



**Annual Review on the working of
Public Works and Jal Shakti Vibhag
for the year 2023-24**



Government of Himachal Pradesh

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PREFACE

The Annual Review on the working of Public Works and Jal Shakti 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 pertaining to Accounts of B&R and Jal Shakti Divisions. Along with this, the common irregularities/audit findings noticed in functioning of the PWD and JSV 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.

I hope that this review will help the 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 Jal Shakti Divisions of the State Government.

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INTRODUCTION

The 57th 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 them to the office of the Pr. Principal Accountant General (Accounts & Entitlement), Himachal Pradesh. The review also contains audit observations that were noticed during audit of the records of these divisions by the office of the Pr. Principal 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.

EXECUTIVE SUMMARY

The 57th review on the working of Public Works and Jal Shakti Vibhag in Himachal Pradesh has been prepared as an annual report to the State Government on the functioning of these divisions.

The number of divisions under Building & Roads, including Mechanical, Electrical, and Jal ShaktiVibhag in operation during 2023-24 was as under:

| Sr. No. | Name of Branch | Number of Divisions |
|------------|--------------------------------|---------------------|
| i) | Public Works Divisions: | |
| 1. | Building & Roads | 74 |
| 2. | Electrical | 5 |
| 3. | Mechanical | 6 |
| 4 | National Highway | 8 |
| | Total | 93 |
| ii) | Jal Shakti Vibhag: | |
| 1. | Jal Shakti Vibhag. | 69 |
| | Grand Total | 162 |

The review consists of two parts, Part-I contain observations relating to accounts that were noticed by the office of the Principal 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. Principal Accountant General (Audit), Himachal Pradesh.

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

Important observations incorporated in the review are as follows:

PART-I: Observations relating to accounts.

1. According to the prescribed time schedule, the monthly accounts are required to be submitted to the Accounts Office by 5th of the following month to which they relate to. It has however been observed that seven monthly accounts were received after due dates in respect of seven Divisions. **(Statement-I)**
2. Instances were noticed where the expenditure on Deposit Works was incurred in excess of deposit received. As such, adverse balances to the tune of Rs.

1566.86 lakh in Public Works divisions and **Rs1158.89 lakh** in JSV Divisions had accumulated up to March 2024. Instructions were issued by this office to transfer the minus balances to the PW. Misc Advance so as to watch the recovery speedily from the client Departments. Further Expenditure under Deposit heads should be restricted to the funds received to avoid loss to State Exchequer.

(Statement-II [ii])

3. The amount of **Rs. 28095.60 lakh** has accumulated under the head 8658-00-129- Material Purchase Suspense Account till March 2024 in respect of B&R and JSV Divisions. Efforts to clear the balances under suspense head need to be made by the concerned divisions immediately.

(Statement-IV [iv])

PART-II: Observations relating to audit

(A) Public Works Divisions

1.Funds amounting to **Rs 200 lakh** were released to onePWD Division through Letter of Credit at the fag end of financial year 2023-24. This amount was drawn up 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)

2.Material valuing **Rs.57.61 Lakh** was adjusted/booked by four PWD Divisions to various works just to utilize available budget and later on written back in the subsequent year.

(Para-3)

3.In 21 PWD Divisions, the audit revealed that deposits amounting to **Rs 26268.25 lakh** received for execution of work were lying unutilized since long and 10 PWD Divisions an amount of **Rs.9520.84 lakh** was incurred in excess of amount deposited by the client departments/ agencies.

(Para 4 & 5)

4.Final bills of contractors valuing **Rs 1348 lakh** in 3 PWD Divisions were not finalized by the Divisional Officers due to non-approval of deviations, extra items and other reasons. There were also cases of payment being made without getting deviation approved by the competent authority.

(Para-10)

5. In nine PWD Divisions an amount of **Rs 4295.82 lakh** was lying outstanding under "Miscellaneous Work Advances" for want of adjustment from individuals, other divisions, departments etc.

(Para-12)

6.13 Public Works Divisions incurred expenditure of **Rs 7975.41 lakh** in excess of sanctioned budget/estimates and 12 PWD Divisions incurred expenditure of **Rs 11515.31 lakh** without obtaining technical sanction.

(Para 13 & 14)

(B) Jal Shakti Vibhag

1. An expenditure of **Rs. 5021.67 lakh** incurred on execution of works/schemes by 20 JSV divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-4)

2. In the nine Jal Shakti Divisions expenditure of **Rs 7068.78 lakh** was incurred in excess of administrative approval & expenditure sanction and in 4 PWD Divisions expenditure of **Rs 6816.43 lakh** was incurred without obtaining technical sanction.

(Para 29 & 30)

3. In the four Divisions it was revealed that funds amounting to **Rs. 934.96 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-32)

ACCOUNTS WING

Statement No I : Delay in submission of Monthly Accounts and Vouchers in 2023-24

According to the prescribed time schedule the monthly accounts are required to be submitted to this office by 5th of the following month to which they relate to. However, it was observed that monthly accounts in respect of seven PWD and JSV Divisions were received after the due date. **(Annexure-I)**

The delay in receipt of monthly accounts not only adversely affects the time schedule for compilation of accounts and preparation of other ancillary records but also delay in submission of monthly civil accounts to the State Govt. This fact has been emphasized in all previous reviews however no action has been initiated by the competent authority so far.

Recommendation:

Necessary directions may be issued by the Chief Engineers/Superintending Engineers of PWD & JSV to the concerned Executive Engineers to get the monthly accounts of the Divisions submitted by 5th of the following month to which they relate except for the account of the month of March which is to be submitted by 15th of April.

Statement No II: Schedules of Deposits and Deposit Works

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

Monthly Accounts of the Divisions should be prepared in Form 80 for presentation (with all supporting registers, schedules, vouchers etc.) by the Divisional Officer and submitted to the Principal Accountant General (A&E). The Monthly Accounts should have Schedule of Deposits in (Form 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 79) 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 numbers of outstanding items under Public Works Deposits are usually very large but the numbers of items affected by the monthly

transactions are small, the Principal Accountant General may authorize the preparation of the Schedule of Deposits in the alternative Form 79. This form is in two parts-Part 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 to 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 has been observed that the Schedule of Deposits as well as Schedule of Deposit Works was 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 these circumstances, it was not possible to keep 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 account of fund received for deposit works and exercising pre-accounting checks thereon.

ii) Adverse balances under Public Works Deposits 8443

As per cadalprovisions, Deposit Works are undertaken by the Public Works Divisions on behalf of local bodies, non-government organizations etc. Before deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the client department either in lump sum or in installments. But instances were noticed where the expenditure on deposit works was 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. During test check of 11 divisions of B&R and 7 divisions of Jal Shakti Vibhag, it was observed that adverse balances to the tune of **Rs. 1566.86 lakh** and **Rs. 1158.89 lakh** had accumulated up to March 2024 respectively. **(Annexure-II-A and B).**

It is also noticed that there are huge adverse balances under Public Works deposits. It is therefore emphasized that necessary steps may be taken to recover the excess over the deposit works to avoid loss to the State exchequer.

Recommendation:

Suitable instructions may be issued by the State 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 from them. This would also avoid unnecessary diversion of funds earmarked for other works/schemes of State Govt.

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

In accordance with the provisions contained in rule 16.2.1 of the Public Works Account code, every non-government work the local body or other party concerned should deposit 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 up to 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.

The test check of schedule of Deposit Works pertaining to 9 divisions of B&R and 11 divisions of Jal Shakti Vibhag for the month of September 2024 revealed that an amount of **Rs. 1729.80 lakh and Rs. 6092.39 lakh respectively** were deposited by various client departments/agencies for the purpose of execution of various works as per detail given in **Annexure-III** was lying unused as a whole. It was further noticed that the 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.

Statement-III: 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 the 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 unreconciled 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 lapses 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-IV**.

Further, the Divisions submitted Form-51 only with the details of the 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.1445521.34lakh and 02-Cheques of Rs.2301.81 up-to March 2024 is given in **Annexure-V-A** and **Annexure V-B** respectively.

Recommendation:

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

Statement No-IV: Position of Suspense Balances

i) Outstanding Balances under Misc. Public Works Advances.

Test check of schedule of Miscellaneous Public Works Advances for the month of September 2024 revealed that recovery amounting to Rs.20179.17 lakh (**Annexure-VI-A**) and Rs.56839.56 (**Annexure-VI-B**) in respect of 33 Public Works Divisions and 63 JalShakti Mandals respectively were 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 CPWA Code 13.4.6, items in the Miscellaneous Works Advances are cleared either by actual recovery, or by transfer to some other account under proper sanction or authority to some other account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off by the competent authority.

Recommendation:

The State Government is required to issue directions to Head of Public Works and Jal Shakti Vibhag Departments to recover the above amount so that loss to Government exchequer is avoided under intimation to this office.

ii) 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 138.25lakh (Annexure-VII)** incurred up-to March 2024 by the Public Works Department was not reimbursed as the expenditure was either not as per norms fixed by the Ministry of Road, Transport and Highways, Government of India or was over and above the sanctioned estimates or was in excess of budget allotment or incurred without budgetary provision.

Recommendation:

The 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 under intimation to this office.

iii) 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 balance under this head at the end of the year. However, the amount of **Rs.1.88/- Lakh** was still lying outstanding under this head as on 31 March 2024(**Annexure-VIII**). The operation of CSSA head was stopped since F.Y. 1997-98. Efforts may be made to clear the old balances.

Recommendation:

Instructions may be issued to the Divisional Officers concerned to clear outstanding balances under this suspense head immediately as the operation under this head has been stopped since long.

iv) Material Purchase Settlement Suspense Account

Whenever any material has been received in a division and the payment thereof is not made in the same monthly 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 2024 a sum of **Rs 28095.60lakh** 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 is indicated in **Annexure-IX**. 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 the position would keep deteriorating.

Recommendation:

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

Statement V: Minus balance and excess balance under 8671-Cash Balance

There are minus balances amounting to **Rs. 10819.75 lakh** shown against some divisions due to bookkeeping errors.(**Annexure X**)

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 under intimation to this office.

Statement VI: Outstanding balances under Major Head of account 8009-GPF.

It was observed that there were minus balances of **Rs. 30.67 lakh** under head 8009-01-101-02 GPF in respect of divisions detailed in **Annexure-XI-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. (A&E) Office, so in the books of WAD Section there should not be any balance under this head, but as on 03/2024, there is an amount of **Rs. 784.62 lakh** which has not been debited/transferred by the Divisions to the respective account of the subscriber. Division wise detail is given in **Annexure-XI-B**.

Recommendation:

The Divisions may be directed to reconcile the balances immediately under intimation to this office.

Statement VII : 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, these memos remained outstanding in the books of the Accounts Office and could not be cleared for want of the relevant information. The outstanding on this account have accumulated to **Rs 458.86 lakh** (Details in **Annexure XII**).

Recommendation:

Efforts may be made to clear the AG memos by issuing necessary directions to the Divisional Office under intimation to this office.

Statement No VIII: 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 Principal Accountant General's office is required to be done on a 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 2024.

Statement No IX: Defects in 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 Office of the Principal Accountant General (A&E) from time to time. Main defects noticed in the preparation of monthly accounts received from the Divisions are detailed below: -

Form No. 64: Schedule of works expenditure (Form 64) was generally found incomplete and 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 own convenience, whereas it should be prepared strictly in accordance with codal provisions in the proper format prescribed.

Form No. 80: Monthly accounts in Form C.P.W.A.80 received from many divisions were found incomplete and were not prepared in the prescribed performa. Abstract of Memos of Miscellaneous 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, properly linking detailed schedules with various form by specifying page no. have not been done appropriately.

It was also observed that divisions while preparing the Schedule of Remittances of Cheques issued by Division/Sub-Division, Token number were either not mentioned or incorrect numbers were mentioned. The divisions concerned should incorporate full and complete information/details of monthly transactions in the prescribed forms to be annexed to a monthly account.

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

Scrutiny of Monthly Accounts and Schedule Dockets also revealed the following deficiencies: -

- i) Many vouchers were 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/Divisional Accountant.
- 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 No. and 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 noticed that payments in lakhs of rupees were authorized to contractors on Hand Receipts without measuring the quantum of work done. This amount remains unadjusted with contractors for months together, which is not justifiable and contrary to codal provisions.
- vii) Minus balances under stock storage and stock manufacture persists against 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 quarter/financial year.
- ix) Huge amount of LabourCess lying in deposit and not transferred to Labour Welfare Board.
- x) CGST/SGST/IGST collected by the divisions are found to be in minus which should be reconciled immediately. Balances lying outstanding should also be sent to the authority concerned within the time limit. Delay in submission of timely returns is causing penal actions resulting in minus balances under the Sub-Head.
- xi) Revenue Expenditure and Capital Expenditure are misclassified by many divisions.
- xii) Transfer entries are being made by the divisions to transfer the expenditure incurred in excess of sanctioned budget and kept under the Suspense Heads

Above observations indicate that the accounts of divisions were being rendered to the Accounts Office in casual manner and contain lot of shortcomings which resulted in lots of unnecessary correspondence between the Accounts Office and Divisions. The non-

adherence of codal provisions and instructions on maintenance of accounts were not being complied with by the B&R/Jal Shakti Divisions in true spirit.

Recommendation:

Suitable instructions may be issued to all divisions, directing them to follow codal provisions while preparing the accounts and to submit the accounts in complete form so that the true picture of financial position of State is depicted.

AUDIT WING

Annual Review on the working of Public Works Divisions of Himachal Pradesh for the year 2023-24

Part-I(A)Introductory

The annual review on the working of the Public Works Divisions is prepared to depict the general picture of the working of the departments. Since the introduction of the system, this is the 57th review which 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.

The review is intended to focus the attention of the State Government and Head of the Department on the shortcomings, lapses, arrears, etc. The irregularities pointed out in the earlier review are still persisting and adequate action was not taken by the department to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and irregularities with the objective of minimizing the persistent irregularities. Government/ Head of Departments may take suitable and effective steps to avoid their reoccurrences.

(B)General

Position of the Public Works Divisions (Buildings & Road, Mechanical and Electrical) during the year 2023-24 was as under:

| Name of Department | No. of divisions at The beginning of 2023-24 | Divisions Created During 2023-24 | Divisions Closed During 2023-24 | Total divisions at the close of 2023-24 |
|---------------------------|---|---|--|--|
| Building and Roads | 74 | - | - | 74 |
| Mechanical | 06 | - | - | 06 |
| National Highway | 08 | - | - | 08 |
| Electrical | 05 | - | - | 05 |
| Total | 93 | - | - | 93 |

Out of total 93 divisions, 44 units were audited during the year 2023-24.

Part-II Audit observations

Statement No. I: Common types of irregularities noticed in central audit.

Irregularities noticed in Central Audit of Public Work (B&R) during the period 2023-24 (04/23 to 03/24) is given in **Annexure "XIII"**.

Statement No. II: Audit notes and Inspection Reports not replied to by the B&R 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 2023-24 as per details given in **Annexure "XIV"**.

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

1. Unfruitful/wasteful/injudicious/and undue favor to contractor/cost over run

An expenditure of **Rs. 64308.45 lakh** as per details given in **Annexure "XV"** was incurred on the execution of 106 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 work and to ensure economy, efficiency, and effectiveness.

Recommendation:

Remedial measures may be taken to spend the Government money prudently on productive works 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 the treasury for execution of work which is likely to take considerable time. Test check of records of 1 PWD divisions revealed that funds amounting to **Rs. 200 lakh** as per details given in **Annexure "XVI"** was released through letter of credit (L.O.C) by the concerned Superintending Engineer

at the fag end of the financial year 2023-24. 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.

Recommendation:

The non-adherence of the above codal provisions may be intimated to audit and it is suggested that to avoid utilization of budget grant at the fag end of the year.

3. Fictitious booking/ adjustment of material/stock.

Para 6.4 of Financial Handbook 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.-111. It also strictly prohibits fictitious stock adjustments.

Contrary to provisions, material valuing **Rs. 57.61**lakh as per details given in **Annexure“XVII”** was adjusted/booked by 4PWD 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.

Recommendation:

It is suggested that the cocal provisions of above reules may be adhered strictly and avoide fictitious booking/ adjustment of material/stock.

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

Public Works Divisions receive 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 deprived the public from intended benefits.

It was noticed that 21 PWD divisions, an amount of **Rs.26268.25 lakh** as detailed in Annexure **“XVIII”** received for execution of works on the behalf of another department/ was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of manhandling over site, non-approval of drawings, inadequate funds, etc. This resulted in the blockage of Government money and deprived the public of the intended benefits.

Recommendation:

It is suggested that the budget allotted for the purpose may be utilized within the stipulated period.

5. Expenditure incurred in excess of deposit received.

Rules 7.13 of Department Financial Rules (Hand-Book No. 3) provide that when 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. 9520.84lakh** was incurred by **10** PWD divisions in excess of the amount received from other department/ agencies. The details are given in **Annexure"XIX"**.

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

It was noticed that an expenditure of **Rs.69.34lakh** as per details given in **Annexure "XX"** was debited by two Divisions to those works which was pertained to other works. The wrong debit needs rectification.

Recommendation:

It is suggested that the expenditure may be incurred within the deposit received.

7. Irregular splitting of work.

In five PWD divisions works costing **Rs.2119.39 lakh** as shown in Annexure" **XXI"** 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.

Recommendation:

It is suggested that ex-post facto sanctioned may be obtained from the competent authority.

8. Non levy of compensation.

As per clause 2 of contract agreement provides that time allowed for carrying out the work as entered in the contract 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 in 65 works of 35 PWD divisions as per Annexure “XXII” were awarded to contractors but not completed within stipulated period. The Divisional Officers have not levied compensation which works out to **Rs.7363.85 lakh** under Clause-2 of contract agreement.

Recommendation:

The non-adherence of the above codal provisions may be intimated and compensation not levied to the contractors may also be recovered.

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

It was noticed that five PWD divisions, compensation amounting to **Rs.634.6 Lakh** was levied by the Divisional Officers as per details given in Annexure “XXIII” but the amount was not recovered from the contractors which resulted undue favour to contractors and loss to Government.

Recommendation:

The compensation levied to the contractors may be recovered under intimation to audit.

10. Non finalization of bill/ unauthorized deviation.

In the three PWD divisions, final bills of the contractors valuing **Rs.1348 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 “XXIV”.

Recommendation:

It is suggested that the approval for deviation may be obtained by the contractors from the competent authority for finalisation of bills.

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

It was noticed that in the one PWD divisions, an amount of **Rs.7.63lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in **Annexure “XXV”**.

Recommendation:

It is suggested that the recovery may be made on account of non-accounting of material, short accountal of material/ lubricant, etc. under intimation to audit.

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 nine PWD divisions, an amount of **Rs.4295.82 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 **“XXVI”**.

Recommendation:

All the outstanding recoveries may be made under intimation to audit.

13. 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 Handbook 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.7975.41 lakh** had been incurred in excess of the sanctioned amount/ estimates by 13 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 “XXVII”.

Recommendation:

The technical sanction for execution of works Revised A/A & E/S estimates may be obtained from the contractor and necessary approval may also be obtained from the competent authority under intimation to audit.

14. Execution of work without technical sanction.

Rules provide that no work is carried out 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.11515.31 lakh** has been incurred on the execution of works by 12 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 “XXVIII”.

Recommendation:

The ex-post facto sanction may be obtained for execution of works under intimation to audit.

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 10 PWD divisions machinery/ store book valuing **Rs.15.4lakh** became unserviceable but the machinery/ store had not been auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in **Annexure “XXIX”**.

Recommendation:

It is suggested that scraps/ dismantle material/unserviceable machinery may be auctioned under intimation to audit.

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

In 17 PWD divisions, the pay and allowances amounting to **Rs. 66.99 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 "XXX"**.

Recommendation:

The overpayment of pay and allowances/HRA may be recovered from the officers/officials or if it is not possible to recover the same may be written off, under intimation to audit.

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 48 PWD divisions, the royalty charges amounting to **Rs.1581.85 lakh** were not deducted, resulting in loss of revenue to the 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 "XXXI"**.

Recommendation:

Vital steps may be made to recover the royalty charges from the contractor and deposited into the Government exchequer under intimation to audit.

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

Rule provides those 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 18PWD divisions, it was noticed that an amount of **Rs. 1293.5 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in Annexure “XXXII”.

Recommendation:

It is suggested that the unclaimed amount may be deposited into the Government exchequer under intimation to audit.

19. 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 7 PWD divisions, the recovery of useful stone working out to **Rs.80.41lakh** was not deducted from the contractor's bills, if deducted that was not on pro-rata basis. The details are given in Annexure “XXXIII”.

Recommendation:

Necessary steps may be taken for recovery on a pro-rata basis under intimation to audit.

20. 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 the Government account.

During the test check of records, it was noticed that in 31 PWD Divisions various works were awarded to contractors, but the contractors failed to commence the work within the stipulated period. The earnest money **Rs.1263.66lakh** 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 “XXXIV”.

Recommendation:

It is suggested that the earnest money deposited by the contractors may be forfeited and credited into Government revenue under intimation to audit.

21. 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 was 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 the Government account or amount actually drawn.

During the test check of records of **11** PWD Divisions, it was noticed that there was difference of **Rs. 2810.38 lakh** between figures of department and treasury. The details are given in Annexure “**XXXV**”.

Recommendation:

It is suggested that the difference between two sets of figures may be reconciled under intimation to audit.

22. Statement showing the details of non-deposit of sales tax/CGST/SGST.

The Special Secretary (Finance) to the Government of Himachal Pradesh vide letter No. Finance-(TR) C (4) 2/2017 dated 16.11.2018 conveyed the decision for deduction of Tax Deducted at Source (TDS) by the Drawing and Disbursing Officer (DDO) under Goods and Services Tax (GST) from the supplier of taxable goods or services or both, where the total amount of supply, under a contract, exceeds Rs. 2.50 lakh and the same should be deposited in Govt. Account as per section 51 of the Central Goods and Services Tax Act (CGST), 2017.

Six PWD divisions have not deposited sales tax/CGST/SGST of the amount of Rs. 444.66 lakhs per details given in Annexure “**XXXVI**”.

Recommendation:

Necessary steps may be taken to deposite the Sales Tax/CGST/SGST to the Government exchequer under intimation to audit.

23. Miscellaneous objection.

In 41PWD divisions, 420 miscellaneous objections amounting **Rs.23976.50lakh** were noticed as per details given in Annexure “XXXVII”.

Recommendation:

The observation made may please be seen and appropriate action may be taken under intimation to audit.

Annual Review on the working of Jal Shakti Vibhag of Himachal Pradesh for the year 2023-24

Part-1 (A)Introductory

The annual review on the working of Jal Shakti Vibhag (JSV) is prepared to depict the general picture of the working of the department. Since the introduction of the system, this is 57th review which 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.

The review is intended to focus the attention of the State Government and Head of the Department on the shortcomings, lapses, arrears, etc. The irregularities pointed out in the earlier review are persisting and adequate action was not taken by the department to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and irregularities with the object of minimizing the persistent irregularities. Government/Head of Departments may take suitable and effective steps to avoid their recurrences.

(B) General

Position of the Jal shakti Vibhag during the year 2023-24 was as under:

| Name of Department | No. of divisions at the beginning of 2023-24 | Divisions Created During 2023-24 | Divisions Closed During 2023-24 | Total divisions At the close of 2023-24 |
|---------------------------|---|---|--|--|
| Jal Shakti Vibhag | 62 | 5* | 1** | 66 |
| Total | 62 | 5 | 1 | 66 |

*Dharampur, Chowari, Jaisinghpur, Jawalamukhi, Haroli

** Dalhousie

Out of a total of 66 divisions, 19 divisions were audited during the year 2023-24. Further, 1 Circle Office and the office of Engineer-in-Chief Shimla were audited during the year 2023-24.

Part-II

Audit observation **Jal Shakti Vibhag**

Statement No. I: Common types of irregularities noticed in central audit.

Irregularities noticed in Central Audit of Jal Shakti Vibhag during the financial year 2023-24 is given in Annexure “XXXVIII”.

Statement No. II: Audit notes and inspection reports not replied by the Jal Shakti Vibhag.

In terms of para no. 5.11 of the Manual of the Inspection Civil Wing Volume-I, reply to the inspection report must 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 2023-24 as per details given in Annexure “XXXIX”.

Recommendation:

Please ensure that the reply of audit observation may please be given in timely manner, so that the pendency could be minimise.

Statement No. III: Important Irregularities noticed in the local inspection of Jal Shakti Vibhag

1. Irregularities in water charges receipt books

Rule 3(7)(b) of Himachal Pradesh Financial Rules 2009 provides that in the Departments in which officers are required to receive money on behalf of the Government and issue receipts thereof, the departmental regulations shall provide for the maintenance of a proper account thereof. Proper account of receipt and issue of receipt books, the number of receipt books to be issued at a time to each officer and the required checks to be exercised in respect of used receipt books shall be made in the departmental regulations.

During audit, it was noticed that in respect of the three divisional offices of Jal Shakti Vibhag as detailed in **Annexure “XL”**, the internal control mechanism was lacking in respect of water charges receipt books. Details of receipt books received and issued to sub-divisions were not properly accounted for in the divisional offices. Further, details of receipt books received by the sub-divisional office from the divisional office and issue of the same to the concerned employees were not being properly maintained in the sub-divisional offices.

Due to lacking internal control mechanism, suspected embezzlement of total of Rs. 14.49 lakhs, as detailed in Annexure “XL”, were found in 2 divisional offices of Jal Shakti Vibhag.

Recommendation

Steps may be taken to strengthen the internal control mechanism relating to water charges receipt books in the department.

2. Non-obtaining transit passes/acceptance of altered transit passes

As per Rule 79(2) of Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules 2015, *“The holder of a mining lease or contract or permit or permission or store or a person authorized by him in this behalf shall issue a transit pass in Form- ‘W’ or Supplementary Pass in Form-‘X’ as the case may be duly countersigned by the concerned Mining Officer or any other Officer authorized by him in this behalf to every person carrying a consignment of minor mineral by a vehicle, animal or any other mode of transport”.*

As per judgment of Hon’ble High Court of Himachal Pradesh in the matter (CWP 2395 of 2020) on 05.01.2022, the following directions were issued:

“7(ii)(a) Henceforth all concerned authorities will ensure due compliance of Chapter VII of 2015 Rules. No minor mineral will be allowed to be transported unless and until it is accompanied with transit pass, mandated under the Rules.

7(ii)(c) In case the authorized officials detect transport of minor mineral in violation of 2015 Rules, prompt action in accordance with 2015 Rules shall be taken against the offenders. Responsibility and accountability of concerned officials shall also be fixed in case of omission to ensure compliance of the Rules.

7(ii)(d) No bill of the contractor for transport/supply of the minor mineral, which in terms of 2015 Rules is required to be carried with transit passes etc. shall be cleared by any State department/authority unless it is accompanied by transit pass Form W/X etc. duly issued by the competent authority.”

The authenticity of forms can be verified in the official site of mining department under <<https://emerginghimachal.hp.gov.in/miningstone/official/R eports/mFormDetails>>. Besides this, the genuineness/authenticity of ibid Forms

may also be verified by scanning the bar code which remains available in the Forms.

During the audit, it was noticed that, in four divisional offices of Jal Shakti Vibhag the contractors submitted fake/altered transit passes for 1922 MT of material to the department. The department accepted these fake/altered transit passes and passed the bills of contractors.

Further, transit passes for 2041.63 MT of material were not obtained by four divisional offices of Jal Shakti Vibhagas detailed in Annexure 'XLI',

Passing the bills of contractors without obtaining transit passes/accepting altered transit passes is in contempt of orders of Hon'ble High Court of Himachal Pradesh.

The above-mentioned cases are only illustrative in nature and are not exhaustive. Similar other cases may also be checked.

Recommendation:

The reasons for disobeying the orders of Hon'ble High Court of Himachal Pradesh and Pass the bills of the contractors without obtaining transit passes/accepting altered transit passes/ fake may be explained to audit and strong mechanism may please be developed for issuing the pass.

3. Failure/non-conducting of tests for water quality parameters

As per 4.1 (Bacteriological Requirements) of Indian Standard Drinking Water Specification released by Bureau of Indian Standards in May 2012:

- *Ideally, all samples taken from the distribution system, including consumers' premises, should be free from coliform organisms. Further, in treated water entering the distribution system, Total Coliform Bacteria shall not be detectable in any 100 ml sample.*
- *The acceptable/permissible limit for turbidity in drinking water is in the range 1-5.*
- *Ideally, all samples taken from the distribution system, including consumers' premises, should be free from viruses.*

As per Uniform Drinking Water Quality Monitoring Protocol (February 2013) released by Ministry of Drinking Water and Sanitation Government of India, *"It is mandatory for District and Sub District laboratories to carry out analysis of at least 13 basic water quality parameters viz., pH, Total Dissolved Solids, Turbidity, Chloride, Total Alkalinity, Total hardness, Sulphate, Iron, Arsenic, Fluoride, Nitrate, Total coliforms and Thermotolerant coliform or E-Coli."*

During the audit, it was noticed that, in five divisional offices of Jal Shakti Vibhag as detailed in Annexure "XLII", the drinking water samples failed on parameters such as Total Coliform, Hepatitis A virus, Turbidity or Iron Content etc. Further, drinking water samples were not tested on all the required 13 basic parameters in some divisional offices as detailed in Annexure "AC".

Recommendation:

The reasons for not testing all the required 13 basic parameters of the drinking water may be explained to audit.

4. Unfruitful/Wasteful/Injudicious/Idle investment/Infructuousexpenditure

An expenditure of Rs. **50210.67 lakh**, as per details given in Annexure "XLIII", was incurred on the execution of 56 works by 20 divisions and was rendered unfruitful/wasteful/injudicious/idle investment/infructuous expenditure/cost overrun/delay due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc.

Recommendation:

It is suggested the remedial measures are required to be taken to spend the Government money prudently on productive work and to ensure economy, efficiency, and effectiveness.

5. Avoidable payment on account of contract demand violation charges

As per Clause "L" of HPSEBL Schedule of Tariff and Schedule of General Service Charges, *"The Consumers under two (2) part Tariff, whose energy consumption is billed/ charged in Rs/kVAh, shall in addition to the kVAh charges, be also charged at the rates as per Part-II, the "Demand Charges" (in Rs/kVA/month), calculated on the actual Maximum Demand (in kVA) recorded on the energy meter during any consecutive 30 minute block period of the month or at 85 % of the Contract*

Demand (in kVA), whichever is higher but up to a ceiling of Contract Demand as currently applicable. The demand in excess of Contract Demand will be charged under clause "M" relating to Contract Demand Violation Charges (CDVC)."

Further as per Clause "M" of HPSEBL Schedule of Tariff and Schedule of General Service Charges, *"In the event, the actual Maximum Demand (in kVA) recorded on the energy meter during any consecutive 30 minute block period, exceeds the Contract Demand (in kVA), the Consumer shall be charged "Contract Demand Violation Charges" (CDVC) (in Rs/ kVA) at a rate which shall be three (3) times the rate of the Demand Charges (DC) (referred to in para "L") to the extent the violation occurred in excess of the Contract Demand."*

As per Part-II of HPSEBL Schedule of Tariff and Schedule of General Service Charges applicable to Irrigation and Drinking Water Pumping Supply, Demand Charges of Rs. 300 per kVA per month would be applicable to class "HT". So, CDVC of Rs. 900 (Rs. 300 times 3) per kVA per month would be applicable depending on the extent of violation occurred more than the Contract Demand. Further, contract demand can be revised twice a year.

It was noticed that, in 6 divisional offices of Jal Shakti Vibhag as detailed in **Annexure“XLIV”**, the recorded demand in respect of various lift Water Supply Schemes was in excess/short of contract demand. The concerned Executive Engineer(s) of the divisions had not taken action to revise the contract demand as per actual consumption which led to avoidable payment of contract demand violation charges of Rs. 98.69 lakhs to Himachal Pradesh State Electricity Board Limited.

Recommendation:

Reasons for not revising the contract demand as per actual consumption may be intimated to audit.

6. Non-deduction/non-deposit of labourcess on material issued

Under Section 3(1) of THE BUILDING AND OTHER CONSTRUCTION WORKERS' WELFARE CESS ACT 1996, labourcess @ 1% of cost of construction work is levied on all construction works. Further, as per Section 3 of THE BUILDING AND OTHER CONSTRUCTION WORKERS' WELFARE CESS RULES, 1998, *"For the purpose of levy of cess under sub-section (1) of section 3 of the Act, cost of construction shall include all expenditure incurred by an employer in connection*

with the building or other construction work but shall not include (a) cost of land; (b) any compensation paid or payable to a worker or his kin under the Workmen's Compensation Act, 1923".

Engineer-in-Chief vide its letter no. IPH-CTR-29-2-General-Misc Tender/Vol-III/2022-844-932 dated 26.05.2022 addressed to all Chief Engineers and Superintending Engineers under Jal Shakti Vibhag requested to adhere to the instructions contained in letter No-BOCW/Accts/Cess Receipts Assessment/762/SML-2022-1533-1555 dated 09.05.2022 received from Secretary-cum-CEO, Himachal Pradesh Building and Other Construction Workers Welfare Board Khalini, Shimla. As per above, *it has come to the notice of this Board that some employers (work executing agencies) are not adhering to the above provisions properly and under realizing Cess payable. Cess amount is not being realized by some Govt. executing agencies on the amount of construction materials like Steel, Cement, pipes etc. issued on works, which is procured by such executing agencies at their own in bulk. Cess is being realized on only the amount paid to the contractors. As per section 3 of the BOCW Welfare Cess Rules, 1998, Cess is payable on all expenditure incurred in connection with the work. Since all material used on construction of work, is part of Cost of Work/Estimate and therefore Cess @ 1% is payable on such material also, procured by any mean."*

During test check of records in 5 divisional offices of Jal Shakti Vibhag, it was noticed that these divisions were deducting labour cess only on the payments made to contractors. Materials (GI pipes, HDPE pipes and DI pipes) valuing Rs. 2759.72 lakhs were issued to various works, but the department has not deposited, with the Labour Welfare Board, labour cess @ 1% of the value of material issued i.e. Rs. 27.60 lakhs as per details given in **Annexure "XLV"**.

Recommendation:

Non-depositing of labour cess with the concerned authority is against the statutory obligation of the department, therefore the same may be deposited under intimation to audit.

7. Irregularities in tendering process

Rule 109 of Himachal Pradesh Financial Rules (HPFR) 2009 provides for Transparency, fair competition, and elimination of arbitrariness in the

procurement process. Further, Rule 110 of HPFR 2009 provides for Efficiency, Economy and Accountability in Procurement System.

Irregularities as mentioned in Annexure “XLVI” have been noticed in 10 offices of Jal Shakti Vibhag.

Recommendation:

The non-adhering to the codal provisions of aboverule may be intimated to audit.

8. Excess payment on account of GST on freight charges

Goods and Service Tax rate on services of Goods Transport Agency for supply of goods where Goods Transport Agency does not exercise the option to itself pay GST on the services supplied by it is 5%.

It was noticed that, in four divisional offices of Jal Shakti Vibhag as detailed in Annexure “XLVII”, the material worth Rs. 21974.40 lakh was procured by the divisions from various firms and freight charges amounting to Rs. 512.26 lakh were paid by the Department. The firms charged GST @ 18% on freight charges whereas GST @ of 5% on freight charges was to be paid, due to which an excess payment of Rs. 67.17 lakhs were made to the various firms.

Thus, an excess payment of Rs. 67.17 lakhs were made to various firms irregularly.

Recommendation:

The excess payment of GST may be recovered from the agency concerned under intimation to audit.

9. Undue favor to contractor due to non-deduction of royalty/non-recovery of material

Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) **Third Amendment Rules, 2022** revised rates of royalty as follows:

| Name of Minerals | Rates of royalty |
|--|------------------|
| Bajri | Rs. 80/- |
| Ordinary Sand | Rs. 80/- |
| Buidling stones, Masonary stone including Boulders and Shingle | Rs.80/- |

It was noticed that, in seven divisional offices of Jal Shakti Vibhag as detailed in **Annexure “XLVIII”**, undue favor was given to the contractors due to non-deduction of royalty/non-deduction of security/non-recovery of material amounting to Rs. 135.37 lakhs.

Recommendation:

The reasons for non-deduction of royalty/non-deduction of security/non-recovery of material and recovered the same from the contractors under intimation to audit.

10. Non-production/Non-maintenance/Improper maintenance of records

It was noticed that, in 16 offices of Jal Shakti Vibhag as detailed in Annexure “XLIX”, records as mentioned in the Annexure were not/improperly maintained or were not produced to audit for inspection.

Recommendation:

It is suggested that the records may be shown to next audit party.

11. Overpayment of allowances and non-deduction of license fee

In seven SV offices, the amount of Rs. 3.11 lakhs were paid irregularly to officials/officers due to overpayment of allowances and non-deduction of license fees. No action has been taken yet by the department to recover the amount or to set right the irregularity. The details are given in Annexure “L”.

Recommendation:

The overpayment and non deduction of license fee may be recovered from the officers/officials or if, not possible to recover the same may be write off, under intimation to audit.

12. Purchase of stock without requirement

Rule 91(2)(a) of Himachal Pradesh Financial Rules 2009 provides that, in making public procurement, purchases shall not be made in excess of requirement to avoid inventory carrying costs. During the audit, it was noticed that materials worth Rs. 1801.49 lakhs, as detailed in **Annexure "LI"**, were procured in advance without requirement by seven divisional offices of Jal Shakti Vibhag. It has resulted in avoidable inventory carrying costs.

Recommendation:

It is suggested that the Government money may be spent prudently on productive work to ensure economy, efficiency, and effectiveness.

13. Non-raising/recovery of outstanding water charges & abiana charges

Rule 3(5) of Himachal Pradesh Financial Rules 2009 states that it shall be the duty of the Department of the State Government concerned to ensure that the receipts and dues of the Government are correctly and promptly assessed, collected, and duly credited to the Consolidated Fund or Public Account, as the case may be.

During the audit, it was noticed that water charges and abiana charges amount to Rs. 783.46 lakhs, as detailed in **Annexure "LII"**, have not been raised/recovered from consumers by 14 divisional offices of Jal Shakti Vibhag.

The matter needs to be looked into on a priority basis so that government dues are credited into the state exchequer.

Recommendation:

The matter needs to be looked into on a priority basis, so that the revenue receipts are credited into the State Exchequer.

14. Non crediting of unclaimed/lapsed amount to Government revenue

Rule 15.4.1 of Central Public Works Accounts Code related to lapsed and confiscated Deposits states that at the close of March each year, the following classes of items in the Public Works Account should be credited to Government as Lapsed Deposits: -

- (i)** Deposits not exceeding twenty-five rupees, unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing and.
- (ii)** All Deposits or balances in excess of the above-mentioned amount, unclaimed for more than three complete accounts years.

During audit, it was noticed that funds amounting to Rs. 893.21 lakhs, as detailed in Annexure **"LIII"**, were unclaimed for more than three complete accounts years in eight divisional offices of Jal Shakti Vibhag.

These funds have not been credited into Government account as lapsed deposits as required under Rule 15.4.1 of Central Public Works Accounts Code.

Recommendation:

It is suggested that the unclaimed amount may be deposited into the Government exchequer under intimation to audit.

15. Non-deposit of labor cess.

As per Section 3.1 of The Building and Other Construction Workers' Welfare Cess Act 1996, "*There shall be levied and collected a cess for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (27 of 1996), at such rate not exceeding two per cent but not less than one per cent of the cost of construction incurred by an employer, as the Central Government may, by notification in the Official Gazette, from time to time specify.*" Further, Section 8 of *ibid* Act states that "*If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid*". Section 9 of the *ibid* Act provides for imposition of a penalty not exceeding the amount of cess on the employer if the cess is not paid within a specified time.

During the audit, it was noticed that the amount of Rs. 122.16 lakhs deducted by nine divisional offices of Jal Shakti Vibhag from the bills of contractors, as detailed in **Annexure "LIV"**, has not been deposited with the concerned authority and this amount has been kept under major head 8443- Public Works Deposit. Non-depositing of labor cess with the concerned authority is against the statutory obligation of the department.

Recommendation:

Vital steps may be taken to deposit the labourcess into the Government exchequer under intimation to audit.

16. Non-forfeiture/non-crediting of earnest money

Condition 53 of the notices inviting tenders stipulates that if the tenderer on acceptance of the offer fails to commence the work within the stipulated period, the earnest money deposited with the tender will be forfeited and will be

absolutely at the disposal of the Government without any reservations on the part of the tenderer. Further, Rule 106(2)(e) of Himachal Pradesh Financial Rules 2009 provides that the earnest money deposited by the tenderer shall be forfeited if he fails to execute the contract as per the terms and conditions stipulated in the tender documents.

During audit, it was noticed that 9 divisional offices of Jal Shakti Vibhag, as detailed in **Annexure “LV”**, have not forfeited/credited earnest money amounting to Rs. 18.10 lakhs into government account even when works awarded to contractors for execution have not been started by contractors and stipulated time period for completion of works have already elapsed. Non-forfeiture/non-crediting of earnest money of Rs 18.10 lakh to government account is in violation of the provisions of contract agreements, resulting in loss of revenue to the Government.

Recommendation:

It is suggested that the earnest money forfeited/credited from the contractors may be deposited into Government revenue under intimation to audit.

17. Non-reconciliation of huge differences with treasury

Rule 49(4) of Himachal Pradesh Treasury Rules 2017 provides that at the beginning of every month, DDO shall take a copy of the consolidated treasury receipts available on HimKosh portal and compare it with the receipts as per record available in their offices. Any discrepancy shall be removed by reconciling figures with treasury.

During the audit, it was noticed that, in eight divisions, there was huge difference of Rs. 48350.02 lakhs in Part-I and Rs. 3222.40 lakhs in Part-II of Schedule of settlement with treasury (Form CPWA-51) sent to the office of the Accountant General (A&E), H.P. Shimla. The details are given in **Annexure “LVI”**.

Recommendation:

It is suggested that the difference may please be reconciled under intimation to Pr. Accountant General, Audit and Accounts office.

18. Blockage of funds due to non-execution of deposit work

Para 3.6 (5) of the Central Public Works Department (CPWD) Works Manual 2014 stipulates that the Executive Engineers should settle their accounts against

the deposit works expeditiously so that the accounts do not remain unsettled for long.

The deposit received from other departments of the Government and other agencies for the execution of Deposit Works should be utilized on the execution of concerned works promptly and should not be kept under Deposit Head for a long period as it results not only in blockage of public money but also the denial of intended benefits to the public for which the Government had made the funds available.

During audit, it was noticed that, in nine divisional offices of Jal Shakti Vibhag as detailed in Annexure “LVII”, an amount of Rs. 3927.10 lakh were received by these divisions from different agencies (authorities) for carrying out different works. The amount so received was unutilized and kept under head “8443-PW Deposit” which resulted in blockade of Government money and also deprived the people of the area of the intended benefits.

Recommendation:

It is suggested that the budget allotted for the purpose may be utilized within the stipulated period.

19. Non-obtaining/non-renewal of performance guarantees

Rule 107 of Himachal Pradesh Financial Rules 2009 states that “(1) *Performance Security shall be obtained from the successful contractor on the award of the contract irrespective of his registration status, which shall be for an amount between five and ten percent of the value of the contract. Such security shall be furnished in the form of an Account Payee Demand Draft or duly pledged Fixed Deposit Receipt or Bank Guarantee from a commercial bank, as the case may be, in an acceptable form with a view to safeguard the interest of the Procuring Department* (2) *Performance Security shall remain valid for a period of sixty days from the date of completion of contract including warranty and guarantee period to the best of satisfaction of Procuring Department*”.

During audit, it was noticed that, in 14 divisional offices of Jal Shakti Vibhag as mentioned in Annexure “LVIII”, performance guarantees amounting to Rs. 2106.00 lakhs were not obtained/renewed from the contractors. Non-obtaining/non-renewing of performance guarantees is in violation of ibid rule.

20.Non-levy/non-recovery of compensation

In terms of clause 2 of the contract agreement, the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractors and shall be deemed to be the essence of the contract agreement on the part of the contractor. In case a contractor does not complete the work within the stipulated period, the compensation at the rate of 1 percent of the tendered amount per day of delay subject to the maximum of 10% of the contract value is required to be levied and recovered.

During audit, it was noticed that, in 14 divisional offices of Jal Shakti Vibhag as detailed in Annexure “LIX”, amount of Rs. 3999.45 lakhs were not levied/recovered on the contractors as per Clause-2 of the contract agreements in cases of delay in execution of works. Resultantly, undue favor was given to contractors besides loss of revenue amounting to Rs. 3999.45 lakhs to the government.

Recommendation:

The non-adherence of the above provisions may be intimated and compensation not levied/ Non recovery to the contractors may also be recovered.

21.Non-finalization of contractor bills

CPWD works manual 2014 rule 35.4(2) states that " If the work has been completed, the final bill should be prepared as early as possible, and in any case before the disputes are referred to arbitration. The Superintending Engineer/Executive Engineer should ensure that the bills are finalized immediately, if not already done".

During audit, it was noticed that in 4 divisional offices of Jal Shakti Vibhag as detailed in Annexure “LX”, works of tendered amount of Rs. 2238.30 lakhs were completed or closed by the contractors, but the final bills of these contractors have not been passed till date. The action of the department is against ibid rule.

Recommendation:

Reasons for non finalization of contractor bills may be intimated to audit.

22.Delay in deposit of Government receipts into the treasury

Rule 3 (1) of Himachal Pradesh Financial Rules, 2009 provides that all money received by or on behalf of the Government either as dues of the Government or

otherwise for deposit, remittance therefrom, shall be deposited into Government account immediately (on subsequent day, if not possible on the same day), by sub-general or special rules as may be issued under the constitution and under any other rules and instructions of the Government, issued from time to time.

During audit, it was noticed that, in three divisional offices of Jal Shakti Vibhag as detailed in **Annexure “LXI”**, an amount of Rs. 16.37 lakhs were received/collected by the officials on account of various user charges, but the same was not deposited into Government account on time. There was delay of up to 142 days which is in violation of ibid rule.

Recommendation:

It is suggested that user charges collected be deposited in the Government exchequer immediately under intimation to audit.

23. Non-obtaining of Utilization Certificates

During test check of records, it was noticed that, in six divisional offices of Jal Shakti Vibhag as detailed in **Annexure “LXII”**, payment of Rs. 483.99 lakh was made to Himachal Pradesh State Electricity Board Limited (HPSEBL) for the payment of Supply of Power (SOP) but the department has not obtained the utilization certificate in the format of GFR-12A to ensure that the whole amount has been utilized by HPSEBL. In the absence of utilization certificates, it could not be ensured whether the power has been supplied to the scheme or not.

Recommendation:

It is suggested that the Utilization Certificate may be obtained from the HPSEBL under intimation to audit.

24. Execution of works without adequate budgetary provision resulting in creation of liabilities to be met from next budget

Rule 38 of Himachal Pradesh Financial Rule 2009 provides that in order to maintain proper control over expenditure, a controlling officer shall obtain from the spending authorities liability statements every month, starting from the month of October in each financial year. The Controlling Officer shall also maintain a liability register in the prescribed form, which shall reflect all such

liabilities. Further, Rule 87 of HPFR, 2009 provides that no liability should be incurred unless the funds to cover it are provided by the competent authority.

