bhawan Una	165910
		LIS Beet Area	992468
		R/M of various WSS & LIS Scheme	7498795
		HIM CAD	9663801
734	JSM Tubewell Gagret	D/L of Assy. Tubewell at Bhangran Phoolpur	111603
		D/L of Assy. Tubewell at Ispur Khas	790437
		D/L of Assy. Tubewell at Sohar Shandol	1212938
		D/L of Assy. Tubewell at Khoronwala	107328
738	JSM Hamirpur	Prov. Separate water line to RH Hamirpur	259240
752	JSM FP Gagret	Deposit /CRF and other deposit work	10885545
753	JSM Jawali	CRF/ NRDWP	6303549
		Execution of various works EE SNP Tarance 8/13	8117340
		Execution of various works EE SNP Tarance 5/15	4302188

		Execution of various works EE SNP No.2 Badkhar	247073
		Execution of various works EE SNP Tarance 6/14	500211
		Execution of various works EE SNP Tarance 12/15	316568
		C/O No. 12 Tubewell in Fatehpur area	13478778
		Imp. And ext. of various tubewell in jawali area	1365340
		PWSS NC PC HAB Spail Katora Bantugnli	265570
		Pharian Chaudhari Abadi Harizan	229742
		Diggi Rajpur Abadi Samkhar Mohalla Lower Mohalla	641140
		Prov. Water supply vill. Harsar gujar	9419
		Prov. Water facility to vill. Pharian	4754
		Prov. Drinking water facility in vill Baldoa	13524
		A/c OF ncrf 1/14	45599
		LAO Fatehpur 5/15	1200
		PWSS ncpchab pahan dugi	343
754	JSM Shahpur	Prov. For Stair in Chinj Mela Ground Balla Tiara	176541
		Installation of handpump in kangra Const.	9536
		Instt. Of HP near H Surjeet Singh Mataur	20000
		Instt. Of HP Shahpur Const.	9210
		C/O of Barutal Kuhal Ghurkari	4007
		Instt. Of HP at Tarkhan Maholla	1750
		Repari of khul from Gurnamm upto cow shed of Ravinder	71076
763	JSM Kullu-II	O&M Sewerage Scheme Bhuntar Town	9961272
		CRF/NCRF	198222
		C/O of FP work on river Parvati left bank village Sharni in GP Sharni	120589
		LWSS to Railla Surrounding	8574154
		R/M of wss sarachi jibhi	3945
764	JSM Karsog	Payment Regarding PRI	80303
770	JSM Hydrology Tutikandi	lph Division No. 1 fo various works under CRF	2984545
773	JSM Nagrota Bagwan	Prov. LWSS G.E. College Massal Nagrota Bhagwan	3394858
		Sewerage scheme to RGGE College Massal	103005
		CAD work to FIS Pathiar Ambari Kuhl	162951
		Repair of drain ward no. 3	19391
		WSS Balol Chandrot GI Pipe 32mm	17324
774	JSM Fatehpur	Instt. Of HP	3397
		Drinking water to village Sardyal Hadoli	601
775	JSM Matiana	Deposit NDRF	130380
		Sewerage Theog	74982

		PIII Sewerage Narkanda	4063
777	JSM Dharampur Bharari	LIS Seoh	1051103
		LWSS Kandapatal to Mandap at Pangoh	258750
		LWSS Kandapatal to Mandap at Dubal in Tehsil Dharampur	286392
		Aug. of WSS Chanehar to upper Beri	150000
		LWSS Chanehar Beri to vill. Lower Beri	150000
		LWSS Bhoor testing of GMS Pipe	150000
		LWSS Khanour vill. Fakdohalo	150000
		LWSS Bhadyar	13734
783	JSM Jaswan Pragpur	Construction of Hand pumps in various Kanungo circle Jandour and Kotla	1623065
		Imp. Of water supply in Patwar circle Karoa	288785
		Prov. Water connection at Ayurvedic Guraldhar	27
784	JSM Tissa at Bhanjaroo	WSS (BASP)	2596918
605	NH Joginder nagar	Chobin Chowk Rain Shelter	154307
628	NH Pandoh	U Shape drain at Dhanotu Bazar	29419
646	Elect. Mandi	Replacement of LED Road LEB Bulbs Hospital at New Chowk	1762
		Preventing maintaince of cooling tower new chowk	33586
		Vetnary dispensary building at Murhag	25674
652	NH Rampur	C/o Gate on NH 22 on New NH 5 at 270/700	1015961
		C/o of Buddha temple at Rampur	1262076
		Restoration of rain damage on NH 305 0 to 53	176621
		Laying of optical cable Khanag to Jalori	508
Total			186350395

ANNEXURE-XI

Detail of Deposit works for the year 2019-20 where amount has been received but the work not been taken up by the B&R Department (position as on 09/2020)					
Sr. No.	Name of the B&R Division	Month of Deposit	Name of work	Amount of Deposit/Opening Balance	Expenditure
1.	Sunder Nagar		S/R to waiting room for conductor at HRTC Sundernagar	2,85,950	NIL
2.	Banjar	03/2009	C/O Govt.SSS Chnon Disstt.Kullu	1092528	NIL
		03/2009	C/O Govt.SSS Pujali Disstt.Kullu	508042	NIL
		07/2010	C/O Govt.SSS Bldg 1 st & 2 nd Floor Garsa	235188	NIL
		07/2016	R/F Director, Higher Education, Shimla	14145265	NIL
		01/2020	R/F Director, Higher Education, Shimla	100000	NIL
		01/2020	R/F Director, Higher Education, Shimla	1452060	NIL
		06/2014	R/F Executive Engineer, Shimla Division NO III	1031794	NIL
		06/2014	R/F Executive Engineer, Shimla Division NO III	2527000	NIL
		06/2014	R/F Executive Engineer, Shimla Division NO III	1572255	NIL
		06/2014	R/F Executive Engineer, Shimla Division NO III	1311410	NIL
		06/2014	R/F Executive Engineer, Shimla Division NO III	2674000	NIL
		03/2018	Renovation of Insulation Tunnel of Mushroom Compost unit at Bajaura	67489	NIL
		06/2015	RRD on Sainik Chowk Bhuntar to Ramshilla road	98394	NIL
		12/2005	RRD on Lariji Sainj road	3246	NIL
		07/2015	R/Wall on Sainj Ghat Parganoo road	39720	NIL
		08/2018	C/O Terhan to Narogi road under PMGSY	463711	NIL
		01/2017	C/O Ayush & Sawa rigoa Hospital at Bajaura	8163902	NIL
		07/2015	C/O R / wall on sainj Ghat parganoo road	126095	NIL
		06/2017	R/M of Jibhi Bahu Gadagushaini road	108637	NIL
		01/2015	R/F DG, Home Guard, Shimla	10692496	NIL
		02/2019	R/F Reliance Jio Infocomm Ltd.	788815	NIL
		02/2019	R/F Reliance Jio Infocomm Ltd.	1000000	NIL
		02/2019	R/F Reliance Jio Infocomm Ltd.	8469752	NIL
		02/2019	C/O Chanon to Kadahil road under Lada	417487	NIL
		03/2015	C/O Sainj Manham road	581033	NIL
		05/2006	C/O Link road to village Jia	310757	NIL
		10/2018	R/F Director, Higher Education, Shimla	484195	NIL
			C/O Combind Office building at Banjar	924099	NIL
		01/2020	R/F XEN, Shimla Division No.-III	9937000	NIL
		06/2017	R/M of Jibhi Bahu Gadagushaini road	108637	NIL
		07/2010	I/W Bhuntar Garsa road	1322563	NIL
		02/2015	R/F Reliance Jio Infocomm Ltd.	638042	NIL
		12/2018	C/O road from Dalashni to Dehlihar Mahi road	95471	NIL
		01/2015	R/F Director, Higher Education, Shimla	250661	NIL
		12/2018	R/F Distt. Planning Officer, Kullu	1200000	NIL
		12/2018	R/F Distt. Revenue Officer, Kullu	200000	NIL
		12/2018	R/F Director, Higher Education, Shimla	1000000	NIL
		12/2018	R/F Director, Higher Education, Shimla	600000	NIL
		01/2019	R/F Distt. Planning Officer, Kullu	400000	NIL
		01/2019	R/F Distt. Planning Officer, Kullu	300000	NIL
		01/2019	R/F ADM-cum-Member Secretary (Lada), Kullu	193152	NIL
		01/2019	R/F Distt. Revenue Officer, Kullu	100000	NIL
		01/2019	R/F Distt. Revenue Officer, Kullu	61500	NIL
		01/2019	R/F block Development Officer, Kullu	9400	NIL
		03/2019	F/R DC-Cum-Chairman Lada Kullu	250000	NIL
		03/2019	F/R DPO, Kullu	200000	NIL
		03/2019	F/R ADM,Lada Kullu	250000	NIL
		03/2019	F/R RJJO Ltd.	130500	NIL
		07/2005	RRD on Larji Sainj road	121445	NIL
		03/2018	RRD on sainik Chowk Bhuntar to Ramshilla road	926400	NIL
		04/2019	C/O Sainj to Mansyash road	144565	NIL
		04/2019	Chailain to Devgarh road	202224	NIL
		05/2019	C/O Basthad to Shillishunghar road	231810	NIL
		05/2019	C/O Kharihar to Langar Bansu road	181646	NIL
		05/2019	C/O Laxmi Narayan Temple at Railla	2502640	NIL
		10/2019	C/O Insulated Tunnsls of fruit Development unit bajaura	15269	NIL
		10/2019	C/O Godigad Kaniyal road	397624	NIL
		10/2019	C/O Paneugi to Bhuin Diyar road	268080	NIL
		10/2019	Various works under LADA	184486	NIL
		07/2019	R/F Distt. Planning Officer, Kullu	500000	NIL

		07/2019	R/F Distt. Planning Officer, Kullu	100000	NIL
		07/2019	R/F Distt. Revenue Officer, Kullu	150000	NIL
		07/2019	R/F JIO Digital Fibre Network (P) Ltd.	193575	NIL
		08/2019	R/F JIO Digital Fibre Network (P) Ltd.	5489700	NIL
		08/2019	R/F Director of Education, Shimla	500000	NIL
		08/2019	R/F PIU- cum-superintending Enginer Kullu	1690771	NIL
		09/2019	R/F Director, Animal Health & Breeding Kullu	1134000	NIL
		10/2019	R/F Director, Higher Education, Shimla	300000	NIL
		09/2018	REF	51960	NIL
		11/2019	R/F BDO, Banjar	300000	NIL
		11/2019	R/F BDO, Banjar	50000	NIL
		10/2013	Repair of PHC & BMO Resdience Office Banjar	748369	NIL
		09/2000	C/O Employment Exchange Labour Inspector Kullu	222471	NIL
		03/2015	R/M of Shamshi Jamot Khokhan road	430550	NIL
		07/2010	J/W Bhuntar Garsa road	1490474	NIL
		02/2019	C/O Link road from NH-21 tyo village Lower Jia	814031	NIL
		07/2020	R/F CMO Kullu	414720	NIL
		08/2020	R/F Deputy Commissioner, Kullu	150000	NIL
		08/2020	R/F DPO Kullu	1300000	NIL
		08/2020	R/F DPO Kullu	1000000	NIL
		08/2020	R/F DPO Kullu	1500000	NIL
		12/2019	R/FVindya Telenics Ltd EDC Divisiov Plot	288318	NIL
		12/2019	R/FVindya Telenics Ltd EDC Divisiov Plot	136356	NIL
		12/2019	R/FVindya Telenics Ltd EDC Divisiov Plot	56094	NIL
		12/2019	R/F SE,6 th Circle HPPWD, kullu	224673	NIL
		12/2019	R/F SE,6 th Circle HPPWD, kullu	106372	NIL
		01/2020	R/F Commandant, Home Guard, 7 th Battalion, Kullu	5693200	NIL
		01/2020	R/F Commandant, Home Guard, 7 th Battalion, Kullu	2781100	NIL
		01/2020	R/F SE,6 th Circle HPPWD, kullu	35503	NIL
		02/2020	R/F Distt. Planning Officer, Kullu	1000000	NIL
		08/2008	Rep of Sainj Neoli road damaged by Telecom at Deptt.	9221	NIL
		02/2020	R/F Distt. Planning Officer, Kullu	1356058	NIL
		05/2020	R/F ADM-cum-Member Secretary, LADA Kullu	400000	NIL
		05/2020	R/F XEN, Kullu	500000	NIL
		06/2020	C/O Sub- Divisional Animal Health Husbandry building Banjar	312571	NIL
		07/2020	J/W Bhunar Garsa road	1317559	NIL
3.	Kaza	09/2016	/O Khar bridge 102.314mtrs Span Truss Deck type bridge over pin river	11835279	
		08/2016	R/F Distt. Youth service & sports office & Spiti at Kaza C/O indoor stadium at Kaza	10793400	NIL
		12/2018	R/F Sub Divisinal police office Spiti at Kaza	3100000	NIL
		12/2016	R/F ADC, Kaza on Account of C/O ayurvedic Sub center	1261382	NIL
		12/2018	R/F block medical officet Spiti at Kaza	400000	NIL
		12/2016	R/F ADX, Kaza on Account of C/O science block GSSS Kibber	2456253	NIL
		12/2016	R/F ADC, Kaza on Account of C/O conference hall at Kee	1767492	NIL
		12/2016	R/F ADC, Kaza on Account of C/Omusam-cum-libarary at Kee Gompa	200000	NIL
		12/2016	R/F Principal ITI Rangrik on Account of C/O ITI building (civil works) Rangtong Rangrik	6225249	NIL
		10/2017	R/F Distt youth services sports officer Spiti at Kaza on account of C/O play ground at Mud	3000000	NIL
		09/2017	R/F E.E shimla Division no.-III HPPWD Shimla on account of Admisrative and contingency charges for acquisition of land in the state of HP by Ministry of Railway Deffnse	3434495	NIL
		03/2018	R/F to Distt. Youth & services sports Spiti at Kaza on account of C/O Khel Maidan at GHS Hull	10700000	NIL
		03/2018	R/F to Distt. Youth & services sports Spiti at Kaza on account of C/O Govt degree collage Spiti at Kaza	1000000	NIL

		06/2018	R/F ADC Kaza on account of Improvement of Sailing road	500000	NIL
		06/2018	R/f ADC Kaza on account of C/O road way at Rangrik	1500000	NIL
4.	Sarkaghat	10/2015	Link road PHC Building Dhalwan	100000	NIL
		11/2012	C/o Foot bridge over jakrand Khad in vill. Mujhan	200000	NIL
		02/2013	C/o culvet on link road Jandhru dharampur	100000	NIL
		03/2014	C/o link road to village Dharoh	100000	NIL
		09/2014	C/o PCC wall to road of Sh. Hukam chand to RDC M Member G.P. Rakoh	200000	NIL
		04/2015	MT gori galloo cheack	100000	NIL
		09/2015	C/o link road to village Upper bag KM0027500 SHCO FC R WALLS between	250000	NIL
		12/2015	C/o link road bera to kathogan vie navrani	100000	NIL
		03/2016	M/t on datoli to khudla road In	300000	NIL
		04/2016	C/o soling and concreate road to link raod to nawani village	200000	NIL
		04/2016	Foot bridge on gehru nalla at village salyani	100000	NIL
		04/2016	C/o Breast wall P/wall on along the footpath below the house to devender kumar	200000	NIL
		05/2016	C/o drain and wall in road panssagalu to chhater village	200000	NIL
		11/2016	C/o link road Rissa Berry Road to Tour Gehas Rissa	100000	NIL
		06/2017	Link road Bhadri Nala to Jamni Via Bari	250000	NIL
		08/2017	S/r Sainik Repair at Sarkaghat	238909	NIL
		05/2018	C/o Link road &Protection wall near Radha Swami Satsang Bhawan Sarkaghat	300000	NIL
		08/2018	(1) Link road R/wall in village Kiran	100000	NIL
		08/2018	(2) C/o R/wall of Dhalwan Pounta Bharnal Punta Main road at village Kangu	100000	NIL
		08/2018	(3) Link road chek to harzan Bast Rasched	100000	NIL
		10/2018	C/o Link road Murah Devi	100000	NIL
		10/2018	C/o PCC Road Ghadyani Midle School	200000	NIL
		10/2018	C/o Danger Barchwar to Raswani Tangri road	100000	NIL
		11/2018	C/o link road Batalri to Bhairoo ner Goshala under KKVNY	100000	NIL
		01/2019	C/o Link road village Bhadroi	100000	NIL
		02/2019	C/o Westling Stadium at Village Baira Pingla Sub Tehsil Bhand Ropa Disstt. Mandi H.P.	3000000	NIL
		02/2019	C/o Soling of link road Badhu Jukain to Sangroh vie Ropru Chamvanala Panchayat Jukain	200000	NIL
		02/2019	C/o C.C. Link road to village Bhiue Manotala	100000	NIL
		03/2019	Release Amount of CRF work	300000	NIL
		03/2019	C/o Danga on under C/O road from Dadar Galu to H/O Anil Kukar etc. GP Rakhoh	100000	NIL
5.	Theog	07/2018	C/o Septic Tank Police Post at Chailla Education Department	82000	NIL
		03/2016 to 09/2018	C/o Sr.Sec.School Sandhu	2700000	NIL
		03/2018 to 01/2020	C/o Govt Sr. Sec. School Dhar Tarpunu	2744000	NIL
		07/2018 to 02/2020	C/o Govt Sr. Sec. School Kathog	1300000	NIL
		01/2019	C/o G. Sr. Sec. School Bajroli pul (SH: C/o School Bldg.)	500000	NIL
		01/2019 to 07/2019	C/o G. Sr. Sec. School Kot Shillaru SH: C/o School Bldg.)	600000	NIL
		01/2019	C/o G. Sr. Sec. School Dharampur SH: C/o School Bldg.)	200000	NIL

	01/2019 to 02/2020	C/o Sr. Sec. School Nag jubbar	300000	NIL
	06/2017 to 08/2019	C/o Sr.Sec.School Chanair	1800000	NIL
	02/2019	C/o Govt Sr.Sec.School at Deha	953000	NIL
	10/219	C/o Govt Sr.Sec.School at Jarai	1800000	NIL
		Medical Department		NIL
	01/2018	Painting white washing Civil Hospital at Theog	141315	NIL
	01/2018	S/R to PHC Building at Matiana	185793	NIL
	03/2013 to 08/2013	C/O Health sub center building at Kashana	1570000	NIL
	03/2018 to 10/2018	C/O P.H.C. Bldg. Matiana	4278000	NIL
	08/2018 to 08/2019	C/O Health sub center building at Janahan	2030750	NIL
	03/2019	C/O PHC building at Kiara.	5000000	NIL
	02/2010	C/O PHC building at Deha	110000	NIL
	12/2018	Internal biomedical waste management and effluent treatment unit for the chemical waste oppartaion theater + Labortary +Labur Room Civil Hospital Theog	33134	NIL
	11/2019 to 03/2020	Minor Repair of X-Ray Room Civil Hospital at Theog	278321	NIL
	02/2020	C/o PHC Building Matiana (Minor Repair)	69879	NIL
	03/2020	Painting work in A-Block Civil Hospital at Theog	99261	NIL
	9/2014 to 03/2015	C/O Ayurvedic Health Center Bldg Kuthar	972600	NIL
	9/2014 to 01/2020	C/O Ayurvedic Health Center Bldg Tyali	5905600	NIL
	9/2014 to 03/2015	C/O Ayurvedic Health Center Bldg Sandhu	972600	NIL
	02/219	C/O Ayurvedic Health Center Bldg Pargenya	1500000	NIL
	04/2017	R/M of road from Nahol to Naina Alloti Bridge Giri River Nohal	200000	NIL
	04/2017	R/M of road from Nahol to Samti	200000	NIL
	10/2018	C/o road from Janan to Chandrain	200000	NIL
	04/2017	Repair & maint. from Nahal to Naina Alloti bridge Giri river Nahol	200000	NIL
	12/2019	C/o Community Hall at Vill. Saunthal (G.P.Nahal)	500000	NIL
	05/2020	C/o Primary School at Bagoti (GP Barog)	250000	NIL
	05/2013	C/o road from Batwari to Kolu Nalla Voy-Dhar (GP Deothi)	100000	NIL
	02/2019	R/o Link road from Dhar to Barog (GP Barog)	50000	NIL
	02/2019	R/o Link road from Karwag to Chanara Dhar (GP Sarog)	40000	NIL
	02/2019	C/O Link road from Sanai to Bagna (GP Kamah	1000	NIL
	02/2019	C/o New Bus Stand to lowar Jubbar (GP Baneha)	1000	NIL
	02/2019	R/o road from Rahighat to Tikkar ((GP Bharara	1000	NIL
	02/2019	R/o Forest Coleny to Dhanot (GP Dhanot)	1000	NIL
	12/2019	Link road from Bota Nalla to Chundal Village Chaundal (GP Dhar Kandru)	1000	NIL
	12/2019	Link road from Latyana to Kandyali Nalla Kot Shillaru	1000	NIL
	12/2019	C/o Link road from Kalhar Kanchi to Village Virgarh School (Kiar)	1000	NIL
	12/2019	C/o Link road from Bharana to Gaganghati (GP Bharana)	1000	NIL
	12/2019	C/o Link road from N.H. -5 to Kalju to Lower Nani Matiana Kalind	1000	NIL
	12/2019	C/o Link road from Koti to Patandoo Kiartoo	1000	NIL
	09/2019	R/o Play Ground Evershine Nav Youk-Mandal Chambal (GP Sainj)	5000	NIL

02/2020	C/o Clearance of road Bathal Nalla to Chandal (GP Dhar Kandru)	100000	NIL
02/2020	C/o Clearance of road Plail to Harijan basti Chambal (GP Mundu)	100000	NIL
02/2020	C/o Jaiha Nalla to Chambal Lani (GP Mundu)	100000	NIL
02/2020	R/o Link road from Gardena to Primary School Mundu	100000	NIL
02/2020	R/o Link road from Tikkar Lanni to Dahia Shagal (GP Mundu)	100000	NIL
05/2020	C/o Link road from Kiartoo to Bhareyan (GP Kiartoo)	100000	NIL
08/2016	Wedening & Repair Gadyana to Dak Bagain (GP Bagain)	100000	NIL
08/2016	C/o Sub Tehasil Building at Deha	50000	NIL
08/2016	C/o CommunityCenter at Deha	50000	NIL
08/2016	C/o Sports Ground & Community Bhawan Kihal	50000	NIL
08/2016	C/o Tihana Kanchi to Village Tihana (GP Pergeya)	100000	NIL
08/2016	C/o road from Tihana Kanchi to Tihanadhar	100000	NIL
08/2016	Basadhar to Dasheya (G.P. Basadhar)	500000	NIL
08/2016	Tikker to Ghound (G.P Ghound)	200000	NIL
08/2016	Alidhar to Jatheri (G.P Ghorna)	200000	NIL
08/2013	C/o Jalpa mode to Tunger Balwa	100000	NIL
11/2016	Basadhar to Dasheya (G.P. Basadhar)	500000	NIL
11/2016	Bhagar to Koper (G.P Pergeya)	500000	NIL
11/2016	Tikker to Ghound (G.P Ghound)	200000	NIL
11/2016	Alidhar to Jatheri (G.P Ghorna)	200000	NIL
10/2015	C/o Ambulance road Sunarghati to Katyana Keinchi Malachi Shari road	200000	NIL
11/2019	C/o road Gadeog to G.P. Dadas	350000	NIL
08/2019	C/o Paka path Akant Niwas Vill. Bashnog (GP Basa Theog) (MMGPY)	300000	NIL
05/2020	Restoration of various roads under NDRF	5065000	NIL
01/2020	C/o MultiPurpose Sports Stadium Village at Deha (Kihal) GP Ghorna	1000000	NIL
01/2020	Sujna to Mandleha km.0/0to 2/500 (SH:-C/o 5/7 mtr. Vide road CD Soling etc.	2500000	NIL
	M/T Bhaklity Sarog road	200000	NIL
	C/o Thatthal Nalla to Rajwar Harijan Basti	100000	NIL
	C/o Home Guard Traning Center Parala	360000	NIL
	Rain Shelter at Sainj	100000	NIL
	R/o Bridge at Kelvi	455000	NIL
	R/o Kundu Nalla Tihanadhar Kalna road	500000	NIL
	C/o Bridges	100000	NIL
	C/o link road Jais to Naya Gaon	100000	NIL
	C/o Un-Connected Panchyat at Theog	100000	NIL
	C/o Kundu Nalla Tihanadhar Kalna road	200000	NIL
	C/o Rain Shelter R.N.S.road	250000	NIL
06/2014	UP-Gradation of Judiciary Residential building at Theog	825000	NIL
06/2014	C/o Commissioner office building TASP at Dhalli	45000	NIL
06/2014	C/o Residential building TASP Dhalli	80000	NIL
05/2016	Imp.of Banga Pani Chatog road	450000	NIL
05/2016	C/o E.E Residance & A.E. Residance at Theog	540000	NIL
05/2016	C/o Tresury office building Theog	5500000	NIL
05/2017	Imp of Black Spot Shillaru Raog road km.0/0 to 17/500	300000	NIL
05/2017	Imp of Black spot Kiartoo Nal Symbyal road km.0/0 to 4/0	200000	NIL
05/2017	E.E.&A.E. Residance at Theog	2334000	NIL
05/2017	Fagu Cheog Dharech road	1794000	NIL
05/2017	M/T Tihanadhar Kalna road 0/0 to 5/0	500000	NIL
05/2017	M/T Link road from Meha Ghorna 0/0 to 2/0	400000	NIL
05/2017	Link road Dhlwa to Dhandi via Tali 0/0 to 8/500	200000	NIL
05/2017	M/T Meha Dhar to Dhalwa Janan	300000	NIL

05/2017	Judiciary qtr. At Theog	248000	NIL
05/2017	Rest House at Theog	370000	NIL
05/2017	Litigent Shed at Theog	70000	NIL
05/2018	Shillaru to Reog road 7/860 to 7/970	300000	NIL
05/2018	C/o R/wall at Dhainghati to Matiana 3 km.	800000	NIL
05/2018	Matiana to Lauli	600000	NIL
05/2018	IMP. OF Shakildhar Allotee road	1108000	NIL
05/2018	M/T Thathal Nalla to Richan (GP) Dhar Kandru	1000000	NIL
05/2018	M/T road from By Pass to Tikkri Sainj	1000000	NIL
05/2018	C/o road from Cheog to Dadas	500000	NIL
05/2018	C/o road from Karyal to Medhla Lower Karyal	200000	NIL
05/2018	C/o road from Sujna to Medleha Deothi	800000	NIL
05/2018	M/T On Mohari to patiinal via Maleri	500000	NIL
05/2018	C/o road from Maghi Vada/Robat to Bharog (In GP Shaarmla)	500000	NIL
05/2018	4059-01-051-15-S-10N-37(P)Judiciary Litigent Shed	90000	NIL
05/2018	E.E./A.E. Residance at Theog	285000	NIL
05/2018	C/o Link road By Pass Gajeri to Kanda	300000	NIL
05/2018	C/o Link road Broad Sanal Kanoal Bajnoal	400000	NIL
05/2018	C/o Kiari Kufta km. 1/0 to 6/0	200000	NIL
05/2018	M/T Mehadhar to Dhalwa Janan road	200000	NIL
05/2018	M/T Dhaman to Taali via Dhallwa road km.0/0 to 1/600	84000	NIL
05/2018	Moterable road Dhalwa Via Tali Dhandi	100000	NIL
05/2018	M/T Meha Ghorna road 0/0 to2/0	200000	NIL
05/2018	C/o Link road Mihana to Kundi Chanair	200000	NIL
05/2019	4059-01-051-12-Soon . Gen. Admn.37 (P) Judiciary	165000	NIL
05/2019	4216-01-106-01-Soon (P) Residential E.E.& A.E. Residance	491000	NIL
05/2019	5054-04-101-01-(P) Soon Bridges	34000	NIL
05/2019	C/o Approches road Guthan Temple km. 0/0 to 1/120 (G.P. Kalind)	2576000	NIL
05/2019	C/o Link road Nani to Nag	1000000	NIL
05/2019	Llik road Kiari to Talin	800000	NIL
05/2019	M/T ON R.N.S. road to Village Alloti km. 0/0 to 700	1000000	NIL
05/2019	5054-04-337-05-(Soon) P Un- Connected Panchyat	300000	NIL
05/2019	Mohari to Patinal via Lower Maladi	700000	NIL
05/2019	C/O Khashdhar to Manlog road	500000	NIL
05/2019	C/o Bohal to Bartu road	500000	NIL
05/2019	C/o Link road Village Kathori km.0/0 to 0/200	200000	NIL
05/2019	C/o Approach road to Guthan Temple	500000	NIL
05/2019	C/o road from Nerwa to Patenya Shiv Nager	500000	NIL
05/2019	C/o road HB Basadhar to Deshya Dewthral	150000	NIL
05/2019	C/o Alidhar to Arshala Jathari road	200000	NIL
05/2019	C/o road from Ghalana to Kishore	150000	NIL
05/2019	C/o road from Janan to Chadrain	150000	NIL
05/2019	C/o road from Deli to Chilla	150000	NIL
05/2019	C/o Dergot Nalla to Narain	150000	NIL
05/2019	Link road Galgal (G.P.) Kuthar to Helipad	500000	NIL
05/2019	C/o Sainj to Balag road	1000000	NIL
05/2019	Various works Theog Division	4000000	NIL
05/2019	R/o Re construction of RCC T-Beam Bridge 15 mtr. Span Basadhar Gian Kot Tikker road 0/015	3000000	NIL
05/2019	C/o 15 mtr. Span T-Beam Bridge Ghorna Deothi road	3000000	NIL
05/2019	C/o Behal to Betu road	500000	NIL
05/2019	Imp & M/T Tihanadhar Kalna to Chatola via Vaicher Link Dhank	500000	NIL
05/2019	C/o Kundi Nalla to Harijan Basti Naktot via Sharmtoo	500000	NIL
05/2019	M/T Kot Kandyli road	500000	NIL

		05/2019	C/o Dhar Datana to Birgarh	1200000	NIL
		05/2019	C/o Dhali to Manlog Link road	800000	NIL
		05/2019	M/T Guthan to Bohal Jungal Guthan (GP Kalind)	1800000	NIL
		05/2019	M/T Link road from Meha Ghorna km. 0/0 to 2/0	250000	NIL
		05/2019	M/T Dhaman to Talli via Dhalwa 0/0 to 1/600	100000	NIL
		05/2019	Link road Dhalwa to Dhandi via Talli 0/0 to 8/500	150000	NIL
		05/2019	M/T Meha Dhar to Dhalwa Janan	150000	NIL
		05/2019	Chhaila Ghound via Banari road	650000	NIL
		05/2019	road from Ghorna to Shirguli	936000	NIL
		05/2019	road from Basadhar to Dasheya	616000	NIL
		05/2019	road from Chhaila to Shalowa road	616000	NIL
		05/2019	road from Alidhar to Kadhar Shirguli	1000000	NIL
		05/2019	road from Basadhar to Bhot	616000	NIL
		05/2019	road from Dalogghati to Panel Bagh	700000	NIL
6.	Nurpur	1/394 of 01/98	C/O Out Door Stadium at Nurpur	12875680	NIL
		8/66 of 05/2009	C/O Sr.Sec School BTC (Girls) at Nurpur	677584	NIL
		82/111 of 09/2012	C/O GSSS at Ladori	385297	NIL
		90/112 of 08/2012	C/O Science Block Govt Sr.Sec. School at Raja Ka Talab	258236	NIL
		163/159 of 02/2017	C/O building for GSSS Kherian	1394550	NIL
		164/159 of 02/2017	C/O 06 Class Room, Science Lab & Hall for GSSS at Khanni	1589100	NIL
		165/159 of 02/2017	C/O 04 Nos Class Room for GSSS at Ganoh	1400000	NIL
		161/159 of 10/2016	C/O College bldg of Govt Arya Degree College at Nurpur	12500000	NIL
		201/159 of 10/2017	C/O Science Lab at GSSS at Sadwan	1300000	NIL
		282/194 of 07/2019	C/O Science Lab at GSSS Baranda	1100000	NIL
		307/306 of 01/2020	C/O Boundary Wall at GSSS Kot Plahari	200000	NIL
		116/237 (i) of 06/2014	C/O GSSS at Ladori (RMSA)	2214000	NIL
		116/237 (iii) of 06/2014	C/O GSSS (Girls) at Nurpur(RMSA)	242458	NIL
		116/237 (viii) of 06/2014	C/O GSSS at Jassur (RMSA)	2674000	NIL
		14/35 of 07/2009	Repair of Roof of Govt SSS at Nurpur	326723	NIL
		221/149 of 06/2018	(i) S/R to Govt Arya Degree College at Nurpur. (ii) S/R to Main bldg and toilet bloc of Arya Degree College bldg at Nurpur.	750137	NIL
		254/166 of 03/2019	For detailed estimate special repair of Govt Arya Degree College at Nurpur (SH : C/O Stage)	67594	NIL
		264/176 of 04/2019	C/O Basket Ball Court at Govt Arya Degree College at Nurpur	241852	NIL
		18/29 of 07/2006	C/O PHC Bldg at Jassur	320479	NIL
		19/33 of 12/2006	C/O OPD Block Civil Hospital bldg at Nurpur	1378780	NIL
		20/34 of 05/2007	C/O PHC Bldg at Barnda	1859077	NIL
		24/91 of 03/2011	C/O ICU Unit in Civil Hospital bldg at Nurpur	72842	NIL
		91/113 of 08/2012	C/O PHC bldg at Ladori	318575	NIL
		109/129 (i) of 03/2014	C/O HSC bldg at Aund	367964	NIL
		125/146 of 12/2014	C/O HSC Bldg at Chinwa	1767509	NIL
		113/152 of 03/2015	C/O HSC Bldg at Baduhi	1753448	NIL
		114/135 of	C/O Civil Hospital bldg at Nurpur	224160	NIL

		05/2014			
		177/159 of 04/2017	C/O HSC Bldg at Rinna	179278	NIL
		94/116 of 03/2013	C/O Septic pic for medical work at PHC Bassa Waziran	15195	NIL
		106/126 of 01/2014	Repair of PHC Bldg at Nurpur	25700	NIL
		117/138 of 07/2014	C/O Boundary wall at HSC bldg Kandore under CHC Rehan	65877	NIL
		230/149 of 09/2018	C/O Kitchen at Civil Hospital Nurpur	1960	NIL
		229/149 of 08/2018	Repair of Bathromm and changing room in minor OT in 1st floor including water supply and sanitary installation at Civil Hospital at Nurpur	94500	NIL
		256/168 of 03/2019	C/O Civil Hospital Nurpur 1st Floor to Ground Floor	2625000	NIL
		300/299 of 12/2019	Special repair to Civil Hospital bldg at Nurpur	10193	NIL
		330/329 of 07/2020	Special repair of PHC Kherian	334400	NIL
		331/330 of 07/2020	Special repair of PHC Kamnala	241490	NIL
		332/331 of 08/2020	C/O Boundary Wall PHC Sadwan	497638	NIL
		37/22 of 01/2007	C/O Vetty Hospital bldg at Nurpur	452258	NIL
		123/144 of 12/2014	C/O Vetty Dispansery bldg at Nagni	23978	NIL
		218/149 of 05/2018	C/O Lab at Vetty Hospital at Nurpur	240000	NIL
		95/117 of 05/2013	S/R to Vetty Dispensary bldg at Chowki	175000	NIL
		216/149 of 05/2018	Special repair to SDAMO office Nurpur	47040	NIL
		43/25 of 05/2006	Repair and renovation of prison at Nurpur	33317	NIL
		44/85 of 08/2010	S/R to Police Station bld at Nurpur	36757	NIL
		47/70 of 09/2011	S/R to Supdt Jail at Nurpur	19123	NIL
		305/304 of 01/2020	Special repair of Jail Complex at Nupur	244800	NIL
		59/89 of 10/2010	Providing R/Wall to road near Kutli under Ther Panchyat	13542	NIL
		66/105 of 03/2012	C/O link road to Vill - Bardi	270316	NIL
		87/107 of 08/2012	C/O road from main road to Dhiwan Khana in GP Baduhi	114896	NIL
		88/108 of 08/2012	C/O road from main road to Swarli in GP Aund	85898	NIL
		83/103 of 06/2012	(ii) C/O link road to Machi Bhawan in GP Jachh	151819	NIL
		83/103 of 06/2012	(iii) C/O road Suliali to Band in GP Suliali	200000	NIL
		104/124 of 12/2014	(ii) C/O link road from main road Dehri to Sakoh Jogian Joining Dehri Golwan	40754	NIL
		110/130 of 03/2014	C/O Side darin at Bhadwar	426	NIL
		111/130 of 03/2014	(i) C/O drain from Dehri bus stop Both Side of the road in GP Kher	63340	NIL
		111/130 of 03/2014	(ii) C/O Drainage from MTN road Namberdar house. Dr Kalia etc in GP Kher	49508	NIL
		111/130 of 03/2014	(iii) C/O Memorial Gate fo freedom fighter Wazir Ram Singh Pathania in GP Kher	3462	NIL
		118/139 of 07/2014	C/O Boundary wall in GPS Magdial.	7822	NIL
		135/155 of 06/2015	Tarring of Jeepable road from Sh. Baldev Singh house to main road GP Khajjan	7279	NIL
		137/155 of 06/2015	For vehicle requisiton for the conduct of Lok Sabha election 2014	59443	NIL
		147/159 of 12/2015	S/R of Bhugtiyal to Paplach road	82804	NIL

		150/159 of 02/2016	C/O road from Jhahwan to the House of Shaheed Sanjay Singh	59014	NIL
		158/159 of 10/2016	C/O Cement concrete path from Vill - Bari Sarnu road to Vill - Khatta	112006	NIL
		184/159 of 05/2017	C/O Extension road from MTN road to Kandor	169706	NIL
		188/159 of 05/2017	C/O culvert to H/Basti Sukhar	38145	NIL
		193/159 of 08/2017	C/O Sampark Marg from link road Ladaude to Bhadwar in Vill - Ghatta to H/Basti Kior Brahmana	124047	NIL
		194/159 of 08/2017	Additionality to C/O Culvert on Bari Khas to Khatta Brahmin Basti road	238383	NIL
		196/159 of 09/2017	A/S Jeepable standard link road to Ladori to Mandi km. 0/0 to 0/750	150000	NIL
		200/159 of 10/2017	Additionality to C/O PUCCA Path from Nikku Ram Machine to MTN road in Vill - Talara	796	NIL
		204/159 of 11/2017	C/O link road near MC School to Jabber Khad	500000	NIL
		205/159 of 11/2017	C/O link road from Maira to Bharnooh	200000	NIL
		206/159 of 11/2017	C/O link road-cum-Nallah at Vill - Raja Ka Bagh near MCS School (GP Nagabari)	195591	NIL
		215/159 of 04/2018	on A/C of recovery from Sh. Nischal Mahajan, Govt Contr, Nurpur. Performance Security towards non maintenance of road Bari Khas to Sanooh. Package No. HP04-192	50618	NIL
		226/149 of 08/2018	C/O road from Main road to Khajjan Vill - Balluhi	1211501	NIL
		228/149 of 08/2018	C/O Link road in the memory of Shaheed Sukhdep Singh S/O Sh. Sham Singh Vill - Lakhwal	25444	NIL
		249/161 of 12/2018	Regarding payment on a/c of issue of material from state works for the work P/maintenance. Baduhi to Bhaloon road	19165	NIL
		250/162 of 12/2018	Permission of road crossing for laying of rising main. IPH Sub Division Raja Ka Talab alongwith Pong Dam Fatehpur Jassur road. R/D. 42/36 to 43/00.	100000	NIL
		251/163 of 03/2019	C/O road from Link road to Vill - Manohra (GP) Thear	400000	NIL
		252/164 of 03/2019	C/O road from Malkwal to Danna	384241	NIL
		255/167 of 03/2019	Other Restoration of Rain Damages on link road from Shiv Mandir to Nagni Matta Mandir, KM. 0/0 to 0/700	1390	NIL
		267/179 of 05/2019	Re-C/O protection wall on Khajjan to Haar GP - Khajjan)	197600	NIL
		268/180 of 05/2019	Repair of road from main road to Vill - Hungera GP- Khel	182833	NIL
		270/182 of 05/2019	Repair of road from Shaheed Gate to Vill - Dumal	500000	NIL
		271/183 of 05/2019	Repair of road from Main road to Vill - Taddi GP-Thora	500000	NIL
		272/184 of 05/2019	Repair of road from Main road to Vill - Taleh GP-Thehar	300000	NIL
		277/189 of 05/2019	C/O road from main Mandir Chowk to Khajur Singh, Narender Singh, etc house, Giora (GP-Chhatroli)	98574	NIL
		278/190 of 07/2019	C/O link road from Chakban Bassa to Mata Rate Ghar	200000	NIL
		279/191 of 07/2019	C/O link road to Dam Oustee Mohalla at Nagabari	200000	NIL
		280/192 of 07/2019	C/O Khajjan Jatoli Aund road	637	NIL
		281/193 of 07/2019	M/T Jachh Gahni Lagore road	200000	NIL
		283/195 of 07/2019	C/O road from main road to Choudhary Muhalla Charuri (GP-Charuri)	300000	NIL
		291/203 of 09/2019	C/O road from Haral Khad to Vill - Haar (GP-Khajjan)	500000	NIL
		293/205 of 09/2019	C/O Tribal Bhawan at Jachh(Nurpur)	8000325	NIL

		294/206 of 09/2019	Imp of M/T Raja Ka Talab Bari Batrahan Golwan Chatter Rehan Samlet road	6296366	NIL
		295/207 of 09/2019	C/O Charuri to Mehta via Gheeta road	7416530	NIL
		296/208 of 09/2019	C/O Type-II Quarter 4 Nos Type-III Qtr at PWD Colony at Nurpur	2767080	NIL
		297/296 of 09/2019	C/O Combined Office bldg at Nurpur	999783	NIL
		303/302 of 12/2019	C/O road from Kulahan to Damoh (GP- Kulahan)	350000	NIL
		308/307 of 01/2020	C/O link road From Baduhi to Kut (GP-Baduhi)	600000	NIL
		309/308 of 01/2020	C/O road From Link road to Vill - Kiari (GP- Bhaloon)	600000	NIL
		310/309 of 01/2020	C/O road From Link road to Vill - Danna (GP- Thehar)	700000	NIL
		311/301 of 02/2020	Repair of Jeepable road and C/O drains Edge Wall at Vill - Janera	3016	NIL
		312/311 of 2/2020	Repair of Him Agrico Building at Jachh	1067200	NIL
		313/312 of 03/2020	Repair of Brij Raj Swami Temple at Nurpur	2000000	NIL
		127/148 of 03/2015	On a/c of Ornament Plant	141433	NIL
		212/159 of 03/2018	(i) C/O Bridge on Khajjan to Baluhi road	2375562	NIL
		212/159 of 03/2018	(ii) C/O SCCP works under Nurpur Division	3500000	NIL
		213/159 of 03/2018	C/O various roads under Nurpur Division HPPWD Nurpur	8148000	NIL
		235/149 of 09/2018	C/O Tribal Bhawan Jachh (Nurpur)	3873000	NIL
		253/165 of 03/2019	Laying of OFC on Nurpur Sadwan Malkwal Sanjha Nallah road	5780	NIL
		259/171 of 03/2019	Amount received from AE Sub Division Nurpur for A/R & M/O various road under Nurpur Sub Division	19798038	NIL
		260/172 of 03/2019	Amount received from AE Sub Division Nurpur for A/R & M/O various road under Nurpur Sub Division	902147	NIL
		74/112 of 05/2012	C/O Bhatu Ka Nallah to Sundal House	31299	NIL
		97/119 of 06/2013	C/O drain from Karan Singh house to cow shed (Maira)	69590	NIL
		105/125 of 01/2014	C/O Drain of road side from the gate of Sh. Amit Kumar and Gorakh Singh W.No.1 Rehan GP Kher	24142	NIL
		139/155 of 06/2015	C/O link road BTN road from Sukh Ram House to Dhiman Mohala Vill - Kaila	29699	NIL
		67/106 of 09/2011	(i) C/O Dadwara Sakri road Ward No-II Rehan	30372	NIL
		67/106 of 09/2011	(ii) C/O Mata Ka Talab via Bhaled Ward No.1 and 2	33064	NIL
		70/108 of 09/2011	C/O link road to Vill - Talara	23691	NIL
		71/109 of 11/2011	C/O link road from Chowi to Vill - Chowki	5213	NIL
		84/106 of 06/2012	c/o Culvert near H/Basti Kior Bramana in GP Milkh	8103	NIL
		85/105 of 06/2012	C/O Pucca Path Jogi Mohalla Darkali (Ladori)	105782	NIL
		112/132 of 03/2014	C/O drain to Bhol Dhiman Mohalla in GP Minjgran	40786	NIL
		190/159 of 07/2017	C/O Culvert near Danna Nallah GP Ther	300000	NIL
		191/159 of 07/2017	C/O link road cum Nallah village Raja Ka Bagh near MCS School GP Nagawari	300000	NIL
		195/159 of 08/2017	C/O link road cum Nallah village Raja Ka Bagh near MCS School GP Nagawari	100000	NIL
7.	Kumarsain	04/1991	Providing W.S & SI Sub-Centre Kepu	4915	NIL
		08/1991	Providing of Street Patulal Kothi to G.School NKD	7756	NIL
			Providing Paramtr.& drain NH-22 of PWD Cloni	20328	NIL
			do Domeri road to Govt.High School	25108	NIL