During audit, it was noticed that, in five divisional offices of Jal Shakti Vibhag as detailed in Annexure “**LXIII**”, various works have been executed without adequate budgetary provision under various heads and deposit, due to which liability amounting to Rs. 29.29 crore were lying pending for payment to various contractors. Thus, these divisional offices have executed work without adequate budgetary provision resulting in creating liabilities of Rs. 29.29 crores to be met from next budget and deposit.

Recommendation:

The non-adherence of the above rule and execution of work without adequate budgetary provision may be intimated to audit. It is also suggested that the budget allotted for the purpose may be utilized within the stipulated works.

25. Non-recovery of attached vehicle charges

The Principal Secretary (Finance) to the Government of Himachal Pradesh vide letter No. Fin-I-(C)-14-1/9 2 Vol.-II dated 8th September 2010 revised fixed minimum charges for attached Govt. vehicles with officers of the State Government as under:-

| Category of officers | Fixed charges |
|--|----------------------|
| Officers of the rank of Secretary and above posted at Shimla | Rs. 900 per month |
| Other officers at Shimla | Rs. 750 per month |
| Officers posted at District HQ other than Shimla | Rs. 375 per month |
| Officers at Sub Divisional Tehsil and Block HQ | Rs. 300 per month |

During audit, it was noticed that, in three divisional offices of Jal Shakti Vibhag as detailed in Annexure “**LXIV**”, outsourced vehicles were attached with Executive Engineers, but the required fixed minimum charges for attached Government vehicle amounting to Rs. 14,700/- were not deducted from the salary of concerned officers, which was in contravention of the instructions issued by the Finance Department *ibid*.

Recommendation:

Necessary steps may be taken to recover the charges under intimation to audit.

26. Non-disposal of old/unserviceable items

Rule 145 of Himachal Pradesh Financial Rules (HPFR) 2009 provides that a Department shall declare the goods as surplus or obsolete or unserviceable and dispose of the same in the prescribed manner.

During audit, it was noticed that unserviceable/old items in six offices of Jal Shakti Vibhagam amounting to Rs. 23.25 lakh as mentioned in **Annexure "LXV"** have not been disposed of which is in violation of *ibid* rule.

Recommendation:

It is suggested that unserviceable/old items may be auctioned under intimation to audit.

27. Awarding electrical installation and repair works to ineligible contractors

Rule 45(1) of Indian Electricity Rules, 1956 stipulates that "No electrical installation work, including additions, alterations, repairs and adjustments to existing installations, except such replacement of lamps, fans, fuses, switches, low voltage domestic appliances and fittings as in no way alters its capacity or character, shall be carried out upon the premises of or on behalf of any two [consumer, supplier, owner or occupier] for the purpose of supply to such two [consumer, supplier, owner or occupier] except by an electrical contractor licensed in this behalf by the State Government and under the direct supervision of a person holding a certificate of competency and by a person holding a permit issued or recognized by the State Government"

As per Himachal Pradesh Government order No. MPP-F(6)-26/75-II dated 4th October 1976 on "Constitution of Licensing Board and Procedure to be followed by it", authority of issuing of license to electrical contractors shall vest with the Licensing Board. Further, as per the notification "There shall be three classes of contractors known as "A" class, "B" class and "C" class electrical contractors. Contractors holding A class license shall be entitled to carry out all types of electrical installation. Contractors holding B class license shall be entitled to carry out Low Voltage and Medium Voltage wiring works, and those of C class can execute Domestic and Commercial Low Voltage wiring."

During test check of agreement register in four divisional offices of Jal Shakti Vibhag, it was noticed that various jobs of electrical installations or repair of pumping machinery were awarded to various contractors for an awarded amount of Rs. 311.53 lakhs as detailed in Annexure “**LXVI**”. It was further noticed that none of these contractors were licensed by the Licensing Board.

Thus, works of electrical nature amounting to Rs. 311.53 lakhs were awarded to contractors not eligible to execute electrical works in contravention of the rules *ibid*.

Recommendation:

The reasons for awarding the work to ineligible contractors may be intimated to audit.

28. Irregular splitting of works

Financial rules provide that tender/quotations should be invited for the total cost of work to obtain the most competitive rates and quality in the execution of work. Works should not be split up merely to avoid the sanction of higher authorities on the pretext of speedy execution of works.

It was noticed that, in 12 divisions as detailed in Annexure “**LXVII**”, works awarded for Rs. 3988.24 lakhs were irregularly split up without the sanction of competent authority.

Recommendation:

It is suggested that ex-post facto sanctioned may be obtained from the competent authority.

29. Irregular expenditure over Administrative Approval & Estimate Sanction

Rule 3.1.4 (1) of CPWD Manual 2022 states that revised estimate will be submitted for the works having expenditure in excess of 10% of A/A & E/S amount.

It was noticed that, in nine divisions as detailed in Annexure “**LXVIII**”, expenditure of Rs. 7068.78 lakhs were incurred in excess of the Administrative Approval & Expenditure Sanction (A/A & E/S). Revised A/A & E/S was not obtained by the divisional offices which is in violation of rule *ibid*.

Recommendation:

The Revised A/A & E/S estimates may be obtained from the contractor and necessary approval may also be taken from the competent authority under intimation to audit.

30. Irregular expenditure without Technical Sanction

As per 3.1.1.6(1) of CPWD Manual 2022, the technical sanction for the works in which percentage rate tenders or item rate tenders are invited shall be issued before inviting tenders.

It was noticed that, in four divisions as detailed in **Annexure “LXIX”**, expenditure of Rs. 6816.43 lakhs were incurred without obtaining technical sanction. Expenditure of Rs. 6816.43 lakhs incurred without obtaining technical sanction is irregular and is in violation of rule ibid.

Recommendation:

The ex-post-facto of technical sanction of works may be obtained from competent authority under intimation to audit.

31. Wrong debit to work

It was noticed that an expenditure of Rs. 1370.97 lakhs per details given in **Annexure “LXX”** was debited by seven divisions to those works which was pertained to other works.

Recommendation:

The wrong debit needs rectification

32. Fictitious booking/ adjustment of material at the fag end of the year

Financial rules prohibit fictitious stock adjustment such as debiting to a work, the cost of material not required or in excess of actual requirement, debiting to a work for which funds are available, the value of materials intended to be utilized on another works for which no allotment has been sanctioned or writing back the value of material used on a work to avoid excess outlay over appropriation.

It was noticed that, in four divisions as detailed in **Annexure “LXXI”**, material valuing Rs. 934.96 lakhs were issued to various works at the fag end of the year just to utilize the budget available for the financial year.

Recommendation:

It is suggested that the cocal provisions of above reules may be adhered strictly and avoide fictitious booking/ adjustment of material/stock.

33. Irregular diversion of funds

It was noticed that, in eight divisions as detailed in Annexure "LXXII", funds amounting to Rs. 2215.05 lakhs were diverted for works other than for which funds were made available in the budget.

Recommendation:

Necessary instructions may be issued by the State Government, directing the divisions to stop the practice of diverting the funds other than for which it was sanctioned.

34. Miscellaneous

It was noticed that in 19JSV Divisions, miscellaneous irregularities amounting to **Rs. 57615.19 lakh** were pointed out during audit as per details given in Annexure "LXIII".

Recommendation:

The observation made may please be seen and appropriate action may be taken under intimation to audit.

**Deputy Accountant General
(A/s & VLC)**

Annexure-I

Delay in submission of Monthly Accounts and Vouchers in 2023-24

| S.No. | Name of Division | Delayed Monthly account for the Month | Delay in number of days |
|-------|------------------|---------------------------------------|-------------------------|
| 1. | B &R Karchcham | October | 7 days |
| 2. | B &R Hamirpur | January | 2 days |
| 3. | B &RRohru | March | 2 days |
| 4. | B &R Bilaspur II | March | 2 days |
| 5. | B &RNirmand | March | 2 days |
| 6. | Electrical Una | March | 3 days |
| 7. | JSV Pooh | March | 2 days |

Annexure-II-A

Adverse Balances under Deposit Works in Public Works Department

| Sl. No. | Name of B&R Division and DDO | Name of Work | Closing Balance 09/2023 |
|---------|--------------------------------|---|-------------------------|
| 1 | Chenab Valley at Udaipur (629) | C/o Residential building S.P. at Keylong | 1495542 |
| | | C/o Shifting Container structure for the limitable accomodation for the PoliceDepartment at North of Rothang Tunnel at Sissu. | 2381650 |
| | | Repair of 4 Nos.TypeII at Police Line Keylong | 47090 |
| | | R/M of N.R/ Residential building at Keylong. | 151554 |
| | | C/O R/wall of PHC Gemur | 22803 |
| | | C/O PHC building at Tindi | 4435300 |
| | | C/O R.Wall of PHC Gemur | 22803 |
| | | S/R to R.H at Keylong | 917855 |
| | | C/O Oxygen Generation Plant at Keylong | 305932 |
| | | S/R of Ayurvedic Health Centre building at Mooring | 657786 |
| | | S/R of Ayurvedic Health Centre building at Peokar | 105510 |
| | | S/R of Ayurvedic Health Centre building at keylong | 1638397 |
| | | C/O Sr.Sec.School at Malang | 9450 |
| | | C/o Sr. Sec. School building at Thiroat | 8434090 |
| | | C/o Sen. Sec. School building at Kolang. | 113088 |
| | | C/o Stadium at Udaipur | 777 |
| | | C/o Gymnasium building at Udaipur | 91056 |
| | | C/o Gymnasium building at Keylong | 22665 |
| | | S/R Veterinary Dispensary at Ropsang | 62008 |
| | | C/O Bus Stand at Keylong i/c approach road | 884977 |
| | | C/O Employment Exchange building at udaipur | 7194 |
| | | C/O Zila Prishad building at Keylong | 5010 |
| | | A/R & M/O Police ground at Keylong | 2970 |
| | | S/R repair of Sessions house building at Keylong | 48049 |
| | | S/R of Mortuary building at Keylong | 66536 |
| | | C/O Model carrier Centre building at Udaipur | 504646 |
| 2 | Arki (611) | C/O Health Sub – Centre Materni | 133859 |
| | | C/O yruvedic Health Centre Khanlag | 861274 |
| | | C/O Ayuvedic Health Centre Satrol block Kandaghat | 307548 |
| | | Repair of HSC building at Kohu (Nalagarh) | 12290 |
| | | Special repair of old PHC building at Domehar | 16140 |
| | | Repair of HSC Darlamore | 159275 |
| | | Repair of HSC Ghanagughat | 19194 |
| | | C/O Boundary Wall at Degree College at Arki | 166159 |
| | | C/O Gov.GSSSmanjyat | 346403 |
| | | C/O (4 rooms) GSSS at Surajpur | 495309 |
| | | S/R Jawahar NavodyaVidhyala at Kunihar | 564040 |
| | | C/O R/Wall at GSSS Shardaghat | 21099 |
| | | C/O Science Lab GSSS Bhumti | 4493337 |
| | | C/O GSSS(B) Arki (SH: C/O main gate & paver block work | 22828 |
| | | C/O GSSS building at loharghat(RMSA) | 2317684 |
| | | C/O Jeepable road Kasol to Padyar | 4763597 |
| | | C/O link road to DarlaghatVety Hospital to shiv nagar | 28792 |
| | | GMS Dadhogi to Chikana Dora | 39818 |
| | | C/O foot bridge (fly over at GHS Bakhalag | 276153 |
| | | C/O Pucca road from Kanwati to Dabseer | 4908 |
| | | C/O Community Hall at Batal | 8952 |

| | | | |
|---|---------------|---|---------|
| | | C/O Rain shelter at village jagoon bus stop | 11319 |
| | | Repair of police Chwki Arki | 119519 |
| | | Providing of Special repair of Family quarter of Police Station Arki | 75723 |
| | | C/O play ground at village Panjal | 181182 |
| | | C/O Minor repair of Udyan Prasar Centre office building at Piplughat | 28589 |
| | | C/O office cum residence accommodation of ADA Arki | 22187 |
| | | Special repair of Bal Ashram at Arki | 64539 |
| | | Repair & Restoration of various road under Arki Division | 1710272 |
| | | R/R to jamrotishimlamai road to village jamrotishitlamata mandir tak | 67574 |
| | | Repair of Arki Mutru Mahadev road | 1563501 |
| | | Restoration of rain damages of various roads jainager Section | 350705 |
| | | Restoration of rain damages of various roads Darla Sub -Division | 894711 |
| | | C/O R/Wall Near Shiv Mandir Haripur | 16821 |
| | | C/O New Room at DomeharDolango ground | 26805 |
| | | C/O GagalXKFashyalu to Sh.Kali Mata Mandir road(Sh;C/O R/wall to develop the Car Parking General toilet etc). | 12270 |
| | | C/O link road to village Seri-Zeri | 377608 |
| | | C/O link road to village Giana | 286386 |
| | | C/O link road from Banjan to Chanog | 115032 |
| | | C/O Road Bagha dhyani (Dhuta kanchi)to GMS Bagha | 30830 |
| | | C/O link road from Mangu to Mandap | 2297618 |
| | | C/O link road from Banlighatti to Kali Mata Mandir Panjeena | 4524485 |
| | | C/O kandi to UperSkore road | 3315236 |
| | | Improv. Of black spot on KaraghatKashlog road | 1539980 |
| | | C/O Mansha Mandir to Kali Mata Mandir via Shitlamata mandir in viiage Gian | 496654 |
| | | Annual repair and maintence of KBSB road | 1964476 |
| | | C/O KharsiKandhar road | 80504 |
| | | C/O footbridge & railing work between two campus of GSSS Mangal | 8521 |
| | | C/O link road Sinthighatti to Ninhas | 921427 |
| | | C/O link road from Khalli Sora KanaitaDevtaBedubada mandir | 5005618 |
| | | C/O link road Shiv Mandir to Kawru jeepable road | 8341 |
| | | C/O Lily Farm to Pansoda road | 1101196 |
| | | C/O Link road Mangu Sanghoi Banjan road | 282499 |
| | | Restoration charges form Darla Kanswala road | 305486 |
| 3 | Kasauli (614) | C/O Science Lab in GSSS Kasauli | 2957796 |
| | | C/O Addl.Room in GSSS(G) Subathu | 77376 |
| | | C/O Sc Lab in GSSS Bhojnagar(amount adjusted Add.accomodation GSSS Bhojnagar) | 1527167 |
| | | Add.accomodation GSSS at Kuthar | 4369166 |
| | | C/O Science lab in GSSS at Delgi | 2581732 |
| | | R/F EE solan Division HPPWD Solan for the work C/O Play ground in village Bharal G.P.JabbalJmrot | 181609 |
| | | C/O P.H.C.Building at Kuthar | 3974953 |
| | | C/O I.T.I.Building at Kuthar | 6786325 |
| | | R/F Supdt.G-1 Director of Ayurveda, HP.C/O Ayuvedic Health Centre Katiyara | 218074 |

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|---|---------------------|--|----------|
| | | R/F Supdt.G-1 Director of Ayurveda, HP.C/O Ayuvedic Health Centre Dhakarana | 165667 |
| | | R/f SP Solan for C/O Type-III Qtrs 2NOS at PS Dharampur | 2721564 |
| | | R/F D.C.Solan on A/c Repair of Various link roada Zila Parishan ward no-10 Darwa | 397167 |
| | | R/F EE Shimla Division No.III HP.PWD Shimla under NCRF | 14900299 |
| | | Imp.ofBhojnagarChakki ka More road | 69940 |
| | | Strengthening of Parwanoo Johari Via KhadeenBanaser B/nagar road | 3439412 |
| | | C/O Office Building for Tehsil Welfare Office at Kasauli | 562858 |
| 4 | Nirmand (649) | Extention of RajaRaghubir Singh Stadium at Anj | 47657 |
| | | C/O Office bldg for Asstt.Public Relation Office at Anj | 965629 |
| 5 | Rampur (647) | C/O PHC Delath | 4979420 |
| | | C/O Trauma Centre at Khaneri | 3657343 |
| | | C/O roofing over the triblboys hostel building Degree collage Rampur | 3617740 |
| | | S/R to 200 Bedded hospital at MGMSC Khaneri Rampur | 49772 |
| | | Periodical renewal on link road from NH-05 to M.G.M.S.C. Khaneri Hospital campus on rampur | 1607958 |
| | | Speecial repair of SBI ATM near PHC Rampur | 50854 |
| | | C/O water storage tank stand at Bal Ashram at Sarahan | 405428 |
| | | Special repair to play ground of Govt.Sr.Sec.School Narain | 35625 |
| | | Repair and maintance of Health Sub Centre at Kamlahu | 229767 |
| | | Old collage building(Arts Block of Govt.degree collage at Rampur | 3490187 |
| | | Vetenery dispensary at Deothi 12/20 | 488918 |
| | | C/O Badminton court for Raj Mata Shanti Devi Memorial Govt.Sr.Sec.SchoolTaklech | 198680 |
| | | Providing fencing around G.D.C.Rampuralongwith NH-5 at Rampur | 507482 |
| | | A/R &M/O L.A.O.office at Rampur | 333120 |
| 6 | B&R Pangi (633) | C/O Additional room at Govt.SSS school at Rei vide e-challan No. 19G1132234 dt. 19.7.19 | 2050779 |
| | | C/O of additional room GSSS at karyuni vide e- challan No 19G1132234 dt.19.07.19 | 716179 |
| | | C/O Middle school building at kulal e-challan No.B20F121601 dt.23.06.2020 | 1683636 |
| | | Beautification and cons. Of festival ground of mata mal devi temple at hillor 25.08.20 | 3108947 |
| | | Beautification of gumpha mandir at twanbhatori dt. 19.07.18 | 320534 |
| 7 | B&R Sarkaghat (604) | C/O culvert on link road jandhru (Dharmpur) of 07/16 | 122902 |
| | | C/O link road chek to HarzanbastiRasehad of 08/2018 | 33350 |
| | | C/O Dangar Barchwar to Rawani Tangri road of 10/2018 | 367251 |
| | | C/O link road khil to sadoh GP Tikkar of 02/2020 | 157386 |
| | | Consruction of danga on the link road fomdaoh to jaman NT kanchi at villsaroli in GP BAAG. 02/2020 | 29229 |
| | | C/o link road balhra to Trakada of 08/2020 | 43640 |
| | | C/o link road Thona to GSSS Thouna in GP Thona of 11/2020 | 124759 |
| | | C/o pf laying of interlocking Tiles in link road to Thambeda11/2020 | 178210 |
| | | C/o boundary wall around community centrekash GP | 157966 |

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|--------------------|-------------------------|---|------------------|
| | | Gehtamohal 11/2020 | |
| | | C/o link road from Dodar to Panihour in GP Rakhoh of 03/2021 | 551742 |
| 8 | B&R Paonta Sahib (656) | DCSDRFR/F DC Nahan on a/c of various road funds under MDR Challan No B232123608 27.10.23 | 16631335 |
| | | R/F DC Nahan vide challan No B23K 122081 dated 28.11.23 R/R Rampur BharapurGugloon road Mohal Rampur Bharapur | 110921 |
| | | Repere and maintaince of HSC building at sainwala | 71109 |
| 9 | B&R Theog (606) | C/O Basketball Syanthetic court along with facing Degree College at Theog. | 697564 |
| | | C/O Block elementary Education Office matiana | 574764 |
| | | C/O Sr. Sec. School Tiwali | 1411330 |
| | | C/O Sr. Sec. School Deha | 6302502 |
| 10 | B&R Bilaspur-I (643) | C/O playground GSSS Bandla 05/2019 | 373712 |
| | | C/O Three rooms kitchen toilet and water tank in GPS Padgal 09/2021 | 437555 |
| | | C/O 4 No class room at GSSS Balag ka Ghat12/2023 | 144488 |
| | | C/O Playground at GSSS Kuh majhwar for the 04/2021 | 8652 |
| 11 | Mandi I at Padhar (600) | C/o Residential Building accommodation for Treasury Department at Mandi. | 415576 |
| | | C/o Rajasva Sadan Building at Padhar. | 205606 |
| | | C/O Link road from village Nagni to village Luhni. | 68300 |
| | | R/o Health Sub Centre Kunnu | 5065 |
| | | C/O Road from Ropa Nala to Arda. | 14683 |
| | | C/o LR Kataula road Bajeer ka Bag to Chhipnu Mohal | 3532 |
| | | NDRF / RRD deposit | 2908691 |
| | | SDRF Deposit | 6935523 |
| | | A/R & M/O CHC Padhar | 33730 |
| | | 67.R/O Restoration of Rain Damages on link road NH-154 to Dawardu to NichlaDwardu .(GP-Tandu) | 25000 |
| | | C/O Safety wall behind GHS Vardhan | 4137 |
| | | R/O Restoration of Rain Damages on Barot mayot road km 0/0 to 7/960 | 1892 |
| TOTAL (PWD) | | | 156686403 |

Annexure-II-B

Adverse Balances under Deposit Works in Jal Shakti Vibhag

| Sr. No | Name of Division& DDO Code | Name of Works | Closing Balance 09/2024 (Rs.) |
|---------------|---------------------------------------|--|--------------------------------------|
| 1 | JSV LARJI (763) | Imp. of WSS Malana | 39989 |
| | | Prov. WSS to Sub Village Ruaru Form Purculation Well of LWSS Piyanshni at Jard-I | 2514 |
| | | R/M of WSS Khokan | 25420 |
| | | Tapp. New Source WSS Koki Panula | 21509 |
| | | C/o WSS to new Habi. Barlajunger in CV Shansher | 57099 |
| | | C/O of WSS to New Habi. Kathal Sharn (BASP) | 2990 |
| | | R/M of WSS RUSTED PIPE wssBhallan Phase Bharain School in Bhallan | 22978 |
| | | R/M of WSS Plach Jogla in GP Plach | 21470 |
| | | C/O FP Work to River Parvati Left Bank Village Sharni in G.P. Sharni | 209276 |
| | | Funds under CRF/NDRF for the year 2019-20 | 941 |
| | | R/R rain damages WSS Mohini Khabal-II | 7000 |
| | | Aug. of WSS to Banjar Town | 194502 |
| | | C/O Imp WSS Baragran Jouri (SH-C/O Intake Chambar& Storage Tank | 246504 |
| | | C/O Tapping additional Source WSS Shansher Old CV Shansher Phase-Dharta | 1133 |
| | | A&RMO WSS Moora (SH-C/O R Wall) | 4410 |
| | | C/O Taping additional source WSS Phakri Phase Kulthi | 11913 |
| | | BASP/2021/156 C/O Prov. WSS to Vill. Majhaat from ChluruNbala to Niaga Mohal | 10993 |
| | | Rest. Of Rain damages to WSS Sainj Section | 114974 |
| | | Rest. Of Rain damages to WSS Deori in CV | 212324 |
| | | Rest. Of Rain damages to WSS Devgrah Gohi Shikari | 347929 |
| | | Rest. Of Rain damages to WSS Ronal Donal Phase Shirigad to Vill. Car Nal | 184893 |
| | | Rest. Of Rain damages to WSSdEVGRAH Gohi Shikari Phase Brahaseri | 373575 |
| | | Prov. LWSS to Railla surrounding area | 3898939 |
| | | Prov. WSS to Vill. Kalon Chaniage (Sees) in GP Jeshtha | 424450 |
| | | C/O Tapp. Add. Source to WSS Dhara Lapah Phase Bargehra in GP Shanger (SH Cap. And Prov. L/J GI Pipe | 133707 |
| | | Funds under NDRF for the year 2022-23 | 6095 |
| | | SDF/22/280 R/O Rest. Rain damages to WSS Ronal Donal in Tehsil Banjar Distt. Kullu | 4832 |
| | | NDF/2022/107, R/O (Repair of) and restoration of rain damages to WSS Shanghar Phase Upper Khana in Tehsil Sainj Distt. Kullu HP Mohal: | 51327 |
| | | NDF/2022/109, R/O (Repair of) and restoration of rain damages to WSS Tandhi Nahi Phase Kaliyah in Tehsil Sainj Distt. Kullu HP Mohal: | 106793 |
| | | NDF/2022/177 R/O and rest. Rain damages to WSS Tandhi | 105548 |

| | | | |
|---|--------------------------|---|----------|
| | | Niay PhaseBhopudhar (SH 1 No. Intake chamber PL and jointing of PPR Pipes Mohal | |
| | | Allocation of Funds under calamity Relief fund (SDRF) during the current financial year 2022-23 | 43684 |
| | | Prov. LWSS Railla Surrounding area | 23207 |
| | | SDF/2023/106 R/o Rr to WSS Bhau Balagad in Tehsil Banjar Distt. Kullu | 26880 |
| | | NDF/2023/199 R/O (Repairof) RRD to WSS TrilokpurKhabal in Tehsil Banjar Distt. Kullu | 15877 |
| | | BSP/2023/193C/O Imp. Of WSS to Pataula in GP Thatibir (SH Rep. of Rusted pipes in Phase thatibir) | 414791 |
| 2 | JSV JAWALI (753) | SDP 2013 326 Imp. and extension of village Tube well Bhagwal | 2453 |
| | | SDF 2016 45 Repair of Imp. water facility village Nandpurenergisation of hand pump | 70208 |
| | | MPS/2018/236 Deputy Commissioner Kangra Dharamshala Installation of Hand Pump near Gurdwara in village Chalwara | 657 |
| | | MPS/2018/233 Deputy Commissionalkangra Dharamshala Installation hand pump in GP Kuther near Tara Chand House | 326 |
| 3 | JSV DHARAMSH ALA (726) | Prov. Connectivity to sewerage scheme to dharamshala | 8608049 |
| | | R/m of Culvert over Nallah near the Land of Smt. Neena Kumari Vil- Kand Mahal | 29374 |
| | | Prov. WSS to Maa shri Aadi Himani Chamunda Temple | 126429 |
| | | C/O FIS lower Sakarkuhl from Mamoonikhad | 333827 |
| | | Repair of FIS kuhlBaghani | 39759 |
| | | Aug. and up radiation of sewerage scheme for Dharamshala town | 8081152 |
| | | FSSM Facility with State of Arts Technology | 23480442 |
| | | Sewerage treatment Plant based on root zone treatment Technology for the area of Naddi | 5857735 |
| | | A/r and M/o sewerage system to d/Shala | 245714 |
| | | C/O Channelization to cloud burst affected area on Ghurlu Nallah | 220331 |
| 4 | JSV NAGROTA BAGWAN (773) | A/R M/O Sewerage scheme Nagrota Town | 41411 |
| | | C/O FIS Badul kuhl G.P. Pathiar | 67131 |
| | | Enervation of Hand Pump nr. Saini W.No. 5 Vill. Kawari | 3180 |
| | | PLWSS to Vill. Kiar inGPChakvan Gheen | 16466 |
| | | Repair work A/R M/O FIS Sandul Kuhl GP Baldhar | 22716 |
| | | Repair of restoration of rain damage wire create wire to protect the kuhl Rajana | 4508 |
| | | Restoration of path/road damage due to pipe line | 68812 |
| | | C/O jeepable road from Mahila Mandal Bhawan Sandiyal Basti | 79172 |
| | | R/M of FIS Sandul Kuhl in GP Sihund | 9682 |
| | | R/M of FIS DharulKuhl | 47933 |
| | | Funds R/F for Ambulance road | 103449 |
| | | Installation of p/mach& laying of R/Main at Vill. Behra Banjar in GP Amtrar | 77840 |
| | | CO pucca path Kaishwan | 98168 |
| | | C/O of Volleyball Ground nr. GPS Kaishwan Mohal | 18008 |

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|---|-------------------------------|--|------------------|
| 5 | JSV SARKAGHA T (701) | Establishment of sainiktraining academy / coaching Centre sarkaghat | 30866475 |
| | | Payment Of Jal Rakshak Various Schemes | 593820 |
| | | UIDSSMT Scheme LWSS Sarkaghat Town form Kandapattan River Beas | 12318072 |
| 6 | JSV UNA (732) | Sewerage Scheme Una | 169758 |
| 7 | JSV SOLAN (724) | CRI Kasuali | 551282 |
| | | CRI Sausali Giri River | 16239000 |
| | | TOTAL (JSV) | 115889317 |

Annexure-III

**Detail of Deposit Works where amount has been received by the Public Works Divisions and Jal Shakti Mandals but work has not been taken up
(Position as on 09/2024)**

| Sl. No . | DDO Code and Division Name | Month | Name of Work | Opening Balance | Exp endi ture |
|----------|----------------------------|---------|--|-----------------|---------------|
| 1 | B&R Rampur (647) | 09/2017 | Construction of Govt. Degree College at Jeori | 100000 | NIL |
| | | 08/2017 | Constrcution of Science Lab at Govt. Sr. Sec. School at Sholi | 450000 | NIL |
| | | 06/2017 | Construction of Science Lab of Govt. Sr. Sec. School at Kinnu | 396000 | NIL |
| | | 06/2017 | Construction of Govt. Sr. Sec. School building at Majholi Tipper | 2825000 | NIL |
| | | 07/2017 | Construction of Govt. Sr. Sec. School building at Khamadi | 800000 | NIL |
| | | 02/2017 | Construction of PHC Building atKungalbalti | 5000000 | NIL |
| 2 | B&R Tanda (695) | 5/2019 | C/o Health Sub Centre at Toru. | 1500000 | NIL |
| | | 0/2019 | C/O HSC buidling at Khawa | 200000 | NIL |
| | | 3/2020 | C/O PHC building Serathana . | 2500000 | NIL |
| | | 04/2022 | PHC building at Morth Jassai | 1050000 | NIL |
| | | 1/2022 | C/O New PHC building at Pathiar | 3500000 | NIL |
| | | 6/2022 | C/O Pre- fabricated shed at CH N/Bagwan | 651000 | NIL |
| | | 8/2023 | c/o Health Sub Centre Jandrah | 200000 | NIL |
| | | 8/2023 | C/O Health Sub Centre Saroot | 200000 | NIL |
| | | 5/2019 | C/O 6 Nos. Class Room in G.S.S.S Kaned (Funds transferred to Himuda D/shala) | 500000 | NIL |
| | | 4/2021 | C/O Govt. High School at Malan (C/O school building) | 700000 | NIL |
| | | 07/2023 | C/O Rajiv Gandhi Govt. Model day Boarding school building at Ranhun in N/bagwan. | 15000000 | NIL |
| | | 5/2019 | C/O Ayurvedic Health Centre at Luhna. | 100000 | NIL |
| | | 10/2023 | C/o Ayurvedic Health Centre kandi Distt. Kangra HP | 100000 | NIL |
| | | 10/2022 | C/O Play Ground and GYM at Govt. Degree College N/Bagwan. | 1500000 | NIL |
| | | 05/2019 | C/o link road to Food grains Godown NagrotaBagwan | 300000 | NIL |
| | | 04/2016 | SDP/2015/747, C/O Link Road to village Rad | 100000 | NIL |
| | | 04/2016 | SDP/2015/756, C/O Shamshanghat Shed for SC category at GP Sadarpur | 50000 | NIL |
| | | 05/2016 | VKV/ 2015 /986, Complof Community Hall Sadarpur | 100000 | NIL |
| | | 10/2016 | SDF/2016 /211 , R/O main path to the house of Desh Raj Saini | 50000 | NIL |
| | | 10/2016 | SDF /2016/ 215, R//O footbrige at Amtrar | 200000 | NIL |
| | | 12/2016 | SDP/2016/443, C/O Road from | 200000 | NIL |

| | | | | |
|--|---------|--|--------|-----|
| | | SamlotiMumta Link Road (From Cow Shed of Sh. Manohar lal) to Gurudwara Singh Sabha , Mumta) | | |
| | 12/2016 | SDP/ 2016/ 444, C/O ShamshanGhat at Tikka Bag Gadiaru | 50000 | NIL |
| | 12/2016 | VKV/ 2016/545, C/O LinkRaod from Chountra More to the House of Sh. Sher Singh | 100000 | NIL |
| | 03/2017 | VKV/2016 /854 C/O JEEPABLE Road Shaheed Jog Raj Marg From main Road Tika Khajji to Tika AKRANA | 200000 | NIL |
| | 04/2017 | SDP/ 2016/ 544 C/O Community Bhawan at village Kalizen | 300000 | NIL |
| | 04/2017 | SDP/2016/545 C/O Shamshan Ghat at two places at village Samloti | 100000 | NIL |
| | 04/2017 | SDP/2016/548 C/O Rain shulter atBhniar Khad Baroh | 50000 | NIL |
| | 05/2017 | MMG/ 2016/ 67 , C/O Pucca Path to Samyara | 100000 | NIL |
| | 05/2017 | MMG/2016/97 C/O Pucca Path to Breta In village Chughera | 100000 | NIL |
| | 05/2017 | MMG/2016/98 , C/O Pucca Path To Samyara in Village Chughera | 100000 | NIL |
| | 05/2017 | SDP/2016/773 C/O Road to Gharati Basti | 100000 | NIL |
| | 05/2017 | SDP/2016/774 C/O Road to Tikka Samera | 100000 | NIL |
| | 05/2017 | SDP/2016/785 , Others laying of Soling wearing and bitumen work form link road chountra Mod to the house of Sher Singh | 100000 | NIL |
| | 05/2017 | SDP/2016/787, C/O Hall Near Bajaun Mahadev Mandir Tikka Bhadoon | 50000 | NIL |
| | 06/2017 | SDP/2016/691 , C/O Link Road to Khasrehar Ward NO. 3 | 90000 | NIL |
| | 06/2017 | SDP/ 2016/692 C/o Laying os Slab on Community Marriage palace Near Guru Ravi Dass Temple LUDRET | 90000 | NIL |
| | 06/2017 | SDP/ 2016/693 , C/O Jeepable Road Shaheed Jog Raj Marg From Main Road Tikka Khajji to Tikka Akrana | 100000 | NIL |
| | 07/2017 | VKV/2016/1290, C/O Samhshan Ghat at Village Sartotari | 100000 | NIL |
| | 07/2017 | BSP /2016/71, C/O Link Road from Main Road to Panchyat Ghar jalot | 300000 | NIL |
| | 07/2017 | BSP/2016/ 72, C/O Boundary Wall for Govt. Primary SchoolDhadhakhar | 200000 | NIL |
| | 07/2017 | BSP/2016/74, C/O Link road to Jalot | 500000 | NIL |
| | 08/2017 | C/O link road from Lakh Data toDhrdi G.P Jhikli Kothi | 50000 | NIL |
| | 08/2017 | SDP/2016/928, C/O Mahila Mandal Bhawan at Vill Khawa | 100000 | NIL |
| | 08/2017 | SDP/2016/ 929, C/O Building at Dispensary Kandi For Doctor Residence | 100000 | NIL |
| | 08/2017 | SDP/ 2016/930, C/O Hall for Mahila Mandal Kandi | 100000 | NIL |
| | 08/2017 | SDP/2016/932, C/O Kitchen at Ex service Men Bhawan Baroh | 100000 | NIL |

| | | | | |
|--|---------|---|--------|-----|
| | 08/2017 | SDP/2016/932, R/O Road from Dhor Karan Tikka Batlahari | 100000 | NIL |
| | 08/2017 | SDP/2016/933, Other construction of Road from Tharu to Rajput Bsti Vill. Thana Lahar P.O Oie Tehsil Baroh | 100000 | NIL |
| | 08/2017 | SDP/2016/935, Other Tarring of link road main Raod toKharser | 50000 | NIL |
| | 08/2017 | BSP/2016/73, C/O AERLA ROPA Link road | 100000 | NIL |
| | 08/2017 | VKV/ 2016/ 1345, C/o Community Shed beside the road ward No. 2 village Thanpuri | 200000 | NIL |
| | 08/2017 | VKV/ 2016 1349, C/O Communtiy Shed Thika Har | 100000 | NIL |
| | 08/2017 | VKV/ 2017/ 214 ,C/O Link road to Mani Mahesh Mandir | 100000 | NIL |
| | 08/2017 | VKV/ 2017/ 221, C/O Culvert Near Anganbari Bhawan Ward No. 2 SC Basti Tika Bhadrer | 50000 | NIL |
| | 09/2019 | MPR/2017/9, C/O Community Centre at Tikka Khanog Harijan Basti | 250000 | NIL |
| | 09/2019 | MPR/2017/11, C/O Sarai in village MUNDLA | 200000 | NIL |
| | 09/2019 | MPR/2017/12, C/O Additional one room at Govt. Sr. Sec. School Kharat | 200000 | NIL |
| | 09/2019 | SDP/2017/266, C/O Saari in Tika Har | 100000 | NIL |
| | 09/2019 | SDP/2017/269, C/O SahamshanGhat TikaAkranaBalh | 100000 | NIL |
| | 12/2017 | SDF/2017/376, R/O rain damages road to Riara Road | 100000 | NIL |
| | 12/2017 | SDP/2017336, C/O Link road to village Chonkroo | 100000 | NIL |
| | 12/2017 | SDP/2017338, C/O link road to village chowki | 100000 | NIL |
| | 12/2017 | SDP/2017/341, C/O community Bhawan at Chadreth | 150000 | NIL |
| | 12/2017 | SDP/2017/349 , C/O Shamshan Ghat at G.P. Lilli | 100000 | NIL |
| | 12/2017 | SDP/2017/350,C/O Link road to Tikka Bhourni | 100000 | NIL |
| | 12/2017 | SDP/2017/701 , C/O Shed at Jhaver | 100000 | NIL |
| | 12/2017 | SDP/2017/702, C/O Link road to village Khajurnu | 100000 | NIL |
| | 12/2017 | SDP/2017/704, C/O link road to village Bha | 100000 | NIL |
| | 12/2017 | SDP/2017/705, C/O link road to village BARANA | 100000 | NIL |
| | 12/2017 | SDEP/2017/706, C/O link road to Mani Mahesh | 100000 | NIL |
| | 12/2017 | SDF/ 2017/483/ R/O link road village Kalroo GP Jandrah | 150000 | NIL |
| | 12/2017 | SDF/2017/487 R/O R/wall in Taka Masandkar WN.6 near the house of milkhi Ram | 80000 | NIL |
| | 12/2017 | SDF/2017/489 R/O link road to Tikka Barai GP Sarotari | 100000 | NIL |
| | 12/2017 | SDF/2017/462, R/O DharUsteharMumtaBhadrehar Cha | 70000 | NIL |

| | | | | |
|---------|--|---|--------|-----|
| | | Massal road | | |
| 12/2017 | | SDF/2017/463 , R/O retaining wall at RD 3.405 to 3.415 kandiSaroot | 150000 | NIL |
| 03/2018 | | VKV/2017/1321 , Others Laying of Soling mettling& Tarring & Hiring of JCB for various works in Nagrota Constituency . | 250000 | NIL |
| 03/2018 | | VKV/2017/1329, C/O Road from Kandi Garni to Dhaolroon in GP Sarhoot | 125000 | NIL |
| 03/2018 | | VKV/2017/1074 , C/o Community centre (Rajput Bhawan) at Bhadrer | 350000 | NIL |
| 03/2018 | | VKV/2017/1076, C/O Shamshanghat GP. | 100000 | NIL |
| 11/2018 | | MPS/2017/442, C/O Jeepable road at village Haled w.No. 1 from Main road to Harijan Basti | 200000 | NIL |
| 11/2018 | | SDP/2014/392 additionality to community hall at Chadret | 150000 | NIL |
| 11/2018 | | SDP/2014/393, Additionality to Ambedkar Bhawan at Plara | 100000 | NIL |
| 12/2018 | | VKV/2018/364, C/O Pucca Path Near Deenu Nag Mandir | 200000 | NIL |
| 12/2018 | | VKV/2018/365 , C/O Stadium Melda at Karali Da Bag | 300000 | NIL |
| 12/2018 | | VKV/2018/368 , R/O Shree Ganesh Mahila Mandal Bhawan at Mundla | 50000 | NIL |
| 12/2018 | | VKV/2018/370, C/O Pucca path path in Shamshanghat | 100000 | NIL |
| 12/2018 | | VKV/2018/375, C/O Public Utility toilet at Ghaniyadu ward No. Near Shiv Shakti Mahila Mandal | 100000 | NIL |
| 12/2018 | | VKV/2018/379, C/O Mahila mandal Bhawan at Tika Jugleta | 100000 | NIL |
| 12/2018 | | VKV/2018/383, C/O Trived Mahila Mandal Bhawan Ward No. 02 | 300000 | NIL |
| 12/2018 | | VKV/2018/384 , C/O Puli in Ward No. 02 village KRAHPURA | 60000 | NIL |
| 12/2018 | | VKV/2018/386 C/O Pucca path in G.P Rounkher | 300000 | NIL |
| 12/2018 | | VKV/2018/387, C/O Pucca Path in GP Rajiana | 150000 | NIL |
| 12/2018 | | SDF/2018/422 R/O rain damages on link road Janrah | 200000 | NIL |
| 12/2018 | | SDF/2018/424, R/O rain damages on ChhugerGharatia road | 300000 | NIL |
| 03/2019 | | SDP/2018/679, Additionality of Construction of Mahila Mandal Bhawan in Ward No. 6 | 100000 | NIL |
| 04/2019 | | VKV/2018/1086, R/O Room in Govt. Sen Sec. School Thana Bagran | 100000 | NIL |
| 04/2019 | | VKV/2018/1088, C/O Room at Govt. Sen Sec. School Baroh | 150000 | NIL |
| 04/2019 | | VKV/2018/1089 , C/O Boundary wall at Govt. Sen. Sec. School Kandi Dholran | 200000 | NIL |
| 04/2019 | | VKV/2018/1091, C/O Toilet at Govt. Sen. Sec. School Rajiana | 100000 | NIL |
| 04/2019 | | Receive from DC vide letter No. 9038 dt. 08.03.19 | 950000 | NIL |
| 06/2019 | | VKV/ 2018/1135, C/O Culvert on | 200000 | NIL |

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|--|---------|---|--|--|-----|
| | | | Channel to the path to Jagat Ram House in Teek a Khappar Nal | | |
| | 06/2019 | VKV/2018/1148, C/O Culvert at Sandhunala at Teeka Rahedw.No. 2 | 200000 | | NIL |
| | 11/2019 | SDF/2019/82, R/O link road to village Telkad in GP Khawa | 1000000 | | NIL |
| | 12/2019 | VKV/2018/ C/O roofing of GSS Serathana | 100000 | | NIL |
| | 12/2019 | VKV/ 2018/ C/O pucca path along protection wall near house of Tilak Raj Tikka Kalizen | 70000 | | NIL |
| | 12/2019 | VKV/2018/ C/O pucca path from Tundadbadh to house of Ashok Kumar village Sakot | 200000 | | NIL |
| | 06/2020 | VKV/2019/1898 completion of foot bridge near the House of Bhoomi Chand | 150000 | | NIL |
| | 06/2020 | VKV/ 2019/1909 ,C/O link road along with retaining wall in village Ghamarda | 200000 | | NIL |
| | 06/2020 | C/O link road to village Ghumarda km. 0/00 to 1/00 Formation cutting | 500000 | | NIL |
| | 07/20 | C/O link road fromShamshan Ghat to village Kawari from Guru ka Tiala | 350000 | | NIL |
| | 08/2020 | SDF/2020/220 R/O on path of house of Sh. Jagdish Chand villUstehar 0/0 to 1/00 | 500000 | | NIL |
| | 09/2020 | (1)SDP/2020/136,C/O boundry wall in GSSS (Girls) NagrotaBagwan | 100000 | | NIL |
| | 09/2020 | (ii) SDP/2020/141,C/I link road to mansa Ram House at khappar Nallah SH:- C/O RCC HP Culvert 900 mm Dia a/w wing wall at RD 0/200 | 150000 | | NIL |
| | 09/2020 | (iv) SDP/20/143,c/o link road from Rajhoon to Olhri Km.0/00 to 2/265 SH:- Tarring at RD 0/025 to 2/265. | 150000 | | NIL |
| | 10/2020 | Reconstruction of Rain damage Sh. Santosh kumar house vpo- Sarotari C/O R/wall | 300000 | | NIL |
| | 11/2020 | Beautification & Dev. Of park near OBC Bhawan & Tourism Centre at N/Bagwan | 250000 | | NIL |
| | 11/2020 | Beautification &Dev of park near Sadarpurshetlamata temple at Sadarpur | 50000 | | NIL |
| | 11/2020 | Installation of Solar light in GP ChahariNagrotaBagwan. | 50000 | | NIL |
| | 12/2020 | C/O culvert to the house of Andeep Singh and othr in village Bhadrer | 500000 | | NIL |
| | 12/2020 | Rest. R/D due to heavy road on Tang UthragranRameharSihundBaldhar road | 400000 | | NIL |
| | 12/2020 | Repair and maintenance of DaulatpurSunhiSarotary Kandi road | 200000 | | NIL |
| | 12/2020 | Rest of RD on link road from NH-154 villHatwas km. 0/0 to 1/500 | 500000 | | NIL |
| | 01/2021 | R/O R/D on link road Harizan Basti to Srootto Basti Bha chaprehar. | 400000 | | NIL |
| | 01/2021 | A/R & M/O on link road from Rana Basti Hatwas Km 0/0 to 0/800. | 700000 | | NIL |
| | 01/2021 | R/O School Building and Toilet of Govt. Sr. Sec. School Pathiar. | 200000 | | NIL |
| | 03/2021 | C/O Revenue Colony at Baroh | 4800000 | | NIL |

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|--|---------|--|---------|-----|
| | 03/2021 | VKV/2020/193, Comp of Community Hall Near GSS School Kandi Dhoran | 300000 | NIL |
| | 04/2021 | C/O Pucca path to gram Panchyat Malan | 100000 | NIL |
| | 04/2021 | C/O Toilet at GSSS AERLA | 100000 | NIL |
| | 04/2021 | C/O link road from Khadlu to Malaroo road | 200000 | NIL |
| | 04/2021 | C/O paccal Path to the House of Balveer Kohli Etc. | 200000 | NIL |
| | 07/2021 | SDF/2021/26, (Repair of) R/O R/D on link road from NH-154 to Cold Store at Nagrota. | 500000 | NIL |
| | 07/2021 | SDF/2021/29, (Repair of) R/O R/D on link road from Bhuli Majethli to Hatwas Km. 0/00 to 1/000. | 500000 | NIL |
| | 07/2021 | SDF/2021/31, (Repair of) R/O R/D on link road from Tourist Reception Centre to Vill. Chahri. | 500000 | NIL |
| | 10/2021 | VKV/2021/393 Renovation of Non at Teeka Matiyari. | 700000 | NIL |
| | 10/2021 | VKV/2021/394 C/O Community Hall at Teeka Matiyari. | 300000 | NIL |
| | 10/2021 | VKV/2021/395 C/O Link road from Pathiar to Banni Nata Mandir . | 500000 | NIL |
| | 10/2021 | VKV/2021/396 C/O Community Hall at Ward No. 5. | 300000 | NIL |
| | 10/2021 | VKV/2021/397 R/O Maintenance of CHC Baroh. | 1000000 | NIL |
| | 10/2021 | VKV/2021/399 C/O Community Room at G.P. Thana Khas. | 100000 | NIL |
| | 10/2021 | VKV/2021/400 C/O Chinmay Himalyan Mahila Mandal Bhawan Sarotri. | 200000 | NIL |
| | 01/2022 | SDF/2021/563 R/O Foot Bridge from NH-303 to Connect village Ocha. | 400000 | NIL |
| | 01/2022 | VKV/2021/872, Compl. Of Community Shed at Back Side of Gram Panchayat Hatwas. | 150000 | NIL |
| | 01/2022 | C/O 6.00 Mtr. Span RCC Slab Cullvert at R/D 0/170 from w No. 01 to Kaladi Nallah. | 300000 | NIL |
| | 01/2022 | R/O Jeepble road in Gram Panchayat Rounkhar W No. 01 (SH:- P/F Interlocking paver Block at R/D 0/00 to 0/650). | 400000 | NIL |
| | 03/2022 | SDF/2021/809, R/O of rain damges on link road from Gheena Lohar Lahri road | 300000 | NIL |
| | 03/2022 | SDF/2021/811, R/O of rain damges on link road Jamaca Than Road | 150000 | NIL |
| | 03/2022 | SDF/2021/811 R/O rain damgages on link road from Rajiana Churan Surani road | 150000 | NIL |
| | 04/2022 | SDF/2021/980, R/O rain damages on rain damages on Baldhar to Jassour road | 300000 | NIL |
| | 04/2022 | SDF/2021/981, R/O of rain damages on link road from Toru Bah Chaprehar | 250000 | NIL |
| | 04/2022 | SDF/2021/982, R/O of rain damges on link road from Gheena Lohar Lahri road | 500000 | NIL |
| | 04/2022 | MPS/2019/146, C/O Link road to Panjla Basti in Teeka Panjlehar | 300000 | NIL |

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| | 04/2022 | MPS/2019/149 , C/O Shed at Community Shamshanghat | 200000 | NIL |
| | 04/2022 | VKV/2021/2408, R/O Repair of Dr. Bhim Rao Ambedkar Community Bhawan. | 200000 | NIL |
| | 04/2022 | VKV/2021/2423, C/O Toilet and Kitchen in Community Mahila Mandal Teeka Ranoh Ward No 02. | 200000 | NIL |
| | 04/2022 | VKV/2021/2424, C/O Iron Fenchingaroumd community Mahila Mandal Teeka Ranhooh ward no 02. | 100000 | NIL |
| | 04/2022 | VKV/2021/2431, C/O Mahila Mandal Bhawan Sakot. | 195000 | NIL |
| | 05/2022 | Site development of GPS Kawari Under Addhar Sila Project | 50000 | NIL |
| | 08/2022 | SDF/2022/183, R/O and maintenance of casuality block Dr. RP GMC Tanda | 250000 | NIL |
| | 08/2022 | VKV/2022/647, Compl. Of Sanik Bhawan Hatwas | 200000 | NIL |
| | 09/2022 | SDF/2022/240, R/O (Repair Of) R/O R/D on Shaheed road to Ved Parkash house WN 02 GP Sunhi. | 300000 | NIL |
| | 09/2022 | SDF/2022/247, R/O (Repair Of) R/O R/D on Bharialkar to Sanani Road. | 300000 | NIL |
| | 09/2022 | SDF/2022/249, R/O (Repair Of) R/O R/D on Hachichik Bag Nehar Palhchaklu Road (C/O R/Wall at Km. 5/150 to 5/160). | 200000 | NIL |
| | 09/2022 | SDF/2022/250, R/O (Repair Of) R/O R/D on Hachichik Bag Nehar PlahchakluRaod (C/O R/Wall at Km. 5/735 to 5/755). | 200000 | NIL |
| | 11/2022 | VKV/2022/2207, C/O 3 toilet unit in GSSS Gheen Mohali | 200000 | NIL |
| | 11/2022 | VKV/2022/2213, C/O Community play ground at Tika Barai ward no. 1 | 100000 | NIL |
| | 11/2022 | VKV/2022/2215 C/O community hall ward no. 5 | 200000 | NIL |
| | 11/2022 | VKV/2022/2216 Completion of community bhawan tika Kanda ward no. 4 | 150000 | NIL |
| | 11/2022 | VKV/2022/2221 completion of community bhawan tika Kanda ward no. 4 | 100000 | NIL |
| | 11/2022 | VKV/2022/2224 C/O Retaining wall ward no. 1 GP lilli | 100000 | NIL |
| | 11/2022 | VKV/2022/2233 C/O pucca path from KCCB Danoa to Naginder Singh house ward no. 4 | 150000 | NIL |
| | 11/2022 | VKV/2022/2234 C/O pucca path towards Satsang Bhawan Kandi | 150000 | NIL |
| | 11/2022 | VKV/2022/2238 C/O Retaining wall and path in ward no. 4 | 300000 | NIL |
| | 11/2022 | VKV/2022/2239 C/O Yuvak Mandal Bhawan Dehru | 300000 | NIL |
| | 12/2022 | SDF/2022/764 R/O on Joginder Singh house a/w Chor Nallah at Mariyari | 400000 | NIL |
| | 01/2023 | VKV/2022/2472, C/O Toilet in GP | 200000 | NIL |

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| | | Sadarpur | | |
| 01/2023 | VKV/2022/2473, R/O renovation of community shiv club bhawan Rajiana | 150000 | NIL | |
| 01/2023 | VKV/2022/2478, C/O Pucca path from Ajit Rana , Anoop Thakur House to well at jhikli Ratia | 150000 | NIL | |
| 02/2023 | SDF/2022/930, C/O Edge wall along Baroh Dehrian Kandi road at 0-700-0/715 near culvert land of sh. Kuldeep chand | 75000 | NIL | |
| 02/2023 | MPR/2021/67, C/o Community Room Near Guru Ka Tiala | 200000 | NIL | |
| 04/2023 | SDF/2022/1452 Repair of road along NH 154 at Hatwas tehsil Nagrotabagwan | 500000 | NIL | |
| 04/2023 | SDF/2022/1453 repair of along NH 154 at Hatwas interlock tiles concrete work | 400000 | NIL | |
| 04/2023 | SDF/2022/ 1006 repair fo RD on MumtaBhadrehar road | 200000 | NIL | |
| 04/2023 | SDF/2022/1007 repair of R/D on Radh to Panjlehar and Panlehar to Dhar road | 300000 | NIL | |
| 04/2023 | SDF/2022/1008 repair of RD lillyAmartarMumta road | 200000 | NIL | |
| 04/2023 | SDF/2022/1010 repair of RD on link road from Massal to Sakra Basti | 300000 | NIL | |
| 04/2023 | SDF/2022/1011 Re-consturction of jeepable road Punjpully to village Ramehar | 200000 | NIL | |
| 05/2023 | SDF/2022/952, R/O link road Thanda Pani to Lahar repair of pot holes by providing WBM G-III in patches | 200000 | NIL | |
| 06/2023 | BSP/2022/47, C/o link road from Dhadkar to Rangehar km. 0/0 to 2/0 | 400000 | NIL | |
| 06/2023 | BSP/2022/48, Link road Jalot Haru Mangrelaroad km. 0/0 to 3/00 | 437000 | NIL | |
| 06/2023 | SDF/2022/1233, R/O link road at Bhatlahru | 400000 | NIL | |
| 06/2023 | SDF/2022/1234, R/O restoration of rain damages link road mangrelaluhna Har | 200000 | NIL | |
| 09/2023 | VKV/2023/288 , C/O Play ground in villagDharamgiri | 500000 | NIL | |
| 09/2023 | SDF/2023/367, R/O RD on 900 mm dia Hume pipe culvert at RD 0/050 ion link road from NH-303 to villBhadrehar | 75000 | NIL | |
| 09/2023 | SDF/2023/368, R/O RD on 2.00mtr span RCC culvert at RD 0/047 on link road from NH 303 to villBhadrehar | 175000 | NIL | |
| 09/2023 | SDF/2023/369 R/O RD on edge wall at RD 0/030 to 0/060 on link road from NH-303 to villBhadrehar | 175000 | NIL | |
| 09/2023 | SDF/2023/370 , R/O RD on link road from NH-303 to Bhadrehar | 300000 | NIL | |
| 09/2023 | SD/2023/371, R/O wire crate work between R/D 0/385 to 0/535 on link road from NH 303 to villBhardrehar | 175000 | NIL | |
| 02/2017 | C/O Community Centre at Sadoon | 300000 | NIL | |
| 02/2017 | C/O link road to Ambedkar Bhawan Sarotari in GP Sarotari | 50000 | NIL | |

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|---|------------------------|---------|--|---------|-----|
| | | 02/2017 | C/O link road to Baroh College in GP Danoa | 100000 | NIL |
| | | 02/2017 | C/O road from Hari Singh House to Sadoon Badgram (upper ranged) | 100000 | NIL |
| | | 02/2017 | C/O community Hall in TkkaDhar . | 288075 | NIL |
| | | 02/2017 | Add. To Community Hall Chadret . | 100000 | NIL |
| | | 02/2017 | C/O Ambedkar Bhawan at Palra | 100000 | NIL |
| | | 02/2017 | C/O link road to Harijan Basti Palra | 100000 | NIL |
| | | 02/2017 | C/O link road to village Bahh | 100000 | NIL |
| | | 02/2017 | C/O Jeepable road Jalot to Bhoral | 125000 | NIL |
| | | 02/2017 | C/O link road from Thana Khas to Lahar GP Baroh | 100000 | NIL |
| | | 08/2020 | R/O link road to village Balori(Sunhi) | 100000 | NIL |
| | | 08/2020 | C/O link road from Soran to Thanthal | 300000 | NIL |
| | | 08/2020 | C/O Mahila Mandal Bhawan war No. 4 tikka Jhol | 200000 | NIL |
| | | 09/2020 | C/O link road from Soran to Thanthal | 100000 | NIL |
| | | 09/2020 | C/o culvert at Ward No.5 balugaloa | 75000 | NIL |
| | | 09/2020 | C/o link road Naarialkar Bushal GP bhaterah | 150000 | NIL |
| | | 09/2020 | R/O link road Lower Bushal to Khart | 150000 | NIL |
| | | 09/2020 | C/O link road from Upper Thana to Lower Thana | 150000 | NIL |
| | | 09/2020 | R/O Kunda Munda road(Sunhi) | 200000 | NIL |
| | | 09/2020 | R/O link road to Vill. Balori(sunhi) | 100000 | NIL |
| | | 09/2020 | R/O link road to village Patari (Sunhi) | 100000 | NIL |
| | | 10/2020 | C/O link road from nadroti Baridge to Tikka Tali | 150000 | NIL |
| | | 09/2021 | BSP/2020/31, C/O Construction of Link road DhaDhkhar to Rangehar in Backward Panchayat Jalot Mohal | 1000000 | NIL |
| | | 09/2021 | BSP/2020/33, C/O link road Jalot to Dol via Bhorna Bagan Upper Jamula | 1000000 | NIL |
| | | 09/2021 | SDF/2021/167 R/O R/D on Link road to Shamshanghat in GP Sunehar | 500000 | NIL |
| | | 05/2019 | Addl. To Community Hall Chadret. (Tanda) | 100000 | NIL |
| | | 05/2019 | C/O Ambedkar Bhawan at Palra. (Tanda) | 100000 | NIL |
| | | 05/2019 | C/O Link road to Village Bahh. (Tanda) | 100000 | NIL |
| 3 | B&R Paonta Sahib (656) | 03/2019 | C/O GSSS Pipliwala | 140000 | NIL |
| | | 03/2020 | C/O Link Road polytechnic college to Rampur Bharatpur | 2000000 | NIL |
| | | 03/2020 | C/O link road from bharampur to salamatpur road | 1000000 | NIL |
| | | 03/2020 | C/O Link Road village palhiori | 1000000 | NIL |
| | | 12/2021 | R/R Damages Gondpur Amarkot road km 0/0 to 1/500 | 1500000 | NIL |
| 4 | B&R Sarkagh at (604) | 08/2019 | c/o foot bridge between karadi and lake village | 200000 | NIL |
| | | 03/2016 | c/o M/T on datoli to khudla road in gram panchayat kgudla under MPLAD | 300000 | NIL |
| | | 04/2016 | C/O FOOT Bridge on gehru nalla at village Salyani | 200000 | NIL |
| | | 05/2016 | c/o Drain and wall in road panssagalu to chhater village | 200000 | NIL |
| 5 | B&R | 05/2017 | C/O High School building At Sahale | 1439000 | NIL |

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|---|---|---------|---|----------|-----|
| | Pangi (633) | 07/2019 | C/O Govt Degree College AtKillar | 12361000 | NIL |
| | | 07/2018 | c/o shed to fulyatra mela at killar | 200000 | NIL |
| | | 05/2017 | beautification of gumphra at parmar | 400000 | NIL |
| 6 | B&R Theog (606) | 09/2018 | C/O Sr. Secondary school Sandhu | 3600000 | NIL |
| | | 01/2019 | C/O Sr. secondary school Nag jubbar | 2700000 | NIL |
| | | 03/2019 | C/O PHC Building at kiara. | 5000000 | NIL |
| | | 12/2019 | c/o community Hall at Vill. Saunthal (G.P. Nahal) | 500000 | NIL |
| | | 03/2020 | C/O Primary school at Bagoti (G.P Barog) | 250000 | NIL |
| 7 | B&R Bilaspur -I (643) | 05/2018 | C/O BacharibhatolimatiyalDehlwin road | 1700000 | NIL |
| | | 03/2019 | Link road markand sharp curve | 1100000 | NIL |
| | | 03/2019 | C/O link road NH -21 Sungal | 900000 | NIL |
| | | 03/2019 | C/O link road to chalama | 900000 | NIL |
| | | 03/2019 | C/O bridge over saulikhad& road from villNalti. | 700000 | NIL |
| 8 | B&R Mandi I at Padhar (600) | 03/2016 | C/o AE Kamand Residence Building | 90000 | NIL |
| | | 03/2016 | C/o AE Kamand Residence Building | 317364 | NIL |
| | | 03/2017 | C/o AE Kamand Residence Building | 900000 | NIL |
| | | 03/2017 | C/o AE Padhar Residence Building | 90000 | NIL |
| | | 03/2017 | C/o JE Residence Building at Padhar | 90000 | NIL |
| | | 03/2017 | C/o Various accomodations in HPPWD Mandi I Jurisdiction | 937301 | NIL |
| | | 03/2017 | C/o Kuhri Seri Parol Sahni road | 1233601 | NIL |
| | | 03/2017 | Nagwain Balu road km 0/0 to 12/500 | 166457 | NIL |
| | | 03/2018 | C/O Residential building /Residence for A.E. Kamand | 1000000 | NIL |
| | | 03/2018 | C/O Residential building for A.E. Padhar | 1000000 | NIL |
| | | 03/2018 | C/O Residential building for A.E. Panarsa | 265831 | NIL |
| | | 03/2018 | C/O Residential building for J.E. Padhar | 500000 | NIL |
| | | 03/2018 | C/O Residential building for J.E. Kamand | 500000 | NIL |
| | | 03/2018 | C/o Chowkidar Residence and Store in Rest House at Prashar | 53415 | NIL |
| | | 03/2018 | C/O Residential building /Residence for A.E. Kamand | 500000 | NIL |
| | | 03/2018 | C/O Residential building for A.E. Padhar | 500000 | NIL |
| | | 03/2018 | C/O Residential building for J.E. Padhar | 500000 | NIL |
| | | 03/2018 | C/O Residential building for J.E. Kamand | 500000 | NIL |
| | | 03/2018 | C/o Chowkidar Residence and Store in Rest House at Prashar | 200000 | NIL |
| | | 03/2018 | C/o Rest House at Jhatingari | 3623000 | NIL |
| | | 03/2018 | PadharBalhroad Km. 0/0 to 18/500. | 112385 | NIL |
| | | 03/2018 | Drang Basahiroad Km.0/0 to 22/0. | 85069 | NIL |
| | | 03/2018 | C/o LR to village Kathiyari | 144959 | NIL |
| | | 03/2018 | C/o LR to village Batheri | 292710 | NIL |
| | | 03/2018 | C/O KUFRI SERI PAROL SAHNI ROAD | 500000 | NIL |
| | | 03/2018 | C/O L/R DRANG TO VILL MALOG SERIDHAR SOYLA | 202743 | NIL |
| | | 03/2018 | C/o Drang Katindi road km 0/0 to 11/600 | 1353176 | NIL |
| | | 03/2018 | C/O Kufri Kheel Damela road. | 465644 | NIL |
| | | 03/2018 | C/o Padhar to Bharwahan via ChamohPatyogShankrahan road | 1500000 | NIL |
| | | 03/2018 | Link road from Kufri to Nihun | 41466 | NIL |
| | | 03/2018 | C/o KotrupiKhajari road | 500000 | NIL |

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|---|------------------|---------|--|---------|-----|
| | | 03/2018 | C/o Kufri KheelLohraBhadwan road | 500000 | NIL |
| | | 03/2018 | C/o Urla Kot Rupri Chuku road | 15184 | NIL |
| | | 03/2018 | C/o Drang Bashahi road from Kunnu side | 818723 | NIL |
| | | 03/2018 | C/o Tikkar to Sarni road | 32269 | NIL |
| | | 03/2018 | C/o Drang Bashahi road | 112247 | NIL |
| | | 03/2018 | M/T & C/D of MKKB road | 199132 | NIL |
| | | 03/2019 | C/O Uhl Valley road Portion Riyagari to Tikkar | 2488000 | NIL |
| | | 03/2019 | C/o Multhan Bridge on Barot Mayot road | 1503336 | NIL |
| | | 03/2019 | C/O Residential building for A.E. Padhar | 1600000 | NIL |
| | | 03/2019 | C/O Residential building for A.E. Panarsa | 878057 | NIL |
| | | 03/2019 | C/O Residential building for J.E. Panarsa | 419985 | NIL |
| | | 03/2019 | C/O Residential building for J.E. Kamand | 1500000 | NIL |
| | | 03/2019 | Lum -Sum Provision for various residential buildings in HPPWD Mandi-I | 4115804 | NIL |
| | | 03/2019 | C/o office building and Residence for Assistant Engineer, Horticulture Sub-Division, HP: PWD. Pandoh | 500000 | NIL |
| | | 03/2019 | C/o office building and Residence for Assistant Engineer, Jhatingri Sub-Division | 267000 | NIL |
| | | 03/2019 | C/O 130 mtr. Span PSC Bridge over Uhl River on MKKB road at Rd. 13/410 | 90178 | NIL |
| | | 03/2019 | Widening of Nawalaya to Gad road | 8199 | NIL |
| | | 03/2019 | C/o BalhTikkar Sarni road | 41068 | NIL |
| | | 03/2019 | C/o Graman Panjod road | 278217 | NIL |
| | | 03/2019 | C/o KhajriGalmacha road | 500000 | NIL |
| 9 | B&R Kangra (623) | 5/2022 | A/C of Additionality to Approach road near Fair Price Shop old Kangra toward Judge Residence at Old Kangra Challan No. B22D137511 dt 28-4-2022 for Rs. 3.00 lacs | 300000 | NIL |
| | | 7/2022 | C/o 1.00 mtr span RCC Slab Culvert at RD Mohal Haler Kalan E-Challan No. B229112061 dt 12-7-2022 Vr .No. 35 dt 26-7-2022 = 1.00 | 100000 | NIL |
| | | 7/2022 | C/o Gupt Ganga Road Singh Sahib Gurudwara ward No. 4B229112061 dt 12-7-2022 Vr .No. 35 dt 26-7-2022 | 500000 | NIL |
| | | 7/2022 | SDP C/o Community Bhwan at Ward No. 4 (C/o First Floor Civil Work Kangra | 300000 | NIL |
| | | 7/2022 | C/o Ambulance road from Kabir Panthi (SC Basti) to village Rihala (Thakurdwara) C. No. B22G106973 dt 6-7-2022 Vr. No. 36 dt 23-7-2022 = 2.00 lacs | 200000 | NIL |
| | | 9/2022 | C/o pacca path alongwith R/Wall near the house of Sh. Ravinder Kumar ward No. 1 Raush Mohal C. No. B221H121612 dt 23-8-2022 Vr. No. 34 dt 22-9-2022 = 1.00 | 100000 | NIL |
| | | 9/2022 | C/o Pucca path alongwith R/Wall near the House of Smt Mangla Devi and Caushed of Sh. Bachiter Singh Kahart Mohal C. No. B221H121612 dt 23-8- | 180000 | NIL |

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| | | 2022 Vr. No. 34 dt 22-9-2022 = 1.80 | | |
| | 4/2023 | C/o Community Hall/Parsuram Bhawan at Bye Pass road Kangra C.No. B23D106909 dt 10-4-2023 Vr. No. 4 dt 18-4-2023 for Rs. 6.00 lacs Indu Bala | 600000 | NIL |
| | 5/2023 | C/o Mahila Mandal Bhawan at Dhugiyari vide Vr. No. 2 dt 11-5-2023 C.No. B23D123254 dt 26-4-2023 = 4.00 lacs | 400000 | NIL |
| | 6/2023 | A/C of Pakka Path from link road to S.C. Basti ward No. 2 and Banbarilal House to the Shop of Desh road Masand C.No. B23F115867 dt 17-6-2023 Vr. No. 35 dt 22-6-2023 = 4.00 lacs & Pacca Path from link road S.C. Basti ward No. 2 G.P. Kholi = 3.00 lacs | 700000 | NIL |
| | 9/2023 | C/o link road from GPS Jatehar to Harizanbasti Jatehar upto the house of Sh. Kartar Chand C.No. B23H121303 dt 24-8-2023 Vr. No. 1 dt 1-9-2023 = 0.25 lacs | 25000 | NIL |
| | 9/2023 | C/o link road from Police Chowki Ranital to village Saran C.No. B23H121303 dt 24-8-2023 Vr. No. 1 dt 1-9-2023 = 0.25 lacs | 25000 | NIL |
| | 10/2023 | C/o Pucca Path along with R/Wall near House of Sh. Rajan Parihar (Shamirpur Khas) C.No. B23I128015 dt 29-9-2023 Vr.No. 11 dt 16-10-2023 = 1.25 lacs | 125000 | NIL |
| | 10/2023 | C/o Community Hall at Zamanabad C.No. B23I128015 dt 29-9-2023 Vr.No. 11 dt 16-10-2023 = 3.00 lacs | 300000 | NIL |
| | 10/2023 | Repair and Restoration of Rain damaged on Road from Rihalpura to Shamshan Ghat (Jogipur) C.No. B23J110649 dt 12-10-2023 Vr.No. 48 dt 25-10-2023 = 3.50 lacs SDRF D.C. | 350000 | NIL |
| | 11/2023 | C.No. B23K107098 dt 7-11-2023 Vr. No. 43 dt 22-11-2023 D.C. Kangra C/o play Ground in village Mihalu | 400000 | NIL |
| | 11/2023 | C.No. B23K107098 dt 7-11-2023 Vr. No. 43 dt 22-11-2023 D.C. Kangra Completion of Balance work of Pucca Path from Main road to Bhatnalla Shiv Mandir | 150000 | NIL |
| | 11/2023 | C.No. B23K107098 dt 7-11-2023 Vr. No. 43 dt 22-11-2023 D.C. Kangra C/o wire crate work near Zamanabad Play Ground to Protect the Agriculture land D.C. Kangra at D/Shala Diversion of funds for the work C/o Culvert with approaches on Uber Nalla in ward No 5 GP Kohala D.C. Kangra at D/Shala Diversion of funds vide I.No. 4770-71 dt 1-12-2023 for the work C/o Culvert with approaches on Uber Nalla in ward No 5 GP Kohala | 500000 | NIL |
| | 11/2023 | C.No. B23K107098 dt 7-11-2023 Vr. No. 43 dt 22-11-2023 D.C. Kangra C/o wire | 500000 | NIL |

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| | | crate work TO Protect the Agriculture land in Manuni Khad D.C. Kangra at D/Shala Diversion of funds vide l.No. 4770-71 dt 1-12-2023 for the work C/o Culvert with approaches on uber Nalla in ward No 5 GP Kohala | | |
| | 11/2023 | C.No. B23K107098 dt 7-11-2023 Vr. No. 43 dt 22-11-2023 D.C. Kangra C/o wire crate work to Protect the Agriculture Land near Play Ground NichaliKholi in Sukat Khad D.C. Kangra at D/Shala Diversion of funds vide l.No. 4772 dt 1-12-2023 for the work C/o Approach road to Uprehar Basti in Ward No. 4 G.P. Kohala | 500000 | NIL |
| | 2/2024 | VKV/2023/1551 C/o Protection wall near the house of Sh. Ravinder Kumar S/o Churu Ram ward No. 1 C.No. B24B112367 dt 15-2-2024 Vr.No. 38 dt 26-2-2024 | 350000 | NIL |
| | 2/2024 | VKV/2023/1553 C/o Pucca Path from four land road to Sh. Anil Kumar S/o Sh. Lal Singh House in village Bhangwar ward No. 4 C.No. B24B112367 dt 15-2-2024 Vr.No. 38 dt 26-2-2024 | 250000 | NIL |
| | 2/2024 | VKV/2023/1560 C/o Stage in Mela Ground Sohara C.No. B24B112367 dt 15-2-2024 Vr.No. 38 dt 26-2-2024 VKVNY (MLALAD) | 500000 | NIL |
| | 2/2024 | SDP/2023/900 Others Development of Chinj Mela Ground DehrianShamirpur Khas c.No. B24B105472 dt 7-2-2024 Vr.No. 39 dt 26-2-2024 | 400000 | NIL |
| | 2/2024 | SDP/2023/901 C/o Community Centre Khartc.No. B24B105472 dt 7-2-2024 Vr.No. 39 dt 26-2-2024 | 250000 | NIL |
| | 2/2024 | SDP/2023/912 Repair of NGOS Community Hall at Kangra c.No. B24B105472 dt 7-2-2024 Vr.No. 39 dt 26-2-2024 | 100000 | NIL |
| | 3/2024 | VKV/2023/1761 Construction of Jeepable road towards the house of Sh. Joginder Singh Ex-Pardhan G.P. LunjKhas D.C. Kangra at D/Shala C.No. B24B114906 dt 17-2-2024 Vr.No. 18 dt 19-3-2024 = 4.00 | 400000 | NIL |
| | 3/2024 | Deputy Commissioner Kangra at D/Shala C/o link road Ambulance to the House of Dr. Kanwar Ward No. 8 Tiara C.No. B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 200000 | NIL |
| | 3/2024 | C/o Culvert near the land of Shri Parveen Singh wared No. 5 Tiara C.No. B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 200000 | NIL |
| | 3/2024 | C/o link road Tiara to Dhugiari km 0/0 to 0/500 B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 500000 | NIL |

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| | 3/2024 | C/o Shamshan Ghat & Shed in Gram Panchayat Janiyankar B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 300000 | NIL |
| | 3/2024 | C/o Pucca Path alongwith Kuhal from the land of Shri Bir Singh to the Land of Shri Vinod Kmar ward No. 4 B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 150000 | NIL |
| | 3/2024 | Repair of CHC Building at village Tiara (SH:- P/Laying CC Pavement from main road to CHC Building Tiara B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 400000 | NIL |
| | 3/2024 | Renovation of Community Hall in ward No. 4 M.C. Kangra B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 200000 | NIL |
| | 3/2024 | C/o Jeepable road from link road to House of Shri Surinder Kumar Nanda ward No. 3 village Upperla Kohala C.C. Pavement RD 0/0 to 0/060B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 200000 | NIL |
| | 3/2024 | C/o approaches to Pulli on Ambulance road from Kamliyala Main road to Veer Singh etc House SC Basti Ghamla B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 200000 | NIL |
| | 3/2024 | C/o Protection wall near Nallah in ward No. 6 Mohal Bhadiada B24B115072 DT 18-2-2024 Vr.No. 1 dt 1-3-2024 | 150000 | NIL |
| | 8/2024 | C/o Retaining Wall in Housing Board Colony near Himgrn B24G120084 dt 25-7-2024 Vr No 6 dt 16-8-2024 | 150000 | NIL |
| | 9/2024 | Complation of Jagarti Mahila Mandal Old Kangra C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | Completion of Community Hall near Post office Old KANGRA C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | C/o Ashutosh Mahila Mandal Bhwan in Old Kangra C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | C/o Pulli over Khad in GP Kohala C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | C/o Community hall in Ichhi C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | Completion of Mahila Mandal Bhawan at Tandyali C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 300000 | NIL |
| | 9/2024 | Compleiton of Mahila Mandal BhwanDhughari C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 200000 | NIL |
| | 9/2024 | Completion of Stage in Mela Ground Sohara C.No.B24H110650 dt 16-8-2024 Vr.No. 1 dt 30-8-2024 | 450000 | NIL |
| | 9/2024 | Balance work of Mahila Mandal | 200000 | NIL |

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| | | | KholiTandyali Basti ward No. 9 C.No. B24H117299 dt 27-8-2024 | | |
| TOTAL | | | | 172979595 | |

JSV DIVISIONS

| Sr. No | Division Name | Month of Deposit | Name of work | Amount of Deposit | Expenditure |
|---------------|----------------------|-------------------------|---|--------------------------|--------------------|
| 1 | JSM Lارجي(711) | Apr-13 | Aug. of WSS Kothi Chehani | 1188000 | NIL |
| | | Apr-13 | GI pipe | 385170 | NIL |
| | | Mar-13 | GI pipe | 482000 | NIL |
| | | Mar-14 | GI pipe 32 mm | 80845 | NIL |
| | | May-14 | GI pipe | 1063750 | NIL |
| | | Jul-14 | GI pipe | 87975 | NIL |
| | | Jan-17 | C/O Irrg. Tank at Mulru Nallah | 100000 | NIL |
| | | Jan-17 | R/M of LIS Shamshi | 300000 | NIL |
| | | Jun-15 | C/O pipe line from Kitchen in NichlaGadiyalavillMajhat | 100000 | NIL |
| | | Jul-15 | Prov. WSS GI Pipes Rai Ra Shad Tank to Pathala Vill. Jari | 150000 | NIL |
| | | Jul-15 | 13th finance Commission | 99909 | NIL |
| | | Oct-15 | C/O WSS Chhamakahu | 600000 | NIL |
| | | Feb-16 | WSS Mohal Bhutti Colony | 99500 | NIL |
| | | Aug-14 | The work shefting of Water Supply line in vill. Diyar | 60000 | NIL |
| | | Aug-17 | C/O LIS TipariMandoli | 300000 | NIL |
| | | Aug-17 | C/O LWSS to Mohal | 200000 | NIL |
| | | Aug-17 | C/O WSS Jaan in CV Baradha | 100000 | NIL |
| | | Sep-17 | C/O R/M of WSS PatoulaThatibir | 200000 | NIL |
| | | Oct-17 | R/M of WSS Sarandi | 200000 | NIL |
| | | Dec-17 | Shiftinf of G.I Pipe Line at ChhanourTawar No-6 | 37500 | NIL |
| | | Dec-17 | C/O WSS to Hirigad to Dogra and Primary School Doghar in G.P. Kotla | 298584 | NIL |
| | | Dec-17 | C/O WSS Banahu Gada to Bira Shahadi in Larji | 106000 | NIL |
| | | Mar-18 | other Drinking Water Supply Scheme in Village Cheda | 200000 | NIL |
| | | Apr-14 | R/M of FIS Mohal Kuhl | 100000 | NIL |
| | | Jun-18 | Rest. Of Tapping of New Source to WSS SajwarHirb | 150000 | NIL |
| | | Jun-18 | R/M of WSS ReriMshgan | 30000 | NIL |
| | | Jan-16 | C/O WSS Baha and Talahar in G.P. Jestha | 248800 | NIL |
| | | Dec-17 | LWSS from Jard to House of Roop Lal | 250000 | NIL |
| | | Dec-18 | R/M os WSS to Village Rasol in G. P. kasol | 100000 | NIL |
| | | Dec-18 | Funds release of Deptt. Charges | 963276 | NIL |

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| | Jan-19 | prov. WSS Village Dhara kanda | 572000 | NIL |
| | May-19 | R/m of WSS Aisha in G. P. Parli | 150000 | NIL |
| | Feb-19 | Suporting Structure for Sewereage Pipe at Site of River Beas at Jiya | 150000 | NIL |
| | Feb-19 | Suporting Structure for Sewereage Pipe at Site of River Beas at Jiya phase-III | 150000 | NIL |
| | Oct-14 | funds under NRDWP | 11111000 | NIL |
| | Nov-14 | upgradation at Lab Shamshi | 450000 | NIL |
| | Apr-15 | Payment of Work Shop | 23885 | NIL |
| | May-19 | R/M of WSS Bradal and Junni of Part WSS UrsooManihar | 100000 | NIL |
| | May-19 | R/M of WSS PC Hab. Chjanoun | 100000 | NIL |
| | May-19 | R/M of add. Source to GWSS Patoula | 100000 | NIL |
| | May-19 | R/M of LIS Shamshi | 100000 | NIL |
| | Jul-19 | C/o PWSS to Jai Durge Pay Jal (SDP) | 100000 | NIL |
| | Sep-19 | C/o Prov. WSS Neully Settled hab. Kentha age of cv Shangher | 190000 | NIL |
| | Nov-19 | C/o Prov. WSS to Shat Sharni Tapru bai | 300000 | NIL |
| | Nov-19 | C/o Rain damages to WSS Talpini | 200000 | NIL |
| | Nov-19 | C/o Rain damages to WSS Talpini | 100000 | NIL |
| | Nov-19 | R/m of WSS Shangerh old intake chamber jimngadRahibanShalapani | 100000 | NIL |
| | Jan-20 | Prov. WSS Patal Khai Grahmal in G.P. Shanser | 300000 | NIL |
| | Jan-20 | R/M of WSS Seri Faila in G.P. Tandhi | 150000 | NIL |
| | Jan-20 | R/M of WSS Shilli in G.P. Shilli | 150000 | NIL |
| | Jan-20 | R/R to WSS ArkhaliPhagwana in G.P. Chakurtha | 150000 | NIL |
| | Jan-20 | R/R yto WSS Katwachi in G.P.Bahu | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Deori Dhar in G.P. Deori | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Deori Dhar in G.P. Deori | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Deori Dhar in G.P. Deori | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Lashni in G.P. Shillihar | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Kasol | 80000 | NIL |
| | Jul-20 | R/R rain damages WSS Kashawari in G.P. pini | 100000 | NIL |
| | Jul-20 | R/R rain damages WSS Tandhi Dhara | 150000 | NIL |
| | Jul-20 | R/R rain damages WSS Taladi Gad | 150000 | NIL |
| | Jul-20 | R&R of Rain damages to WSS jalShakti Sub. Division Shanshi(Kandidhar Panchayat) | 150000 | NIL |
| | Jul-20 | R&R of Rain damages to WSS jal | 100000 | NIL |

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| | | Shakti Division Shanshi(Balh Panchayat) | | |
| Jul-20 | | R&R of Rain damages to WSS BadhaBhulung etc. (Mohal Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to WSS jal Shakti Division Shanshiincluding providing ad fixing pIpeAccessries (Bhlung Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to WSS KokhanJamotL/J oof GI pipes RD 800 to 1200.(Tegubehar Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to WSS KokhanJamotL/J oof GI pipes RD 400 to 800 .(Tegubehar Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to WSS KokhanJamotL/J oof GI pipes RD 0 to 400 .(Tegubehar Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to stone intake chamber jal Shakti Sub Division Shanshi (Jard BhuthiCalony Panchayat) | 150000 | NIL |
| Jul-20 | | R&R of Rain damages to LWSS SharabaiParganooP/ l/ TESTING OF pIPES(SHURED Panchayat) | 100000 | NIL |
| Jul-20 | | 1.C/oDrilling and Lowering and development of Borewell to Jia village. | 150000 | NIL |
| Jul-20 | | 2.C/oDrilling and Lowering and development of Borewell to Brindha Bani Jia. | 100000 | NIL |
| Nov-20 | | Prov. Sewerage Scheme Banjar Town | 5000000 | NIL |
| Mar-19 | | Aug. of WSS to BhulangBarahar | 1592000 | NIL |
| Sep-20 | | R/O restoration of WSS Katagla Repair of intake chamber and laying of GI Pipes Laying GI Pipes. | 150000 | NIL |
| Sep-20 | | R/O restoration of WSS Chong and Repair of GI pipes. | 150000 | NIL |
| Sep-20 | | R/O restoration of WSS Barshogijackting of Storage tank | 150000 | NIL |
| Nov-20 | | C/O taping additional Source WSS Bathadchipni tung (SH-Prov. L/J Of GI Pipes & C/o Intake chamber) | 300332 | NIL |
| Nov-20 | | A& R MO WSS Tosh (SH-Prov. L/J Of GI Pipes) | 300000 | NIL |
| Nov-20 | | A& R MO WSS Tosh (SH-Prov. L/J Of various dia of GI Pipes to village Tosh) | 100000 | NIL |
| Nov-20 | | C/O LWSS To Jia Energistion of borewell at Jia | 100000 | NIL |

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| | Nov-20 | A& R MO WSS Bhaldi in Talpini (SH-C/O R/Wall L/J of GI Pipes to village Bladhi) | 251241 | NIL |
| | Oct-20 | Repari of Raindamages to WSS Tandi Chater HDPEP Pipe line | 150000 | NIL |
| | Feb-21 | Prov. Additional source to WSS Hat (SH Gipples , riser Pipe C/O storage tank | 400000 | NIL |
| | Mar-21 | Prov. Additional line Jarad to PiplaageBagicha tehsil Bunter | 100000 | NIL |
| | Mar-21 | Repair of WSS Shanger Phase Kutla (SH Prov. L/J of GI Pipe 16102020 F Mohal | 60000 | NIL |
| | Jul-21 | 2019/178 R/O Repair of Rest. Of WSS Badah Shilli Raj Giri Bhulang | 150000 | NIL |
| | Jul-21 | 2019/179 R/O Repair of Rest. Of WSS Badah Shilli Raj Giri Bhulang | 100000 | NIL |
| | Apr-21 | Prov. Instt. And Eng. Of Bore well to protect drinking water supply facility . | 249000 | NIL |
| | Jan-22 | SDP/2021/407 Prov. WSS to newly settled hab. Chalautha SH: Intake chamber Prov. L/J G.I.Pipe | 400000 | NIL |
| | Sep-22 | SDF/2022/283 R/O Rest. Rain damages to various WSS Rote RaillaBhallan Phase rote Nalits Ballan | 100000 | NIL |
| | Oct-22 | SDF/2022/608 R/O Rest. Of rain damages to WSS Neul Chhawara in GP Neul | 100000 | NIL |
| | Oct-22 | SDF/2022/609 R/O Rest. Of rain damages to LWSS Hat Bajaura in Hat | 100000 | NIL |
| | Oct-22 | SDF/2022/612 R/O Rest. Of rain damages to WSS KalehaliBajaura in GP Kalehali | 100000 | NIL |
| | Oct-22 | SDF/2022/613 R/O Rest. Of rain damages to WSS KalehaliBajaura in GP Kalehali RD 2750 to 3000 in GP Kalehali | 100000 | NIL |
| | Oct-22 | SDF/2022/614 R/O Rest. Of rain damages to LWSSPhatti Diyar Near Bhedu Farm | 100000 | NIL |
| | Oct-22 | SDF/2022/615 R/O Rest. Of rain damages to WSS Neul Chhawara in GP Neul Pipe 40mm Dia | 94195 | NIL |
| | Oct-22 | NDF/2022/179 R/O and rest. Rain damages to WSS Garaparli Phase Majhan _ (SH 1 No. Intake chamber PL and jointing of PPR Pipes Mohal | 130000 | NIL |
| | Jun-23 | Funds release of projects under DMFT Kullu | 405000 | NIL |
| | Jul-23 | SDF/2023/96 R/O RR ro PWSS | 180000 | NIL |

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| | | Najan In tehsil Bhunter Distt. Kullu | | |
| Jul-23 | | SDF/2023/97 R/O RR to WSS NeolLangni in Tehsil Bhunter Distt. Kullu | 180000 | NIL |
| Jul-23 | | SDF/2023/98 R/o RR WSS Hat Bajaura Tehsil Bhunter Distt. Kullu | 180000 | NIL |
| Jul-23 | | SDF/2023/99 R/o Rr to WSS Devgarh Gohi in Tehsil Banjar Distt. Kullu | 22121 | NIL |
| Jul-23 | | SDF/2023/100 R/o RR to PWSS Gadaparli GP Gadaparli Tehsil Banjar Distt. Kullu | 180000 | NIL |
| Jul-23 | | SDF/2023/101 R/o RR to PWSS Gadaparli phase Shakti in GP Gadaparli in Tehsil Banjar Distt. Kullu | 133800 | NIL |
| Jul-23 | | SDF/2023/103 R/o Rr to PWSS Railla Rote Bhallan-II etc in Tehsil Banjar Distt. Kullu | 15919 | NIL |
| Jul-23 | | SDF/2023/105 R/o RR to LWSS Kotla Gopalpur in Tehsil Banjar Distt. Kullu | 78871 | NIL |
| Jul-23 | | SDF/2023/107 R/o RR to WSS Alwah Pattan in Tehsil Banjar Distt. Kullu | 180000 | NIL |
| Jul-23 | | SDF/2023/109 R/o RR to Kothi Cheni in Tehsil Banjar Distt. Kullu | 21444 | NIL |
| Jul-23 | | SDF/2023/110 R/o RR to WSS Banjar Town in Tehsil Banjar Distt. Kullu | 22495 | NIL |
| Jul-23 | | SDF/2023/112 R/o RR to WSS MujakChawara in Tehsil Bhunter Distt. Kullu | 180000 | NIL |
| Aug-23 | | SDP 2023/178 Tapp. Add. Soruce to WSS Kanoun Salwar (Phase Khaniyari) | 300000 | NIL |
| Sep-23 | | NDF/2023/164 R/O (Repairof) RRD to Aug. of WSS Taladigad source in Tehsil Banjar Distt. Kullu | 91849 | NIL |
| Sep-23 | | NDF/2023/166 R/O (Repairof) RRD to WSS Balagad in Tehsil Banjar Distt. Kullu | 190000 | NIL |
| Sep-23 | | NDF/2023/167 R/O (Repairof) RRD to WSS Banjar Town in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| Sep-23 | | NDF/2023/168 R/O (Repairof) Restoration of WSS BagichaBashona in Tehsil Bhunter Distt. Kullu | 190000 | NIL |
| Sep-23 | | NDF/2023/169 R/O (Repairof) RRD to WSS Bhallan in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| Sep-23 | | NDF/2023/170 R/O (Repairof) | 200000 | NIL |

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| | | | RRD to PWSS to PC Hab. PalgiDhallan in CV Bhallan in Tehsil Banjar Distt. Kullu | | |
| | Sep-23 | NDF/2023/171 R/O (Repairof) RRD to LWSS Chanoun in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| | Sep-23 | NDF/2023/172 R/O (Repairof) RRD to WSS PWSS Gloon Laida Tilroo in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/173 R/O (Repairof) RRD to WSS PWSS Gloon Laida Tilroo in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| | Sep-23 | NDF/2023/174 R/O (Repairof) RRD to WSS DeoriManyashi in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/175 R/O (Repairof) RRD to WSS to PC Hab. Thaniyali of CV Maniyashi in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/176 R/O (Repairof) RRD to LWSS BdaiBadagran in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/177 R/O (Repairof) RRD to WSS Badagranphatti Jouri in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/178 R/O (Repairof) RRD to WSS DhaugiRear in GP Dhaugi in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/179 R/O (Repairof) RRD to WSS Dhaugi in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/180 R/O (Repairof) RRD Prov. Har Ghar Nal se Jal to WSS Lower Piyashni LWSS Diyar WSS Trehan Barshogi in Tehsil Bhunter Distt. Kullu | 46640 | NIL | |
| | Sep-23 | NDF/2023/181 R/O (Repairof) Restoration of LWSS Phatti Diyar Shilihar in Tehsil Bhunter Distt. Kullu | 190000 | NIL | |
| | Sep-23 | NDF/2023/182 R/O (Repairof)RRD to WSS DevgarhKounsha GP Dushad in Tehsil Banjar Distt. Kullu | 21563 | NIL | |
| | Sep-23 | NDF/2023/183 R/O (Repairof)RRD to WSS Majhanin GPGadaparli in Tehsil Banjar Distt. Kullu | 78834 | NIL | |
| | Sep-23 | NDF/2023/184 R/O (Repairof) RRD to WSS Garsa in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| | Sep-23 | NDF/2023/185 R/O (Repairof) RRD to WSS Rauli Atshak in Tehsil | 162016 | NIL | |

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| | | Banjar Distt. Kullu | | |
| Sep-23 | NDF/2023/186 R/O (Repairof) RRD to WSS ArkhaliPhagwana in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/187 R/O (Repairof) RRD to LWSS Hurla Shirmori in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/188 R/O (Repairof) RRD to WSS Tringer in Tehsil Banjar Distt. Kullu | 32465 | NIL | |
| Sep-23 | NDF/2023/190 R/O (Repairof) RRD to WSS Neenu in Tehsil Bhunter Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/192 R/O (Repairof) RRD to WSS DeoriManyashi in Tehsil Banjar Distt. Kullu | 52026 | NIL | |
| Sep-23 | NDF/2023/193 R/O (Repairof) RRD to LWSS Deori Plach in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/194 R/O (Repairof) RRD to LWSS Deori Plach phase-II in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/195 R/O (Repairof) RRD to WSS KalwariPlach in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/196 R/O (Repairof) RRD to WSS Kandi in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/197 R/O (Repairof) RRD to LWSS Kanoun Salwar phase-III in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/198 R/O (Repairof) RRD to WSS Koki Panola in Tehsil Banjar Distt. Kullu | 98688 | NIL | |
| Sep-23 | NDF/2023/200 R/O (Repairof) RRD to WSS JibhiGhyagi in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/201 R/O (Repairof) RRD to WSS Seri Lotla in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/202 R/O (Repairof) RRD to WSS Miagi Biagi Dhar in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/203 R/O (Repairof) RRD to WSS Kothi Chehani phase- IV in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/205 R/O (Repairof) RRD to PLWSS Kotla Gopalpur in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/207 R/O (Repairof) RRD to WSS PadharniDharakhari in Tehsil Banjar Distt. Kullu | 190000 | NIL | |

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| | Sep-23 | NDF/2023/208 R/O (Repairof) RRD to WSS LarjiDhaman in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/209 R/O (Repairof) RRD to WSS ThawariBakshadi in Tehsil Banjar Distt. Kullu | 190000 | NIL |
| | Sep-23 | NDF/2023/211 R/O (Repairof) RRD to WSS Targali Bagan in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/212 R/O (Repairof) RRD to WSS Hawai Shiah in GP Manjhali in Tehsil Banjar Distt. Kullu | 83322 | NIL |
| | Sep-23 | NDF/2023/213 R/O (Repairof) RRD to WSS ReriMashganDevgarh Gohi in CV Railla in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/214 R/O (Repairof)Restoration of LWSSReriMashganKalehaliBajaura in Tehsil Bhunter Distt. Kullu | 190000 | NIL |
| | Sep-23 | NDF/2023/215 R/O (Repairof) RRD to WSS Mashiya in Tehsil Banjar Distt. Kullu | 17839 | NIL |
| | Sep-23 | NDF/2023/216 R/O (Repairof) RRD to WSS Mohani phase-I in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/217 R/O (Repairof) RRD to WSS Mohani Khabal in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/218 R/O (Repairof) Prov. to WSS Tuni ra Sharan in Tehsil Banjar Distt. Kullu | 21846 | NIL |
| | Sep-23 | NDF/2023/219 R/O (Repairof) RRD to LWSS Piyashani in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/220 R/O (Repairof) RRD to LWSS NeolChawara Shogi Dibber NallahaRopuru and Tringer etc. in Tehsil Bhunter Distt. Kullu | 15116 | NIL |
| | Sep-23 | NDF/2023/222 R/O (Repairof) RRD to WSS Ropru in Tehsil Bhunter Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/223 R/O (Repairof) RRD to WSS NagladiGushaini in GP Nohanda in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/224 R/O (Repairof) RRD to WSS Palach JagalaTalaity-I in TehsilBanjar Distt. Kullu | 55900 | NIL |
| | Sep-23 | NDF/2023/225 R/O (Repairof) RRD to WSS Palach JagalaShatyaugi and tharibmla phase in Tehsil | 16213 | NIL |