		NKD		
10/1991	R/O RD work at effected MonSoon	542	NIL	
03/1992	Repair of Govt.High School Barubag	10000	NIL	
03/1992	Repair of Govt.High School Nanidhar	9857	NIL	
06/1992	Repir of Govt.High School Virgarh	15000	NIL	
11/1994	C/O Vety.Dispensary at Baragaon	18570	NIL	
01/1995	C/O Mauliti purpose building at Berati Majhewar.	87766	NIL	
05/1995	Development of Hattu Peak Hut at Bun etc.	158155	NIL	
02/1996	C/O Rest House at Kotgarh	57228	NIL	
	Provding fancng Milk Chilling Plant at Kepu.	3129	NIL	
02/1996	C/O Play Ground Sr.Sec.School Kumarsain	277040	NIL	
02/1997	Repair of Health Institude	38446	NIL	
04/1997	C/O Stadium at Malendi	14907	NIL	
04/1997	C/O Stadium at Virgarh	25824	NIL	
05/1997	C/O Addl.Accomodation Police Narkanda	4392	NIL	
06/1997	Repir of Aurvedic Dispensary (GAD)at Thaila	13727	NIL	
07/1997	C/O Rain Shelter at Bhajji	38124	NIL	
03/1999	Repair of Govt. High School at Thaila	20200	NIL	
01/1999	S/R to PHC building at Malendi	150525	NIL	
01/2000	Repair of MCH building at Kumarsain	29477	NIL	
03/2001	C/O Staff Qtr. Civil Hospital Kotgarh	60994	NIL	
03/2001	C/O Staff Qtr.CHC Kumarsan	4334151	NIL	
03/2001	C/O Sub-Cermtre buiding at Kirti	235651	NIL	
03/2001	C/O Sub-Cermtre buiding Banot	49275	NIL	
03/2001	C/O PHC building at Suni	14131	NIL	
03/2001	C/O PHC building at Narkanda	1712132	NIL	
08/2001	C/O Jhulla over Satluj at Ogli	4570	NIL	
06/2001	C/O Jalog Gadheri road 0/0 to 6/0 (PMGSY)	145361	NIL	
08/2002	C/O Narkand Doza road 0/0 to 6/500 (PMGSY)	2804563	NIL	
03/2001	C/O Loga Shatla road 0/0 to 3/09 (PMGSY)	47213	NIL	
03/2002	C/O Link road to Sarog 0/0 to 6/500(PMGSY)	607927	NIL	
03/2004	C/O road from Naula to Behera Khad	50000	NIL	
05/2004	C/O Animal Health Centre at Kui	42869	NIL	
07/2004	Development of tanu Jubbar Lake	115478	NIL	
10/2004	C/O Solar Passinessytem R.H.kumarasain	19277	NIL	
01/2005	C/O road from Paneti to Dawaroo	698	NIL	
03/2005	Damages of Sal Karyali road cable Trainching	15178	NIL	
03/2005	C/O New Floor CHC Kumarsain	482820	NIL	
02/2006	BMO Kumarsain Repair of Laboratory Room at K/Sain	19500	NIL	
02/2006	BDO Narkanda C/O Community Hall at Mandholi Mandir	3174	NIL	
04/2006	M.T Thanedhar Saroga Bankoti road	588668	NIL	
09/2006	Repair of Laboratory CHC Kotgarh	2638	NIL	
07/2006	Renovation of PHC building Gehni	31288	NIL	
06/2007	C/O 79 mtr.Bridge at Satluj Tattapani	589929	NIL	
06/2007	C/O link road to frinda	500000	NIL	
10/2006	C/O Rain Shelter at Batari	50000	NIL	
01/2007	S/R to Civil Dispensary at Bhutti	15164	NIL	
01/2007	C/O road from Oddi to Kawala	30000	NIL	
01/2007	C/O road from Oddi to Bhareri	50000	NIL	
03/2007	S/R to PHC building at Malendi	87858	NIL	
03/2007	C/O Govt.Collage at Suni	6769591	NIL	
07/2007	Repair of Sr. Sec.School Virgarh	125422	NIL	
07/2007	Repair of Sr. Sec.School Kumarsain	4471	NIL	
07/2007	C/O Rain Shelter at Dhabhi	79200	NIL	
10/2007	Repair of Sr. Sec.School Narkanda	14992	NIL	
04/2008	C/O Ropway Bagain to Kotighat	35000	NIL	
12/2006	Repair of Govt.Sr.Sec.School Malendi	631210	NIL	
09/2008	C/O CHC Building at Kotighat	1138066	NIL	
11/2008	Digning of Medical	6250	NIL	
12/2008	C/O road from Khaneri to Harijan Basti Balger.	500000	NIL	
02/2009	Repairing of Staff Qtr.Kumarsain	2074	NIL	
02/2009	Renewal S.P.Shimla Repair of Police Station Kumarsain	5627	NIL	
06/2009	Repair of Hurticulture Old Residence Suni	4881	NIL	
11/2009	Repair of GHS at Thanedhar	259160	NIL	
11/2009	Repair of septic Tank Police Post Narkanda	22587	NIL	
12/2009	On account of Court Case Smt. Nimo Devi	271117	NIL	
05/2010	C/O PHC building at Bhutti	2044136	NIL	
06/2010	M/T Chatri Banuana road	3220	NIL	
07/2010	Received from Pricipal GHS Dargi dismenting	2118	NIL	

		12/2010	Devl.of parking Area at Narkanda	3790210	NIL
		03/2011	C/O road Kotighat to Karyal.	700000	NIL
			R/R road from Kumarsain Premnagar link road to Gheti G.P.Malendi	50000	NIL
		06/2011	C/O Aurveydic Dispensary Health Centre at Reog	620117	NIL
		09/2011	C/O road Nag Mandir to Narkanda via Narenti Thachdu	50000	NIL
		10/2011	M/T on Link road to Suni	215	NIL
		10/2012	C/O Ambulance road from Kashabag Chagog GP Banahar	202433	NIL
		05/2013	Repair of Health Sub-Centre Bhanalag Distt. Shimla	129136	NIL
		07/2013	C/O beatification of crimination ground at vill Shathla	4071	NIL
		07/2013	C/O Path from Main road to crimination ground at vill Shathla	100000	NIL
		07/2013	C/O laying of pipe line to provide facility of drinking water In crimination ground at vill Shathla	6369	NIL
		11/2013	C/O Moterable road from Dhadhali to HB Anu GP Kotighat	300000	NIL
		01/2014	C/O rain shelter at village Bhunna	67489	NIL
		02/2014	Stadium at Virgarh	1480334	NIL
		03/2014	C/O road from Vill Chebri to vill Lohalla	22360	NIL
		03/2014	C/O link road from Konthru to Kanrot	100000	NIL
		07/2014	Regarding solling & Metalling of road from village Bhaga Dharta to Chabri in GP Madhawani	107354	NIL
		09/2014	Approch road to Sking Slope Dhumri	27462	NIL
		09/2014	C/o Badminton Ground at Mailen	2262	NIL
		10/2014	Dismentling incomplet building of O.T., Labour Room at CHC building at Kotgarh.	43000	NIL
		01/2015	S/R to Animal Health Centre at Malendi	15549	NIL
		01/2015	R/O R/D due to diging Tranch for lying OFC link road to village Baragaon. KM0/0 to 5/0510	62348	NIL
		03/2015	C/O Sub Treasury building at Kumarsain	33400	NIL
		03/2015	C/O road from Jhameri Palser road	250000	NIL
		03/2015	C/O road from Kotgarh sudmu road	131266	NIL
		04/2015	C/O Ambulance road from PWD Rest House Kumarsain to Jogsha	275000	NIL
		04/2015	C/O Ambulance road from Zero point Kirti to vill. Kirti	75000	NIL
		09/2015	R/O R/D for lying of OFC Cable from Kumarsain to Jogsha Viilage and Oddi to Kacheri village upto Rcom site	1064590	NIL
		01/2016	Providing & Laying heavy Duty precast cement Concrete inter locking in front of ground/ Pacing at C.H. Kotgarh.	36737	NIL
		04/2016	Repair & Maintenance PHC Building at Narkanda	34465	NIL
		03/2016	R/R Charge of link road from Oddi to Kingal	163356	NIL
			Wideing and improvement of road Block spot on NarkandaThanadhar Bhereidhar Kotgarh Bithal Road	100909	NIL
		03/2016	Wideing and improvement Oddi Khaneti Kotgarh Bithal Road	627119	NIL
		04/2016	C/O Road From Digadhar to Upper Jogsha near Khachi Land	150000	NIL
		04/2016	C/O R/Wall at FPN lab at Dabi	675	NIL
		06/2016	C/O Comodation for the office of Sub- Tehsil Kotgarh Residensial Comodation .	2333512	NIL
		08/2016	C/O Ayurvedic Health center at Lauga	1137908	NIL
		09/2016	C/O PHC building at Thanedhar	3175200	NIL
		09/2016	C/O wall /Danga &PCC Tarring on road from Shangri bera temple to KP Sharma house at Pouchi	19647	NIL
		11/2016	C/O GSS School Thanedhar.	3578319	NIL
		12/2016	R & M of school buil at Baragaon	21915	NIL
		02/2017	C/O IDSMT Proj.at Narkanda	4970500	NIL
		02/2017	C/O Ice Skating rings at Narkanda	200000	NIL
		03/2017	C/O Oddi Bagan road	6968	NIL
		03/2017	C/O Shilli Kandli Nagrot Jal road	855506	NIL
		03/2017	C/O Simbal Nalha to Dalahar road	133837	NIL
		03/2017	C/O Link road to Gharat Nalha to Machi madhawani	2000000	NIL
		03/2017	C/O Mailon to Dhadar road	1000000	NIL
		03/2017	C/O Galanghatti to Jadoon road	60559	NIL

		03/2017	C/O Kachoti Khad to Kateri	4700	NIL
		03/2017	C/O Machimadhawani to Sonadhar	97330	NIL
		03/2017	C/O Tharu Dobathana	100000	NIL
		03/2017	C/O Septic tank B/wall T Fencing Police station K/Sain	36681	NIL
		03/2017	Imp of Block spot on Jogska K/Sain road	249730	NIL
		04/2017	C/O Reog Dawala Galanghatti road	127062	NIL
		01/2019	R/O R/D on Chedi Shella Nautod road	2227178	NIL
		04/2017	M/T on Shillikandly Nagrot road	1500000	NIL
		04/2017	C/O Bhutti Lauga road	325785	NIL
		07/2017	C/O playground at GSSS Khaneti Sadoch	1200000	NIL
		08/2017	C/O Link road to GSSS Shamathla	150000	NIL
		08/2017	C/O road from Changadhar to vill Mauhri	150000	NIL
		03/2017	Link road to vill Dedash	653651	NIL
		09/2017	Changa Dhar Lauga Bhutti road	24412	NIL
		09/2017	Kachin Ghatti to Navi Bagh via Nog.	2453263	NIL
		09/2017	.C/O road from Mami Khad to Kanhar Vill.	120256	NIL
		09/2017	C/O Ambulance road from Vill Dimari to Harijan Basti Serti	100000	NIL
		09/2017	M/T of road from vill Bhanana to Dalan.	296497	NIL
		11/2017	R/R of R/wall on a public Path from Shangri Bara to KD Sharma house.	8149	NIL
		12/2017	R/R Damage on lkink road from Chala to Shilaropa (Swerakhad via Nizre Katnal phaladhar)	86366	NIL
		01/2018	C/O road from Dawala Glainghatti road	1000000	NIL
		01/2018	M/T of road from Bani Nallah to Reog	1000000	NIL
			C/O link road from Machimadhawani to Sonadhar	1000000	NIL
			C/O link road to vill katarri from kachotikhad	106012	NIL
			C/O link road from Karali to oddi nallah road	1617304	NIL
		02/2018	OFC IDEA Site at Narkanda Thanedhar Kotgarh Bithal road	224200	NIL
		02/2018	Police station Kumarsain	24589	NIL
		03/2018	C/O Ambulance road Bagadharta to Lohala	500000	NIL
		03/2018	Laying of Optical Fibre on link to Baragaon	6728	NIL
		03/2018	C/o B/Wall & main Gate of ITI Building at Kumarsain	1787992	NIL
		04/2018	GSS School at Galani	938000	NIL
		04/2018	C/O Toilet Block and septic Tank at PS Kumarsain	537500	NIL
			C/O road from Machi Madhawani to Sudmu	500000	NIL
		05/2018	M/T on Ambulance road for Manjaban	1000000	NIL
		05/2018	M/T on Oddi Bagain road	1300000	NIL
		05/2018	link road from Kotgarh to mailan	500000	NIL
		05/2018	link road Bagan to Devkaneri	57083	NIL
		05/2018	C/O Bridge from Sanj to Luhri	286912	NIL
		07/2018	RRD on Narkanda Thanedhar road Km 1/00 to 1/60	672600	NIL
		08/2018	C/O road from Ravanda to Bantiper to Pump House Stage-2	10000	NIL
		10/2018	RRD on Tipperi Khatltu chiha Harabag	475336	NIL
		10/2018	C/O Raod from Reheshawa Banak Jubber GP Karewathi	600000	NIL
		12/2018	C/O Ambulance road form Gharat to Simbal Nalha	180000	NIL
		12/2018	C/O Link road from Sarhan to Bhagog	10000	NIL
		12/2018	C/O Kawala to Devlidhar	10000	NIL
		12/2018	C/O road form Pichhla Batwara to Matal	10000	NIL
		12/2018	C/O Link road from Mailon society to Chhaloda Jubbar	10000	NIL
		12/2018	C/O Link road from Rala Nimla to Karlti	10000	NIL
		12/2018	C/O link road Lower Mangsu to H/B	10000	NIL
		12/2018	C/O Link road form Sharambal camp to Shahpuri	10000	NIL
		12/2018	C/O link road form Hodu to Khaneti via Ropi Kofni	10000	NIL
		12/2018	C/O link road form Horticulture to Vill Dalan	10000	NIL
		12/2018	R/R/D on Oddi Kingal road	575437	NIL
		12/2018	R/R/D on Baragaon Machinkhad road	78568	NIL
		12/2018	R/R/D on Shalota Janoti road	200000	NIL
		02/2019	C/O Rara Mode to Karaltu	38000	NIL
		03/2019	C/O Link road Jalti to Koti	10000	NIL
		03/2019	Repair of road from Pralidhar to Dharalu vill Shathla.	120000	NIL
		06/2019	Machinkhad to Sonadhar via Chulunti	1000000	NIL

		06/2019	C/O R/O road Chamola	300000	NIL
		06/2019	C/O Ambulance road from Patwar Khana to Nahal Dispensery	140000	NIL
		08/2019	Soling & M/T on road fro upper Jabli to Lower Jabli	1774	NIL
		08/2019	C/O Link road to vill Rahu	600000	NIL
		08/2019	C/O road from Rahu More to Haleri	100000	NIL
		09/2019	C/O Link road from Churit Nalha to Khaltudhar.	337869	NIL
		09/2019	C/O link road from Bhanana to Serti	500000	NIL
		09/2019	Stock	8496350	NIL
		09/2019	C/O Ambulnce road from Baru vill Luhri Suni.	100000	NIL
		10/2019	Repair building of animal Hasbundry at Baragoan	157248	NIL
		10/2019	C/O road Gahn Pani to Pichla Aahar	500000	NIL
		10/2019	C/O road sodnu nala To H.b Chanri Chjajol or Dama	5000	NIL
		10/2019	C/O road balpani ghati to Ahar	5000	NIL
		10/2019	C/O road khaderi to Ghumu	5000	NIL
		11/2019	C/O Community Center at Loshta	351000	NIL
		12/2019	C/O Link road lower Mangsu to Upper Mangsu	1000	NIL
		12/2019	C/O Link road from Horticulture road to Upper Dalan	1000	NIL
		12/2019	C/O Link road from Horticulture road Tikkar via Jogni	1000	NIL
		12/2019	do Shejjubber to Bhuttidhar	1000	NIL
		12/2019	do Khalawan to H/B Karyali	1000	NIL
		12/2019	do Swari to Bagal	1000	NIL
		12/2019	do Luhi sunni to Urshu	1000	NIL
		12/2019	do Zar Nalha Nahal to H/B Banola	1000	NIL
		12/2019	do Agla Tipper Kali Mati Karyalua Shakti to Oddi	1000	NIL
		12/2019	do Bahli Kanchi to Janga	1000	NIL
		12/2019	do Baklain to Nanja Ban	1000	NIL
		12/2019	do Bhututi Mod to Khadrahan	1000	NIL
		12/2019	do Bharagoan to Bhagari via Bhara Bevta	1000	NIL
		12/2019	do H/B Bhargaon from Kharan	1000	NIL
		12/2019	do Dhanal Nalha to Dhanal Village	1000	NIL
		12/2019	do Simbal to Kotla	1000	NIL
		12/2019	do Kanda road to Rawanda Mela Graund	1000	NIL
		12/2019	do Panchyat Ghar Zar to Dighadhar via Govt Collage K/Sain	1000	NIL
		12/2019	do Khadari Ghornu Narog	1000	NIL
		12/2019	do Ghatgad to Sreti	1000	NIL
		12/2019	do Sarli to Shamathla	1000	NIL
		12/2019	do Nanja to Bantiper	1000	NIL
		12/2019	do Khaneti School to Oddadhar	1000	NIL
		12/2019	C/O repair Ambulaince road Luhri Sunni road Vahia to Urshu Village	1000	NIL
		12/2019	C/O Repair road Dhar to Teshan	1000	NIL
		12/2019	do Repair of GSSS Teshan	1000	NIL
		12/2019	C/O Repair road Dhurmnu to Ghurnu Valinda Vill H/B Tak	1000	NIL
		12/2019	C/O Link road Tikkar to Dokhri Village	1000	NIL
		12/2019	C/O Banshera road	1000	NIL
		12/2019	C/O Link road Tachru to Lower Tachru from NKD Narlti road	1000	NIL
		12/2019	C/O Link road from Kofar to Chari from Oddi Baragoan road	1000	NIL
		12/2019	C/O Link road from Chedi to Gharat Khud from Oddi Kingal road	1000	NIL
		12/2019	C/O link road from Kupto to Chinthla	1000	NIL
		12/2019	C/O Repair of Link road Chamarnala to Main road via bagari	1000	NIL
		12/2019	C/O repair of link road Palsar Kanchi to Ragoli	1000	NIL
		12/2019	C/O repari of Ambulance road Under construction Naward road KRD No. 3 to 550	1000	NIL
		12/2019	R/O Protection Wall at Rd 0/395 to 0/415 (GP Mangsu)	94000	NIL
		01/2020	C/O Rain shelter Sunka Moar	75000	NIL
		02/2020	C/O Protection Wall ITI Kuamarsain	1171700	NIL
		02/2020	C/O HT Road Tikkar to Kanela	100000	NIL
		02/2020	C/O Link road from Zero Point Goral Dhar to Dalan	250000	NIL

		02/2020	C/O Link road from Panchyat Ghar to HB Ropa Via Kaderi GP Kotighat	100000	NIL
		02/2020	C/O road Pouchi to Gadhari (GP Shalota)	300000	NIL
		03/2020	C/O link road from Gahan Pani to Gahan	1000	NIL
		03/2020	C/O rain Shelter at Sanawegi	20000	NIL
		03/2020	C/O road from Chilla to Kingal GP Zar	1000	NIL
	SHIMLA	12/2013	C/o office Accommodation of the Distt. Attorney Shimla	100000	NIL
		11/2016	Digging of Sanjauli Dhalli Bye Pass Road.	3166516	NIL
		03/2016	Digging of Road from Sanjauli Chowk to Dingu Temple Road and Bharari Road both side and Sanjauli Dhalli Bye Road and Cart Road to Dental College	2144255	NIL
		02/2017	PRD on Road from Sanjauli to Dingu Temple Road, Bothe side in Bharari Road, Sanjauli Dhalli Bye Pass Road and Dental College Road	6010286	NIL
		09/2017	C/o Deaf and Dump Children New Building at Dhalli	24724421	NIL
		11/2017	C/o Auditorium Block at HIPA	79741167	NIL
		10/2017	M/T of Road Leading to Himalayan Forest Research Institute Pantha Ghati Shimla	198400	NIL
		08/2018	Maintenance of HP State Legal Service Authority Shimla	729842	NIL
		01/2019	Permission for Digging for Laying of 150.00 MM DIA K.I. Pipe Line Near Deepak Guest HOUse to SS Motor Inder Nagar Dhalli Bye Pass Road	1715080	NIL
		01/2019	Permission for Digging of Tranches for Laying of GI Pipe Line 65.00 MM on Mashobra Bekhly Raod	200000	NIL
		02/2019	M/T of Link Road from Bye Pass to Forest Colony Mist Chamber	1045000	NIL
9	Jaisinghpur		Shifting of HT Line of Govt. Tech. College at Talwar	61870	NIL
			C/o Add. Accommodation GSSS building at Kosri.	600000	NIL
			C/o Science Lab GSSS building at Lower Lamba Goan	100000	NIL
		2019	Add. Accommodation GSSS Building at Upper Lambagaon	3050000	NIL
			C/o GSSS building at Kandi (four room)	500000	NIL
		2018 & 2019	C/o Add. Accommodation at GSSS Lahru	3600000	NIL
		2019	C/o Add. Acc. (Two rooms) in GSSS at Majhera	1500000	NIL
		2019	C/o Four rooms from GSSS at Dagoh	2100000	NIL
		2019	GSSS Lamba Goan C/o Science Lab	600000	NIL
		2019	C/o GSSS Saliana	100000	NIL
		2020	C/o GSSS Tatehal Distt. Kangra	100000	NIL
		2019	C/o Vety Dispensary building at Jalag	534000	NIL
		2018 & 2019	C/o HSC Building Mungal	2200000	NIL
		2019	S/R to PHC Building Jalag	121000	NIL
		2018	C/o Various Road of Steel Crash Barrie in Jaisingpur Division	2100000	NIL

		2015 &18	C/o Residential Accommodation for newly estt. HP PWD Balakurpi	2520000	NIL
Total				65,27,08,712	

ANNEXURE-XII

Division wise detail of amount recoverable from various contractors/Suppliers/Officers/Officiaials of the PWD/IPH Departments as on 09/2020

Sr. No	Name of Division (B&R)	Amount recoverable as on 09/2020(A/c.)
1	B&R Banjar	1,66,27,127
2	B&R mandi-I	64,20,687
3	B&R mandi-II	1,06,58,431
4	B&R Joginder Nagar	24,58,456
5	B&R Kaza	7,55,74,353
6	B&R Jaisinghpur	1,26,42,499
7	B&R Chopal	2,32,68,391
8	B&R Katrain	4,93,636
9	B&R Sunder Nagar	1,37,07,255
10	B&R Sarkghat	80,27,649
11	B&R Palampur	92,73,228
12	B&R Nurpur	18,35,986
13	B&R Gohar	32,21,40,498
14	B&R Kullu	25,24,345
15	Mechanical Division Kullu	1,32,92,980
16	B&R Salooni	1,22,06,264
17	B&R Nerchowk	92,73,666
18	B&R Solan	94,94,433
19	B&R Jubbal	5,89,14,873
20	B&R Kangra	25,66,177
21	B&R Dharamshala	10,79,472
22	B&R Shimla-I	66,20,669
23	B&R Kumarsian	43,77,533
24	B&R Baijnath	2,65,42,,546
25	B&R Dodra Kawar	3,38,146
26	B&R Dehra	11,99,536
28	B&R Sangrah	2,85,57,980
Total		680116816

ANNEXURE-XII**Division wise detail of amount recoverable from various Contractors /Suppliers/ Officers/
Officials of the PWD/IPH Departments as on 09/2020**

Sr. No.	Name of Division	Amount recoverable as on 09/2020 (A/c)
1.	JSM Sundernagar	25158403
2.	JSM Sarkaghat	5781353
3.	JSM Baggi	35720528
4.	JSM Mandi	3246135
5.	JSM Padhar	6936838
6.	JSM Chamba	3851586
7.	JSM Salooni	-2382596
8.	JSM Rampur	18501949
9.	JSM Rohru	11069026
10.	JSM Kullu-1	2641787
11.	JSM Anni	1375698
12.	JSM Dhalhousie	1060469
13.	JSM Pooh	7586983
14.	JSM Reckongpeo	15633904
15.	JSM FP Gagret	280586008
16.	JSM Una-2	3641444
17.	JSM Una-1	1180009
18.	JSM Solan	2105867
19.	JSM Palampur	2902792
20.	JSM Dehra	270688
21.	JSM Dharamshala	74318
22.	JSM TW Gagret	1009594
23.	JSM Bilaspur	17711858
24.	JSM PSMIP Sadwan	690096
25.	JSM Sunni	5275451
26.	JSM Badsar	18552312
27.	JSM Hamirpur	6836613
28.	JSM Jawali	12068742
29.	JSM Paonta Sahib	26599381
30.	JSM Nahan	5517298
31.	JMS Nalagarh	9789111
32.	JSM SRFMP Haroli	1018850
33.	JSM Shahnehar	5499876
34.	JSM Shapur	900347
35.	JSM Karsog	347820
36.	JSM Kullu-2	8335862
37.	JSM Hydrology Tutikandi	18482
38.	JSM Matiana	200132
39.	JSM Dharampur Bharari	12721077
40.	JSM Thunag	6975496
41.	JSM Chauntra	981926
42.	JSM Shillai	944350
43.	JSM Jaswan Pragpur	1428

44.	JSM Bharmour	1999588
45.	JSM Tissa at Bhanjraroo	3673451
46.	JSM Bhoranj	-13260408
47.	JSM Jubbal	20686035
48.	NH Joginder nagar	4400502
49.	NH Theog	743752
50.	NH Solan	8642713
51.	NH Rampur	39943899
52.	NH Pandoh	7694323
53.	NH Hamirpur	80492
54.	NH Chamba	13015
55.	NH Nahan	311784
56.	Elect. Shimla-1	31022
57.	Elect. Shimla-2	72109
58.	Elect. Palampur	924850
59.	Elect. Mandi	3099407
60.	Elect. Una	108598
TOTAL		648104423
Total of Elect. NH and JSM Divisions		

Annexure-A

Statement showing the details of unfruitful/wasteful/injudicious/idle investment /in fructuous expenditure on execution of works and under favour to contractor/cost over run

Sr No	DIVISION	IR YEAR	No of Paras	PARA NO.	SUBJECT	MONEY VALUE
1	B&R RAMPUR	2019-20	4	1	Unfruitful, unjustified and abnormal expenditure on construction of the road Rs. 1995.78 lakh, undue benefit to contractor due to Non recovery of arbitration award Rs. 31.33 lakh, less recovery of liquidated damages Rs. 41.33 lakh.	2068.44
	B&R RAMPUR	2019-20		2	Non synchronization of construction of bridge with road resulted in non utilization of completed road. Unfruitful expenditure on construction of bridge Rs. 71.14 lakh and non levy of compensation for delay Rs. 19.74 lakh.	90.88
	B&R RAMPUR	2019-20		3	Irregular award of deposit work without available of clear site for construction of Trauma Centre in MGMSC Hospital at Khaneri resulted in unfruitful expenditure Rs. 54.85 lakh.	54.85
	B&R RAMPUR	2019-20		8c	Expenditure incurred without encumbrance free land Rs.855.08 lakh	855.08
2	B&R SHILLAI	2019-20	2	1	Unfruitful Expenditure on construction of college building Rs. 341.47 lakh. Excess expenditure over deposit receipt Rs. 110.73 lakh.	452.2

	B&R SHILLAI	2019-20		2	Unfruitful expenditure on held up work: Construction of Shillai to KunthBambal road Rs. 47.56 lakh. Non recovery of levied liquidated damages Rs. 38.20 lakh	85.76
3	E.E. B&R Karsog	2019-20	3	1	Inordinate delay in execution of construction of Link road to connect Panchayat Headquarter Chindi to Dachhain, Unfruitful expenditure Rs. 62.93 lakh	62.93
	E.E. B&R Karsog	2019-20		3	Undue favour to contractor Rs 1905.41 lakh	1905.41
	E.E. B&R Karsog	2019-20		5a	Unfruitful expenditure due to delay in completion of road Rs. 223.23 lakh	223.23
4	E.E. B&R Barsar	2019-20	4	1	Inordinate delay in completion of Mair to tikker road due to slow pace of work by the contractor and non-obtaining of forest clearance for a patch of land resulting in unproductive investment of Rs. 292.10 lakh and undue favor to contractor Rs. 13.39 lakh and diversion of funds Rs. 157.90 lakh	461.39
	E.E. B&R Barsar	2019-20		2	Unfruitful expenditure of Rs. 97.13 lakh for construction of 3.00 kms (0/0 to 3/00 kms phase I) link road from DaarDheliJasai and non-start of work of construction of PSC box grider bridge (Rs. 59.38 lakh) resulting in cost increase of Rs. 132.87 lakh	132.87
	E.E. B&R Barsar	2019-20		3	Drawal of funds in anticipation of requirement Rs. 942 lakh	942
	E.E. B&R Barsar	2019-20		6a	Delay in execution of work resulting in unfruitful expenditure of Rs. 417.38 lakh	417.38

5	E. E. Solan	2019-20	2	2	Unfruitful expenditure on held up work Rs. 36.43 lakh: Construction of additional accommodation to Govt. Senior Secondary School Kehlog.	36.43
	E. E. Solan	2019-20		7(ii)	(ii) Avoidable Expenditure on hiring Road roller of Rs. 80000/-	0.8
6	CE HAMIRPUR ZONE	2019-20	1	1	Non-utilization of funds received from other Departments under Deposit heads, huge accumulation of unutilized Deposits Rs. 32199.07 lakh	32199.07
7	EE B&R Janjheli	2019-20	1	1	Idle investment on construction of Tapnali to Khauli road Rs. 259.35 lakh . Undue favour to contractor due to non recovery of advances Rs. 25.59 lakh	284.94
8	B&R Sangrah	2019-20	3	1	Unfruitful Expenditure on abandoned road work Rs. 129.27 lakh. Undue aid to contractor by non recovery of levied compensation Rs. 5.38 lakh and Rs.1.50 lakh for issued material not used at work.	136.15
	B&R Sangrah	2019-20		2	Idle investment on construction of abandoned road work: Rs. 152.51 lakh.Non recovery of levied compensation: Rs. 19.96 lakh.	172.47
	B&R Sangrah	2019-20		2b	Extra Avoidable Expenditure Rs. 61.91 lakh	61.91
9	B&R DIVISION KANGRA	2019-20	3	1	Unfruitful expenditure on held up work C/o link road from Daka to Bandla and Harizan Basti (Kholi) km 0/0 to 3/100 –Rs. 97.17 lakh	97.17
	B&R DIVISION KANGRA	2019-20		4A	Delay in tendering process	0
	B&R DIVISION KANGRA	2019-20		4B	Unfruitful expenditure of Rs. 423.85 lakh on work	423.85

10	EE, B&R Killar (Pangi)	2019-20	4	1	Unfruitful expenditure of Rs. 326.15 lakh on the work 'C/o 48.78 meter span M/able Bailey Bridge over river ChanderBhaga on Punto road' due to non-completion of the work 'C/o M/able Link road to Village Charngli (Punto) Km 0/0 to 1/500' and non-levy of compensation –Rs. 1.82 lakh	327.97
	EE, B&R Killar (Pangi)	2019-20		2	Unfruitful expenditure of Rs. 39.17 lakh on the work "C/o Primary Health Centre Building at Saichu" and non-levy of compensation –Rs. 5.22 lakh	44.39
	EE, B&R Killar (Pangi)	2019-20		3	Unfruitful expenditure of Rs. 33.16 lakh on the work 'C/o Flow Irrigation Scheme Swalli to Gowari from Shinglot/ParmarNallah' and non-levy of compensation –Rs. 5.63 lakh	5.63
	EE, B&R Killar (Pangi)	2019-20		4B	Irregular expenditure incurred in excess of budget-Rs. 138.42 Lakh	138.42
11	EE, B&R FATEHPUR (KANGRA)	2019-20	2	1	Abnormal delay in completion of work resulting in unfruitful expenditure Rs. 253.86 lakh on the work "C/o Ghoran to Samoon road kms 0/0 to 1/700 including bridge over Chounchkhad" and undue favour to contractor Rs. 25.14 lakh due to non-levy of compensation	279
	EE, B&R FATEHPUR (KANGRA)	2019-20		5C	Delay in tendering process	0

12	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	2	1	Unfruitful expenditure of Rs. 51.18 lakh on the held up work "work "Construction of Science Lab. at Govt. Senior Secondary School at Alampur" and undue favour of Rs. 8.06 lakh to the Contractor due to non- levy of compensation for delay in completion of the work	59.24
	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20		2	Delay in completion of the work "Improvement, widening and strengthening of PanchrukhiLambagaon road kms. 0/000 to 05/000" –uUnfruitful expenditure Rs. 233.60246.92 lakh and undue favour of Rs. 21.99 lakh to the Contractor due to non-levy of compensation for delay in completion of the work	254.99
13	E.E B&R Rohroo	2019-20	1	1	Inordinate delay in M/T of ChirgaonChillala road; Unfruitful expenditure Rs. 143.33 lakh. Undue favour to contractor due to non recovery of levied penalty: Rs. 26.60 lakh.	169.93
14	B&R Division Dharamshala	2019-20	4	1	Unfruitful expenditure of Rs. 223.42lakh on the work "Construction of link road from Khanyara to Rakkar via TilluNaddi road km 0/0 to 2/390 including bridge over ManooniKhad at RD 0/900" due to non-completion of the work. Undue favour of Rs. 17.50 lakh to the Contractor due to non-levying of compensation for delay in completion of the work	240.92
	B&R Division Dharamshala	2019-20		5A	A. Excess expenditure over budget Rs.132.70 lakh	132.7
	B&R Division Dharamshala	2019-20		5H	Held up work for 32 months (23.07.2012 to 31.03.2015) due to executing the tendering process in unplanned manner and thus payment of price escalation of Rs. 23.35 lakh	23.35

	B&R Division Dharamshala	2019-20		7	Idle investment on construction of roads –Rs. 1517.76 lakh	1517.76
15	B&R Division UNA	2019-20	1	6C	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 3.00 lakh.	3
16	B&R Division Paonta Sahib	2019-20	1	1	Unfruitful expenditure Rs. 286.00 lakh on abandoned road work “Construction and Improvement of ShyampurBhood, ManpurDeoraGuruwalaBhagani road Km 0/0 to 6/810 KM”.	286
17	B&R Chamba	2019-20	3	2	Held up work of c/o P.H.C. Building, Dhullara – unfruitful expenditure Rs. 29.97 lakh	29.97
	B&R Chamba	2019-20		4B	Delay in completion of work	0
	B&R Chamba	2019-20		7	Non-obtaining of utilization certificates from Electrical division-Rs.80.67 lakh	80.67
18	B&R Bharwain	2019-20	2	5A	Expenditure incurred on works in excess of Budget received Rs. 238.29 lakh	238.29
	B&R Bharwain	2019-20		9	Inadmissible receipt and Blockade of fundsnot <u>pertaining tothe</u> Division Rs. 240.00 Lacs	240
19	B&R DIVISION NALAGARH	2019-20	2	1	Wasteful expenditure on abandoned road work "SwarghatFakredKohlaDungiplateLuttaniJhingri road 0/0 to 11/640" Rs. 215.09 lakh.	215.09
	B&R DIVISION NALAGARH	2019-20		2	Unfruitful expenditure and construction on held up work of foot bridge	46.1
20	B&R DIVISION TAUNI DEVI	2019-20	2	5	Irregular expenditure in excess of budget provisions Rs. 125.55 lakh.	125.55
	B&R DIVISION TAUNI DEVI	2019-20		4(A)	Delay in award of work to the contractor.	Money value not known

21	B&R DIVISION SUNDER NAGAR	2019-20	1	1	Idle expenditure on abandoned work Rs. 75.11 lakh.	75.11
22	B&R ghumarwin	2019-20	2	1	Unfruitful expenditure of Rs. 57.75 lakh on held up work "Construction of Four Rooms and one No. Examination Hall with Verandah to Govt. Senior Secondary School at Amarpur, District Bilaspur" and undue favour of Rs. 5.48 lakh to the Contractor due to non-levy of compensation for delay in completion of the work	63.23
	B&R ghumarwin	2019-20		11	Irregular expenditure Rs. 639.03 lakh	639.03
23	SE,1st circle Mandi	2019-20	2	3	Non -incurring of expenditure as per norms fixed by the finance department.	0
	SE,1st circle Mandi	2019-20		4	Un-realistic Budget estimation Rs. 400.37 lakh.	400.37
24	CE North Zone Mandi	2019-20	1	6	Idle expenditure due to excess deployment of staff of Rs. 49.28 lakh.	49.28
25	B&R division no 3 Shimla	2019-20	3	1	Unfruitful expenditure on construction of Nehru Sanskrit College at Phagli, Shimla –Rs. 521.65 lakh and undue favour of Rs. 68.83 lakh to the contractor beside time overrun of seven months	590.98
	B&R division no 3 Shimla	2019-20		6a	Irregular drawl and utilisation of budget Rs. 1930.41 lakh	1930.41
	B&R division no 3 Shimla	2019-20		6e	Delay in completion of work	0
26	B&R Division kulu II	2019-20	3	2	Unfruitful expenditure Rs. 10.56 Crore due to non passing of completed roads by the road fitness committee	10.56
	B&R Division kulu II	2019-20		4(i)	Unfruitful expenditure due to non completion of work Rs. 205.16 lakh	205.16
	B&R Division kulu II	2019-20		11	Irregular expenditure Rs. 2375.22 lakh	2375.22

27	B&R Bharmour	2019-20	3	1	Unfruitful expenditure Rs. 60.21 lakh on the held up work "C/o Bakani to Kalwararoad Km 0/0 to 8/0 under Bharat Nirman" and non-recovery of liquidated damages of Rs. 27.92 lakh from the Contractor	88.13
	B&R Bharmour	2019-20		4D	Irregular diversion of funds Rs. 35.10 lakh	35.1
	B&R Bharmour	2019-20		4F	A. Delay in completion of work	
28	B&R DIVISIN DHAMI	2019-20	2	1	Abnormal Delay in completion of the work "Dhanpur, Sandoa, GallahSareah road kms. 0/000 to 09/195" –unfruitful expenditure Rs. 386.64 lakh and undue favour of Rs. 45.69 lakh to the Contractor for delay in completion of the work	432.33
	B&R DIVISIN DHAMI	2019-20		3A	A. Delay in award of the Work	0
29	B&R Jaising pur	2019-20	2	1	Unfruitful expenditure of Rs. 51.18 lakh on the held up <u>work</u> "Construction of Science Lab. at Govt. Senior Secondary School at Alampur" and undue favour of Rs. 8.06 lakh to the Contractor <u>due to non- levy of compensation</u> for delay in completion of the work	59.24
	B&R Jaising pur	2019-20		2	Delay in completion of the work "Improvement, widening and strengthening of PanchrukhiLambagaon road kms. 0/000 to 05/000" – <u>Unfruitful expenditure</u> Rs. 233.60 <u>246.92</u> lakh and undue favour of Rs. 21.99 lakh to the Contractor <u>due to non-levy of compensation</u> for delay in completion of the work	21.99

30	C.E. HPPWD Kangra Zone Dharamshala	2019-20	1	1	Non-utilisation of funds received from other Departments under Deposit heads, huge accumulation of unutilised Deposits Rs. 304.88 crore and non-reconciliation of figures of deposit with LOC	30488
31	E.E B&R Division Palampur	2019-20	4	1	Unfruitful expenditure of Rs. 132.44 lakh on held up work "Construction of link road from Kuddan to Dehl in km 0/0 to 2/105" and undue favour of Rs. 12.86 lakh to the Contractor for delay in completion of the work	145.3
	E.E B&R Division Palampur	2019-20		2	Delay in completion of the work "Improvement and Up-gradation of Rakh to Bandla via GhamrotaJayunSukeri Kandi Road kms. 17/400 to 31/400" –unfruitful expenditure Rs. 230.10 lakh and undue favour of Rs. 33.40 lakh to the Contractor for delay in completion of the work	263.5
	E.E B&R Division Palampur	2019-20		4(A)	Delay in tendering process	0
	E.E B&R Division Palampur	2019-20		4(E)	Delay in completion of work for 4 years & non-levy of compensation Rs. 28.48 lakh	28.48
32	E.E B&R Nirmand	2019-20	2	1	Abnormal delay in execution of work "Up-gradation of road from Wazir Bowali to Sarga (Mohali) KM 0/0 to 26/0.(T-I), Unfruitful expenditure Rs. 520.74 lakh. Undue favour by not effecting recovery from contractor 154.02 lakh and less levy of compensation Rs. 29.38 lakh, Avoidable expenditure Rs. 79.76 lakh.	783.9
	E.E B&R Nirmand	2019-20		3	Undue favor to contractors by irregular award of works Rs 10499. 47 Crore resulted in non completion in timely manner.	1049947

33	E.E B&R Rohroo	2019-20	2	1	Inordinate delay in M/T of ChirgaonChillala road; Unfruitful expenditure Rs. 143.33 lakh. Undue favour to contractor due to non recovery of levied penalty: Rs. 26.60 lakh.	169.93
	E.E B&R Rohroo	2019-20		2	Non execution of building work, Blockage of funds Rs. 106.54 lakh	106.54
34	SE B&R 11th Circle Rampur	2019-20	2	8.2	Un-authorized retaining of government accommodation and non receipt of damage charges Rs. 6.33 lakh.	6.33
	SE B&R 11th Circle Rampur	2019-20		8.4	Transferring the expenditure of Circle office to divisions Rs2.29lakh despite lapse of allotted budget under minor head Motor Vehicle Rs. 0.50 lakh	2.79
35	E.N C NigmbiharH.P.P.W.D SHIMLA	2019-20	1	1	Diverting funds received from Telecom Deposit for restoration of roads Rs. 78.85 lakh and irregular purchase of vehicles without approval of Council of Ministers Rs. 306.45 lakh	385.3
36	S. E 8th Circle H.PP W D HAMIRPUR	2019-20	1	2	Non-utilisation of funds received from other Departments huge accumulation of unutilised Deposits Rs. 10662.58 lakh	10662.58
37	Executive Engineer HPPWDDivision Shimla div-I	2019-20	3	1	Unfruitful expenditure on held up road work Rs. 154.27 lakh	154.27
	Executive Engineer HPPWDDivision Shimla div-I	2019-20		2	Inordinate delay in construction of bridge on MRR (Shimla) over Camber mere Nallah;-; Unfruitful Expenditure Rs. 30.14 lakh. <u>Undue F</u> favour to contractor due to non recovery of levied compensation Rs. 51.27 lakh.	87.41
	Executive Engineer HPPWDDivision Shimla div-I	2019-20		13	Irregular expenditure Rs. 2008.26 lakh	2008.26

38	EE B&R Nahan	2019-20	2	2	Non start of execution of work despite award, Blockage of funds Rs. 10 Crore	1000
	EE B&R Nahan	2019-20		4	Unfruitful Expenditure on construction of Science Laboratory Rs. 40.63 lakh	40.63
39	Executive Engineer H PP W D B&R Rajgarh	2019-20	3	1	Unfruitful expenditure on abandoned road work Rs. 33.142 lakh. Non recovery of <u>penalty</u> from contractor Rs. 145.48 lakh. Avoidable price escalation of Rs. <u>197.03</u> lakh	375.52
	Executive Engineer H PP W D B&R Rajgarh	2019-20		2	Unfruitful expenditure on held up building work Rs. 45.73 lakh	45.73
	Executive Engineer H PP W D B&R Rajgarh	2019-20		3	Unfruitful expenditure due to delay in construction of DabarahBarriBhunPadahanroad : Rs. <u>93.99</u> lakh. Non recovery of liquidated damages Rs. 3.84 lakh and <u>Less levy of compensation amounting to Rs. 8.99 lakh</u>	97.83
40	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	2	1	Unfruitful expenditure on "Construction of Science Block in Govt. Senior Secondary School at Kataula, District Mandi" –Rs. 67.92 lakh and undue favour of Rs. 6.03 lakh to the contractor beside time overrun of over three years	73.95
	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20		1	Unfruitful expenditure on "Construction of Foot Bridge from Paddal to Purani Mandi over Beas River District Mandi (H.P.)" –Rs. 132.29 lakh and undue favour of Rs. 44.22 lakh to the contractor beside time overrun of over 22 months	176.51
41	B&R Dehara	2019-20	2	5A	Delay in tendering process	0
	B&R Dehara	2019-20		5B	Acceptance of Single bid	0
			91		Total	1149650.08

Annexure-B

Statement showing the details of irregular utilization of budget grant at the fag end of the year/rush of expenditure in the last quarter/Irregular utilization of LOC.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	S.E. 10th Circle, HPPWD, Bilaspur	2019-20	1	1	Irregular receipt and issue of LOC at the fag end of year -Rs. 1801.21 lakh	1801.21
2	B&R Division Dharamshala	2019-20	2	3	Drawl of funds without requirement, irregular utilisation of LOC Rs. 504.25 lakh	504.25
	B&R Division Dharamshala	2019-20		5G	Drawl of funds without requirement and irregular utilization of LOC Rs 27.27 lakh	27.27
3	B&R Division Una	2019-20	1	4	Drawl of funds without requirement and irregular utilization of LOC Rs. 434.47 lakh.	434.47

4	B&R Division Paonta Sahib	2019-20	2	3	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 38.26 lakh.	38.26
	B&R Division Paonta Sahib	2019-20		5	Irregular expenditure in excess of budget provisions- Irregular concealment of expenditure at the fag end of the year- Rs. 78 lakh.	78
5	B&R Chamba	2019-20	1	1	Irregular drawl/parking of funds and irregular utilization of LOC at the fagend of the year- Rs. 1172.68 lakh	1172.68
6	B&R Bharwain	2019-20	2	2	Drawl of funds without requirement and irregular utilization of LOC Rs. 640.48 lakh	640.48
	B&R Bharwain	2019-20		4	Irregular expenditure in excess of budget provisions Rs. 88.36 lakh	88.36
7	B&R Division Nalagarh	2019-20	1	4(A)	Fictitious utilization of funds to avoid lapse of budget Rs. 35.15 lakh	35.15
8	B&R Division Tauni Devi	2019-20	1	3	Drawl of funds without requirement and irregular utilization of LOC Rs. 902.96 lakh.	902.96
9	B&R Division Dharampur	2019-20	2	2	Drawl of funds without requirement and irregular utilisation of LOC Rs. 398.83 lakh.	398.83
	B&R Division Dharampur	2019-20		4(B)	Fictitious utilization of funds to avoid lapse of budget Rs. 249.35 lakh	249.35
10	B&R Sundernagar	2019-20	1	3	Drawl of funds without requirement and irregular utilisation of LOC Rs. 270 lakh.	270
11	B&R Ghumarwin	2019-20	1	2	Drawl of funds without requirement, irregular utilisation of LOC Rs. 517.56 lakh	517.56
12	B&R Division no 3 Shimla	2019-20	1	2	Drawl of funds without requirement, irregular utilisation of LOC	7645.29
13	B&R Division	2019-20	1	3	Regarding drawl of funds without	900

	Kullu II				requirement of LOC Rs. 900 lakh.	
14	B&R Bharmour	2019-20	2	2	Drawl of funds without requirement - Rs. 140.00 lakh	140
	B&R Bharmour	2019-20		4B	Excess expenditure over budget Rs.33.52 lakh	33.52
15	B&R Division Dhami	2019-20	1	2	Drawl of funds without requirement, irregular utilisation of LOC Rs. 3724.70 lakh	3274.7
16	B&R Jaising pur	2019-20	2	3	Drawl of funds without requirement, irregular utilisation of LOC Rs. 769.19 lakh	769.19
	B&R Jaisingpur	2019-20		5b	Irregular drawl and utilisation of budget Rs. 156.39 lakh	156.39
17	S.C. 6 th HPPWD Circle Kullu	2019-20	1	1	Irregular utilization of budget at the end of financial year-Rs. 900 lakh	900
18	S.C 5th Circle Palampur	2019-20	1	1	Irregular receipt and issue of LOC at the fag end of year -Rs. 2073.38lakh	2073.38
19	E.E B&R Division Palampur	2019-20	2	3	Drawl of funds without requirement, irregular utilisation of LOC Rs. 550.00 lakh	550
	E.E B&R Division Palampur	2019-20		4D	Irregular utilization of budget through booking of material Rs. 7.36 lakh	7.36
20	E.E B&R Nirmand	2019-20	1	2	Irregular drawl and utilization of LOC/budget Rs. 117.41 lakh without requirement.	117.41
21	S.E 15 Circle Una	2019-20	1	1	Rush of Expenditure	0
22	SE B&R 11th Circle Rampur	2019-20	2	8.1	Irregular utilization of budget at the end of financial	400
	SE B&R 11th Circle Rampur	2019-20			year-Rs. 400 lakh.	
23	S. E 8th Circle HPPWD Dharampur	2019-20	1	1	Irregular receipt and issue of LOC at the fag end of year Rs. 3780.17 lakh	3780.17

24	Executive Engineer HPPWD Division Shimla Div-I	2019-20	1	3	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 181.68 lakh.	181.68
25	EE B&R Nahan	2019-20	1	3	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 400 lakh	400
26	Executive Engineer HPPWD B&R Rajgarh	2019-20	2	6	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 510 lakh.	510
	Executive Engineer HPPWD B&R Rajgarh	2019-20		13(A)	Fictitious booking of LOC Rs. 10 lakh	10
27	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	2	2	Drawl of funds without requirement, irregular utilisation of LOC -Rs. 381.80 lakh	381.8
	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20		4A	Irregular drawl and utilisation of budget Rs. 90.77 lakh	90.77
28	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	4	2	Drawl of funds without requirement, irregular utilisation of LOC	1300
	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20			Rs. 1300.00 lakh	
	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20		3	Irregular utilization of budget through booking of material Rs. 42.33 lakh	42.33

	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20		4B	Irregular drawl and utilisation of budget Rs. 214.50 lakh	214.5
29	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20	1	2	Rush of Expenditure	0
30	B&R Baijnath	2019-20	1	2	Drawl of funds without requirement, irregular utilisation of LOC Rs. 671.10 lakh	671.1
31	B&R Dehara	2019-20	2	3	Drawl of funds without requirement, irregular utilisation of LOC Rs. 1238.25 lakh	1238.25
	B&R Dehara	2019-20		5F	A. Irregular drawl/parking of funds and irregular utilization of LOC at the fag end of the year- Rs. 80.00 lakh	80
32	B&R Rampur	2019-20	2	4	Drawl of funds in advance of requirement and depositing them in the deposit head Rs. 361.15 lakh.	361.15
	B&R Rampur	2019-20		8d	Fictitious utilization of funds to avoid lapse of budget Rs. 391.48 lakh	391.48
33	B&R Shillai	2019-20	1	3	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 150 lakh.	150
34	E.E. B&R Karsog	2019-20	1	2	Irregular utilization/drawl of funds in advance without immediate requirement Rs. 250 lakh.	250
35	E.E. B&R Barsar	2019-20	3	6e	Issue of material without requirement resulting in fictitious booking of material and irregular utilization of budget: Rs. 12.41 lakh	12.41
	E.E. B&R Barsar	2019-20		6G	(G) Non utilisation of budget for the years 2015-16,2016-17 and 2018-19 : Rs. 80.53 lakh	80.53

	E.E. B&R Barsar	2019-20		8	Issue of material to works without requirement – resulting in fictitious booking/irregular utilization of budget Rs. 563.87 lakh.	563.87
36	EE B&R Janjheli	2019-20	3	2	Drawl of funds in advance of requirement and irregular utilisation of LOC Rs. 31.35 Crore	3135
	EE B&R Janjheli	2019-20		3c	c. Fictitious booking of LOC Rs. 39.89 lakh	39.89
	EE B&R Janjheli	2019-20		8	Irregular purchase of computer hardware articles and misutilization of A/R & M/O funds of various schemes -Rs.14.69 lakh.	14.69
37	B&R Sangrah	2019-20	1	4	Regarding drawl of funds without requirement and irregular utilization of LOC Rs. 975 lakh.	975
38	B&R Division Kangra	2019-20	1	2	Drawl of funds without requirement and irregular utilisation of LOC Rs. 1704.96 lakh	1704.96
39	EE, B&R Killar (Pangi)	2019-20	1	10	Irregular expenditure Rs.6005.78 LAKH	6005.78
40	EE, B&R Fatehpur(Kangara)	2019-20	2	2	Drawl of funds without requirement, irregular utilisation of LOC Rs. 350.00 lakh and non-obtaining of funds deposited with other division even after 5 months Rs. 350.00 lakh	350
	EE, B&R Fatehpur(Kangra)	2019-20		9	IRREGULAR EXPENDITURE -Rs. 528.22 lakh	528.22
41	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	2	3	Drawl of funds without requirement, irregular utilisation of LOC Rs. 769.19 lakh	769.19
	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20		5c	C. Irregular drawl and utilisation of budget Rs. 156.39 lakh	156.39
42	E.E B&R Rohroo	2019-20	1	8	Irregular expenditure in excess of budget provisions- Rs. 198.36 lakh	198.36

			63		Total		48713.59
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Annexure-C

Statement showing the details of fictitious booking/ adjustment of material at the fag end of the year.