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| | | Banjar Distt. Kullu | | |
| Sep-23 | NDF/2023/226 R/O (Repairof) RRD to WSS Ashni Ramnagar in Tehsil Banjar Distt. Kullu | 101769 | NIL | |
| Sep-23 | NDF/2023/228 R/O (Repairof) RRD to WSS Pekhari in Tehsil Banjar Distt. Kullu | 98800 | NIL | |
| Sep-23 | NDF/2023/229 R/O (Repairof) RRD to PWSS to NC PC Hab. Of CV Railla in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/230 R/O (Repairof) RRD to WSS Upper Railla in Tehsil Banjar Distt. Kullu | 169965 | NIL | |
| Sep-23 | NDF/2023/231 R/O (Repairof) Restoration of LWSS Railla in Tehsil Banjar Distt. Kullu | 155572 | NIL | |
| Sep-23 | NDF/2023/232 R/O (Repairof)RRD to Tapping of source to Sainj Area in Tehsil Banjar Distt. Kullu | 14780 | NIL | |
| Sep-23 | NDF/2023/233 R/O (Repairof)Restoration of LWSS Rote Bhallan in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/235 R/O (Repairof) RRD to WSS Mohi of CV Rote in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/239 R/O (Repairof) RRD to WSS LajwalJunj in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/240 R/O (Repairof) RRD to WSS Seraj in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/241 R/O (Repairof) RRD to WSS Shansher in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/242 R/O (Repairof) RRD to WSS DugeriKounsha in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/243 R/O (Repairof) RRD to PLWSS to PC Hab. Of CV Kanoun in GP Shanger in Tehsil Banjar Distt. Kullu | 190000 | NIL | |
| Sep-23 | NDF/2023/244 R/O (Repairof) RRD to WSS to Newly Settled Hab. Juni Briula in CV Shanger in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/245 R/O (Repairof) RRD to WSS Shansher Old in Tehsil Banjar Distt. Kullu | 200000 | NIL | |
| Sep-23 | NDF/2023/246 R/O (Repairof) RRD to WSS Khabal Shikari in GP Mohani in Tehsil Banjar Distt. Kullu | 45900 | NIL | |

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| | Sep-23 | NDF/2023/247 R/O (Repair of) RRD to WSS Shilli in Tehsil Banjar Distt. Kullu | 41639 | NIL |
| | Sep-23 | NDF/2023/248 R/O (Repair of) RRD to WSS Shaphnel in GP Shrikot in Tehsil Banjar Distt. Kullu | 190000 | NIL |
| | Sep-23 | NDF/2023/249 R/O (Repair of) RRD to WSS Shrikot in Tehsil Banjar Distt. Kullu | 190000 | NIL |
| | Sep-23 | NDF/2023/251 R/O (Repair of) RRD to LWSS BanahuBihali in Tehsil Banjar Distt. Kullu | 81564 | NIL |
| | Sep-23 | NDF/2023/252 R/O (Repair of) RRD to WSS Tandi Chether in Tehsil Banjar Distt. Kullu | 190000 | NIL |
| | Sep-23 | NDF/2023/255 R/O (Repair of) RRD to LWSS Teel Bhachoot phase Teel in Tehsil Banjar Distt. Kullu | 43450 | NIL |
| | Sep-23 | NDF/2023/256 R/O (Repair of) RRD to LWSS DhandharFogla CV Ratwah in Tehsil Banjar Distt. Kullu | 106684 | NIL |
| | Sep-23 | NDF/2023/257 R/O (Repair of) RRD to WSS Galoon Laida Tilroo in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/258 R/O (Repair of) Restoration of LWSS Tinda Sharan BajohiGaloon Laida Tilroo in Tehsil Banjar Distt. Kullu | 168522 | NIL |
| | Sep-23 | NDF/2023/259 R/O (Repair of) RRD to WSS Patoula in GP Thatibir in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Sep-23 | NDF/2023/260 R/O (Repair of) RRD to WSS Tung SarchiKheragarh in Tehsil Banjar Distt. Kullu | 200000 | NIL |
| | Oct-23 | On A/C of fnds under Lada head vide cheque No. 2020731 dt. 25.09.2023 | 245500 | NIL |
| | Jan-24 | SDF/2023/2465,R/O (Repair of) Replacement of rusted pipes in WSS Gadaparli-II in tehsil Sainj Distt. Kullu HP (SH: replacement of rusted pipes . | 200000 | NIL |
| | Jan-24 | SDF/2023/2467,R/O (Repair of) Restoration of rain damages to WSS Deori -Maniyashi phase-Patahra of CV Deori in Tehsil Sainj Distt. Kullu HP. (SH: Prov. L/J and testing of HDEPE pipes. | 200000 | NIL |
| | Jan-24 | SDF/2023/2469,R/O (Repair of) | 200000 | NIL |

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| | | | Restoration of rain damages to WSS Tandi Nehayi of CV Dhaugi in Tehsil Sainj Distt. Kullu HP. (SH: Construction of MS intake chamber and P, L, jointing and testing of HDPE-PPR pipes. | | |
| | Jan-24 | SDF/2023/2470,R/O (Repair of) | Restoration of rain damages to WSS Tandi Nehayi phase- Doli in CV Dhaugi in Tehsil Sainj Distt. Kullu HP. (SH: Prov. Laying jointing and testing of GI pipes. | 200000 | NIL |
| | Jan-24 | SDF/2023/2474,R/O (Repair of) | RRD to WSS Banjar town in Tehsil Banjar Distt. Kullu HP. (SH:Repair of filter bed and consutruction of CC path 1-2-4 and plum conc. Wall to protect the filder bed. | 200000 | NIL |
| | Jan-24 | SDF/2023/2476,R/O (Repair of) | Restoration of rain damages to WSS Dhara Lapah Bira Shanger in Tehsil Sainj Distt. Kullu HP. (SH: Prov. L/J and testing of HDPE pipe line at various RD. | 200000 | NIL |
| | Jan-24 | SDF/2023/2478,R/O (Repair of) | Restoration of rain damages to WSS Shansher Old phase-Bharogi of CvShansher in Tehsil Sainj Distt. Kullu HP. (SH: Prov. L/J and testing of HDPE pipes . | 200000 | NIL |
| | Jan-24 | SDF/2023/2479,R/O (Repair of) | Restoration of rain damages to WSS Suchain phase-Bizal of CvSuchain in Tehsil Sainj Distt. Kullu HP. (SH: C/o MS intake chamber and P, L, joniting and testing of HDPE pipes. | 200000 | NIL |
| | Jan-24 | SDF/2023/2480,R/O (Repair of) | RRD to WSs Suchain in Tehsil Sainj Distt. Kullu HP. (SH: C/o intake chamber PF of barbed wire fencing around intake chamber jacketing of storage tank of 26600ltr cap. at nahi. | 100463 | NIL |
| | Jan-24 | SDF/2023/2481,R/O (Repair of) | Restoration of rain damages to LIS Talara in Tehsil Sainj Distt. Kullu HP. (SH: construction of wire crates embankment to protect the pump house. | 200000 | NIL |
| | Jan-24 | SDF/2023/2482,R/O (Repair of) | Restoration of rain damages to LWSS Tinda Sharan Bajohi in | 200000 | NIL |

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| | | | Tehsil Banjar Distt. Kullu HP. (SH: construction of retaining wall L-14m to protect filter tank and main tank. | | |
| | Jan-24 | SDF/2023/2483, R/O (Repair of) Restoration of rain damages to LWSS Lower Piyashani in Tehsil Bhunter Distt. Kullu HP. (SH: removal of silt-slips and butt welding of GI pipe 80mm dia. | 200000 | NIL | |
| | Jan-24 | NDF/2023/918, R/O (Repair of) RRD to WSS Railla Old of CvRailla GP Devgarhgohi in Tehsil Banjar Distt. Kullu (SH: Prov. L/J GI Pipes line from Paniyali Tank to Lower Fagla 25mm dia. | 200000 | NIL | |
| | Jan-24 | NDF/2023/919, R/O (Repair of) Restoration of rain damages to WSS DhaugiRewar phase-Tilga GPDhaugi in Tehsil Banjar Distt. Kullu (SH: Prov. L/J and testing of GI Pipe. | 200000 | NIL | |
| | Jan-24 | NDF/2023/920, R/O (Repair of) RRD to WSS DugeriKonsha phase-Naraihinain GP Dushair in Tehsil Banjar Distt. Kullu (SH: Prov. L/J and testing of GI Pipe. | 200000 | NIL | |
| | Jan-24 | NDF/2023/921, R/O (Repair of) RRD to WSS DugeriKonsha phase-Dushahd GP Dushahd in Tehsil Sainj Distt. Kullu (SH: Prov. L/J and testing of GI Pipe. | 200000 | NIL | |
| | Jan-24 | NDF/2023/922, R/O (Repair of) Restoration of rain damages to WSS Gadaparli-phase Mail in GP Gadaparli in Tehsil Sainj Distt. Kullu (SH: Prov. L/J and testing of GI Pipe. | 200000 | NIL | |
| | Jan-24 | NDF/2023/923, R/O (Repair of) RRD to WSS Gadaparli-phase shugad GP Gadaparli in Tehsil Sainj Distt. Kullu (SH: Repair of intake chamber , P-F of barbed wire fencing around intake chamber and P/L Jointing and testing of GI Pipe. | 200000 | NIL | |
| | Jan-24 | NDF/2023/924, R/O (Repair of) Restoration of rain damages to LIS NeolNoutod in GP Garsa in Tehsil Banjar Distt. Kullu (SH: Repair of Head Weir. | 200000 | NIL | |
| | Jan-24 | NDF/2023/925, R/O (Repair of) Repair and restoration PWSS | 26402 | NIL | |

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| | | | Hawai Shiyah GP Garsa in Tehsil Bhunter Distt. Kullu (SH: Relaying dismantling of GI pipe and GI fitting various dia. | | |
| | Jan-24 | NDF/2023/926, R/O (Repair of) Restoration of rain damages to LIS Hat in GP Hat in Tehsil Bhunter Distt. Kullu (SH: Removal of Silt in Pump House area. | 87090 | NIL | |
| | Jan-24 | NDF/2023/927, R/O (Repair of) Restoration of rain damages to LIS Hurla in GP Hurla in Tehsil Bhunter Distt. Kullu (SH: Removal of Silt | 200000 | NIL | |
| | Jan-24 | NDF/2023/929, R/O (Repair of) Restoration of rain damages to LWSS Hurla Tharas in GP Hurla in Tehsil Bhunter Distt. Kullu (SH: Repair of boundary wall near pump House Hurka Tharsa. | 14400 | NIL | |
| | Jan-24 | NDF/2023/930, R/O (Repair of) RRD to WSS Sees in GP Jaistha in Tehsil Bhunter Distt. Kullu (SH: Prov. L/J of GI pipes line at various RDs, MS intake chamber. | 200000 | NIL | |
| | Jan-24 | NDF/2023/931, R/O (Repair of) Restoration of rain damages to LWSS KalehliBajaura in GP Kalehli in Tehsil Bhunter Distt. Kullu (SH: Repair of retaining wall . | 200000 | NIL | |
| | Jan-24 | NDF/2023/932, R/O (Repair of) Restoration of rain damages to LWSS KalehliBajaura in GP Kalehli in Tehsil Bhunter Distt. Kullu (SH: Repair of plum concrete retaining wall to protect the existing structure. | 200000 | NIL | |
| | Jan-24 | NDF/2023/933, R/O (Repair of) Restoration of rain damages to LWSS LIS Shaul Salwar in GP Kanoun in Tehsil Banjar Distt. Kullu (SH: Repair of wire crated protection work. | 114612 | NIL | |
| | Jan-24 | NDF/2023/935, R/O (Repair of) Restoration of rain damages to LIS RatwahKandehri in GP Manglore in Tehsil Banjar Distt. Kullu (SH: Repair of wire crated protection work. | 200000 | NIL | |
| | Jan-24 | NDF/2023/937, R/O (Repair of) Restoration of rain damages to LIS ReriMashgan in GP Mashgan in Tehsil Bhunter Distt. Kullu (SH: | 200000 | NIL | |

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| | | | Removal of silt at pump House. | | |
| | | Jan-24 | NDF/2023/938, R/O (Repair of) Restoration of rain damages to LIS ReriMashgan in GP Mashgan in Tehsil Bhunter Distt. Kullu (SH: Removal of silt at pump House. | 200000 | NIL |
| | | Jan-24 | NDF/2023/936, R/O (Repair of) Restoration of rain damages to LIS Dharu Ropa Shrai in GPMangalore in Tehsil Banjar Distt. Kullu (SH: Prov. L/J and dismantling and relaying in trenches and testing of HDPE pipes. | 200000 | NIL |
| | | Jan-24 | NDF/2023/939, R/O (Repair of) RRD to LIS ReriMashgan in GP Mashgan in Tehsil Bhunter Distt. Kullu (SH: Repair of plum concrete retaining wall to protect the existing structure. | 200000 | NIL |
| | | Jan-24 | NDF/2023/945, R/O (Repair of) RRD to FIS Dalashni GPDalashni in Tehsil Bhunter Distt. Kullu (SH: Repair of head weir. | 200000 | NIL |
| | | Feb-24 | NDF/2023/934, R/O (Repair of) RRD to LIS Dharu Ropa Sharai GPManglore in Tehsil Banjar Distt. Kullu (SH: Repair of wire Crated embankment. | 190000 | NIL |
| | | Feb-24 | NDF/2023/942, R/O (Repair of) Restoration of rain damages to WSS Shansher Old phase Thuari GP Shansher in Tehsil Sainj Distt. Kullu (SH: Prov. L/J and testing of GI Pipe. | 190000 | NIL |
| | | Mar-24 | Allocation of Funds under calamity Relief fund (SDRF during the current financial year 2023-24 | 7000000 | NIL |
| | | Feb-24 | Flood protection work on Tirthan Khad near Banjar in Tehsil Banjar Distt. Kullu. HP | 5497240 | NIL |
| | | Feb-24 | Flood protection work from Sharabai to Bajaura along river beas on both side at various reaches in Distt. Kullu HP | 23253070 | NIL |
| 2 | JSM ANNI | Jun-18 | C/O RWHS in Village MaghuNallha | 150000 | NIL |
| | | Jun-18 | C/O Interlinking addl. Source DamgaThua to Thacharu on the way to Shrikhand | 200000 | NIL |
| | | Jun-18 | C/O WSS L/O Shilikot laying GI Pipes addl. Source and intake tank | 400000 | NIL |
| | | Nov-18 | C/O Interlinking addl. Source DamgaThua to Thacharu on the way to Shrikhand | 150000 | NIL |

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| | Jan-19 | C/O PWSS Bchher to L/O sub villagrBuchher | 254000 | NIL |
| | Jan-19 | C/O WSS NagachooKutherBowaiAdshiShrity | 260000 | NIL |
| | Jan-19 | C/O WSS Khanag c/o Intake chamber RCC storage tank | 400000 | NIL |
| | Oct-19 | C/O WSS NiththaKhedavacha | 150000 | NIL |
| | Oct-19 | C/O WSS NagachooKutherBowai | 80000 | NIL |
| | Oct-19 | C/O WSS NiththaKhedavacha | 100000 | NIL |
| | Jan-20 | C/O Prov. WSS Sishunala to Singhgad | 200000 | NIL |
| | Jan-20 | FIS Banigad | 200000 | NIL |
| | Jan-20 | Providing WSS Haltu Nallah | 400000 | NIL |
| | Jan-20 | Ext. LWSS Deem Dobha& Maher | 100000 | NIL |
| | Mar-20 | C/O FIS Banigadin GP. Kamand (SH:- Extension of pipe line) | 500000 | NIL |
| | Mar-20 | C/O A/R & M/O WSS Bouri Beel in Anni (SH:- C/O Intake Chamber & L/J & testing GI Pipes Village Chanthwa) | 200000 | NIL |
| | Mar-20 | C/O Tapping additional source to WSS Degerh G/O Village Phase -1 in Anni (SH:- Laying Jointing & testing GI Pipes 40mm dia) | 100000 | NIL |
| | Mar-20 | Aug. WSS TarapurKharga (SH:-Sed. Cum filter Bed. | 300000 | NIL |
| | Mar-20 | A/R & M/O WSS L/O Hab. Under WSS Khuni Khad to Jhulega | 300000 | NIL |
| | May-22 | C/O WSS to Thela from Aug. WSS Nirmand from Duga Marah to Shmoh in G.P. Bhalsi | 167336 | NIL |
| | Dec-20 | C/O Extension oe Water Supply Scheme Kafti Kund to village Manta | 200000 | NIL |
| | Dec-20 | R/O Restoration of rain damaged Water Supply Scheme to ShillkotePhase 2nd Juagi | 100000 | NIL |
| | Dec-20 | R/O Restoration of rain damaged Water Supply Scheme to Village Kasholi | 400000 | NIL |
| | Dec-20 | C/O Tapping additional source to Water Supply Schemes to village Nirmand Averi | 400000 | NIL |
| | Dec-20 | R/O Restoration of rain damaged Water Supply Scheme to DughaShigan Phase-I | 100000 | NIL |
| | Dec-20 | R/O Restoration of rain damaged Water Supply Scheme to Khun Bandal Phase-II | 150000 | NIL |
| | Dec-20 | C/O Improvement of to Water Supply Schemes to Duga ShiganPhase-V | 800000 | NIL |
| | Dec-20 | R/O Improvement of to Water Supply Schemes to Khun Bandal | 150000 | NIL |

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| | Dec-20 | C/O Water Supply Scheme Add. Source to Duga Shigan Phase-V | 900000 | NIL |
| | Dec-20 | C/O Providing Water Supply Scheme to Village Mahruthach Matain Dampur and meri | 400000 | NIL |
| | Dec-20 | R/O Restoration of Water Supply Scheme to NC/PC Hab. Of G.P. Shilli Gamog, Lote, Durah Nither and Dehra. | 100000 | NIL |
| | Dec-20 | C/O Tapping additional Source Water Supply Scheme to Village Chota Sarshah and Chanach | 900000 | NIL |
| | Dec-20 | R/O Aug. Of Water Supply Scheme Karshaigad in C.V. Bishladhar | 200000 | NIL |
| | Oct-22 | C/O A/R & M/O Water Supply Scheme Dalash Phase-2 | 200000 | NIL |
| | Oct-22 | C/O WSS to Thela Thana from Aug. WSS Nirmand from Duga Marah to Shmoh in G.P. Bhalsi (SH:-Providing Laying Jointing of GI pipe dia 25mm and 15mm dia | 500000 | NIL |
| | Oct-22 | C/O Repair of Water Supply Scheme Shilli Ropa Phase-1 (SH:-Providing Laying Jointing and testing of GI Pipe 40mm dia from RD0 to 1630 | 500000 | NIL |
| | Oct-23 | C/O A/R & M/O Water Supply Scheme to Kushwa Kindla (SH:-Tapping additional source Kushwa-2 Village Kindla) | 300000 | NIL |
| | Mar-23 | C/O Aug. Of Water Supply Scheme Shilla Bona Sarga and Kushwa (SH:- C/O 3rd Stage for the left out populations of GP Kushwa) | 2500000 | NIL |
| | Sep-23 | R/O WSS Duga Shigan Phase-V in G.P. Bakhnow in Anni Block L/J of 32mm dia 550 Rmt. | 200000 | NIL |
| | Sep-23 | R/O PWSS Gadagarat Sarla Guhanti L/J 25mm dia 600 Rmt. | 200000 | NIL |
| | Sep-23 | R/O WSS Gadagarat in G.P. Behna in anni block L/J 65mm dia 250 Rmt. | 200000 | NIL |
| | Sep-23 | R/O WSS Nag Temple to Gad in G.P. Beungal in anni block L/J 32mm dia 520 Rmt. | 200000 | NIL |
| | Sep-23 | R/O WSS Upper and Lower Tarala in Anni block in anni block L/J 15mm dia 100 Rmt. 20mm 100 | 160000 | NIL |
| | Mar-23 | C/O Restoration of rain damaged in field irrigation scheme to Haripur Nagan Kuhl (SH:-RCC Channel 150 Rmt. | 1500000 | NIL |

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| | Aug-23 | C/O Providing Flood Protection work at Barad Anni (SH:- C/O Rataining Wall at RD 0 to 18 Near House of Sh. Sita Ram | 69117 | NIL |
| | Apr-23 | Repair of and Aug. of WSS Jahariar and Govt School Bagipul | 100000 | NIL |
| | Mar-23 | R/R to PWSS to left out Hab. Village KasholiArsuShoach Kot, Nishani (PLGI Pipe 65mm dia | 200000 | NIL |
| | Sep-23 | RR of WSS MooldharKathanda, WSS Arsu in Arsoo section in Nirmand Block Distt. Kullu H.P. | 120000 | NIL |
| | Sep-23 | RR of LWSS Behna Kad to Shegubhag in GP Behna in Anni Block Distt. Kullu HP. SH- construction of Embankment at Behna Khad | 200000 | NIL |
| | Sep-23 | RR of WSS Dalash phase-II in GP Beungal in Anni Block Distt. Kullu HP. SH-Providing, laying, Jointing and testing of GI Pipe 15mm-700Rmt Lunalot to Shin. | 190000 | NIL |
| | Sep-23 | RR to LIS Shangidhar in GP Bhalsi in Nirmand block Distt. Kullu H.P. SH-C-O Dry rubble masonry and CC 1-3-6 Topping over the gravity main at RD 0-0 to 75.00 | 190000 | NIL |
| | Sep-23 | RRD of WSS KhadviKafti in Anni Block Distt. Kullu HP SH-laying, Jointing and testing of GI Pipe dia 15mm-200Rmt, 20mm- | 100000 | NIL |
| | Sep-23 | RRD of WSS Dalash Phase-I in GP Dalash in Anni Block Distt. Kullu HP. SH-C-O Anchor blocks between Gadagarat to Maroldher | 200000 | NIL |
| | Sep-23 | RRD of WSS Dalash Phase-II in Anni Block Distt. Kullu HP. SH-Providing, laying, Jointing and testing of GI Pipe 80mm-250Rmt at Kandi Nallah. | 200000 | NIL |
| | Sep-23 | RRD of WSS Togi in G.P. Dingidhar in Anni Block Distt. Kullu HP. SH-Providing, laying, Jointing and testing of GI Pipe 32mm-500Rmt | 200000 | NIL |
| | Sep-23 | R/O (Repair Of) RRD of Providing LWSS to NC-PC Habi.C.V. Franali and Dingidhar in Anni Block Distt. Kullu HP. SH- Construction of Embankment at Gugra Nallah | 200000 | NIL |
| | Sep-23 | R/O (Repair Of) RRD of WSS Bail Dhropa in Nirmand Block Distt. Kullu H.P. SH- C-O P.C.C wall at R.D 0-00 to 10.00 -11.00 m in front of | 160000 | NIL |

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| | | storage Tank | | |
| Sep-23 | | R/O (Repair Of) Restoration of Rain Damages in FIS Koil Kuhal in GP Gadej in Nirmand block Distt. Kullu H.P.SH-CC Lining of main channel at RD 4405 to RD 4437 | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD in WSS Seridhat Tandi lahral in GP Gmaog and Ghatoo in Nirmand Block Distt. Kullu HP. SH-C-O Retaining wall at bandal storage tank and L-J of GI pipe 25 mm dia-250 Rmt | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD in WSS Palli Sharvi in GP Ghatoo in Nirmand Block Distt. Kullu HP. SH-L-J of GI pipe 50 mm dia-350 Rmt. | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD to LIS Ghatoo Nore Lanj in Nirmand block Distt. Kullu. H.P SH-C-O Head Weir | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD of WSS Dalash Phase-II in GP Jaban in Anni Block Distt. Kullu HP. SH-C-O Embankment at Moroldher Nallah | 200000 | NIL |
| Sep-23 | | Restoration of Rain Damages of LWSS BajrohTikkari in GP Jaban in GP Dingidhar in Anni Block Distt. Kullu HP SH-Providing, laying. Jointing and testing of GI Pipe 32mm-520Rmt. | 200000 | NIL |
| Sep-23 | | (Repair Of) RRD of WSS Karad in GP Karaad in Anni Block Distt. Kullu HP SH- Providing, laying, Jointing and testing of GI Pipe 20 mm-165Rmt | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD of WSS Karad PatarnaKhotu in GP Karad in Anni Block Distt. Kullu HP. SH- Providing, laying. Jointing and testing of GI Pipe 40mm dia-240Rmt. | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD of WSS Kot Deori in Anni Block Distt. Kullu HP. SH- Providing, laying, Jointing and testing of GI Pipe dia 15mm-255Rmt, 20mm-160Rmt,25mm-150Rmt, 32mm-85Rmt, 50mm-100Rmt. | 200000 | NIL |
| Sep-23 | | R/O (Repair Of) RRD of WSS Karshigad Phase-II in GP Karshigad and Lagauti in Anni Block Distt. Kullu HP. SH- Providing, laying, Jointing and testing of GI Pipe 15mm dia- 200Rmt, 20mm- | 100000 | NIL |

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| | | | 200Rmt. | | |
| | Sep-23 | R/O (Repair Of) RRD of WSS Karshigad Phase-III in GP Karshigad in Anni Block Distt. Kullu HP. SH-Providing, laying. K Jointing and testing of GI Pipe 25mm dia-100Rmt, 20mm-200Rmt. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS Khanag in Anni Block Distt. Kullu HP. SH-Laying, Jointing and testing of GI Pipe dia 15mm- 100Rmt, 20mm-100Rmt, 25mm- 100Rmt, 50mm-100. | 150000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS BharaiKwanoo in Anni Block Distt. Kullu HP. SH- Providing, laying, Jointing and testing of GI Pipe 15mm dia- 210Rmt, 20mm-150Rmt, 25 mm-120 Rmt, 32mm-100 Rmt, 40 mm-80, 50 mm-100Rmt | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS Rishta Mishta in Anni Block Distt. Kullu HP. SH- Providing, laying, Jointing and testing of GI Pipe Rmt 50mm 100Rmt, 32mm-150Rmt, 25mm-200 Rmt, 20mm-100Rmt. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS to L-O Kushwa in Nirmand Block Distt. Kullu H.P. SH- Providing L-J and Testing of GMS tube of 20 mm dia at various dia at Various RD's | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD in WSS Latogbagidhar in GP Kuther in Nirmand Block Distt. Kullu HP SH- L-J of GI pipe 25 mm dia-600Rmt. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD in WSS Shah Shai Shegni in GP Kuther in Nirmand Block Distt. Kullu HP. SH- L-J of GI pipe 25 mm dia-550Rmt. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS Lajheri in Anni Block Distt. Kullu HP. SH-laying, Jointing and testing of GI Pipe dia 15mm-100Rmt,20mm-250Rmt,32mm-150Rmt,40mm-100. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD in WSS ShamohjagerhGouraGowal in GP Lote Shilli and Ghatoo in NirmandBlock Distt. Kullu HP. SH- C-O Retaining Wall at Kalog storage tank and L-J of GI pipe 32mm dia- | 200000 | NIL | |

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| | | | 300 Rmt | | |
| | Sep-23 | R/O (Repair Of) RRD of PWSS L-O S.V village Kuir Prachi in GP Muhan in Anni Block Distt. Kullu HP. SH- Providing. laying, Jointing and testing of GI Pipe 15mm dia- 200Rmt, 20mm- 200Rmt. And 25mm dia-150 Rmt | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD to FIS Jalagad in GP Muhan in Anni Block Distt. Kullu. SH-C-0 Retaining Wall-22 mtrs. And Removal of slips at various Rds | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD to WSS Shilli Ropa Phase-V in GP Murdhal in Anni Block Distt. Kullu HP SH-C-O Nallah intake, C- ML o Intake Chmaber and Removal of Debris and slips form civil structure | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD in WSS NichleShirtyDhamahKutal in GP Neether in Nirmand block Distt. Kullu. SH-Construction of Embankment | 200000 | NIL | |
| | Sep-23 | (Repair Of) RRD to FIS Kurpan Kuhal in Nurmand Block Distt. Kullu HP SH- NI CC Lining of channel in between of RD 0-0 to 550-55.00 | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD to FIS Seen Ropa Phase-I in GP Ropa in Anni Block Distt. Kullu SH-C-O RCC Channel-140 mtrs. And Removal of slips at various RDs. | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD to LIS KhubuStangidhar in Nirmand block Distt. Kullu H.P.SH- C-O Breast wall at the back side of desilting Tank at RD 0-0 to 10.00- 10.00Mtr | 200000 | NIL | |
| | Sep-23 | R/O (Repair Of) RRD of WSS to L-O Tunnan in Nirmand Block Distt. Kullu H.P. SH- Providing L-J and Testing of GMS tube of 20mm dia and 32mm dia at various RDs | 200000 | NIL | |
| | Sep-23 | R/O Restoration of Water Supply Scheme to Duga Shigan Phase-V (SH: Laying Jointing and Testing of GI pipe) | 300000 | NIL | |
| | Sep-23 | C/O Providing Water Supply Scheme for Shri Khand Yatra (SH: P/L of GI pipe from source Dunga Thruwa to Barati) | 1100000 | NIL | |

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| | | Sep-23 | C/O Prov. Water Supply Scheme Kua Nall to Madhar in GP Ropa (SH: Prov. Laying, Jointing and Testing of GI pipe 20mm dia) | 107064 | NIL |
| | | Sep-23 | C/O A/R & M/O Water Supply Scheme to Anni town (SH: New pipe line to SDM & Tehsil office and Residence) | 400000 | NIL |
| | | Sep-23 | Diversion of Surplus excess water at Buhavill village. | 65000 | NIL |
| | | Sep-23 | WSS Preshnal to Damhor in Anni Block (SH:-Laying Jointing and testing of GI pipe 20mm dia - 1000Rmt. From Shabil to Tharmi | 200000 | NIL |
| | | Dec-23 | FPW at Anni (SH:-C/O R. Wall RD 0 to 34=34Rmt. | 300000 | NIL |
| | | Nov-23 | FPW at Anni Lower Tehsan. | 350000 | NIL |
| | | Feb-24 | Various Schemes | 4900000 | NIL |
| | | Feb-24 | Various Schemes | 5220000 | NIL |
| | | Feb-24 | R/R to WSS Gashnal to Soidhar L/J GI Pipe 32mm dia RD300 to 4000 | 200000 | NIL |
| | | Feb-24 | Various Schemes | 3975000 | NIL |
| | | Feb-24 | Various Schemes | 2215000 | NIL |
| | | Sep-23 | Allocations of funds under CRF/SDRF | 6270678 | NIL |
| | | Jul-23 | Various Schemes | 5040000 | NIL |
| | | Mar-24 | Allocations of funds under CRF/NDRF | 7000000 | NIL |
| | | | | | |
| 3 | JSM PALAMPUR | Jul-17 | Providing Install Tube Well at Jerrasy Dairy Banuri | 465200 | NIL |
| | | Nov-18 | C/o Drain at Kesar Bag Colony from Main Road to Dr. Choudhary Clinic to Mol Khad GP Lohna | 50000 | NIL |
| | | Jan-19 | Ener, of hand pumps at Nandan gausadan near ITI Palampur | 250000 | NIL |
| | | 08/2019 | Instt. Of H/Pump in Sr. Sec. School Jia | 140000 | NIL |
| | | Nov-19 | NRDWP (B.T. CHEQUE) PIPES | 28159960 | NIL |
| | | 3/2021 | PLWSS to Billing Valley (Paragliding Site) | 24400 | NIL |
| | | Aug-23 | SDF/2023/147, R/O FIS Kripal Chand Kuhl near Poonam Mohinder Singh house | 150000 | NIL |
| | | Oct-23 | SDF/2023/849, R/O RRD to Jal Shakti Division office Building in Tehsil Palampur | 202200 | NIL |
| | | Oct-23 | SDF/2023/850/R/O RRD FIS Kripal Chand Kuhl in Tehsil Palampur RCC Kuhl Chowki Ward No 9 | 202600 | NIL |
| | | Oct-23 | SDF/2023/851, R/O RRD FIS | 200400 | NIL |
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| | | | Kripal Chand Kuhl in Tehsil Palampur near Ramesh Kumar house Chowki Ward No 9 | | |
| | | Oct-23 | SDF/2023/852, R/O RRD to WSS Holta Banuri in Tehsil Palampur | 111360 | NIL |
| | | Oct-23 | SDF/2023/853, R/O RRD to LWSS Ghar Bodhal in Tehsil Palampur | 200000 | NIL |
| | | Oct-23 | SDF/2023/854. R/O RRD to FIS Kripal Chand Kuhl at vill Ghar Rathan, Chimbahar and Pahara near HIM Public School | 202600 | NIL |
| | | Oct-23 | SDF/2023/855. R/O RRD to WSS to Palampur Town in Tehsil Palampur | 200000 | NIL |
| | | Dec-23 | SDF/2023/1186/ R/O RRD to FIS Kripal Chand Kuhl RD 10600 to 10635 | 192220 | NIL |
| | | Dec-23 | SDF/203/1187, R/O RRD to FIS Mian Fateh Chand Kuhl in Tehsil Palampur | 201075 | NIL |
| | | Dec-23 | SDF/2023/1190, R/O RRD to WSS Dattal Toran in Tehsil Palampur | 195800 | NIL |
| | | Jan-24 | Beautification work along the road to Saurav Van Vihar near Chhir Chowk in Tehsil Palampur | 1000000 | NIL |
| | | Jan-24 | SDF/2023/1291, R/O RRD to FIS Dai di Kuhl in Tehsil Palampur RD 2020 to 2070 Rmt | 195800 | NIL |
| | | Jan-24 | SDF/2023/1292, R/O RRD to WSS DharotGarh Matta and WSS Kandi Bhagotla in Tehsil Palampur | 191000 | NIL |
| | | Jan-24 | SDF/2023/1293, R/O RRD to WSS Bindh Nallah in Tehsil Palampur | 194000 | NIL |
| | | Feb-24 | SDF/2023/1638, R/O RRD to FIS Jiyul Kuhl in tehsil Palampur retaining wall near house of Raj Kumar in village Jia | 197580 | NIL |
| | | Feb-24 | SDF/2023/1644, R/O RRD to FIS Lingti Kuhl in Tehsil Palampur | 195045 | NIL |
| | | Feb-24 | SDF/2023/1646, R/O RRD to FIS Lingti Kuhl RD 7100 to 7155 | 197545 | NIL |
| | | Feb-24 | SDF/2023/1650, R/O RRD to FIS Aaru Kuhl in tehsil Palampur | 197225 | NIL |
| | | Mar-24 | SDF/2023/2167/C/O RRD to KC Kuhl Nag Dhar in Tehsil Palampur | 250000 | NIL |
| | | Mar-24 | Flood Protection work to Housing board colony Bindraban in Tehsil Palampur | 19662580 | NIL |
| 4 | HAMIRPUR (738) | Jul-17 | R/F MC Hamirpur for the work prov sewerage scheme hamirpurFor Keshav Nagar W.No. 1 Near degree College, W. No. 10Ram Nagar left out area of | 20346345 | NIL |

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| | | Chulha Kalan, W. No 5 left out area | | |
| | May-18 | R/F Med. Supdt. RH HMR on A/C of Sew. Connectivity for Hospital | 320378 | NIL |
| | Aug-22 | R/F EE Store Purchase JSV Tuti Kandi Shimla on A/C of Regarding release of funds for Restrofitting of Existing STP for identified 166 GPs all over state | 5200000 | NIL |
| | Apr-21 | R/F District Planning Officer Hamirpur on a/c of various works under head SDP | 462767 | NIL |
| | Sep-21 | R/F District Revenue Officer, for repair of Sewarge Hamirpur Town. | 150000 | NIL |
| | Feb-23 | R/F District Revenue Officer , District Hamirpur on account of restoration of rain damages of Sewarge Scheme Hamirpur Town | 150000 | NIL |
| | Feb-23 | R/F DC Hamirpur on account of Catch the rain Campaign under NDRF | 100000 | NIL |
| | Sep-22 | R/F DC hamirpur on A/C of District Good Governance Index Award Money for purchase of Computer and Printer | 75000 | NIL |
| | Aug-23 | R/F DC Hamirpur for the work of Backward panchyats in GPs Jandru,Khanouli&Bherda and A/R&M/O LWSS Kashmir in Tehsil Nadaun | 400000 | NIL |
| | Mar-24 | R/F as received form DC Hamirpur for various work undewr Hamirpur | 4200000 | |
| | Oct-19 | R/F Secy. Zila parishad for P/I of Hand pump in Vill. Tikker in Tehsil Sujanpur | 100000 | NIL |
| | Mar-19 | R/F Planning Officer Hamirpur on Account of Various Rural water supply scheme | 651455 | NIL |
| | Sep-22 | R/F DC Hamirpur for imp. Of water supply to backword area of in GP Bherdan Tehsil Toni Devi | 985000 | Nil |
| | May-23 | Receved form DC Hamirpur on account of IMP of backward areas in gpKhanouli | 550000 | NIL |
| | | | | |
| | Mar-24 | R/F received from DC Hamirpur on a/c of BSP of Imp of WSS to backword panchayat in GP JandruKhanauli and Bhrda in Tehsil Tauni Devi | 1000000 | NIL |
| | Sep-19 | R/F Executive Engineer, Jal Shakti Division, No. 1 Shimla -9 Non effecting LOC on A/C OF various | 4357174 | NIL |

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| | | NRDWP Works. | | |
| | Oct-15 | R/F from planning officer Hamirpur | 300000 | NIL |
| | Mar-17 | R/F AE HAMIRPUR | 160572 | NIL |
| | Feb-21 | R/F Member Secy.cum Executive Engineer DWSM Divn.HMR on a/c of payment of Jal Rakshak | 287452 | NIL |
| | Jan-20 | R/F the Finance Officer HPTU Hamirpur on account of cost of WSS | 428050 | NIL |
| | Feb-20 | R/F BDO Bomson | 181096 | NIL |
| | Jun-20 | R/F CMO Hamirpur (Sew. Connection at CHC SujanpurTihra.) | 375788 | NIL |
| | Oct-20 | R/F EE HimudaDivn. Mandi | 337493 | NIL |
| | Jan-21 | R/F EE HPPWD Hamirpur on a/c of C/O over head water tank at CHC Nadaun& R/ F Chief Medical Officer , Hamirpur on a/c of over head storage tank CHC Nadaun. | 115585 | NIL |
| | Oct-21 | R/F Chief Medical Officer , Hamirpur on a/c of Sewerage Scheme to CHC Sujanpur | 436923 | NIL |
| | May-22 | R/F the Finance Officer HPTU Hamirpur on account of cost of on a/c of payment of one No. tube well and Hand Pump | 673610 | NIL |
| | Jun-22 | R/F Radheshyam Saini Assistant Engineer, for Project Director High way HMR | 2311344 | NIL |
| | Nov-22 | Received to AE JSV Hamirpur from Pradhan Gram Panchayat Baffrin for construction of Open Head Storage Tank &fruther deposited by AE Hamirpur | 574857 | NIL |
| | Feb-23 | R/F District Controller Food Civil Supply and Consumer Affairs Hamirpur on account of repair of sewerage connection at District Controller Food Civil Supply and Consumer Affairs Hamirpur office building | 152000 | NIL |
| | May-23 | Received from Deputy Commissioner Hamirpur on account of Imp. of backward areas in gpKhanoulivr. No. 1 | 550000 | NIL |
| | May-23 | R/F MK hahawarCapt(In) Principal Sanik School SujanpurTihra on account of connectivity building / colony of Sanik School Sujanpur | 3991764 | NIL |
| | May-23 | R/F Animal Director (Ext) O/O deputy Director, Animal health/ Breeding Hamirpur on account of | 25000 | NIL |

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| | | | extension of pipe line from water tab to 2nd floor building newly constructed vetnary hospital Sujanpur | | |
| 5 | SUNNI (740) | Mar-15 | C/O water pipe LWSS Khaniwar near sain | 200000 | NIL |
| | | | | | |
| | | Mar-15 | Rep of WSS Duman Bathora | 300000 | NIL |
| | | Mar-15 | C/O LIS Bathora Khud to Bindeldhar | 350000 | NIL |
| | | Mar-15 | Prov. Of WS from LIS Kothi Ogli to Kothi Khul& Repair of WSS Jhar | 150000 | NIL |
| 6 | SHIMLA 1 (715) | Oct-10 | R/F E-in-Chief on a/c of G.I pipe | 74344000 | NIL |
| | | Oct-10 | R/F amount received from E-in-Chief | 29453000 | NIL |
| | | Oct-10 | R/F E-in-Chief on a/c of G.I pipe under NRDWP | 38437387 | NIL |
| | | Mar-19 | C/o LIS for Villages unseptent LOC against 600.00 Lakh | 143493 | NIL |
| | | Mar-19 | (III) SandhootKakret, Dhanudhut, Chidi, Lagroo, Salana, Sari, etc. Prov. LIS for Villages | 12825255 | NIL |
| | | Mar-20 | C/o Rain Water harvesting Structure on Kuni Nallah | 18811710 | NIL |
| | | Mar-20 | LWSS from main Source Niwari to tirManlog | 412550 | NIL |
| | | May-20 | NDF/2019/927 Restororation of Damaged to Tali Kholna | 124432 | NIL |
| 7 | SUNDERN EGAR (700) | Mar-20 | c/o Rem.of WSS samoun (CP) | 400000 | Nil |
| | | Mar-20 | C/O water storage Tank at Samoun (CP) | 200000 | Nil |
| 8 | JSM Mandi -703 | Nov-18 | C/O Remodelling of WSS Bhabed in G.P. Bounchari | 500000 | NIL |
| | | Feb-19 | C/O Special repair of LWSS Uttarsal Area Thiri Phase-II | 150000 | NIL |
| | | Mar-19 | C/O Laying Replacement of water pipe line from 20mm Dia Sh. Tej Singh Dhabwal | 50000 | NIL |
| | | Mar-19 | C/O Head weir FIS Plased Nallah and Main Channel at RD 0 to 75 | 220000 | NIL |
| | | May-19 | Repair of Rain damages to WSS PatnalRachhada | 150000 | NIL |
| | | May-19 | LWSS Nagwain Cutting Building testing of G.I pipe 100mm, 85mm dia | 100000 | NIL |
| | | May-19 | LWSS Nagwain Cutting Building testing of G.I pipe 100mm, 80 mm dia | 100000 | NIL |
| | | May-19 | Repair of FIS Bijani Kuhl Cement palster in Kuhl Rd 00 to 100 mtrs Phase-I | 130000 | NIL |
| | | Sep-19 | Add. To completion of PWS Dauri | 400000 | NIL |

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| | | Seri | | |
| | Feb-20 | Repair of WSS Nagrehar (SH:- R/Wall to protect sorage tank 15000 Ltrs. | 132700 | NIL |
| | Feb-20 | LWSS KahanwalSH:-Testng of G.I. pipe 25mm dia and G.I. pipe 15mm dia | 149616 | NIL |
| | Apr-20 | Repair of WSS TaryamblaSH:- P/L G.I. pipe 20mm dia | 149950 | NIL |
| | Apr-20 | Rain damages FIS Bijani | 148600 | NIL |
| | Apr-20 | Rain damages FIS Bijani R/Wall to Protect Kuhl | 149700 | NIL |
| | Aug-20 | C/O Replacement of Old pipes in G.P. Bhatwari | 500000 | NIL |
| | Aug-20 | C/O Water Supply Schme from Riyuni to GPS Jawalapur | 500000 | NIL |
| | Dec-20 | R/O LWs Kehnwai Protect pump house at Bobnu RD 11 to 22=11 Rmt. | 148300 | NIL |
| | Dec-20 | R/O LWSS Kehnwai Protect sump well at Chadyara R d 27.9 Rmt.9.9 | 150000 | NIL |
| | Dec-20 | Rain damages to WSS Trimbla L/J & T of G.I. pipe 15mm dia | 150000 | NIL |
| | Feb-21 | C/O Laying water line Kamayatu to Mela Grund Village Chambadhar | 200000 | NIL |
| | Nov-22 | R/O Rain damages to FIS damages Gokhra Baloh in GP Nichla Lot in tehsil Sadar | 90000 | NIL |
| | Nov-22 | R/ O rain damages to WSS Bathor in GP Baggi in tehsil Kotli | 90000 | NIL |
| | Nov-22 | R/O rain damages to FIS Ghkhra , Baloh in GP Nichla Lot in tehsil Sadar (SH:- R/ Wall in product the existing Kub RD 611 to 621=1100 Rmt. Near GSS Gohkra | 90000 | NIL |
| | Nov-22 | R/O rain damages to FIS Ghkhra , Baloh in GP Nichla Lot in tehsil Sadar (SH:- C/RCC wall in CC1510 plum to protect the Exiting Kahul RD 600 to 611=1100 Rmt. Near GSS Gohkra | 150000 | NIL |
| | Nov-22 | R/O Rain damages to Behind th Sub-Divison office biilding in tehsil Kotli Distt Mandi (SH:- reemoval of slip and C/O r wall in CC 1510 to protect the sub-division office building | 140000 | NIL |
| | Nov-22 | R/O Rain damages to Behind th Sub-Divison office biilding in tehsil Kotli Distt Mandi (SH:- reemoval of slip and C/O r wall in CC 1510 to protect the sub-division office building | 140000 | NIL |

| | | | | | |
|----|----------------|--------|--|----------|-----|
| | | Nov-22 | R/O Rain damages to Behind th Sub-Divison office biilding in tehsil Kotli Distt Mandi (SH:- reemoval of slip and C/O r wall in CC 1510 to protect the sub-division office building | 140000 | NIL |
| | | Dec-22 | R/R rain damages to RCC Man hole Chamber for Sewerage Sceheme Near ADM and SDM Residenance Jail Road Partition work in ADC Residenance Jail Road | 150000 | NIL |
| | | Mar-23 | C/O Thanadharreplcement of Old GI Pipe line 15MM dia =1280 Ramt at village Patak and Chhani | 400000 | NIL |
| 9 | JSM BAGGI -702 | Oct-19 | Amount receivedform EE JSM Division No.I Shimla on account of 8443(NRDWP) | 10743919 | NIL |
| | | Dec-22 | Amount receivedform EE State Road Project CMU HPRIDC Bilaspur on account of Utility shifting of Mandi RewalsarKalkhar Road from change 11/500 to 29/400 | 5754647 | NIL |
| | | Jul-23 | Amount reveived form Asstt. Gontroller Mandi at Ner Chowk on account of WSS and STP of Shri Lal Bahadur Shastri Govt. Medical College mandi at Ner Chowk | 757000 | NIL |
| 10 | Solan (724) | Jun-21 | Laying of water pipe line and sewerage line for Make Shift Hospital at Radha Swami Satsang Vyas Anji | 213363 | NIL |
| | | Feb-09 | Providing Sewerage System To Solan Town. | 19031799 | NIL |
| | | Feb-12 | Prov. Seweragey System to Solan Town on a/c 13th F.C. 2011-12 | 8400000 | NIL |
| | | Nov-12 | Prov. Sewerage System to Solan Town Demand No. 28 | 4381000 | NIL |
| | | Dec-17 | Up gradation of STP Solan. | 2177000 | NIL |
| | | May-09 | Aug. of LWSS Chaila Katala | 960723 | NIL |
| | | Dec-09 | Prov. WSS to Housing Board Colony at Kandaghat | 1089478 | NIL |
| | | Aug-15 | P/L of 15mm dia pipe from S/Tank Nandal to Sub-Station Oachghat | 127300 | NIL |
| | | Nov-16 | Prov. Water connection to School | 463800 | NIL |
| | | Jan-17 | Prov. Water facility to Sabazi Mandi Wakanaghat from LWSS Domehar GP Chhousha | 85185 | NIL |
| | | Oct-18 | Energistion of Borewell & C/O 10000 Lt. Storage Tank | 205446 | NIL |
| | | May-19 | Prov.Instt./Eng. of H.P. at SCERT Campus Rabon | 374200 | NIL |
| | | Apr-13 | C/O FIS Jakhera (D No. 32) | 277200 | NIL |

| | | | | | |
|----|--------------|--------|--|----------|-----|
| | | Apr-13 | C/O LIS Oily GP Ser Banera (D. No. 32) | 294929 | NIL |
| | | Jan-15 | C/O LIS Faskana GP Salogra AIBP | 89350 | NIL |
| | | Jan-15 | C/O LIS Bakeshu GP Mamligh AIBP | 8717290 | NIL |
| | | Oct-16 | Payment of WQM&S Programme for Laboratory items. | 60212 | NIL |
| | | Oct-18 | C/O various CAD Works under HIMCAD | 1435996 | NIL |
| | | Mar-19 | Shifting of Utilities of N.H. 22 from Chmabatht to Shimla (Departmental Charges) | 343141 | NIL |
| | | Mar-20 | Funds of various works | 15000000 | NIL |
| | | Sep-19 | Cost of pipes under NRDWP for 2010-11 | 13973240 | NIL |
| 11 | KARSOG (764) | Mar-14 | Various WSS under JSM Division Karsog. (ARP) | 5184981 | NIL |
| | | Mar-15 | LIS Shakra (75.38 lacs) | 4159656 | NIL |
| | | Mar-18 | Various works Hand Pumps CAS Works Nabard | 18232977 | NIL |
| | | Oct-19 | Various Works (392.60 lakh) | 35395419 | NIL |
| | | Dec-21 | Payment of O&M E/Charges in Sewerage Scheme | 4000000 | NIL |
| | | Dec-21 | Various WSS under JSM Division Kaarsog | 4000000 | NIL |
| | | Mar-19 | Repair of various LWSS Pumping Machinerics JSMDivn. Karsog | 1982640 | NIL |
| | | Dec-19 | PLWSS Chaira Khad toDhamoon Regarding cost of GI Pipes | 1104000 | NIL |
| | | Nov-20 | A/R & M/O WSS Various Sanarli to Shankar Dehra Raigarh | 500000 | NIL |
| | | May-20 | R/O Damage to WSS Matehal Tehsil Karsog | 145000 | NIL |
| | | May-20 | R/O Damage to LWSS to NC/PC hab. Of GawalpurTebanSarahan | 145000 | NIL |
| | | May-20 | R/O (Repair of) Damage to FIS NaftenSwin Tehsil Karsog | 45000 | NIL |
| | | May-20 | R/ODamage to various WSS under JSM Division Karsog | 140000 | NIL |
| | | May-20 | R/O Damage to various WSS/LWSS under JSM R/Wall behinde Division Office | 140000 | NIL |
| | | May-20 | R/O Damage to WSS to PC hab. RCC source Intake Chamber Gudah Seraj | 110000 | NIL |
| | | May-20 | R/O Damage to WSS NC/PC hab. Intake Chamber GMS Tube 125mm Gawalpur | 140000 | NIL |
| | | May-20 | R/O Damage to LWSS Chamu Nallah to Maruini (Bagshad) Tehsil Karsog | 145000 | NIL |
| | | May-20 | R/O Damage to LWSS PangnaNagrawn Tehsil Pangna | 145000 | NIL |
| | | Oct-20 | C/O WSS Serti Thach Dawandhi | 500000 | NIL |

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|--|--|--------|---|------------------|-----|
| | | | Tank to Pavo Tank | | |
| | | Oct-20 | R/O Repair of Kuhal Girjnu to Bag GP Sanana | 200000 | NIL |
| | | Mar-23 | Provn. of Pre-Sedimentation tank for filtration plant at Gambhar Khad Subathu | 29850000 | NIL |
| | | Jul-18 | Misc. PW Advance | 2553317 | NIL |
| | | Jul-18 | Misc. Secruity deposit Sewerage | 9200 | NIL |
| | | Oct-16 | Improvement of GWSS Sheel Serta in G.P. Kunhar. | 243263 | NIL |
| | | Mar-19 | C/O water pipeline in village katak GP Dadhogi | 30000 | NIL |
| | | Mar-16 | Extn. Khad Kanatan to Thanger | 168000 | NIL |
| | | Jul-19 | C/O Tank WSS vill. Koon | 100000 | NIL |
| | | Jul-19 | L/J pipeline to vill. Soria to Deta complex | 51000 | NIL |
| | | Nov-19 | Rep. of Old GI Pipeline DWSS in vill. Chanhoh. | 300000 | NIL |
| | | Mar-16 | Aug. of LWSS Shalaghat | 585455 | NIL |
| | | | TOTAL (JSV DIVISIONS) | 609238930 | |

Annexure-IV

Outstanding Schedule of Settlement with Treasuries (Form 51)
From 04/2023 to 03/2024

| Sl. No. | Name of Division | DDO Code | Month |
|---------|---------------------------|----------|--------------------|
| 1 | Rohru | 608 | 01/2023 to 03/2023 |
| 2 | Arki | 611 | 07/2022 to 03/2023 |
| 3 | Kasauli | 614 | 05/2022 to 03/2023 |
| 4 | Udaipur | 629 | 04/2022 to 03/2023 |
| 5 | Bharwain | 636 | 06/2022 to 03/2023 |
| 6 | Rampur | 647 | 04/2022 to 03/2023 |
| 7 | Kaza | 653 | 04/2022 to 03/2023 |
| 8 | Sangarh | 658 | 04/2022 to 03/2023 |
| 9 | Shillai | 659 | 10/2022 to 03/2023 |
| 10 | Kotkhai | 666 | 04/2022 to 03/2023 |
| 11 | Indora | 610 | 04/2022 to 03/2023 |
| 12 | Baijnath | 622 | 04/2022 to 03/2023 |
| 13 | Jaisinghpur | 686 | 04/2022 to 03/2023 |
| 14 | Ghumarwin | 645 | 04/2022 to 03/2023 |
| 15 | Banjar | 626 | 04/2022 to 03/2023 |
| 16 | Horticulture, US Club | 670 | 04/2022 to 03/2023 |
| 17 | Janjheli | 663 | 04/2022 to 03/2023 |
| 18 | Salooni | 631 | 04/2022 to 03/2023 |
| 19 | Joginder Nagar | 684 | 04/2022 to 03/2023 |
| 20 | Dharampur | 680 | 04/2022 to 03/2023 |
| 21 | Jubbal | 609 | 04/2022 to 03/2023 |
| 22 | Shimla-III | 618 | 07/2022 to 03/2023 |
| 23 | Dodra Kwar | 675 | 04/2022 to 03/2023 |
| 24 | Karsog | 602 | 04/2022 to 03/2023 |
| 25 | Kalpa | 650 | 04/2022 to 03/2023 |
| 26 | Bhabanagar | 651 | 04/2022 to 03/2023 |
| 27 | Kotla Behar | 673 | 04/2022 to 03/2023 |
| 28 | Bangana | 681 | 04/2022 to 03/2023 |
| 29 | Jhanduta | 672 | 04/2022 to 03/2023 |
| 30 | Dehra | 641 | 10/2022 to 03/2023 |
| 31 | Mec. Rohru | 678 | 04/2022 to 03/2023 |
| 32 | Sunder Nagar | 603 | 04/2022 to 03/2023 |
| 33 | Mec. Dharamshala | 624 | 04/2022 to 03/2023 |
| 34 | Mec. Kullu | 662 | 04/2022 to 03/2023 |
| 35 | Gohar | 685 | 04/2022 to 03/2023 |
| 36 | Palampur | 621 | 12/2022 to 03/2023 |
| 37 | B&R Theog | 606 | 04/2023 to 03/2024 |
| 38 | B&R Division No. 3 Shimla | 618 | 04/2023 to 03/2024 |
| 39 | B&R Paonta Sahib | 656 | 04/2023 to 03/2024 |
| 40 | B&R Dodra Kwar | 675 | 04/2023 to 03/2024 |

| | | | |
|----|-------------|-----|--------------------|
| 41 | B&R Jubbal | 609 | 04/2023 to 03/2024 |
| 42 | B&R Pangi | 633 | 04/2023 to 03/2024 |
| 43 | B&R Una | 635 | 04/2023 to 03/2024 |
| 44 | B&R Thalout | 671 | 04/2023 to 03/2024 |

| Sr. No. | Name of Division | DDO Code | Month |
|----------------------|-----------------------|----------|--------------------|
| JSV Divisions | | | |
| 1 | JSM Shahnehar | 756 | 12/2023 to 03/2024 |
| 2 | JSM Shillai | 780 | 10/2023 to 03/2024 |
| 3 | JSM DharampurBhuarari | 777 | 11/2023 to 03/2024 |
| 4 | JSM Killar at Pangi | 789 | 09/2023 to 03/2024 |
| | | | |

Annexure-V-A

**Outstanding Balance under the Head 8782-00-102-01 Challan
Remittances up to 31/03/2024 in respect of B&R and JSV Division
(Position as on 30/09/2024)**

| DDO Code | Division Name | Amount (in Rs.) |
|-----------------|---|------------------------|
| 004 | Superintending Engineer 10th Circle PWD Bilaspur | 20138 |
| 047 | Executive Engineer, IPHSubdivisionDharwala | 377449 |
| 600 | Executive Engineer, HPPWD PadharDivision,Mandi | 376569570 |
| 600 | Executive Engineer, B&R Division No-1 Mandi | 802952 |
| 601 | Executive Engineer, B&R Division No-Ii Mandi | 751347107 |
| 602 | Executive Engineer, B&R Division Karsog | 235809437 |
| 603 | Executive Engineer, B&R Division Sundernagar | 492112366 |
| 604 | Executive Engineer, B&R Division Sarkaghat | 191430 |
| 604 | Executive Engineer, B&R Division Sarkaghat | 207622991 |
| 605 | Executive Engineer, NH Division Joginder Nagar | 73776563 |
| 606 | Executive Engineer, B&R Division Theog | 515308494 |
| 607 | Executive Engineer, B&R Division Chopal | 314292203 |
| 608 | Executive Engineer, B&R Division Rohru | 775296829 |
| 609 | Executive Engineer, B&R Division Jubbal | 325824899 |
| 610 | Executive Engineer, HPPWD Division,Indora Distt. Kangra | 102607930 |
| 611 | Executive Engineer, B&R Division Arki | 428806954 |
| 612 | Executive Engineer, Elec. Division No.IKasumpti | 361989284 |
| 613 | Executive Engineer, B&R Division Solan | 928271081 |
| 614 | Executive Engineer, B&R Division Kasauli | 447890322 |
| 615 | Executive Engineer, National Highway Division Solan | 29128518 |
| 616 | Executive Engineer, B&R Division No-I Shimla | 923327879 |
| 617 | Executive Engineer,HPPWD Shimla Rural Division At Dhami | 1159394338 |
| 618 | Executive Engineer, B&R Division No-Iii Shimla | 10649401530 |
| 619 | Executive Engineer, Elec. Division No.Ii Snowdon Shimla | 250750709 |
| 620 | Executive Engineer, B&R Division Dharamsala | 716220329 |
| 621 | Executive Engineer, B&R Division Palampur | 433655159 |
| 622 | Executive Engineer, B&R Division Baijnath | 1906470 |
| 623 | Executive Engineer, B&R Division Kangra | 486391941 |
| 624 | Executive Engineer, Mechanical Division Dharamshala | 20344267 |
| 625 | Executive Engineer, Elec. Division Palampur Kangra | 275802592 |
| 626 | Executive Engineer, B&R Division No-I Kullu | 427062091 |
| 627 | Executive Engineer, B&R Division No-IiKullu | 589468078 |
| 628 | Executive Engineer, National Highway Division Pandoh | 41319230 |
| 629 | Executive Engineer, B&R C.V.Division Udaipur | 268741507 |
| 630 | Executive Engineer, B&R Division Chamba | 550674889 |
| 631 | Executive Engineer, B&R Division Salooni | 315600722 |
| 632 | Executive Engineer, B&R Division Dalhousie | 351268066 |
| 633 | Executive Engineer, B&R Division Pangi (Killar) | 308945202 |
| 634 | Executive Engineer, B&R Division Hamirpur | 723904506 |
| 635 | Executive Engineer, B&R Division Una | 1023391412 |
| 636 | Executive Engineer, B&R Division Bharwain | 606298002 |
| 637 | Executive Engineer, B&R Division Barsar | 543684593 |
| 638 | Executive Engineer, Elec. Dvision Una | 120086972 |
| 639 | Executive Engineer, B&R Division Nurpur | 319416128 |
| 640 | Executive Engineer, B&R Division Fatehpur | 545240886 |

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|-----|---|------------|
| 641 | Executive Engineer, B&R Division Dehra Gopipur | 695089683 |
| 642 | Executive Engineer, B&R Division Jawali | 267963635 |
| 643 | Executive Engineer, B&R Division No-I Bilaspur | 598641750 |
| 644 | Executive Engineer, B&R Division No-II Bilaspur | 539762044 |
| 645 | Executive Engineer, B&R Division Ghumarwin | 544036458 |
| 646 | Executive Engineer, Elec. Division Mandi | 278665918 |
| 647 | Executive Engineer, B&R Division Rampur | 828759739 |
| 648 | Executive Engineer, B&R Division Kumarsain | 179613593 |
| 649 | Executive Engineer, B&R Division Nirmand | 301366479 |
| 650 | Executive Engineer, B&R Division Kalpa | 481706446 |
| 651 | Executive Engineer, B&R Division Karchham | 204267953 |
| 652 | Executive Engineer, National Highway Division Rampur | 117007486 |
| 653 | Executive Engineer, B&R Division Spiti At Kaza | 219677894 |
| 654 | Executive Engineer, Mech. Division Rampur | 100543316 |
| 655 | Executive Engineer, B&R Division Nahan | 1010259172 |
| 656 | Executive Engineer, B&R Division Paonta Sahib | 270489219 |
| 657 | Executive Engineer, B&R Division Rajgarh | 248019315 |
| 658 | Executive Engineer, B&R Division Sangrah | 399278639 |
| 659 | Executive Engineer, B&R Division Shillai | 505071959 |
| 660 | Executive Engineer, Mech Division Shimla | 329883932 |
| 661 | Executive Engineer, Mech. Division Bilaspur | 185022257 |
| 662 | Executive Engineer, Mech. Division Kullu | 452198794 |
| 663 | Executive Engineer, HPPWD DIVISION Seraj At Janjehli | 943417743 |
| 664 | Executive Engineer, HPPWD Division Bhoranj | 59057442 |
| 665 | Executive Engineer, NH Division HPPWD Chamba | 6309814 |
| 666 | Executive Engineer, HPPWD Division, Kotkhai | 182535935 |
| 667 | Executive Engineer, HPPWD Division Nerchowk | 84779157 |
| 668 | Executive Engineer, HPPWD Division Manali | 142352719 |
| 669 | Executive Engineer, HPPWD Division Bhawarna | 196080953 |
| 670 | Executive Engineer, HPPWD(Horticulture) Division Shimla | 5113628 |
| 671 | Nahan Foundary | 8126176 |
| 672 | Executive Engineer, HPPWD Division Jhandutta | 167024510 |
| 673 | Executive Engineer, HPPWD Division, Kotla Behar | 299411592 |
| 674 | Executive Engineer, B&R Division Bharmour | 296247479 |
| 675 | Executive Engineer, B&R Division Dodra Kwar | 45440493 |
| 676 | Executive Engineer, B&R Division Nalagarh | 547992680 |
| 677 | Chief Engineer (Central Zone) HPPWD Mandi | 8001670 |
| 678 | Executive Engineer, Mech. Division Rohru | 22818943 |
| 679 | R.I.D.F. Division Taklech | 7793105 |
| 680 | Executive Engineer, B&R Division Dharampur | 4023013 |
| 681 | Executive Engineer, B&R Division Bangana | 488625275 |
| 682 | Executive Engineer, B&R Division Tauni Devi | 240533307 |
| 683 | Executive Engineer, National Highway Division Hamirpur | 129631612 |
| 684 | Executive Engineer, B&R Division Jogindernagar | 195256148 |
| 685 | Executive Engineer, B&R Division Gohar | 829921149 |
| 686 | Executive Engineer, M.C Division Hppwd, Tanda/Balakrupi | 509822905 |
| 687 | Executive Engineer, HPPWD Division Shahpur | 18442005 |
| 688 | Executive Engineer, HPPWD Division Jawalamukhi | 421224000 |
| 689 | Executive Engineer HPPWD Division Tissa | 164835914 |
| 695 | Executive Engineer, HPPWD Division, Tanda | 922117173 |
| 696 | Executive Engineer, B&R Division Chowari | 12933770 |
| 697 | Executive Engineer, HPPWD Division Daulatpur | 45272781 |

| | | |
|-------------|---|-------------|
| 698 | Executive Engineer, NH Division, HPPWD Theog | 17823293 |
| 699 | Executive Engineer, NH Division, HPPWD Nahan | 17283212 |
| Total (B&R) | | 43817919292 |
| 701 | Executive Engineer, I.P.H. Division, Sarkaghat | 4755451 |
| 702 | Executive Engineer, I.P.H. Division, Baggi | 49726104 |
| 703 | Executive Engineer, I.P.H. Division, Mandi | 118460701 |
| 704 | Executive Engineer, I.P.H. Division, Padhar | 33150174 |
| 705 | Executive Engineer, I.P.H. Division, Chamba | 189174596 |
| 706 | Executive Engineer, I.P.H. Division, Dalhausie | 146565568 |
| 707 | Executive Engineer, I.P.H. Division, Salooni | 55805951 |
| 708 | Executive Engineer, I.P.H. Division, Rekong Peo | 123468033 |
| 709 | Executive Engineer, I.P.H. Division, Pooh | 21582211 |
| 710 | Executive Engineer, I.P.H. Division, Rampur | 75834184 |
| 711 | Executive Engineer, I.P.H. Division, Ani | 175187452 |
| 712 | Executive Engineer, I.P.H. Division, Kaza | 29560827 |
| 713 | Executive Engineer, I.P.H. Division No. 1 Kullu | 163943520 |
| 714 | Executive Engineer, I.P.H. Division, Keylong | 11125288 |
| 715 | Executive Engineer, I.P.H. Division No. 1, Shimla | 6908733978 |
| 716 | Executive Engineer, I.P.H. Division No.2, Shimla | 112275453 |
| 717 | Executive Engineer, I.P.H. Division, Nerwa | 35320316 |
| 718 | Executive Engineer, I.P.H. Division, Jubbal | 130701250 |
| 719 | Executive Engineer, I.P.H. Division, Rohru | 205517841 |
| 720 | Executive Engineer, I.P.H. Division, Paonta Sahib | 166048501 |
| 721 | Executive Engineer, Jal Shakti Division Chowari | 400000 |
| 722 | Executive Engineer, I.P.H. Division, Nahan | 78256043 |
| 723 | Executive Engineer, I.P.H. Division, Nalagarh | 47642530 |
| 723 | Executive Engineer, I.P.H. Division, Nalagarh | 21825204 |
| 724 | Executive Engineer, I.P.H. Division, Solan | 27847952 |
| 725 | Executive Engineer, I.P.H. Division, Arki | 67150101 |
| 726 | Executive Engineer, I.P.H. Division, Dharamshala | 165803907 |
| 727 | Executive Engineer, I.P.H. Division, Palampur | 62390130 |
| 728 | Executive Engineer, I.P.H. Division, Dehra | 140084306 |
| 728 | Executive Engineer, I.P.H. Division, Dehra | 7558588 |
| 729 | Executive Engineer, I.P.H. Division, Thural | 109150252 |
| 730 | Executive Engineer, I.P.H. Division, Indora | 126244482 |
| 731 | Executive Engineer, I.P.H. Division, Nurpur | 95546372 |
| 732 | Executive Engineer, I.P.H. Division No.1, Una | 482549295 |
| 733 | Executive Engineer, Jalshakti Division Thanakalan Una | 51049568 |
| 734 | Executive Engineer, Tubewell Division, Gagret | 19103871 |
| 735 | Sr.Hydrologist Ground Water Organisation Una | 73907 |
| 736 | Executive Engineer, I.P.H. Division, Bilaspur | 117061183 |
| 736 | Executive Engineer, I.P.H. Division, Bilaspur | 6995209 |
| 737 | Executive Engineer, I.P.H. Division, Ghumarwin | 4784180 |
| 738 | Executive Engineer, I.P.H. Division Hamirpur | 546797511 |
| 739 | Executive Engineer, I.P.H. Division, Barsar | 173242018 |
| 740 | Executive Engineer, I.P.H. Division, Sunni | 70215945 |
| 741 | Executive Engineer Jal Shakti Division Haroli | 20000000 |
| 742 | Executive Engineer, Jal Shakti Division Jawalamukhi, Kangra | 5100 |
| 749 | Superintending Engineer I&Ph Circle Dharamshala | 85545 |
| 750 | Executive Engineer, I&Ph Circle Shahnahar | 647331 |
| 752 | Executive Engineer, Flood Protection Division, Gagret | 46857279 |
| 753 | Executive Engineer, I.P.H. Division Jawali | 65748325 |

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|--------------------------------------|--|---------------------|
| 754 | Executive Engineer, I.P.H. Division, Shahpur | 175475372 |
| 755 | Shahnehar Project Circle Fatehpur | 26250 |
| 756 | Executive Engineer, Shahnehar Project Division No-I | 24710944 |
| 757 | Executive Engineer, Shahnehar Project Division No-II Badukhar | 81129328 |
| 760 | Executive Engineer, Phina Singh Medium Irrigation Project Divn. Sadwan | 30537750 |
| 762 | Executive Engineer, Sewerage Treatment Plant Construction Division Shimla | 48970 |
| 763 | Executive Engineer, I.P.H. Division No. 2 Kullu | 158168678 |
| 764 | Executive Engineer, I.P.H. Division Karsog | 9288488 |
| 765 | Executive Engineer, Sidhatha Medium Irrigation Division | 205789915 |
| 766 | Executive Engineer, Camli Iph Division Bassi | 56913 |
| 767 | Executive Engineer, I. P. H. Division Nohradhar | 74568254 |
| 768 | Executive Engineer, Shahnehar Division Ghandran | 323098 |
| 770 | Executive Engineer, Hydrology Construction & Maintenance Division | 742887 |
| 773 | Executive Engineer, IPH Division Nagrota Bagwan | 88139970 |
| 774 | Executive Engineer, IPH Division Fatehpur Kangra Hp | 19709600 |
| 775 | Executive Engineer, I.P.H. Division Matiana | 125307336 |
| 776 | Executive Engineer, IPH Division Thunag | 17619112 |
| 777 | Executive Engineer, I.P.H. Division Dharampur At Bharari | 120507479 |
| 779 | Executive Engineer, IPH Division Chauntra | 60770885 |
| 780 | Executive Engineer, IPH Division Shillai | 21767233 |
| 781 | Executive Engineer, IPH Division Bhoranj | 39007306 |
| 782 | Executive Engineer, IPH Division Jhandutta | 10289207 |
| 783 | Executive Engineer, Iph Division Jaswan Pragpur | 13677748 |
| 784 | Executive Engineer, Iph Division Tissa At Bhanjraru | 52571173 |
| 785 | Executive Engineer, Jal Shakti Division Bharmur | 47704109 |
| 786 | Executive Engineer, Jal Shakti Division Amb | 138542379 |
| 787 | Executive Engineer, Jal Shakti Division Baddi | 6811911 |
| 788 | Executive Engineer, Jal Shakti Division Baijnah Distt. Kangra | 1939535 |
| 789 | Executive Engineer, Jal Shakti Division Killar Pangi | 18112600 |
| 791 | Executive Engineer, Jal Shakti Division Katrain | 41812081 |
| 792 | Executive Engineer, Jal Shakti Division Rajgarh | 9214318 |
| 793 | Executive Engineer, Jal Shakti Division Sujanpur | 4507500 |
| 794 | Executive Engineer Jal Shakti Division Jaisinghpur | 932343 |
| 795 | Executive Engineer Jal Shakti Division Nadaun | 136646471 |
| 796 | Executive Engineer Jal Shakti Division Kohipura | 35083120 |
| 797 | Executive Engineer Jal Shakti Division Dharampur | 5330219 |
| 798 | Executive Engineer Jal Shakti Division Balichowki | 1083378 |
| 799 | Executive Engineer Jal Shakti Division Kangra | 5896 |
| 991 | Executive Engineer, HPPWD Division Nadaun | 8135500 |
| 992 | Executive Engineer, HPPWD Division, Haroli | 325800 |
| Total (JSV) | | 100734215233 |
| Grand Total (B&R and JSV) | | 144552134525 |

Annexure-V-B

**Outstanding Balance under the Head 8782-00-102-02 Cheques
up to 31/03/2024 in respect of B&R and IPH Division
(Position as on 30/09/2024)**

| DDO Code | Division Name | Amount (in Rs.) |
|-----------------|--|------------------------|
| 601 | Executive Engineer, B&R Division No-Ii Mandi | 13097217.00 |
| 602 | Executive Engineer, B&R Division Karsog | 3635511.00 |
| 603 | Executive Engineer, B&R Division Sundernagar | 6908532.00 |
| 604 | Executive Engineer, B&R Division Sarkaghat | 9396432.00 |
| 605 | Executive Engineer, National Highway Division Joginder Nagar | 67439.00 |
| 606 | Executive Engineer, B&R Division Theog | 64784260.00 |
| 607 | Executive Engineer, B&R Division Chopal | 57759689.00 |
| 608 | Executive Engineer, B&R Division Rohru | 7605571.00 |
| 609 | Executive Engineer, B&R Division Jubbal | 12262676.00 |
| 610 | Executive Engineer, HPPWD Division, Indora | 24997581.00 |
| 611 | Executive Engineer, B&R Division Arki | 1712353.00 |
| 612 | Executive Engineer, Elec. Division No.I Kasumpti | 1137414.00 |
| 613 | Executive Engineer, B&R Division Solan | 6907712.00 |
| 614 | Executive Engineer, B&R Division Kasauli | 14571457.00 |
| 615 | Executive Engineer, National Highway Division Solan | 21299457.00 |
| 616 | Executive Engineer, B&R Division No-I Shimla | 1713845.00 |
| 617 | Executive Engineer, HPPWD, Shimla Rural Division At Dharni | 30484109.00 |
| 618 | Executive Engineer, B&R Division No-III Shimla | 116319814.00 |
| 619 | Executive Engineer, Elec. Division No.II Snowdon Shimla | 24606587.00 |
| 620 | Executive Engineer, B&R Division Dharamsala | 5685814.00 |
| 621 | Executive Engineer, B&R Division Palampur | 2389340.00 |
| 622 | Executive Engineer, B&R Division Baijnath | 7822786.00 |
| 623 | Executive Engineer, B&R Division Kangra | 51223833.00 |
| 624 | Executive Engineer, Mechanical Division Dharamshala | 8608961.00 |
| 625 | Executive Engineer, Elec. Division Palampur Kangra | 7484715.00 |
| 626 | Executive Engineer, B&R Division No-I Kullu | 2185007.00 |
| 627 | Executive Engineer, B&R Division No-II Kullu | 81973295.00 |
| 628 | Executive Engineer, National Highway Division Pandoh | 8742281.00 |
| 629 | Executive Engineer, B&R C.V. Division Udaipur | 25169326.00 |
| 630 | Executive Engineer, B&R Division Chamba | 37952987.00 |
| 631 | Executive Engineer, B&R Division Salooni | 23597845.00 |
| 632 | Executive Engineer, B&R Division Dalhousie | 29300710.00 |
| 633 | Executive Engineer, B&R Division Pangi (Killar) | 12795765.00 |
| 634 | Executive Engineer, B&R Division Hamirpur | 1500259.00 |
| 635 | Executive Engineer, B&R Division Una | 30396585.00 |
| 636 | Executive Engineer, B&R Division Bharwain | 5776187.00 |
| 637 | Executive Engineer, B&R Division Barsar | 10890910.00 |
| 638 | Executive Engineer, Elec. Division Una | 579016.00 |
| 639 | Executive Engineer, B&R Division Nurpur | 5993132.00 |
| 640 | Executive Engineer, B&R Division Fatehpur | 25992921.00 |

| | | |
|-----|---|--------------|
| 641 | Executive Engineer, B&R Division Dehra Gopipur | 22290243.00 |
| 642 | Executive Engineer, B&R Division Jawali | 5871325.00 |
| 643 | Executive Engineer, B&R Division No-I Bilaspur | 5585105.00 |
| 644 | Executive Engineer, B&R Division No-Ii Bilaspur | 11679108.00 |
| 645 | Executive Engineer, B&R Division Ghumarwin | 719520.00 |
| 646 | Executive Engineer, Elec. Division Mandi | 166839.00 |
| 647 | Executive Engineer, B&R Division Rampur | 11405075.00 |
| 648 | Executive Engineer, B&R Division Kumarsain | 138073.00 |
| 649 | Executive Engineer, B&R Division Nirmand | 431235.00 |
| 650 | Executive Engineer, B&R Division Kalpa | 5105376.00 |
| 651 | Executive Engineer, B&R Division Karchham | 5361999.00 |
| 652 | Executive Engineer, National Highway Division Rampur | 805640.00 |
| 653 | Executive Engineer, B&R Division Spiti At Kaza | 8547803.00 |
| 654 | Executive Engineer, Mech. Division Rampur | 272151.00 |
| 655 | Executive Engineer, B&R Division Nahan | 12160759.00 |
| 656 | Executive Engineer, B&R Division Paonta Sahib | 4196549.00 |
| 657 | Executive Engineer, B&R Division Rajgarh | 92233332.00 |
| 658 | Executive Engineer, B&R Division Sangrah | 10022148.00 |
| 659 | Executive Engineer, B&R Division Shillai | 8926226.00 |
| 660 | Executive Engineer, Mech Division Shimla | 30379702.00 |
| 661 | Executive Engineer, Mech. Division Bilaspur | 20684266.00 |
| 662 | Executive Engineer, Mech. Division Kullu | 4685927.00 |
| 663 | Executive Engineer, HPPWD Division Seraj At Janjehli | 73350.00 |
| 665 | Executive Engineer, NH Division Hppwd Chamba | 14538.00 |
| 666 | Executive Engineer, HPPWD Division, Kotkhai, Distt. Shimla | 33533633.00 |
| 667 | Executive Engineer, HPPWD Division Nerchowk | 7200.00 |
| 668 | Executive Engineer, HPPWD Division Manali | 241513.00 |
| 669 | Executive Engineer, HPPWD Division Bhawarna | 25367.00 |
| 670 | Executive Engineer, HPPWD(Horticulture) Division Shimla | 725813.00 |
| 671 | Nahan Foundary | 56615.00 |
| 672 | Executive Engineer, HPPWD Division Jhandutta | 308636060.00 |
| 673 | Executive Engineer, HPPWD Division, Kotla Behar | 24800.00 |
| 674 | Executive Engineer, B&R Division Bharmour | 40445700.00 |
| 675 | Executive Engineer, B&R Division Dodra Kwar | 29075.00 |
| 676 | Executive Engineer, B&R Division Nalagarh | 22718860.00 |
| 678 | Executive Engineer, Mech. Division Rohru | 4835501.00 |
| 679 | Executive Engineer, B&R Division HppwdSarhan Distt. Sirmour | 4812028.00 |
| 680 | Executive Engineer, B&R Division Dharampur | 5276267.00 |
| 681 | Executive Engineer, B&R Division Bangana | 14679341.00 |
| 682 | Executive Engineer, B&R Division Tauni Devi | 1053332.00 |
| 683 | Executive Engineer, National Highway Division Hamirpur | 111503.00 |
| 684 | Executive Engineer, B&R Division Jogindernagar (Mandi) (M0,684) | 120023789.00 |
| 685 | Executive Engineer, B&R Division Gohar | 2570965.00 |
| 686 | Executive Engineer, M.C DivisionHppwd, Tanda/Balakrupi | 8512467.00 |
| 689 | Executive Engineer HPPWD Division Tissa | 180628.00 |
| 695 | Executive Engineer, HPPWD Division,Tanda At NagrotaBagwan | 4872332.00 |

| | | |
|--------------------------|---|--------------|
| 696 | Executive Engineer, B&R Division Chowari | 211290.00 |
| 697 | Executive Engineer, HPPWD Division Daulatpur | 1081735.00 |
| 698 | Executive Engineer, NH Division, HPPWD Theog | 3761.00 |
| 699 | Executive Engineer, NH Division, HPPWD Nahan | 96150.00 |
| Total (B&R) | | 262190687.00 |
| Jal Shakti Mandal | | |
| 700 | Executive Engineer, I.P.H. Division, Sundernagar | 1036190.00 |
| 701 | Executive Engineer, I.P.H. Division, Sarkaghat | 69190335.00 |
| 702 | Executive Engineer, I.P.H. Division, Baggi | 53927779.00 |
| 703 | Executive Engineer, I.P.H. Division, Mandi | 270199.00 |
| 704 | Executive Engineer, I.P.H. Division, Padhar | 45496184.00 |
| 705 | Executive Engineer, I.P.H. Division, Chamba | 24570767.00 |
| 706 | Executive Engineer, I.P.H. Division, Dalhousie | 4089942.00 |
| 707 | Executive Engineer, I.P.H. Division, Salooni | 2003528.00 |
| 708 | Executive Engineer, I.P.H. Division, Rekong Peo | 371639.00 |
| 709 | Executive Engineer, I.P.H. Division, Pooh | 1941401.00 |
| 710 | Executive Engineer, I.P.H. Division, Rampur | 9580070.00 |
| 711 | Executive Engineer, I.P.H. Division, Ani | 1912080.00 |
| 712 | Executive Engineer, I.P.H. Division, Kaza | 13803577.00 |
| 713 | Executive Engineer, I.P.H. Division No. 1 Kullu | 43001876.00 |
| 714 | Executive Engineer, I.P.H. Division, Keylong | 9411520.00 |
| 715 | Executive Engineer, I.P.H. Division No. 1, Shimla | 79424364.00 |
| 716 | Executive Engineer, I.P.H. Division No.2, Shimla | 381766.00 |
| 717 | Executive Engineer, I.P.H. Division, Nerwa | 199471.00 |
| 718 | Executive Engineer, I.P.H. Division, Jubbal | 98207.00 |
| 719 | Executive Engineer, I.P.H. Division, Rohru | 10326146.00 |
| 720 | Executive Engineer, I.P.H. Division, Paonta Sahib | 12328289.00 |
| 721 | Executive Engineer, Jal Shakti Division Chowari | 20074.00 |
| 722 | Executive Engineer, I.P.H. Division, Nahan | 101692240.00 |
| 723 | Executive Engineer, I.P.H. Division, Nalagarh | 6632993.00 |
| 724 | Executive Engineer, I.P.H. Division, Solan | 446041.00 |
| 725 | Executive Engineer, I.P.H. Division, Arki | 17405588.00 |
| 726 | Executive Engineer, I.P.H. Division, Dharamshala | 19921874.00 |
| 727 | Executive Engineer, I.P.H. Division, Palampur | 19039562.00 |
| 728 | Executive Engineer, I.P.H. Division, Dehra | 98809041.00 |
| 729 | Executive Engineer, I.P.H. Division, Thural | 170659.00 |
| 730 | Executive Engineer, I.P.H. Division, Indora | 1603697.00 |
| 731 | Executive Engineer, I.P.H. Division, Nurpur | 7374167.00 |
| 732 | Executive Engineer, I.P.H. Division No.1, Una | 872297.00 |
| 733 | Executive Engineer, Jalshakti Division Thanakalan Una | 792046.00 |
| 734 | Executive Engineer, Tubewell Division, Gagret | 12628.00 |
| 735 | Sr.Hydrologist Ground Water Organisation Una | 165101.00 |
| 736 | Executive Engineer, I.P.H. Division, Bilaspur | 44830709.00 |
| 737 | Executive Engineer, I.P.H. Division, Ghumarwin | 53101096.00 |
| 738 | Executive Engineer, I.P.H. Division Hamirpur | 16422096.00 |
| 739 | Executive Engineer, I.P.H. Division, Barsar | 11724515.00 |

| | | |
|---|--|---------------------|
| 740 | Executive Engineer, I.P.H. Division, Sunni | 700462.00 |
| 752 | Executive Engineer, Flood Protection Division, Gagret | 63711158.00 |
| 753 | Executive Engineer, I.P.H. Division Jawali | 4380590.00 |
| 754 | Executive Engineer, I.P.H. Division, Shahpur | 3025765.00 |
| 756 | Executive Engineer, Shahnehar Project Division No-I Sansarpur Terrace | 575661.00 |
| 757 | Executive Engineer, Shahnehar Project Division No-IiBadukhar | 189257.00 |
| 760 | Executive Engineer, Phina Singh Medium Irrigation Project Divn. Sadwan | 3602264.00 |
| 763 | Executive Engineer, I.P.H. Division No. 2 Kullu | 745219.00 |
| 764 | Executive Engineer, I.P.H. Division Karsog | 633139.00 |
| 765 | Executive Engineer, Sidhatha Medium Irrigation Division | 1023494.00 |
| 766 | Executive Engineer, CamlipIPH Division Bassi | 28982182.00 |
| 767 | Executive Engineer, I. P. H. Division Nohradhar | 26295136.00 |
| 770 | Executive Engineer, Hydrology Construction & Maintenance Division | 549677.00 |
| 773 | Executive Engineer, IPH Division NagrotaBagwan, District Kangra | 356000.00 |
| 774 | Executive Engineer, IPH Division Fatehpur Kangra HP | 85510656.00 |
| 775 | Executive Engineer, I.P.H. Division Matiana | 2564750.00 |
| 777 | Executive Engineer, I.P.H. Division DharampurAtBharari | 18365.00 |
| 779 | Executive Engineer, Iph Division Chauntra | 37480.00 |
| 780 | Executive Engineer, Iph Division Shilai | 26402282.00 |
| 785 | Executive Engineer, Jal Shakti Division Bharmur | 10964605.00 |
| 786 | Executive Engineer, Jal Shakti Division Amb | 823214.00 |
| 788 | Executive Engineer, Jal Shakti Division Baijnath | 20405.00 |
| 789 | Executive Engineer, Jal Shakti Division Killar Pangi | 147795.00 |
| 790 | Executive Engineer, Jal Shakti Vibhag Mandi | 4916299.00 |
| 791 | Executive Engineer, Jal Shakti Division Katrain | 98645.00 |
| 796 | Executive Engineer Jal Shakti Division Kohipura | 87379.00 |
| Total (JSV) | | 32008717.00 |
| Grand Total Of B&R And IPH Divisions | | 230181970.00 |

Annexure-VI-A

**Division-wise Detail of Amount Recoverable from Various Contractors/ Suppliers/
Officers/ Officials of PWD Departments (Position as on 09/2024)**

| Sl. No. | Name of Division | Amount Recoverable (in Rs.) |
|----------------|-------------------------|------------------------------------|
| 1 | B&R Sarahan | 536025 |
| 2 | B&R Sangrah | 31989860 |
| 3 | B&R Bharwain | 9329377 |
| 4 | B&R Rampur | 225836479 |
| 5 | B&R Tanda | 18104654 |
| 6 | B&R Chanab Valley | 118990124 |
| 7 | B&R Rohru | 4432641 |
| 8 | B&R Bilaspur | 50781230 |
| 9 | B&R Nalagarh | 56117860 |
| 10 | B&R Kotkhai | 467944 |
| 11 | B&R Kasauli | 37504381 |
| 12 | B&R Nirmond | 66437429 |
| 13 | B&R Kaza | 78893441 |
| 14 | B&R Bharmour | 55040493 |
| 15 | B&R Shillai | 83289223 |
| 16 | B&R-Arki | 28800151 |
| 17 | B&R-Dharamshala | 43968745 |
| 18 | B&R Nurpur | 68067112 |
| 19 | B&R Tauni Devi | 630786 |
| 20 | B&R Una | 97847195 |
| 21 | B&R Theog | 49598224 |
| 22 | B&R Pangi | 34325001 |
| 23 | B&R Chamba | 12806801 |
| 24 | B&R Jubbal | 139793333 |
| 25 | B&R Dodra Kwar | 30532 |
| 26 | B&R Shimla-III | 1102283517 |
| 27 | B&R Chopal | 57702366 |
| 28 | B&R Bilaspur | 3205148 |
| 29 | B&R Thalout | 14077742 |
| 30 | B&R Sarkaghat | 17507022 |
| 31 | Mechanical Rampur | 508507 |
| 32 | B&R Paonta Sahib | 24720864 |
| 33 | B&R Haroli | 411003 |
| TOTAL | | 2017916960 |

Annexure-VI-B

**Division-wise Detail of Amount Recoverable from Various Contractors/
Suppliers/ Officers/ Officials of JSV Departments (Position as on 09/2024)**

| SR. NO. | NAME OF DIVISION | AMOUNT RECOVERABLE AS ON 09/2024 (in Rs.) |
|----------------|-------------------------|--|
| 1. | Sundernagar | 15756077 |
| 2. | Sarkaghat | 273124 |
| 3. | Baggi | 2425188 |
| 4. | Mandi | 8193207 |
| 5. | Padhar | 7277183 |
| 6. | Chamba | 6672981 |
| 7. | Salooni | 1042393 |
| 8. | Reckongpeo | 17305546 |
| 9. | Pooh | 4432281 |
| 10. | Rampur | 12472419 |
| 11. | Anni | 281043 |
| 12. | Kullu-1 | 11851318 |
| 13. | Keylong | 1665254 |
| 14. | Shimla | 4805144003 |
| 15. | Nerwa | 57571823 |
| 16. | Jubbal | 5627637 |
| 17. | Rohru | 2010434 |
| 18. | Chuwari | 16318250 |
| 19. | Paonta Sahib | 26690123 |
| 20. | Nahan | 7221498 |
| 21. | Nalagarh | 10783984 |
| 22. | Solan | 696013 |
| 23. | Arki | 6689621 |
| 24. | Dharamshala | 2844000 |
| 25. | Palampur | 4935398 |
| 26. | Dehra | 8568 |
| 27. | Thural | 17136855 |
| 28. | Indora | 705727 |
| 29. | Nurpur | 246986 |
| 30. | Una-1 | 333184 |
| 31. | Thankalan | 3530074 |
| 32. | TD Gagret | 5864244 |
| 33. | Bilaspur | 11808000 |
| 34. | Ghumarwin | 110687 |
| 35. | Hamirpur | 54674932 |
| 36. | Barsar | 2501729 |
| 37. | Sunni | 4321084 |
| 38. | Haroli | 17790852 |
| 39. | Jawalamukhi | 1599935 |

| | | |
|-----------------------------|------------------|-------------------|
| 40. | F P Gagret | 294223332 |
| 41. | Jawali | 12068742 |
| 42. | Shahpur | 7814384 |
| 43. | Sadwan | 12213483 |
| 44. | Larji | 40601393 |
| 45. | Karsog | 3245424 |
| 46. | Noradhar | 11687699 |
| 47. | Hydrology Shimla | 1127 |
| 48. | NagrotaBagwan | 1101126 |
| 49. | Fatehpur | 44149 |
| 50. | Matiana | 201932 |
| 51. | Thunag | 4977340 |
| 52. | DharampurBharari | 61983490 |
| 53. | Chauntra | 1800659 |
| 54. | Shillai | 9844100 |
| 55. | Jaswan Pragpur | 16721 |
| 56. | Bhoranj | 5943914 |
| 57. | Tissa | 175101 |
| 58. | Bharmour | 24765030 |
| 59. | Amb | 5534914 |
| 60. | Baddi | 20527958 |
| 61. | Bajnath | 3146142 |
| 62. | Katrian | 5114888 |
| 63. | Naudan | 109212 |
| TOTAL (JSV DIVISION) | | 5683955915 |

ANNEXURE- VII

**Outstanding balance under 8658-101-05 NATIONAL HIGHWAY Upto
03/2024(Position as on 30th September 2024)**

| MONTH & YEAR | NAME OF DIVISION | AMOUNT |
|-------------------------|-------------------------|-----------------|
| Oct-23 | ALL DIVISION | 6054180 |
| Nov-23 | ALL DIVISION | 1934733 |
| Dec-23 | ALL DIVISION | 1474311 |
| Mar-24 | ALL DIVISION | 4345802 |
| Sep-24 | ALL DIVISION | 16100 |
| TOTAL | | 13825126 |

ANNEXURE- VIII

**Cash Settlement Suspense Account upto 03/2024 under Head 8658-00-107-00
(Position as on 30TH September,2024)**

| B &R Divisions | | | |
|---------------------------|----------------|----------------------------------|-----------------|
| Sr. No. | DDOCode | Name of Division | Amount |
| 1 | 619 | B&R Medical College Shimla | 166144.3 |
| 2 | 617 | B&R Rural Division Dhami, Shimla | -166121 |
| 3 | Old Div. | Master Plan Division Shimla | 11120 |
| | | Total | 11143.32 |

| JSV Divisions | | | |
|----------------------|-----------------|--|-----------------|
| Sr. No. | DDO Code | Name of Division | Amount |
| 1 | 729 | I.P.H Thural | 598 |
| 2 | Old Div. | Planing and Investigation Division, Shimla | 175951.7 |
| | | IPH Total | 176549.7 |
| Grand Total | | | 187693.1 |