Sr No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	3	4	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget Rs. 109.20 lakh	109.2
	B&R Division Dharamshala	2019-20		5C	Irregular adjustment through transfer entry ordersRs. 131.44 lakh	131.44
	B&R Division Dharamshala	2019-20		5F	Irregular utilization of budget through booking of material Rs.46.29 lakh	46.29
2	B&R Division Una	2019-20	1	9	Irregular utilization of budget through fictitiously booking of material Rs. 283.91 lakh.	283.91
3	B&R Bharwain	2019-20	1	3	Issue of material to works without requirement – resulting fictitious booking /irregular utilization of budget Rs.184.21 lakh	184.21
4	B&R Division Dharampur	2019-20	1	3	Issue of material to works without requirement – resulting fictitious booking /irregular utilization of	292.74

					budget Rs 292.74 lakh.	
5	B&R Ghumarwin	2019-20	1	3	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 38.94 lakh	38.94
6	B&R Bharmour	2019-20	1	3	Irregular booking of material without requirement - Rs.64.37lakh	64.37
7	B&R Jaisinghpur	2019-20	1	4	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget Rs. 346.15 lakh	346.15
8	B&R Baijnath	2019-20	2	3	Issue of material to works without requirement- resulting fictitious booking/irregular utilisation of budget Rs. 305.21 lakh	305.21
	B&R Baijnath	2019-20		4B	Irregular utilization of budget through booking of material Rs. 59.37 lakh	59.37
9	B&R Dehara	2019-20	1	4	Irregular utilization of budget through booking of material Rs. 26.63 lakh	26.63
10	B&R Division Kangra	2019-20	1	3	Issue of materials to work without requirement resulted in fictitious booking /irregular utilisation of budget Rs. 19.70 lakh	19.7
11	EE, B&R Fatehpur(Kangra)	2019-20	1	3	Regarding issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs. 35.12 lakh	35.12
12	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	2	4	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget Rs. 346.15 lakh	346.15
	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20		5b	Irregular utilization of budget through booking of material Rs. 15.56 lakh	15.56
			16		Total	2304.99

Annexure-D**Statement showing the detail of blockage of funds due to non execution of deposit work (unspent amount).**

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	8	Blockade of Govt. funds -Rs. 52.04 lakh due to non-start of execution of deposit works	52.04
2	B&R Division Una	2019-20	1	15	Blockade of Govt. funds on deposit work Rs 549.15 lakh	549.15
3	B&R Division Paonta Sahib	2019-20	1	7	Blockage of Govt. funds due to un-spent deposits Rs.355.97 lakh.	355.97
4	B&R Chamba	2019-20	1	5	Blockade of Govt. funds -Rs. 1561.37 lakh due to non-start of execution of works	1561.37
5	B&R Bharwain	2019-20	1	15	Blockade of Govt. funds on deposit work Rs 319.07 lakh	319.07
6	B&R Division Nalagarh	2019-20	1	7	Blockage of Govt. funds due to un-spent deposits Rs.1364.25 lakh.	1364.25
7	B&R Division	2019-20	1	9A	Blockade of Govt. funds on deposit work Rs.	1654.15

	Tauni Devi				1654.15 lakh.	
8	B&R Division Dharampur	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs. 455.31 lakh.	455.31
9	B&R Division Sundernagar	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs. 180.79 lakh.	180.79
10	B&R Ghumarwin	2019-20	1	5	Blockade of Govt. funds -Rs. 194.96 lakh due to non-start of execution of deposit works	194.96
11	SE,1st Circle Mandi	2019-20	1	1	Blockage of Govt. funds due to non-utilization of deposit funds Rs.4254.68 lakh.	4254.68
12	SE 14th Circle Rohru	2019-20	1	1	Blockage of funds due to non utilization of funds received from other departments under Deposit heads Rs 156.56 lakh	156.56
13	CE North Zone Mandi	2019-20	1	1	Blockage of Govt. funds due to non-utilization of deposit funds Rs. 2348.57 Lakh.	2348.57
14	B&R Division No.3 Shimla	2019-20	1	4	Blockage of Govt. funds due to non-execution of deposit works - Rs. 255.00 lakh	255
15	B&R Division Kullu II	2019-20	1	5	Blockage of Govt. funds Rs. 543.69 lakh due to non start of execution of depositworks	543.69
16	B&R Bharmour	2019-20	2	5	Blockage of Govt. funds due to non-execution of deposit works -Rs. 271.60 lakh	271.6
	B&R Bharmour	2019-20		6	Excess Expenditure incurred over the amount of deposit received - Rs. 60.43 lakh	60.43
17	B&R Division Dhami	2019-20	1	4	Blockade of Govt. funds -Rs. 221.50 lakh due to non-start of execution of deposit works	221.5
18	S.C. 6 th HPPWD Circle Kullu	2019-20	1	2	Blockage of funds due to non utilisation of funds received from other Departments	556.8

					under Deposit heads Rs 556.80 lakh	
19	E.E B&R Division Palampur	2019-20	1	6	Blockade of Govt. funds -Rs. 236.88 lakh due to non-start of execution of deposit works	236.88
20	E.E B&R Nirmand	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs. 221.26 lakh.	221.26
21	E.E B&R Rohroo	2019-20	1	4	Blockage of Govt. funds due to un-spent deposits Rs.772.44 lakh.	772.44
22	SE B&R 11th Circle Rampur	2019-20	1	8.3	Blockage of funds due to non utilization of funds received from other Departments under Deposit heads Rs 146.19 lakh	146.19
23	Executive Engineer HPPWD Division Shimla Div-I	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs. 1060.59 lakh.	1060.59
24	EE B&R Nahan	2019-20	1	6	Blockage of Govt. funds due to un-spent deposits Rs.693.26 lakh.	693.26
25	Executive Engineer HPPWD B&R Rajgarh		1	4	Blockage of Govt. funds due to un-spent deposits Rs.389.70 lakh.	389.7
26	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	1	3	Blockade of Govt. funds -Rs. 55.00 lakh due to non-start of execution of deposit works	55
27	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	6	Blockade of Govt. funds -Rs. 479.60 lakh due to non-start of execution of deposit works	479.6
28	SE PWD 12th circle Nahan 2019-20	2019-20	1	1	Blockage of funds due to non utilisation of funds received from other Departments under Deposit heads Rs . 872.97 lakh	872.97
29	B&R Rampur	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs. 108.83 lakh.	108.83

30	B&R Shillai	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs.178.91 lakh.	178.91
31	E.E. B&R Karsog	2019-20	1	6	Blockage of Govt. funds Rs. 277.89 lakh due to non execution of works.	277.89
32	E.E. B&R Barsar	2019-20	1	5	Blockade of Govt. funds Rs. 441.23 lakh.	441.23
33	E. E. Solan	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs.870.73 lakh.	870.73
34	SE, 3rd circle Solan	2019-20	1	1	Blockage of funds due to non utilisation of funds received from other Departments under Deposit heads Rs 194.63 lakh	194.63
35	EE B&R Janjheli	2019-20	1	4	Blockage of Govt. funds due to un-spent deposits Rs. 900.65 lakh.	900.65
36	B&R Sangrah	2019-20	1	5	Blockage of Govt. funds due to un-spent deposits Rs.646.96 lakh.	646.96
37	B&R Division Kangra	2019-20	1	5	Blockade of Govt. funds -Rs. 133.23 lakh due to non-start of execution of deposit works	133.23
38	EE, B&R Fatehpur(Kangra)	2019-20	1	5	Blockage of Govt. funds Rs. 174.70 lakh due to non-execution of works and unspent money under deposit	174.7
			39		Total	24211.54

Annexure-E**Statement showing the detail of works in which expenditure incurred in excess of deposit received.**

Sr.No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	9	Excess expenditure incurred over the amount of deposit received -Rs. 30.76 lakh	30.76
2	B&R Division Una	2019-20	2	6A	Expenditure incurred on works in excess of deposits received Rs. 53.69 lakh.	53.69
	B&R Division Una	2019-20		8	Expenditure incurred on deposit works in excess of deposits received Rs.321.87 lakh.	321.87
3	B&R Division Paonta Sahib	2019-20	1	8	Excess expenditure over the amount of deposit received Rs. 195.70 Lakh.	195.7
4	B&R Chamba	2019-20	1	3	Excess expenditure incurred over the amount of deposit received -Rs. 183.55lakh	183.55

5	B&R Bharwain	2019-20	1	7	Expenditure incurred on deposit works in excess of deposits received Rs.78.84 lakh.	78.84
6	B&R Division Nalagarh	2019-20	1	8	Excess expenditure over the amount of deposit received Rs. 250.28 Lakh.	250.28
7	B&R Division Tauni Devi	2019-20	1	9B	Expenditure incurred on deposit works in excess of deposits received Rs. 77.23 lakh.	77.23
8	B&R Division Dharampur	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 86.31 Lakh.	86.31
9	B&R Division Sundernagar	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 289.96Lakh.	289.96
10	B&R Ghumarwin	2019-20	1	6	Excess expenditure incurred over the amount of deposit received -Rs. 87.06 lakh	87.06
11	B&R Division No. 3 Shimla	2019-20	1	5	Excess expenditure over the amount of deposit -Rs. 53.40 lakh	53.4
12	B&R Division Kullu II	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 347.81 Lakh.	347.81
13	B&R Division Dhami	2019-20	2	5	Excess expenditure incurred over the amount of deposit received -	86.43
	B&R Division Dhami	2019-20			Rs. 86.43 lakh	
14	E.E B&R Division Palampur	2019-20	1	7	Excess expenditure incurred over the amount of deposit received -Rs. 138.22 lakh	138.22
15	E.E B&R Nirmand	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 76.44 Lakh.	76.44
16	E.E B&R Rohru	2019-20	1	5	Excess expenditure over the amount of deposit received Rs. 576.87 Lakh.	576.87

17	E.N C Nigmbihar HPPWD Shimla	2019-20	1	2	Non-monitoring of excess expenditure incurred over the amount of deposit received Rs. 1653.02 lakh	1653.02
18	E.E HPPWD Division Shimla Div.-I	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 64.59 Lakh.	64.59
19	EE B&R Nahan	2019-20	1	7	Excess expenditure over the amount of deposit received Rs. 227.00 Lakh	227
20	Executive Engineer HPPWD B&R Rajgarh		1	5	Excess expenditure over the amount of deposit received Rs. 98.76Lakh	98.76
21	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	7	Excess expenditure incurred over the amount of deposit received -Rs. 516.80 lakh	516.8
22	B&R Rampur	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 480.65 Lakh.	480.65
23	B&R Shillai	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 262.08 Lakh.	262.08
24	E.E. B&R Karsog	2019-20	1	7	Excess expenditure over the amount of deposits received Rs.158.81 lakh	158.81
25	E.E. B&R Barsar	2019-20	1	4	Expenditure incurred on deposit works in excess of deposit received-Rs. 603.26 lakh.	603.26
26	E. E. Solan	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 539.55 Lakh	539.55
27	SE, 3rd circle Solan	2019-20	1	2	Non deduction of royalty charges from contractors running bill Rs.12.97 lac.	12.97
28	EE B&R Janjheli	2019-20	1	5	Excess expenditure over the amount of deposit received Rs. 98.78 Lakh.	98.78
29	B&R Sangrah	2019-20	1	6	Excess expenditure over the amount of deposit received Rs. 200.37 Lakh.	200.37
30	EE, B&R Fatehpur(Kangra)	2019-20	1	5A	Excess expenditure over sanctioned	595.27

				Budget Rs. 595.27 lakh	
			32	Total	8446.33

Annexure-F

Statement showing the detail of wrong/Excess debit to work/wrong booking of material/wrong debit of stock items.

Sr No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	5D	Wrong debit to work- Rs. 26.04 lakh	26.04
2	B&R Division Paonta Sahib	2019-20	2	6C	Wrong debit to work under analysis Rs. 170220	1.7
	B&R Division Paonta Sahib	2019-20		6D	Wrong debit of estimate preparation charges to work under analysis Rs. 23600	0.24
3	B&R Chamba	2019-20	1	4E	Excess debit to work- Rs. 70 lakh	70
4	B&R Division Nalagarh	2019-20	1	4(B)	Wrong Debit to work Rs. 58.62 lakh	58.62
5	B&R Division Dharampur	2019-20	1	4(C)	Wrong booking of material to work Rs. 50.81 lakh	50.81
6	B&R Division Sundernagar	2019-20	2	4A	Wrong booking of material Rs 60.91 lakh	60.91
	B&R	2019-20		4C	Wrong debit of stock item Rs. 34.25	34.25

	DivisionSundernagar				lakh.	
7	B&R Ghumarwin	2019-20	1	4F	Wrong debit to work- Rs. 11.79 lakh	11.79
8	B&R Division Kullu II	2019-20	1	1	Wrong booking of material to work :	60
9	E.E HPPWD Division Shimla Div-I	2019-20	1	4A	Wrong debit to work under analysis Rs. 7.37 lakh	7.37
10	B&R Baijnath	2019-20	1	4A	Wrong debit to work- Rs. 3.38 lakh	3.38
11	B&R RAMPUR	2019-20	1	8e	Wrong debit to work Rs.0.96 lakh	0.96
12	E.E. B&R Karsog	2019-20	4	5d	Wrong booking of material to work Rs. 11.68 lakh	11.68
	E.E. B&R Karsog	2019-20		5f	Wrong Debit to work Rs. 1.52 lakh	1.52
	E.E. B&R Karsog	2019-20		5g	Wrong debit of stock item Rs. 20.44 lakh	20.44
	E.E. B&R Karsog	2019-20		5h	Irregular charged of Hand receipts to work Rs. 37800/-	0.38
13	B&R Sangrah	2019-20	2	3g	Wrong booking of material to work Rs. 11.62 lakh	11.62
	B&R Sangrah	2019-20		3f	Wrong debit to work under analysis Rs. 60.27 lakh	60.27
14	EE, B&R Killar (Pangi)	2019-20	1	4E	Wrong debit to work-Rs. 16.58 lakh	16.58
			20		Total	508.56

Annexure-G

Statement showing the details of splitting up of work.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division UNA	2019-20	1	3	Splitting up of work in smaller jobs ,non recovery of cost of material from the contractor- Rs. 1.79 lakh and non forfeiture of earnest money- Rs. 0.4 lakh	2.19
2	B&R DIVISION TAUNI DEVI	2019-20	1	6(C)	Irregular splitting up of work into two parts estimated cost Rs 26119518/-	261.19
3	B&R Division kulu II	2019-20	1	9	Irregular splitting up supply orders for the purchase of RCC Hume Pipe - Rs. 4.24 lakh.	4.24
4	B&R Bharmour	2019-20	1	4C	Irregular Splitting up of work into smaller jobs estimated costRs16.46 lakh	16.46
5	EE B&R Nahan	2019-20	1	15	Irregular splitting up of work Rs. 51.01 lakh.	51.01
6	Executive Engineer H PP W D B&R Rajgarh	2019-20	2	12	Irregular Splitting up of work into agreements Rs. 34.73 lakh	34.73

	Executive Engineer H PP W D B&R Rajgarh	2019- 20		13(C)	Irregular splitting of work into no. of agreements	0
7	Executive Engineer B&R Div.No.-1 Mandi H P	2019- 20	1	5	Irregular hiring of JCB/tractor and award of works by splitting of agreements - Rs. 724.78 lakh	724.78
8	B&R RAMPUR	2019- 20	1	8f	Irregular award and splitting of work Rs. 24.25 lakh	24.25
9	E.E. B&R Karsog	2019- 20	1	4	Irregular Splitting up of work into agreements Rs. 113.50 lakh.	113.5
10	E.E. B&R Barsar	2019- 20	1	6b	Irregular splitting up of work agreements: Rs. 417.45 lakh	417.45
11	EE B&R Janjheli	2019- 20	1	7	Irregular splitting up supply orders for the purchase of RCC Hume Pipe - Rs. 2.97 lakh.	2.97
12	B&R Sangrah	2019- 20	1	7	Irregular Splitting up of work into agreements Rs. 30.88 lakh.	30.88
13	EE, B&R Killar (Pangi)	2019- 20	1	4G	Split up of jobs to avoid wide publicity and sanction from next higher authority-Rs. 37.84 lakh	37.84
			14		Total	1721.49

Annexure-H

Statement showing the details of non levy of compensation

Sr.. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	2	5I	Delay in completion on part of contractor & Non-Levy of Compensation Rs. 23.78 lakh	23.78
	B&R Division Dharamshala	2019-20		10	Non-levy of compensation, undue financial favour to contractors Rs. 16.21 lakh	16.21
2	B&R Division UNA	2019-20	3	2	Delay in completion of Link road and undue favour to Contractor due to non levy of compensation Rs. 9.10 Lakhs.	9.1
	B&R Division UNA	2019-20		6E	Non-levy of compensation- Rs. 20.62 lakh	20.62
	B&R Division UNA	2019-20		17	Non-levy of compensation-Rs.25.52 lakh.	25.52
3	B&R Division Paonta Sahib	2019-20	1	10	Non levy of compensation Rs. 101.08 lakh.	101.08
4	B&R Chamba	2019-20	1	4C	Non levy of compensation -Rs.114.68 lakh	114.68
5	B&R Bharwain	2019-20	1	8	Non-levy of compensation-Rs.10.44 lakh	10.44
6	B&R DIVISION NALAGARH	2019-20	1	9	Non levy of compensation Rs. 31.99 lakh.	31.99
7	B&R DIVISION TAUNI DEVI	2019-20	2	(F)	Non levy of Liquidated damages charges for delay in completion of work - Rs. 7.71 lakh	7.71
	B&R DIVISION TAUNI DEVI	2019-20		7A	Non-levy of compensation-Rs.106.88 lakh.	106.88

8	B&R DIVISION DHARAMPUR	2019-20	1	7	Non levy of compensation Rs. 91.00 lakh.	91
9	B&R DIVISION SUNDER NAGAR	2019-20	1	7	Non levy of compensation Rs. 70.97 lakh.	70.97
10	B&R ghumarwin	2019-20	1	7	Non levy of compensation of Rs. 35.40 lakh	35.04
11	B&R Division kulu II	2019-20	2		2. Non levy of compensation for delay :Rs. 29.18 lakh	29.18
	B&R Division kulu II	2019-20		8(A)	Non levy of compensation Rs. 60.91 lakh	60.91
12	B&R Bharmour	2019-20	1	7	Non-levy of compensation Rs. 28.18 lakh	28.18
13	B&R DIVISIN DHAMI	2019-20	2	6	Non levy of compensation and undue financial favour to contractors	
	B&R DIVISIN DHAMI	2019-20			Rs. <u>111.50</u> lakh	111.5
14	B&R Jaising pur	2019-20	1	5d	Delay in completion of work and non-levy of compensation Rs. 46.49 lakh	46.49
15	E.E B&R Division Palampur	2019-20	1	8	Non-levy of compensation, undue financial favour to contractors Rs. 35.09 lakh	35.09
16	E.E B&R Nirmand	2019-20	2		4.1. Non levy of compensation for delay Rs. 33.46 lakh	33.46
	E.E B&R Nirmand	2019-20		7	Non levy of compensation Rs. 21.41 lakh.	21.41
17	E.E B&R Rohroo	2019-20	1	6	Non levy of compensation Rs. 438.09 lakh.	438.09
18	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	7	Non levy of compensation Rs. 146.15 lakh.	146.15

19	EE B&R Nahan	2019-20	3	1	Delay in execution of PMGSY Works, non-levy of compensation on contractors amounting to Rs. 47.88 lakh	47.88
	EE B&R Nahan	2019-20		5(i)	Non levy of compensation for delay Rs. 81.98 lakh	81.98
	EE B&R Nahan	2019-20		11	Non levy of compensation Rs. 131.93 lakh	131.93
20	Executive Engineer H PP W D B&R Rajgarh		1	9	Non levy of compensation Rs. 35.57 lakh.	35.57
21	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	2	4E	Delay in completion of work one year & Non-levy of compensation Rs. 104.94 lakh	104.94
	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20		7	Non-levy of compensation, undue financial favour to contractors-Rs. 44.23 lakh	44.23
22	B&R Baijnath	2019-20	1	4C	Delay in completion of work by more than 1 year & Non-levy of compensation-Rs. 22.68 lakh	22.68
23	B&R RAMPUR	2019-20	1	8f	(f) Irregular award and splitting of work Rs. 24.25 lakh	24.25
24	E.E. B&R Karsog	2019-20	1	4	Irregular Splitting up of work into agreements Rs. 113.50 lakh.	113.5
25	E.E. B&R Barsar	2019-20	1	6b	Irregular splitting up of work agreements: Rs. 417.45 lakh	417.45
26	EE B&R Janjheli	2019-20	1	7	Irregular splitting up supply orders for the purchase of RCC Hume Pipe - Rs. 2.97 lakh.	2.97
27	B&R RAMPUR	2019-20	1	7a	Non levy of compensation Rs. 120.56 lakh.	120.56
28	B&R Sangrah	2019-20	2	3e	Non levy of compensation for delay Rs. 65.18 lakh	65.18
	B&R Sangrah	2019-20		10	Non levy of compensation Rs. 17.23 lakh.	17.23

29	B&R DIVISION KANGRA	2019-20	1	4C	Non-levy of compensation Rs. 15.00 lakh on bridge work and non-depositing the compensation levied of Rs. 16.34 lakh on road work	15
30	EE, B&R Killar (Pangi)	2019-20	1	6	Non levy of compensation Rs. 17.56 lakh	17.56
31	EE, B&R FATEHPUR (KANGRA)	2019-20	1	11	Non-levy of compensation, undue financial favour to contractors -Rs. 39.08 lakh	39.08
32	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	2	5e	Delay in completion of work and non-levy of compensation Rs. 46.49 lakh	46.49
	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20		7	Non-levy of compensation, undue financial favour to contractors Rs. 92.66 lakh.	92.66
			44		Total	3056.62

Annexure-I

Statement showing the details of non recovery of levied compensation/ liquidated damages/ non recovery from contractor.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Paonta Sahib	2019-20	1	2	Delay in construction of road "Birla Guttu Navi to Purli" Unproductive expenditure Rs. 101.26 lakh. Undue favour to contractor due to non recovery of levied liquidated damages Rs. 17.26 lakh	118.52
2	B&R DIVISION TAUNI DEVI	2019-20	1	7B	Non recovery of levied compensation Rs. 6.17 lakh from the contractors.	6.17
3	B&R Division kulu II	2019-20	1	8(B)	Non recovery of levied compensation-Rs. 59.86 lakh.	59.86
4	B&R RAMPUR	2019-20	1	7b	Non recovery of levied compensation-Rs.67.16 lakh..	67.16
5	B&R Sangrah	2019-20	1	13	Non recovery of levied compensation-Rs.18.62 lakh.	18.62
			5		Total	270.33

Annexure-J

Statement showing the details of non finalization of bill/ unauthorized deviation.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	5K	Non-preparation of the Final Bill	0
2	B&R Division UNA	2019-20	1	6D	Irregular payments due to non approval of deviation Rs. 19.96 lakh	19.96
3	B&R Division Paonta Sahib	2019-20	2	6E	Non approval of deviation Rs. (- 44201745)	
	B&R Division Paonta Sahib	2019-20		12	Non finalization of final bills of the contractor Rs. 445.04lakh	445.04
4	B&R DIVISION TAUNI DEVI	2019-20	4	6(D)	Non preparation of final bill of contractor Rs. 127.27 lakh.	127.27
	B&R DIVISION TAUNI DEVI	2019-20		6(G)	Irregular payments due to non approval of deviation Rs. 0.45 lakh	0.45
	B&R DIVISION TAUNI DEVI	2019-20		8	Irregular payment of deviations amount Rs.113.50 lakh without approval of the competent authority.	113.5
	B&R DIVISION TAUNI DEVI	2019-20		13	Non finalization of contractor bills Rs.590.42 lakh.	590.42
5	B&R DIVISION DHARAMPUR	2019-20	2	1	Irregular deviation Rs. 186.36 lakh due to unrealistic preparation of DPR for NABARD work resulted in held up of work. Undue favour to contractor due to non recovery of penalty Rs. 51.50 lakh and less recovery of Security deposit Rs. 5.67 lakh	243.53

	B&R DIVISION DHARAMPUR	2019-20		8	Non finalization of final bills of the contractor 32.01 lakh	32.01
6	B&R DIVISION SUNDER NAGAR	2019-20	1	8	Non finalization of final bills of the contractor Rs.1154.72 lakh	1154.72
7	B&R ghumarwin	2019-20	1	4c	4C. Irregular adjustment through transfer entry orders Rs. 58.64 lakh	58.64
8	B&R Division kulu II	2019-20	1	10	Non finalization of bills Rs. 1385 lakh.	1385
9	B&R DIVISIN DHAMI	2019-20	4	3B	Irregular adjustment through transfer entry orders- Rs. 645.79 lakh	645.79
	B&R DIVISIN DHAMI	2019-20		3D	. Non -finalisation of the Final Bill of the Work	0
	B&R DIVISIN DHAMI	2019-20		7	Non-finalization of final bills (Roads) of the contractors Rs. 965.50 lakh	965.5
	B&R DIVISIN DHAMI	2019-20		8	Non-finalization of final bills (Buildings) of the contractors Rs. 966.87 lakh	986.87
10	B&R Jaising pur	2019-20	1	7	Non-finalization of final bills of the contractors Rs. 617.15 lakh.	617.15
11	E.E B&R Division Palampur	2019-20	2	4b	4B. Irregular adjustment through transfer entry order- Rs. 3.90 lakh	3.9
	E.E B&R Division Palampur	2019-20		9	Non-Finalization of final bills	0
12	E.E B&R Nirmand	2019-20	2		4.2. Non approval of deviation 151.04 lakh.	151.04
	E.E B&R Nirmand	2019-20		8	Non finalization of final bills of the contractor Rs.228.46 lak	228.46
13	E.E B&R Rohroo	2019-20	1	10	Non finalization of final bills of the contractor 155.45 lakh	155.45
14	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	11	Non finalization of final bills of the contractor <u>Rs.</u> 308.29 lakh	308.29

15	EE B&R Nahan	2019-20	2	5(ii)	. Irregular Deviation Rs. 143.85 lakh	143.85
	EE B&R Nahan	2019-20		5(iii)	Irregular Deviation Rs. 143.85 lakh	143.85
16	Executive Engineer H PP W D B&R Rajgarh		1	11	Non finalization of final bills of the contractor <u>Rs.</u> 188.38lakh	188.38
17	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	1	4F	Irregular adjustment through transfer entry orders- Rs. 76.72 lakh	76.72
18	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	4E	. Irregular adjustment through transfer entry orders Rs. 517.71 lakh	517.71
19	B&R RAMPUR	2019-20	1	8i	Excess recovery of cost of material Rs.0.39 lakh	0.39
20	B&R SHILLAI	2019-20	1	4	Undue favour to contractor by irregular payment without approval of deviations- 63.31 lakh	63.31
21	E.E. B&R Karsog	2019-20	1	5e	E. Irregular diversion of NABARD funds to ARMO 4.79 lakh	4.79
22	E.E. B&R Barsar	2019-20	1	12	Non finalization of contractor bills: Rs. 77.97 lakh	77.97
23	E. E. Solan	2019-20	1	11	Excess payment to contractor Rs. 0.071 lakh	0.07
24	B&R Sangrah	2019-20	1	12	Non finalization of final bills of the contractor 292.87 lakh	292.87
25	B&R DIVISION KANGRA	2019-20	1	4E	Non- finalization of bill	0
26	EE, B&R FATEHPUR (KANGRA)	2019-20	3	5B	B. Irregular adjustment through transfer entry orders- Rs.238.66 lakh	238.66
	EE, B&R FATEHPUR (KANGRA)	2019-20		5D	D. Non- approval of deviation Rs. 162.18 lakh	162.18
	EE, B&R FATEHPUR (KANGRA)	2019-20		10	Non-finalization of final bills of the contractor's Rs. 377.77 lakh	377.77
27	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	1	8	Non -finalization of final bills of the contractors Rs. 617.15 lakh.	617.15
28	B&R Chamba	2019-20	1	4D	Irregular adjustment through transfer entry order	0
			41		Total	11138.66

Annexure-K

Statement showing the details of non accountal of material/ lubricant/ non verification of recovery/accountal of material due to non production of records.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	6	Non-verification of recovery of material valuing Rs. 20.90 lakh issued to contractors and due to non-posting of store indents in the contractor ledger	20.9
2	B&R DIVISION NALAGARH	2019-20	1	6	Non recovery of material from the contractor Rs.0.15 lakh	0.15
3	B&R DIVISION TAUNI DEVI	2019-20	2	6(K)	Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0
	B&R DIVISION TAUNI DEVI	2019-20		17	Non maintenance of sub cash book by the Divisional office Rs. 2527.84 lakh.	2527.84
4	B&R DIVISION SUNDER NAGAR	2019-20	1	4D	4(D)Non ledgering of indents in the contractor ledger.	0
5	B&R ghumarwin	2019-20	1	4D	4D. Non-verification of recovery of material Rs. 1.22 lakh	1.22
6	B&R Division kulu II	2019-20	2	4	4. Non accountal of material in Contractor ledger/MAS valuing Rs. 26.70 lakh	26.7
	B&R Division kulu II	2019-20		7	Non verification of accountal of material Rs. 10.29 lakh	10.29
7	B&R Jaising pur	2019-20	1	6	Non verification of recovery of material of Rs. 775.69 lakh issued to contractors due to non-posting of store indents in the contractor ledger	775.69
8	E.E B&R Division Palampur	2019-20	1	5	Non-verification of recovery of material valuing Rs. 21.37 lakh issued to contractors and non-posting of store indents in the contractor ledger	21.37

9	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	1	6	Non-verification of recovery of material valuing Rs. 24.73 lakh issued to contractors due to non-posting of store indents in the contractor ledger	24.73
10	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	5	Non verification of recovery of material valuing Rs. 34.00 lakh issued to contractors due to non-posting of store indents in the contractor ledger	34
11	B&R Baijnath	2019-20	1	5	Non verification of recovery of material valuing Rs. 132.21 lakh issued to contractors and non posting of store indents in the contractor ledger	132.21
12	B&R Dehara	2019-20	1	7	Non verification of recovery of material valuing Rs. 407.41 lakh issued to contractors and non-posting of store indents in the contractor ledger	407.41
13	B&R RAMPUR	2019-20	1	10	Non verification of accountal of material Rs. 21.61 lakh	21.61
14	E.E. B&R Karsog	2019-20	1	8	Non verification of accountal of material Rs. 39.35 lakh.	39.35
15	E.E. B&R Barsar	2019-20	1	6F	Non accountal of material: Rs. 25300	0.25
16	B&R DIVISION KANGRA	2019-20	1	4F	Non-verification of accountal due to non-maintenance of contractor ledger Rs. 52.66 lakh	52.66
17	EE, B&R Killar (Pangi)	2019-20	2	4H	Non ledgering/ non-verification of materials-Rs. 56.90 lakh	56.9
	EE, B&R Killar (Pangi)	2019-20		5	Non-verification of recovery of materials issued to contractors due to non-posting of store indents in the contractor ledger and non-verification of recovery in MBs-Rs.109.85 lakh	109.85
18	EE, B&R FATEHPUR (KANGRA)	2019-20	1	8	Non-verification of recovery of material valuing Rs. 190.94 lakh issued to contractors and non-posting of store indents in the contractor ledger	190.94
			21		Total	4454.07

Annexure-L

Statement showing the details of outstanding recoveries under “Miscellaneous Works Advances”.

Sr. No.	DIVISION	IR YEAR	No of paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	11	Outstanding amount under "Miscellaneous Works Advances" Rs. 14.31 lakh	14.31
2	B&R Division UNA	2019-20	1	14	Outstanding amount under “Miscellaneous Works Advances” Rs. 134.70 Lakh.	134.7
3	B&R Chamba	2019-20	1	8	Outstanding amount under “Miscellaneous Works Advances”- Rs 260.03 lakh	260.03
4	B&R Bharwain	2019-20	1	11	Outstanding amount under “Miscellaneous Works Advances” Rs. 195.99 Lakh	195.99
5	B&R ghumarwin	2019-20	1	8	Outstanding amount under “Miscellaneous Works Advances” Rs. 23.96 lakh	23.96
6	B&R division no 3 Shimla	2019-20	1	7	Outstanding amount under “Miscellaneous Works Advances” -Rs. 14329.52 lakh	14329.52
7	B&R Jaising pur	2019-20	1	8	Outstanding amount under “Miscellaneous Works Advances” Rs. 23.16 lakh.	23.16
8	E.E B&R Division Palampur	2019-20	1	10	Outstanding amount under “Miscellaneous Works Advances” Rs. 109.09 lakh	109.09

9	E.E B&R Nirmand	2019-20	1	11	Outstanding amount under Misc. Works Advances Rs 390.97 lakh.	390.97
10	B&R Baijnath	2019-20	1	6	Outstanding amount under "Miscellaneous Works Advances" Rs. 253.12 lakh	253.12
11	B&R Dehara	2019-20	1	8	Outstanding amount under "Miscellaneous Works Advances" –Rs. 78.87 lakh	78.87
12	B&R RAMPUR	2019-20	1	11	Outstanding amount under Misc. Works Advances Rs 112.84 lakh	112.84
13	E.E. B&R Karsog	2019-20	1	9	Outstanding amount under "Miscellaneous Works Advances" Rs. - 4.36 lakh.	4.36
14	E.E. B&R Barsar	2019-20	1	7	Outstanding amount under "Miscellaneous Works Advances" Rs. 102.34 Lakh.	102.34
15	B&R DIVISION KANGRA	2019-20	1	7	Outstanding amount under Misc. Works Advances Rs 148.00 lakh	148
16	EE, B&R FATEHPUR (KANGRA)	2019-20	1	7	Outstanding balances under "Misc. Works Advances" amounting to Rs. 354.99 lakh	354.99
17	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	1	9	Outstanding amount under "Miscellaneous Works Advances" Rs. 23.16 lakh.	23.16
			17		Total	16559.41

Annexure-M

Statement showing the details of expenditure incurred in excess of A/A, E/S, without sanction of Superintending Engineer.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	5E	Advance Payment of Rs. 42.55 lakh without sanction of the Superintending Engineer	42.55
2	B&R Division UNA	2019-20	1	7A	Expenditure incurred in excess of A/A and E/S Rs. 964.25 lakh	964.25
3	B&R Division Paonta Sahib	2019-20	1	14A	Expenditure incurred in excess of A/A & E/S Rs. 206.97 lakh.	206.97
4	B&R Chamba	2019-20	1	10A	Expenditure incurred in excess of A/A& E/S Rs. 1370.00 lakh	1370
5	B&R Bharwain	2019-20	1	6A	Expenditure Incurred in excess of A/A & E/S Rs.185.51 lakh	185.51
6	B&R DIVISION DHARAMPUR	2019-20	1	4(A)	Expenditure incurred in excess of A/A & E/S Rs 295.27 lakh.	295.27
7	B&R ghumarwin	2019-20	1	4A	4A. Irregular expenditure without Administrative approval & Expenditure sanction Rs. 146.49 lakh	146.49
8	B&R Division kulu II	2019-20	1	11(A)	Expenditure incurred in excess of A/A & E/S Rs. 521.36 lakh.	521.36
9	B&R DIVISIN DHAMI	2019-20	2	3C	Advance Payment of Rs. 120.00 lakh without sanction of the Superintending Engineer	120
	B&R DIVISIN DHAMI	2019-20		10	Expenditure s of A/A and E/S Rs. 1450.53 lakh	1450.53
10	B&R Jaising pur	2019-20	1	5a	A. Advance Payment of Rs. 15.00 lakh without sanction of Superintending Engineer	15

11	E.E B&R Nirmand	2019-20	1		13(A) Expenditure incurred in excess of A/A & E/S Rs. 713.15 lakh.	713.15
12	E.E B&R Rohroo	2019-20	1	8	Irregular expenditure in excess of budget provisions- Rs. 198.36 lakh	198.36
13	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	A	Expenditure incurred in excess of A/A & E/S Rs. 954.82 lakh.	954.82
14	Executive Engineer H P P W D B&R Rajgarh	2019-20	1	13(B)	Expenditure incurred in excess of A/A & E/S.	0
15	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	1	4C	Advance Payment of Rs. 61.88 lakh without sanction of Superintending Engineer	61.88
16	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	4C	Advance Payment of Rs. 361.80 lakh without sanction of Superintending Engineer	361.8
17	B&R RAMPUR	2019-20	1	8a	Expenditure incurred in excess of A/A & E/S Rs.572.94 lakh.	572.94
18	B&R SHILLAI	2019-20	1	11a	Expenditure incurred in excess of A/A & E/S Rs. 379.34 lakh.	379.34
19	E.E. B&R Barsar	2019-20	1	11A	Expenditure incurred in excess of A/A and E/S Rs. 425.45 lakh	425.45
20	E. E. Solan	2019-20	1	8a	Expenditure incurred in excess of A/A & E/S Rs. 470.16 lakh	470.16
21	EE, B&R Killar (Pangi)	2019-20	2	4A	Expenditure incurred in excess of A/A and E/S- Rs.167.95 lakh	167.95
	EE, B&R Killar (Pangi)	2019-20		10A	Expenditure incurred in excess of A/A and E/S- Rs. 2495.52 lakh	2495.52
22	EE, B&R FATEHPUR (KANGRA)	2019-20	1	9A	Expenditure incurred in excess of A/A and E/S Rs. 209.52 lakh	209.52
23	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	1	5a	Advance Payment of Rs. 15.00 lakh without sanction of Superintending Engineer	15

24	B&R Dehara	2019-20	1	5D	Advance Payment of Rs. 46.00 lakh without sanction of Superintending Engineer	46
25	B&R division no 3 Shimla	2019-20	1	6c	Advance Payment of Rs. 1182.50 lakh without sanction of the Superintending Engineer	1182.5
			27		Total	13572.32

Annexure-N

Statement showing the details of expenditure incurred without technical sanction.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	5B	Irregular expenditure incurred without technical sanction Rs. 412.71 lakh	412.71
2	B&R Division UNA	2019-20	2	6B	Irregular expenditure incurred in excess of technical sanction Rs. 22.40 lakh.	22.4
	B&R Division UNA	2019-20		7B	Expenditure incurred without Technical Sanctions Rs 4051 lakh	4051
3	B&R Division Paonta Sahib	2019-20	1	14B	Expenditure incurred without technical sanction Rs. 1300.81 lakh.	1300.81
4	B&R Chamba	2019-20	1	10B	Expenditure incurred without Technical Sanctions Rs. 4983.64 lakh	4983.64
5	B&R Bharwain	2019-20	1	6B	Expenditure incurred without technical sanction Rs.968.28 lakh	968.28
6	B&R DIVISION TAUNI DEVI	2019-20	1	6(B)	Expenditure incurred on works in excess from the Technical Sanction Rs. 4.68 lakh.	4.68
7	B&R ghumarwin	2019-20	1	4B	Irregular expenditure incurred without technical sanction Rs. 146.49 lakh	146.49
8	B&R division no 3 Shimla	2019-20	1	6f	Irregular expenditure incurred without technical sanction Rs. 3871.25 lakh	3871.25
9	B&R Division kulu II	2019-20	1	11(B)	Expenditure incurred without technical sanction Rs. 1853.86 lakh	1853.36
10	B&R Bharmour	2019-20	1	4A	Irregular expenditure without obtaining Technical sanction -Rs. 152.52 lakh	152.52

11	E.E B&R Nirmand	2019-20	1	13B	Expenditure incurred without technical sanction Rs. 1053.33 lakh.	1053.33
12	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	B	Expenditure incurred without technical sanction Rs. 1053.44 lakh	1053.44
13	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	4A	Irregular expenditure incurred without technical sanction Rs. 22.56 crore	2256
14	B&R RAMPUR	2019-20	1	8b	Execution of works without technical sanction Rs.855.08 lakh	855.08
15	B&R SHILLAI	2019-20	1	11b	Expenditure incurred without technical sanction Rs. 991.95 lakh.	991.95
16	E.E. B&R Barsar	2019-20	1	11B	Expenditure incurred without obtaining technical sanction : Rs. 358.61 lakh	358.61
17	E. E. Solan	2019-20	1	8b	Expenditure incurred without technical sanction Rs.2486.32 lakh.	2486.32
18	EE, B&R Killar (Pangi)	2019-20	2	4C	Irregular expenditure without technical sanction-Rs. 439.87 lakh	493.87
	EE, B&R Killar (Pangi)	2019-20		10B	Irregular expenditure incurred without Technical Sanction Rs. 3510.26lakh	3510.26
19	EE, B&R FATEHPUR (KANGRA)	2019-20	1	9B	Expenditure incurred without Technical Sanctions Rs 318.70 lakh	318.7
			21		Total	31144.7