ANNEXURE- IX

**Detail of Outstanding Balance under Head 8658-00-129 MPSSA upto of 31/3/2024
(Position as on 30 September 2024)**

| Sr. No | DDO Code | Name of Division | Amount (in Rs.) |
|----------------------|-----------------|--|------------------------|
| 1 | 651 | B&R Karchham | 68393 |
| 2 | 657 | B&R Rajgarh | 2476661.77 |
| 3 | 646 | B&R Chopal | 430267.8 |
| 4 | 675 | B&R Dodra Kawar | 736200 |
| 5 | 600 | B&R Padhar Mandi | 108605 |
| 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 |
| 10 | 622 | B&R Baijnath | 2710844.3 |
| 11 | 605 | N.H. Division Jogindernagar | 356368.6 |
| 12 | 624 | Mech. Dharamsala | 34657437.31 |
| 13 | 686 | B&R MC Tanda | 600000 |
| 14 | 686 | B&R MC Tanda/Balakrupy | 3496880 |
| 15 | | Differences of Division | 2180173.19 |
| 16 | | B&R Palampur | -212330.46 |
| 17 | | ELECT. DIV. KASUMPTI | 19245.9 |
| 18 | | Master plan Division | -1511252.05 |
| | | TOTAL | 48428308.78 |
| JSV DIVISIONS | | | |
| 1 | 782 | IPH Division Jhandutta Bilaspur | -17135080 |
| 2 | 736 | IPH Division Bilaspur | 96660079.65 |
| 3 | 737 | IPH Ghumarwin | -11403521 |
| 4 | 784 | IPH Division Tissa at Bhanjraru Chamba | 125571864 |
| 5 | 706 | IPH Dalhousie | 212732189 |
| 6 | 707 | IPH Salooni | 124721339 |
| 7 | 773 | IPH NagarotaBagwan | 33512155 |
| 8 | 726 | IPH Dharamsala | -242090.34 |
| 9 | 727 | IPH Palampur | 306061.74 |
| 10 | 754 | IPH Shahpur | 54653259 |
| 12 | 777 | IPH Dharampur at Bharari | 50060186 |
| 13 | 738 | IPH Hamirpur | 165137665 |
| 14 | 739 | IPH Barsar | 23186254.1 |
| 15 | 701 | IPH Sarkaghat | 50969966.58 |
| 16 | 728 | IPH Dehra | 5639065 |
| 17 | 713 | IPH Kullu-I | 4186924.12 |
| 18 | 763 | IPH Kullu-II | 174236103 |
| 19 | 711 | IPH Anni | 208471015.2 |
| 20 | 714 | IPH Keylong | 430100 |
| 21 | 780 | IPH Division shilai, Sirmour | 61142804 |

| | | | |
|----|-----|-------------------------------|-------------------|
| 22 | 767 | IPH Nohredhar | 24499875 |
| 23 | 722 | IPH Nahan | 18172440.45 |
| 24 | 774 | IPH Fatehpur, kangra | 12252334 |
| 25 | 720 | IPH Paont Sahib | 114911399.8 |
| 26 | 753 | IPH Jawali | 695579 |
| 27 | 730 | IPH Indora | 524191.65 |
| 28 | 731 | IPH Nurpur | -20455681.24 |
| 29 | 709 | IPH Pooh | -25388632 |
| 30 | 710 | IPH Rampur | 79756426.95 |
| 31 | 708 | IPH RecongPeo | 4558814.54 |
| 32 | 718 | IPH Jubbal | 51931234.2 |
| 33 | 717 | IPH Nerwa | 78160065.41 |
| 34 | 719 | IPH Rohru | 17239633.3 |
| 35 | 715 | IPH Shimla-I | 85809099.57 |
| 36 | 725 | IPH Arki | 28566977.37 |
| 37 | 723 | IPH NALAGARH | 108715227.5 |
| 38 | 724 | IPH Division Solan | 89457078.52 |
| 39 | 740 | IPH Sunni | 45924146 |
| 40 | 702 | IPH Baggi | 65278559.91 |
| 41 | 703 | IPH Mandi | 92523664.74 |
| 42 | 776 | IPH Division Thunag(Mandi) | 0 |
| 43 | 704 | IPH Padhar | 51226677 |
| 44 | 700 | IPH SunderNager | 15047075.1 |
| 45 | 764 | IPH Karsog | 67282862 |
| 46 | 766 | Complin Bassi at Bilaspur | -2051441 |
| 47 | 734 | Flood Protection Gagret | 13410232 |
| 48 | 732 | IPH Div. NO-I Una | 203364183 |
| 49 | 786 | IPH AMB, UNA | 37948810 |
| 50 | 733 | IPH THANAKALAN, UNA | 116690848 |
| 51 | 734 | Tube well Division Gagret Una | 1103884.78 |
| 52 | 735 | SR. HYDROGIST GW ORG. UNA | 400 |
| 53 | 781 | IPH BHORANJ | 21139443 |
| | | TOTAL | 2761131748 |

ANNEXURE- X

**List of minus balance under Head 8671 Cash Balance up to 3/2024
(Position as on 30th September 2024)**

| Sr. No | DDO Code | Name of Division | Amount |
|----------------------|-----------------|--------------------------|-----------------|
| 1 | 678 | Mech Division Rohru | -790 |
| 2 | 634 | B&R Hamrapur | -213 |
| 3 | 664 | B&R Bhoranj | -30 |
| 4 | 621 | B&R kotla Behar Kangra | -246 |
| 5 | 698 | NH Division Theog | -40 |
| 6 | | B&R Thalout Mandi | -33 |
| 7 | 679 | R.I.D.F DIV. TAKLECH | -7 |
| 8 | 657 | B&R Rajgarh | -269 |
| 9 | 640 | B&R Fatehpur | -97 |
| 10 | 675 | B&R Dodra Kawar | -85 |
| 11 | 636 | B&R Bharwain | -752 |
| 12 | 622 | B&R Baijnath | -621 |
| 13 | 603 | B&R Sundernagar | -143 |
| 14 | 689 | B&R Tissa | -11 |
| 15 | 600 | B&R Padhar | -718 |
| 16 | 606 | B&R Theog | -79 |
| 17 | 633 | B&R Pangi | -10 |
| 18 | 624 | Mech Dharamsala | -1025 |
| 19 | 668 | B&R Manali | -44 |
| 20 | 687 | B&R Jogindernagar | -82 |
| 21 | 687 | B&R Nerchowk | -69 |
| 22 | 632 | B&R Dalhousie | -137.75 |
| 23 | | B&R Palampur | -299 |
| | | Total (B&R) | -5800.75 |
| JSV DIVISIONS | | | |
| 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 | -367 |
| 10 | 714 | IPH Keylong | -15 |
| 11 | 774 | IPH Fatehpur | -47 |
| 12 | 709 | IPH Pooh | -308 |
| 13 | 725 | IPH Arki | -102 |
| 14 | 723 | IPH Nalagarh | -36 |
| 15 | 724 | IPH Solan | -422 |

| | | | |
|----|-----|--|------------------|
| 16 | 779 | IPH ChauntraJogindernagar | -36 |
| 17 | 776 | IPH Thunag | -65 |
| 18 | 732 | IPH Una-I | -179 |
| 19 | 757 | Swan River Flood Management Project Haroli | -152 |
| 20 | 786 | IPH Amb | -1904 |
| 21 | | IPH Bharmour | -202 |
| 22 | 756 | Shahnehar Project Division-I | -66 |
| | | Total (IPH) | -5019 |
| | | B&R and IPHGrand Total | -10819.75 |

ANNEXURE- XI-A

**Minus Balances under the Head (8009) work Charged staff up to 3/2024
(Position as on 30th September 2024) B& R Divisions**

| Sr. No | DDO Code | Name of Division | Amount |
|----------------------|-----------------|--|-------------------|
| 1 | 643 | B&R Bilaspur-I | -1237861 |
| 2 | 658 | B&R Sangrah | -297552.2 |
| 3 | 622 | B&R Baijnath | -124526 |
| 4 | 600 | B&R Mandi-I | -789324.1 |
| 5 | 629 | B&R C.V. Division Udaipur | -62794.4 |
| | | B&R Total | -2512057.7 |
| | | | |
| IPH Divisions | | | |
| | | | |
| 1 | 712 | I.P.H Kaza | -320676 |
| 2 | 716 | Water Supply & Sewerage Div. Shimla | -36982.2 |
| 3 | 756 | ShahNehar Project Sansarpur Terrace -I | -197021 |
| | | IPH Total | -554679.2 |
| | | | |
| Grand Total | | | -3066736.9 |

ANNEXURE- XI-B

**Outstanding Balance under Head (8009) work Charged staff up to 3/2024
(Position as on 30th September 2024)**

| Sr. No | DDO CODE | Name of Division | Amount (Rs.) |
|------------------------------------|----------|---|-----------------------|
| 1 | 645 | B&R Ghumarwain | 731425.7 |
| 2 | 644 | B&R Bilaspur-II | 1557275.7 |
| 3 | 650 | B&R Kalpa | 639643 |
| 4 | 656 | B&R Poanta Sahib | 2316311.9 |
| 5 | 657 | B&R Rajgarh | 17563.7 |
| 6 | 671 | B&R Nahan Foundary | 913307 |
| 7 | 608 | B&R Rohru | 1063537 |
| 8 | | RIDF Taklech | 1429738 |
| 9 | 681 | B&R Bangana | 242959 |
| 10 | 684 | B& R Joginder Nagar | 1540961 |
| 11 | 600 | B&R Padhar | 768200 |
| 12 | 603 | B&R Sundernagar | 5077217.35 |
| 13 | | Medical College Shimla | 412212.61 |
| 14 | 676 | B&R Nalagarh | 1556788 |
| 15 | 622 | B&R Baijnath | 4215839.25 |
| 16 | 649 | B&R Nirmand | 13133771 |
| 17 | 674 | B&R Bharmour | 26897641 |
| 18 | 682 | B&R Tauni Devi | 65019 |
| 19 | 639 | B&R Nurpur | 248696.75 |
| 20 | 638 | Elect. Una | 4701220.35 |
| 21 | | Old Division Master Plan Division | 11573 |
| | | Total (B&R) | 67540900.31 |
| JAL SHAKTI VIBHAG DIVISIONS | | | |
| 1 | 736 | I.P.H Bilaspur | 3969546.95 |
| 2 | 701 | I.P.H Sarkaghat | 583354 |
| 3 | 763 | I.P.H Kullu-II | 240082 |
| 4 | 711 | I.P.H Anni | 158195 |
| 5 | 714 | I.P.H Keylong | 143057 |
| 6 | 724 | I.P.H Solan | 3805625.09 |
| 7 | 753 | I.P.H Jawali | 269189 |
| 8 | 728 | I.P.H Dehra | 850947.9 |
| 9 | 719 | I.P.H Rohru | 261.55 |
| 10 | | Giri Irrigation Div.Majra | 723838 |
| 11 | | Planing& Investigation Div. Shimla | 143 |
| 12 | 762 | Sewerage Network Construction Div. Shimla | 27380 |
| 13 | 762 | Sewerage Treatment Plant Const Div.Shimla | 140997 |
| 14 | 757 | ShahNehar Project Sansarpur Terrace -II | 8667 |
| | | IPH Total | 1,09,21,283.49 |
| | | Grand Total | 7,84,62,183.80 |

Annexure- XII

**Detail of AG Memos not adjusted by the Divisional Office upto 03/2024
(Position as on 30th September 2024)**

| SR. NO. | DDO CODE | DIVISION NAME | CLOSING BALANCE (in Rs.) |
|--|----------|---|--------------------------------|
| PAO Calcutta AG Memos upto 03/2024 (Position as on 30th September 2024) | | | |
| 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 |
| 9 | 617 | B&R Div.No.II, Dhamsi Shimla | -60,841 |
| 10 | 620 | B&R Dharamshala | 21,971 |
| 11 | 621 | B&R Palampur | -7,327 |
| 12 | 624 | Mech. Div. Dharamshala | -1 |
| 13 | 625 | Elect. Div. Palampur | 3,34,874 |
| 14 | 629 | B&R ChenavVelly Udaipur | -1,30,548 |
| 15 | 634 | B&R Hamirpur | 1 |
| 16 | 639 | B&R Nurpur | -23,719 |
| 19 | 709 | JSV Pooh | 1,41,150 |
| 20 | 710 | JSV Rampur | -2,94,580 |
| 21 | 711 | JSV Anni | 50,070 |
| 22 | 711 | JSV Anni | 31,843 |
| 23 | 716 | JSV Shimla-II | 1,01,856 |
| 24 | 717 | JSV Nerwa | 16,40,600 |
| 25 | 719 | JSV Rohru | 9,56,484 |
| 26 | 720 | JSV Poanta Sahib | 1 |
| 31 | 730 | JSV Indora | -7,566 |
| 32 | 736 | JSV Bilaspur | 96,742 |
| 33 | 738 | JSV Hamirpur | 1 |
| 37 | 739 | JSV Barsar | 8 |
| 35 | SEB | S.E.B (State Elect. Board) | 1,15,45,253 |
| | | PAO CALCUTTA GRAND TOTAL | 14406386 |
| PAO Chennai AG Memos upto 03/2023 (Position as on 30th September 2024) | | | |
| 1 | 600 | B&R Mandi-I | -94,711 |
| 2 | 600 | B&R Mandi-I | -189422 |
| 3 | 606 | B&R Theog | 86,545 |
| 4 | 620 | B&R Dharamshala | -21,971 |
| 5 | 629 | B&R ChenavVelly Udaipur | 9,978 |
| 6 | 643 | B&R Div.No.I Bilaspur | -16,695 |
| 7 | 715 | JSV Div.No.1, Shimla | 1 |
| 8 | 731 | JSV Nurpur | -2,773 |
| 9 | | S.E.B (State Elect. Board) | 7,37,290 |
| | | PAO CHENNAI (MADRAS) GRAND TOTAL | 6,97,663 |
| PAO Mumbai AG Memos upto 03/2023 (Position as on 30th September 2024) | | | |
| 1 | 600 | B&R Padhar Mandi | -2,51,075 |
| 2 | 602 | B&R Karsog | 68,258 |
| 3 | 606 | B&R Theog | 2,27,300 |
| 4 | 608 | B&R Rohru | 58,172 |
| 5 | 609 | B&R Jubbal | 25,576 |
| 10 | 617 | B&R Shimla-II Dhamsi | -5,264 |
| 11 | 621 | B&R Palampur | -11,357 |
| 12 | 629 | B&R ChenavVelly Udaipur | -770 |
| 13 | 639 | B&R Nurpur | 10,12,011 |
| 14 | 641 | B&R Dehra | 53,401 |

| | | | |
|---|-----|-------------------------------|------------------|
| 15 | 643 | B&R Bilaspur-I | -14,825 |
| 16 | 645 | B&R Ghumarwin | -2,49,301 |
| 19 | 648 | B&R Kumarsain | 41,688 |
| 20 | 652 | NH Rampur | 1,02,254 |
| 21 | 659 | B&R Shailai | -2,000 |
| 22 | 709 | JSV Pooh | 98,073 |
| 23 | 710 | JSV Rampur | 25,858 |
| 24 | 711 | JSV Anni | 1,22,110 |
| 25 | 712 | JSV Kaza | 87 |
| 26 | 716 | JSV Shimla-II | 44,60,248 |
| 27 | 717 | JSV Nerwa | 3,05,161 |
| 28 | 719 | JSV Rohru | -200 |
| 29 | 725 | JSV Arki | -19,878 |
| 30 | 731 | JSV Nurpur | -5,56,213 |
| 31 | | Giri Irrigation Div. Majra | -4,39,889 |
| 32 | | S.E.B (State Elect. Board) | -6,51,823 |
| | | PAO MUMBAI GRAND TOTAL | 43,97,601 |
| PAO Delhi AG Memos upto 03/2024 (Position as on 30th September 2024) | | | |
| 1 | 600 | B&R Padhar Mandi | -2,31,699 |
| 2 | 602 | B&R Karsog | 3,75,179 |
| 3 | 605 | NH Jogindernagar | -3,74,562 |
| 4 | 606 | B&R Theog | 15,21,539 |
| 5 | 609 | B&R Jubbal | 1,91,338 |
| 6 | 610 | B&R IGMCM Shimla | 1,633 |
| 7 | 612 | Elect. Kusumpti Shimla | 7,79,642 |
| 8 | 617 | B&R Shimla-II Dhami | 24,60,657 |
| 9 | 621 | B&R Palampur | -50,299 |
| 10 | 625 | NH Rampur | 1,29,438 |
| 11 | 629 | B&R ChenavVelly Udaipur | -23,05,332 |
| 12 | 631 | B&R Salooni | -62,899 |
| 13 | 631 | B&R Salooni | 564 |
| 14 | 638 | Elect, Division Una | 872 |
| 15 | 639 | B&R Nurpur | 71,50,664 |
| 20 | 643 | B&R Bilaspur-I | 947 |
| 21 | 644 | B&R Bilaspur-II | 1,329 |
| 22 | 645 | B&R Ghumarwin | 2,49,301 |
| 25 | 648 | B&R Kumarsain | 7,63,213 |
| 26 | 649 | B&R Nirmand | -88,360 |
| 27 | 652 | NH Rampur | -1,01,800 |
| 28 | 653 | B&R Kaza | 99,377 |
| 31 | 659 | B&R Shilai | 1,64,565 |
| 32 | 709 | JSV Pooh | 4,59,479 |
| 33 | 709 | JSV Pooh | 5,645 |
| 34 | 709 | JSV Pooh | 4,967 |
| 35 | 710 | JSV Rampur | -3,69,320 |
| 36 | 710 | JSV Rampur | 6,043 |
| 37 | 711 | JSV Anni | 15,15,025 |
| 38 | 711 | JSV Anni | 6,855 |
| 39 | 712 | JSV Kaza | 1,35,995 |
| 40 | 716 | JSV Shimla-II | 13,95,944 |
| 41 | 716 | JSV Shimla-II | 1,943 |
| 42 | 717 | JSV Nerwa | -6,47,748 |
| 43 | 717 | JSV Nerwa | 9,514 |
| 44 | 718 | JSV Jubbal | 14,606 |
| 45 | 718 | JSV Jubbal | 17,772 |
| 46 | 719 | JSV Rohru | 1,14,323 |
| 47 | 719 | JSV Rohru | 18,457 |

| | | | |
|----|-----|--------------------------------------|--------------------|
| 48 | 725 | JSV Arki | -2,47,282 |
| 49 | 730 | JSV Indora | 25,11,272 |
| 50 | 731 | JSV Nurpur | 14,26,628 |
| 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) | 96,59,650 |
| | | PAO NEW DELHI TOTAL | 2,67,59,474 |
| | | GRAND TOTAL | 4,58,85,936 |

| Year 2023-24 | | | |
|--------------|----------|---|----------------|
| Sr. No. | Annexure | Subject | Amount in Lakh |
| 1 | A | Statement showing the details of unfruitful/wasteful/injudicious// and undue favour to contractor/cost over run | 64308.45 |
| 2 | B | Statement showing the details of irregular utilization of budget grant at the end of the year/rush of expenditure in the last quarter/Irregular utilization of LOC. | 200 |
| 3 | C | Statement showing the details of fictitious booking/ adjustment of material at the end of the year. | 57.61 |
| 4 | D | Statement showing the detail of blockage of funds due to non execution of deposit work (unspent amount). | 26268.25 |
| 5 | E | Statement showing the detail of works in which expenditure incurred in excess of deposit received. | 9520.84 |
| 6 | F | Statement showing the detail of wrong/Excess debit to work/wrong booking of material/wrong debit of stock items. | 69.34 |
| 7 | G | Statement showing the details of splitting up of work. | 2119.39 |
| 8 | H | Statement showing the details of non levy of compensation | 7363.85 |
| 9 | I | Statement showing the details of non recovery of levied compensation/ liquidated damages/ non recovery from contractor. | 634.60 |
| 10 | J | Statement showing the details of non finalization of bill/ unauthorized deviation. | 1348 |
| 11 | K | Statement showing the details of non account of material/ lubricant/ non verification of recovery/account of material due to non production of records. | 7.63 |
| 12 | L | Statement showing the details of outstanding recoveries under "Miscellaneous Works Advances". | 4295.82 |
| 13 | M | Statement showing the details of expenditure incurred in excess of A/A, E/S, without sanction of Superintending Engineer. | 7975.41 |
| 14 | N | Statement showing the details of expenditure incurred without technical sanction. | 11515.31 |
| 15 | O | Statement showing the details of non disposal of scraps/ dismantle material/unserviceable machinery. | 15.4 |
| 16 | P | Statement showing the details of overpayment of pay and allowances/HRA and inadmissible payments of claims. | 66.99 |
| 17 | Q | Statement showing the details of non/ less recovery of royalty and non recovery of labour cess/ secured advance/ non recovery of plants. | 1581.85 |
| 18 | R | Statement showing the details of details of non crediting of unclaimed/lapse amount to Government revenue, Late deposit of Government receipt into Treasury. | 1293.5 |
| 19 | S | Statement showing the details of less stacking of useful | 80.41 |

| | | | |
|--------------|---|---|-------------------|
| | | stone/ non recovery of useful stone/Irregular procurement of bitumen/fuel wood/non recovery of plants. | |
| 20 | T | Statement showing the details of non forfeiture of earnest money/security deposit/performance security. | 1263.66 |
| 21 | U | Statement showing the details of non Reconciliation with treasury. | 1669.68 |
| 22 | V | Statement showing the details of non deposit of sales tax/ CGST/SGST | 444.66 |
| 23 | W | Miscellaneous Objections | 42642.551 |
| 24 | Z | Annotated Replies | 0 |
| Total | | | 184743.201 |

| Annexure-XIII | | | | |
|--|-----------------------------------|---|---|----------------|
| Statement I- Irregularities noticed in Central Audit of Public Work (B&R) during the period 2023-24 (04/23 to 03/24) | | | | |
| Sr. No. | Name of DDO | Vr. No. & Month | Nature of Objection | Amount (in Rs) |
| 1 | B&R Sarkaghat | 5 of 4/2023 | Non deduction of Royalty | 989172 |
| 2 | B&R Nalagarh | 4 of 6/2023, 24 of 6/2023, 13 of 6/2023, 25 of 6/2023, 27 of 6/2023, 31 of 6/2023, 33 of 6/2023, 30 of 6/2023, 32 of 6/2023, 17 of 6/2023, 28 of 6/2023, 36 of 6/2023 | Non deduction of Royalty | 1101458 |
| 3 | B&R Nalagarh | 26 of 9/2023 | Non deduction of Royalty | 40617 |
| 4 | B&R Ghumarwin | 40 of 9/2023, 46 of 9/2023, 48 of 9/2023, 34 of 9/2023 | Non deduction of Royalty | 83562 |
| 5 | EE SF CIRCLE HP PWD MANDI | 100202 of 07/2023 | Cost of inadmissible medicines reimbursed | 196 |
| 6 | B&R Division Bharwain Una | 100215 of 07/2023 | Cost of inadmissible medicines reimbursed | 837 |
| 7 | EE 12th circle Nahan | 100111 of 07/2023 | Cost of inadmissible medicines reimbursed | 148 |
| 8 | EE HP PWD UNA | 10019 of 07/2023 | Cost of inadmissible medicines reimbursed | 2793 |
| 9 | EE HP PWD SOLAN | 100279 of 06/2023 | Cost of inadmissible medicines reimbursed | 700 |
| 10 | EE B&R DIVISION-2 BILASPUR | 100068 of 06/2023 | Cost of inadmissible medicines reimbursed | 487 |
| 11 | EE B&R HPPWD NAHAN | 100509 of 08/2023 | Cost of inadmissible medicines reimbursed | 234 |
| 12 | EE B&R HPPWD SOLAN | 100399 of 07/2023 | Cost of inadmissible medicines reimbursed | 1496 |
| 13 | EE B&R HPPWD DIVISION -3 SML | 100899 of 11/2023 | Cost of inadmissible medicines reimbursed | 496 |
| 14 | EE B&R HPPWD DIVISION -3 SML | 100910 of 11/2023 | Cost of inadmissible medicines reimbursed | 158 |
| 15 | Sr. Artitact HPPWD NIGAM VIHAR HP | 100127 of 07/2023 | Cost of inadmissible medicines reimbursed | 747 |
| 16 | EE HPPWD DIVISION - UNA | 100260 of 07/2023 | Cost of inadmissible medicines reimbursed | 215 |

| | | | | |
|--------------|---|------------------------------|--|----------------|
| 17 | SE NH CIRCLE HPPWD SHIMLA | 10056 of 07/2023 | Cost of inadmissible medicines reimbursed | 282 |
| 18 | EE HPPWD DIVISION-2 SHIMLA | 100467 of 07/2023 | Cost of inadmissible medicines reimbursed | 402 |
| 19 | EE B&R DIVISION KARCHAM AT BHAWANAGAR | 100129, 100126 of 11/2023 | Cost of inadmissible medicines reimbursed | 1189 |
| 20 | SE 14 CIRLE HPPWD ROHRU SHIMLA | 100046 of 08/2023 | Cost of inadmissible medicines reimbursed | 2094 |
| 21 | SUPERINTENDENT GR-1 HPPWD HQ SHIMLA 2 | 100486 of 08/2023 | Cost of inadmissible medicines reimbursed | 1125 |
| 22 | EE ELECTRICAL DIVISION-2 US CLUB SHIMLA 2 | 100138 of 08/2023 | Cost of inadmissible medicines reimbursed | 947 |
| 23 | LAO NORTH ZONE KANGRA HP | 10072 of 08/2023 | Cost of inadmissible medicines reimbursed | 251 |
| 24 | B&R DIVISION KALPA AT KINNUR | 1000206 of 08/2023 | Cost of inadmissible medicines reimbursed | 1140 |
| 25 | EE NH RAMPUR SHIMLA | 100389 of 10/2023 | Cost of inadmissible medicines reimbursed | 864 |
| 26 | EE B&R BHARWARNA KANGRA | 100147 of 10/2023 | Cost of inadmissible medicines reimbursed | 915 |
| 27 | EE B&R THEOG SHIMLA HP | 100345 of 10/2023 | Cost of inadmissible medicines reimbursed | 40 |
| 28 | CHIEF ARCHITACT HPPWD NIGAM VIHAR SHIMLA | 100206 of 10/2023 | Cost of inadmissible medicines reimbursed | 1487 |
| 29 | HPPWD NIGAM VIHAR HQ SHIMLA HP | 100824 of 11/2023 | Cost of inadmissible medicines reimbursed | 1874 |
| 30 | EE B&R BADSAR HAMIRPUR | 100405 of 11/2023 | Cost of inadmissible medicines reimbursed | 1218 |
| 31 | EE B&R DIVISION-1 BILASPUR | 100525, 100571 of 11/2023 | Cost of inadmissible medicines reimbursed | 1928 |
| 32 | EE HPPWD 10TH CIRCLE BILASPUR | 100134 of 11/2023 | Cost of inadmissible medicines reimbursed | 2224 |
| 33 | EE B&R KASULI SOLAN | 100485 of 11/2023 | Cost of inadmissible medicines reimbursed | 266 |
| Total | | | | 2241562 |

| Annexure-XIV | | |
|---------------------|--|------------------------|
| Sr. No. | Name of Division | Annotated Reply |
| 1. | Executive Engineer, B&R Division Manali at Katrain in District Kullu | NO |
| 2. | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | YES |
| 3. | Executive Engineer, B&R division, HPPWD, Nurpur | NO |
| 4. | Executive Engineer, HPPWD Division, Nerchawk | NO |
| 5. | Executive Engineer, HPPWD B&R Division, Baijnath | NO |
| 6. | Executive Engineer, HPPWD B&R Division, Bhawarna | YES |
| 7. | Executive Engineer, HPPWD B&R Division, Jogindernagar | NO |
| 8. | Executive Engineer, HPPWD B&R Division, Chamba | NO |
| 9. | Executive Engineer, HPPWD B&R Division, Kumarsain | YES |
| 10. | Executive Engineer, Mechanical Division Rampur | YES |
| 11. | Executive Engineer, HPPWD B&R Division, Karsog | YES |
| 12. | Executive Engineer, HPPWD Division, Dehra Gopipur | NO |
| 13. | Executive Engineer HPPWD Horticulture Division | NO |
| 14. | Executive Engineer HPPWD, Jhanjheli | NO |
| 15. | Executive Engineer, HPPWD Division, Palampur | YES |
| 16. | Executive Engineer, HPPWD , INDORA | NO |
| 17. | Executive Engineer, HPPWD Division Kaza | NO |
| 18. | Executive Engineer, HPPWD Division, Salooni | NO |
| 19. | Executive Engineer, HPPWD Division, Bharwain, | YES |
| 20. | Executive Engineer, HPPWD Division Killar, Pangi | NO |
| 21. | Executive Engineer, B & R Division, Sangrah | YES |
| 22. | Executive Engineer, HPPWD Division, Kotla Behar | NO |
| 23. | Executive Engineer, HPPWD Division, Solan | NO |
| 24. | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | YES |
| 25. | Executive Engineer, B&R Division, HPPWD Sarkaghat | NO |
| 26. | Executive Engineer, HPPWD Kotkhai, District Shimla | NO |
| 27. | the Executive Engineer, HPPWD Kullu-II, District Kullu | NO |
| 28. | Executive Engineer, HPPWD Division, Thalout, District Mandi | NO |
| 29. | Executive Engineer, HPPWD Rohru, District Shimla H.P. | NO |
| 30. | Executive Engineer, HPPWD Chowari, District Chamba | NO |
| 31. | Executive Engineer B&R division Bilaspur | YES |
| 32. | Shimla Division No. III, Himachal Pradesh | NO |

| | | |
|-----|---|-----|
| 33. | Superintending Engineer, Mechanical Circle Dharamshala | YES |
| 34. | Executive Engineer, HPPWD Shimla Rural division, Dhami | NO |
| 35. | Executive Engineer, Mandi Division No. II, HPPWD Mandi, | NO |
| 36. | Executive Engineer, Himachal Pradesh Public Works Department Division Karchham at Bhabhanagar | NO |
| 37. | Executive Engineer, HPPWD Division, Sundernagar | NO |
| 38. | Engineer-in-Chief, HPPWD, Shimla | YES |
| 39. | Executive Engineer, B & R Division, Kasauli | YES |
| 40. | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at Nagrota Bagwan | YES |
| 41. | B&R division, Himachal Pradesh Public Works Division, Mandi - 1 at Padhar | YES |
| 42. | Executive Engineer, HPPWD Division, Dalhousie | YES |
| 43. | Executive Engineer, HPPWD Division, Bharmour | NO |
| 44. | Executive Engineer, B&R Division Kangra in Distt. Kangra | YES |

| Annexure-XV | | | | | |
|---|---|---------|----------|---|------------------------------|
| Statement showing the details of unfruitful/wasteful/injudicious/and undue favour to contractor/cost over run | | | | | |
| Sr. No. | DIVISION | IR YEAR | PA RA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 1 | Delay in completion of bridge due to lackadaisical approach of the department-Non recovery of compensation- Rs. 29.18 lakh-Irregular expected excess expenditure - Rs 177.90 lakh. | 207.08 |
| 2 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | 2023-24 | 1 | Unfruitful expenditure due to non-conducting of pre-feasibility survey and feasibility study/slow progress of work ₹ 5.19 crore; Non-adhering of tendering procedure; Excess execution of items without the approval of Higher competent authority ₹ 146.85 lakh; Loss to state exchequer due to non-finalization of engineering design and drawings before administrative approval ₹ 2.58 crore, | 923.85 |
| 3 | | 2023-24 | 2 | Unfruitful expenditure due to delay in completion of up-gradation work of Nakrot to Kathwad road km. 0/000 to 10/000; Non-renewal/extension of performance security ₹ 22.75 lakh and additional performance security of Rs. 9.00 lakh; | 31.75 |
| 4 | | 2023-24 | 3 | Inordinate delay in completion of work resulted in unfruitful expenditure of ₹ 5.28 crore, Non-levy of liquidated damages ₹ 0.66 crore, Excess execution of items without the approval of higher competent authority ₹ 59.07 lakh | 653.07 |
| 5 | | 2023-24 | 5 | Locking of funds meant for public infrastructure due to non-start of works Rs. 934.98 lakh | 934.98 |
| 6 | Executive Engineer, HPPWD Division, Nurpur | 2023-24 | 1 | Infructuous expenditure on the construction of work in partial reaches- Non completion of work due to involvement of forest land- 197.60 lakh. | 197.6 |

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| 7 | | 2023-24 | 2 | Irregular expenditure without budget allotment and irregular concealment of expenditure- Rs. 561.47 lakh. | 561.47 |
| 8 | Executive Engineer, HPPWD Division, Nerchowk | 2023-24 | 1 | Delay in execution of work of road resulting in time overrun and unfruitful expenditure of Rs. 84.24 lakh and undue favour to contractor-Rs. 21.62 lakh | 105.86 |
| 9 | | 2023-24 | 2 | Non-handing over of completed combined office building at Nerchowk resulting in unfruitful expenditure of Rs. 931.91 lakh, expenditure in excess of awarded amount-Rs. 163.29 lakh and irregular payment of deviations-Rs. 214.26 lakh without approval of the competent authority & client department | 1309.46 |
| 10 | | 2023-24 | 7 | Wasteful expenditure on construction of Ayurvedic Health Centre at Pairi, District Mandi due to non-ensuring the clear title of land-Rs. 5.49 lakh | 5.49 |
| 11 | Executive Engineer, HPPWD B&R Division, Baijnath | 2023-24 | 1 | Infructuous expenditure on the construction of bridge work- Rs. 151.85 lakh. | 151.85 |
| 12 | Executive Engineer, HPPWD B&R Division, Bhawarna | 2023-24 | 1 | Delay in completion of work of bridge resulting in time and cost overrun to Rs. 135.10 lakh and failure of the Department to ensure timely realisation of Government dues led to extension of undue financial benefit to a contractor-Rs. 22.78 lakh and undue favour to contractor due to non-rescission of contract on the risk and cost of the contractor-Rs. 135.10 lakh | 292.98 |
| 13 | | 2023-24 | 2 | Delay in completion of work of bridge due to non-approval of drawings of sub-structure and super-structure of bridge by the Department in time resulting in unfruitful expenditure of Rs. 465.94 lakh and time overrun | 465.94 |

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| 14 | | 2023-24 | 3 | Delay in completion of work attributable to department resulting in avoidable cost escalation. Rs.70.26 lakh. Unfruitful expenditure on work. Rs.836.88 lakh. Substitute item after award resulting in contractor getting extra work without any competition. Rs.49.30. Deviation in execution of quantities without approval of competent authority. 107.04 lakh. Undue favour to contractor due to non-renewal of bank guarantee of Rs. 43.83 lakh by the contractor. | 1107.31 |
| 15 | | 2023-24 | 4 | Delay in completion of road from Chiran to Thirak via village Devi Tilla km. 0/0 to 10/150 including bridge over Bathu Khad resulting in unfruitful expenditure of Rs. 505.94 lakh | 505.94 |
| 16 | Executive Engineer, HPPWD Division, Joginder Nagar | 2023-24 | 1 | Delay in completion of bridge due to lackadaisical approach of the department by non-finalization of drawings- Irregular probable avoidable expenditure- Rs.1.12 crore. | 112 |
| 17 | | 2023-24 | 2 | Irregular expenditure in excess of deposit received-Irregular concealment of expenditure- Rs 412.72 lakhh | 412.72 |
| 18 | | 2023-24 | 3 | Delay in completion of works and unfruitful expenditure- Rs. 6.84 crore due to non-adherence of rules. | 684 |
| 19 | Executive Engineer HPPWD Division, Chamba | 2023-24 | 1 | Abandoned bridge work on Rajera Baili road at Km. 0/140 due to lackadaisical approach of the department and slow progress shown by the contractor resulted in unfruitful expenditure of ₹ 249.79 lakh and depriving the beneficiaries of road facility, Delay in submission and approval of drawing/design of foundation abutment, Delay in submission and approval of superstructure drawing, and other irregularities. | 249.79 |

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| 20 | | 2023-24 | 2 | Inordinate delay in completion of upgradation of Sarol MasroondPukhri Road resulted in unfruitful expenditure of ₹ 1581.83 lakh, Execution of excavation work in hilly area, Crate wire, RS-1 and pavement work in excess of the scope of work without the prior approval of NRIDA ₹ 202.04 lakh, Non-obtaining of X and W form from the contractor and non-deposit of royalty with the Mining Officer ₹ 25.39 lakh, Non-renewal of performance security ₹ 64.00 lakh, and other short-comings. | 1873.26 |
| 21 | | 2023-24 | 3 | Inordinate delay in completion of bridge work resulted in unfruitful expenditure of ₹ 419.30 lakh, Loss to state exchequer due to non-obtaining of sanction of National Rural Roads Development Agency (NRRDA) for variation of ₹ 246.06 lakh, Preparation of Detailed Project Report without conducting of pre-feasibility study and feasibility study, Delay in obtaining of revised technical sanction and non-obtaining of revised administrative approval and expenditure sanction, Delay in submission of substructure and superstructure drawings and its approval, | 665.36 |
| 22 | | 2023-24 | 4 | Inordinate delay in completion of road work from Chamba MaloonaKathna resulted in unfruitful expenditure of ₹ 164.92 lakh, and Irregular purchase of cement from open markets without obtaining the approval and NAC from HPCSC ₹ 13.50 lakh | 178.42 |
| 23 | | 2023-24 | 5 | Delay in according of technical sanction, delay in approval of structural and other drawings of various components drawing of resulted in unproductive expenditure of ₹ 870.27 lakh on construction of Indoor Auditorium at Chamba and cost overrun ₹ 38.76 lakh (upto 6th RA) and Excess execution of items without the approval of Higher competent authority ₹ 126.31 lakh | 1035.34 |

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| 24 | Executive Engineer HPPWD Division, Kumarsain | 2023-24 | 1 | Delay in completion of work- Infructuous expenditure on the construction of work-Rs. 239.42 lakh-Non recovery of levied compensation- Rs. 29.72 lakh. | 269.14 |
| 25 | | 2023-24 | 2 | Non completion of work by the contractor after incurring huge expenditure-Rs. 217.33 lakh-Non recovery of levied compensation- 57.42 lakh. | 274.75 |
| 26 | | 2023-24 | 3 | Irregular concealment of expenditure- payment to contractor without availability of funds- Rs.252.98 lakh | 252.98 |
| 27 | | 2023-24 | 4 | Delay in completion of works and unfruitful expenditure- Rs. 8.13 crore due to non-adherence of rules, besides non recovery of liquidated damages- Rs. 1.83 crore. | 996 |
| 28 | Executive Engineer, B&R division, HPPWD, Karsog | 2023-24 | 1 | Deficient planning for construction of Industrial Training Institute building at Karsog, led to unfruitful expenditure of ₹ 374.25 lakh, Non-obtaining of performance security ₹ 28.18 lakh, Unauthorized and irregular advance payments ₹ 57.00 lakh and non-recovery of advance of ₹ 18.00 lakh, Incorrect accounting and non-adjustment of advance payments of ₹ 57.00 lakh, Non-recovery of material (cement and tor steel) Rs.29.60 lakh, Blockade of funds in depository head Rs.110.48 lakh, Excess execution of items without the approval of Higher competent authority ₹41.60 lakh, Application of higher rate than the approved rate resulted in excess payment of ₹ 3.60 lakh. | 716.72 |
| 29 | | 2023-24 | 2 | Unproductive expenditure of ₹ 15.23 crore on incomplete combined office building at Karsog due to delay in according of technical sanction and award of work, creation of liability of ₹ 8.06 crore, Cost escalation ₹ 7.43 crore due to time overrun and Short-recovery of royalty ₹ 3.95 lakh | 2269.95 |
| 30 | | 2023-24 | 3 | Unfruitful expenditure on incomplete link roads under Scheduled Caste Sub Plan (SCSP)- ₹ 1632.74 lakh | 1632.74 |

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| 31 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 1 | Unfruitful expenditure on the construction of road due to involvement of forest land- Rs. 122.32 lakh | 122.32 |
| 32 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 1 | Suspected collusive bidding through bid rotation-suspected undue benefit to limited contractors. | 0 |
| 33 | Executive Engineer HPPWD, Jhanjheli | 2023-24 | 1 | Lackadaisical approach of the department and slow progress shown by the contractor resulted in infructuous expenditure on Tapnali to Ghat road Km. 0/0 to 18/0 ₹ 672.22 lakh, Lapsed Bank guarantees ₹ 69.67 lakh, Road under construction not covered with insurance, Irregular execution of excess quantity and extra item without approval of National Rural Roads Development Agency (NRRDA) ₹ 243.44 lakh, | 985.33 |
| 34 | | 2023-24 | 2 | Unproductive expenditure due to non-completion of work of ₹ 34.59 crore, Irregularity in award of contract, Irregular/overpayment payment on account of carriage/transportation charges of material ₹ 359.86 lakh, Wasteful expenditure due to badly damaged payment/layers of JanjheliRajgarhShikarimata road from Km. 8/00 to 16/400 Rs.503.49 lakh:, Construction of road in wild life sanctuary area of Shikarimata, Release of payment of Goods and Services Tax (GST) reimbursement to the contractor without adjusting for input tax credit ₹ 397.79 lakh, Irregular execution of excess quantity and extra item without approval of NRRDA ₹ 971.32 lakh, Road under construction not covered with insurance, Non-production of invoices of extra cost of bitumen ₹ 117.46 lakh,and other irregularities. | 5808.92 |

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| 35 | | 2023-24 | 3 | Unproductive expenditure on improvement & strengthening of PandohKandha road km. 0/0 to 24/00 ₹ 1306.36 lakh, Non-recovery of excess cost of balance works ₹ 1.13 crore as per clause 14 of contract agreement, Non-renewal of performance security ₹ 39.16 lakh and non-obtaining of additional performance security of ₹ 24.00 lakh, Excess execution of items without the approval of Higher competent authority ₹ 32.64 lakh, Unauthorized and irregular advance payments ₹ 380.00 lakh and non-recovery of dues of ₹ 8.57 lakh, Incorrect accounting and non-adjustment of advance payments of ₹ 380.00 lakh, Irregular payment of ₹ 12.99 lakh, Non-providing of minimum time for bidders to participate in bidding process and to arrive at more competitive rates, irregular reduction in original scope of work resulted in non-ensuring safety and quality of road as per original scope of work and Short-recovery of royalty from the running bills of Bhupinder Paul ₹ 4.64 lakh | 995 |
| 36 | | 2023-24 | 4 | Unfruitful expenditure for construction of Bhanthal (Sanarli) Shankar Dehra Rajgarh Road of ₹ 873.95 lakh, Non-providing of minimum time for bidders to participate in bidding process and to arrive at more competitive rates, Non-recovery of dues from contractor ₹ 68.25 lakh | 942.2 |
| 37 | | 2023-24 | 7 | Payment of inadmissible claim to the contractor: Rs. 14.37 lakh. | 14.37 |
| 38 | Executive Engineer, HPPWD , INDORA | 2023-24 | 1 | Delay in completion of bridge work- Unfruitful expenditure – Rs. 5.81crore- Non obtaining of insurance cover- Non levy/recovery of liquidated damages- Rs. 64.57 lakh. | 645.57 |

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| 39 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 1 | Delay in completion of work of bridge over Pin river to village Khar resulting in unfruitful expenditure of Rs. 683.49 lakh, undue favour to contractor due to non-obtaining of performance guarantee of Rs. 28.75 lakh, and irregular execution of excess quantity without approval of competent authority –Rs. 243.43 lakh | 955.67 |
| 40 | | 2023-24 | 2 | Failure of the Department to ensure prior forest land clearance (FCA) for construction of motorable road from Poh Maidan to Helipad Dhankar resulting in unfruitful expenditure - Rs. 263.66 lakh | 263.66 |
| 41 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 2 | Held up work "Improvement and Up-gradation of BathriSundlaLanger Jammu & Kashmir Boundary/ H.P Border Road Km 80/0 to 93/400 to Double Lane/ Intermediate Lane standard in District Chamba (HP)- Unfruitful expenditure – Rs. 7.12 crore | 712 |
| 42 | Executive Engineer, HPPWD Division, Bhawan, | 2023-24 | 1 | Held up work "Construction of link road from Jole to kainth Via Chooraamroh Dharun KuhrooSanjhot road Km 0/0 to 14/225" due to involvement of forest land: Unfruitful expenditure-Rs. 778.66 lakh. | 778.66 |
| 43 | Executive Engineer, HPPWD Division Killar, Pangi | 2023-24 | 1 | Delay in execution of work of road under PMGSY resulting in time overrun and unfruitful expenditure of Rs. 1282.94 lakh and non-renewal of performance security Rs. 59.00 lakh and non-recovery of royalty of Rs. 27.61 lakh | 1369.55 |
| 44 | | 2023-24 | 2 | Unfruitful expenditure on incomplete work of road Rs. 693.46 lakh and non-renewal of performance security Rs. 49.00 lakh and non-recovery of royalty-Rs. 18.82 lakh | 761.28 |
| 45 | | 2023-24 | 3 | Abnormal delay in completion of work of Government Industrial Training Institute Killar resulting in unfruitful expenditure of Rs. 308.16 lakh and undue favour to contractor due to non levy of compensation of Rs. 32.10 lakh and non-rescission of contract on the risk and cost of the contractor-Rs. 203.65 lakh | 543.91 |

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| 46 | | 2023-24 | 5 | Analysis of work. Construction of Mini Secretariat at Killar Pangi Distt. Chambai. Delay in execution of work resulting in unfruitful expenditure. Rs.941.73 lakh. | 941.73 |
| 50 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 1 | Inordinate delay in construction of Kandaghat to Mahi road 0/0 to 4/450 kms resulting in unfruitful expenditure of Rs. 299.72 lakh | 299.72 |
| 51 | | 2023-24 | 2 | Inordinate delay on the work "M/T and CD Phashkana to Jakhed road RD 0/0 to 9/0" resulting in unfruitful expenditure: Rs. 247.06 lakh | 247.06 |
| 52 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 1 | Delay in execution of work New Indoor Block at Civil Hospital Sarkaghat resulting in time and cost overrun and unfruitful expenditure of Rs. 1107.84 lakh and undue favour to contractor due to non-obtaining performance security of Rs. 35.54 lakh and allowing deviation of Rs. 354.48 lakh without approval of competent authority | 1497.86 |
| 53 | | 2023-24 | 2 | Delay in completion of approaches of bridge over Kalthari Khad on Fithu Ka Paruo to Harijan Basti Balu Bhadrol road resulting in unfruitful expenditure of Rs. 74.85 lakh on construction of bridge | 74.85 |
| 54 | | 2023-24 | 3 | Delay in completion of DeberwalJamanwal Ban Mangoh road Km 0/0 to 8/300 resulting in unfruitful expenditure of Rs. 570.26 lakh | 570.26 |
| 55 | Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 1 | Incomplete work "Construction of link road to Village Buai in GP Buai from Peej road (Bagan) km 0/0 to 8/325" resulted into unfruitful expenditure of Rs 303.16 lakh | 303.16 |
| 56 | | 2023-24 | 2 | Unfruitful expenditure due to non-completion of "Construction of Balu-ra-ghera to Tripti Shauth road from km 0/0 to 4/500" Rs 235.62 lakh and Delay in the completion of work had resulted in unfruitful expenditure of Rs 316.21 lakh | 551.83 |

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| 57 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 1 | Inordinate delay in completion of improvement and strengthening work of LambathachShilibagiKalhaniKashou dpandliBakhlipandoh road Km 0/0 to 68/0 (Section Kalhani to Pandoh Km. 36.00 to 68.00) resulted in unfruitful expenditure of Rs. 35.63 crore, Irregular payment on account of carriage/transportation charges of material Rs. 114.11 lakh, Non-renewal of Bank Guarantee Rs. 172.54 lakh resulted in undue favour to contractor , Release of payment of GST reimbursement to the contractor without adjusting for input tax credit ₹ 397.79 lakh, non-recording of material consumption statements in measurements in MBs, Non providing of insurance cover by the contractor and wrong calculation of material consumption for the purpose of royalty charges | 4247.44 |
| 58 | | 2023-24 | 2 | Inordinate delay in execution of work of metaling tarring on Baunchari to Kandha road under PMGSY resulted in unfruitful expenditure Rs. 244.93 lakh (1st contractor: Rs. 161.52+ 2nd contractor Rs. 83.41), Short-recovery of Liquidated damages from contractor "A" Rs. 44.54 lakh, Non-revalidation of performance security and additional performance security Rs. 21.04 lakh | 310.51 |
| 59 | | 2023-24 | 3 | Inordinate delay in construction of College building due to the lackadaisical approach of the public works and Higher Education department resulted in unfruitful expenditure of Rs 10.72 crore and also resulted in non-providing of providing of better education atmosphere to the students of college and teaching & non-teaching staff, Avoidable payment for cost escalation Rs. 1.24 crore, Creation of liability Rs. 69.67 lakh and non-providing of additional funds of Rs. 312.78 lakh, Non-approval of deviation in technical sanction/approved estimate Rs. 437.87 lakh, Non-obtaining of | 2479.58 |

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| | | | | Technical sanction project as a whole and inordinate delay in obtaining of split sanction Rs. 463.26 lakh | |
| 60 | Executive Engineer B&R division Bilaspur | 2023-24 | 1 | Unfruitful Expenditure on construction of Methi to Sakilroad 0/0 to 4/240 km Rs 326.29 lakh due to delay in clearance of FCA/Gift deeds under NABARD | 326.29 |
| 61 | | 2023-24 | 2 | Unfruitful Expenditure on construction of Galwa to Challella road 0/0 to 4/765 KM Rs 318.51 lakh due to delay in execution of NABARD Work. | 318.51 |
| 47 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 3 | Non-acquisition of forest land prior to start of construction of 165.00-meter span double lane bridge over Giri River on Nahan DadahuHaripurdhar road at RD 35/690 resulted in unfruitful expenditure of Rs. 840.47 lakh on incomplete bridge | 1005.47 |
| 48 | | 2023-24 | 6 | Infructuous expenditure due to non-providing of encumbrance free/clear site to contractor before start of work of two link road resulted in unfruitful expenditure of Rs. 1.30 core on abandoned link roads and avoidable compensation award of Rs. 2.52 crore and nine percent interest per annum | 382 |
| 62 | | 2023-24 | 1 | Infructuous expenditure Rs. 133.38 lakh on abandoned road Mimyad (Shivpur) to Choriyan (Sainj) km. 0/0 to 5/500 due to change in alignment of road, ill planning of the department and failure of the contract to complete the work even time extension provided by the department and undue favour to contractor Rs. 26.89 lakh | 160.27 |

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| 63 | | 2023-24 | 2 | Formation cutting of the road from Bandol to Chanauti via Shilahan Kuna km. 0/0 to 5/255 done without conducting of Geological investigation of soil prior to start of work, without ensuring protective structure (retaining wall, parapet wall, breast wall, culvert etc.), drainage system, resulted in collapse/wash of the road rendering the expenditure of Rs. 172.32 lakh wasteful deprived the beneficiaries all weather road facility and undue favor to contractor of Rs.47.85 lakh (compensation: Rs. 32.30 lakh, short-recovery of useful stone: Rs. 9.83 lakh and non-recovery of cement: Rs. 5.72 lakh) | 220.17 |
| 64 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 1 | Award of work for construction of Parking at IGMCI Shimla with incorrect scope of work and without proper geological investigation of soil resulting in undue favour of Rs. 413.54 lakh and unfruitful expenditure of Rs. 1017.80 lakh and time overrun due to non-completion of work by the firm within stipulated period of completion. | 1431.34 |
| 65 | | 2023-24 | 2 | Delay in construction of 10 Nos. Type-1 quarters in place of Block No. 47 at Richmond Estate, Shimla resulting in unfruitful expenditure of Rs. 59.87 lakh and time overrun and Non-obtaining performance security/ guarantee Rs. 6.06 lakh. | 65.93 |
| 66 | | 2023-24 | 3 | Delay in execution of work of District Ayurvedic Office and Ayurvedic Health Centre building, Tutikandi due to preparation of unrealistic estimate resulting in unfruitful expenditure of Rs. 182.88 lakh and time overrun | 182.88 |

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| 67 | Executive Engineer, HPPWD Shimla Rural division, Dhami | 2023-24 | 1 | Lackadaisical approach of the department due to non-ensuring of encumbrance free land, non-adhering to the provision of contractor agreement toward construction of road Chaily to Karyachi road via Beount km. 0/0 to 13/060) resulted in non-providing of all-weather road facility and resulted in unfruitful expenditure of Rs. 608.70 lakh, Short-recovery of useful stone due wrong application of rate of useful stone in schedule of rate/DPR Rs. 10.80 lakh, Suspicious execution of sub-standard work due to the laxity of the department and irregular/excess payment of transportation/carriage charges of stone generated at site (useful stone) Rs. 25.26 lakh | 644.76 |
| 68 | | 2023-24 | 2 | Inordinate delay in completion of Rajiv Gandhi Multipurpose Sports complex at Katasani resulted in unfruitful expenditure of Rs. 17.59 crore, Undue benefit to contractor due to non-recovery of useful stone by hiding from approved DNIT rate of useful stone in award letter Rs. 17.12 lakh, Non-recovery of material Rs. 24.18 lakh, Avoidable payment for cost escalation Rs. 1.57 crore, Loss of government revenue due to collapse of substandard retaining wall in front of Stadium and Non-ensuring of quality of work done by the contractor | 1801.87 |
| 69 | | 2023-24 | 3 | Unfruitful expenditure on incomplete Bag to Kayalu Road Rs. 424.55 lakh, Undue favour to contractor due short-recovery of useful stone Rs. 27.28 lakh, Non-verification of material generated from road cutting, Irregular payment of transportation charges Rs. 6.31 lakh, Non-levy of compensation for delay. | 458.14 |
| 70 | Executive Engineer, Mandi Division No. II, HPPWD Mandi, | 2023-24 | 4 | Delay in completion of link road from Banon, Tharu and Gehra road resulting in unfruitful expenditure of Rs. 116.04 lakh and undue favour to contractor due to non recovery of liquidated damages of Rs. 21.73 lakh and non obtaining of performance | 27.17 |

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| | | | | security of Rs. 5.44 lakh | |
| 71 | | 2023-24 | 5 | Delay in completion of work of bridge over Raghwanu Khad on Mandi RewalsarKalkhar road resulting in unfruitful expenditure of Rs. 203.09 lakh and cost overrun to Rs. 51.60 lakh and failure of the Department to ensure timely realisation of Government dues led to extension of undue financial benefit to a contractor-Rs. 10.56 lakh | 468.31 |
| 72 | Executive Engineer, HPPWD Division, Sundernagar | 2023-24 | 1 | Unfruitful expenditure of Rs.1320.89 lakh due to non-diversion of forest land and non completion of Motorable road Slapper Tattapani Road under CRF | 1320.89 |
| 73 | | 2023-24 | 2 | Unfruitful Expenditure due to non completion of 8 No.s-Type-II, 24 No.s-Type-III and 8 No.s-Type-IV) at Civil Hospital Sundernagar District Mandi Rs. 387.82 lakh | 387.82 |
| 74 | Executive Engineer, B & R Division, Kasauli | 2023-24 | 1 | Unfruitful expenditure on abandoned/incomplete link road from Sanawar to Mandodhar via shield Padhia Km. 0/0 to 3/500 due to non-obtaining of gifts deeds from private land owners before start of work and slow progress shown by the contractor Rs. 173.54 lakh, Irregular execution of items without the approval of Higher competent authority Rs. 75.88 lakh | 249.42 |
| 75 | | 2023-24 | 4 | Unfruitful expenditure on incomplete college building Rs. 612.87 lakh, Short receipt of performance guarantee Rs. 15.53 lakh, diversion of funds to other work Rs. 66.39 lakh and | 694.79 |
| 76 | | 2023-24 | 5 | Unfruitful expenditure on incomplete ITI building Kuthar Rs. 503.13 lakh | 503.13 |
| 77 | | 2023-24 | 6 | Unfruitful expenditure on incomplete link road from Jadla to Chayali in km. 0/0 to 2/600 Rs. 139.31 lakh, | 139.31 |

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| 78 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at Nagrota Bagwan | 2023-24 | 1 | Delay in completion of work-unfruitful expenditure on the construction of work-Rs. 625.83 lakh and avoidable expenditure- Rs. 26.05 lakh. | 651.88 |
| 79 | | 2023-24 | 2 | Delay in completion of work-unfruitful expenditure on the construction of work-Rs. 589.71 lakh and avoidable expenditure- Rs. 2.21 lakh | 591.92 |
| 80 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 1 | Inordinate delay in construction of bridge resulting in unfruitful expenditure of ₹ 795.99 lakh, measurement of work done not produced to audit, adequate survey & investigation, Non-ensuring safety of piers already constructed, Inordinate delay in submission and approval of drawings/designs, Non-renewal of bank guarantee ₹ 51.24 lakh | 847.23 |
| 81 | | 2023-24 | 2 | Unfruitful expenditure on incomplete work of C/O Pakhari Galu Baragaon road km. 0/0 to 5/830 including construction of 25.00 mt RCC box girder bridge over Luni Khad ₹278.28 lakh, Non-levy of compensation for delay Rs.25.40 lakh, | 303.68 |
| 82 | | 2023-24 | 3 | Inordinate delay in completion of road work Cheli to Shilhi Khad road Km. 0/0 to 10/800 resulting in unfruitful expenditure of ₹409.05 lakh, Irregular award of work of other road without the approval of Government of India, Execution of work without the prior approval of National Rural Infrastructure Development Agency(NRIDA) ₹ 116.57 lakh, Non-obtaining of bills/W/X forms for verification of carriage charges, Irregular construction of road work after termination of contract agreement Rs.177.48 lakh, Deficiencies in first tier quality control mechanism, Poor quality of work of Water Bound Macadam(WBM) & overall grading and other irregularities | 703.1 |

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| 83 | | 2023-24 | 4 | Unfruitful expenditure on incomplete road work ₹ 396.11 lakh, Delay in according of technical sanction, Consumption of material in excess of the approved quantity without the approval of Higher competent authority ₹ 28.46 lakh, Non-maintaining of Width of the road as per Indian Roads Congress(IRC) norms/Detailed Project Report(DPR) | 28.46 |
| 84 | | 2023-24 | 8 | ix) Unfruitful expenditure of Rs 40.25 lakh due to damaged drainage system | 40.25 |
| 85 | | 2023-24 | 9 | Unproductive expenditure on execution of scheme: Rs. 92.41 lakh, Non-approval of deviation Rs.20.74 lakh, Non recovery of secured advance Rs. 5.06 lakh, Inadmissible claim of Rs.7.79 lakh, non-verification of material provided by the contractor Rs. 18.01 lakh | 138.95 |
| 86 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 1 | Delay in completion of work "Construction of link road from Chakra to SherpurBaroti Pul Km. 0/0 to 7/300" ater incurring expenditure- Rs. 364.57 lakh, Irregular parking of funds under deposit- Rs. 35.29 lakh. | 399.86 |
| 87 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 1 | Failure of the department to provide encumbrance free land resulted in unfruitful expenditure of Rs. 62.68 lakh on the construction of Bakni to Kalwara road and avoidable payment of Rs. 93.04 lakh. | 155.72 |
| 88 | | 2023-24 | 2 | Delay in completion of PMGSY works - Held up works I. Unfruitful expenditure on "Construction of Gehra to Mandhara Road (portion Gera to Upper Jauwa) Km. 0/0 to / 5/030 (SH: site clearance, formation cutting, construction of retaining walls, breast walls, cross drainage works, earthen drains, PCC parapets, traffic sign place identification sign/board under PMGSY-1 (Batch 1) package no. HP-02-246- Rs. 336.26 lakh. | 336.26 |

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| 89 | | 2023-24 | 2 | II. Unfruitful expenditure on "Construction of Bakni to Dharbeta Road Km. 0/0 to 5/990 (SH: site clearance, formation cutting, construction of retaining walls, breast walls, cross drainage works, earthen drains, PCC parapets, traffic sign place identification sign/board under PMGSY-1 (Batch 1) package no. HP-02-245-Rs. 321.98 lakh. | 321.98 |
| 90 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 1 | Unfruitful expenditure on the construction of road Rs.-116.86 lakh and infructuous expenditure on bridge which was collapsed- Rs. 217.21 lakh, and non recovery of material- Rs. 27.51 lakh. | 361.58 |
| 91 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 1 | Denial of intended benefit to beneficiaries-Inordinate delay in completion of work resulting unfruitful expenditure of Rs. 285.82 lakh –Irregular payment of 10CC (price escalation) clause without provision in agreement- Rs.7.66 lakh. | 293.48 |
| 92 | | 2023-24 | 6 | Irregular higher rates of eye cats without any analysis- Irregular excess expenditure – Rs. 3.03 lakh | 3.03 |
| 93 | Executive Engineer, HPPWD Division, Bhawarwin | 2023-24 | 2 | Delay in completion of work 'construction of link road from Kharoh to Bhated via Godri Sidh from K.M. 0/00 to 6/360'- Rs.747.82 lakh. Irregular approval of deviation by the Chief Engineer beyond delegated powers: Rs.50.39 lakh. | 798.21 |
| 94 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 2 | Failure of the department to close the contract agreement-Avoidable payment of Rs.-62.22 lakh. | 62.22 |
| 95 | | 2023-24 | 3 | Suspected excess payment to contractor -10.17 lakh. | 10.17 |
| 96 | | 2023-24 | 4 | Irregular excess payment due to variation in contract clause for cost escalation- Rs. 123.64 lakh- Irregular deletion of clause of performance guarantee -32.36 lakh | 156 |
| 97 | | 2023-24 | 5 | Undue benefit to corporation- Non receipt of material- Rs.33.27 lakh | 33.27 |

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|--------------|---|---------|----|--|-----------------|
| 98 | | 2023-24 | 6 | Irregular huge payment to contractor without availability of funds- Rs.2.68 crore | 268 |
| 49 | | 2023-24 | 1 | Delay in completion of work-unfruitful expenditure on the construction of work-Rs. 313.28 lakh | 313.28 |
| 99 | | 2023-24 | 7 | Irregular concealment of expenditure- payment to contractor without availability of funds- Rs. 31.23 lakh | 31.23 |
| 100 | | 2023-24 | 11 | Suspected undue benefit to limited contractors- Deficiencies in tender sale register, tender open register, and contract agreement register | 0 |
| 101 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 1 | Delay in completion of work-Infructuous expenditure on the construction of road work-Rs. 277.15 lakh-Non recovery of penalty- Rs. 44.25 lakh | 321.4 |
| 102 | | 2023-24 | 2 | Held up work "construction of link road from Manivi to tharvi Km. 0/0to 6/045" - Infructuous expenditure- Rs. 189.19 lakh | 189.19 |
| 103 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 1 | Delay in completion of work, Infructuous expenditure- Rs 243.53 lakh- Non obtaining of performance guarantee- Rs. 12.38 lakh, | 255.91 |
| 104 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 1 | Delay in completion of work-Infructuous expenditure on the construction of road work-Rs. 115.34 lakh-Non recovery of penalty-Rs. 14.51 lakh. | 129.85 |
| 105 | | 2023-24 | 7 | Non-monitoring of attendance through biometrics- infructuous expenditure on the purchase of peripherals- Rs. 63250/-. | 0.63 |
| 106 | Executive Engineer, HPPWD Chowari, District Chamba | 2023-24 | 1 | Infructuous expenditure on the construction of road work-Rs. 273.00 lakh- Delay in completion of work- | 273 |
| Total | | | | | 64308.45 |

| Annexure-XVI | | | | | |
|---|---|---------|---------|--|------------------------------|
| 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 | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 7 | Drawal of funds at the fag end of the year for irregular utilization or to avoid lapse of funds:Rs-200.00 Lakh | 200 |
| Total | | | | | 200 |

| Annexure-XVII | | | | | |
|--|---|----------------|----------------|---|-------------------------------------|
| Statement showing the details of fictitious booking/ adjustment of material at the fag end of the year. | | | | | |
| Sr No | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | HPPWD, Executive Engineer, Nurpur | 2023-24 | 7 | Non verification of accountal of material- Rs. 5.52 lakh | 5.52 |
| 2 | HPPWD, Executive Engineer, Jogindernagar | 2023-24 | 12 | (vi) Fictitious booking of material-Rs. 50 Lakh | 50 |
| 3 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 6 | Irregular utilization of budget by fictitious booking of material Rs. 1.71 lakh | 1.71 |
| 4 | Executive Engineer, Mechanical Division Rampur | 2023-24 | 6 | Non verification of accountal of material- Rs. 33777/- | 0.38 |
| Total | | | | | 57.61 |

| Annexure-XVIII | | | | | |
|--|---|---------|----------|---|------------------------------|
| Statement showing the detail of blockage of funds due to non execution of deposit work (unspent amount). | | | | | |
| Sr. No | DIVISION | IR YEAR | PARA NO. | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 4 | Non-execution of deposit works- Rs. 503.03 lakh and incurring of expenditure in excess of deposit received- Rs. 268.44 lakh | 771.47 |
| 2 | Executive Engineer, B&R Division, Nurpur | 2023-24 | 12 | Blockage of funds due to non-execution of works- Rs 12.50 Lakhs | 12.5 |
| 3 | Executive Engineer, B&R Division, Nerchawk | 2023-24 | 5 | Blockade of funds due to non-start of works-Rs. 254.47 lakh | 254.47 |
| 4 | Executive Engineer, B&R Division, Baijnath | 2023-24 | 2 | Delay/Non execution of deposit works- 1521.31lakh and incurring of expenditure in excess of deposit received-Rs 39.02 lakh | 1560.32 |
| 5 | Executive Engineer, B&R Division, Bhwarna | 2023-24 | 7 | Blockade of funds due to non-start of works-Rs. 109.11 lakh | 109.11 |
| 6 | Executive Engineer, B&R Division, Chamba | 2023-24 | 7 | Blockade of funds in the deposit head due to non completion of works Rs. 1276.45 lakh | 1276.45 |
| 7 | Executive Engineer, B&R Division, Kumarsain | 2023-24 | 11 | Non-obtaining of Utilization Certificate against Advance payment leading to underutilization/blockage of funds-Rs.127.80 Lakh | 127.8 |
| 8 | Executive Engineer, B&R Division, Karsog | 2023-24 | 8 | Unused road safety equipment resulted in non-providing of safety measure and resulted in blockade of funds ₹ 15.65 lakh. | 15.65 |
| | | 2023-24 | 10 | Blockade of Govt. funds on deposit work Rs. 368.64 lakh | 368.64 |

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|----|---|---------|----|---|---------|
| 9 | Executive Engineer, B&R Division, Jhanjheli | 2023-24 | 6 | Blocking of funds meant for public infrastructure due to non-start of works ₹ 9.47 crore | 947 |
| 10 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 4 | Blockade of funds in deposit due to non-execution of works-Rs. 16.65 crore | 16.65 |
| 11 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 3 | Blockade of Government funds- Rs. 246.99 lakh | 246.99 |
| 12 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 7 | Blockade of funds in deposit due to non-execution of works-Rs. 16.51 crore | 1651 |
| 13 | Executive Engineer B&R division Bilaspur | 2023-24 | 3 | Blockage of Govt. funds due to un-spent deposits Rs.1589.11 lakh. | 1589.11 |
| | | 2023-24 | 4 | Procurement of steel of different dia without requirement resulted in blockade of funds Rs.15.85 lakh | 15.85 |
| 14 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 8 | : Blockade of funds due to non-start of works-Rs. 194.96 lakh | 194.96 |
| 15 | Superintending Engineer, Mechanical Circle Dharamshala | 2023-24 | 1 | Blockade of government funds Rs. 482.22 lakh due to non-execution/completion of works | 482.22 |
| 16 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 10 | Blockade of government funds lying in the deposit head: Rs. 25.63 crore | 2563 |
| 17 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 4 | A)Non-execution of deposit works- Rs. 5281.06 lakh | 5281.06 |
| 18 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 8 | Blockade of government funds under deposit head: Rs. 22.19 crore | 2219 |
| 19 | Executive Engineer, HPPWD Division, | 2023-24 | 4 | Irregular retention of funds under deposit-Non execution of deposit | 4033 |

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|--------------|--|-------------|---|--|-----------------|
| | Salooni | | | works-Rs.40.33 crore | |
| 20 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023- 24 | 5 | Locking of funds meant for public infrastructure due to non-start of works Rs. 2.89 crore | 289 |
| 21 | Executive Engineer, HPPWD Chowari , District Chamba | 2023- 24 | 3 | Irregular retention of funds under deposit-Non execution of deposit works-22.43 crore | 2243 |
| Total | | | | | 26268.25 |

| Annexure-XIX | | | | | |
|---|--|----------------|----------------|---|-------------------------------------|
| Statement showing the detail of works in which expenditure incurred in excess of deposit received. | | | | | |
| Sr.No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 2 | Irregular retention of funds under deposit- Rs.37.67 lakh-Incurring of expenditure in excess of deposit- Rs. 46548/-. | 38.13 |
| 2 | Executive Engineer HPPWD Jhanjheli | 2023-24 | 8 | Excess expenditure over funds received from the client departments for execution of various works ₹ 2293.85 lakh. | 2293.85 |
| 3 | Executive Engineer, HPPWD Shimla Rural division, Dharni | 2023-24 | 4 | Drawal of funds in anticipation of requirement Rs. 10.76 crore and their retention in Public Works Deposits between March 2014 and March 2019 led to falsification of accounts and non-utilization of funds 10.65 crore | 2141 |
| 4 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at Nagrota Bagwan | 2023-24 | 4 | (B) incurring of expenditure in excess of deposit received- Rs. 539.10 lakh. | 539.1 |
| 5 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 3 | Irregular diversion of Letter of Credit (LOC) of deposit works and payment to contractors without availability of funds-Rs. 1.22 crore- Irregular creation of liability- Rs. 36.54 crore. | 3776 |
| 6 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 11 | v. Excess expenditure over deposit received: Rs. 3.12 lakh | 3.12 |
| 7 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 12 | Excess expenditure over the amount of deposit received Rs. 171.81 Lakh. | 171.81 |

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|--------------|---|---------|----|---|----------------|
| 8 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 12 | Excess expenditure over the amount of deposit received - Rs. 272.76 lakh | 272.76 |
| 9 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 7 | Expenditure incurred on deposit works in excess of deposit received- Rs. 61.93 lakh | 61.93 |
| 10 | Executive Engineer B&R division Bilaspur | 2023-24 | 7 | Excess expenditure over the amount of deposit received Rs 223.14 Lakh. | 223.14 |
| Total | | | | | 9520.84 |

| Annexure-XX | | | | | |
|---|--|----------------|----------------|--|-------------------------------------|
| Statement showing the detail of wrong/Excess debit to work/wrong booking of material/wrong debit of stock items. | | | | | |
| Sr No | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, HPPWD Division, Joginder Nagar | 2023-24 | 12 | (v) Wrong debit to work-Rs 69.34 lakh:As | 69.34 |
| 2 | Executive Engineer, HPPWD B&R Division, Kumarsain | 2023-24 | 10(v) | Wrong Debit to work | 0 |
| Total | | | | | 69.34 |

| Annexure-XXI | | | | | |
|---|---|----------------|----------------|--|-------------------------------------|
| Statement showing the details of splitting up of work. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, HPPWD B&R Division, Karsog | 2023-24 | 11 | Irregular splitting of work agreements: Rs.148.96 lakh | 148.96 |
| 2 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 2 | Delay in completion of cow sanctuary- Irregular splitting up of tenders in road work- Deficient bidding and undue favour to contractor- infeasible site for the construction of cow sanctuary. | 0 |
| 3 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 12 | Irregular splitting up of tenders –undue favour to contractors- Rs. 18.61 crore | 1861 |
| 4 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 13 | Splitting up of purchase orders and irregular purchase of water filters- Rs. 17000/-. | 0.17 |
| 5 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 7 | Irregular floating of tenders in excess of budget allotment- Irregular splitting of works- Rs. 109.26 lakh | 109.26 |
| Total | | | | | 2119.39 |

| Annexure-XXII | | | | | |
|---|---|-----------|---------|---|------------------------------|
| Statement showing the details of Non levy of compensation | | | | | |
| Sr. No | DIVISION | IR YE A R | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 12 | Non levy of compensation-Rs. 253.09 lakh. | 253.09 |
| 2 | | 2023-24 | 15-vi | Non-levy of compensation-Rs 14.09 Lakh- | 14.09 |
| 3 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjraru | 2023-24 | 4(ii) | Non levy of compensation for inordinate delay : Rs. 17.18 lakh | 17.18 |
| 4 | Executive Engineer, B&R division, HPPWD, Nurpur | 2023-24 | 8(iii) | Non-levy of compensation-Rs 56.33 Lakh | 56.33 |
| 5 | Executive Engineer, B&R division, HPPWD, Baijnath | 2023-24 | 9 | Non levy of compensation-Rs. 17.86 lakhs. | 17.86 |
| 6 | Executive Engineer, B&R division, HPPWD, Jogindernagar | 2023-24 | 7 | Non levy of compensation Rs. 168.01 lakh. | 168.01 |
| 7 | | 2023-24 | 12(iv) | Non-levy of compensation. | 0 |
| 8 | Executive Engineer HPPWD Division, Chamba | 2023-24 | 4(ii) | Non-levy and recovery of compensation for delay | 27.5 |
| 9 | | 2023-24 | 17 | Non-recovery of compensation levied by the department -₹ 196.89 lakh | 196.89 |
| 10 | Executive Engineer, B&R division, HPPWD, Karsog | 2023-24 | 1(iv) | Non-levy of compensation for delay in completion of work ₹ 56.37 lakh | 56.37 |
| 11 | | 2023-24 | 5(v) | Non levying of compensation: Rs. 6.53 lakh | 6.53 |
| 12 | Executive Engineer, B&R division, HPPWD, | 2023-24 | 14 | Para 14: Non -levy of compensation Rs. 14.99 lakh. | 14.99 |

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|----|--|-------------|--------------|---|--------|
| 13 | Dehra Gopipur | 2023 -24 | 3 | i. Non-levy/non-recovery of compensation for delay ₹ 1.59 crore: | 159 |
| 14 | Executive Engineer, B&R division, HPPWD, Jhanjheli | 2023 -24 | 5(iii) | Non levying of compensation: Rs. 305.00 lakh | 305 |
| 15 | | 2023 -24 | 15 | Non levy of compensation in execution of work and undue favour to contractor: Rs. 996.79 lakh | 996.79 |
| 16 | Executive Engineer, HPPWD , INDORA | 2023 -24 | 12 | Non levy of compensation Rs. 232.48 lakh. | 232.48 |
| 17 | Executive Engineer, HPPWD Division Kaza | 2023 -24 | 1(B) | Non-levy of compensation of Rs. 57.50 lakh | 57.5 |
| 18 | | 2023 -24 | 5 | (B) Non-levy of compensation-Rs. 69.85 lakh | 69.85 |
| 19 | Executive Engineer, HPPWD Division, Salooni | 2023 -24 | 8 | Non levy of compensation: Rs.33.12 lakh | 33.12 |
| 20 | Executive Engineer, HPPWD Division, Bharwain, | 2023 -24 | 2(sub para) | Non levy of liquidated damages- Rs. 62.89 lakh | 62.89 |
| 21 | | 2023 -24 | 1(v) | v.unduefavour to contractor due to non-levy of liquidated damages Rs. 235.95 lakh, | 235.95 |
| 22 | | 2023 -24 | 2 (v) | v. undue favour to contractor due to non-levy of liquidated damages of Rs. 187.96 lakh, | 187.96 |
| 23 | Executive Engineer, HPPWD Division Killar, Pangi | 2023 -24 | 5 | ii.Non-levy of compensation for delay | 0 |
| 24 | Executive Engineer, B & R Division, Sangrah | 2023 -24 | 7 | Non levy of compensation-Rs. 30.59 lakh. | 30.59 |
| 25 | Executive Engineer, HPPWD Division, Kotla Behar | 2023 -24 | 1 (sub para) | Non levy/recovery of compensation- 56.94 lakh. | 56.94 |
| 26 | | 2023 -24 | 4 (sub para) | Non-levy of compensation- Rs. 32.36 lakh | 32.36 |
| 27 | | 2023 -24 | 24 | Non levy of compensation Rs. 100.99 lakh. | 100.99 |

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|----|--|---------|---------------|--|--------|
| 28 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 5 | Non levy of compensation Rs 877.30 lakh. | 877.3 |
| 29 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 11 | Non levy of compensation Rs. 57.09 lakh. | 57.09 |
| 30 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 2(sub para) | Undue favour to contractor due to non-levy compensation of Rs. 13.50 lakh. | 13.5 |
| 31 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 1 | (v) Non levy/recovery of liquidated damages- Rs. 24.76 lakh. | 24.76 |
| 32 | | 2023-24 | 17 | Non levy of compensation Rs. 10.97 lakh. | 10.97 |
| 33 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 23 | Undue favour to contractor due to non-levy of compensation Rs. 349.51 lakh | 349.51 |
| 34 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 1(D) | Non-levy/recovery of Liquidated damages Rs. 345.08 lakh | 345.08 |
| 35 | | 2023-24 | 2(E) | Non-levy of Liquidated damages on 2nd contractor- Rs.38.20 lakh | 38.2 |
| 36 | Executive Engineer, HPPWD Chowari, District Chamba | 2023-24 | 1 (sub para) | Non levy and recovery of liquidated damages-Rs. 28.56 lakh. | 28.56 |
| 37 | Executive Engineer B&R division Bilaspur | 2023-24 | 6 | Non levy of compensation Rs 90.49 lakh. | 90.49 |
| 38 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 4 | Non levy of compensation- Rs. 959.97 lakh | 959.97 |
| 49 | | 2023-24 | 2 (sub para) | Undue favour to contractor due to non-levy of compensation of Rs. 12.13 lakh | 12.13 |
| 50 | | 2023-24 | 12 | D. Non-levy of compensation- Rs. 6.68 lakh | 6.68 |
| 51 | Executive Engineer, Himachal Pradesh Public Works Department | 2023-24 | 13 | Non levy of compensation Rs. 84.43 lakh. | 84.43 |

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|----|--|---------|-------------|--|--------|
| | Division Karchham at Bhabhanagar | | | | |
| 52 | Executive Engineer, HPPWD Division, Sundernagar | 2023-24 | 6 | Non levy of compensation Rs 236.93 lakh. | 236.93 |
| 53 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda | 2023-24 | 1(sub para) | Non recovery of levied compensation- 55.56 lakh | 55.56 |
| 54 | at NagrotaBagwan | 2023-24 | 2(sub para) | Non recovery of levied compensation- Rs 76.84 lakh | 76.84 |
| 55 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 1(sub para) | Non-recovery of compensation for delay in completion of bridge work ₹ 51.24 lakh, | 51.24 |
| 56 | | 2023-24 | 8 | ii) Non-levying of compensation: Rs. 49.69 lakh | 49.69 |
| 57 | | 2023-24 | 9 | Non levy of compensation Rs. 7.18 lakh, | 7.18 |
| 58 | | 2023-24 | 15 | Non levy of compensation resulting in promoting delay in execution of work and undue favour to contractor: Rs. 298.59 lakh | 298.59 |
| 59 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 1 | Non levy and recovery of compensation- Rs. 36.41 lakh | 36.41 |
| 60 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 12 | ii. Non levy of compensation: Rs. 9.98 lakh | 9.98 |
| 61 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 9 | Non levy of compensation-Rs. 178.23 lakh. | 178.23 |
| 62 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 12 | ii. Non-recovery of levied compensation. | 0 |

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|--------------|--|---------|---|---|----------------|
| 63 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 8 | ii. Non levy of compensation: Rs. 1.18 lakh | 1.18 |
| 64 | Executive Engineer, | 2023-24 | 3 | Non levy of compensation-Rs. 41.22 lakh. | 41.22 |
| 65 | HPPWD Division, Palampur | 2023-24 | 5 | ii. Irregular levying and release of compensation: Rs. 31.87 lakh | 31.87 |
| Total | | | | | 7363.85 |

| Annexure- XXIII | | | | | |
|---|---|---------|--------------|---|------------------------------|
| Statement showing the details of non recovery of levied compensation/ liquidated damages/ non recovery from contractor. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjraru | 2023-24 | 2(iii) | Non-levy/recovery of Liquidated damages ₹90.96 lakh; | 90.96 |
| 2 | Executive Engineer, B&R division, HPPWD, Chamba | 2023-24 | 1 (viii) | Non-levy and recovery of liquidated damages ₹ 88.57 lakh: | 88.57 |
| | | 2023-24 | 2(iii) | Non-levy and recovery of liquidated damages ₹231.58 lakh: | 231.58 |
| | | 2023-24 | 3(vii) | Non-levy and recovery of liquidated damages ₹ 72.49 lakh: | 72.49 |
| 3 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 3 (sub para) | Undue favour to contractor due to non recovery of liquidated damages of Rs. 27.22 lakh | 27.22 |
| 4 | Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 1(sub para) | Non-recovery of the liquidated damages Rs 34.50 lakh. | 34.5 |
| | | 2023-24 | 2(sub para) | non-recovery of liquidated damages amounting to Rs 37.22 lakh. | 37.22 |
| | | 2023-24 | 8 | Analysis of Work :(A) Lackadaisical approach of the department, delay in execution of work and non recovery of levied compensation: Rs. 3.10 lakh | 3.1 |
| 5 | Executive Engineer, B&R Division, HPPWD Mandi-I Padhar | 2023-24 | 3(sub para) | Non-levy of Liquidated damages ₹48.96 lakh, | 48.96 |
| Total | | | | | 634.6 |

| Annexure-XXIV | | | | | |
|---|---|----------------|----------------|---|-------------------------------------|
| Statement showing the details of non finalization of bill/ unauthorized deviation. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 15- iii | Non-finalization of contractor's bill. | 0 |
| 2 | Executive Engineer, B&R Division Baijnath | 2023-24 | 6 | Non-finalization of contractor's bill-Rs. 1348.00 Lakh. | 1348.00 |
| 3 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 19 | Non-finalization of bills. | 0 |
| Total | | | | | 1348.00 |

| Annexure-XXV | | | | | |
|---|-------------------|----------------|----------------|--|-------------------------------------|
| Statement showing the details of nonaccountal of material/ lubricant/ non verification of recovery/accountal of material due to non production of records. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | EE, HPPWD, Nurpur | 2023-24 | 9 | Non-accountal of receipts in the subdivisions cash book-Rs 7.63 Lakh | 7.63 |
| Total | | | | | 7.63 |

| Annexure- XXVI | | | | | |
|--|---|----------------|----------------|---|-------------------------------------|
| Statement showing the details of outstanding recoveries under “Miscellaneous Works Advances”. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | HPPWD, Jhanjheli | 2023-24 | 16 | Outstanding amount under “Miscellaneous Public Works Account”: Rs. 197.05 lakh | 197.05 |
| 2 | Executive Engineer, HPPWD Shimla Rural division, Dhami | 2023-24 | 8 | : Outstanding amount under “Miscellaneous Works Advances” Rs. 18.90 crore | 1890 |
| 3 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 15 v | Non-clearance of excess expenditure kept under MPWA -Rs.36.15 Lakhs and deposit head-41.22 | 41.22 |
| 4 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | 2023-24 | 8 | Outstanding amount under “Miscellaneous Public Works Account”: Rs. 9.45 lakh | 9.45 |
| 5 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 6 | Outstanding huge amount under “Miscellaneous Works Advances”- Rs. 788.93 lakh | 788.93 |
| 6 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 6 | Non recovery of outstanding amounts from officers/contractors -Huge discrepancies in the schedule of “Misc. Work Advance” -Irregular retention of items in Misc Work Advance- - Rs. 652.12 lakh | 652.12 |
| 7 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 18 | Outstanding amount under “Miscellaneous Works Advances” Rs. 449.71Lakh | 449.71 |
| 8 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 22 | Outstanding balances under “Miscellaneous Works Advances” Rs. 220.41 lakh. | 220.41 |

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|--------------|--|-------------|---|---|----------------|
| 9 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023- 24 | 5 | Non recovery of outstanding amounts from officers/contractors-Huge discrepancies in the schedule of "Misc. Work Advance" -Irregular retention of items in Misc Work Advance- - Rs 46.93 lakh | 46.93 |
| Total | | | | | 4295.82 |

| Annexure-XXVII | | | | | |
|--|---|----------------|-----------------|---|-------------------------------------|
| Statement showing the details of expenditure incurred in excess of A/A, E/S, without sanction of Superintending Engineer. | | | | | |
| Sr. No | DIVISION | IR YEAR | PAR A NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 15(i) | Irregular expenditure in excess of Administrative Approval & Expenditure Sanction (A/A & E/S) Rs. 193.11 Lakh: | 193.11 |
| 2 | Executive Engineer, HPPWD Division, Nerchawk | 2023-24 | 17 (iii) | Incurring liability over and above administrative approval. Rs. 80.56 lakh | 80.56 |
| 3 | Executive Engineer, HPPWD Division, Jogindernagar | 2023-24 | 12 | (i) Irregular expenditure in excess of A/A & E/S Rs. 28.58 Lakh: | 28.58 |
| 4 | Executive Engineer, HPPWD Division, Chamba | 2023-24 | 9 | Excess expenditure over Administrative Approval & Expenditure Sanction (A/A & E/S)- Rs. 578.10 lakh | 578.1 |
| 5 | Executive Engineer, HPPWD Division, Karsog | 2023-24 | 4 | Irregular expenditure without obtaining revised administrative approval and expenditure sanction ₹ 288.09 lakh, revised technical sanction 422.50 lakh and non-approval of deviations | 710.59 |
| 6 | Executive Engineer, HPPWD Division, Jhanjheli | 2023-25 | 5(ii) | Expenditure incurred over Administrative Approval/ Expenditure Sanction (A/A and E/S) and technically sanctioned amount. | 0 |
| 7 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 10 | (B) Expenditure incurred in excess of Administrative Approval and Expenditure Sanction (A/A and E/S): Rs. 707.02 lakh | 707.02 |
| 8 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 20 | Expenditure incurred in excess of A/A and E/S Rs. 377.52 lakh | 377.52 |
| 9 | Executive Engineer B&R division Bilaspur | 2023-24 | 8 | (B) Expenditure incurred in excess of Administrative Approval and Expenditure Sanction (A/A and E/S) Rs. 123.57 lakh | 123.57 |

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|--------------|--|---------|----|--|----------------|
| | | 2023-24 | 5 | Analysis of work:- "Construction of 317.5 mtr Span RCC T-Beam bridge over Govindsagar Reservoir at Bagchal on kuthelakiyarainBagchal Bridge". (A).Irregular expenditure over Administrative Approval (A/A) & Estimate Sanction (E/S) Rs. 2326.23 Lakh | 2326.23 |
| 10 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 18 | Excess expenditure than Administrative Approval & Expenditure Sanction (A/A & E/S) and non-obtaining of revised A/A and E/S: Rs. 932.84 lakh | 932.84 |
| 11 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 8 | Analysis of work A. Irregular expenditure over Administrative Approval (A/A) & Estimate Sanction (E/S) Rs. 1548.18 Lakh: | 1548.18 |
| 12 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 13 | Analysis:Construction of Mini Secretariat /Combined office building at Kangra(HP) under Housing and Urban Development Corporation(HUDCO)Loan Assistance i. Irregular expenditure in excess of Administrative Approval & Expenditure Sanction (A/A & E/S) Rs. 176.00 Lakh: | 176 |
| 13 | Executive Engineer, B&R Division Tanda at Ngrota Bhawan | 2023-24 | 9 | Analysis of work"Balance work & improvement of Yol Rajiana 53 Miles road Km. 0/00 to 10/555 under NABARD RIDF XXI". (i) Irregular expenditure in excess of Administrative Approval & Expenditure Sanction (A/A & E/S) Rs. 193.11 Lakh | 193.11 |
| Total | | | | | 7975.41 |

| Annexure-XXVIII | | | | | |
|---|---|---------|---------|--|------------------------------|
| Statement showing the details of Expenditure incurred without technical sanction. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 15 (ii) | Irregular expenditure in excess of technical sanction Rs. 732.43 lakh: | 732.43 |
| 2 | Executive Engineer, B&R Division Baijnath | 2023-24 | 11 | Irregular expenditure incurred on the execution of works without obtaining technical sanction-Rs. 177.14 Lakh. | 177.14 |
| 3 | Executive Engineer, B&R Division Jogindernagar | 2023-24 | 12 (ii) | Irregular expenditure in excess of technical sanction Rs. 118.65 lakh: | 118.65 |
| 4 | Executive Engineer, B&R Division Chamba | 2023-24 | 6(i) | Para 6: Analysis of work: Improvement/ Widening and Metalling/ Tarring of Kohlari to Talai road Km 0/0 to 7/700 i. Non obtaining Technical Sanction | 0 |
| 5 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 10 | (A) Expenditure incurred without technical sanction- Rs.1280.32 Lakh | 1280.32 |
| 6 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 13 | Analysis of work.i. Non obtaining of Technical Sanction | 0 |
| 7 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 16 | I. Non-production of documents submitted by the bidders for technical evaluation. | 0 |
| 8 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 6 | (iii) Irregular expenditure without obtaining technical sanction- Rs. 2236.42 lakh: | 2236.42 |
| 9 | Executive Engineer B&R division Bilaspur | 2023-24 | 8 | (A)Expenditure incurred without technical sanction- Rs. 148.38 Lakh | 148.38 |
| | | 2023-24 | 5 | B. Irregular expenditure prior to technical sanction- Rs. 3921.66 lakh | 3921.66 |

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| 10 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 9 | ii. Irregular expenditure in excess of technical sanction Rs. 732.43 lakh | 732.43 |
| 11 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 8 | B. Irregular expenditure without obtaining technical sanction Rs. 1577.88 lakh: | 1577.88 |
| 12 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 13 | ii. Irregular expenditure in excess of technical sanction Rs. 590.00 lakh | 590 |
| Total | | | | | 11515.31 |

| Annexure-XXIX | | | | | |
|---|--|----------------|----------------|--|-------------------------------------|
| Statement showing the details of non disposal of scraps/ dismantle material/unserviceable machinery. | | | | | |
| Sr. No | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, HPPWD Division, Nerchawk | 2023-24 | 14 | Non condemnation/ disposal of machinery/ vehicles | 0 |
| 2 | Executive Engineer, HPPWD B&R Division, Baijnath | 2023-24 | 5 | Non-disposal of vehicles/ machinery. | 0 |
| 3 | Executive Engineer, HPPWD Division, Bhawarna | 2023-24 | 14 | Non condemnation/ disposal of machinery/ vehicles | 0 |
| 4 | Executive Engineer, Mechanical Division Rampur | 2023-24 | 5 | Non-disposal of vehicles/ machinery | 0 |
| | | 2023-24 | 8 | Non-disposal of unserviceable items | 0 |
| | | 2023-24 | 9 (C) | Non disposal of dismantled/ unserviceable spare parts of the vehicles/ machinery | 0 |
| 5 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 9 | Non-disposal of vehicles/ machinery | 0 |
| 6 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 11 | Non-disposal of unserviceable vehicles. | 0 |
| 7 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at Nagrota Bagwan | 2023-24 | 3 | Non-disposal of vehicles/ machinery | 0 |
| 8 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 11 | Non condemnation/ disposal of vehicles. | 0 |

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| 9 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023 -24 | 9 | Non-disposal of unserviceable vehicles/ machinery: Rs. 15.40 lakh. | 15.4 |
| 10 | Executive Engineer, B&R Division Kangra | 2023 -24 | 7 | Non-disposal of vehicles/ machinery | 0 |
| Total | | | | | 15.4 |

| Annexure-XXX | | | | | |
|---|---|---------|---------|---|------------------------------|
| Statement showing the details of overpayment of pay and allowances/HRA and inadmissible payments of claims. | | | | | |
| Sr. No | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 8 | Irregular payment of medical claims without obtaining dependency certificates-Rs. 1.60 Lakh. | 1.6 |
| | | 2023-24 | 16 | Irregular excess payment on pay and allowances due to wrong grant of ACP | 0 |
| 2 | Executive Engineer, B&R Division, Nurpur | 2023-24 | 5 | Irregular payment of HRA and non deduction of license fee- Rs.41424/- | 0.41 |
| | | 2023-24 | 6 | Irregular excess payment on pay and allowances due to wrong fixation of pay- Rs. 5456/- | 0.05 |
| 3 | Executive Engineer, B&R Division, Nerchowk | 2023-24 | 13 | (A) Over payment of Family Planning Allowance- Rs. 56260/- (B) Irregular grant and payment of family planning allowance- Rs. 16750/- | 0.73 |
| | | 2023-24 | 15 | Loss of Government revenue due to non-deduction of license fee in respect of earmarked Govt. accommodation- Rs. 11674/- and irregular payment of HRA-Rs. 7800/- | 0.19 |
| 4 | Executive Engineer, HPPWD B&R Division, Bhawarna | 2023-24 | 13 | (A) Overpayment of Family Planning Allowance- Rs. 18750/- (B) Irregular grant of family planning allowance Rs. 9900/- | 0.28 |

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|----|--|---------|----|--|-------|
| 5 | Executive Engineer, HPPWD B&R Division, Jogindernagar | 2023-24 | 4 | Irregular payment due to wrong fixation of pay | 0 |
| 6 | Executive Engineer, HPPWD B&R Division, kumarsain | 2023-24 | 5 | Non recovery of excess payment of salary due to wrong fixation of pay- Rs. 55476/- | 0.55 |
| 7 | Executive Engineer, HPPWD B&R Division, karsog | 2023-24 | 20 | Irregular payment for travel by taxi: Rs. 24735/- | 0.24 |
| | | 2023-24 | 21 | Miscellaneous Irregularities | 0 |
| 8 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 7 | Excess payment due to wrong fixation of pay- Rs. 9195/- | 0.1 |
| | | 2023-24 | 19 | Incorrect fixation of pay: Rs. 82800/- | 0.82 |
| 9 | Executive Engineer, HPPWD , INDORA | 2023-24 | 5 | Irregular payment of house rent allowance Rs. 0.23 lakh | 0.23 |
| 10 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 18 | Irregular payment of House Rent Allowance- Rs. 92200/- | 0.92 |
| 11 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 10 | Short receipt of resthouse charges: Rs.7950/- | 0.08 |
| 12 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 13 | Irregular payment of House rent allowance Rs. 43550/-. | 0.43 |
| 13 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 8 | Unauthorized drawal of salary for staff deployed in other offices- Rs. 29.85 lakh | 29.85 |