Annexure-P

Statement showing the details of non disposal of scraps/ dismantle material/unserviceable machinery.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	S.E. 10th Circle, HPPWD, Bilaspur	2019-20	1	6	Non-disposal of unserviceable vehicles Rs. 35.75 lakh	35.75
2	B&R Division Dharamshala	2019-20	1	17	Non-disposal of unserviceable machinery/ vehicles -Rs. 8.10 lakh	8.1
3	B&R Division UNA	2019-20	1	19	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.09 lakh.	0.09
4	B&R Division Paonta Sahib	2019-20	1	11	Non disposal of un-serviceable Machinery Rs.11.26 lakh.	11.26
5	B&R Bharwain	2019-20	1	14	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.05 lakh	0.05
6	B&R DIVISION NALAGARH	2019-20	1	10	Non disposal of un-serviceable, Machinery Rs.4.5 lakh and idle vehicle Rs. 1.76 lakh	6.26
7	B&R DIVISION TAUNI DEVI	2019-20	2	14A	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.18 lakh	0.18
	B&R DIVISION TAUNI DEVI	2019-20		14B	Non disposal of un-serviceable vehicles/machinery.	
8	B&R DIVISION DHARAMPUR	2019-20	1	11	Non disposal of un-serviceable, Machinery Rs.70.56 lakh.	70.56
9	B&R DIVISION SUNDER NAGAR	2019-20	1	9	Non disposal of un-serviceable, Machinery Rs.18.01 lakh.	18.01
10	B&R Bharmour	2019-20	1	9	Non-disposal of unserviceable machinery/ vehicles-Rs. 290.76 lakh	290.76
11	B&R DIVISIN DHAMI	2019-20	1	14	Non-disposal of unserviceable machinery/ vehicles -Rs. 13.06 lakh	13.06
12	B&R Jaising pur	2019-20	1	10	Non -disposal of unserviceable machinery/	27.2

					vehicles -Rs. 27.20 lakh	
13	S.C. 6 th HPPWD Circle Kullu	2019-20	1	4	Non-disposal of obsolete /unserviceable machinery items valuing Rs.100.27 lakh	100.27
14	S.C 5th Circle palampur	2019-20	1	3	Non-disposal of unserviceable machinery/ vehicles-Rs. 70.89 lakh	70.89
15	C.E. HPPWD Kangra Zone Dharamshala	2019-20	1	4A	Non- disposal of old newspapers valuing Rs. 8,632/-	0.09
16	E.E B&R Division Palampur	2019-20	1	14	Non-disposal of unserviceable machinery/ vehicles -Rs. 28.85 lakh	28.85
17	E.E B&R Nirmand	2019-20	1	9	Non-disposal of unserviceable machinery of Rs. 35.39 Lakh.	35.39
18	E.E B&R Rohroo	2019-20	1	9	Non disposal of un-serviceable, Machinery Rs.64.1 lakh.	64.1
19	S.C 15 Circle Una	2019-20	1	2	Non- disposal of unserviceable vehicles of Rs. 9.64 lakh and non grounding/ put to auction the vehicles who had exceeded permissible age/K.M covered.	9.64
20	E.N C NigmbiharH.P.P.W.D SHIMLA	2019-20	1	4A	Non-disposal off obsolete or unserviceable items of purchase value Rs. 9.80 lakh	9.8
21	S. E 8th Circle H.PP W D HAMIRPUR	2019-20	1	6	Non-disposal of the unserviceable/idle machinery valuing Rs. 118.49 lakh	118.49
22	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	8	Non disposal of un-serviceable, Machinery Rs.22.06 lakh.	22.06
23	EE B&R Nahan	2019-20	1	9	Non disposal of un-serviceable, Machinery Rs. 3.94 lakh.	3.94
24	Executive Engineer H PP W D B&R Rajgarh		1	8	Non disposal of un-serviceable, Machinery Rs. 9.48 lakh	9.48
25	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20	3	3	Idle Machinery	0

	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20		4a	Non-disposal of obsolete /unserviceable T&P items	0
	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20		4b	Non-disposal of old newspapers	0
26	B&R Baijnath	2019-20	1	10	Non-disposal of unserviceable machinery/ vehicles -Rs. 11.22 lakh	11.22
27	B&R Dehara	2019-20	1	13	Non-disposal of unserviceable machinery/ vehicles -Rs. 27.11 lakh	27.11
28	B&R SHILLAI	2019-20	1	9	Non disposal of un-serviceable machinery Rs.4.2 lakh.	4.2
29	E. E. Solan	2019-20	1	7(i)	Non disposal of un-serviceable, Machinery Rs. 7.1 lakh.	7.1
30	CE HAMIRPUR ZONE	2019-20	1	6	Non- disposal of unserviceable vehicles–Rs. 100.72 lakh	100.72
31	EE B&R Janjheli	2019-20	1	10	Non disposal of un-serviceable Machinery Rs.11.50 lakh.	11.5
32	B&R Sangrah	2019-20	1	8	Non disposal of un-serviceable, Machinery Rs. 10.5 lakh.	10.5
33	EE, B&R Killar (Pangi)	2019-20	1	7	Non-disposal of unserviceable machinery/ vehicles-Rs. 176.41 lakhs	176.41
34	E.E B&R Rohroo	2019-20	1	9	Non disposal of un-serviceable, Machinery Rs.64.1 lakh.	64.1
			37		Total	1367.14

Annexure-Q

Statement showing the details of overpayment of pay and allowances/HRA and inadmissible payments of claims.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division UNA	2019-20	2	10	Irregular payment of family planning allowance Rs 0.59 lakh	0.59
	B&R Division UNA	2019-20		11(i)	Irregular payment of inadmissible medicines Rs. 0.03 /- lakh.	0.03
2	B&R Division Paonta Sahib	2019-20	1	13	Irregularities in payment of Medical claims and TA claims	0
3	B&R DIVISION TAUNI DEVI	2019-20	2	16A	Irregular payment of inadmissible medicines amounting to Rs. 0.02 Lakh	0.02
	B&R DIVISION TAUNI DEVI	2019-20		16B	Non keeping of records in r/o Medical vouchers.	
4	B&R DIVISION DHARAMPUR	2019-20	4	12	Irregular payment of HRA of Rs. 0.30 lakh and less recovery of License fee of Rs. 0.12 lakh	0.42
	B&R DIVISION DHARAMPUR	2019-20		13(i)	Irregularities in payment of TA claims Rs.0.39 Lakh	0.39
	B&R DIVISION DHARAMPUR	2019-20		13(ii)	Undue claim of travelling allowance of Rs. 0.03 Lakh	0.03
	B&R DIVISION DHARAMPUR	2019-20		14v	Wrong grant of increment to contractual employees-Rs. 399/-	0
5	B&R DIVISION SUNDER NAGAR	2019-20	3	11i	Irregularities in payment of TA claims worth Rs.1692/- without supporting documents	0.01

	B&R DIVISION SUNDER NAGAR	2019- 20		11i	Irregularities in payment of TA claims Rs. 12786/- without proper approval of tour program.	0.13
	B&R DIVISION SUNDER NAGAR	2019- 20		11i	Irregular payment of HRA amounting Rs. 5600/-	0.05
6	B&R ghumarwin	2019- 20	1	9	Unauthorised/irregular drawl of pay and allowances Rs. 16.11 lakh	16.11
7	SE,1st circle Mandi	2019- 20	1	5	Undue claim of travelling allowance of Rs. 0.06 Lakh	0.06
8	SE 14th CIRCLE ROHRU	2019- 20	1	6	Irregular payments of medical reimbursement claims without obtaining the dependency certificate- Rs. 0.23 lakh	0.23
9	CE North Zone Mandi	2019- 20	1	5	Undue claim of travelling allowance of Rs. 0.11 Lakh	0.11
10	B&R division no 3 Shimla	2019- 20	4	8	(A) Reimbursement of inadmissible medicines –Rs. 2.049/-	0.02
	B&R division no 3 Shimla	2019- 20			Irregular payment of medical bills of dependent parents of employees	
	B&R division no 3 Shimla	2019- 20			Rs. 3,481/-	0.03
	B&R division no 3 Shimla	2019- 20		11	Outstanding standard license fee –Rs. 11.01 lakh	11.01
11	B&R Division kulu II	2019- 20	1		5. Irregular payment of TA claim Rs. 4120/-	0.04
12	B&R DIVISIN DHAMI	2019- 20	1	9	Reimbursement of inadmissible medicines –Rs. 1,841/-	0.02
13	S.C. 6 th HPPWD Circle Kullu	2019- 20	2	6	Irregular increment to contractual employees and excess payment- Rs. 560/-	0.01
	S.C. 6 th HPPWD Circle Kullu	2019- 20		7	Irregular payment of medical claim Rs. 0.10 lakh	0.1

14	S.C 5th Circle palampur	2019-20	2	6	A) Reimbursement of inadmissible medicines –Rs. 0.11 lakh	0.11
	S.C 5th Circle palampur	2019-20			(B)Irregular payment of medical bills of dependent parents of employees Rs. 0.16 lakh	0.16
15	C.E. HPPWD Kangra Zone Dharamshala	2019-20	1	3A	Irregular payment of medical bills of dependent parents of employees Rs. 0.27 lakh.	0.27
16	E.E B&R Division Palampur	2019-20	1	11	Reimbursement of inadmissible medicines –Rs. 13,715/-	0.14
17	E.E B&R Nirmand	2019-20	1	14i	14(i) Wrong grant of increment to contractual employees-Rs. 1442/-	0.01
18	E.E B&R Rohroo	2019-20	3	11	Irregularities in payment of Medical claims of Rs. 31.76 lakh	31.76
	E.E B&R Rohroo	2019-20		12	Irregular payment of family planning allowance (FPA) Rs. 0.02 lakh	0.02
	E.E B&R Rohroo	2019-20		14	Excess payment of DA of Rs. 6750/-	0.07
19	S.C 15 Circle Una	2019-20	2	3	(I) Irregular payment of inadmissible medicine/lab test amounting to Rs. 2963 /-	0.03
	S.C 15 Circle Una	2019-20		4	Inadmissible claim of Travelling allowance due to purchase of Air tickets through unauthorized Agents Rs. 0.14 Lakh	0.14
20	SE B&R 11th Circle Rampur	2019-20	2		Irregular payment of medical reimbursement claims without obtaining the dependency certificate- Rs. 0.02 lakh.	
				8.5		0.02
	SE B&R 11th Circle Rampur	2019-20		8.6	Irregular drawing of salary Rs. 5.04 lakh	5.04
21	E.N C NigmbiharH.P.P.W.D SHIMLA	2019-20	2		Irregular drawl of the salary of two Nos. Computer Operators	
				3B		0

	E.N C NigmbiharH.P.P.W.D SHIMLA	2019- 20		5	Reimbursement of inadmissible medicines –Rs. 0.06 lakh	0.06 lakh
22	Executive Engineer HPPWDDivision Shimla div-I	2019- 20	1	14	Irregularities in payment of Medical <u>reimbursement</u> claims of Rs. 82.70 lakh	82.7
23	EE B&R Nahan	2019- 20	4	10	Irregular claim of TA claim of Rs. 8248	0.08
	EE B&R Nahan	2019- 20		12	Irregular payment of family planning allowance (FPA) Rs. 0.07 lakh	0.07
	EE B&R Nahan	2019- 20		13	Irregular payment of Design Allowance of Rs. 0.09 lakh	0.09
	EE B&R Nahan	2019- 20		16(ii)	Irregularities in payment of TA claims worth Rs. 16751/- without proper approval of tour program.	0.17
24	Executive Engineer H PP W D B&R Rajgarh		1	7	Irregularities in payment of Medical claims Rs. 5.242 Lakh	5.02
25	Superintending Engineer HPPWD 7th circle Dalhouse	2019- 20	1	6	Reimbursement of inadmissible medicines Rs. 0.04 lakh	0.04
26	B&R Dehara	2019- 20	2	10A	Reimbursement of inadmissible medicines –Rs. 3,072/-	0.03
	B&R Dehara	2019- 20		10B	Irregular payment of medical bills of dependent parents of employees Rs. 10,228/-	0.1
27	SE PWD 12th circle Nahan 2019-20	2019- 20	3	5	Irregular claim of leave travel concession (LTC) of Rs. 34772/-.	0.35
	SE PWD 12th circle Nahan 2019-20	2019- 20		6	Irregular payment of Medical TA Rs. 0.25 lakh	0.25
	SE PWD 12th circle Nahan 2019-20	2019- 20			(III) Wrong grant of increment to contractual employees-Rs. 134/-	0

28	B&R SHILLAI	2019-20	1	10	Irregularities in payment of Medical claims of Rs. 14.85 Lakh and TA claims of Rs. 0.92 lakh	15.77
29	E.E. B&R Barsar	2019-20	1	16	Irregular payment of House Rent Allowance Rs.0.05 Lakh	0.05
30	E. E. Solan	2019-20	2	10(i)	(i) Irregular claim of TA amounting Rs. 7626/-	0.76
	E. E. Solan	2019-20		10(ii)	(ii) Irregular payment of HRA amounting Rs. 1000/-	0.01
31	CE HAMIRPUR ZONE	2019-20	1	4	Excess expenditure due to excess deployment of staff of Rs. 54.49 lakh	54.49
32	B&R Sangrah	2019-20	2	14	Irregularities in payment of Medical claims Rs. 4.65 Lakh	4.65
	B&R Sangrah	2019-20		16(iv)	Wrong grant of increment to contractual employees-Rs. 1080/-	0.01
33	B&R DIVISION KANGRA	2019-20	2	8A	Reimbursement of inadmissible medicines –Rs. 0.04 lakh	0.04
	B&R DIVISION KANGRA	2019-20		8B	Irregular payment of medical bills of dependent parents of employees –Rs. 0.15 lakh	0.15
34	SE 4TH CIRCLE SHIMLA	2019-20	1	3	Irregular payment of medical reimbursement claims without obtaining the dependency certificate- Rs. 0.14 lakh.	0.14
35	EE, B&R Killar (Pangi)	2019-20	2	8A	Reimbursement of inadmissible medicines –Rs. 0.10 lakh	0.1
	EE, B&R Killar (Pangi)	2019-20		8B	Irregular reimbursement of medical claims –Rs. 0.10 lakh	0.1
			62		Total	232.35

Annexure-R

Statement showing the details of non/ less recovery of royalty and non recovery of labour cess/ secured advance/ non recovery of plants.

Sr No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	S.E. 10th Circle, HPPWD, Bilaspur	2019-20	1	2	Short/non-deduction of royalty charges from the Contractors-Rs. 21.47 lakh	21.47
2	B&R Division Dharamshala	2019-20	1	13	Non deposit of labour cess with H.P. Building and Other Construction Workers welfare Board and Labour Officer –cum –cess collector –Rs. 12.53 lakh	12.53
3	B&R Division Paonta Sahib	2019-20	2	6F	Irregular payment of Secured advance to contractor without indenture Rs. 6584590	65.85
	B&R Division Paonta Sahib	2019-20		9	Non deduction of royalty charges from contractors running bills Rs. 0.24 lakh	0.24
4	B&R Chamba	2019-20	1	6	Non recovery of royalty charges Rs.0.82 lakh	0.82
5	B&R DIVISION NALAGARH	2019-20	2	4(C)	Non recovery of royalty from the contractor's running bills Rs. 2.59 lakh	2.59
	B&R DIVISION NALAGARH	2019-20		5	Non deduction of royalty charges from contractors running bill Rs.1.43 lac.	1.43
6	B&R DIVISION TAUNI DEVI	2019-20	1	6(H)	Non recovery of royalty charges Rs.6.46 Lakh/- .	6.46
7	B&R DIVISION DHARAMPUR	2019-20	1	14i	(i) Less deduction of Security, income tax, labour cess and GST from the running bill of amount Rs. 0.09 lakh	0.09
8	B&R DIVISION SUNDER NAGAR	2019-20	1	4b	4(B) Less deduction of royalty Rs 0.76 lakh	0.76

9	SE,1st circle Mandi	2019-20	1	2	Non deduction of royalty charges from contractors running bill Rs. 8.66 lac.	8.66
10	SE 14th CIRCLE ROHRU	2019-20	1	2	Non deduction of royalty charges from contractors' running bill- Rs. 8.29 lakh	8.29
11	S.C 5th Circle palampur	2019-20	1	2	Irregular exemption in payment of Royalty to contractors -Rs. 14.76 lakh	14.76
12	E.E B&R Rohroo	2019-20	1	13	Non deduction of royalty charges from contractors running bill Rs.2.91 lakh	2.91
13	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	4B	A. Irregular payment of Secured advance to contractor without indenture Rs. 21319689 213.20 lakh	213.2
14	EE B&R Nahan	2019-20	2	5(v)	Fictitious X Form in respect of Royalty, Undue benefit to contractor Rs. 0.86 lakh	0.86
	EE B&R Nahan	2019-20		8	Non deduction of royalty charges from contractors running bills Rs. 2.64 lac	2.64
15	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	2	4D	. Non recovery of royalty charges from contractors- Rs. 5.91 lakh	5.91
	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20		9	Non-recovery of sold ornamental plants -Rs. 35.22 lakh	35.22
16	SE PWD 12th circle Nahan 2019-20	2019-20	1	3	Non deduction of royalty charges from contractors running bill Rs. 0.60 lac.	0.6
17	B&R SHILLAI	2019-20	1	12	Irregular release of withheld amount of royalty without proper X forms amounting to Rs.40285/-	0.4
18	E.E. B&R Barsar	2019-20	1	10	Less recovery of royalty charges: Rs. 23920/-	0.24
19	EE B&R Janjheli	2019-20	1	9	Less deduction of Income tax , labour cess and GST charges from contractor bills Rs. 0.26 lakh.	0.26
20	SE 4TH CIRCLE SHIMLA	2019-20	1	1	Non deduction of royalty charges from contractors running bill Rs.13.39 lac.	13.39

Annexure-S

Statement showing the details of less stacking of useful stone/ non recovery of useful stone/Irregular procurement of bitumen/fuel wood/non recovery of plants.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Paonta Sahib	2019-20	1	6B	Irregular payment of bitumen testing charges by the department Rs. 3245	0.03
2	B&R Dehara	2019-20	1	5E	Debit of Bitumen to Final head of work without actual progress.-Rs. 82.87 lakh	82.87
3	E. E. Solan	2019-20	2	3c	Non recovery of empty cement bags	0
	E. E. Solan	2019-20		9	Non recovery on account of supply of plants- Rs. 47.73 lakh.	47.73
4	EE B&R Janjheli	2019-20	1	3b	Shortage of material (cement bags) Rs. 0.06 lakh	0.06
5	E.E B&R Division Palampur	2019-20	1	4C	Debit of Bitumen Emulsion to Final head of work without actual progress Rs. 24.42 lakh	24.42
			6		Total	155.11

Annexure-T

**Statement showing the details of Irregular utilization of funds provided for A/R
& M/O**

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Paonta Sahib	2019-20	1	6A	Irregular purchase of electronic item Rs. 156815	1.57
					Total	1.57

Annexure-V						
Statement showing the details of Less recovery of hire charges of AC compressor						
Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R ghumarwin	2019-20	1	4E	Less recovery of hire charges of AC compressor Rs. 0.11 lakh	0.11
2	EE, B&R Killar (Pangi)	2019-20	1	4F	F. Less recovery of hire charges of air compressor from contractors-Rs. 6.34 lakh	6.34
			2		Total	6.45

Annexure-W

Statement showing the details of details of non crediting of unclaimed/lapse amount to Government revenue,Late deposit of Government receipt into Treasury.

Sr No.	DIVISION	IR YEAR	No of paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division UNA	2019-20	2	12	Late deposit of Government receipt into Treasury Rs 5.35 lakh.	5.35
	B&R Division UNA	2019-20		13	Non crediting of lapsed deposit to Government revenue Rs. 79.75 Lakh.	79.75
2	B&R Division Paonta Sahib	2019-20	1	20	Non crediting of lapsed deposit to Government revenue Rs. 14.64 Lakh.	14.64
3	B&R Chamba	2019-20	2	9	Delay in deposit of Govt. receipt- Rs 3.17 lakh into Govt. account.	3.17
	B&R Chamba	2019-20		12	Non-crediting of lapsed deposit to Govt. Revenue –Rs. 6.66 lakh	6.66
4	B&R Bharwain	2019-20	1	12	Non crediting of -lapsed deposit to Government revenue Rs. 4.32 Lakh	4.32
5	B&R DIVISION NALAGARH	2019-20	1	15	Non crediting of lapsed deposit to Government revenue Rs. 106.14 Lakh.	106.14
6	B&R DIVISION TAUNI DEVI	2019-20	1	12	Non crediting of lapsed deposit to Government revenue Rs. 9.42 Lakh.	9.42
7	B&R DIVISION SUNDER NAGAR	2019-20	1	15	Non crediting of lapsed deposit to Government revenue Rs. 115.05 Lakh	115.05

8	B&R ghumarwin	2019-20	1	14	Non-crediting of lapsed deposit to Govt. Revenue- Rs. 2.91 lakh	2.91
9	SE 14th CIRCLE ROHRU	2019-20	1	3	Non surrender of savings under the head Salary Rs. 404.24 lakh	404.24
10	B&R division no 3 Shimla	2019-20	1	10	Non-crediting of lapsed deposit to Government revenue -Rs. 18.87 lakh	18.87
11	B&R Division kulu II	2019-20	1	13	Non crediting of lapsed deposit to Government revenue Rs. 26.58 Lakh	26.58
12	B&R Bharmour	2019-20	1	11	Non-crediting of lapsed deposit into Govt. Revenue Rs. 28.52 lakh	28.52
13	B&R DIVISIN DHAMI	2019-20	1	12	deposits into govt Non-crediting of lapsed. revenue Rs. 15.65 lakh	15.65
14	E.E B&R Division Palampur	2019-20	2	13	Non-crediting of lapsed deposits to Govt. Revenue	12.66
	E.E B&R Division Palampur	2019-20			Rs. 12.66 lakh	
15	E.E B&R Nirmand	2019-20	2	15 NTR	Non crediting of lapsed deposit to Government revenue Rs. 40.55 Lakh.	40.55
	E.E B&R Nirmand	2019-20		18 NTR	Non crediting of lapsed deposit to Government revenue Rs. 5.14 Lakh.	
16	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	10	Non crediting of lapsed deposit to Government revenue Rs. 16.31 Lakh.	16.31
17	EE B&R Nahan	2019-20	1	NTR 18	Non crediting of lapsed deposit to Government revenue Rs. 172.12 Lakh.	172.12
18	Executive Engineer H PP W D B&R Rajgarh	2019-20	1	17	Non crediting of lapsed deposit to Government revenue Rs. 45.39 Lakh.	45.39

19	Executive Engineer B&R Div.No.-1 Mandi H P	2019- 20	1	NTR 11	Non-crediting of lapsed deposit in Govt. Revenue –Rs. 97.88 lakh	97.88
20	Executive Engineer B&R Div.No. 2 Mandi H.P	2019- 20	1	NTR 9	Non-crediting of lapsed deposit to Govt. Revenue- Rs. 91.78 lakh	91.78
21	B&R Baijnath	2019- 20	1	8	Non-crediting of lapsed deposit to Govt. Revenue- Rs. 23.47 lakh	23.47
22	B&R Dehara	2019- 20	1	9	Non-crediting of lapsed deposit to Government revenue -Rs. 75.19 lakh	75.19
23	B&R RAMPUR	2019- 20	1	15	Non crediting of lapsed deposit to Government revenue Rs. 90.10 Lakh.	90.1
24	B&R SHILLAI	2019- 20	1	19	Non crediting of lapsed deposit to Government revenue Rs. 6.83 Lakh.	6.83
25	E.E. B&R Karsog	2019- 20	1	13	Non-credit of unclaimed amount (lapsed deposit) in Government account Rs. 147.37 Lakh.	147.37
26	E.E. B&R Barsar	2019- 20	1	9	Non-crediting of lapsed deposit into Govt. Revenue Rs. 28.37 lakh	28.37
27	E. E. Solan	2019- 20	1	13	Non crediting of lapsed deposit to Government revenue Rs. 112.27 Lakh	112.27
28	B&R Sangrah	2019- 20	1	9	Non crediting of lapsed deposit to Government revenue Rs. 43.71 Lakh.	43.71
29	B&R Bharwain	2019- 20	1	13	Late deposit of Government receipt into the Treasury Rs 3.82 lakh	3.82
30	B&R DIVISION TAUNI DEVI	2019- 20	2	10	Late deposit of Government receipt into the Treasury Rs.6.59 lakh.	17.99
	B&R DIVISION TAUNI DEVI	2019- 20		15	Late deposit of Government receipt into the Treasury Rs.6.59 lakh.	6.59
			35		Total	1878.81

Annexure-X

Statement showing the details of non forfeiture of earnest money/security deposit/performance security.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	15	Non forfeiture of earnest money to the Govt. Rs. 1.21 lakh	1.21
2	B&R Division UNA	2019-20	1	16	Non-forfeiture of Earnest Money Rs. 1.18 Lakh.	1.18
3	B&R Division Paonta Sahib	2019-20	1	18	Non forfeiture of earnest money to the Govt. Rs. 1.24 lakh	1.24
4	B&R Bharwain	2019-20	1	10	Non-forfeiture of Earnest Money Rs. 0.57 <u>lakh</u>	0.57
5	B&R DIVISION TAUNI DEVI	2019-20	1	11	Non-forfeiture of Earnest Money Rs. 2.66 Lakh.	2.66
6	B&R DIVISION DHARAMPUR	2019-20	1	9	Non forfeiture of earnest money to the Govt. Rs. 1.63 lakh.	1.63
7	B&R DIVISION SUNDER NAGAR	2019-20	1	13	Non forfeiture of earnest money to the Govt. Rs. 1.21 lakh.	1.21
8	B&R ghumarwin	2019-20	1	13	Non-forfeiture of earnest money to the Govt. Rs. 0.24 lakh	0.24
9	B&R Division kulu II	2019-20	1	12	Non forfeiture of earnest money to the Govt. Rs. 1.76 lakh	1.76
10	B&R Bharmour	2019-20	1	12	Non-forfeiture of earnest money -Rs. 2.10 lakh	2.1
11	B&R DIVISIN DHAMI	2019-20	1	13	Non forfeiture of earnest money to the Govt. Rs. 3.48 lakh	3.48

12	E.E B&R Nirmand	2019-20	1	17	Non forfeiture of earnest money to the Govt. Rs. 0.52 lakh.	0.52
13	NTR	2019-21	1	19	Non forfeiture of earnest money to the Govt. Rs. 2.51 lakh.	2.51
14	EE B&R Nahan	2019-20	1	NTR 19	Non forfeiture of earnest money to the Govt. Rs. 3.35 lakh.	3.35
15	Executive Engineer B&R Div.No.-1 Mandi H P	2019-20	1	8	Non-forfeiture of earnest money -Rs. 4.05 lakh	4.05
16	B&R Dehara	2019-20	1	12	Non-forfeiture of earnest money Rs. 1.91 lakh	1.91
17	B&R RAMPUR	2019-20	1	16	Non forfeiture of earnest money to the Govt. Rs. 0.45 lakh	0.45
18	B&R SHILLAI	2019-20	1	17	Non forfeiture of earnest money to the Govt. Rs. 0.76 lakh.	0.76
19	E.E. B&R Karsog	2019-20	1	12	Non forfeiture of earnest money to the Govt. Rs. 1.27 lakh.	1.27
20	E.E. B&R Barsar	2019-20	3	6d	Non forfeiture of earnest money: Rs. 4.86 lakh	4.86
	E.E. B&R Barsar	2019-20		14	Non forfeiture of earnest money: Rs. 1.21 lakh	1.21
	E.E. B&R Barsar	2019-20		15	Non-depositing of forfeited earnest money into government account Rs. 1.13 lakh	1.13
21	EE B&R Janjheli	2019-20	1	13	Non forfeiture of earnest money to the Govt. Rs. 0.62 lakh.	0.62
22	B&R Sangrah	2019-20	1	11	Non forfeiture of earnest money to the Govt. Rs. 1.21 lakh.	1.21
23	Executive Engineer HPPWDDivision Shimla div-I	2019-20	1	12	Non forfeiture of earnest money to the Govt. Rs. 1.33 lakh.	1.33

24	Executive Engineer H PP W D B&R Rajgarh	2019- 20	1	16	Non forfeiture of earnest money to the Govt. Rs. 1.36 lakh	1.36
25	B&R Jaising pur	2019- 20	1	5e	Non-deduction of Security deposit from running Bills; Rs. 8.70 lakh	8.7
26	Executive Engineer B&R Div.No.-1 Mandi H P	2019- 20	1	4B	B. Non-deduction of Security deposit from running Bills Rs. 6.32 lakh (upto 13th running bill)	6.32
27	B&R Dehara	2019- 20	1	5C	Non-deduction of Performance Security Rs. 19.83 lakh	19.83
			29		Total	78.67

Annexure-Y

Statement showing the details of non reconciliation with treasury.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Paonta Sahib	2019-20	1	19	Non reconciliation of huge differences with treasury- Rs. 49.49 lakh in part –I and Rs. 33.13 lakh in part-II.	82.62
2	B&R Division Nalagarh	2019-20	1	16	Non reconciliation of huge differences with treasury- Rs. 1111.76 in part -I and Rs. 222.16 in part-II.	0.013
3	B&R Division No. 3 Shimla	2019-20	1	6b	Non-deduction of Security deposit from running Bills Rs. 75.28 lakh (upto 8 th running bill)	75.28
4	E.E B&R Nirmand	2019-20	1	16	Non reconciliation with treasury Rs 410.98 lakh	410.98
5	Executive Engineer HPPWD Division Shimla div-I	2019-20	1	9	Non reconciliation of huge differences with treasury- Rs. 245.95 lakh in part –I and Rs. 46.48 lakh in part-II.	291.93
6	Executive Engineer H PP W D B&R Rajgarh	2019-20	1	15	Non reconciliation of huge differences with treasury- Rs. 23.72 lakh in part –I and Rs. 35.967 lakh in part-II.	35.967
7	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	1	NTR 10	Non-reconciliation of difference with Treasury Rs. 3270.55 lakh in Part-I and Rs. 135.14 lakh in Part-II	3405.69
8	B&R Baijnath	2019-20	1	9	Non-reconciliation of difference with Treasury Rs. 1112.81 lakh in Part-I and Rs. 108.49 lakh in Part-II	1221.3
9	B&R DIVISION TAUNI DEVI	2019-20	1	19	Non reconciliation of difference with Treasury- Rs. 672.00 lakh in part I and Rs. 161.00 lakh in part II.	833
10	B&R DIVISION SUNDER NAGAR	2019-20	1	14	Non reconciliation of huge differences of - Rs. 3319.91 lakh in part –I and Rs. 528.39 lakh in part-II with treasury .	3848.1
11	B&R division no 3 Shimla	2019-20	1	12	Non-reconciliation of difference with treasury Rs. 40569.68 lakh in Part-I and Rs. 545.88 lakh in Part-II	41115.56

12	B&R RAMPUR	2019-20	1	12	Non reconciliation with treasury Rs 11.99 lakh	11.99
13	B&R SHILLAI	2019-20	1	18	Non reconciliation of huge differences with treasury- Rs. 285.70 lakh in part –I and Rs. 27.53 lakh in part-II.	313.23
14	E. E. Solan	2019-20	1	12	Non reconciliation of huge differences with treasury- Rs. 798.96 lakh in part –I and Rs. 59.11 lakh in part-II.	858.07
15	EE B&R Janjheli	2019-20	1	14	Non reconciliation of huge differences with treasury- Rs. 537.49 lakh in part –I and Rs. 0.95 lakh in part-II.	537.49
			15		Total	53041.22

Annexure-Z

Statement showing the details of non deposit of sales tax/ labour cess.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	S. E 8th Circle H.PP W D HAMIRPUR	2019-20	1	3	Non depositing of the Labour cess- Rs. 62.75 lakh and GST- Rs. 29.69 lakh.	62.69
2	CE HAMIRPUR ZONE	2019-20	1	3	Irregular depositing of the labour cess -Rs. 101.57 lakh and GST - Rs. 54.35 lakh in Major Head-8443	155.92
3	EE, B&R FATEHPUR (KANGRA)	2019-20	2	5E	E. Deduction of income tax @ 2 percent instead of 2.26 percent	
	EE, B&R FATEHPUR (KANGRA)	2019-20		5F	F. Non deduction of the Income Tax & Sales Tax etc. from the bill of escalation Rs. 0.83 lakh	0.83
			4		Total	219.44

Annexure-AA

Statement showing the details of Minus stock balance.

Sr. No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R division no 3 Shimla	2019-20	1	3	Minus stock balances -Rs. 155.12 lakh and minus stock manufacture -Rs. 288.73 lakh	443.85
2	B&R Dehara	2019-20	1	6	Minus stock balances -Rs. 2257.75 lakh and minus stock manufacture -Rs. 111.00 lakh	2368.75
3	B&R DIVISION KANGRA	2019-20	1	6	Minus stock balances Rs. 41.40 lakh and minus stock manufacture Rs. 88.78 lakh.	130.18
4	EE, B&R FATEHPUR (KANGRA)	2019-20	1	4	Minus stock balances -Rs. 747.03 lakh and minus stock manufacture - Rs. 100.92 lakh	843.95
			4		Total	3786.73

Annexure-AB

Statement showing the details of suspected mis-appropriation/theft of govt. money

Sr No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R Division Dharamshala	2019-20	1	16	Non-crediting of lapsed deposit to Govt. Revenue- Rs. 11.65 lakh	11.65
2	B&R Division Paonta Sahib	2019-20	1	15	Non deduction of attached vehicle charges Rs. 0.21 lakh	0.21
3	B&R DIVISION NALAGARH	2019-20	2	11	Drawl of funds in advance of requirement and unauthorized keeping them out of Govt. accounts Rs. 1886.70 lakh.	1886.7
	B&R DIVISION NALAGARH	2019-20		12	Irregular expenditure Rs. 2780.42 lakh.	2780.42
4	B&R DIVISION TAUNI DEVI	2019-20	1	4	Irregular expenditure- Rs. 457.61 lakh.	457.61
5	B&R DIVISION DHARAMPUR	2019-20	2	10	Temporary mis appropriation of govt. money Rs. 16.39 lakh	16.39
	B&R DIVISION DHARAMPUR	2019-20			(iv) Loss of Govt. revenue due to vacant accommodation Rs 0.08 lakh.	0.08
6	B&R DIVISION SUNDER NAGAR	2019-20	1	10	Temporary mis appropriation of govt. money	0
7	CE North Zone Mandi	2019-20	1	3	Irregular purchase of material Rs.1.68 lakh	1.68

8	B&R Bharmour		1	10(A)	Loss due to accident of Canter No. HIC-783	0
9	S.C. 6 th HPPWD Circle Kullu	2019-20	2	5	Loss of Govt. revenue due to vacant accommodation Rs. 18596/-	0.19
	S.C. 6 th HPPWD Circle Kullu	2019-20		8	Creation of liability due to nonpayment of electricity bill Rs. 1.10 lakh and loss due to penalty (surcharge) Rs. 0.18 lakh	1.28
10	E.E B&R Nirmand	2019-20	2	10	Temporary mis appropriation of govt. money	0
	E.E B&R Nirmand	2019-20			14 (iii) Loss of Govt. revenue due to vacant accommodation Rs 0.35 lakh	0.35
11	E.E B&R Rohroo	2019-20	1	15	Suspicious payment on hand receipts Rs. 0.20 lakh	0.2
12	EE B&R Nahan	2019-20	2	5(vi)	Expenditure less charged to work Rs. 60.23 lakh	60.23
	EE B&R Nahan	2019-20		14	Temporary mis appropriation of govt. money	
13	SE PWD 12th circle Nahan 2019-20	2019-20	1	4	Un-authorized retaining of government accommodation and non receipt of damage charges Rs. 0.19 lakh.	0.19
14	B&R RAMPUR	2019-20	2	9a	Suspected mis-appropriation of govt. Money	0
	B&R RAMPUR	2019-20		9b	Suspected misappropriation of remittance Rs. 0.16 lakh	0.16
15	E.E. B&R Karsog	2019-20	2	5b	B. Loss due to less deduction of government taxes Rs. 6768/-	0.07
	E.E. B&R Karsog	2019-20		11	Temporary misappropriation of govt. Money	0
16	E. E. Solan	2019-20	2	3b	Irregular payment on hand receipts	0

	E. E. Solan	2019-20		4	Drawl of funds in advance of requirement and unauthorized keeping them out of Govt. accounts Rs. 502 lakh.	502
17	B&R RAMPUR	2019-20	5	8h	(h) Unrealistic estimation.	0
	B&R RAMPUR	2019-20		8j	Outstanding Recovery Rs.0.34 lakh	0.34
	B&R RAMPUR	2019-20		8l	Non Test check of measurements	0
	B&R RAMPUR	2019-20		8m	Non production/ maintenance of records.	0
	B&R RAMPUR	2019-20		13	Misc. Irregularities.	0
18	B&R SHILLAI	2019-20	7	13	Irregular posting of field staff in divisional office.	0
	B&R SHILLAI	2019-20		14a	Non ledgering of material in the contractor ledger.	0
	B&R SHILLAI	2019-20		14b	Non accountaiof stock items	0
	B&R SHILLAI	2019-20		14c	Non Test check of measurements	0
	B&R SHILLAI	2019-20		14d	Non production/ maintenance of records.	0
	B&R SHILLAI	2019-20		15	Misc. Irregularities	0
	B&R SHILLAI	2019-20		16	General	0
19	E.E. B&R Karsog	2019-20	3	5i	I. Non production of record Rs. 5.37 lakh	5.37
	E.E. B&R Karsog	2019-20		5j	J. Non Test check of measurements	0
	E.E. B&R Karsog	2019-20		5k	K. Non production/ maintenance of records	0
20	E.E. B&R Barsar	2019-20	1	6h	(H) Non updation of site order book	0
21	E. E. Solan	2019-20	6	3d	Difference in total expenditure on work and expenditure taken in Form – 64	0
	E. E. Solan	2019-20		3e	Irregular 10cc claim given to contractor	0
	E. E. Solan	2019-20		3f	Non Test check of measurements	0
	E. E. Solan	2019-20		3g	Non production/ maintenance of records	0
	E. E. Solan	2019-20		14	Misc. Irregularities	0
	E. E. Solan	2019-20		15	General	0

22	CE HAMIRPUR ZONE	2019-20	2	2	Non -incurring of expenditure as per norms fixed by the Finance Department	0
	CE HAMIRPUR ZONE	2019-20		5	Non-obtaining of the compliance reports of the Inspections conducted by the Chief Engineer.	0
23	SE, 3rd circle Solan	2019-20	4	3	Non -incurring of expenditure as per norms fixed by the finance department.	0
	SE, 3rd circle Solan	2019-20		4	Miscellaneous irregularities	0
	SE, 3rd circle Solan	2019-20		5A	Non conducting of physical verification of Library books.	0
	SE, 3rd circle Solan	2019-20		5B	Non maintenance of office inventory and non conducting of physical verification.	0
24	EE B&R Janjheli	2019-20	3	3d	Non Test check of measurements	0
	EE B&R Janjheli	2019-20		11	Misc. Irregularities	0
	EE B&R Janjheli	2019-20		12	General	0
25	B&R Sangrah	2019-20	2	3c	Irregular payment on hand receipt	0.06
	B&R Sangrah	2019-20		3h	Irregular purchase of cement from the open market Rs.5.23 lakh	5.23
26	EE, B&R Killar (Pangi)	2019-20	1	4D	D. Injudicious adjustment of out turns-Rs. 7.50 lakh	7.5
27	E.E B&R Rohroo	2019-20	1	15	Suspicious payment on hand receipts Rs. 0.20 lakh	0.2
			59		Total	5738.11

Annexure-AC

Non-levy/recovery of vehicle/energy/water/sewerage charges.