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|-------|---|---------|----|--|-------|
| | | 2023-24 | 11 | Non-verification of medical reimbursement claims – Rs. 8.14 lakh | 8.14 |
| 14 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 9 | Irregular payment of HRA and non-deduction of license fee- Rs. 22470/- | 0.22 |
| | | 2023-24 | 10 | Suspected excess payment due to wrong fixation of pay and allowances –Rs. 7.56 lakh (without the impact of DA) | 7.56 |
| 15 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 8 | Suspected excess payment due to wrong fixation of pay and allowances – Rs. 13.04 lakh (without the impact of DA) | 13.04 |
| 16 | Executive Engineer B&R division Bilaspur | 2023-24 | 13 | Irregular payment of family planning allowance Rs. 0.15 lakh | 0.15 |
| 17 | Executive Engineer, HPPWD Division, Bharmour | | 5 | Non recovery of pay and allowances due to wrong fixation of pay- Rs. 13012/- | 0.13 |
| | | | 6 | Irregular payment of HRA and non-deduction of license fee- Rs. 1.27 lakh | 1.27 |
| Total | | | | | 66.99 |

| Annexure-XXXI | | | | | |
|---|---|---------|-----------|--|------------------------------|
| Statement showing the details of non/ less recovery of royalty and non recovery of labourcess/ secured advance/ non recovery of plants. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 3 | Non deposit of labourCess charges, deducted from the contractors - Rs. 3.87 lakh | 3.87 |
| 2 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | 2023-24 | 2(vi) | Non-deposit of royalty in Government account ₹ 4.03 lakh; | 4.03 |
| 3 | Executive Engineer, B&R division, HPPWD, Nurpur | 2023-24 | 8(v) | Royalty charges | 3.3 |
| | | 2023-24 | 10 | Short recovery of royalty -Rs 4.17 Lakh | 4.17 |
| 4 | Executive Engineer, B&R division, HPPWD, Nerchawk | 2023-24 | 11 | Non-depositing of LabourCess in the office of Himachal Pradesh Building and other Construction Workers Board, Shimla and Labour Officer, Mandi- Rs. 32.31 lakh | 32.31 |
| | | 2023-24 | 17 (ii) | Short recovery on account of royalty- Rs. 11.65 lakh | 11.65 |
| 5 | Executive Engineer, B&R division, HPPWD,Baijnath | 2023-24 | 4 (iv) | Royalty | 0 |
| 6 | Executive Engineer, B&R division, HPPWD,Bhawarna | 2023-24 | 9 | Non-depositing of labourcess- Rs. 23.06 lakh | 23.06 |
| 7 | Executive Engineer, B&R division, HPPWD, Jogndernagar | 2023-24 | 12 (vii) | Royalty | 0 |
| 8 | Executive Engineer, B&R division, HPPWD, Chamba | 2023-24 | 2(vii) | Short-deduction of labourcess ₹1.70 lakh: | 1.7 |

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| 9 | Executive Engineer, B&R division, HPPWD, Kumarsain | 2023-24 | (ix) | Royalty | 0 |
| 10 | Executive Engineer, B&R division, HPPWD, Karsog | 2023-24 | 1(viii) | viii. Short-recovery of royalty Rs.56174/-: | 0.56 |
| | | 2023-24 | 1(ix) | Short-recovery of useful stone ₹ 69465/-: | 0.69 |
| | | 2023-24 | 5(vii) | Non recovery of useful stone: Rs. 45570/- | 0.45 |
| | | 2023-24 | 5(xi) | Short recovery of royalty. Rs. 1,81,863/- | 1.81 |
| | | 2023-24 | 6 | Non- deposit of labourcess with the Himachal Pradesh Building and Other Construction Workers Welfare Board (HPBOCWWB) and labour officer ₹ 161.85 lakh | 161.85 |
| | | 2023-24 | 14 | Short/ Non deduction of royalty: Rs. 4.32 lakh | 4.32 |
| 11 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 3 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 8.99 lakh | 8.99 |
| | | 2023-24 | 10 | Loss to Govt exchequer due to non availability of transparent mechanism for royalty charges. | 0 |
| | | 2023-24 | 12 | iv. Royalty M-forms | 0 |
| | | 2023-24 | 13 | Short-recovery of useful stone resulted in undue favour to contractors and loss of Government revenue.-Rs 5.93 Lakh | 5.93 |
| 12 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 6 | Non deposit of labourcess with concerned quarter - Rs. 3.17 lakh | 3.17 |
| 13 | Executive Engineer HPPWD Jhanjheli | 2023-24 | 1 (vi) | Short-recovery of royalty/non-obtaining of X&W forms ₹ 7.86 lakh. | 7.86 |
| | | 2023-24 | 5 | (ix)Short deduction of royalty: Rs. 13.39 lakh | 13.39 |

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| | | 2023-24 | 9 | Non- deposit of labourcess with the Himachal Pradesh Building and Other Construction Workers Welfare Board (HPBOCWVB) and labour officer ₹ 73.91 lakh | 73.91 |
| 14 | Executive Engineer, HPPWD , INDORA | 2023-24 | 2 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 40.13 lakh | 40.13 |
| | | 2023-24 | 10 | Loss to Govt. exchequer due to non availability of transparent mechanism for royalty charges-submission of duplicate M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors | 0 |
| 15 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 3 | Non-depositing of a huge amount of labourcess in the office of the Himachal Pradesh Building and Other Construction Workers Welfare Board and Labour Office- Rs. 77.95 lakh | 77.95 |
| 16 | Executive Engineer, HPPWD Division, Bharwain , | 2023-24 | 7 | Irregular diversion of funds deducted from contractor bills as labourcess; Non deposit of labourcess within concerned quarter: Rs.18.27 lakh | 18.27 |
| 17 | Executive Engineer, HPPWD Division Killar, Pangi | 2023-24 | 6 | Non-depositing of labourcess in Himachal Pradesh Building and other Construction Workers Board, Shimla and Labour Officer, Chamba- Rs. 6.16 lakh | 6.16 |
| 18 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 14.iv. | Royalty | 0 |
| 19 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 20 | Non-deposit of labourcess with the HPBOCWVB and labour officer Rs. 16.22 lakh | 16.22 |
| 20 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 9 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 26.38 lakh | 26.38 |

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| 21 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 5 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 3.70 lakh | 3.7 |
| 22 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 5 | Non-depositing of a huge amount of labourcess in the office of the Himachal Pradesh Building and Other Construction Workers Welfare Board and Labour Office- Rs. 40.34 lakh | 40.34 |
| | | 2023-24 | 16 | H. Non-ensuring compliance of labour laws | 0 |
| 23 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 2 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 88.84 lakh | 88.84 |
| 24 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 4 | Non-uniform application of deductions for SGST, CGST, labourcess, and income tax in the billing process from contractors. | 0 |
| 25 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 9 | Non-deposit of labourcess with the HPBOCWVB and labour officer Rs. 90.27 lakh | 90.27 |
| 26 | Executive Engineer, HPPWD Chowari, District Chamba | 2023-24 | 4 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 8.69 lakh | 8.69 |
| 27 | Executive Engineer B&R division Bilaspur | 2023-24 | 5 | E.Non deduction of LabourCess from Contractor's running bills | 0 |
| 28 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 3 | Irregular retention of royalty charges- Non remittances into head- Rs. 14.31 lakh | 14.31 |
| | | 2023-24 | 11 | vi. Short recovery of royalty due to non-submission of M-forms: Rs. 6.97 lakh | 6.97 |
| 29 | Executive Engineer, HPPWD Division, Bharwain | 2023-24 | 3 | Loss to Government exchequer due to non-availability of transparent mechanism for royalty charges: submission of duplicate M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors | 0 |

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|----|---|---------|----|--|--------|
| | | 2023-24 | 9 | (iv) Short recovery of royalty | 0 |
| | | 2023-24 | 11 | Short recovery of royalty due to wrong application of rate: Rs. 5.44 lakh | 5.44 |
| 30 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 19 | Attachment of back-dated M-forms -Rs. 58680/- | 0.58 |
| | | 2023-24 | 14 | vi. Shortage in the recovery of royalty from the contractor: Rs. 3.99 lakh | 3.99 |
| | | 2023-24 | 16 | Loss to Govt. exchequer due to non availability of transparent mechanism for royalty charges-submission of duplicate M-Forms and submission of M-Forms issued in the name of other Firms/ Contractor | 0 |
| | | 2023-24 | 17 | Irregular use of useful stone for consumption of work, non recovery of royalty charges and non recovery of lead charges: Rs. 2.09 lakh | 2.09 |
| | | 2023-24 | 18 | Short recovery of royalty: Rs 6.53 lakh | 6.53 |
| 31 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 10 | Submission of duplicate/incorrect M-forms to evade paying royalty charges- Rs. 2.26 lakh | 2.26 |
| | | 2023-24 | 16 | J.Non-deduction of royalty despite non-production of W Forms- Rs. 1.68 | 1.68 |
| 32 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 13 | Short recovery of royalty: Rs.3.12 lakh | 3.12 |
| | | 2023-24 | 14 | Loss to Govt. exchequer due to non availability of transparent mechanism for royalty charges-submission of altered M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors: Rs. 1.08 lakh | 1.08 |
| 33 | Executive Engineer, HPPWD Division, Thalout, | 2023-24 | 8 | Short recovery of royalty from different contractors: Rs. 101002/- | 1.01 |
| 34 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 3 | Irregular diversion of funds deducted from contractors bills as labourcess - Non deposit of labourcess with concerned quarter - Rs. 419.64 lakh | 419.64 |

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| | | 2023-24 | 9 | Loss to Govt. exchequer due to non availability of transparent mechanism for royalty charges-submission of altered M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors-Rs. 16.88 lakh | 16.88 |
| | | 2023-24 | 10 | Short recovery of royalty: Rs 3.19 lakh | 3.19 |
| | | 2023-24 | 11 | C. Loss to Government exchequer due to non-availability of transparent mechanism for royalty charges-submission of altered M-forms and submission of M-forms issued in the name of other Firms/ Contractors: Rs. 2.06 lakh. | 2.06 |
| 35 | Executive Engineer, HPPWD Chowari, District Chamba | 2023-24 | 9 | Loss to Govt. exchequer due to non-availability of transparent mechanism for royalty charges. Submission of altered M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors-Rs. 88000/-. | 0.88 |
| | | 2023-24 | 10 | Non obeyance of hon'ble Higher court orders- irregular deduction of royalty charges: Rs. 2.21 lakh | 2.21 |
| 36 | Executive Engineer, HPPWD Shimla Rural division, Dharni | 2023-24 | 17 | vii. Royalty | 0 |
| 37 | Executive Engineer, Mandi Division No. II, HPPWD Mandi, | 2023-24 | 3 | Forgery of W forms for 75 MT of minor minerals and submission of W forms destined for other works resulting in loss of royalty to government. Rs. 73770/-. | 0.73 |
| | | 2023-24 | 12 | Loss to Govt. exchequer due to non-availability of transparent mechanism for royalty charges-submission of suspected manipulated W/M-Forms | 0 |

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| 38 | Executive Engineer, Himachal Pradesh Public Works Department Division Karchham at Bhabhanagar | 2023-24 | 3 | Irregular retention of royalty charges- Non remittances into head- Rs. 31.32 lakh | 31.32 |
| 39 | Executive Engineer, HPPWD Division, Sundernagar | 2023-24 | 3 | D. Short recovery of royalty: Rs. 84761/- | 0.84 |
| 40 | Executive Engineer, B & R Division, Kasauli | 2023-24 | 3 | Non-providing of better road surface to vehicular traffic even after incurring an expenditure of Rs. 18.77 crore on incomplete roads, undue benefit to contractor Rs. 1.17 crore and non-recovery of royalty/non-production of M forms | 135.77 |
| | | 2023-24 | 19 | iii. Royalty | 0 |
| | | 2023-24 | 19 | iv. Tempering of M/X forms by the contractors not only resulted in the exemption of royalty charges but the possibility of sub-standard work | 0 |
| 41 | Executive Engineer, Buildings & Roads, HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 9 | v. Non-deposit of withheld Royalty charges into receipt head 0853- Rs. 10.38 lakh | 10.38 |
| 42 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 8 | v) Short deduction of royalty and irregular withholding of royalty amount: Rs. 4.96 lakh | 4.96 |
| | | 2023-24 | 2 (sub para) | Short-recovery of royalty ₹ 84256/- | 0.84 |
| | | 2023-24 | 4 (sub para) | Short-recovery of royalty ₹ 0.54 lakh | 0.54 |

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| | | 2023-24 | 13 | Short/ Non deduction of royalty: Rs.1.24 lakh | 1.24 |
| 43 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 1(sub para) | Non recovery of royalty charges- Rs. 9.16 lakh- | 9.16 |
| | | 2023-24 | 6 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 2.94 lakh | 2.94 |
| | | 2023-24 | 3 | Irregular retention of royalty charges- Non remittances into head- Rs. 25.23 lakh | 25.23 |
| 44 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 8 | D. Short recovery of royalty: Rs. 9295/- | 0.1 |
| 45 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 5 | Non-depositing of labourcess in the office of the Himachal Pradesh Building and Other Construction Workers Welfare Board and Labour Office- Rs. 11.55 lakh | 11.55 |
| 46 | Executive Engineer, HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 8 | Irregular excess payment of labourCess charges, deducted from the contractors bills - Rs. 18.19 lakh | 18.19 |
| 47 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 4 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 48.88 lakh | 48.88 |
| 48 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 5 | vii. Non production of M/X/W forms/ Short recovery of royalty from the running bills of the contractor: Rs. 1.29 lakh | 1.29 |
| | | 2023-24 | 15 | Loss to Govt. exchequer due to non availability of transparent mechanism for royalty charges-submission of manipulated M-Forms and submission of M-Forms issued in the name of other Firms/ Contractors | 0 |
| Total | | | | | 1581.85 |

| Annexure-XXXII | | | | | |
|---|--|---------|---------|--|------------------------------|
| 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 | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | 2023-24 | 6 | Non-crediting of lapsed deposit to Government revenue Rs 6.26 Lakh | 6.26 |
| 2 | Executive Engineer, B&R division, Nurpur | 2023-24 | 4 | Non crediting of lapsed deposit in to Govt. Revenue Rs. 29.24 lakh. | 29.24 |
| | | 2023-24 | 13 | Late deposit of receipt in Government account Rs. 0.67 lakhs. | 0.67 |
| 3 | Executive Engineer, B&R division, Baijath | 2023-24 | 7 | Non crediting of lapsed deposit in Government Account: Rs. 33.30 lakh | 33.3 |
| | | 2023-24 | 12 | Late deposit of receipt in Government account Rs. 99305/-. | 0.99 |
| 4 | Executive Engineer, B&R division, Bhawarna | 2023-24 | 10 | Non-crediting of lapsed deposit to the Government revenue- Rs. 10.58 lakh followed by HP State Government. | 10.58 |
| 4 | Executive Engineer, B&R division, Jogindernagar | 2023-24 | 9 | Non crediting of lapsed deposit in Government Account: Rs. 177.09 lakh | 177.09 |
| | | 2023-24 | 10 | Late deposit of receipt in Government account Rs. 46870/-. | 0.46 |
| 5 | Executive Engineer, B&R division Chamba | 2023-24 | 12 | Non-crediting of lapsed deposit to Government revenue- Rs. 114.50 lakh. | 114.5 |
| | | 2023-24 | 14 | Delay in deposit of funds into government revenue | 5.32 |
| 6 | Executive Engineer, B&R division, Kumarsain | 2023-24 | 13 | Non crediting of lapsed deposit in Government Account: Rs. 85.01lakh | 85.01 |

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| 7 | Executive Engineer, B&R division, DeharaGopipur | 2023-24 | 8 | Late deposit of receipt in Government account- Rs. 2.38 lakh. | 2.38 |
| | | 2023-24 | 20 | Non crediting of lapsed deposit in Government Account- Rs. 127.58 lakh | 127.58 |
| 8 | Executive Engineer, B&R division, Jhanjheli | 2023-24 | 1(ii) | Non-recovery of Liquidated damages ₹ 40.12 lakh, | 40.12 |
| | | 2023-24 | 2(x) | Non-levy of liquidated damages ₹ 320.13 lakh | 320.13 |
| | | 2023-24 | 14 | Delay in deposit of funds into government revenue: Rs. 4.23 lakh | 4.23 |
| | | 2023-24 | 17 | Non-crediting of lapsed deposit into Government revenue - Rs. 33.83 lakh | 33.83 |
| 9 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 7 | Non-crediting of lapsed deposit into the Government account- Rs. 15.74 lakh | 15.74 |
| 10 | Executive Engineer, HPPWD Shimla Rural division, Dhani | 2023-24 | 7 | Non-crediting of lapsed deposit to Government revenue Rs. 33.49 Lakh. | 33.49 |
| 11 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 13 | Non crediting of lapsed deposit into the government revenue: Rs. 13.09 lakh | 13.09 |
| 12 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 7 | Non crediting of lapsed deposit into the government revenue: Rs. 26.06 lakh | 26.06 |
| 13 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 16 | Delay in deposit of Government receipts into the treasury - Rs. 2.67 lakh | 2.67 |
| | | 2023-24 | 7 | Non-crediting of lapsed deposit to the Government revenue- Rs. 162.81 lakh | 162.81 |
| 14 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 9 | Non-crediting of lapsed deposit to the Government revenue- Rs. 3084646/- | 30.85 |

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| 15 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 1 (sub para) | Non levy of liquidated damages- Rs. 17.10 lakh | 17.1 |
| 16 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 14 | Non-crediting of lapsed deposit into Government revenue- Rs. 66.93 lakh | 66.93 |
| 17 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 14 | Non-crediting of lapsed deposit into the Government account- Rs. 56.41 lakh | 56.41 |
| 18 | Executive Engineer B&R division Bilaspur | 2023-24 | 14 | Non-crediting of lapsed deposit to the Government revenue- Rs. 305562/- | 3.05 |
| Total | | | | | 1293.5 |

| Annexure-XXXIII | | | | | |
|---|--|---------|--------------|---|------------------------------|
| 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 | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjrar | 2023-24 | 1(vi) | Non-giving credit for useful stone/non-recovery of useful stone | 0 |
| | | 2023-24 | 2(vii) | Reduction of quantity of useful stone by 1223.64 cum resulted in loss of revenue of ₹ 3.67 lakh | 3.67 |
| 2 | Executive Engineer, B&R division, HPPWD, Nurpur | 2023-24 | 8(vi) | Short recovery of useful stone-Rs. 2.94 lakhs:- | 2.94 |
| 3 | Executive Engineer, HPPWD Shimla Rural division, Dhami | 2023-24 | 11 | Short-recovery of useful stone due to application of wrong rates of recovery resulted in undue favour to contractors and loss of Government revenue.-Rs.9.11 Lakh | 9.11 |
| 4 | Executive Engineer, B & R Division, Kasauli | 2023-24 | 4 (sub para) | Short recovery of useful stone Rs. 67,902/-. | 0.67 |
| | | 2023-24 | 6(sub para) | short-recovery of useful stone Rs. 4767/- | 0.04 |
| | | 2023-24 | 14 | (A)Short-recovery of useful stone due to application of wrong rates of recovery resulted in undue favour to contractors and loss of Government revenue.-Rs 13.49Lakh. | 13.49 |
| | | 2023-24 | 14 | (B) Short recovery of useful stone Rs.11513/- | 0.11 |

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| | | 2023-24 | 19 | v. Short-recovery of useful stone due to application of wrong rates of recovery resulted in undue favor to contractors and loss of Government revenue.-Rs 14.73 Lakh | 14.73 |
| 5 | Executive Engineer, B & R Division, Sangraha | 2023-24 | 14 | iii. Short recovery of useful stone- ₹. 13680/-:- | 0.13 |
| | | 2023-24 | 15 | Short-recovery of useful stone due to application of wrong rates of recovery resulted in undue favour to contractors and loss of Government revenue.-Rs 35.05 Lakh | 35.05 |
| 6 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 20 | Short recovery of useful stone: Rs. 12247/- | 0.12 |
| 7 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 8 | Short recovery of material from the contractor- Rs. 0.35 lakh | 0.35 |
| Total | | | | | 80.41 |

| Annexure-XXXIV | | | | | |
|---|---|---------|---------|--|------------------------------|
| Statement showing the details of non forfeiture of earnest money/security deposit/performance security. | | | | | |
| Sr. No | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjraru | 2023-24 | 9 | Non forfeiture of earnest money to the Govt. Rs. 3.64 lakh. | 3.64 |
| 2 | Executive Engineer, B&R division, HPPWD, Baijnath | 2023-24 | 10 | Non forfeiture of earnest money to the Government account- Rs. 1.93 lakh. | 1.93 |
| 3 | Executive Engineer, B&R division, HPPWD, Bhawarna | 2023-24 | 11 | Non-crediting of earnest money forfeited to the Govt. account-Rs.3.25 lakh | 3.25 |
| 4 | Executive Engineer, B&R division, HPPWD, Jogindernagar | 2023-24 | 5 | Non forfeiture of earnest money to the Government account Rs.120100/-. | 1.2 |
| 5 | Executive Engineer, B&R division, HPPWD, Chamba | 2023-24 | 13 | Non forfeiture of earnest money amounting to Rs. 5.71 lakh | 5.71 |
| 6 | Executive Engineer, B&R division, HPPWD, Kumarsain | 2023-24 | 6 | Incorrect reporting of facts regarding forfeiture of earnest money without obtaining earnest money-Loss to Govt revenue- Rs. 1.67 lakh | 1.67 |
| | | 2023-24 | 9 | Suspected collusive bidding through bid rotation-Non obtaining of earnest money | 0 |
| 7 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 15 | Non forfeiture of earnest money to the Govt. Rs. 2.53 lakh. | 2.53 |
| 8 | Executive Engineer, HPPWD Division, Jhanjheli | 2023-24 | 18 | Non forfeiture of earnest money amounting to Rs. 6.81 lakh | 6.81 |
| 9 | Executive Engineer, HPPWD, INDORA | 2023-24 | 11 | Non forfeiture of earnest money to the Govt. Rs. 2.51 lakh. | 2.51 |

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| 10 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 11 | Non-credit of earnest money forfeited to the Govt. account-Rs.6000/- | 0.06 |
| | | 2023-24 | 14 | Non forfeiture of earnest money to the Govt. Rs. 1.41 lakh | 1.41 |
| 11 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 9 | Non forfeiture of earnest money amounting to Rs. 1.42 lakh | 1.42 |
| 12 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 8 | Non forfeiture of earnest money to the Government account Rs. 47100/-. | 0.47 |
| 13 | Executive Engineer, HPPWD Division, Kotla Behar | 2023-24 | 23 | Non forfeiture of earnest money to the Govt. Rs. 1.49 lakh | 1.49 |
| 14 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 8 | Non-forfeiture of earnest money to the Government account-Rs.46150/-. | 0.46 |
| 15 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 10 | Non forfeiture of earnest money to the Govt. Rs. 2.97 lakh. | 2.97 |
| 16 | the Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 21 | Loss to the exchequer due to non-forfeiture of earnest money Rs. 2.13 lakh. | 2.13 |
| 17 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 13 | Non forfeiture of earnest money to the Govt. Rs. 55900/-. | 0.56 |
| 18 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 2 | Non adherence to orders of Govt.- Irregular award of works by Assistant Engineers without delegation of powers-Rs. 614.95 lakh-Suspected collusive bidding through bid rotation, Non obtaining of earnest money, suspected undue benefit to limited contractors, Deficiencies in tender sale register and contract agreement register. | 614.95 |

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| 19 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 14 | Non forfeiture of earnest money to the Govt. Rs. 2.62 lakh. | 2.62 |
| 20 | Executive Engineer, HPPWD Chowari , District Chamba | 2023-24 | 13 | Non forfeiture of earnest money to the Govt. Rs. 37076/-. | 0.37 |
| 21 | Executive Engineer B&R division Bilaspur | 2023-24 | 15 | Non forfeiture of earnest money to the Govt. Rs.1.55 lakh. | 1.55 |
| 22 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 10 | Non forfeiture of earnest money- Rs. 1.87 lakh | 1.87 |
| 23 | Executive Engineer, HPPWD Shimla Rural division, Dhami | 2023-24 | 19 | Non forfeiture of earnest money of 67 works valuing to Rs. 108.05 lakh | 108.05 |
| 24 | Executive Engineer, Mandi Division No. II, HPPWD Mandi, | 2023-24 | 10 | Loss of government revenue due to non-forfeiture of earnest money- Rs.1.33 lakh | 1.33 |
| 25 | Executive Engineer, HPPWD Division, Sundernagar | 2023-24 | 7 | Non forfeiture of earnest money to the Govt. Rs. 79500/- | 0.8 |
| 26 | Executive Engineer, B & R Division, Kasauli | 2023-24 | 17 | Non-forfeiture of earnest money to the Government account Rs.75800/-. | 0.76 |
| 27 | Executive Engineer, B & R HPPWD Division, Tanda at NagrotaBagwan | 2023-24 | 10 | Non-forfeiture of earnest money to the Govt. account - Rs.67280/-. | 0.67 |
| 28 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 16 | Non forfeiture of earnest money amounting to Rs. 10.14 lakh | 10.14 |
| 29 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 14 | Non forfeiture of earnest money : Rs. 2.33 lakh | 2.33 |

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|--------------|--|---------|---|---|----------------|
| 30 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 4 | uspected collusive bidding through bid rotation-Non obtaining of earnest money-suspected undue benefit to limited contractors- Rs. 4.74 crore | 474 |
| 31 | Executive Engineer, HPPWD Division, Palampur | 2023-24 | 4 | Non forfeiture of earnest money to the Government account Rs. 4.00 lakh. | 4 |
| Total | | | | | 1263.66 |

| Annexure-XXXV | | | | | |
|--|---|---------|---------|--|------------------------------|
| Statement showing the details of non Reconciliation with treasury. | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjraru | 2023-24 | 7 | Non reconciliation with treasury: Rs. 87.71 lakh in Part 1 and Rs. 689.32 lakh in Part II | 777.03 |
| 2 | Executive Engineer, B&R division, HPPWD, Baijnath | 2023-24 | 3 | Non-submission of reconciliation statement (Form-51) with Monthly Account to AG Office. | 0 |
| 3 | Executive Engineer, B&R division, HPPWD, Chamba | 2023-24 | 8 | Non reconciliation with treasury: Rs. 553.04 lakh in Part -1 and Rs. 304.33 lakh in Part- II | 857.37 |
| 4 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 15 | Non-reconciliation with treasury | 0 |
| 5 | Executive Engineer, Mechanical Division Rampur | 2023-24 | 4 | Non reconciliation of difference with treasury - Rs 155.18 Lakh in Part- I and Rs. 48.42 Lakhs in part- II. | 203.6 |
| 6 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 6 | Non-reconciliation with treasury | 0 |
| 7 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 4 | Non submission of Form-51 to AG office and non reconciliation of difference with treasury- Rs. 85.07 lakh in part I and Rs. 109.80 lakh in part II. | 194.87 |
| 8 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023-24 | 5 | Non submission of Form-51 to AG office and non reconciliation of difference with treasury- Rs. 403.21 lakh in part- I and Rs. 91.97 lakh in part - II. | 494.18 |
| 9 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 12 | Non-reconciliation a huge difference in Part-I (-) Rs. 55.38 lakh and Part-II Rs. 14.31 lakh with treasury | 69.69 |
| 10 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 5 | Non submission of Form-51 to AG office and non reconciliation of difference with treasury | 0 |

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|--------------|--|-------------|---|--|----------------|
| 11 | Executive Engineer, HPPWD Chowari, District Chamba | 2023- 24 | 7 | Non submission of Form- 51 to AG office and non reconciliation of difference with treasury- Rs. 145.32 lakh in part I and Rs. 68.32 lakh in part II. | 213.64 |
| Total | | | | | 2810.38 |

| Annexure-XXXVI | | | | | |
|--|---|---------|----------|--|------------------------------|
| Statement showing the details of non deposit of sales tax/ CGST/SGST | | | | | |
| Sr. No. | DIVISION | IR YEAR | PARA NO. | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R division, HPPWD, Karsog | 2023-24 | 7 | Non-deposit of SGST/CGST ₹ 18.13 lakh in government account | 18.13 |
| 2 | Executive Engineer, B&R division, HPPWD, Dehra Gopipur | 2023-24 | 2 | Short receipt of digging charges from telecom operators for restoration of damages due to laying of optical fibre cables- Non-inclusion of GST in estimates – Rs 57.05 lakh. | 57.05 |
| 3 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 9 | Non deduction of GST from the bills of the contractors: 4.62 lakh | 4.62 |
| 4 | Executive Engineer HPPWD Jhanjheli | 2023-24 | 5 | (xi) Release of payment of GST reimbursement to the contractor without adjusting for input tax credit.: Rs. 313.10 lakh | 313.1 |
| | | 2023-24 | 10 | Non-deposit of GST/CGST in government account -₹ 18.17 lakh | 18.17 |
| 5 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 3 | Loss to state exchequer due to non inclusion of GST in the estimate of restoration of damages due to laying of optical fibre cables- Rs. 25.26 lakh. | 25.26 |
| 6 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 19 | Non-deposit of GST in government account Rs. 8.83 lakh | 8.33 |
| Total | | | | | 444.66 |

| Annexure-XXXVII | | | | | |
|--------------------------|---|-----------|---------|---|------------------------------|
| Miscellaneous Objections | | | | | |
| Sr. No. | Division | IR YE A R | PARA NO | SUBJECT | MONEY VALUE (Amount in Lakh) |
| 1 | Executive Engineer, B&R Division Manali at Katrai in District Kullu | 2023 -24 | 2 | Irregular accumulation of balances under manufacture account-Rs.54.02 lakh. | 54.02 |
| 2 | | 2023 -24 | 6 | Short receipt of digging charges from telecom operators for restoration of damages due to laying of optical fibre cables- wrong computation of charges - Rs. 124.49 lakh. | 124.49 |
| 3 | | 2023 -24 | 10 | Deposition of receipt in the wrong DDO Code-Rs. 2.11 Lakh | 2.11 |
| 4 | | 2023 -24 | 11 | Short accountal of receipts in the accounts of Division-Rs 9.00 Lakh. | 9 |
| 5 | | 2023 -24 | 15 iv. | Analysis of Work : iv. Non-regularization of excess expenditure incurred on quantities exceeding stipulated quantities in the contract data Rs.433.95 Lakh:- | 433.95 |
| 6 | | 2023 -24 | 17 | General Para | 0 |
| 7 | | 2023 -24 | 18 | Irregular payment of house rent allowance (HRA) Rs. 1.57 Lakh. | 1.57 |
| 8 | Executive Engineer, B&R division, HPPWD, Tissa at Bhanjraru | 2023 -24 | 4(i) | Para 4: Analysis of work: Delay in completion of work : 46 months | 0 |
| 9 | | 2023 -24 | 4(iii) | Non-conducting of quality tests of the material procured by the contractor: Rs 80.68 lakh | 80.68 |
| 10 | | 2023 -24 | 4(iv) | Non obtaining of Performance Guarantee: Rs. 22.70 lakh | 22.7 |
| 11 | | 2023 -24 | 4(v) | Non accountal of expenditure: Rs. 69.72 lakh | 69.72 |
| 12 | | 2023 -24 | 4(vi) | Irregular transfer of expenditure from one subhead to other and non accountal of its | 20.57 |

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|----|--|---------|---------|--|--------|
| | | | | expenditure: Rs. 20.57 lakh | |
| 13 | | 2023-24 | 4(vii) | Irregular transfer of stock of work under analysis: Rs. 4.27 lakh | 4.27 |
| 14 | | 2023-24 | 4(viii) | Irregular payment to contractor on Hand Receipts: Rs. 47.00 lakh | 47 |
| 15 | | 2023-24 | 4(ix) | Non-test check of measurements: | 0 |
| 16 | | 2023-24 | 10 | Non-conducting of Road Safety Audit | 0 |
| 17 | | 2023-24 | 11 | Non-Establishment of Road Asset Management System | 0 |
| 18 | | 2023-24 | 12 | Non-conducting of timely maintenance of roads. | 0 |
| 19 | | 2023-24 | 13 | Shortage of technical and non-technical staff | 0 |
| 20 | | 2023-24 | 14 | General | 0 |
| 21 | Executive Engineer, HPPWD Division, Nurpur | 2023-24 | 3 | Irregular retention of items in manufacture account and minus balances under stock/manufacture account- 343.45 lakh. | 343.45 |
| 22 | | 2023-24 | 8(i) | Inordinate Delay in completion of work | 0 |
| 23 | | 2023-24 | 8(ii) | Non-Achievement of physical milestone: | 0 |
| 24 | | 2023-24 | 8(iv) | Non-regularization of deviated items- 79.93 lakh | 79.93 |
| 25 | | 2023-24 | 8(vii) | Price escalation: Rs. 54.90 lakh | 54.9 |
| 26 | | 2023-24 | 8(viii) | Non-test check of measurements | 0 |
| 27 | | 2023-24 | 11 | Irregular purchase of cement from open market without obtaining the approval of competent authority- Rs. 50.54 Lakh | 50.54 |
| 28 | | 2023-24 | 14 | General | 0 |

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|----|--|---------|---------|--|--------|
| 29 | Executive Engineer, HPPWD Division, Nerchawk | 2023-24 | 3 | Award of work of road Tanda-Kohla-Tikkari-Kawalkot-Sidhkoth (Via Baba Balak Nath Madir) ThaplaGobhol Galoo road (Portion Km. 1/300 to 5/150) without clearance of Forest Conservation Act-Rs. 1.77 crore | 177 |
| 30 | | 2023-24 | 4 | Short realization of dues for laying of optical fibre cable-Rs. 3.14 lakh | 3.14 |
| 31 | | 2023-24 | 6 | Blockade of funds due to non-start of works-Rs. 254.47 lakh | 254.47 |
| 32 | | 2023-24 | 8 | Non-conducting of Road Safety Audit | 0 |
| 33 | | 2023-24 | 9 | Non-rectification of black spot by fixing of W metal beam crash barrier, retaining wall, parapets and improving of curves due to non-availability of funds and non-preparation of detailed estimates-Rs. 229.05 lakh | 229.05 |
| 34 | | 2023-24 | 10 | Loss of Govt. revenue due to non-occupying of suits booked online by the tourists/ private persons in Rest House Naina Devi -Rs. 10000/- | 0.1 |
| 35 | | 2023-24 | 16 | General Para | 0 |
| 36 | | 2023-24 | 17 (i) | Huge change in scope of work after awarding, resulting in non-obtaining of competitive rates and incomplete road | 0 |
| 37 | Executive Engineer, HPPWD B&R Division, Baijnath | 2023-24 | 17 (iv) | Arbitrary fixing of material &labour component. Consideration of quarter of payment for price index in place of quarter of execution | 0 |
| 38 | | 2023-24 | 4 (i) | Analysis of Work (i) Slow pace of work | 0 |
| 39 | | 2023-24 | 4 (ii) | Non-achievement of Physical Milestone | 0 |
| 40 | | 2023-24 | 4 (iii) | Non-regularization of excess expenditure incurred on quantities exceeding stipulated quantities in the contract data-Rs.5.46 Lakh:- | 5.46 |
| 41 | | 2023-24 | 4 (v) | Non-test check of measurements: | 0 |

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|----|---|---------|-----------|--|-------|
| 42 | | 2023-24 | 8 | Irregular purchase of cement from open markets -Rs. 84.48 Lakh | 84.48 |
| 43 | | 2023-24 | 13 | General | 0 |
| 44 | Executive Engineer, HPPWD B&R Division, Bhawarna | 2023-24 | 5 | Short realization of dues for laying of optical fibre cable-Rs. 3.14 lakh | 3.14 |
| 45 | | 2023-24 | 6 | Undue favour to contractor due to non-renewal of bank guarantee of Rs. 77.00 lakh by the contractor | 77 |
| 46 | | 2023-24 | 8 | Non-providing insurance policies and certificates by the contractors in respect of works awarded under Central Road Fund and NABARD | 0 |
| 47 | | 2023-24 | 12 | Loss of Govt. revenue due to non-occupying of sets by the tourists/ private persons in Rest House Daroh -Rs. 4000/- and sets remained vacant due to non-booking online by the private persons. | 0.04 |
| 48 | Executive Engineer, HPPWD B&R Division, Jogindernagar | 2023-24 | 6 | Deposition of receipt in the wrong DDO Code-Rs. 2.99 Lakh | 2.99 |
| 49 | | 2023-24 | 8 | Irregular payment due to non approval of deviation | 0 |
| 50 | | 2023-24 | 12 (viii) | Inadmissible payment of 10CC claim | 0 |
| 51 | Executive Engineer, HPPWD B&R Division, Chamba | 2023-24 | 6 (ii) | Deviation of work from technical specification of approved DPR | 0 |
| 52 | | 2023-24 | 6(iii) | Procurement of cement from open market: Rs. 19.30 lakh | 19.3 |
| 53 | | 2023-24 | 6(iv) | Discrepancies and shortage in obtaining of security. Rs. 4.37 lakh | 4.37 |
| 54 | | 2023-24 | 6(v) | Non maintenance of contractor's ledger: | 0 |
| 55 | | 2023-24 | 6(vi) | Daily/weekly/monthly reports of quality control test not prepared | 0 |
| 56 | | 2023-24 | 6(vii) | Non test check of measurement | 0 |
| 57 | | 2023-24 | 6(viii) | Non maintenance of site order book | 0 |

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|----|---|---------|--------|---|------|
| 58 | | 2023-24 | 10 | Non-conducting of Road Safety Audit | 0 |
| 59 | | 2023-24 | 11 | Non-Establishment of Road Asset Management System | 0 |
| 60 | | 2023-24 | 15 | General | 0 |
| 61 | | 2023-24 | 16 | Miscellaneous Irregularities | 0 |
| 62 | Executive Engineer, HPPWD B&R Division, Kumarsain | 2023-24 | 7 | Irregular retention of explosive material and irregular issuance/transportation of explosive material. | 0 |
| 63 | | 2023-24 | 8 | Less recovery of license fee- Loss to Govt revenue- Rs.12960/- | 0.13 |
| 64 | | 2023-24 | 10 (i) | Analysis of Work: Delay in completion of work | 0 |
| 65 | | 2023-24 | (ii) | Non-achievement of Physical milestone | 0 |
| 66 | | 2023-24 | (iii) | No action taken on the inspection note issued. | 0 |
| 67 | | 2023-24 | (iv) | Irregular drawal of funds to avoid lapse of budget: | 0 |
| 68 | | 2023-24 | (vi) | Non-regularization of excess expenditure incurred on quantities exceeding stipulated quantities in the contract data Rs. 25.80 Lakh | 25.8 |
| 69 | | 2023-24 | (vii) | Short recovery of material | 0 |
| 70 | | 2023-24 | (viii) | Booking of material: | 0 |
| 71 | | 2023-24 | (x) | Non-verification of issuance and recovery of material due to non-maintenance of Contractor's Ledger | 0 |
| 72 | | 2023-24 | 12 | Frequent advance payments made to contractor on Hand Receipts-Rs. 256.00 Lakh. | 256 |
| 73 | | 2023-24 | 14 | Suspected pilferage of fuel-suspicious consumption of fuel-Irregular maintenance of log books. | 0 |
| 74 | | 2023-24 | 15 | General | 0 |

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| 75 | Executive Engineer, Mechanical Division Rampur | 2023-24 | 1 | Irregular drawal of funds and parking in deposit head- Rs. 143.28 lakh | 143.28 |
| 76 | | 2023-24 | 2 | Delay in recovering of maintenance charges from other divisions- Rs. 13.66 lakh | 13.66 |
| 77 | | 2023-24 | 3 | Non adherence of instructions- shortfall in conduct of inspections in respect of bridges | 0 |
| 78 | | 2023-24 | 7 | General | 0 |
| 79 | | 2023-24 | 9 (A) | Analysis: Repair and maintenance of workshop Bhabanagar:Non closing of manufacturing accounts | 0 |
| 80 | | 2023-24 | 9 (B) | Delay in recovering maintenance charges from other divisions-Rs. 47.22 lakh | 47.22 |
| 81 | | 2023-24 | 9 (D) | Non-Adjustment of out turn of vehicles-Rs.15340/- | 0.15 |
| 82 | | 2023-24 | 9 (E) | Non-test check of measurement | 0 |
| 83 | Executive Engineer, HPPWD B&R Division, Karsog | 2023-24 | 5(i) | Analysis of work i. Not obtaining technical sanction | 0 |
| 84 | | 2023-24 | 5(ii) | Delay in awarding of contract | 0 |
| 85 | | 2023-24 | 5(iii) | Award of work at higher rate than the estimates | 0 |
| 86 | | 2023-24 | 5(iv) | Delay in completion of work | 0 |
| 87 | | 2023-24 | 5(vi) | Irregular diversion of funds: Rs. 6.86 lakh | 6.86 |
| 88 | | 2023-24 | 5(viii) | Non obtaining of performance security: Rs. 6.86 lakh | 6.86 |
| 89 | | 2023-24 | 5(ix) | Non production of bills of steels procured by the contractor: 22698.47 Kg | 0 |
| 90 | | 2023-24 | 5(x) | Non conducting of quality tests of the material procured by the contractor | 0 |

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| 91 | | 2023-24 | 5(xii) | Unverified and past dated M-forms | 0 |
| 92 | | 2023-24 | 5(xiii) | Non attestation of comparative statement by the Divisional Accountant | 0 |
| 93 | | 2023-24 | 5(xiv) | Daily/weekly/monthly reports of quality control test not prepared | 0 |
| 94 | | 2023-24 | 5(xv) | Non test check of measurement | 0 |
| 95 | | 2023-24 | 5(xvi) | Non maintenance of site order book | 0 |
| 96 | | 2023-24 | 9 | Irregular purchase material in excess of requirement lying unutilized in divisional store ₹ 59.44 lakh | 59.44 |
| 97 | | 2023-24 | 12 | Unrealistic preparation of estimates and huge deviation from awarded amount | 0 |
| 98 | | 2023-24 | 13 | Non-conducting of Road Safety Audit | 0 |
| 99 | | 2023-24 | 15 | Non-Establishment of Road Asset Management System | 0 |
| 100 | | 2023-24 | 16 | Irregular payment of SOP estimates to Electrical Division, Mandi without obtaining utilization certificate : Rs. 17.62 lakh | 17.62 |
| 101 | | 2023-24 | 17 | Irregular hiring of tipper at higher rate: Rs. 2.85 lakh | 2.85 |
| 102 | | 2023-24 | 18 | Less recovery on account of hire charges of Road Roller for Rs. 2.48 lakh | 2.48 |
| 103 | | 2023-24 | 19 | Transfer of expenditure from higher offices: Rs. 79110/- | 0.79 |
| 104 | Executive Engineer, HPPWD Division, Dehra Gopipur | 2023-24 | 4 | Non handing over of store charge by the relieving official | 0 |
| 105 | | 2023-24 | 5 | Irregular plying of explosive van and irregular consumption of explosive material | 0 |
| 106 | | 2023-24 | 6 | Non accountal of material -20 bags of cement. | 0 |
| 107 | | 2023-24 | 7 | (A)Excess purchase of diesel than capacity of vehicle resulting in suspected miss appropriation amounting Rs. 95603/- | 0.95 |

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| 108 | | 2023-24 | 7 | (B) Suspicious entries in log book of vehicle without plying. | 0 |
| 109 | | 2023-24 | 11 | Non-obtaining of Utilization Certificate against advance payment of Rs. 2.43 Lakh | 2.43 |
| 110 | | 2023-24 | 12 | Analysis of work: Improvement and widening of Jawalamukhi Dehra Jawali Raja Ka talab Km 12/00 to 29/00 Km : i. Delay in completion of work | 0 |
| 111 | | 2023-24 | 12 | iii. Non-achievement of physical milestone set as per conditions of the contract by the contractor. | 0 |
| 112 | | 2023-24 | 12 | v. Non-recovery of road roller charges-Rs. 63268/- | 0.63 |
| 113 | | 2023-24 | 12 | vi. Non-attachment of cement bills or execution of substandard work | 0 |
| 114 | | 2023-24 | 12 | vii. Booking of funds : | 0 |
| 115 | | 2023-24 | 12 | viii. Non-production of Vouchers | 0 |
| 116 | | 2023-24 | 12 | ix. Non-verification of expenditure due to non-maintenance of Register of Expenditure (Form-64):- | 0 |
| 117 | | 2023-24 | 12 | x. Non-test check of measurements: | 0 |
| 118 | | 2023-24 | 16 | Excess payment for unloading charges of bitumen- Rs.3425/- | 0.03 |
| 119 | | 2023-24 | 17 | General | 0 |
| 120 | | 2023-24 | 18 | Non procurement of material against advance paid to supplier | 0 |
| 121 | Executive Engineer HPPWD Horticulture Division | 2023-24 | 3 | Non- deduction of attached vehicle charges- Rs. 0.29 lakh | 0.29 |
| 122 | | 2023-24 | 4 | Non deduction of Tax deduction at source (TDS) from the bills of contractor for hiring of vehicle- Rs. 21974/-. | 0.3 |
| 123 | | 2023-24 | 5 | Irregular opening of saving account and irregular retention of funds outside the govt account- Rs. 19.41 lakh. | 19.41 |
| 124 | | 2023-24 | 8 | Para 8: Analysis of work: i. Delay in completion of work. | 0 |

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| 125 | | 2023-24 | 8 | iii. Non Obtaining of performance guarantee: Rs. 0.59 lakh | 0.59 |
| 126 | | 2023-24 | 8 | iv. Procurement of cement from open market: Rs. 0.22 lakh | 0.22 |
| 127 | | 2023-24 | 8 | v. Non maintenance of site order book | 0 |
| 128 | | 2023-24 | 10 | Miscellaneous Irregularities | 0 |
| 129 | | 2023-24 | 11 | General | 0 |
| 130 | Executive Engineer HPPWD, Jhanjheli | 2023-24 | 5 | Analysis of work: (i) Delay in completion of work. | 0 |
| 131 | | 2023-24 | 5 | (iv) Non providing of insurance cover by the contractor | 0 |
| 132 | | 2023-24 | 5 | (v) Non adhering to Indian Road Congress Manual for hill roads and damage of Rs. 45.90 lakh | 45.9 |
| 133 | | 2023-24 | 5 | (vi) Excess execution of items without the approval of Higher competent authority ₹652.81 lakh. | 652.81 |
| 134 | | 2023-24 | 5 | (vii) Non execution of work as per the scope of work. | 0 |
| 135 | | 2023-24 | 5 | (viii) Non obtaining of Performance Guarantee: Rs. 162.50 lakh | 162.5 |
| 136 | | 2023-24 | 5 | (x) Irregular advance payment to contractor on hand receipts: Rs. 200.00 lakh | 200 |
| 137 | | 2023-24 | 5 | (xii) Procurement of cement from open market: Rs. 104.44 lakh | 104 |
| 138 | | 2023-24 | 5 | (xiii) Daily/weekly/monthly reports of quality control test not prepared. | 0 |
| 139 | | 2023-24 | 5 | (xiv) Non updation of site order book | 0 |
| 140 | | 2023-24 | 11 | Non-conducting of Road Safety Audit | 0 |
| 141 | | 2023-24 | 12 | Non-Establishment of