Sr No.	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	CE North Zone Mandi	2019-20	1	4	Non recovery of compulsory charges on account of attached vehicles Rs. 3000/-	0.03
2	SE PWD 12th circle Nahan 2019-20	2019-20	1	8	Non deduction of attached vehicle charges Rs. 0.04 lakh	0.04
3	B&R Sangrah	2019-20	1	3d	Wrong charging of freight charges of material taken to work under analysis Rs.2.28 lakh	2.28
			3		Total	2.35

Annexure-AD

Miscellaneous Objections

Sr No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	S.E. 10th Circle, HPPWD, Bilaspur	2019-20	4	3	Non-obtaining of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State Quality Monitors during inspection of PMGSY, NABARD and CRF works	0
	S.E. 10th Circle, HPPWD, Bilaspur	2019-20		4A	Non-obtaining of action taken report of inspection notes	0
	S.E. 10th Circle, HPPWD, Bilaspur	2019-20		4B	Non-conducting of regular inspections of the Divisions	0
	S.E. 10th Circle, HPPWD, Bilaspur	2019-20		5	Non-keeping of records in r/o payment of Medical Reimbursement Claims of Rs. 21.09 lakh	21.09
2	B&R Division Dharamshala	2019-20	2	5J	Adopting Limited Tender System instead of Advertised Tender System for procurement of Furniture, thus avoiding competitive pricing for items costing Rs. 38.05 lakh	38.05
	B&R Division Dharamshala	2019-20		12	Non-furnishing of follow up action Reports on the shortcomings pointed out by the State Quality Monitor during inspection of PMGSY and NABARD works	0
3	B&R Division UNA	2019-20	4	6G	Non maintenance of site order book	0
	B&R Division UNA	2019-20		6H	Non test check of measurements.	0
	B&R Division UNA	2019-20		11(ii)	Non keeping of records in r/o Medical vouchers.	0
	B&R Division UNA	2019-20		18	Discrepancies in Service Books.	0
4	B&R Division Paonta Sahib	2019-20	4	4	Non production of records and irregularities	0

					in the dispatch register	
	B&R Division Paonta Sahib	2019-20		6G	Non Test check of measurements	0
	B&R Division Paonta Sahib	2019-20		6H	Non production/ maintenance of records.	0
	B&R Division Paonta Sahib	2019-20		16	Misc. Irregularities	0
5	B&R Chamba	2019-20	2	4A	Non-obtaining of insurance cover from the contractor	0
	B&R Chamba	2019-20		4F	Non-test check of measurements	0
6	B&R Bharwain	2019-20	3	5B	Failure to achieve the progress as per Agreement Conditions-	0
	B&R Bharwain	2019-20		5C	<u>Non-engagement</u> -the consultant as per the <u>Agreement Condition no. 33.2</u>	0
	B&R Bharwain	2019-20		5D	<u>Non-attachment of</u> quality check copies with 1 st Running Bill-	0
7	B&R Division Nalagarh	2019-20	3	(D)	Non Test check of measurements	0
	B&R Division Nalagarh	2019-20		(E)	Non production/ maintenance of records.	0
	B&R Division Nalagarh	2019-20		13	Misc. Irregularities	0
8	B&R Division Tauni Devi	2019-20	6	6(E)	Non production of records/voucher amounting to Rs. 40.42 lakh.	40.42
	B&R Division Tauni Devi	2019-20		6(I)	Non maintenance of site order book	0
	B&R Division Tauni Devi	2019-20		6(J)	Unsigned work abstracts.	0
	B&R Division Tauni Devi	2019-20		6(L)	Non maintenance of records.	0
	B&R Division Tauni Devi	2019-20		6(M)	Non test check of measurement.	0
	B&R Division Tauni Devi	2019-20		18	Discrepancies in Service Books.	0
9	B&R Division Dharampur	2019-20	2	4 (E)	Non Test check of measurements	0
	B&R Division Dharampur	2019-20		4(F)	Non production/ maintenance of records.	0
10	B&R Division Sundernagar	2019-20		4E	Non Test check of measurements	0
	B&R Division Sundernagar	2019-20		4	Non production/ maintenance of records.	0
	B&R Division Sundernagar	2019-20		11	Misc. Irregularities.	0
	B&R Division Sundernagar	2019-20		11(i)	Loss of Govt. revenue due to vacant	0.07

					accommodation Rs 0.07lakh.	
	B&R Division Sundernagar	2019-20		11(V)	Non maintenance of office inventory and non conducting of physical verification	0
	B&R Division Sundernagar	2019-20		11(viii)	(vii) Irregularities in tender sale and tender open register	0
11	B&R ghumarwin	2019-20	2	4G	Non-production of records	0
	B&R ghumarwin	2019-20		10	Non-furnishing of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State Quality Monitors during inspection of PMGSY works	0
12	SE 14th CIRCLE ROHRU	2019-20	3	4	Non maintenance of office inventory and non conducting of physical verification	0
	SE 14th CIRCLE ROHRU	2019-20		5	Non conducting of inspection of the divisions	0
	SE 14th CIRCLE ROHRU	2019-20		7	Improper maintenance of records/register	0
13	CE North Zone Mandi	2019-20	2	7	Non handing over the charge and non-maintenance of Inventory of office furniture	0
	CE North Zone Mandi	2019-20		8	Non -incurring of expenditure as per norms fixed by the finance department	0
14	B&R division no 3 Shimla	2019-20	1	6d	Non-production of X forms	0
15	B&R Division kulu II	2019-20	2	1(6)	Non Test check of measurements	0
	B&R Division kulu II	2019-20		1(7)	Non production/ maintenance of records.	0
16	B&R Bharmour	2019-20	2	4E	Not taking the expenditure on stock into work abstract and monthly accounts	0
	B&R Bharmour	2019-20		8	Non-furnishing of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State Quality Monitors during inspection of PMGSY works	0

17	B&R Jaising pur	2019-20	1	5c	Non-production of records	0
18	S.C. 6 th HPPWD Circle Kullu	2019-20	1	3	Non -incurring of expenditure as per norms fixed by the finance department.	0
19	S.C 5th Circle palampur	2019-20	3	4	Non-obtaining of follow up action Reports on the shortcomings pointed out by the State Quality Monitors during inspection of PMGSY works	0
	S.C 5th Circle palampur	2019-20		5A	Non-obtaining of action taken report of inspection notes	0
	S.C 5th Circle palampur	2019-20		5B	Shortfall in conducting regular inspections	0
20	C.E. HPPWD Kangra Zone Dharamshala	2019-20	5	2 (A)	Excess deployment of staff against the sanctioned strength	0
				2 (B)	Improper utilisation of the services	0
				3 B	Non-retaining of Cash Memos in r/o Medical vouchers	0
				4B	Non-conducting of physical verification in respect of Library books	0
					Non-furnishing of Annotated Reply of the Inspection Report for the year 2018-19 (period from 03/2010 to 04/2018)	0
21	E.E B&R Division Palampur	2019-20	16	4f	4F. Non verification of M forms in audit	0
	E.E B&R Division Palampur	2019-20		12(1)A	Position of suspense head balances at the close of accounts for the month of December 2019	0
	E.E B&R Division Palampur	2019-20		B	Reserve stock limit	0
	E.E B&R Division Palampur	2019-20		2	Deposit Funds	0
	E.E B&R Division Palampur	2019-20		3	Material Purchase suspense account	0
	E.E B&R Division Palampur	2019-20		4	Schedule of settlement with the Treasury	0
	E.E B&R Division Palampur	2019-20		B	Other General Points	0
	E.E B&R Division Palampur	2019-20		Bi	(i) Property Register	0

	E.E B&R Division Palampur	2019-20		bii	(ii) Plant and machinery register	0
	E.E B&R Division Palampur	2019-20		biii	(iii) Contractor ledger	0
	E.E B&R Division Palampur	2019-20		biv	(iv) Physical verification of stores/ stock	0
	E.E B&R Division Palampur	2019-20		bv	(v) Inspection of Sub- Divisions by XEN/DAO	0
	E.E B&R Division Palampur	2019-20		bvi	(vi) Securities from subordinate staff	0
	E.E B&R Division Palampur	2019-20		bvii	(vii) Tools and plants ledger	0
	E.E B&R Division Palampur	2019-20		bVIII	Priced store Ledger	0
	E.E B&R Division Palampur	2019-20		bix	(ix) Inspection of the Division by Circle	0
22	E.E B&R Nirmand	2019-20	6	3	3. Non Test check of measurements	0
	E.E B&R Nirmand	2019-20		4	4. Non production/ maintenance of records.	0
	E.E B&R Nirmand	2019-20		14ii	14(ii) In the following cases, the accountal of material could not be verified in audit as either the same was not accounted for in the MAS or the concerned record was not produced to audit.	0
	E.E B&R Nirmand	2019-20		14iv	14(iv) The following MB's were not shown to the audit for verification:	0
	E.E B&R Nirmand	2019-20		14ix	14(ix) Page numbering and declaration certificate were not given in the following records of particular subdivisions and division:	0
	E.E B&R Nirmand	2019-20		14x	14(x) The following register/ file were not maintained in the Division and sub divisions:	0
23	E.E B&R Rohru	2019-20	6	7A	Irregular award of 10 CC claim	0
	E.E B&R Rohru	2019-20		7B	Expired Bank Guarantee Rs. 79.05 lakh	79.05
	E.E B&R Rohru	2019-20		7C	Non maintenance of site order book	0
	E.E B&R Rohru	2019-20		7D	Quality control	0
	E.E B&R Rohru	2019-20		7E	Non test check of measurement.	0
	E.E B&R Rohru	2019-20		16	Misc. Irregularities	0
24	S.C 15 Circle Una	2019-20	2	3ii	Non keeping of records in r/o Medical vouchers.	0

	S.C 15 Circle Una	2019-20		5	Discrepancies in Service Books.	0
25	SE B&R 11th Circle Rampur	2019-20	3	7a	(A) Non conducting of physical verification of Library books.	0
	SE B&R 11th Circle Rampur	2019-20		7b	Non maintenance of office inventory and non conducting of physical verification.	0
	SE B&R 11th Circle Rampur	2019-20		8	Non maintenance of leave accounts	0
26	E.N C NigmViharH.P.P.W.D SHIMLA	2019-20	1	3A	(A) Excess deployment of staff against the sanctioned strength	0
	E.N C NigmViharH.P.P.W.D SHIMLA	2019-20		4B	Improper maintenance of stock register and non-conducting of physical verification of stock items	0
27	S. E 8th Circle H.PP W D HAMIRPUR	2019-20	3	4a	non obtaining of Action taken reports on issued inspection notes.	0
	S. E 8th Circle H.PP W D HAMIRPUR	2019-20		4B	Shortfall in conducting regular inspections	0
	S. E 8th Circle H.PP W D HAMIRPUR	2019-20		5	Non-obtaining of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State Quality Monitors during inspection of PMGSY and NABARD works	0
28	Executive Engineer HPPWDDivision Shimla div-I	2019-20	4	4c	C. Non Test check of measurements	0
	Executive Engineer HPPWDDivision Shimla div-I	2019-20		4d	D. Non production/ maintenance of records.	0
	Executive Engineer HPPWDDivision Shimla div-I	2019-20		15	Misc. Irregularities	0
	Executive Engineer HPPWDDivision Shimla div-I	2019-20		16	General	0
29	EE B&R Nahar	2019-20	3	5(vii)	Non production of records:	0
	EE B&R Nahar	2019-20		5(viii)	Non test check of measurements.	0

	EE B&R Nahar	2019-20		16	-16 Misc. Irregularities	0
30	Executive Engineer H PP W D B&R Rajgarh	2019-20	6	10	Discrepancies noticed during scrutiny of Log books of vehicles	0
	Executive Engineer H PP W D B&R Rajgarh	2019-20		10(A)	(A) Excess purchase than capacity:	0
	Executive Engineer H PP W D B&R Rajgarh	2019-20		10(B)	(A) Non accountal of diesel Rs. 7150/-	0.07
	Executive Engineer H PP W D B&R Rajgarh	2019-20		10(C)	(A) Non maintenance of Log book of the Vehicle despite consumption of diesel valuing Rs. 45695/-	0.46
	Executive Engineer H PP W D B&R Rajgarh	2019-20		13(D)	Non Test check of measurements	0
	Executive Engineer H PP W D B&R Rajgarh	2019-20		13E	Non production/ maintenance of records	0
31	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20	2	4D	Wrong depiction of expenditure figure in form-64	0
	Executive Engineer B&R Div.No. 2 Mandi H.P	2019-20		8	General	0
32	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20	3	1	Variation in quantity of cement bags issued to contractor and quantity deducted in bin card Rs. 0.11 lakh.	0.11
	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20		5a	(A) Non-obtaining of Action taken report of inspection notes	0
	Superintending Engineer HPPWD 7th circle Dalhouse	2019-20		5b	Shortfall in conducting regular inspections	0
33	Executive Engineer B&R Division N0-1 Mandi	2019-20	1	10	General	0
34	B&R Dehara	2019-20	2	14	Non-furnishing of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State	0

					Quality Monitors during inspection of PMGSY, NABARD and CRF works	
	B&R Dehara	2019-20				
				15	Non-submission of the Annotated Reply of the Inspection Report for the year 2016-17 (period from 12/2015 to 11/2016)	0
35	SE PWD 12th circle Nahan 2019-20	2019-20	4	2	Non -incurring of expenditure as per norms fixed by the finance department.	0
	SE PWD 12th circle Nahan 2019-20	2019-20		9i	(I) Non maintenance of leave accounts	0
	SE PWD 12th circle Nahan 2019-20	2019-20		9ii	(II) Non maintenance of records/register	0
	SE PWD 12th circle Nahan 2019-20	2019-20		10	Non conducting of physical verification of Library books.	0
36	B&R Sangrah	2019-20	5	3b	Expenditure not taken in form-64	0
	B&R Sangrah	2019-20		3i	Non Test check of measurements	0
	B&R Sangrah	2019-20		3j	Non production/ maintenance of records.	0
	B&R Sangrah	2019-20		15	Loss of Govt. revenue due to vacant accommodation Rs 0.42 lakh.	0.42
	B&R Sangrah	2019-20		17	GENERAL	0
37	B&R DIVISION KANGRA	2019-20	2	4D	Non test-check of measurements	0
	B&R DIVISION KANGRA	2019-20		9	GENERAL	0
38	SE 4TH CIRCLE SHIMLA	2019-20	2	2	Non -incurring of expenditure as per norms fixed by the finance department.	0
	SE 4TH CIRCLE SHIMLA	2019-20		4	Non conducting of inspection of development works and annual inspections of divisions.	0
39	EE, B&R Killar (Pangi)	2019-20	3	4I	I. Quality control test of materials not conducted	0

					Non-furnishing of follow up action Reports on the shortcomings pointed out by the National Quality Monitors and State Quality Monitors during inspection of PMGSY works	0
	EE, B&R Killar (Pangi)	2019-20		9		
	EE, B&R Killar (Pangi)	2019-20		11	General	
40	EE, B&R FATEHPUR (KANGRA)	2019-20	3	5G	G. Unsigned work abstracts	0
	EE, B&R FATEHPUR (KANGRA)	2019-20		5H	H. Non-test check of measurements	0
	EE, B&R FATEHPUR (KANGRA)	2019-20		5I	I. Non-maintenance of records	0
41	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20	2	5d	. Non-production of records	0
	Executive Engineer, B. & R. Division Jaisinghpur,	2019-20		10	General	0
		2019-20	131		Total	179.74

Annexure-O

Non-ledgering of indents in contract ledger.

Sr. No	DIVISION	IR YEAR	No of Paras	PARA NO	SUBJECT	MONEY VALUE
1	B&R RAMPUR	2019-20	1	8k	Non ledgering of indents in the contractor ledger Rs.2.88 lakh	2.88
2	E. E. Solan	2019-20	1	3a	Non ledgering of indents in the contractor ledger.	0
3	B&R Sangrah	2019-20	1	3a	Non ledgering of indents in the contractor ledger.	0
			3		Total	2.88

Annexure-U

Avoidable payment of escalation.

Sr No.	DIVISION	IR YEAR	No of Para	PARA NO	SUBJECT	MONEY VALUE
1	E.E B&R Rohroo	2019- 20	1	3	Irregular payment of price escalation Rs. 13.40 lakh	13.4
			1		Total	13.4

IPH 2019-20						
Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
SE IPH Circle Kasumpti	2019-20	7	1	Slow- implementation of Augmentation & integration of various water supply scheme of Matiyana, Kumarsain, Sainj & Surroundings villages resulted in non-completion of the scheme with in the stipulated period and also resulted in unfruitful expenditure of Rs. 29.36 crore and non-levy of compensation of Rs. 87.85 lakh for delay	3023.85	A
SE IPH Circle Kasumpti	2019-20		2	Unfruitful expenditure on sewerage schemes Rs. 909.40 lakh due to slow implementation of the Sewerage schemes and blockade of funds of Rs. 67.34 lakh	976.74	A
SE IPH Circle Kasumpti	2019-20		3	Drawl of funds in anticipation of requirement Rs. 5252.89 lakh and their retention in Public Works Deposits during March 2015 and November 2018 led to falsification of accounts, non-utisation of funds 876.04 Lakh	6128.93	B
SE IPH Circle Kasumpti	2019-20		4	Rush of expenditure to avoid lapse of budget resulted in excess release of funds Rs. 3101.07 lakh in 3rd and 4th quarter of financial year 2018-19	3101.07	E
SE IPH Circle Kasumpti	2019-20		5	Incomplete Scheme under I&PH Circle of Rs. 20876.16 lakh	20876.16	MISC
SE IPH Circle Kasumpti	2019-20		6	Non-preparation of Project Completion Report	0	MISC
SE IPH Circle Kasumpti	2019-20		7	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 5.46 lakh	5.46	MISC
SE IPH Circle Bilaspur	2019-20	6	1	Infructuous expenditure of Rs. 166.92 lakh due to non-start and non-completion of work of Rain Harvesting structure of Rs. 473.24lakh over seer khad at Ghumarwin near STP	640.16	A
SE IPH Circle Bilaspur	2019-20		2	Infructuous expenditure of Rs. 91.12 lakh due to non-start and non-completion of work of Rain Harvesting structure of Rs. 205.42 lakh over seer khad at Dhamla (Odi).	296.54	A

SE IPH Circle Bilaspur	2019-20		3	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1201.45 lakhs in 3rd quarter of financial year 2018-19.	1201.45	A
SE IPH Circle Bilaspur	2019-20		4	Non-preparation of Project Completion Report of rain harvesting structure over Ali Khad Rs. 131.47 lakh	131.47	MISC
SE IPH Circle Bilaspur	2019-20		5	Transferring of excess expenditure over estimated budget: Rs. 0.21 lakhs	0.21	A
SE IPH Circle Bilaspur	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 5.70 lakh	5.7	MISC
IPH EE Sarkaghat	2019-20	17	1	Idle investment of Rs. 1142 lakh due to improper planning of LWSS Jehmat, Narola, Nawani, Samailla, Kasmailla, Chowk, Pounta, Dhanalag by the department.	1142	A
IPH Sarkaghat	2019-20		2	Abandoned LIS Bah & Bhalyara resulted in unfruitful expenditure of Rs. 94.85 lakh.	94.85	A
IPH Sarkaghat	2019-20		3	Abandoned LIS Bhanwar resulted in unfruitful expenditure of Rs. 103.23 lakh	103.23	A
IPH Sarkaghat	2019-20		4	Drawal of funds without requirement and irregular utilization of LOC: Rs. 250.00 lakhs.	250	B
IPH Sarkaghat	2019-20		5	Issue of materials to works without requirement-resulting in fictitious booking/ irregular utilization of budget Rs. 334.39 lakhs	334.39	C
IPH Sarkaghat	2019-20		6	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs.: 22.03 lakhs	22.03	T
IPH Sarkaghat	2019-20		7	General	0	MISC
IPH Sarkaghat	2019-20		8	Outstanding amount under "Misc Works Advance" Rs. 126.34 lakhs	126.34	M
IPH Sarkaghat	2019-20		9	Short receipt of stores/stocks : 87.38 lakhs	87.38	W

IPH Sarkaghat	2019-20		10	Avoidable payment due to late deposit of electricity bills: 3.86 lakhs	3.86	MISC
IPH Sarkaghat	2019-20		11	Irregular Huge advance payment of monthly energy charges and non obtaining of utilization certificates : 78.90 lakhs	78.9	MISC
IPH Sarkaghat	2019-20		12	Expenditure incurred in excess of A/A and E/S : Rs. 375.33 lakhs	375.33	N
IPH Sarkaghat	2019-20		13	Non crediting of lapsed deposit into Govt. Revenue Rs. 100.54 lakh	100.54	Y
IPH Sarkaghat	2019-20		14	Underutilization of Irrigation Potential Rs 228.01 lakhs	228.01	MISC
IPH Sarkaghat	2019-20		15	Non preparation of final bill of contractors and non-completion of works Rs. 187.86 lakh	187.86	J
IPH Sarkaghat	2019-20		16	Providing LWSS to P.C. Habitation (0-10 & 11-39 LPCD) of BairaBhadrota, Suranga&Hatli Area in Tehsil Sakaghat, Distt. Mandi, H.P.		MISC
IPH Sarkaghat	2019-20		A	(A) Expenditure incurred in excess of A/A & E/S Rs. 313.65 lakh.	313.65	N
IPH Sarkaghat	2019-20		B	(B) Delay in completion of construction work resulted in time over run of 34 months.	0	A
IPH Sarkaghat	2019-20		C	(C) Excess expenditure over technical sanction: Rs.780.71 lakhs	780.71	O
IPH Sarkaghat	2019-20		D	(D) Non deduction of security from running account bills resulting in undue financial aid to contractor: 73.18 lakhs	73.18	AA
IPH Sarkaghat	2019-20		E	(E) Irregular payment due to non approval of deviation Rs.99.95 lakh	99.95	B
IPH Sarkaghat	2019-20		F	(F) Drawl of funds without requirement and irregular utilization of budget Rs.271.19lakhs	271.19	B
IPH Sarkaghat	2019-20		G	Non Levy of compensation: Rs. 8.54 lakhs	8.54	H

IPH Sarkaghat	2019-20		H	(H) Non renewal/ Confirmation of Bank Guarantee from Higher Authority resulting in undue favor to Contractor: Rs. 125.00 lakhs	125	MISC
IPH Sarkaghat	2019-20		I	Non accountal of material issued to contractors and non-maintenance of contractor ledger Rs. 117.38 lakhs	117.38	K
IPH Sarkaghat	2019-20		J	Non test check of Measurement	0	MISC
IPH Sarkaghat	2019-20		K	Non maintenance of site order book	0	MISC
IPH Sarkaghat	2019-20		17	Non levy of compensation: 13.11 lakhs	13.11	H
IPH BAGGI	2019-20	22	1	Unfruitful expenditure of Rs 59.40 lakh due to delay in completion of "Remodeling of Flow Irrigation Scheme Galma, Kotlu and Nalwari in GP Galma Tehsil Balh District Mandi" and undue favour to contractor due to non levy of compensation Rs 3.90 lakh.	63.3	A
IPH BAGGI	2019-20		2	Delay in completion of "Providing LWSS to village Lohara, Darbathu, Rinj Sayanh and Tawan in GP Lohara", and undue favour to contractor due to non levy of compensation Rs. 0.10 lakh.	0.1	A
IPH BAGGI	2019-20		3	Non claiming the cost of material supplied to Contractor Rs 0.78 lakh.	0.78	MISC
IPH BAGGI	2019-20		4	Position of Providing LWSS Rewalsar Town (Urban) in NP Rewalsar, Tehsil Balh, Distt. Mandi (HP)		MISC
IPH BAGGI	2019-20		A	A. Irregular splitting up of work in smaller jobs estimated cost Rs 366.53 lakh/-	366.53	G
IPH BAGGI	2019-20		B	B. Delay in award of work to the contractor	0	MISC
IPH BAGGI	2019-20		C	C. Wrong debit to the work Rs 33.00 lakh	33	F
IPH BAGGI	2019-20		D	D. Drawl of funds without requirement and irregular utilisation of LOC Rs. 101.42 lakh.	101.42	B
IPH BAGGI	2019-20		E	E. Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs. 39.99 lakh.	39.99	C

IPH BAGGI	2019-20		F	F. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0	K
IPH BAGGI	2019-20		G	G. Non maintenance of site order book	0	MISC
IPH BAGGI	2019-20		H	H. Non test check of measurement.	0	MISC
IPH BAGGI	2019-20		5	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 515.18 lakh.	515.18	L
IPH BAGGI	2019-20		6	Blockade of Govt. funds on deposit work Rs 48.02 lakh	48.02	D
IPH BAGGI	2019-20		7	Non deposit of labour cess deducted from contractors- Rs.18.87 lakh.	18.87	S
IPH BAGGI	2019-20		8	Avoidable surcharge paid on late payment of energy bills of Rs.03.05 Lakh	3.05	MISC
IPH BAGGI	2019-20		9A	Avoidable payment of lower voltage supply surcharge Rs. 1.25 lakh	1.25	MISC
IPH BAGGI	2019-20		9B	Avoidable payments of contract demand violation charges of Rs. 01.77 Lakh	1.77	MISC
IPH BAGGI	2019-20		9C	Avoidable payments of Peak Load violation Charges of Rs. 0.78 lakh	0.78	MISC
IPH BAGGI	2019-20		10	Outstanding amount under "Miscellaneous Works Advances" Rs 46.25 Lakh.	46.25	M
IPH BAGGI	2019-20		11	Non-forfeiture of Earnest Money Rs. 02.57 Lakh.	2.57	Z
IPH BAGGI	2019-20		12	Non crediting of lapsed deposit to Government revenue Rs. 28.54 Lakh.	28.54	Y
IPH BAGGI	2019-20		13	Outstanding payments on account of repair work of various vehicles/pumping machinery – Rs. 101.57 lakh	101.57	MISC
IPH BAGGI	2019-20		14	Non levy of compensation Rs. 175.41 lakh.	175.41	H
IPH BAGGI	2019-20		15A	Non recovery of outstanding water charges Rs. 28.08 Lakh.	28.08	T
IPH BAGGI	2019-20		15B	Outstanding Abiana charges Rs. 14.81 Lakh.	14.81	X
IPH BAGGI	2019-20		16	Inadmissible payment of HRA Rs. 0.53 lakh.	0.53	R
IPH BAGGI	2019-20		17	Delay in deposit of revenue to Govt. account Rs.6.17 lakh	6.17	Y

IPH BAGGI	2019-20		18A	Irregular reimbursement of medical claims Rs 2.12 Lakh.	2.12	MISC
IPH BAGGI	2019-20		18B	Non presence of supporting documents for payment of medical claims Rs.19.52 lakh.	19.52	MISC
IPH BAGGI	2019-20		19	Non preparation of Monthly Abstracts of Log Books.	0	MISC
IPH BAGGI	2019-20		20	Non condemnation of vehicle worth Rs 09.77 lakh	9.77	MISC
IPH BAGGI	2019-20		21	Non-maintenance of Pay Bill Register.	0	MISC
IPH BAGGI	2019-20		22	General	0	MISC
EE IPH Mandi	2019-20	19	1	Unfruitful expenditure of Rs.153.58 lakh due to non-completion of Augmentation of WSS Thalkandhar in GP Gharan, undue favour to contractor due to non levy of compensation of Rs.0.13 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh.	163.71	A
EE IPH Mandi	2019-20		2	Unfruitful expenditure of Rs 53.66 lakh due to delay in completion of LWSS, undue favour to contractor due to non levy of compensation Rs 0.65 lakh, irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh and Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs.14.71 lakh.	79.02	A
EE IPH Mandi	2019-20		3	Prov. LWSS Dhanyari and its adjoining villages in G.P. Bir, Bari Gumanoo, Sadhyana, Sehli & Sai Tehsil Sadar, Distt. Mandi (HP)		MISC
EE IPH Mandi	2019-20		A	A. Irregular splitting up of work in smaller jobs estimated cost Rs 7274147/-	72.74	G
EE IPH Mandi	2019-20		B	B. Delay in award of work to the contractor.	0	A
EE IPH Mandi	2019-20		C	C. Non-levy of compensation- Rs. 11.39 lakh	11.39	H
EE IPH Mandi	2019-20		D	Issue of material to works without requirement– resulting fictitious booking / irregular utilisation of budget Rs. 33.34 lakh.	33.34	C

EE IPH Mandi	2019-20		E	Non maintenance of site order book	0	MISC
EE IPH Mandi	2019-20		F	Irregular adjustment through transfer entry order	0	MISC
EE IPH Mandi	2019-20		G	G. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0	K
EE IPH Mandi	2019-20		H	H. Non verification of accountal of material Rs.187750/-	1.88	K
EE IPH Mandi	2019-20		I	I. Non deduction of royalty charges from contractors running bills.	0	S
EE IPH Mandi	2019-20		J	J. Non test check of measurement.	0	MISC
EE IPH Mandi	2019-20		K	K. Non production of work abstracts	0	MISC
EE IPH Mandi	2019-20		L	L. Non production of record Rs.36929/-	0.37	MISC
EE IPH Mandi	2019-20		M	Expenditure incurred after the Project Completion Report of the Scheme.	0	B
EE IPH Mandi	2019-20		N	N. The Huge difference in Monthly Accounts Expenditure and actual Expenditure incurred on the Scheme of Rs. 4.98 lakh.	4.98	B
EE IPH Mandi	2019-20		4	Blockade of Govt. funds on deposit work Rs 18.50 lakh	18.5	D
EE IPH Mandi	2019-20		5	Fictitious booking of material to work without requirement - Rs. 139.35 lakh.	139.35	C
EE IPH Mandi	2019-20		6	Non levy of compensation	67.52	H
EE IPH Mandi	2019-20		7A	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs.410.93 lakh.	410.93	L
EE IPH Mandi	2019-20		7B	Irregular huge advance payment of monthly energy charges of Rs. 78.70 lakh	78.7	B
EE IPH Mandi	2019-20		7C	Avoidable surcharge paid on late payment of energy bills of Rs. 5.90 lakh	5.9	MISC
EE IPH Mandi	2019-20		8A	Avoidable payments of contract demand violation charges o Rs. 38.63 Lakh	38.63	MISC
EE IPH Mandi	2019-20		8B	Avoidable payments of Peak Load violation Charges of Rs. 0.11 lakh	0.11	MISC
EE IPH Mandi	2019-20		8C	Avoidable payment of lower voltage supply surcharge Rs. 0.69 lakh.	0.69	MISC

EE IPH Mandi	2019-20		8D	Avoidable Lower Voltage Metering Surcharge (LVMS) of Rs.0.24 Lakh	0.24	MISC
EE IPH Mandi	2019-20		9	Irregular drawl and utilization of funds from deposit Head through LOC. Rs. 748.23 lakh .	748.23	B
EE IPH Mandi	2019-20		10	Non deposit of labour cess deducted from contractors-Rs. 5.25 lakh.	5.25	S
EE IPH Mandi	2019-20		11	Non-forfeiture of Earnest Money Rs. 4.04 Lakh.	4.04	Z
EE IPH Mandi	2019-20		12	Non crediting of lapsed deposit to Government revenue Rs. 77.05 Lakh.	77.05	Y
EE IPH Mandi	2019-20		13A	Non recovery of outstanding water charges Rs. 86.87 Lakh.	86.87	T
EE IPH Mandi	2019-20		13B	Outstanding Abiana charges Rs. 2.32 Lakh.	2.32	X
EE IPH Mandi	2019-20		13C	Outstanding Sewerage charges Rs.19.27 lakh.	19.27	T
EE IPH Mandi	2019-20		14A	Delay in deposit of Govt receipts Rs.0.92 lakh into Govt. account.	0.92	Y
EE IPH Mandi	2019-20		14B	Delay in deposit of cheques into Govt. account Rs 0.31 lakh.	0.31	Y
EE IPH Mandi	2019-20		15	Non-maintenance of Pay Bill Register.	0	MISC
EE IPH Mandi	2019-20		16A	Non presence of supporting documents for payment of medical claims Rs.38.66 lakh.	38.66	MISC
EE IPH Mandi	2019-20		16B	Irregular reimbursement of medical claims Rs:-0.47 Lakh.	0.47	MISC
EE IPH Mandi	2019-20		17	Irregular payment of family planning allowance Rs 0.08 lakh	0.08	MISC
EE IPH Mandi	2019-20		18	Non preparation of Monthly Abstracts of Log Books.		MISC
EE IPH Mandi	2019-20		19	General	0	MISC
Executive Engineer, IPH Div. Chamba	2019-20	20	1	Idle investment of Rs. 3.20 crore due to non-completion of LWSS for a group of villages Samoh, Drabbla, Butkar, Bangotu Dhar, Seri Niula etc. in GP Palui, Jandera & Protha even after lapse of more than five year from the stipulated date of completion, non-levy and non-recovery of compensation for delay in execution of work and irregular retention of Rs. 1.15 crore in depository head.	435	A

Executive Engineer, IPH Div. Chamba	2019-20		2	Inordinate delay in execution of Sewerage scheme to left out area of Chamba town resulted in unfruitful expenditure Rs.8.41crore and non-levy of compensation for delay Rs. 0.85 crore resulted in undue favour to contractors.	926	A
Executive Engineer, IPH Div. Chamba	2019-20		3	Non-completion of WSS to left out PC habitation under census village Aura, Luna and Salhi in GP Aura resulted in unfruitful expenditure of Rs. 2.80 crore	280	A
Executive Engineer, IPH Div. Chamba	2019-20		4	Non-completion of WSS to left out PC habitation under census village Udaipur Khas, and Saru resulted in unfruitful expenditure of Rs. 2.97 crore.	297	A
Executive Engineer, IPH Div. Chamba	2019-20		5	Drawl of funds in anticipation of requirement Rs. 4.87 crore and their retention in Public Works Deposits during March 2015 to March 2019 led to falsification of accounts, non-utisation of funds 3.11crore	798	B
Executive Engineer, IPH Div. Chamba	2019-20		6	Non taking up providing Flow irrigation scheme to village Guita Sia and Banoon and booking of material resulting in unfruitful expenditure Rs. 64.65 lakh	64.65	A
Executive Engineer, IPH Div. Chamba	2019-20		7	Non-completion of WSSs of Rs. 11.21 crore under Backward Area Sub-plan (BASP) resulted in unfruitful expenditure of Rs. 6.23 crore and denial of benefits of the schemes to the public.	1744	A
Executive Engineer, IPH Div. Chamba	2019-20		8	Non-completion of WSSs of Rs. 18.97 crore under Tribal Area Sub-plan resulted in unfruitful expenditure of Rs. 9.84 crore and denial of benefits to the public	2881	A
Executive Engineer, IPH Div. Chamba	2019-20		9	Non-start of work of remodeling of Sewerage Scheme Bharmour & Surrounding Area (Zone-II) tehsil Bharmour and non-levy of compensation Rs. 2.22 lakh.	2.22	A

Executive Engineer, IPH Div. Chamba	2019-20		10A	(A) Delay in completion of construction work resulted in time over run of 17 months.	0	A
Executive Engineer, IPH Div. Chamba	2019-20		10B	Irregular splitting up of work agreements: 113.11 lakhs	113.11	G
Executive Engineer, IPH Div. Chamba	2019-20		10C	Non Levy of compensation: Rs. 11.31 lakhs	11.31	H
Executive Engineer, IPH Div. Chamba	2019-20		10D	Non forfeiture of earnest money:1.46 lakh	1.46	Z
Executive Engineer, IPH Div. Chamba	2019-20		10E	Irregular booking of material: 11.61 lakh	11.61	C
Executive Engineer, IPH Div. Chamba	2019-20		10f	Irregular Retention of material in MAS	0	MISC
Executive Engineer, IPH Div. Chamba	2019-20		10G	Non test check of Measurement	0	MISC
Executive Engineer, IPH Div. Chamba	2019-20		10H	Non maintenance of site order book	0	MISC
Executive Engineer, IPH Div. Chamba	2019-20		11	Issue of material to works without requirement – resulted in fictitious booking/ irregular utilization of budget Rs. 94.88 lakh.	94.88	C
Executive Engineer, IPH Div. Chamba	2019-20		12	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 80.61 lakhs	80.61	T
Executive Engineer, IPH Div. Chamba	2019-20		13	Blocking of funds due to non-execution of deposit works Rs 105.38 crore	10538	D
Executive Engineer, IPH Div. Chamba	2019-20		14	General	0	MISC
Executive Engineer, IPH Div. Chamba	2019-20		15	Avoidable payment due to late deposit of electricity bills: Rs. 0.52 lakhs	0.52	MISC

Executive Engineer, IPH Div. Chamba	2019-20		16	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates Rs. 10.76 lakh	10.76	MISC
Executive Engineer, IPH Div. Chamba	2019-20		17A	Expenditure incurred in excess of A/A and E/S : Rs. 520.68 lakhs	520.68	N
Executive Engineer, IPH Div. Chamba	2019-20		17B	Expenditure incurred without obtaining technical sanction Rs. 2552.75 lakh	2552.75	O
Executive Engineer, IPH Div. Chamba	2019-20		18	Non-crediting of lapsed deposit into govt. revenue: Rs. 45.04 lakh	45.04	Y
Executive Engineer, IPH Div. Chamba	2019-20		19	Non forfeiture of earnest money: 2.45 lakh	2.45	Z
Executive Engineer, IPH Div. Chamba	2019-20		20	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: 35.32 lakhs	35.32	H
EE, IPH Nahan	2019-20	23	1	Unfruitful expenditure of Rs.132.84 lakh due to delay in completion of "Augmentation of LWSS to Gheen Matlana in G.P. Lana Baka Tehsil Pachhad Distt. Sirmour", and undue favour to contractor due to non levy of compensation Rs. 4.21 lakh.	137.05	A
EE, IPH Nahan	2019-20		2	Drawl of funds without requirement and irregular utilization of LOC-	359.21	B
EE, IPH Nahan	2019-20		3	Issue of excess material to works without requirement and irregular utilization of Budget of Rs. 580.52 lakh	580.52	B
EE, IPH Nahan	2019-20		4	Non deposit of water charges receipt in Govt. Account amounting to	4.85	T
EE, IPH Nahan	2019-20		5	Irregular huge advance payment of monthly energy charges of Rs. 24.66 lakh	24.66	MISC
EE, IPH Nahan	2019-20		6	Avoidable surcharge paid on late payment of energy bills of Rs. 7.0 lakh	7	MISC

EE, IPH Nahan	2019-20		7	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 1613.77 lakh.	1613.77	L
EE, IPH Nahan	2019-20		8A	Avoidable payments of contract demand violation charges of Rs.40.55 Lakh	40.55	MISC
EE, IPH Nahan	2019-20		8B	Avoidable payments of Peak Load violation Charges of Rs. 2.76 lakh	2.76	MISC
EE, IPH Nahan	2019-20		9	Expenditure incurred in excess of A/A & E/S Rs. 96.82/- Lakhs	96.82	N
EE, IPH Nahan	2019-20		10A	(A) Unrealistic Estimation Rs. 29.00 Lakhs.	29	V
EE, IPH Nahan	2019-20		10B	Keeping estimated value below Rs. 1.00 lakh.	1	V
EE, IPH Nahan	2019-20		11	Analysis of work	0	
EE, IPH Nahan	2019-20		A	Irregular splitting up of work in smaller jobs estimated cost Rs 2546.95/-lakh	2546.95	G
EE, IPH Nahan	2019-20		B	Delay in award of work to the contractors and excess expenditure incurred without revised technical approval.	0	A
EE, IPH Nahan	2019-20		C	Non-levy of compensation- Rs. 327.30 lakh	327.3	H
EE, IPH Nahan	2019-20		D	Drawl of funds without requirement and irregular utilisation of LOC Rs. 1449.01 lakh.	1449.01	B
EE, IPH Nahan	2019-20		E	Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0	K
EE, IPH Nahan	2019-20		F	Irregular drawl of funds and advance payment to the civil Supply Corporation Rs. 2327500/-	23.27	B
EE, IPH Nahan	2019-20		G	Non-maintenance of Form-64 register	0	MISC
EE, IPH Nahan	2019-20		H	Wrong debit to work – Rs. 0.35 lakh	0.35	F
EE, IPH Nahan	2019-20		I	Non maintenance of site order book	0	MISC
EE, IPH Nahan	2019-20		J	Non test check of measurement.	0	MISC
EE, IPH Nahan	2019-20		12A	Non recovery of outstanding water charges Rs. 45.95 Lakh.	45.95	T
EE, IPH Nahan	2019-20		12B	Outstanding Abiana charges Rs. 0.31 Lakh.	0.31	X

EE, IPH Nahan	2019-20		13	Blockade of Govt. funds on deposit work Rs 365.47 lakh	365.47	D
EE, IPH Nahan	2019-20		14	Non levy of compensation of Rs. 40.87 lakh.	40.87	H
EE, IPH Nahan	2019-20		15	Outstanding amount under “Miscellaneous Works Advances” Rs 19.37 Lakh.	19.37	M
EE, IPH Nahan	2019-20		16	Non-forfeiture of Earnest Money Rs. 1.04 Lakh.	1.04	Z
EE, IPH Nahan	2019-20		17	Non crediting of lapsed deposit to Government revenue Rs. 62.29 Lakh.	62.29	Y
EE, IPH Nahan	2019-20		18	Delay in deposit of revenue to Govt. account Rs.3.80 lakh	3.8	A
EE, IPH Nahan	2019-20		19	Non reconciliation of difference with treasury Rs. 1467.53 Lakh in part I and Rs. 1643.30 lakh in part II.	3110.83	AB
EE, IPH Nahan	2019-20		20	Non-deduction of TDS of Rs.0.07 lakh	0.07	MISC
EE, IPH Nahan	2019-20		21A	(A) Non condemnation of vehicle worth Rs 0.48 lakh	0.48	MISC
EE, IPH Nahan	2019-20		21B	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.29 lakh	0.29	MISC
EE, IPH Nahan	2019-20		22	Irregular reimbursement of medical claims Rs 0.13 Lakh.	0.13	MISC
EE, IPH Nahan	2019-20		23	General	0	MISC
EE, IPH Kasumpti	2019-20	24	1	Under utilization of Irrigation Potential Rs.103.54 lakh.	103.54	MISC
EE, IPH Kasumpti	2019-20		2	Drawl of funds without requirement and irregular utilizationof LOC- Rs. 552.28 lakh.	552.28	B
EE, IPH Kasumpti	2019-20		3	Irregular award of works by splitting up of the agreements Rs. 32.08 lakh.	32.08	G
EE, IPH Kasumpti	2019-20		4	Irregular huge advance payment of monthly energy charges of Rs. 64.20 lakh	64.2	MISC
EE, IPH Kasumpti	2019-20		5	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 112.56 lakh.	112.56	L
EE, IPH Kasumpti	2019-20		6	Issue of excess material to works without requirement irregular utilization of Budget of Rs. 51.24 lakh	51.24	B

EE, IPH Kasumpti	2019-20		7	Avoidable surcharge paid on late payment of energy bills of Rs. 40.56 Lakh	40.56	MISC
EE, IPH Kasumpti	2019-20		8	Analysis of work	0	
EE, IPH Kasumpti	2019-20			A. Expenditure Incurred in excess of A/A & E/S Rs 13.10 lakh	13.1	N
EE, IPH Kasumpti	2019-20			B.Irregular expenditure incurred without technical sanction Rs. 18.97 lakh.	18.97	O
EE, IPH Kasumpti	2019-20			D. Non-levy of compensation- Rs. 6.32 lakh	6.32	H
EE, IPH Kasumpti	2019-20			C.The Huge difference in Monthly Accounts Expenditure and actual Expenditure incurred on the Scheme of Rs. 53.98 Lakh	53.98	MISC
EE, IPH Kasumpti	2019-20			E. Irregular payments due to non approval of deviation Rs. 15.31 lakh	15.31	V
EE, IPH Kasumpti	2019-20			F. Non recovery of material issued to the contractor of Rs 86037/-	0.86	I
EE, IPH Kasumpti	2019-20		9	Avoidable payment of Rs. 18.39 to HPSEBL for SOP.	18.39	L
EE, IPH Kasumpti	2019-20		(A)	Avoidable Lower Voltage Metering Surcharge (LVMS) of Rs.0.61 Lakh	0.61	MISC
EE, IPH Kasumpti	2019-20		(B)	Avoidable payment of lower voltage supply surcharge Rs. 2.89 lakh	2.89	MISC
EE, IPH Kasumpti	2019-20		(C)	Avoidable payments of contract demand violation charges of Rs.8.92 Lakh	8.92	MISC
EE, IPH Kasumpti	2019-20		(D)	Avoidable payments of Peak Load violation Charges of Rs. 5.97 lakh	5.97	MISC
EE, IPH Kasumpti	2019-20		10	Advance payments to Himachal Pradesh Power Construction LTD.on account of construction of Dam on Giri River at Sainj and non obtaining of UCs Rs.1500.00 lakh	1500	L
EE, IPH Kasumpti	2019-20		11	Non levy of compensation of Rs. 217.02 lakh.	217.02	H

EE, IPH Kasumpti	2019-20		12	Blockade of Govt. funds on deposit work Rs 3.72 crore.	372	D
EE, IPH Kasumpti	2019-20		13	Non-forfeiture of Earnest Money Rs. 1.44 Lakh.	1.44	Z
EE, IPH Kasumpti	2019-20		14(A)	Outstanding amount under “Miscellaneous Works Advances” Rs 18441.54 Lakh and Irregular drawl of funds Rs. 27.66 crore.	21207.5	M
EE, IPH Kasumpti	2019-20		(B)	Irregular withdrawal of funds from the treasury and deposited into State Water and Sanitation Mission (SWSM) of Rs. 27.66 Crore.	2766	B
EE, IPH Kasumpti	2019-20		15	Non recovery of outstanding water charges Rs.20.13 Lakh.	20.13	T
EE, IPH Kasumpti	2019-20		16	Outstanding Abiana charges Rs. 0.55 Lakh.	0.55	X
EE, IPH Kasumpti	2019-20		17	Non reconciliation of difference with treasury Rs. 99810.29 Lakh in part I and Rs. 3705.76 lakh in part II.	103516	AB
EE, IPH Kasumpti	2019-20		18	Non preparation of final bill of contractors Rs. 417.83 lakh	417.83	J
EE, IPH Kasumpti	2019-20		19	Delay in deposit of revenue to Govt. account Rs.0.18 lakh	0.18	E
EE, IPH Kasumpti	2019-20		20	Irregular payment of family planning allowance Rs. 0.45 lakh.	0.45	MISC
EE, IPH Kasumpti	2019-20		21	Non adjustment of medical advance Rs. 1.8 lakh.	1.8	MISC
EE, IPH Kasumpti	2019-20		22	Irregular increment to contractual employees and excess payment- Rs.361/-	0	MISC
EE, IPH Kasumpti	2019-20		23	: (A) Non-disposal of obsolete /unserviceable T&P items-Rs. 0.10 lakh	0.1	MISC
EE, IPH Kasumpti	2019-20			B. Non condemnation of vehicle worth Rs 1.45 lakh	1.45	MISC
EE, IPH Kasumpti	2019-20		TAN	Non-maintenance of Pay Bill Register.	0	MISC
EE, IPH Kasumpti	2019-20		TAN A	Irregular reimbursement of medical claims Rs:-1.21 Lakh.	1.21	MISC
EE, IPH Kasumpti	2019-20		TAN B	Discrepancies in Service Books.	0	MISC
EE, IPH Kasumpti	2019-20		24	General	0	MISC

SE, IPH Sundernagar	2019-20	7	1	Non surrender of saving under the head salary Rs 54.87 lakh	54.87	MISC
SE, IPH Sundernagar	2019-20		2	Non conducting of Inspection / Non-obtaining of Action taken report of inspection notes.	0	MISC
SE, IPH Sundernagar	2019-20		3	Non regulation of expenditure in phased manner.	0	MISC
SE, IPH Sundernagar	2019-20		4A	(A) Irregular payment of inadmissible medicine/lab test /procedure amountingto Rs. 4910 /-	0.05	MISC
SE, IPH Sundernagar	2019-20		4B	Non keeping of records in r/o Medical vouchers claim of Rs.2.54 lakh.	2.54	MISC
SE, IPH Sundernagar	2019-20		4C	Irregular reimbursement of medical claims Rs:-0.08 Lakh.	0.08	MISC
SE, IPH Sundernagar	2019-20		5A	Non maintenance of Pay Bill, TA, Medical and petty purchase Register.	0	MISC
SE, IPH Sundernagar	2019-20		5B	Improper maintenance of Cash Book .	0	MISC
SE, IPH Sundernagar	2019-20		6	Discrepancies in Service Books.	0	MISC
SE, IPH Sundernagar	2019-20		7	Improper maintenance of Log Books of Vehicle No. HP07-0525.	0	MISC
E.E. IPH Dharamshala	2019-20	18	1	Unfruitful expenditure on construction of Flow irrigation Scheme Machhan Kuhl Rs 197.12 lakh and retention of funds in deposit head Rs. 29.00 lakh	226.12	A
E.E. IPH Dharamshala	2019-20		2	In fructuous expenditure of Rs. 27.74 lakh on providing of water supply scheme to village Khas Khaniara, Mouli Haran di, Mouli Laran di and Sidhpur, retention of funds in deposit head Rs. 83.08 lakh and irregular booking of Rs. 41. 23 lakh	152.05	A

E.E. IPH Dharamshala	2019-20		3	Non-start of works of Rs. 14.12 crore of Renovation and Augmentation of three number Water Supply Schemes in tehsil Dharamshala viz. WSS Salig Jharther, WSS Khaniara, Dari Sidhbari and Kaned Barwala and irregular booking of material of Rs. 46.64 lakh	1458.64	MISC
E.E. IPH Dharamshala	2019-20		4	Drawl of funds in anticipation of requirement Rs. 475.39 crore lakh and their retention in Public Works Deposits during March 2018 and March 2019 led to falsification of accounts, non-utilization of funds 429.79 lakh	47968.8	B
E.E. IPH Dharamshala	2019-20		5	Non-upgradation of existing STP resulted in blockade of funds of Rs. 141.85 lakh and unfruitful expenditure of Rs. 58.15 lakh	200	D
E.E. IPH Dharamshala	2019-20		6	Blockage of Govt. funds due to non-execution of deposit works Rs 10.27 crore	1027	D
E.E. IPH Dharamshala	2019-20		7	Excess Expenditure incurred over the amount of deposit received Rs. 31.42 lakh.	31.42	A
E.E. IPH Dharamshala	2019-20		8	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 87.26 lakh.	87.26	C
E.E. IPH Dharamshala	2019-20		9	Outstanding recovery of water charges Rs.141.41 lakh	141.41	T
E.E. IPH Dharamshala	2019-20		10	Undue favour to HP State Electricity Board Limited and non- obtaining of utilization certificate- Rs76.90 lakh	76.9	MISC
E.E. IPH Dharamshala	2019-20		11	Non-levy of compensation Rs. 30.39 Lakh.	30.39	H
E.E. IPH Dharamshala	2019-20		12	Analysis of Work:	0	MISC
E.E. IPH Dharamshala	2019-20		13	Payment of wages of Para fitters and Pump operators through Pradhan of Gram Panchayat without obtaining receipts: 1.54 lakh.	1.54	MISC
E.E. IPH Dharamshala	2019-20		14A	Undue payment of penalties on electricity bills Rs. 377.63/-	0.004	MISC

E.E. IPH Dharamshala	2019-20		14B	Undue payment of penalties on telephone bills Rs. 2786.90/-	0.027	MISC
E.E. IPH Dharamshala	2019-20		15	Splitting of bills just to avoid the sanction of higher competent authority Rs.0.18	0.18	G
E.E. IPH Dharamshala	2019-20		16	Non-forfeiture of earnest money Rs. 0.69 lakh.	0.69	MISC
E.E. IPH Dharamshala	2019-20		17	Non disposal of old newspapers of Rs. 0.04 lakh	0.04	Z
E.E. IPH Dharamshala	2019-20		18	General	0	MISC
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20	7	1	Slow pace of execution under National Hydrology Project	0	A
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		2	Non-utilization of funds Rs. 357.44 lakh	357.44	B
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		3	Short-deduction of TDS from contractors Rs. 1.45 lakh	1.45	MISC
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		4	Irregular expenditure over Technical Sanction Rs. 0.66 lakh.	0.66	B
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		5	Absence of internal audit arrangements	0	MISC
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		6	Non-maintenance of ledger and register for the NHP Project	0	MISC
E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		7	Engagement of Financial Expert	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20	13	1	Unfruitful expenditure on sewerage schemes Rs. 2109.60 lakh due to non-providing of encumbrance free land, slow implementation of the schemes and likely cost escalation of Rs. 864.14 lakh	2973.74	A
E.N.C IPH Tutikandi Shimla	2019-20		2	Blocking of funds due to non-construction/start of work of STPRs. 318.09 lakh	318.09	D

E.N.C IPH Tutikandi Shimla	2019-20		3	Slow implementation of 111 Surface Minor Irrigation Schemes (SMIS) resulted in non-obtaining of central assistance Rs. 119.95 crore	11995	A
E.N.C IPH Tutikandi Shimla	2019-20		4	Allocation of Budget to Zones at the fag end of year	0	C
E.N.C IPH Tutikandi Shimla	2019-20		5	Non-preparation of Village Water Security Plans and District Water Security Plans.	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		6	Non-preparation of Comprehensive Water Security Plans	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		7	Non-monitoring of funds earmarked for scheduled caste and scheduled tribe	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		8	Non-conducting project monitoring and evaluation under NRDWP	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		9	Non-establishment of Monitoring and Investigation Unit	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		10	Shortage of technical and non-technical staff	0	MISC
E.N.C IPH Tutikandi Shimla	2019-20		11	Non-adjustment of LTC advances Rs.0.36 Lakh.	0.36	MISC
E.N.C IPH Tutikandi Shimla	2019-20		12	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical Claims Rs. 106.13lakh.	106.13	MISC
E.N.C IPH Tutikandi Shimla	2019-20		13	Excess payment of Medical Claims: Rs 0.12 lakhs	0.12	MISC
E.E IPH Una -2	2019-20	22	1	Unfruitful expenditure of Rs.207.24 lakh due to delay in completion of work" Providing LWSS to Gram Panchayats Dhanet, Plata & Deehar in Tehsil Bangana Distt. Una " .	207.24	A
E.E IPH Una -2	2019-20		2	Drawl of funds without requirement and irregular utilization of LOC- 116.37 lakh.	116.37	B
E.E IPH Una -2	2019-20		3	Issue of material to works without requirement and irregular utilization of Budget of Rs. 379.85 lakh.	379.85	B
E.E IPH Una -2	2019-20		4	Irregular award of works by splitting up of the agreements Rs. 1891.24 lakh.	1891.24	G

E.E IPH Una -2	2019-20		5	Expenditure incurred in excess of A/A & E/S Rs. 331.94/- Lakhs.	331.94	N
E.E IPH Una -2	2019-20		6	Blockade of Govt. funds on deposit work Rs. 97.00 lakh	97	D
E.E IPH Una -2	2019-20		7	Analysis of work.	0	MISC
E.E IPH Una -2	2019-20		7a	a. The name of the Original Scheme is C/o Rain water Harvesting structure in Samoor & Takoli Khad to provide irrigation facilities to adjoining area Tehsil Bangana Distict Una and it is splited into two parts name C/o LIS for village Sohari, Barota Bhaloun, jol, Chowki from Takoli Khad (RWH-I & II) in Distt. Una(HP) and LIS for village Samoor and Sanhal from SamoorKhad RWH-III in Distt. Una(HP) and the expenditure is incurred on the both parts under AIBP, NABARD and State Budget.	0	MISC
E.E IPH Una -2	2019-20		B	Irregular splitting up of work in smaller jobs awarded cost Rs 3621.51/-lakh	3621.51	G
E.E IPH Una -2	2019-20		C	a. Non-levy of compensation- Rs. 359.16 lakh	359.16	H
E.E IPH Una -2	2019-20		D	a. Drawl of funds without requirement and irregular utilisation of LOC Rs. 1449.01 lakh.	1449.01	B
E.E IPH Una -2	2019-20		E	Wrong debit to work – Rs. 48.05 lakh	48.05	E
E.E IPH Una -2	2019-20		F	a. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0	K
E.E IPH Una -2	2019-20		G	a. Irregular adjustment through transfer entry order	0	MISC
E.E IPH Una -2	2019-20		H	a. Non production of the records of Advance payment to the contractor to Rs. 3825830/-	38.26	MISC
E.E IPH Una -2	2019-20		I	a. Non keeping of running Schemes expenditure in of Monthly Accounts.	0	MISC
E.E IPH Una -2	2019-20		J	Non production of records	0	MISC

E.E IPH Una -2	2019-20		K	Difference in works expenditure	0	MISC
E.E IPH Una -2	2019-20		L	Improper/Non maintenance of Form-64 register	0	MISC
E.E IPH Una -2	2019-20		M	Non maintenance of site order book	0	MISC
E.E IPH Una -2	2019-20		N	Non test check of measurement.	0	MISC
E.E IPH Una -2	2019-20		8A	Avoidable payments of contract demand violation charges of Rs.118.15 Lakh	118.15	MISC
E.E IPH Una -2	2019-20		8B	Avoidable payments of Peak Load violation Charges of Rs. 5.56 lakh	5.56	MISC
E.E IPH Una -2	2019-20		8C	Avoidable payment of lower voltage supply surcharge Rs. 25.71 lakh	25.71	MISC
E.E IPH Una -2	2019-20		8D	Avoidable payment of Power Factor Surcharge of Rs 2.67 lakh	2.67	MISC
E.E IPH Una -2	2019-20		9	Irregular huge advance payment of monthly energy charges of Rs. 210.00 Lakh	210	MISC
E.E IPH Una -2	2019-20		10	Non levy of compensation of Rs. 23.12 lakh.	23.12	H
E.E IPH Una -2	2019-20		11	Avoidable surcharge paid on late payment of energy bills of Rs. 21.64 lakh	21.64	MISC
E.E IPH Una -2	2019-20		12	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 224.46 lakh.	224.46	L
E.E IPH Una -2	2019-20		13	Non recovery of outstanding water charges Rs.22.34 Lakh.	22.34	T
E.E IPH Una -2	2019-20		14	Non reconciliation of difference with treasury Rs. 45.16 Lakh in part I andRs. 7.59 lakh in part II.	52.75	AB
E.E IPH Una -2	2019-20		15	Irregular increment to contractual employees and excess payment- Rs.846/-	0.01	MISC
E.E IPH Una -2	2019-20		16	Irregular reimbursement of medical claims Rs 0.55 Lakh.	0.55	Q

E.E IPH Una -2	2019-20		17	Non disposal of un-serviceable Vehicle/ Machinery Rs. 0.45 lakh.	0.45	MISC
E.E IPH Una -2	2019-20		18A	Delay in deposit of Govt. receipts Rs.0.50 lakh into Govt. account.	0.5	Y
E.E IPH Una -2	2019-20		18B	Non-maintenance of Pay Bill Register.		MISC
E.E IPH Una -2	2019-20		19	Minus Expenditure shown in November 2019 Monthly accounts against various Schemes Rs.29.11 Lakh /-	29.11	MISC
E.E IPH Una -2	2019-20		20	Outstanding amount under “Miscellaneous Works Advances” Rs 16.40 Lakh.	16.4	M
E.E IPH Una -2	2019-20		21	Non crediting of lapsed deposit to Government revenue Rs. 11.17 Lakh	11.17	Y
E.E IPH Una -2	2019-20		22	General	0	MISC
E.E IPH Una -1	2019-20	17	1	Abandoned work of Sewerage scheme in Santokhgarh town of Rs. 9.34 crore resulting in infructuous expenditure of Rs. 3.62 crore and blockade of funds Rs. 172.71 lakh being in depository head	1468.71	D
E.E IPH Una -1	2019-20		2	Abandoned work of Sewerage scheme in Mehatpur town of Rs. 8.16 crore resulting in infructuous expenditure of Rs. 4.24 crore and blockade of funds Rs. 163.74 lakh being in depository head.	1403.74	D
E.E IPH Una -1	2019-20		3	Delay in completion of work- Unfruitful expenditure on the construction of work- Rs. 443.10 lakh, non-levy of compensation of Rs. 36.62 lakh and undue	479.72	A
E.E IPH Una -1	2019-20		4	Irregular payment to HPSEB for the supply of power- Rs. 639.63 lakh	639.63	B

E.E IPH Una -1	2019-20		5	Analysis of Work: Improvement of Distribution system, rising main etc of old irrigation Scheme, T/well No. 41 Ispur, 612 Gurplah, Nangalkalan, 69 at Dharampur, 77 at Bhadouri, 73 at Badehra and 87 at Panjavar in Haroli constituency in Distt. Una (HP)	0	MISC
E.E IPH Una -1	2019-20		6	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 54.31 lakhs	54.31	X
E.E IPH Una -1	2019-20		7	Non crediting of lapsed deposit into Govt. Revenue Rs. 2.50 lakh	2.5	Y
E.E IPH Una -1	2019-20		8	Outstanding amount under “Miscellaneous Works Advances” Rs. 13.20 Lakh.	13.2	M
E.E IPH Una -1	2019-20		9	Non -depositing of labour cess charges deducted from the contractors: Rs. 7.53 lakh	7.53	S
E.E IPH Una -1	2019-20		10	Non reconciliation with treasury: Rs. 10,144/-	0.1	AB
E.E IPH Una -1	2019-20		11	Drawl of funds in anticipation of requirement Rs 60.34 lakh and their retention in Public Works Deposits during the period from March 2019 to May 2019 which led to falsification of accounts and non-utisation of funds Rs. 38.55 lakh.	98.89	B
E.E IPH Una -1	2019-20		12	Blocking of funds due to non-execution of deposit works Rs 628.83 lakh	628.83	D
E.E IPH Una -1	2019-20		13 A	Expenditure incurred in excess of A/A and E/S :Rs. 1354.85 lakhs	1354.85	N
E.E IPH Una -1	2019-20		13 B	Expenditure incurred without obtaining technical sanction : Rs. 4296.68 lakh	4296.68	O
E.E IPH Una -1	2019-20		14	Non forfeiture of earnest money: Rs. 1.82 lakh	1.82	Z
E.E IPH Una -1	2019-20		15	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: Rs. 83.43 lakh	83.43	H

E.E IPH Una -1	2019-20		16	Avoidable payment of penalty due to late deposit of electricity bills: Rs. 7.43 lakhs	7.43	MISC
E.E IPH Una -1	2019-20		17	General	0	MISC
E.E IPH Una -1	2019-20		0	Schedule of settlement with Treasury.	0	AB
E.E IPH Una -1	2019-20		2b	Securities from subordinate staff	0	MISC
E.E IPH Una -1	2019-20		c	Priced store Ledger	0	MISC
E.E IPH Una -1	2019-20		d	Contractor ledger.	0	MISC
E.E IPH Una -1	2019-20		e	Property Register.	0	MISC
E.E IPH Una -1	2019-20		f	Inspection of Sub- Divisions by XEN/DAO.	0	MISC
E.E IPH Una -1	2019-20		g	Physical verification of stores/ stock	0	MISC
E.E IPH Una -1	2019-20		h	Annual administrative Inspection by the circle office	0	MISC
E.E IPH Una -1	2019-20		18	Miscellaneous irregularities:	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20	17	1	Unfruitful expenditure of Rs 79.24 lakh due to delay in completion of LWSS, undue favour to contractor due to non levy of compensation Rs 2.64 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh.	81.88	A
Executive Engineer IPH divison sundernagarn mandi	2019-20		2	Splitting of work into smaller works of LWSS to PC habitation Chhaneri, Nehra etc. in G.P. Palahota Tehsil Sundernagar and delay in completion of work and undue favour to Contractors Rs. 0.20 Lakh .	0.2	G
Executive Engineer IPH divison sundernagarn mandi	2019-20		3	Analysis of work.	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		A	Delay in award of work to the contractor		A

Executive Engineer IPH divison sundernagarn mandi	2019-20		B	Irregular splitting up of work in smaller jobs estimated cost Rs 247.54 lakh	247.54	G
Executive Engineer IPH divison sundernagarn mandi	2019-20		C	Non-levy of compensation- Rs. 24.11 lakh	24.11	H
Executive Engineer IPH divison sundernagarn mandi	2019-20		D	Abnormal Delay in completion of work.	0	A
Executive Engineer IPH divison sundernagarn mandi	2019-20		E	Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs. 1.85 lakh.	1.85	C
Executive Engineer IPH divison sundernagarn mandi	2019-20		F	Misappropriation of Budget wrongly charged the expenditure to the work of Rs.226.38 Lakh	226.38	B
Executive Engineer IPH divison sundernagarn mandi	2019-20		H	Non maintenance of site order book	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		i	Irregular adjustment through transfer entries	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		J	Non test check of measurement		MISC

Executive Engineer IPH divison sundernagarn mandi	2019-20		4	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs.557.09 lakh.	557.09	L
Executive Engineer IPH divison sundernagarn mandi	2019-20		5	Non levy of compensation Rs. 27.23 lakh.	27.23	H
Executive Engineer IPH divison sundernagarn mandi	2019-20		6	Outstanding amount under “Miscellaneous Works Advances” Rs 239.29 Lakh.	239.29	M
Executive Engineer IPH divison sundernagarn mandi	2019-20		7	Non-forfeiture of Earnest Money Rs.1.02 Lakh.	1.02	Z
Executive Engineer IPH divison sundernagarn mandi	2019-20		8A	Outstanding recovery of water charges Rs 22.75 lakh.	22.75	T
Executive Engineer IPH divison sundernagarn mandi	2019-20		8 B	Outstanding Abhiana Charges Rs. 2.28 Lakh and non-raising of Abiana charges	2.28	X
Executive Engineer IPH divison sundernagarn mandi	2019-20		9	Non crediting of lapsed deposit to Government revenue Rs. 29.87 Lakh.	29.87	Y
Executive Engineer IPH divison sundernagarn mandi	2019-20		10	Irregular award of works by splitting up of the agreements Rs 33.06 lakh.	33.06	G
Executive Engineer IPH divison sundernagarn mandi	2019-20		11	Delay in deposit of revenue to Govt. account Rs.1.39 lakh.	1.39	E

Executive Engineer IPH divison sundernagarn mandi	2019-20		11A	Delay in deposit of Govt receipts Rs. 1.00 lakh into Govt. account.	1	E
Executive Engineer IPH divison sundernagarn mandi	2019-20		11B	Delay in deposit of cheques into Govt. account Rs 0.39 lakh.	0.39	E
Executive Engineer IPH divison sundernagarn mandi	2019-20		12	Irregular payment of family planning allowance Rs 23900/-	0.24	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		13	Non disposal of un-serviceable/idle vehicles.	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		14 A	Irregular reimbursement of medical claims Rs:-0.82 Lakh.	0.82	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		14 B	Irregular payment of inadmissible medicine/lab test /procedure amounting to Rs. 1450 /-	0.02	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		14 C	Non keeping of records in r/o Medical vouchers.	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		15	Non-handing over of charge to his reliever	0	MISC
Executive Engineer IPH divison sundernagarn mandi	2019-20		16	Non reconciliation of refund received for purchase of GI Pipes of Rs. 6.57 Crore	657	MISC

Executive Engineer IPH divison sundernagarn mandi	2019-20		17	General	0	MISC
Chief Engineer IPH zone district Hamirpur	2019-20	6	1	Irregular receipt and issue of LOC at the fag end of year- Rs. 4490.15 Lakh.	4490.15	C
Exective Engineer IPH Division	2019-20	21	1	Unfruitful expenditure of Rs.55.18 lakh due to delay in completion of work "C/O LWSS Dhella in Tehsil Baddi District Solan (HP)"and undue favour to contractor due to non levy of compensation Rs. 0.29 lakh.	55.47	A
Exective Engineer IPH Division	2019-20		2	Unfruitful expenditure of Rs.242.59 lakh due to delay in completion of "Augmentation of Lift Water Supply Scheme Kaintha Chadiar in Tehsil Kasauli District Solan (HP)"	242.59	A
Exective Engineer IPH Division	2019-20		3	Excess Expenditure incurred over the amount of deposit received Rs. 73.72 lakh	73.72	E
Exective Engineer IPH Division	2019-20		4	Issue of excess material to works without requirement and irregular utilization of Budget of Rs. 1154.19 lakh.	1154.19	B
Exective Engineer IPH Division	2019-20		5	Irregular award of works by splitting up of the agreements Rs. 58.36 lakh.	58.36	G
Exective Engineer IPH Division	2019-20		6	Avoidable surcharge paid on late payment of energy bills of Rs.14.54 lakh	14.54	MISC
Exective Engineer IPH Division	2019-20		7	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 202.39 lakh.	202.39	L
Exective Engineer IPH Division	2019-20		8	General	0	MISC
Exective Engineer IPH Division	2019-20		A	Irregular splitting up of work in smaller jobs estimated cost Rs 92.53/-lakh	92.53	G
Exective Engineer IPH Division	2019-20		B	Non-levy of compensation- Rs. 10.05 lakh	10.05	H

Exective Engineer IPH Division	2019-20		C	Non recovery of material issued to the contractor of Rs 56640/-	0.56	I
Exective Engineer IPH Division	2019-20		D	Non produce the vouchers of Rs. 154446/-	1.54	MISC
Exective Engineer IPH Division	2019-20		E	Issue of material to works without requirement – resulting fictitious booking /irregular utilization of budget Rs. 15.83 lacs.	15.83	C
Exective Engineer IPH Division	2019-20		F	Non production of work abstracts	0	MISC
Exective Engineer IPH Division	2019-20		G	Non maintenance of site order book	0	MISC
Exective Engineer IPH Division	2019-20		H	Non test check of measurement.	0	MISC
Exective Engineer IPH Division	2019-20		9A	Avoidable payments of contract demand violation charges of Rs.45.83 Lakh	45.83	MISC
Exective Engineer IPH Division	2019-20		9B	Avoidable payments of Peak Load violation Charges of Rs. 6.90 lakh	6.9	MISC
Exective Engineer IPH Division	2019-20		9C	Avoidable payment of lower voltage supply surcharge Rs. 5.39 lakh	5.39	MISC
Exective Engineer IPH Division	2019-20		9D	Avoidable payment of Power Factor Surcharge of Rs 0.83 lakh	0.83	MISC
Exective Engineer IPH Division	2019-20		10	Non levy of compensation of Rs. 61.77 lakh.	61.77	H
Exective Engineer IPH Division	2019-20		11	Blockade of Govt. funds on deposit work Rs 129.96 lakh.	129.96	D
Exective Engineer IPH Division	2019-20		12	Outstanding amount under “Miscellaneous Works Advances” Rs 60.01Lakh.	60.01	M
Exective Engineer IPH Division	2019-20		13	Non-forfeiture of Earnest Money Rs. 242.79 Lakh.	242.79	Z

Exective Engineer IPH Division	2019-20		14	Non crediting of lapsed deposit to Government revenue Rs. 112.27 Lakh.	112.27	Y
Exective Engineer IPH Division	2019-20		15A) Non recovery of outstanding water charges Rs.90.58 Lakh.	90.58	T
Exective Engineer IPH Division	2019-20		15B	Outstanding Abiana charges Rs. 28.20 Lakh.	28.2	X
Exective Engineer IPH Division	2019-20		16	Delay in deposit of Govt. receipts Rs. 0.71 lakh into Govt. account.	0.71	E
Exective Engineer IPH Division	2019-20		17	Irregular increment to contractual employees and excess payment- Rs.5904/-	0.06	R
Exective Engineer IPH Division	2019-20		18	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.26 lakh	0.26	MISC
Exective Engineer IPH Division	2019-20		19A	Irregular reimbursement of medical claims Rs 1.35 Lakh.	1.35	MISC
Exective Engineer IPH Division	2019-20		19B	Discrepancies in Service Books.	0	MISC
Exective Engineer IPH Division	2019-20		20	Non reconciliation of difference with treasury Rs. 292.27 Lakh in part I and Rs. 43.96 lakh in part II.	335.23	AB
Exective Engineer IPH Division	2019-20		21	General	0	MISC
Executive Engineer IPH SOLAN	2019-20	24	1	Non-completion of LIS Domehar due to land dispute resulted in largely unfruitful expenditure of Rs. 82.74 lakh due to non-providing & laying of distribution system, irregular booking of material of Rs. 13.29 lakh and non-giving of credit of Rs. 8.78 lakh.	104.81	A
Executive Engineer IPH SOLAN	2019-20		2	Loss of material amounting to Rs. 6.92 lakh on account of theft cases due to absenee of security	6.92	MISC

Executive Engineer IPH SOLAN	2019-20		3	Inordinate delay in execution of LWSS katoh Rehar of Rs. 90.16 lakh due to ill planning and land dispute resulted <u>resulting</u> in unfruitful expenditure of Rs. 51.57 lakh and loss of pumping machinery	51.57	A
Executive Engineer IPH SOLAN	2019-20		4	Non-completion of work of providing of irrigation facilities through construction of water body to village Kurgal, Nohra and Takrana of Rs. 102.36 lakh resulted in unfruitful expenditure of Rs. 63.92 lakh	166.28	A
Executive Engineer IPH SOLAN	2019-20		5	Non-completion of work resulted in idle expenditure <u>Rs. 27.76 lakh</u> fictitious booking of Rs. 60.37 lakh <u>Non-accounts of dismantled pipes</u>	88.13	A
Executive Engineer IPH SOLAN	2019-20		6	Non-completion of LIS Kurgal Nohra, Karog, Chhob resulted in idle expenditure of Rs. 359.36 lakh	359.36	A
Executive Engineer IPH SOLAN	2019-20		7	Drawl of funds in anticipation of requirement Rs. 5.86 crore lakh and their retention in Public Works Deposits led to falsification of accounts, non-utisation of funds 5.85 crore	1171	B
Executive Engineer IPH SOLAN	2019-20		8	Avoidable payment due to late deposit of electricity bills: 12.57 lakhs	12.57	MISC
Executive Engineer IPH SOLAN	2019-20		9	Blocking of funds Rs 8.18 crore	818	D
Executive Engineer IPH SOLAN	2019-20		0	Non-recovery of pending dues <u>resulting ed</u> in outstanding balances under “Misc. Works Advances” amounting to Rs. 30.16 lakh	30.16	M
Executive Engineer IPH SOLAN	2019-20		11	Expenditure incurred in excess of A/A and E/S Rs. 27.76 crore	2776	N
Executive Engineer IPH SOLAN	2019-20		12	Expenditure incurred without obtaining Technical Sanction: <u>Rs. 10180.43</u> lakhs	10180.43	O

Executive Engineer IPH SOLAN	2019-20		13	Analysis of Work:		E
Executive Engineer IPH SOLAN	2019-20		A	Irregular expenditure over A/A and E/S sanctioned amount: Rs. 19.79 crore	19.79	N
Executive Engineer IPH SOLAN	2019-20		B	Irregular splitting up of Technical Sanctions to avoid sanctioned from higher authorities:Rs.3621.21	3621.21	O
Executive Engineer IPH SOLAN	2019-20		C	Irregular expenditure over technical Sanction: Rs. 35.04 crores	35.04	O
Executive Engineer IPH SOLAN	2019-20		D	Irregular splitting up of work agreements: 3196.60 lakhs	3196.6	G
Executive Engineer IPH SOLAN	2019-20		E	A. Non finalisation of Contractor's Bills: 352.81 lakhs	352.81	J
Executive Engineer IPH SOLAN	2019-20		F	Non approval of deviation : Rs. 93.27 lakh	93.27	J
Executive Engineer IPH SOLAN	2019-20		G	Non Recovery of revenue: Rs. 4016.95 lakh	4016.95	Y
Executive Engineer IPH SOLAN	2019-20		H	Drawl of funds in anticipation of requirement and their retention in Public Works Deposits: Rs. 281.60 lakh	281.6	B
Executive Engineer IPH SOLAN	2019-20		I	Irregular issue of material to work without immediate requirement to avoid lapse of budget: Rs. 81.22 lakh	81.22	C
Executive Engineer IPH SOLAN	2019-20		J	Non maintenance of contractor's ledger	0	MISC
Executive Engineer IPH SOLAN	2019-20		K	. Non accountal of material: Rs. 42.06 lakh	42.06	K
Executive Engineer IPH SOLAN	2019-20		M	Wrong Debit to work: Rs. 2.76 lakh	2.76	F
Executive Engineer IPH SOLAN	2019-20		N	Diversion of funds: Rs. 23.31 lakh	23.31	J
Executive Engineer IPH SOLAN	2019-20		O	Suspected Pilferage of Material: Rs 121456/-	1.21	B

Executive Engineer IPH SOLAN	2019-20		P	Non Accountal of Expenditure: Rs. 8.84 lakh	8.84	MISC
Executive Engineer IPH SOLAN	2019-20		Q	Non test check of Measurements	0	MISC
Executive Engineer IPH SOLAN	2019-20		R	Non maintenance of site order book	0	MISC
Executive Engineer IPH SOLAN	2019-20		14	General	0	MISC
Executive Engineer IPH SOLAN	2019-20		15	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates : 478.22 lakhs	478.22	MISC
Executive Engineer IPH SOLAN	2019-20		16	Outstanding recovery of water charges Rs 6280.10 lakh	6280.1	T
Executive Engineer IPH SOLAN	2019-20		17	Issue of material to works without requirement – resulting in fictitious booking/ irregular utilization of budget Rs. 361.21lakh.	361.21	C
Executive Engineer IPH SOLAN	2019-20		18	Non- crediting of lapsed deposit: 44.91 lakh	44.91	Y
Executive Engineer IPH SOLAN	2019-20		19	Non deposit of deduction of labour Cess charges, deducted from the contractors - Rs 4.79	4.79	S
Executive Engineer IPH SOLAN	2019-20		20	: Non finalization of final bills of contractor²s-Bills: 346.05 lakh	346.05	J
Executive Engineer IPH SOLAN	2019-20		21	Underutilization of Irrigation Potential Rs 1994.15 lakh	1994.15	MISC
Executive Engineer IPH SOLAN	2019-20		22	Non forfeiture of earnest money: Rs. 1.22 lakh	1.22	Z
Executive Engineer IPH SOLAN	2019-20		23	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: Rs. 30.59 lakhs	30.59	H
Executive Engineer IPH SOLAN	2019-20		24	Unfruitful expenditure due to non functioning of hand pumps Rs. 5.16 lakh	5.16	

Superintending Engineer IPH Solan	2019-20	6	1	Rush of Expenditure	0	
Superintending Engineer IPH Solan	2019-20		2	Non-obtaining of Action taken report of inspection notes.	0	MISC
Superintending Engineer IPH Solan	2019-20		3	Irregular payment of family planning allowance Rs .0.08 lakh	0.08	MISC
Superintending Engineer IPH Solan	2019-20		4	Irregularities in Pay Fixation amounting to Rs.0.28 Lakh.	0.28	B
Superintending Engineer IPH Solan	2019-20		5(A)	Irregular purchase of various items of Rs. 0.48 Lakh	0.48	B
Superintending Engineer IPH Solan	2019-20		5(B)	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.01 lakh	0.01	Q
Superintending Engineer IPH Solan	2019-20		6	Irregular reimbursement of medical claims Rs:-1.24 Lakh	1.24	MISC
EE NAGROTA	2019-20		1	Unfruitful expenditure of Rs. 92.43 lakh due to delay in completion of "Augmentation of WSS Jua, Pogli Seri (Seri Banglo) in GP Seri Tehsil Karsog", and undue favour to contractor due to non levy of compensation Rs. 3.22 lakh.		
EE NAGROTA	2019-20		2	Unfruitful expenditure of Rs.44.96 lakh due to delay in completion of "Providing LWSS to NC/PC habitation Karla Bhartha & Dharog in GP Dhanyara Tehsil Sundernagar District Mandi", and undue favour to contractor due to non levy of compensation Rs. 1.88 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs.10 Lakh.		
EE NAGROTA	2019-20		3	Delay in construction of the Remodeling of WSS Sorta Kalshan in Tehsil Karsog due to involvement of forest land- Unfruitful expenditure- Rs.428.14 lakh		

EE NAGROTA	2019-20		4	Drawl of funds without requirement and irregular utilization of LOC-315.92 LAKH		
EE NAGROTA	2019-20		5	Avoidable Payment made to HPSEBL without running of schemes 17.47 LAKH		
EE NAGROTA	2019-20		6	Irregular huge advance payment of monthly energy charges of Rs. 64.20 lakh		
EE NAGROTA	2019-20		7	Analysis of work		
EE NAGROTA	2019-20		8	Non levy of compensation Rs. 54.69 Lakh.		
EE NAGROTA	2019-20		9	Blockade of Govt. funds on deposit work Rs 550.70 lakh		
EE NAGROTA	2019-20		10	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 127.69 lakh		
EE NAGROTA	2019-20		11A	Avoidable payments of contract demand violation charges of Rs. 03.14 Lakh		
EE NAGROTA	2019-20		11B	Avoidable payments of Peak Load violation Charges of Rs. 0.25 lakh		
EE NAGROTA	2019-20		12	Issue of excess material to works without requirement irregular utilization of Budget of Rs. 207.89 lakh		
EE NAGROTA	2019-20		13A	Outstanding Abiana charges Rs. 0.35 Lakh		
EE NAGROTA	2019-20		13B	Non recovery of outstanding water charges Rs.43.88 Lakh		
EE NAGROTA	2019-20		14	Outstanding amount under “Miscellaneous Works Advances” Rs 2.73 Lakh.		
EE NAGROTA	2019-20		15	Non-forfeiture of Earnest Money Rs. 0.67 Lakh		
EE NAGROTA	2019-20		16	Non crediting of lapsed deposit to Government revenue Rs. 21.75 Lakh		
EE NAGROTA	2019-20		17A	Delay in deposit of revenue to Govt. account Rs.4.01 lakh Delay in deposit of Govt receipts Rs.1.65 lakh into Govt. account		

EE NAGROTA	2019-20		17B	Delay in deposit of money collected on account of water charges into Govt. account Rs 0.24 lakh		
EE NAGROTA	2019-20		18	Non-handing over of charge to his reliever		
EE NAGROTA	2019-20		19	Incentive for promoting the small family norms		
EE NAGROTA	2019-20		20A	Non disposal of un-serviceable/idle vehicles		
EE NAGROTA	2019-20		20B	Non-disposal of obsolete /unserviceable T&P items-Rs. 02.72 lakh		
EE NAGROTA	2019-20		21	Non preparation of Monthly Abstracts of Log Books		
EE NAGROTA	2019-20		22	GENERAL		
EE IPH Dehra	2019-20		1	Non-completion of scheme of Rs. 7.66 crore of comprehensive improvement and augmentation of LWSS Bara Gopipur, Bharoon, Har, Nehran Pukher, Sehri and Bagli Chalai resulted in unfruitful expenditure of Rs. 2.64 crore, non-obtaining of Technical sanction, irregular splitting of works, non-levy of compensation and suspected mis-appropriation of Rs. 55.60 lakh		
EE IPH NALAGARH	2019-20		1	Unfruitful expenditure of Rs.55.18 lakh due to delay in completion of work "C/O LWSS Dhella in Tehsil Baddi District Solan (HP)"and undue favour to contractor due to non levy of compensation Rs. 0.29 lakh.		
EE IPH NALAGARH	2019-20		2	Unfruitful expenditure of Rs.242.59 lakh due to delay in completion of "Augmentation of Lift Water Supply Scheme Kaintha Chadiar in Tehsil Kasauli District Solan (HP)		
EE IPH NALAGARH	2019-20		3	Excess Expenditure incurred over the amount of deposit received Rs. 73.72 lakh		
EE IPH NALAGARH	2019-20		4	Issue of excess material to works without requirement and irregular utilization of Budget of Rs. 1154.19 lakh		

EE IPH NALAGARH	2019-20		5	Irregular award of works by splitting up of the agreements Rs. 58.36 lakh		
EE IPH NALAGARH	2019-20		6	Avoidable surcharge paid on late payment of energy bills of Rs.14.54 lakh		
EE IPH NALAGARH	2019-20		7	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 202.39 lakh		
EE IPH NALAGARH	2019-20		8	Analysis of work "Providing LWSS to PC Habitation Okhoo Panjali and Group of villages in Tehsil Nalagarh Distt. Solan (H.P.)"		
EE IPH NALAGARH	2019-20		9A	Avoidable payments of contract demand violation charges of Rs.45.83 Lakh		
EE IPH NALAGARH	2019-20		9B	Avoidable payments of Peak Load violation Charges of Rs. 6.90 lakh		
EE IPH NALAGARH	2019-20		9C	Avoidable payment of lower voltage supply surcharge Rs. 5.39 lakh		
EE IPH NALAGARH	2019-20		9D	Avoidable payment of Power Factor Surcharge of Rs 0.83 lakh		
EE IPH NALAGARH	2019-20		10	Non levy of compensation of Rs. 61.77 lakh.		
EE IPH NALAGARH	2019-20		11	Blockade of Govt. funds on deposit work Rs 129.96 lakh.		
EE IPH NALAGARH	2019-20		12	Outstanding amount under "Miscellaneous Works Advances" Rs 60.01Lakh.		
EE IPH NALAGARH	2019-20		13	Non-forfeiture of Earnest Money Rs. 242.79 Lakh		
EE IPH NALAGARH	2019-20		14	Non crediting of lapsed deposit to Government revenue Rs. 112.27 Lakh.		
EE IPH NALAGARH	2019-20		15A	Non recovery of outstanding water charges Rs.90.58 Lakh		
EE IPH NALAGARH	2019-20		15B	Outstanding Abiana charges Rs. 28.20 Lakh.		
EE IPH NALAGARH	2019-20		16	Delay in deposit of Govt. receipts Rs. 0.71 lakh into Govt. account		

EE IPH NALAGARH	2019-20		17	Irregular increment to contractual employees and excess payment- Rs.5904/-		
EE IPH NALAGARH	2019-20		18	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.26 lakh		
EE IPH NALAGARH	2019-20		19A	Irregular reimbursement of medical claims Rs 1.35 Lakh		
EE IPH NALAGARH	2019-20		19B	Discrepancies in Service Books		
EE IPH NALAGARH	2019-20		20	Non reconciliation of difference with treasury Rs. 292.27 Lakh in part I and Rs. 43.96 lakh in part II		
EE IPH NALAGARH	2019-20		21	GENERAL		
EE IPH DIVISION GHUMARVIN	2019-20		1	Unfruitful expenditure Rs. 312.49 lakh due to non-completion of LWSS scheme Kot Dehra, Hatwar, Bjatwara and Tanoh		
EE IPH DIVISION GHUMARVIN	2019-20		2	Non-completion of LWSS to PC habitation of Bharari ladhyani, Sumari, Lehri Sarial, Barota resulted in idle investment of Rs. 328.14lakh and also deprived the beneficiaries of the intended benefits of the sheme		
EE IPH DIVISION GHUMARVIN	2019-20		3	Idle investment of Rs. 283.89 lakh on LWSS Panol Amarpur due to non ensuring encumbrance free land for construction of main storage tank and overhead tank		
EE IPH DIVISION GHUMARVIN	2019-20		4	Non-completion of LWSS to PC habitation of Mundkhar Talalo and Plasla resulted in idle investment of Rs. 103.58 lakh and also deprived the beneficiaries of the intended benefits of the sheme and non-recovery of compensation of Rs. 6.24 lakh for delay from contractors.		
EE IPH DIVISION GHUMARVIN	2019-20		5	Abandoned LIS scheme due to land dispute and slow execution of works resulted in unfruitful expenditure of Rs.130.94 lakh		

EE IPH DIVISION GHUMARVIN	2019-20		6	Irregular Drawl of funds in anticipation of requirement Rs. 8.83 crore lakh and their retention in Public Works Deposits during March 2012 and July 2019 led to falsification of accounts, non-utisation of funds 8.60 crore		
EE IPH DIVISION GHUMARVIN	2019-20		7a	Work of Rain Harvesting structure of Rs. 4.73 crore over seer khad at Ghumarwin near STP was not started due to non finalization of drawing and Infructuous expenditure of Rs. 2.57 crore		
EE IPH DIVISION GHUMARVIN	2019-20		7B	Work of Rain Harvesting structure of Rs. 2.05 crore over seer khad at Dhamla (Odi).		
EE IPH DIVISION GHUMARVIN	2019-20		8	Irregular charge of advance payment to final head of account Rs. 97.37 lakh		
EE IPH DIVISION GHUMARVIN	2019-20		9	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 77.96 lakh.		
EE IPH DIVISION GHUMARVIN	2019-20		10	Non levy of compensation: 117.00 lakh		
EE IPH DIVISION GHUMARVIN	2019-20		11	Analysis of Work		
S.E IPH CIRCLE CHAMBA	2019-20		1	Incomplete Schemes I&PH Circle and non submission of PCRs for the completed schemes under AIBP: Rs. 118.05 lakh		
S.E IPH CIRCLE CHAMBA	2019-20		2	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 329.39 lakhs in 2nd quarter of financial year 2018-19		
S.E IPH CIRCLE CHAMBA	2019-20		3	Shortfall in conducting of Inspection and non obtaining of action taken report		

S.E IPH CIRCLE CHAMBA	2019-20		4	Unauthorized transferring of bills of Circle to Division: Rs. 2.08 lakhs		
S.E IPH CIRCLE CHAMBA	2019-20		5A	Non Furnishing of declaration of dependency certificate for claiming medical reimbursement: Rs. 1.59 lakh		
S.E IPH CIRCLE CHAMBA	2019-20		5B	Excess/ Inadmissible payment of Medical Claims: Rs. 2169		
S.E IPH CIRCLE CHAMBA	2019-20		6	Non disposal of old newspapers : 0.29 lakh		
EE KARSOG	2019-20		1	Unfruitful expenditure of Rs. 92.43 lakh due to delay in completion of "Augmentation of WSS Jua, Pogli Seri (Seri Banglo) in GP Seri Tehsil Karsog", and undue favour to contractor due to non levy of compensation Rs. 3.22 lakh		
EE KARSOG	2019-20		2	Unfruitful expenditure of Rs.44.96 lakh due to delay in completion of "Providing LWSS to NC/PC habitation Karla Bhartha & Dharog in GP Dhanyara Tehsil Sundernagar District Mandi", and undue favour to contractor due to non levy of compensation Rs. 1.88 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs.10 Lakh.		
EE KARSOG	2019-20		3	Delay in construction of the Remodeling of WSS Sorta Kalshan in Tehsil Karsog due to involvement of forest land- Unfruitful expenditure- Rs.428.14 lakh		
EE KARSOG	2019-20		4	Drawl of funds without requirement and irregular utilization of LOC-315.92 LAKH		
EE KARSOG	2019-20		5	Avoidable Payment made to HPSEBL without running of schemes 17.47 LAKH		
EE KARSOG	2019-20		6	Irregular huge advance payment of monthly energy charges of Rs. 64.20 lakh		
EE KARSOG	2019-20		7	Analysis of work		

EE KARSOG	2019-20		8	Non levy of compensation Rs. 54.69 Lakh		
EE KARSOG	2019-20		9	Blockade of Govt. funds on deposit work Rs 550.70 lakh		
EE KARSOG	2019-20		10	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 127.69 lakh.		
EE KARSOG	2019-20		11A	Avoidable payments of contract demand violation charges of Rs. 03.14 Lakh		
EE KARSOG	2019-20		11B	Avoidable payments of Peak Load violation Charges of Rs. 0.25 lakh		
EE KARSOG	2019-20		12	Issue of excess material to works without requirement irregular utilization of Budget of Rs. 207.89 lakh		
EE KARSOG	2019-20		13A	Outstanding Abiana charges Rs. 0.35 Lakh.		
EE KARSOG	2019-20		13B	Non recovery of outstanding water charges Rs.43.88 Lakh		
EE KARSOG	2019-20		14	Outstanding amount under “Miscellaneous Works Advances” Rs 2.73 Lakh.		
EE KARSOG	2019-20		15	Non-forfeiture of Earnest Money Rs. 0.67 Lakh		
EE KARSOG	2019-20		16	Non crediting of lapsed deposit to Government revenue Rs. 21.75 Lakh		
EE KARSOG	2019-20		17	Delay in deposit of revenue to Govt. account Rs.4.01 lakh Delay in deposit of Govt receipts Rs.1.65 lakh into Govt. account		
EE KARSOG	2019-20		18	Non-handing over of charge to his reliever		
EE KARSOG	2019-20		19	Incentive for promoting the small family norms		
EE KARSOG	2019-20		20A	Non disposal of un-serviceable/idle vehicles		
EE KARSOG	2019-20		20B	Non-disposal of obsolete /unserviceable T&P items-Rs. 02.72 lakh		
EE KARSOG	2019-20		21	Non preparation of Monthly Abstracts of Log Books		
EE KARSOG	2019-20		22	General		

SE CIRCLE NAHAN	2019-20		1	Delay in utilization of funds kept under deposit head Rs. 2136.89 lakh		
SE CIRCLE NAHAN	2019-20		2	Rush of Expenditure		
SE CIRCLE NAHAN	2019-20		3	Non-obtaining of Action taken report of inspection notes		
SE CIRCLE NAHAN	2019-20		4	Non-disposal of obsolete /unserviceable T&P items Rs.0.11 Lakh		
SE CIRCLE NAHAN	2019-20		5	Discrepancies in Service Books		
SE CIRCLE NAHAN	2019-20		6	Unauthorised transferring of telephone bills of Circle to Divisions-Rs. 0.20 lakh		
CE IPH Dharamshala	2019-20		1	Non-completion of project of Rs. 204.51 crore resulted in unfruitful expenditure of Rs. 108.00 crore, likely cost escalation of crores of Rupees and non-delivery of irrigation facility to farmers		
CE IPH Dharamshala	2019-20		2	Rush of expenditure to avoid lapse of budget resulted in excess release of funds Rs. 2428.83 lakh in 2nd, 3rd and 4th quarter of financial year 2018-19		
CE IPH Dharamshala	2019-20		3	Non reconciliation of deduction towards pipes from LOC during the year 2015-16 to 2018-19 Rs. 11514.52 lakh		
CE IPH Dharamshala	2019-20		4	Non-completion of work of rising main (Rs. 41 lakh)		
CE IPH Dharamshala	2019-20		5	Non-completion of work of rising main (Rs. 41 lakh)		
CE IPH Dharamshala	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memosof medical claims Rs. 22.80lakh		
EE IPH HAMIRPUR	2019-20		1	Delay in completion of Medium Irrigation Project Nadaun area of Rs. 156.31 crore resulted in unfruitful expenditure of Rs. 128.63 crore		
EE IPH HAMIRPUR	2019-20		2	Inordinate delay in completion of sewerage scheme to Nadaun town due to slow execution and land dispute resulted in unfruitful expenditure of 11.39 CRORE		

EE IPH HAMIRPUR	2019-20		3	Avoidable payment due to late deposit of electricity bills Rs. 30.71 lakhs		
EE IPH HAMIRPUR	2019-20		4	Analysis of Work (Improvement and remodeling of LWSS to Hamirpur town)		
EE IPH HAMIRPUR	2019-20		5	Unauthorised payment of interest on short deposit of ACD to HPSEBL Rs. 13.99 lakhs		
EE IPH HAMIRPUR	2019-20		6	Idle investment of Rs. 214.31 lakh on incomplete Water Supply Scheme Longni Karot due to lack of proper planning		
EE IPH HAMIRPUR	2019-20		7	Drawl of funds in anticipation of requirement Rs. 7.80 crore and their retention in Public Works Deposits led to falsification of accounts, non-utilization of funds 7.64 crore		
EE IPH HAMIRPUR	2019-20		8	Blocking of funds Rs 19.19 crore		
EE IPH HAMIRPUR	2019-20		9	Irregular expenditure due to un-authorized deviations Rs. 80.85 lakh		
EE IPH HAMIRPUR	2019-20		10	Expenditure incurred in excess of A/A and E/S Rs. 11.40 crore		
EE IPH HAMIRPUR	2019-20		11	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 17.11 lakhs		
EE IPH HAMIRPUR	2019-20		12	Outstanding amount under "Miscellaneous Works Advances" Rs 37.41 Lakh		
EE IPH HAMIRPUR	2019-20		13	Non preparation of final bill of contractors Rs. 70.89 lakh		
EE IPH HAMIRPUR	2019-20		14	Issue of material to works without requirement – resulting in fictitious booking/irregular utilization of budget Rs. 148.54lakh		

EE IPH HAMIRPUR	2019-20		15	Non-crediting of lapsed deposit to Government revenue Rs. 43.14 Lakh.		
EE IPH HAMIRPUR	2019-20		16	Irregular charge advance payment to final head of account of SOP Rs 15.24 core		
EE IPH HAMIRPUR	2019-20		17	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor Rs. 5.31 crore		
EE IPH HAMIRPUR	2019-20		18	Expenditure incurred without Technical Sanctions Rs 1290.78 lakh		
EE IPH HAMIRPUR	2019-20		19	General		
SE IPH CIRCLE UNA	2019-20		1	Non surrender of saving under the head salary Rs 15.93 lakh		
SE IPH CIRCLE UNA	2019-20		2	Non-monitoring of Action taken reports of inspection notes issued by SEs/CEs		
SE IPH CIRCLE UNA	2019-20		3	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1511.57 lakhs in 3rd quarter of financial year 2018-19		
SE IPH CIRCLE UNA	2019-20		4	Unauthorized transferring of bills of Circle to Division: Rs. 1.25 lakh		
SE IPH CIRCLE UNA	2019-20		5	Drawl of funds in anticipation of requirement Rs. 1220.00 lakh and their retention in Public Works Deposits during led to falsification of accounts, non-utisation of funds Rs. 653.59 lakh		
SE IPH CIRCLE UNA	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 9.83 lakh		
SE IPH CIRCLE UNA	2019-20		7	Non-preparation of Project Completion Report of completed schemes Rs. 12.65 crores.		

EE BILASPUR	2019-20		1	Unfruitful expenditure of Rs. 10.18 crore on LIS Tanbol-Zkatkhana due to non-completion of scheme of Rs. 11.586 crore and non-levy of compensation for delay Rs. 66.46 lakh resulted undue favor to contractors		
EE BILASPUR	2019-20		2	Unfruitful expenditure of Rs. 506.85 lakh crore due to delay in completion of LWSS to various village under GP Tarsooh and lehri in tehsil Shree Naina Devi Jee		
EE BILASPUR	2019-20		3	Non-completion of LWSS Shira from Ali Khad Rs. 105.72 lakh resulted in unfruitful expenditure of Rs. 70.83 lakh		
EE BILASPUR	2019-20		4	Unfruitful expenditure of Rs. 67.40 lakh due to non-completion of LIS Sikroha and non-levy of compensation for delay Rs. 11.17 lakh resulted in undue favor to contractors		
EE BILASPUR	2019-20		5	Drawl of funds in anticipation of requirement Rs. 8.83 crore and their retention in Public Works Deposits during March 2013 and March 2019 led to falsification of accounts, non-utilization of funds 8.13 crore		
EE BILASPUR	2019-20		6	Blockage of funds due to non-execution of deposit works Rs 6.89 crore		
EE BILASPUR	2019-20		7	Non-start of work of Rain Water Harvesting structure over Gambhrolla Khad of Rs. 349.22 lakh and irregular booking of expenditure of Rs. 34.03 lakh		
EE BILASPUR	2019-20		8	Non-start of work of check dam at Souli Khad/Mani Khad of Rs. 186.60 lakh		
EE BILASPUR	2019-20		9	Non-maintenance of contractor ledger		
EE BILASPUR	2019-20		10	Non levy of compensation: 55.91 lakh		

EE BILASPUR			11	Excess payment of electricity bill due to wrong application rate of demand charges Rs. 101.75 lakh.		
	2019-20					
EE BILASPUR	2019-20		12	Outstanding recovery of water charges Rs 25.25 lakh		
EE BILASPUR			13	Avoidable payment due to late deposit of electricity bills: 15.71 lakhs		
	2019-20					
EE BILASPUR			14	Drawal of funds without requirement and irregular utilization of LOC: Rs. 275.00 lakhs		
	2019-20					
EE BILASPUR			15	Irregular payment of HRA without obtaining requisite certificates Rs. 0.18 Lakh		
	2019-20					
EE BILASPUR	2019-20		16	Non reconciliation with treasury: 45.00 lakhs		
EE BILASPUR	2019-20		17	Non crediting of lapsed deposit into Govt. Revenue Rs. 18.37 lakh		
EE BILASPUR	2019-20		18A	Excess payment of medical claims: Rs. 5232		
EE BILASPUR	2019-20		18B	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 46.76lakh		
EE BILASPUR	2019-20		19	Outstanding amount under "Miscellaneous Works Advances" Rs. 127.19 Lakh		
EE BILASPUR	2019-20		20	General		
EE BILASPUR	2019-20		21	Non forfeiture of earnest money Rs. 1.02 lacs		

EE BILASPUR			22	Unfruitful expenditure due to non-functioning hand pumps Rs6.82 lakh		
	2019-20					
EE BILASPUR	2019-20		23	Excess expenditure on works. Rs. 47.12 lakh		
SE IPH CICLE DHARAMSALA	2019-20		1	Non-completion of scheme within the stipulated period resulted in unproductive expenditure of Rs. 1.65 and retention of funds Rs. 0.69 crore		
SE IPH CICLE DHARAMSALA	2019-20		2	Abandoned works of Rs. 48.34 lakh and irregular booking of material		
SE IPH CICLE DHARAMSALA	2019-20		3	Drawl of funds in anticipation of requirement Rs. 2878.385 lakh and their retention in Public Works Deposits during March 2014 and October 2018 led to falsification of accounts, non-utisation of funds 1911.97 lakh		
SE IPH CICLE DHARAMSALA	2019-20		4	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1382.68 lakh in 2nd and 3rd quarter of financial year 2018-19		
SE IPH CICLE DHARAMSALA	2019-20		5	Non-preparation of Project Completion Report of WSS Rs. 21.63 crore		
SE IPH CICLE DHARAMSALA	2019-20		6	Non disposal of old newspapers Rs. 0.02 lakh		

Annexure 2A

Statement showing the details of unfruitful/wasteful/injudicious/idle investment /in fructuous expenditure on execution of works and under favour to contractor/cost over run

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	SE IPH Circle Kasumpti	2019-20	3	1	Slow- implementation of Augmentation & integration of various water supply scheme of Matiyana, Kumarsain, Sainj & Surroundings villages resulted in non-completion of the scheme with in the stipulated period and also resulted in unfruitful expenditure of Rs. 29.36 crore and non-levy of compensation of Rs. 87.85 lakh for delay	3023.85	
	SE IPH Circle Kasumpti	2019-20		2	Unfruitful expenditure on sewerage schemes Rs. 909.40 lakh due to slow implementation of the Sewerage schemes and blockade of funds of Rs. 67.34 lakh	976.74	A
	SE IPH Circle Kasumpti	2019-20		5	Incomplete Scheme under I&PH Circle of Rs. 20876.16 lakh	20876.16	A
2	SE IPH Circle Bilaspur	2019-20	2	1	Infructuous expenditure of Rs. 166.92 lakh due to non-start and non-completion of work of Rain Harvesting structure of Rs. 473.24lakh over seer khad at Ghumarwin near STP	640.16	A
	SE IPH Circle Bilaspur	2019-20		2	Infructuous expenditure of Rs. 91.12 lakh due to non-start and non-completion of work of Rain Harvesting structure of Rs. 205.42 lakh over seer khad at Dhamla (Odi).	296.54	A
3	IPH Sarkaghat	2019-20		1	Idle investment of Rs. 1142 lakh due to improper planning of LWSS Jehmat, Narola, Nawani, Samailla, Kasmailla, Chowk, Pounta, Dhanalag by the department.	1142	A

	IPH Sarkaghat	2019-20		2	Abandoned LIS Bah & Bhalyara resulted in unfruitful expenditure of Rs. 94.85 lakh.	94.85	A
	IPH Sarkaghat	2019-20		3	Abandoned LIS Bhanwar resulted in unfruitful expenditure of Rs. 103.23 lakh	103.23	A
	IPH Sarkaghat	2019-20		3B	(B) Delay in completion of construction work resulted in time over run of 34 months.	0	A
	IPH Sarkaghat	2019-20		3H	(H) Non renewal/ Confirmation of Bank Guarantee from Higher Authority resulting in undue favor to Contractor: Rs. 125.00 lakhs	125	A
4	IPH BAGGI	2019-20	1	1	Unfruitful expenditure of Rs 59.40 lakh due to delay in completion of "Remodeling of Flow Irrigation Scheme Galma, Kotlu and Nalwari in GP Galma Tehsil Balh District Mandi" and undue favour to contractor due to non levy of compensation Rs 3.90 lakh.	63.3	A
5	EE IPH Mandi	2019-20	3	1	Unfruitful expenditure of Rs.153.58 lakh due to non-completion of Augmentation of WSS Thalkandhar in GP Gharan, undue favour to contractor due to non levy of compensation of Rs.0.13 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh.	163.71	A
	EE IPH Mandi	2019-20		2	Unfruitful expenditure of Rs 53.66 lakh due to delay in completion of LWSS, undue favour to contractor due to non levy of compensation Rs 0.65 lakh, irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh and Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs.14.71 lakh.	79.02	A
	EE IPH Mandi	2019-20		3B	B. Delay in award of work to the contractor.	0	A

6	Executive Engineer, IPH Div. Chamba	2019-20	9	1	Idle investment of Rs. 3.20 crore due to non-completion of LWSS for a group of villages Samoh, Drabbla, Butkar, Bangotu Dhar, Seri Niula etc. in GP Palui, Jandera & Protha even after lapse of more than five year from the stipulated date of completion, non-levy and non-recovery of compensation for delay in execution of work and irregular retention of Rs. 1.15 crore in depository head.	435	A
	Executive Engineer, IPH Div. Chamba	2019-20		2	Inordinate delay in execution of Sewerage scheme to left out area of Chamba town resulted in unfruitful expenditure Rs.8.41crore and non-levy of compensation for delay Rs. 0.85 crore resulted in undue favour to contractors.	926	A
	Executive Engineer, IPH Div. Chamba	2019-20		3	Non-completion of WSS to left out PC habitation under census village Aura, Luna and Salhi in GP Aura resulted in unfruitful expenditure of Rs. 2.80 crore	280	A
	Executive Engineer, IPH Div. Chamba	2019-20		4	Non-completion of WSS to left out PC habitation under census village Udaipur Khas, and Saru resulted in unfruitful expenditure of Rs. 2.97 crore.	297	A
	Executive Engineer, IPH Div. Chamba	2019-20		6	Non taking up providing Flow irrigation scheme to village Guita Sia and Banoon and booking of material resulting in unfruitful expenditure Rs. 64.65 lakh	64.65	A
	Executive Engineer, IPH Div. Chamba	2019-20		7	Non-completion of WSSs of Rs. 11.21 crore under Backward Area Sub-plan (BASP) resulted in unfruitful expenditure of Rs. 6.23 crore and denial of benefits of the schemes to the public.	1744	A
	Executive Engineer, IPH Div. Chamba	2019-20		8	Non-completion of WSSs of Rs. 18.97 crore under Tribal Area Sub-plan resulted in unfruitful expenditure of Rs. 9.84 crore and denial of benefits to the public	2881	A

	Executive Engineer, IPH Div. Chamba	2019-20		9	Non-start of work of remodeling of Sewerage Scheme Bharmour & Surrounding Area (Zone-II) tehsil Bharmour and non-levy of compensation Rs. 2.22 lakh.	2.22	A
	Executive Engineer, IPH Div. Chamba	2019-20		10A	(A) Delay in completion of construction work resulted in time over run of 17 months.	0	A
7	EE, IPH Nahan	2019-20	3	1	Unfruitful expenditure of Rs.132.84 lakh due to delay in completion of "Augmentation of LWSS to Gheen Matlana in G.P. Lana Baka Tehsil Pachhad Distt. Sirmour", and undue favour to contractor due to non levy of compensation Rs. 4.21 lakh.	137.05	A
	EE, IPH Nahan	2019-20		11B	Delay in award of work to the contractors and excess expenditure incurred without revised technical approval.	0	A
	EE, IPH Nahan	2019-20		18	Delay in deposit of revenue to Govt. account Rs.3.80 lakh	3.8	A
8	E.E. IPH Dharamshala	2019-20	3	1	Unfruitful expenditure on construction of Flow irrigation Scheme Machhan Kuhl Rs 197.12 lakh and retention of funds in deposit head Rs. 29.00 lakh	226.12	A
	E.E. IPH Dharamshala	2019-20		2	In fructuous expenditure of Rs. 27.74 lakh on providing of water supply scheme to village Khas Khaniara, Mouli Haran di, Mouli Laran di and Sidhpur, retention of funds in deposit head Rs. 83.08 lakh and irregular booking of Rs. 41. 23 lakh	152.05	A
	E.E. IPH Dharamshala	2019-20		7	Excess Expenditure incurred over the amount of deposit received Rs. 31.42 lakh.	31.42	A
9	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20	1	1	Slow pace of execution under National Hydrology Project	0	A
10	E.N.C IPH Tutikandi Shimla	2019-20	2	1	Unfruitful expenditure on sewerage schemes Rs. 2109.60 lakh due to non-providing of encumbrance free land, slow implementation of the schemes and likely cost escalation of Rs. 864.14 lakh	2973.74	A

	E.N.C IPH Tutikandi Shimla	2019-20		3	Slow implementation of 111 Surface Minor Irrigation Schemes (SMIS) resulted in non-obtaining of central assistance Rs. 119.95 crore	11995	A
11	E.E IPH Una -2	2019-20	1	1	Unfruitful expenditure of Rs.207.24 lakh due to delay in completion of work" Providing LWSS to Gram Panchayats Dhanet, Plata & Deehar in Tehsil Bangana Distt. Una " .	207.24	A
12	E.E IPH Una -1	2019-20	1	3	Delay in completion of work- Unfruitful expenditure on the construction of work- Rs. 443.10 lakh, non-levy of compensation of Rs. 36.62 lakh and undue	479.72	A
13	Executive Engineer IPH divison sundernagarn mandi	2019-20	3	1	Unfruitful expenditure of Rs 79.24 lakh due to delay in completion of LWSS, undue favour to contractor due to non levy of compensation Rs 2.64 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh.	81.88	A
	Executive Engineer IPH divison sundernagarn mandi	2019-20		3A	Delay in award of work to the contractor		A
	Executive Engineer IPH divison sundernagarn mandi	2019-20		3D	Abnormal Delay in completion of work.	0	A
14	Executive Engineer IPH SOLAN	2019-20	5	1	Non-completion of LIS Domehar due to land dispute resulted in largely unfruitful expenditure of Rs. 82.74 lakh due to non-providing & laying of distribution system, irregular booking of material of Rs. 13.29 lakh and non-giving of credit of Rs. 8.78 lakh.	104.81	A
	Executive Engineer IPH SOLAN	2019-20		3	Inordinate delay in execution of LWSS katoh Rehar due to ill planning and land dispute <u>resulting in</u> unfruitful expenditure of Rs. 51.57 lakh and loss of pumping machinery	51.57	A

	Executive Engineer IPH SOLAN	2019-20		4	Non-completion of work of providing of irrigation facilities through construction of water body to village Kurgal, Nohra and Takrana of Rs. 102.36 lakh resulted in unfruitful expenditure of Rs. 63.92 lakh	166.28	A
	Executive Engineer IPH SOLAN	2019-20		5	Non-completion of work resulted in idle expenditure <u>Rs. 27.76 lakh</u> fictitious booking of Rs. 60.37 lakh <u>Non-accounts of dismantled pipes</u>	88.13	A
	Executive Engineer IPH SOLAN	2019-20		6	Non-completion of LIS Kurgal Nohra, Karog, Chhob resulted in idle expenditure of Rs. 359.36 lakh	359.36	A
15	EE NAGROTA	2019-20	1	1	Unfruitful expenditure of Rs. 46.25 lakh due to non-execution of the separate Water Supply Scheme to village Matial, Barehar and adjoining village in Tehsil baroh Distt. Kangra (HP) due to lackadaisical approach of the department	46.25	A
16	EE IPH Dehra	2019-20	4	1	Non-completion of scheme of Rs. 7.66 crore of comprehensive improvement and augmentation of LWSS Bara Gopipur, Bharoon, Har, Nehran Pukher, Sehri and Bagli Chalai resulted in unfruitful expenditure of Rs. 2.64 crore, non-obtaining of Technical sanction, irregular splitting of works, non-levy of compensation and suspected mis-appropriation of Rs. 55.60 lakh	1030	A
	EE IPH Dehra	2019-20		2	Avoidable delay in completion of sewerage scheme Dehra town resulted unfruitful expenditure of Rs. 13.75 crore, likely cost overrun Rs. 6.13 crore	1988	A
	EE IPH Dehra	2019-20		3	Inordinate delay in construction of check dam Rs. 73.82 lakh at Thehra Nallah & providing lift irrigation scheme to village Gurkal in Tehsil Jawalamukhi resulted in unfruitful expenditure of Rs. 11.00 lakh, irregular retention of funds Rs. 60 lakh and booking of material Rs. 24.12 lakh	144.82	A

	EE IPH Dehra	2019-20		4	Non-completion of WSS to PC habitation of village Karyara upper Karyara, lower karyara, Muhal and Rajol resulted in unfruitful expenditure of Rs. 44.23 lakh, irregular booking of material Rs. 42.56 lakh and award of works on higher side of estimated cost	86.79	A
17	EE IPH NALAGARH	2019-20		1	Unfruitful expenditure of Rs.55.18 lakh due to delay in completion of work "C/O LWSS Dhella in Tehsil Baddi District Solan (HP)"and undue favour to contractor due to non levy of compensation Rs. 0.29 lakh.	55.47	A
	EE IPH NALAGARH	2019-20	1	2	Unfruitful expenditure of Rs.242.59 lakh due to delay in completion of "Augmentation of Lift Water Supply Scheme Kaintha Chadiar in Tehsil Kasauli District Solan (HP)	242.59	A
18	EE IPH DIVISION GHUMARVIN	2019-20	6	1	Unfruitful expenditure Rs. 312.49 lakh due to non-completion of LWSS scheme Kot Dehra, Hatwar, Bjatwara and Tanoh	312.49	A
	EE IPH DIVISION GHUMARVIN	2019-20		2	Non-completion of LWSS to PC habitation of Bharari ladhyan, Sumari, Lehri Sarial, Barota resulted in idle investment of Rs. 328.14lakh and also deprived the beneficiaries of the intended benefits of the sheme	328.14	A
	EE IPH DIVISION GHUMARVIN	2019-20		3	Idle investment of Rs. 283.89 lakh on LWSS Panol Amarpur due to non ensuring encumbrance free land for construction of main storage tank and overhead tank	283.89	A
	EE IPH DIVISION GHUMARVIN	2019-20		4	Non-completion of LWSS to PC habitation of Mundkhar Talalo and Plasla resulted in idle investment of Rs. 103.58 lakh and also deprived the beneficiaries of the intended benefits of the sheme and non-recovery of compensation of Rs. 6.24 lakh for delay from contractors.	103.58	A

	EE IPH DIVISION GHUMARVIN	2019- 20		5	Abandoned LIS scheme due to land dispute and slow execution of works resulted in unfruitful expenditure of Rs.130.94 lakh	130.94	A
	EE IPH DIVISION GHUMARVIN	2019- 20		7a	Work of Rain Harvesting structure of Rs. 4.73 crore over seer khad at Ghumarwin near STP was not started due to non finalization of drawing and Infructuous expenditure of Rs. 2.57 crore	730	A
19	EE KARSOG	2019- 20	3	1	Unfruitful expenditure of Rs. 92.43 lakh due to delay in completion of "Augmentation of WSS Jua, Pogli Seri (Seri Banglo) in GP Seri Tehsil Karsog", and undue favour to contractor due to non levy of compensation Rs. 3.22 lakh	95.65	A
	EE KARSOG	2019- 20		2	Unfruitful expenditure of Rs.44.96 lakh due to delay in completion of "Providing LWSS to NC/PC habitation Karla Bhartha & Dharog in GP Dhanyara Tehsil Sundernagar District Mandi", and undue favour to contractor due to non levy of compensation Rs. 1.88 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs.10 Lakh.	44.96	A
	EE KARSOG	2019- 20		3	Delay in construction of the Remodeling of WSS Sorta Kalshan in Tehsil Karsog due to involvement of forest land- Unfruitful expenditure- Rs.428.14 lakh	428.14	A
20	CE IPH Dharamshala	2019- 20	1	1	Non-completion of project of Rs. 204.51 crore resulted in unfruitful expenditure of Rs. 108.00 crore, likely cost escalation of crores of Rupees and non-delivery of irrigation facility to farmers	312.51	A
21	EE IPH HAMIRPUR	2019- 20	3	1	Delay in completion of Medium Irrigation Project Nadaun area of Rs. 156.31 crore resulted in unfruitful expenditure of Rs. 128.63 crore	12863	A
	EE IPH HAMIRPUR	2019- 20		2	Inordinate delay in completion of sewerage scheme to Nadaun town due to slow execution and land dispute resulted in unfruitful expenditure of 11.39	1139	A

				CRORE			
	EE IPH HAMIRPUR	2019-20		6	Idle investment of Rs. 214.31 lakh on incomplete Water Supply Scheme Longni Karot due to lack of proper planning	214.31	A
	EE BILASPUR	2019-20	6	1	Unfruitful expenditure of Rs. 10.18 crore on LIS Tanbol-Zkatkhana due to non-completion of scheme of Rs. 11.586 crore and non-levy of compensation for delay Rs. 66.46 lakh resulted undue favor to contractors	2243.06	A
	EE BILASPUR	2019-20		2	Unfruitful expenditure of Rs. 506.85 lakh crore due to delay in completion of LWSS to various village under GP Tarsooh and lehri in tehsil Shree Naina Devi Jee	506.85	A
	EE BILASPUR	2019-20		3	Non-completion of LWSS Shira from Ali Khad Rs. 105.72 lakh resulted in unfruitful expenditure of Rs. 70.83 lakh	176.55	A
	EE BILASPUR	2019-20		4	Unfruitful expenditure of Rs. 67.40 lakh due to non-completion of LIS Sikroha and non-levy of compensation for delay Rs. 11.17 lakh resulted in undue favor to contractors	78.57	A
	EE BILASPUR	2019-20		8	Non-start of work of check dam at Souli Khad/Mani Khad of Rs. 186.60 lakh	186.6	A
	EE BILASPUR	2019-20		22	Unfruitful expenditure due to non-functioning hand pumps Rs6.82 lakh	6.82	A
22	SE IPH CICLE DHARAMSALA	2019-20	1	1	Non-completion of scheme within the stipulated period resulted in unproductive expenditure of Rs. 1.65 and retention of funds Rs. 0.69 crore	2.34	A
					Total	75054	

ANNEXURE 2B

Statement showing the irregular utilization of budget grant at the fag end of the year rush

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	SE IPH Circle Kasumpti	2019-20	1	3	Drawl of funds in anticipation of requirement Rs. 5252.89 lakh and their retention in Public Works Deposits during March 2015 and November 2018 led to falsification of accounts, non-utisation of funds 876.04 Lakh	6128.93
2	IPH Sarkaghat	2019-20	3	4	Drawal of funds without requirement and irregular utilization of LOC: Rs. 250.00 lakhs.	250
	IPH Sarkaghat	2019-20		16E	(E) Irregular payment due to non approval of deviation Rs.99.95 lakh	99.95
	IPH Sarkaghat	2019-20		16F	(F) Drawl of funds without requirement and irregular utilization of budget Rs.271.19lakhs	271.19
3	IPH BAGGI	2019-20	1	4D	D. Drawl of funds without requirement and irregular utilisation of LOC Rs. 101.42 lakh.	101.42
4	EE IPH Mandi	2019-20	4	3M	Expenditure incurred after the Project Completion Report of the Scheme.	0
	EE IPH Mandi	2019-20		3N	N. The Huge difference in Monthly Accounts Expenditure and actual Expenditure incurred on the Scheme of Rs. 4.98 lakh.	4.98
	EE IPH Mandi	2019-20		7B	Irregular huge advance payment of monthly energy charges of Rs. 78.70 lakh	78.7
	EE IPH Mandi	2019-20		9	Irregular drawl and utilization of funds from deposit Head through LOC. Rs. 748.23 lakh .	748.23

5	Executive Engineer, IPH Div. Chamba	2019-20	1	5	Drawl of funds in anticipation of requirement Rs. 4.87 crore and their retention in Public Works Deposits during March 2015 to March 2019 led to falsification of accounts, non-utilisation of funds 3.11crore	798
6	EE, IPH Nahan	2019-20	4	2	Drawl of funds without requirement and irregular utilization of LOC-	359.21
	EE, IPH Nahan	2019-20		3	Issue of excess material to works without requirement and irregular utilization of Budget of Rs. 580.52 lakh	580.52
	EE, IPH Nahan	2019-20		11D	Drawl of funds without requirement and irregular utilisation of LOC Rs. 1449.01 lakh.	1449.01
	EE, IPH Nahan	2019-20		11F	Irregular drawl of funds and advance payment to the civil Supply Corporation Rs. 2327500/-	23.27
7	EE, IPH Kasumpti	2019-20	3	2	Drawl of funds without requirement and irregular utilizationof LOC- Rs. 552.28 lakh.	552.28
	EE, IPH Kasumpti	2019-20		6	Issue of excess material to works without requirement irregular utilization of Budget of Rs. 51.24 lakh	51.24
	EE, IPH Kasumpti	2019-20		14B	Irregular withdrawal of funds from the treasury and deposited into State Water and Sanitation Mission (SWSM) of Rs. 27.66 Crore.	2766

8	E.E. IPH Dharamshala	2019-20	1	4	Drawl of funds in anticipation of requirement Rs. 475.39 crore lakh and their retention in Public Works Deposits during March 2018 and March 2019 led to falsification of accounts, non-utilization of funds 429.79 lakh	47968.79
9	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20	2	2	Non-utilization of funds Rs. 357.44 lakh	357.44
	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		4	Irregular expenditure over Technical Sanction Rs. 0.66 lakh.	0.66
10	E.E IPH Una -2	2019-20	3	2	Drawl of funds without requirement and irregular utilization of LOC- 116.37 lakh.	116.37
	E.E IPH Una -2	2019-20		3	Issue of material to works without requirement and irregular utilization of Budget of Rs. 379.85 lakh.	379.85
	E.E IPH Una -2	2019-20		7D	Drawl of funds without requirement and irregular utilisation of LOC Rs. 1449.01 lakh.	1449.01
11	E.E IPH Una -1	2019-20	2	4	Irregular payment to HPSEB for the supply of power- Rs. 639.63 lakh	639.63
	E.E IPH Una -1	2019-20		11	Drawl of funds in anticipation of requirement Rs 60.34 lakh and their retention in Public Works Deposits during the period from March 2019 to May 2019 which led to falsification of accounts and non-utisation of funds Rs. 38.55 lakh.	98.89

12	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	3F	Misappropriation of Budget wrongly charged the expenditure to the work of Rs.226.38 Lakh	226.38
13	Executive Engineer IPH SOLAN	2019-20	3	7	Drawl of funds in anticipation of requirement Rs. 5.86 crore lakh and their retention in Public Works Deposits led to falsification of accounts, non-utisation of funds 5.85 crore	1171
	Executive Engineer IPH SOLAN	2019-20		13H	Drawl of funds in anticipation of requirement and their retention in Public Works Deposits: Rs. 281.60 lakh	281.6
	Executive Engineer IPH SOLAN	2019-20		130	Suspected Pilferage of Material: Rs 121456/-	1.21
14	Superintending Engineer IPH Solan	2019-20	2	4	Irregularities in Pay Fixation amounting to Rs.0.28 Lakh.	0.28
	Superintending Engineer IPH Solan	2019-20		5(A)	Irregular purchase of various items of Rs. 0.48 Lakh	0.48
15	EE NAGROTA	2019-20	2	2	Drawl of funds in anticipation of requirement Rs. 21.77 crore lakh and their and their retention in Public Works Deposits led to falsification of accounts, non-utilization of funds 12.61 crore	3438
	EE NAGROTA	2019-20		5	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates : 243.89 lakh	243.89

	EE IPH Dehra	2019-20		5	Drawl of funds in anticipation of requirement Rs. 14.89 crore lakh and their retention in Public Works Deposits during May 2012 and August 2019 led to falsification of accounts, non-utisation of funds 10.42 crore	2531
16	EE IPH Dehra	2019-20	2	14	Irregular incurring of expenditure in excess of budget provision and irregular preparation of transfer entry orders- 21.05 lakh	21.05
	EE IPH NALAGARH	2019-20		4	Issue of excess material to works without requirement and irregular utilization of Budget of Rs. 1154.19 lakh	1154.19
17	EE IPH NALAGARH	2019-20	2	17	Irregular increment to contractual employees and excess payment- Rs.5904/-	0.05
	EE IPH DIVISION GHUMARVIN	2019-20		6	Irregular Drawl of funds in anticipation of requirement Rs. 8.83 crore lakh and their retention in Public Works Deposits during March 2012 and July 2019 led to falsification of accounts, non-utisation of funds 8.60 crore	1743
18	EE IPH DIVISION GHUMARVIN	2019-20	2	8	Irregular charge of advance payment to final head of account Rs. 97.37 lakh	97.37
	EE KARSOG	2019-20		4	Drawl of funds without requirement and irregular utilization of LOC-315.92 LAKH	315.92
19	EE KARSOG	2019-20	2	12	Issue of excess material to works without requirement irregular utilization of Budget of Rs. 207.89 lakh	207.89
20	SE CIRCLE NAHAN	2019-20	1	1	Delay in utilization of funds kept under deposit head Rs. 2136.89 lakh	2136.89

	EE IPH HAMIRPUR	2019-20		7	Drawl of funds in anticipation of requirement Rs. 7.80 crore and their retention in Public Works Deposits led to falsification of accounts, non-utilization of funds 7.64 crore	1564
21	EE IPH HAMIRPUR	2019-20	2	16	Irregular charge advance payment to final head of account of SOP Rs 15.24 core	1524
22	SE IPH CIRCLE UNA	2019-20	1	5	Drawl of funds in anticipation of requirement Rs. 1220.00 lakh and their retention in Public Works Deposits during led to falsification of accounts, non-utisation of funds Rs. 653.59 lakh	1873.59
	EE BILASPUR	2019-20		5	Drawl of funds in anticipation of requirement Rs. 8.83 crore and their retention in Public Works Deposits during March 2013 and March 2019 led to falsification of accounts, non-utilization of funds 8.13 crore	1696
	EE BILASPUR	2019-20		7	Non-start of work of Rain Water Harvesting structure over Gambhrolla Khad of Rs. 349.22 lakh and irregular booking of expenditure of Rs. 34.03 lakh	383.25
23	EE BILASPUR	2019-20	3	14	Drawal of funds without requirement and irregular utilization of LOC: Rs. 275.00 lakhs	275
	SE IPH CICLE DHARAMSALA	2019-20		2	Abandoned works of Rs. 48.34 lakh and irregular booking of material	48.34
24	SE IPH CICLE DHARAMSALA	2019-20	2	3	Drawl of funds in anticipation of requirement Rs. 2878.385 lakh and their retention in Public Works Deposits during March 2014 and October 2018 led to falsification of accounts, non-utisation of funds 1911.97 lakh	4790.35
25	SE IPH HAMIRPUR	2019-20	2	4	Irregularities in Pay Fixation amounting to Rs.0.28 Lakh	0.28

	SE IPH HAMIRPUR	2019-20		5A	Irregular purchase of various items of Rs. 0.48 Lakh.	0.48
			Total			90999.1

ANNEXURE 2C

Statement showing the details of fictitious booking/adjustment of material at the fag end of year

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	5	Issue of materials to works without requirement- resulting in fictitious booking/ irregular utilization of budget Rs. 334.39 lakhs	334.39
2	IPH BAGGI	2019-20	1	4E	E. Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs. 39.99 lakh.	39.99
3	EE IPH Mandi	2019-20	2	3D	Issue of material to works without requirement– resulting fictitious booking / irregular utilisation of budget Rs. 33.34 lakh.	33.34
	EE IPH Mandi	2019-20		5	Fictitious booking of material to work without requirement - Rs. 139.35 lakh.	139.35
4	Executive Engineer, IPH Div. Chamba	2019-20	2	10E	Irregular booking of material: 11.61 lakh	11.61
	Executive Engineer, IPH Div. Chamba	2019-20		11	Issue of material to works without requirement – resulted in fictitious booking/ irregular utilization of budget Rs. 94.88 lakh.	94.88
5	E.E. IPH Dharamshala	2019-20	1	8	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 87.26 lakh.	87.26
6	E.N.C IPH Tutikandi Shimla	2019-20	1	4	Allocation of Budget to Zones at the fag end of year	0

7	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	3E	Issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs. 1.85 lakh.	1.85
8	Chief Engineer IPH zone district Hamirpur	2019-20	1	2	Non-obtaining of Action taken report of inspection notes	0
9	Executive Engineer IPH SOLAN	2019-20	2	13I	Irregular issue of material to work without immediate requirement to avoid lapse of budget: Rs. 81.22 lakh	81.22
	Executive Engineer IPH SOLAN	2019-20		17	Issue of material to works without requirement – resulting in fictitious booking/ irregular utilization of budget Rs. 361.21lakh.	361.21
10	EE NAGROTA	2019-20	1	10	Issue of material to works without requirement – resulting in fictitious booking/irregular utilization of budget Rs. 202.56 lakh	202.56
11	EE IPH Dehra	2019-20	1	9	Issue of material to works without requirement – resulting in fictitious booking/ irregular utilization of budget Rs. 156.55 lakh	156.25
12	EE IPH DIVISION GHUMARVIN	2019-20	1	9	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 77.96 lakh.	77.96
13	EE IPH HAMIRPUR	2019-20	1	14	Issue of material to works without requirement – resulting in fictitious booking/irregular utilization of budget Rs. 148.54lakh	148.54
	SE IPH HAMIRPUR	2019-20	1	1	Rush of Expenditure	0
					Total	1770.41

ANNEXURE 2D

Statement showing the detail of blockage of funds due to non execution of deposit work (unspent amount).

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	1	6	Blockade of Govt. funds on deposit work Rs 48.02 lakh	48.02
2	EE IPH Mandi	2019-20	1	4	Blockade of Govt. funds on deposit work Rs 18.50 lakh	18.5
3	Executive Engineer, IPH Div. Chamba	2019-20	1	13	Blocking of funds due to non-execution of deposit works Rs 105.38 crore	10538
4	EE, IPH Nahan	2019-20	1	13	Blockade of Govt. funds on deposit work Rs 365.47 lakh	365.47
5	EE, IPH Kasumpti	2019-20	1	12	Blockade of Govt. funds on deposit work Rs 3.72 crore.	372
6	E.E. IPH Dharamshala	2019-20	2	5	Non-upgradation of existing STP resulted in blockade of funds of Rs. 141.85 lakh and unfruitful expenditure of Rs. 58.15 lakh	200
	E.E. IPH Dharamshala	2019-20		6	Blockage of Govt. funds due to non-execution of deposit works Rs 10.27 crore	1027
7	E.N.C IPH Tutikandi Shimla	2019-20	1	2	Blocking of funds due to non-construction/start of work of STPRs. 318.09 lakh	318.09
8	E.E IPH Una -2	2019-20	1	6	Blockade of Govt. funds on deposit work Rs. 97.00 lakh	97

9	E.E IPH Una -1	2019-20			Abandoned work of Sewerage scheme in Santokhgarh town of Rs. 9.34 crore resulting in infructuous expenditure of Rs. 3.62 crore and blockade of funds Rs. 172.71 lakh being in depository head	1468.71
	E.E IPH Una -1	2019-20	3	1	Abandoned work of Sewerage scheme in Mehatpur town of Rs. 8.16 crore resulting in infructuous expenditure of Rs. 4.24 crore and blockade of funds Rs. 163.74 lakh being in depository head.	1403.74
	E.E IPH Una -1	2019-20		2	Blocking of funds due to non-execution of deposit works Rs 628.83 lakh	628.83
10	Executive Engineer IPH SOLAN	2019-20	1	12	Blocking of funds Rs 8.18 crore	818
11	EE NAGROTA	2019-20	1	9	Blocking of funds due to non-start of deposit works Rs 389.33 lakh and non-completion of 13 scheme of Rs. 105.26 resulted in unfruitful expenditure of Rs. 73.04 lakh	567.63
12	EE IPH Dehra	2019-20	1	3	Blocking of funds due to non-execution of deposit works Rs 115.19 lakh	115.19
13	EE IPH NALAGARH	2019-20	1	8	Blockade of Govt. funds on deposit work Rs 129.96 lakh.	129.96
14	EE KARSOG	2019-20	1	11	Blockade of Govt. funds on deposit work Rs 550.70 lakh	550.7
15	EE IPH HAMIRPUR	2019-20	1	9	Blocking of funds Rs 19.19 crore	1919
16	EE BILASPUR	2019-20	1	8	Blockage of funds due to non-execution of deposit works Rs 6.89 crore	689
					Total	21274.84

ANNEXURE 2E

Statement showing the detail of works in which expenditure incurred in excess of deposit received

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	SE IPH Circle Kasumpti	2019-20	1	4	Rush of expenditure to avoid lapse of budget resulted in excess release of funds Rs. 3101.07 lakh in 3rd and 4th quarter of financial year 2018-19	3101.07
2	SE IPH Circle Bilaspur	2019-20	2	3	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1201.45 lakhs in 3rd quarter of financial year 2018-19.	1201.45
	SE IPH Circle Bilaspur	2019-20		5	Transferring of excess expenditure over estimated budget: Rs. 0.21 lakhs	0.21
3	EE, IPH Kasumpti	2019-20	1	19	Delay in deposit of revenue to Govt. account Rs.0.18 lakh	0.18
4	Executive Engineer IPH divison sundernagarn mandi	2019-20	3	11	Delay in deposit of revenue to Govt. account Rs.1.39 lakh.	1.39
	Executive Engineer IPH divison sundernagarn mandi	2019-20		11A	Delay in deposit of Govt receipts Rs. 1.00 lakh into Govt. account.	1
	Executive Engineer IPH divison sundernagarn mandi	2019-20		11B	Delay in deposit of cheques into Govt. account Rs 0.39 lakh.	0.39
5	Executive Engineer IPH SOLAN	2019-20	1	13	Analysis of Work:	0

6	EE IPH NALAGARH	2019-20	1	3	Excess Expenditure incurred over the amount of deposit received Rs. 73.72 lakh	73.72
7	S.E IPH CIRCLE CHAMBA	2019-20	1	2	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 329.39 lakhs in 2nd quarter of financial year 2018-19	329.39
8	SE CIRCLE NAHAN	2019-20	1	2	Rush of Expenditure	0
9	CE IPH Dharamshala	2019-20	1	2	Rush of expenditure to avoid lapse of budget resulted in excess release of funds Rs. 2428.83 lakh in 2nd, 3rd and 4th quarter of financial year 2018-19	2428.83
10	SE IPH CIRCLE UNA	2019-20	1	3	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1511.57 lakhs in 3rd quarter of financial year 2018-19	1511.57
11	EE BILASPUR	2019-20	1	23	Excess expenditure on works. Rs. 47.12 lakh	47.12
					Total	8696.32

ANNEXURE 2F

Statement showing the detail of wrong debit to work

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	IPH BAGGI	2019-20	1	3C	C. Wrong debit to the work Rs 33.00 lakh	33	F
2	EE, IPH Nahan	2019-20	1	11H	Wrong debit to work – Rs. 0.35 lakh	0.35	F
3	E.E IPH Una -2	2019-20	1	7E	Wrong debit to work – Rs. 48.05 lakh	48.05	F
4	Executive Engineer IPH SOLAN	2019-20	1	13M	Wrong Debit to work: Rs. 2.76 lakh	2.76	F
					Total	84.16	

ANNEXURE 2G

Statement showing the details of splitting up of work

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	IPH BAGGI	2019-20	1	1A	A. Irregular splitting up of work in smaller jobs estimated cost Rs 366.53 lakh/-	366.53	G
2	EE IPH Mandi	2019-20	1	3A	A. Irregular splitting up of work in smaller jobs estimated cost Rs 7274147/-	72.74	G
3	Executive Engineer, IPH Div. Chamba	2019-20	1	10B	Irregular splitting up of work agreements: 113.11 lakhs	113.11	G
4	EE, IPH Nahan	2019-20	1	11A	Irregular splitting up of work in smaller jobs estimated cost Rs 2546.95/- lakh	2546.95	G
5	EE, IPH Kasumpti	2019-20	1	3	Irregular award of works by splitting up of the agreements Rs. 32.08 lakh.	32.08	G
6	E.E. IPH Dharamshala	2019-20	1	15	Splitting of bills just to avoid the sanction of higher competent authority Rs.0.18	0.18	G
7	E.E IPH Una -2	2019-20	2	4	Irregular award of works by splitting up of the agreements Rs. 1891.24 lakh.	1891.24	G

	E.E IPH Una -2	2019-20		7B	Irregular splitting up of work in smaller jobs awarded cost Rs 3621.51/-lakh	3621.51	G
8	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	2	Splitting of work into smaller works of LWSS to PC habitation Chhaneri, Nehra etc. in G.P. Palahota Tehsil Sundernagar and delay in completion of work and undue favour to Contractors Rs. 0.20 Lakh .	0.2	G
	Executive Engineer IPH divison sundernagarn mandi	2019-20	2	3B	Irregular splitting up of work in smaller jobs estimated cost Rs 247.54 lakh	247.54	G
	Executive Engineer IPH divison sundernagarn mandi	2019-20		10	Irregular award of works by splitting up of the agreements Rs 33.06 lakh.	33.06	G
9	Executive Engineer IPH SOLAN	2019-20	1	13D	Irregular splitting up of work agreements: 3196.60 lakhs	3196.6	G
10	EE IPH NALAGARH	2019-20	1	5	Irregular award of works by splitting up of the agreements Rs. 58.36 lakh	58.36	G
					Total	12180.1	

ANNEXURE 2H

Statement showing the details of non levy of compensation under Clause-2 of contract agreement.

Sr. No.	NAME OF DEPARTMENT	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	2	16G	Non Levy of compensation: Rs. 8.54 lakhs	8.54
	IPH Sarkaghat	2019-20		17	Non levy of compensation: 13.11 lakhs	13.11
2	IPH BAGGI	2019-20	2	2	Delay in completion of "Providing LWSS to village Lohara, Darbathu, Rinj Sayanh and Tawan in GP Lohara", and undue favour to contractor due to non levy of compensation Rs. 0.10 lakh.	0.1
	IPH BAGGI	2019-20		14	Non levy of compensation Rs. 175.41 lakh.	175.41
3	EE IPH Mandi	2019-20	2	3C	C. Non-levy of compensation- Rs. 11.39 lakh	11.39
	EE IPH Mandi	2019-20		6	Non levy of compensation	67.52
4	Executive Engineer, IPH Div. Chamba	2019-20	2	10C	Non Levy of compensation: Rs. 11.31 lakhs	11.31
	Executive Engineer, IPH Div. Chamba	2019-20		20	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: 35.32 lakhs	35.32
5	EE, IPH Nahan	2019-20	2	11C	Non-levy of compensation- Rs. 327.30 lakh	327.3
	EE, IPH Nahan	2019-20		14	Non levy of compensation of Rs. 40.87 lakh.	40.87
6	EE, IPH Kasumpti	2019-20	1	8D	Non-levy of compensation- Rs. 6.32 lakh	6.32

	EE, IPH Kasumpti	2019-20	1	11	Non levy of compensation of Rs. 217.02 lakh.	217.02
7	E.E. IPH Dharamshala	2019-20	1	11	Non-levy of compensation Rs. 30.39 Lakh.	30.39
8	E.E IPH Una -2	2019-20	2	7C	a. Non-levy of compensation- Rs. 359.16 lakh	359.16
	E.E IPH Una -2	2019-20		10	Non levy of compensation of Rs. 23.12 lakh.	23.12
9	E.E IPH Una -1	2019-20	1	15	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: Rs. 83.43 lakh	83.43
10	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	3C	Non-levy of compensation- Rs. 24.11 lakh	24.11
	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	5	Non levy of compensation Rs. 27.23 lakh.	27.23
11	Executive Engineer IPH SOLAN	2019-20	1	23	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: Rs. 30.59 lakhs	30.59
12	EE IPH Dehra	2019-20	1	20	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor: 117.85 lakhs	117.85
13	EE IPH NALAGARH	2019-20	1	10	Non levy of compensation of Rs. 61.77 lakh.	61.77
14	EE IPH DIVISION GHUMARVIN	2019-20	1	10	Non levy of compensation: 117.00 lakh	117
15	EE KARSOG	2019-20	1	8	Non levy of compensation Rs. 54.69 Lakh	54.69

16	EE IPH HAMIRPUR	2019-20	1	17	Non levy of compensation resulting in promoting delay in execution of work and undue favor to contractor Rs. 5.31 crore	531
17	EE BILASPUR	2019-20	1	10	Non levy of compensation: 55.91 lakh	55.91
					Total	2430.46

ANNEXURE 2I

Statement showing the details of non recovery of levied compensation/ liquidated damages/ non recovery from contractor

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	EE, IPH Kasumpti	2019-20	1	8F	F. Non recovery of material issued to the contractor of Rs 86037/-	0.86
					Total	0.86

ANNEXURE 2J

Statement showing the details of non finalization of bill/ unauthorized deviation

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	15	Non preparation of final bill of contractors and non-completion of works Rs. 187.86 lakh	187.86
2	EE, IPH Kasumpti	2019-20	1	18	Non preparation of final bill of contractors Rs. 417.83 lakh	417.83
3	Executive Engineer IPH SOLAN	2019-20	4	13E	A. Non finalisation of Contractor's Bills: 352.81 lakhs	352.81
	Executive Engineer IPH SOLAN	2019-20		13F	Non approval of deviation : Rs. 93.27 lakh	93.27
	Executive Engineer IPH SOLAN	2019-20		13N	Diversion of funds: Rs. 23.31 lakh	23.31
	Executive Engineer IPH SOLAN	2019-20		20	: Non finalization of final bills of contractorRs. 346.05 lakh	346.05
4	EE IPH Dehra	2019-20	1	17	Non preparation of final bill of contractors Rs. 1398.87 lakh Underutilization of Irrigation Potential Rs 1166.60 lakh	2665.47
5	EE IPH HAMIRPUR	2019-20	1	13	Non preparation of final bill of contractors Rs. 70.89 lakh	70.89
					Total	4157.49

ANNEXURE AA							
Statement showing the details of non crediting of forfeiture of earnest/security money							
Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	IPH Sarkaghat	2019-20	1	16D	(D) Non deduction of security from running account bills resulting in undue financial aid to contractor: 73.18 lakhs	73.18	AA
2	E.E. IPH Dharamshala	2019-20	1	16	Non-forfeiture of earnest money Rs. 0.69 lakh.	0.69	AA
					Total	73.87	

ANNEXURE AB

Statement showing the details of non reconciliation with treasury.

Sr. no.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	EE, IPH Nahan	2019-20	1	19	Non reconciliation of difference with treasury Rs. 1467.53 Lakh in part I and Rs. 1643.30 lakh in part II.	3110.83
2	EE, IPH Kasumpti	2019-20	1	17	Non reconciliation of difference with treasury Rs. 99810.29 Lakh in part I and Rs. 3705.76 lakh in part II.	103516.05
3	E.E IPH Una -2	2019-20	1	14	Non reconciliation of difference with treasury Rs. 45.16 Lakh in part I andRs. 7.59 lakh in part II.	52.75
4	E.E IPH Una -1	2019-20	2	10	Non reconciliation with treasury: Rs. 10,144/-	0.1
	E.E IPH Una -1	2019-20		17a	Schedule of settlement with Treasury.	0
5	EE NAGROTA	2019-20	1	11	Non reconciliation with treasury: 4.90 lakh	4.9
6	EE IPH Dehra	2019-20	1	12	Non reconciliation with treasury: 6.22 lakhs	6.22
7	EE IPH NALAGARH	2019-20	1	20	Non reconciliation of difference with treasury Rs. 292.27 Lakh in part I and Rs. 43.96 lakh in part II	336.23

8	CE IPH Dharamshala	2019-20	1	3	Non reconciliation of deduction towards pipes from LOC during the year 2015-16 to 2018-19 Rs. 11514.52 lakh	11514.52
9	EE BILASPUR	2019-20	1	16	Non reconciliation with treasury: 45.00 lakhs	45
					Total	118586.6

ANNEXURE 2W**Statement showing the details of minus balance/ short receipt/balance of material purchased/non receipt of pipes**

SR NO.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	IPH Sarkaghat	2019-20	1	9	Short receipt of stores/stocks : 87.38 lakhs	87.38	W
					Total	87.38	

ANNEXURE 2K

Statement showing the details of non accountal of material/ lubricant/ non verification of accountal of material due to non production of records.

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	16I	Non accountal of material issued to contractors and non-maintenance of contractor ledger Rs. 117.38 lakhs	117.38
2	IPH BAGGI	2019-20	1	4F	F. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0
3	EE IPH Mandi	2019-20	2	3G	G. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0
	EE IPH Mandi	2019-20		3H	H. Non verification of accountal of material Rs.187750/-	1.88
4	EE, IPH Nahan	2019-20	1	10E	Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0
5	E.E IPH Una -2	2019-20	1	7F	a. Non verification of recovery of material from the contractor due to non maintenance of contractor ledger	0
6	Executive Engineer IPH SOLAN	2019-20	1	13K	. Non accountal of material: Rs. 42.06 lakh	42.06
7	EE NAGROTA	2019-20	1	9	Non-accountal of Material Rs. 61.86 lakh	61.86
					Total	223.18

ANNEXURE 2L

Statement showing the detail of advance/irregular payment to HPSEB

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	1	5	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 515.18 lakh.	515.18
2	EE IPH Mandi	2019-20	1	7A	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs.410.93 lakh.	410.93
3	EE, IPH Nahan	2019-20	1	7	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 1613.77 lakh.	1613.77
4	EE, IPH Kasumpti	2019-20	3	5	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 112.56 lakh.	112.56
	EE, IPH Kasumpti	2019-20		9	Avoidable payment of Rs. 18.39 to HPSEBL for SOP.	18.39
	EE, IPH Kasumpti	2019-20		10	Advance payments to Himachal Pradesh Power Construction LTD.on account of construction of Dam on Giri River at Sainj and non obtaining of UCs Rs.1500.00 lakh	1500
5	E.E IPH Una -2	2019-20	1	12	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 224.46 lakh.	224.46

6	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	4	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs.557.09 lakh.	557.09
7	EE IPH NALAGARH	2019-20	1	7	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 202.39 lakh	202.39
8	EE KARSOG	2019-20	2	6	Irregular huge advance payment of monthly energy charges of Rs. 64.20 lakh	64.2
	EE KARSOG	2019-20		10	Advance payments to HPSEBL on account of supply of power and non obtaining of UCs Rs. 127.69 lakh.	127.69
9	EE IPH HAMIRPUR	2019-20	1	5	Unauthorised payment of interest on short deposit of ACD to HPSEBL Rs. 13.99 lakhs	13.99
					Total	5360.65

ANNEXURE 2M

Statement showing the details of outstanding recoveries under “Miscellaneous Works Advances”.

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	8	Outstanding amount under “Misc Works Advance” Rs. 126.34 lakhs	126.34
2	IPH BAGGI	2019-20	1	10	Outstanding amount under “Miscellaneous Works Advances” Rs 46.25 Lakh.	46.25
3	EE, IPH Nahan	2019-20	1	15	Outstanding amount under “Miscellaneous Works Advances” Rs 19.37 Lakh.	19.37
4	EE, IPH Kasumpti	2019-20	1	14A	Outstanding amount under “Miscellaneous Works Advances” Rs 18441.54 Lakh and Irregular drawl of funds Rs. 27.66 crore.	21207.54
5	E.E IPH Una -2	2019-20	1	20	Outstanding amount under “Miscellaneous Works Advances” Rs 16.40 Lakh.	16.4
6	E.E IPH Una -1	2019-20	1	8	Outstanding amount under “Miscellaneous Works Advances” Rs. 13.20 Lakh.	13.2
7	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	6	Outstanding amount under “Miscellaneous Works Advances” Rs 239.29 Lakh.	239.29
8	Executive Engineer IPH SOLAN	2019-20	1	10	Non-recovery of pending dues resulting in outstanding balances under “Misc. Works Advances” amounting to Rs. 30.16 lakh	30.16
9	EE IPH NALAGARH	2019-20	1	12	Outstanding amount under “Miscellaneous Works Advances” Rs 60.01Lakh.	60.01

10	EE KARSOG	2019-20	1	14	Outstanding amount under "Miscellaneous Works Advances" Rs 2.73 Lakh.	2.73
11	EE IPH HAMIRPUR	2019-20	1	12	Outstanding amount under "Miscellaneous Works Advances" Rs 37.41 Lakh	37.41
12	EE BILASPUR	2019-20	1	19	Outstanding amount under "Miscellaneous Works Advances" Rs. 127.19 Lakh	127.19
					Total	21925.89

ANNEXURE 2P

MISCELLANEOUS

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	SE IPH Circle Kasumpti	2019-20	2	6	Non-preparation of Project Completion Report	0	MISC
	SE IPH Circle Kasumpti	2019-20		7	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 5.46 lakh	5.46	MISC
2	SE IPH Circle Bilaspur	2019-20	2	4	Non-preparation of Project Completion Report of rain harvesting structure over Ali Khad Rs. 131.47 lakh	131.47	MISC
	SE IPH Circle Bilaspur	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 5.70 lakh	5.7	MISC
3	IPH Sarkaghat	2019-20	7	7	General	0	MISC
	IPH Sarkaghat	2019-20		10	Avoidable payment due to late deposit of electricity bills: 3.86 lakhs	3.86	MISC
	IPH Sarkaghat	2019-20		11	Irregular Huge advance payment of monthly energy charges and non obtaining of utilization certificates : 78.90 lakhs	78.9	MISC
	IPH Sarkaghat	2019-20		14	Underutilization of Irrigation Potential Rs 228.01 lakhs	228.01	MISC

	IPH Sarkaghat	2019-20		16	Providing LWSS to P.C. Habitation (0-10 & 11-39 LPCD) of BairaBhadrota, Suranga&Hatli Area in Tehsil Sakaghat, Distt. Mandi, H.P.		MISC
	IPH Sarkaghat	2019-20		16J	Non test check of Measurement	0	MISC
	IPH Sarkaghat	2019-20		16K	Non maintenance of site order book	0	MISC
4	IPH BAGGI	2019-20	15	3	Non claiming the cost of material supplied to Contractor Rs 0.78 lakh.	0.78	MISC
	IPH BAGGI	2019-20		4	Position of Providing LWSS Rewalsar Town (Urban) in NP Rewalsar, Tehsil Balh, Distt. Mandi (HP)		MISC
	IPH BAGGI	2019-20		4B	B. Delay in award of work to the contractor	0	MISC
	IPH BAGGI	2019-20		4G	G. Non maintenance of site order book	0	MISC
	IPH BAGGI	2019-20		4H	H. Non test check of measurement.	0	MISC
	IPH BAGGI	2019-20		8	Avoidable surcharge paid on late payment of energy bills of Rs.03.05 Lakh	3.05	MISC
	IPH BAGGI	2019-20		9A	Avoidable payment of lower voltage supply surcharge Rs. 1.25 lakh	1.25	MISC
	IPH BAGGI	2019-20		9B	Avoidable payments of contract demand violation charges of Rs. 01.77 Lakh	1.77	MISC

	IPH BAGGI	2019-20		9C	Avoidable payments of Peak Load violation Charges of Rs. 0.78 lakh	0.78	MISC
	IPH BAGGI	2019-20		13	Outstanding payments on account of repair work of various vehicles/pumping machinery – Rs. 101.57 lakh	101.57	MISC
	IPH BAGGI	2019-20		18B	Non presence of supporting documents for payment of medical claims Rs.19.52 lakh.	19.52	MISC
	IPH BAGGI	2019-20		19	Non preparation of Monthly Abstracts of Log Books.	0	MISC
	IPH BAGGI	2019-20		20	Non condemnation of vehicle worth Rs 09.77 lakh	9.77	MISC
	IPH BAGGI	2019-20		21	Non-maintenance of Pay Bill Register.	0	MISC
	IPH BAGGI	2019-20		22	General	0	MISC
5	EE IPH Mandi	2019-20	17	3	Prov. LWSS Dhanyari and its adjoining villages in G.P. Bir, Bari Gumanoo, Sadhyana, Sehli & Sai Tehsil Sadar, Distt. Mandi (HP)	0	MISC
	EE IPH Mandi	2019-20		3E	Non maintenance of site order book	0	MISC
	EE IPH Mandi	2019-20		3F	Irregular adjustment through transfer entry order	0	MISC
	EE IPH Mandi	2019-20		3J	J. Non test check of measurement.	0	MISC
	EE IPH Mandi	2019-20		3K	K. Non production of work abstracts	0	MISC

	EE IPH Mandi	2019-20		3L	L. Non production of record Rs.36929/-	0.37	MISC
	EE IPH Mandi	2019-20		7C	Avoidable surcharge paid on late payment of energy bills of Rs. 5.90 lakh	5.9	MISC
	EE IPH Mandi	2019-20		8A	Avoidable payments of contract demand violation charges o Rs. 38.63 Lakh	38.63	MISC
	EE IPH Mandi	2019-20		8B	Avoidable payments of Peak Load violation Charges of Rs. 0.11 lakh	0.11	MISC
	EE IPH Mandi	2019-20		8C	Avoidable payment of lower voltage supply surcharge Rs. 0.69 lakh.	0.69	MISC
	EE IPH Mandi	2019-20		8D	Avoidable Lower Voltage Metering Surcharge (LVMS) of Rs.0.24 Lakh	0.24	MISC
	EE IPH Mandi	2019-20		15	Non-maintenance of Pay Bill Register.	0	MISC
	EE IPH Mandi	2019-20		16A	Non presence of supporting documents for payment of medical claims Rs.38.66 lakh.	38.66	MISC
	EE IPH Mandi	2019-20		16B	Irregular reimbursement of medical claims Rs:-0.47 Lakh.	0.47	MISC
	EE IPH Mandi	2019-20		17	Irregular payment of family planning allowance Rs 0.08 lakh	0.08	MISC
	EE IPH Mandi	2019-20		18	Non preparation of Monthly Abstracts of Log Books.	0	MISC
	EE IPH Mandi	2019-20		19	General	0	MISC
6	Executive Engineer, IPH Div. Chamba	2019-20	6	10F	Irregular Retention of material in MAS	0	MISC

	Executive Engineer, IPH Div. Chamba	2019- 20		10G	Non test check of Measurement	0	MISC
	Executive Engineer, IPH Div. Chamba	2019- 20		10H	Non maintenance of site order book	0	MISC
	Executive Engineer, IPH Div. Chamba	2019- 20		14	General	0	MISC
	Executive Engineer, IPH Div. Chamba	2019- 20		15	Avoidable payment due to late deposit of electricity bills: Rs. 0.52 lakhs	0.52	MISC
	Executive Engineer, IPH Div. Chamba	2019- 20		16	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates Rs. 10.76 lakh	10.76	MISC
7	EE, IPH Nahan	2019- 20	12	5	Irregular huge advance payment of monthly energy charges of Rs. 24.66 lakh	24.66	MISC
	EE, IPH Nahan	2019- 20		6	Avoidable surcharge paid on late payment of energy bills of Rs. 7.0 lakh	7	MISC
	EE, IPH Nahan	2019- 20		8A	Avoidable payments of contract demand violation charges of Rs.40.55 Lakh	40.55	MISC
	EE, IPH Nahan	2019- 20		8B	Avoidable payments of Peak Load violation Charges of Rs. 2.76 lakh	2.76	MISC
	EE, IPH Nahan	2019- 20		11G	Non-maintenance of Form-64 register	0	MISC
	EE, IPH Nahan	2019- 20		11I	Non maintenance of site order book	0	MISC

	EE, IPH Nahan	2019-20		11J	Non test check of measurement.	0	MISC
	EE, IPH Nahan	2019-20		20	Non-deduction of TDS of Rs.0.07 lakh	0.07	MISC
	EE, IPH Nahan	2019-20		21A	(A) Non condemnation of vehicle worth Rs 0.48 lakh	0.48	MISC
	EE, IPH Nahan	2019-20		21B	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.29 lakh	0.29	MISC
	EE, IPH Nahan	2019-20		22	Irregular reimbursement of medical claims Rs 0.13 Lakh.	0.13	MISC
	EE, IPH Nahan	2019-20		23	General	0	MISC
8	EE, IPH Kasumpti	2019-20	17	1	Under utilization of Irrigation Potential Rs.103.54 lakh.	103.54	MISC
	EE, IPH Kasumpti	2019-20		4	Irregular huge advance payment of monthly energy charges of Rs. 64.20 lakh	64.2	MISC
	EE, IPH Kasumpti	2019-20		7	Avoidable surcharge paid on late payment of energy bills of Rs. 40.56 Lakh	40.56	MISC
	EE, IPH Kasumpti	2019-20		8C	C.The Huge difference in Monthly Accounts Expenditure and actual Expenditure incurred on the Scheme of Rs. 53.98 Lakh	53.98	MISC
	EE, IPH Kasumpti	2019-20		9A	Avoidable Lower Voltage Metering Surcharge (LVMS) of Rs.0.61 Lakh	0.61	MISC

	EE, IPH Kasumpti	2019-20		9B	Avoidable payment of lower voltage supply surcharge Rs. 2.89 lakh	2.89	MISC
	EE, IPH Kasumpti	2019-20		9C	Avoidable payments of contract demand violation charges of Rs.8.92 Lakh	8.92	MISC
	EE, IPH Kasumpti	2019-20		9D	Avoidable payments of Peak Load violation Charges of Rs. 5.97 lakh	5.97	MISC
	EE, IPH Kasumpti	2019-20		20	Irregular payment of family planning allowance Rs. 0.45 lakh.	0.45	MISC
	EE, IPH Kasumpti	2019-20		21	Non adjustment of medical advance Rs. 1.8 lakh.	1.8	MISC
	EE, IPH Kasumpti	2019-20		22	Irregular increment to contractual employees and excess payment-Rs.361/-	0	MISC
	EE, IPH Kasumpti	2019-20		23	: (A) Non-disposal of obsolete /unserviceable T&P items-Rs. 0.10 lakh	0.1	MISC
	EE, IPH Kasumpti	2019-20		23B	B. Non condemnation of vehicle worth Rs 1.45 lakh	1.45	MISC
	EE, IPH Kasumpti	2019-20		TAN	Non-maintenance of Pay Bill Register.	0	MISC
	EE, IPH Kasumpti	2019-20		TAN A	Irregular reimbursement of medical claims Rs:-1.21 Lakh.	1.21	MISC
	EE, IPH Kasumpti	2019-20		TAN B	Discrepancies in Service Books.	0	MISC
	EE, IPH Kasumpti	2019-20		24	General	0	MISC

9	SE, IPH Sundernagar	2019-20	8	1	Non surrender of saving under the head salary Rs 54.87 lakh	54.87	MISC
	SE, IPH Sundernagar	2019-20		2	Non conducting of Inspection / Non-obtaining of Action taken report of inspection notes.	0	MISC
	SE, IPH Sundernagar	2019-20		3	Non regulation of expenditure in phased manner.	0	MISC
	SE, IPH Sundernagar	2019-20		4B	Non keeping of records in r/o Medical vouchers claim of Rs.2.54 lakh.	2.54	MISC
	SE, IPH Sundernagar	2019-20		5A	Non maintenance of Pay Bill, TA, Medical and petty purchase Register.	0	MISC
	SE, IPH Sundernagar	2019-20		5B	Improper maintenance of Cash Book .	0	MISC
	SE, IPH Sundernagar	2019-20		6	Discrepancies in Service Books.	0	MISC
	SE, IPH Sundernagar	2019-20		7	Improper maintenance of Log Books of Vehicle No. HP07-0525.	0	MISC
10	E.E. IPH Dharamshala	2019-20	7	3	Non-start of works of Rs. 14.12 crore of Renovation and Augmentation of three number Water Supply Schemes in tehsil Dharamshala viz. WSS Salig Jharther, WSS Khaniara, Dari Sidhbari and Kaned Barwala and irregular booking of material of Rs. 46.64 lakh	1458.64	MISC

	E.E. IPH Dharamshala	2019-20		10	Undue favour to HP State Electricity Board Limited and non- obtaining of utilization certificate- Rs76.90 lakh	76.9	MISC
	E.E. IPH Dharamshala	2019-20		12	Analysis of Work:	0	MISC
	E.E. IPH Dharamshala	2019-20		13	Payment of wages of Para fitters and Pump operators through Pradhan of Gram Panchayat without obtaining receipts: 1.54 lakh.	1.54	MISC
	E.E. IPH Dharamshala	2019-20		14A	Undue payment of penalties on electricity bills Rs. 377.63/-	0.004	MISC
	E.E. IPH Dharamshala	2019-20		14B	Undue payment of penalties on telephone bills Rs. 2786.90/-	0.027	MISC
	E.E. IPH Dharamshala	2019-20		18	General	0	MISC
11	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20	4	3	Short-deduction of TDS from contractors Rs. 1.45 lakh	1.45	MISC
	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		5	Absence of internal audit arrangements	0	MISC
	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		6	Non-maintenance of ledger and register for the NHP Project	0	MISC
	E.E IPH N.H.(C&M) EAP Div. Tutikandi	2019-20		7	Engagement of Financial Expert	0	MISC
12	E.N.C IPH Tutikandi Shimla	2019-20	9	5	Non-preparation of Village Water Security Plans and District Water Security Plans.	0	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		6	Non-preparation of Comprehensive Water Security Plans	0	MISC

	E.N.C IPH Tutikandi Shimla	2019-20		7	Non-monitoring of funds earmarked for scheduled caste and scheduled tribe	0	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		8	Non-conducting project monitoring and evaluation under NRDWP	0	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		9	Non-establishment of Monitoring and Investigation Unit	0	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		10	Shortage of technical and non-technical staff	0	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		11	Non-adjustment of LTC advances Rs.0.36 Lakh.	0.36	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		12	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical Claims Rs. 106.13lakh.	106.13	MISC
	E.N.C IPH Tutikandi Shimla	2019-20		13	Excess payment of Medical Claims: Rs 0.12 lakhs	0.12	MISC

13	E.E IPH Una -2	2019-20	20	7A	The name of the Original Scheme is C/o Rain water Harvesting structure in Samoor & Takoli Khad to provide irrigation facilities to adjoining area Tehsil Bangana Distict Una and it is splited into two parts name C/o LIS for village Sohari, Barota Bhaloun, jol, Chowki from Takoli Khad (RWH-I & II) in Distt. Una(HP) and LIS for village Samoor and Sanhal from SamoorKhad RWH-III in Distt. Una(HP) and the expenditure is incurred on the both parts under AIBP, NABARD and State Budget.	0	MISC
	E.E IPH Una -2	2019-20		7G	Irregular adjustment through transfer entry order	0	MISC
	E.E IPH Una -2	2019-20		7H	Non production of the records of Advance payment to the contractor to Rs. 3825830/-	38.26	MISC
	E.E IPH Una -2	2019-20		7I	Non keeping of running Schemes expenditure in of Monthly Accounts.	0	MISC
	E.E IPH Una -2	2019-20		7J	Non production of records	0	MISC
	E.E IPH Una -2	2019-20		7K	Difference in works expenditure	0	MISC
	E.E IPH Una -2	2019-20		7L	Improper/Non maintenance of Form-64 register	0	MISC
	E.E IPH Una -2	2019-		7M	Non maintenance of site order	0	MISC

		20			book		
	E.E IPH Una -2	2019-20		7N	Non test check of measurement.	0	MISC
	E.E IPH Una -2	2019-20		8A	Avoidable payments of contract demand violation charges of Rs.118.15 Lakh	118.15	MISC
	E.E IPH Una -2	2019-20		8B	Avoidable payments of Peak Load violation Charges of Rs. 5.56 lakh	5.56	MISC
	E.E IPH Una -2	2019-20		8C	Avoidable payment of lower voltage supply surcharge Rs. 25.71 lakh	25.71	MISC
	E.E IPH Una -2	2019-20		8D	Avoidable payment of Power Factor Surcharge of Rs 2.67 lakh	2.67	MISC
	E.E IPH Una -2	2019-20		9	Irregular huge advance payment of monthly energy charges of Rs. 210.00 Lakh	210	MISC
	E.E IPH Una -2	2019-20		11	Avoidable surcharge paid on late payment of energy bills of Rs. 21.64 lakh	21.64	MISC
	E.E IPH Una -2	2019-20		15	Irregular increment to contractual employees and excess payment- Rs.846/-	0.01	MISC
	E.E IPH Una -2	2019-20		17	Non disposal of un-serviceable Vehicle/ Machinery Rs. 0.45 lakh.	0.45	MISC
	E.E IPH Una -2	2019-20		18B	Non-maintenance of Pay Bill Register.	0	MISC

	E.E IPH Una -2	2019-20		19	Minus Expenditure shown in November 2019 Monthly accounts against various Schemes Rs.29.11 Lakh /-	29.11	MISC
	E.E IPH Una -2	2019-20		22	General	0	MISC
14	E.E IPH Una -1	2019-20	11	5	Analysis of Work: Improvement of Distribution system, rising main etc of old irrigation Scheme, T/well No. 41 Ispur, 612 Gurplah, Nangalkalan, 69 at Dharampur, 77 at Bhadouri, 73 at Badehra and 87 at Panjawar in Haroli constituency in Distt. Una (HP)	0	MISC
	E.E IPH Una -1	2019-20		16	Avoidable payment of penalty due to late deposit of electricity bills: Rs. 7.43 lakhs	7.43	MISC
	E.E IPH Una -1	2019-20		17	General	0	MISC
	E.E IPH Una -1	2019-20		2	Securities from subordinate staff	0	MISC
	E.E IPH Una -1	2019-20		4	Priced store Ledger	0	MISC
	E.E IPH Una -1	2019-20		5	Contractor ledger.	0	MISC
	E.E IPH Una -1	2019-20		6	Property Register.	0	MISC
	E.E IPH Una -1	2019-20		7	Inspection of Sub- Divisions by XEN/DAO.	0	MISC
	E.E IPH Una -1	2019-		8	Physical verification of stores/	0	MISC

		20			stock		
	E.E IPH Una -1	2019-20		9	Annual administrative Inspection by the circle office	0	MISC
	E.E IPH Una -1	2019-20		18	Miscellaneous irregularities:	0	MISC
15	Executive Engineer IPH divison sundernagarn mandi	2019-20	11	3H	Non maintenance of site order book	0	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		3I	Irregular adjustment through transfer entries	0	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		3J	Non test check of measurement	0	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		12	Irregular payment of family planning allowance Rs 23900/-	0.24	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		13	Non disposal of un-serviceable/idle vehicles.	0	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		14 A	Irregular reimbursement of medical claims Rs:-0.82 Lakh.	0.82	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		14 B	Irregular payment of inadmissible medicine/lab test /procedure amounting to Rs. 1450 /-	0.02	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019-20		14 C	Non keeping of records in r/o Medical vouchers.	0	MISC

	Executive Engineer IPH divison sundernagarn mandi	2019- 20		15	Non-handing over of charge to his reliever	0	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019- 20		16	Non reconciliation of refund received for purchase of GI Pipes of Rs. 6.57 Crore	657	MISC
	Executive Engineer IPH divison sundernagarn mandi	2019- 20		17	General	0	MISC
16	Executive Engineer IPH SOLAN	2019- 20	9	2	Loss of material amounting to Rs. 6.92 lakh on account of theft cases due to absence of security	6.92	MISC
	Executive Engineer IPH SOLAN	2019- 20		8	Avoidable payment due to late deposit of electricity bills: 12.57 lakhs	12.57	MISC
	Executive Engineer IPH SOLAN	2019- 20		13J	Non maintenance of contractor's ledger	0	MISC
	Executive Engineer IPH SOLAN	2019- 20		13P	Non Accountal of Expenditure: Rs. 8.84 lakh	8.84	MISC
	Executive Engineer IPH SOLAN	2019- 20		13Q	Non test check of Measurements	0	MISC
	Executive Engineer IPH SOLAN	2019- 20		13R	Non maintenance of site order book	0	MISC
	Executive Engineer IPH SOLAN	2019- 20		14	General	0	MISC

	Executive Engineer IPH SOLAN	2019-20		15	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates : 478.22 lakhs	478.22	MISC
	Executive Engineer IPH SOLAN	2019-20		21	Underutilization of Irrigation Potential Rs 1994.15 lakh	1994.15	MISC
17	Superintending Engineer IPH Solan	2019-20	3	2	Non-obtaining of Action taken report of inspection notes.	0	MISC
	Superintending Engineer IPH Solan	2019-20		3	Irregular payment of family planning allowance Rs .0.08 lakh	0.08	MISC
	Superintending Engineer IPH Solan	2019-20		6	Irregular reimbursement of medical claims Rs:-1.24 Lakh	1.24	MISC
18	EE NAGROTA	2019-20	4	4	Analysis of Work:	0	MISC
	EE NAGROTA	2019-20		6	Avoidable payment due to late deposit of electricity bills: 2.65 lakhs	2.65	MISC
	EE NAGROTA	2019-20		7	Underutilization of Irrigation Potential Rs 435.30 lakh	435.3	MISC
	EE NAGROTA	2019-20		12	General	0	MISC
19	EE IPH Dehra	2019-20	5	6	Avoidable payment due to late deposit of electricity bills: 8.99 lakhs	8.99	MISC
	EE IPH Dehra	2019-20		7	Irregular advance payment of monthly energy charges and non obtaining of utilization certificates : 41.43 lakh	41.43	MISC
	EE IPH Dehra	2019-20		10	Analysis of Work	0	MISC

	EE IPH Dehra	2019-20		13	General	0	MISC
	EE IPH Dehra	2019-20		16	Underutilization of Irrigation Potential Rs 1166.60 lakh	1166.6	MISC
20	EE IPH NALAGARH	2019-20	8	6	Avoidable surcharge paid on late payment of energy bills of Rs.14.54 lakh	14.54	MISC
	EE IPH NALAGARH	2019-20		8	Analysis of work "Providing LWSS to PC Habitation Okhoo Panjali and Group of villages in Tehsil Nalagarh Distt. Solan (H.P.)"	0	MISC
	EE IPH NALAGARH	2019-20		9A	Avoidable payments of contract demand violation charges of Rs.45.83 Lakh	45.83	MISC
	EE IPH NALAGARH	2019-20		9B	Avoidable payments of Peak Load violation Charges of Rs. 6.90 lakh	6.9	MISC
	EE IPH NALAGARH	2019-20		9C	Avoidable payment of lower voltage supply surcharge Rs. 5.39 lakh	5.39	MISC
	EE IPH NALAGARH	2019-20		9D	Avoidable payment of Power Factor Surcharge of Rs 0.83 lakh	0.83	MISC
	EE IPH NALAGARH	2019-20		19B	Discrepancies in Service Books	0	MISC
	EE IPH NALAGARH	2019-20		21	GENERAL	0	MISC

21	EE IPH DIVISION GHUMARVIN	2019- 20	2	7B	Work of Rain Harvesting structure of Rs. 2.05 crore over seer khad at Dhamla (Odi).	205	MISC
	EE IPH DIVISION GHUMARVIN	2019- 20		11	Analysis of Work	0	MISC
22	S.E IPH CIRCLE CHAMBA	2019- 20	3	1	Incomplete Schemes I&PH Circle and non submission of PCRs for the completed schemes under AIBP: Rs. 118.05 lakh	118.05	MISC
	S.E IPH CIRCLE CHAMBA	2019- 20		3	Shortfall in conducting of Inspection and non obtaining of action taken report	0	MISC
	S.E IPH CIRCLE CHAMBA	2019- 20		4	Unauthorized transferring of bills of Circle to Division: Rs. 2.08 lakhs	2.08	MISC
23	EE KARSOG	2019- 20	8	5	Avoidable Payment made to HPSEBL without running of schemes 17.47 LAKH	17.47	MISC
	EE KARSOG	2019- 20		7	Analysis of work	0	MISC
	EE KARSOG	2019- 20		11A	Avoidable payments of contract demand violation charges of Rs. 03.14 Lakh	3.14	MISC
	EE KARSOG	2019- 20		11B	Avoidable payments of Peak Load violation Charges of Rs. 0.25 lakh	0.25	MISC
	EE KARSOG	2019- 20		18	Non-handing over of charge to his reliever	0	MISC

	EE KARSOG	2019-20		19	Incentive for promoting the small family norms	0	MISC
	EE KARSOG	2019-20		21	Non preparation of Monthly Abstracts of Log Books	0	MISC
	EE KARSOG	2019-20		22	General	0	MISC
24	SE CIRCLE NAHAN	2019-20	3	3	Non-obtaining of Action taken report of inspection notes	0	MISC
	SE CIRCLE NAHAN	2019-20		5	Discrepancies in Service Books	0	MISC
	SE CIRCLE NAHAN	2019-20		6	Unauthorised transferring of telephone bills of Circle to Divisions-Rs. 0.20 lakh	0.2	MISC
25	CE IPH Dharamshala	2019-20	3	4	Non-completion of work of rising main (Rs. 41 lakh)	41	MISC
	CE IPH Dharamshala	2019-20		5	Undue payment of penalties Rs. 316.05 /-	0.00316	MISC
	CE IPH Dharamshala	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 22.80lakh	22.8	MISC
26	EE IPH HAMIRPUR	2019-20	3	3	Avoidable payment due to late deposit of electricity bills Rs. 30.71 lakhs	30.71	MISC
	EE IPH HAMIRPUR	2019-20		4	Analysis of Work (Improvement and remodeling of LWSS to Hamirpur town)	0	MISC
	EE IPH HAMIRPUR	2019-20		19	General	0	MISC

27	SE IPH CIRCLE UNA	2019-20	4	2	Non-monitoring of Action taken reports of inspection notes issued by SEs/CEs	0	MISC
	SE IPH CIRCLE UNA	2019-20		4	Unauthorized transferring of bills of Circle to Division: Rs. 1.25 lakh	1.25	MISC
	SE IPH CIRCLE UNA	2019-20		6	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 9.83 lakh	9.83	MISC
	SE IPH CIRCLE UNA	2019-20		7	Non-preparation of Project Completion Report of completed schemes Rs. 12.65 crores.	1265	MISC
28	EE BILASPUR	2019-20	5	9	Non-maintenance of contractor ledger	0	MISC
	EE BILASPUR	2019-20		11	Excess payment of electricity bill due to wrong application rate of demand charges Rs. 101.75 lakh.	101.75	MISC
	EE BILASPUR	2019-20		12	Outstanding recovery of water charges Rs 25.25 lakh	25.25	MISC
	EE BILASPUR	2019-20		13	Avoidable payment due to late deposit of electricity bills: 15.71 lakhs	15.71	MISC

	EE BILASPUR	2019-20		18B	Non-retaining of photocopy of prescription slips of doctors, cash memos of medical claims Rs. 46.76lakh	46.76	MISC
	EE BILASPUR	2019-20		20	General	0	MISC
29	SE IPH CICLE DHARAMSALA	2019-20	2	4	Distribution of expenditure to Divisions in un-phased manner resulting in excess release of funds Rs. 1382.68 lakh in 2nd and 3rd quarter of financial year 2018-19	1382.68	MISC
	SE IPH CICLE DHARAMSALA	2019-20		5	Non-preparation of Project Completion Report of WSS Rs. 21.63 crore	21.63	MISC
30	SE IPH HAMIRPUR	2019-20	1	2	Non-obtaining of Action taken report of inspection notes	0	MISC
					Total	11410.6342	

ANNEXURE 2N

Statement showing the details of expenditure incurred in excess of A/A & E/S

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	2	12	Expenditure incurred in excess of A/A and E/S : Rs. 375.33 lakhs	375.33
	IPH Sarkaghat	2019-20		16A	(A) Expenditure incurred in excess of A/A & E/S Rs. 313.65 lakh.	313.65
2	Executive Engineer, IPH Div. Chamba	2019-20	1	17A	Expenditure incurred in excess of A/A and E/S : Rs. 520.68 lakhs	520.68
3	EE, IPH Nahan	2019-20	1	9	Expenditure incurred in excess of A/A & E/S Rs. 96.82/-Lakhs	96.82
4	EE, IPH Kasumpti	2019-20	1	8A	Expenditure Incurred in excess of A/A & E/S Rs 13.10 lakh	13.1
5	E.E IPH Una -2	2019-20	1	5	Expenditure incurred in excess of A/A & E/S Rs. 331.94/-Lakhs.	331.94
6	E.E IPH Una -1	2019-20	1	13 A	Expenditure incurred in excess of A/A and E/S :Rs. 1354.85 lakhs	1354.85
7	Executive Engineer IPH SOLAN	2019-20	2	11	Expenditure incurred in excess of A/A and E/S Rs. 27.76 crore	2776
	Executive Engineer IPH SOLAN	2019-20		13A	Irregular expenditure over A/A and E/S sanctioned amount: Rs. 19.79 crore	19.79
8	EE NAGROTA	2019-20	1	8	Expenditure incurred in excess of A/A and E/S : Rs. 157.98 lakh	157.98
9	EE IPH Dehra	2019-20	1	15	Expenditure incurred in excess of A/A and E/S :Rs. 240.31 lakh	240.31

10	EE IPH HAMIRPUR	2019-20	1	10	Expenditure incurred in excess of A/A and E/S Rs. 11.40 crore	1140
					Total	7340.45

ANNEXURE 20

Statement showing the details of expenditure incurred without technical sanction.

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	16C	Excess expenditure over technical sanction: Rs.780.71 lakhs	780.71
2	Executive Engineer, IPH Div. Chamba	2019-20	1	17B	Expenditure incurred without obtaining technical sanction Rs. 2552.75 lakh	2552.75
3	EE, IPH Kasumpti	2019-20	1	18B	B.Irregular expenditure incurred without technical sanction Rs. 18.97 lakh.	18.97
4	E.E IPH Una -1	2019-20	1	13 B	Expenditure incurred without obtaining technical sanction : Rs. 4296.68 lakh	4296.68
5	Executive Engineer IPH SOLAN	2019-20	3	12	Expenditure incurred without obtaining Technical Sanction: <u>Rs.</u> 10180.43 lakhs	10180.43
	Executive Engineer IPH SOLAN	2019-20		13B	Irregular splitting up of Technical Sanctions to avoid sanctioned from higher authorities:Rs.3621.21	3621.21
	Executive Engineer IPH SOLAN	2019-20		13C	Irregular expenditure over technical Sanction: Rs. 35.04 crores	35.04
6	EE IPH HAMIRPUR	2019-20	1	18	Expenditure incurred without Technical Sanctions Rs 1290.78 lakh	1290.78
					Total	22776.57

ANNEXURE 2Q

Statement showing the details of non disposal of scraps/ dismantle material/unserviceable machinery.

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	E.E. IPH Dharamshala	2019-20	1	17	Non disposal of old newspapers of Rs. 0.04 lakh	0.04
2	E.E IPH Una -2	2019-20	1	16	Irregular reimbursement of medical claims Rs 0.55 Lakh.	0.55
3	Superintending Engineer IPH Solan	2019-20	1	5(B)	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.01 lakh	0.01
4	EE IPH NALAGARH	2019-20	1	18	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.26 lakh	0.26
5	S.E IPH CIRCLE CHAMBA	2019-20	1	6	Non disposal of old newspapers : 0.29 lakh	0.29
6	EE KARSOG	2019-20	2	20A	Non disposal of un-serviceable/idle vehicles	0
	EE KARSOG	2019-20		20B	Non-disposal of obsolete /unserviceable T&P items-Rs. 02.72 lakh	2.72
7	SE CIRCLE NAHAN	2019-20	1	4	Non-disposal of obsolete /unserviceable T&P items Rs.0.11 Lakh	0.11
8	SE IPH CICLE DHARAMSALA	2019-20	1	6	Non disposal of old newspapers Rs. 0.02 lakh	0.02
9	SE IPH HAMIRPUR	2019-20	1	5B	Non-disposal of obsolete /unserviceable T&P items-Rs. 0.01 lakh	0.01
					Total	4.01

ANNEXURE 2R

Statement showing the details of overpayment of pay and allowances/HRA

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	2	16	Inadmissible payment of HRA Rs. 0.53 lakh.	0.53
	IPH BAGGI	2019-20		18A	Irregular reimbursement of medical claims Rs 2.12 Lakh.	2.12
2	SE, IPH Sundernagar	2019-20	2	4A	(A) Irregular payment of inadmissible medicine/lab test /procedure amountingto Rs. 4910 /-	0.05
	SE, IPH Sundernagar	2019-20		4C	Irregular reimbursement of medical claims Rs:- 0.08 Lakh.	0.08
3	EE IPH NALAGARH	2019-20	1	19A	Irregular reimbursement of medical claims Rs 1.35 Lakh	1.35
4	S.E IPH CIRCLE CHAMBA	2019-20	2	5A	Non Furnishing of declaration of dependency certificate for claiming medical reimbursement: Rs. 1.59 lakh	1.59
	S.E IPH CIRCLE CHAMBA	2019-20		5B	Excess/ Inadmissible payment of Medical Claims: Rs. 2169	0.02169
5	EE BILASPUR	2019-20	2	15	Irregular payment of HRA without obtaining requisite certificates Rs. 0.18 Lakh	0.18
	EE BILASPUR	2019-20		18A	Excess payment of medical claims: Rs. 5232	0.05232
6	SE IPH HAMIRPUR	2019-20	2	3	Irregular payment of family planning allowance Rs .0.08 lakh	0.08

	SE IPH HAMIRPUR	2019-20		6	Irregular reimbursement of medical claims Rs:- 1.24 Lakh	1.24
					Total	7.29401

ANNEXURE 2S

Statement showing the details of non/ less recovery of royalty and non recovery of labor cess/ secured advance/ non recovery of plants.

SR NO.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	1	7	Non deposit of labour cess deducted from contractors-Rs.18.87 lakh.	18.87
2	EE IPH Mandi	2019-20	2	31	I. Non deduction of royalty charges from contractors running bills.	0
	EE IPH Mandi	2019-20		10	Non deposit of labour cess deducted from contractors-Rs. 5.25 lakh.	5.25
3	E.E IPH Una -1	2019-20	1	9	Non -depositing of labour cess charges deducted from the contractors: Rs. 7.53 lakh	7.53
4	Executive Engineer IPH SOLAN	2019-20	1	19	Non deposit of labour Cess charges, deducted from the contractors - Rs 4.79	4.79
5	EE NAGROTA	2019-20	1	13	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 57.95 lakhs	57.95
					Total	94.39

ANNEXURE 2T

Statement showing the details of outstanding recovery of water/sewerage charge

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	1	15A	Non recovery of outstanding water charges Rs. 28.08 Lakh.	28.08
2	EE IPH Mandi	2019-20	2	13A	Non recovery of outstanding water charges Rs. 86.87 Lakh.	86.87
	EE IPH Mandi	2019-20		13C	Outstanding Sewerage charges Rs.19.27 lakh.	19.27
3	Executive Engineer, IPH Div. Chamba	2019-20	1	12	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 80.61 lakhs	80.61
4	EE, IPH Nahan	2019-20	2	4	Non deposit of water charges receipt in Govt. Account amounting to	4.85
	EE, IPH Nahan	2019-20		12A	Non recovery of outstanding water charges Rs. 45.95 Lakh.	45.95
5	EE, IPH Kasumpti	2019-20	1	15	Non recovery of outstanding water charges Rs.20.13 Lakh.	20.13
6	E.E. IPH Dharamshala	2019-20	1	9	Outstanding recovery of water charges Rs.141.41 lakh	141.41
7	E.E IPH Una -2	2019-20	1	13	Non recovery of outstanding water charges Rs.22.34 Lakh.	22.34
8	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	8A	Outstanding recovery of water charges Rs 22.75 lakh.	22.75

9	Executive Engineer IPH SOLAN	2019-20	1	16	Outstanding recovery of water charges Rs 6280.10 lakh	6280.1
10	EE IPH Dehra	2019-20	1	11	Non-raising/recovery of outstanding water charges Rs. 4.40 lakh.	4.4
11	EE IPH NALAGARH	2019-20	1	15A	Non recovery of outstanding water charges Rs.90.58 Lakh	90.58
12	EE KARSOG	2019-20	1	13B	Non recovery of outstanding water charges Rs.43.88 Lakh	43.88
					Total	6891.22

ANNEXURE 2U

Statement showing the details of in fructuous expenditure due to non functioning of hand pumps

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	EE NAGROTA	2019-20	1	14	Unfruitful expenditure due to non-functioning hand pumps Rs 11.85 lakh	11.85	U
					Total	11.85	

ANNEXURE 2X

Statement showing the details of outstanding/ non-realization of abiana charges

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	6	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs.: 22.03 lakhs	22.03
2	IPH BAGGI	2019-20	1	15B	Outstanding Abiana charges Rs. 14.81 Lakh.	14.81
3	EE IPH Mandi	2019-20	1	13B	Outstanding Abiana charges Rs. 2.32 Lakh.	2.32
4	EE, IPH Nahan	2019-20	1	12B	Outstanding Abiana charges Rs. 0.31 Lakh.	0.31
5	EE, IPH Kasumpti	2019-20	1	16	Outstanding Abiana charges Rs. 0.55 Lakh.	0.55
6	E.E IPH Una -1	2019-20	1	6	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 54.31 lakhs	54.31
7	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	8 B	Outstanding Abhiana Charges Rs. 2.28 Lakh and non-raising of Abiana charges	2.28
8	EE IPH NALAGARH	2019-20	1	15B	Outstanding Abiana charges Rs. 28.20 Lakh.	28.2
9	EE KARSOG	2019-20	1	13A	Outstanding Abiana charges Rs. 0.35 Lakh.	0.35
10	EE IPH HAMIRPUR	2019-20	1	11	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges Rs. 17.11 lakhs	17.11
					Total	142.27

ANNEXURE 2Y

Statement showing the details of non crediting of unclaimed/lapse amount to Government revenue.

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH Sarkaghat	2019-20	1	13	Non crediting of lapsed deposit into Govt. Revenue Rs. 100.54 lakh	100.54
2	IPH BAGGI	2019-20	2	12	Non crediting of lapsed deposit to Government revenue Rs. 28.54 Lakh.	28.54
	IPH BAGGI	2019-20		17	Delay in deposit of revenue to Govt. account Rs.6.17 lakh	6.17
3	EE IPH Mandi	2019-20	3	12	Non crediting of lapsed deposit to Government revenue Rs. 77.05 Lakh.	77.05
	EE IPH Mandi	2019-20		14A	Delay in deposit of Govt receipts Rs.0.92 lakh into Govt. account.	0.92
	EE IPH Mandi	2019-20		14B	Delay in deposit of cheques into Govt. account Rs 0.31 lakh.	0.31
4	Executive Engineer, IPH Div. Chamba	2019-20	1	18	Non-crediting of lapsed deposit into govt. revenue: Rs. 45.04 lakh	45.04
5	EE, IPH Nahan	2019-20	1	17	Non crediting of lapsed deposit to Government revenue Rs. 62.29 Lakh.	62.29
6	E.E IPH Una -2	2019-20	2	18A	Delay in deposit of Govt. receipts Rs.0.50 lakh into Govt. account.	0.5
	E.E IPH Una -2	2019-20		21	Non crediting of lapsed deposit to Government revenue Rs. 11.17 Lakh	11.17
7	E.E IPH Una -1	2019-20	1	7	Non crediting of lapsed deposit into Govt. Revenue Rs. 2.50 lakh	2.5

8	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	9	Non crediting of lapsed deposit to Government revenue Rs. 29.87 Lakh.	29.87
9	Executive Engineer IPH SOLAN	2019-20	2	13G	Non Recovery of revenue: Rs. 4016.95 lakh	4016.95
	Executive Engineer IPH SOLAN	2019-20		18	Non- crediting of lapsed deposit: 44.91 lakh	44.91
10	EE IPH Dehra	2019-20	1	18	Non-crediting of lapsed deposit into Govt. Revenue Rs. 4.80 lakh	4.8
11	EE IPH NALAGARH	2019-20	2	14	Non crediting of lapsed deposit to Government revenue Rs. 112.27 Lakh.	112.27
	EE IPH NALAGARH	2019-20		16	Delay in deposit of Govt. receipts Rs. 0.71 lakh into Govt. account	0.71
12	EE KARSOG	2019-20	2	16	Non crediting of lapsed deposit to Government revenue Rs. 21.75 Lakh	21.75
	EE KARSOG	2019-20		17	Delay in deposit of revenue to Govt. account Rs.4.01 lakh Delay in deposit of Govt receipts Rs.1.65 lakh into Govt. account	5.66
13	EE IPH HAMIRPUR	2019-20	1	15	Non-crediting of lapsed deposit to Government revenue Rs. 43.14 Lakh.	43.14
14	SE IPH CIRCLE UNA	2019-20	1	1	Non surrender of saving under the head salary Rs 15.93 lakh	15.93
15	EE BILASPUR	2019-20	1	17	Non crediting of lapsed deposit into Govt. Revenue Rs. 18.37 lakh	18.37
					Total	4649.39

ANNEXURE 2Z**Statement showing the details of non forfeiture of earnest money.**

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value
1	IPH BAGGI	2019-20	1	11	Non-forfeiture of Earnest Money Rs. 02.57 Lakh.	2.57
2	EE IPH Mandi	2019-20	1	11	Non-forfeiture of Earnest Money Rs. 4.04 Lakh.	4.04
3	Executive Engineer, IPH Div. Chamba	2019-20	1	10D	Non forfeiture of earnest money: 1.46 lakh	1.46
	Executive Engineer, IPH Div. Chamba	2019-20	1	19	Non forfeiture of earnest money: 2.45 lakh	2.45
4	EE, IPH Nahan	2019-20	1	16	Non-forfeiture of Earnest Money Rs. 1.04 Lakh.	1.04
5	EE, IPH Kasumpti	2019-20	1	13	Non-forfeiture of Earnest Money Rs. 1.44 Lakh.	1.44
6	E.E IPH Una -1	2019-20	1	14	Non forfeiture of earnest money: Rs. 1.82 lakh	1.82
7	Executive Engineer IPH divison sundernagarn mandi	2019-20	1	7	Non-forfeiture of Earnest Money Rs.1.02 Lakh.	1.02
8	Executive Engineer IPH SOLAN	2019-20	1	22	Non forfeiture of earnest money: Rs. 1.22 lakh	1.22
9	EE IPH Dehra	2019-20	1	19	Non forfeiture of earnest money: 6.70 lakh	6.7
10	EE IPH NALAGARH	2019-20	1	13	Non-forfeiture of Earnest Money Rs. 242.79 Lakh	242.79
11	EE KARSOG	2019-20	1	15	Non-forfeiture of Earnest Money Rs. 0.67 Lakh	0.67

12	EE BILASPUR	2019-20	1	21	Non forfeiture of earnest money Rs. 1.02 lacs	1.02
					Total	268.24

ANNEXURE 2V**Statement showing the details of irregular diversion of funds/unrealistic estimation**

Sr. No.	Name of the department	Year	No. Of Para	Para No.	Para Title	Money Value	Category
1	EE, IPH Nahan	2019-20	2	10A	(A) Unrealistic Estimation Rs. 29.00 Lakhs.	29	V
	EE, IPH Nahan	2019-20		10B	Keeping estimated value below Rs. 1.00 lakh.	1	V
2	EE, IPH Kasumpti	2019-20	1	8E	E. Irregular payments due to non approval of deviation Rs. 15.31 lakh	15.31	V
3	EE IPH HAMIRPUR	2019-20	1	9	Irregular expenditure due to un-authorized deviations Rs. 80.85 lakh	80.85	V
					Total	126.16	

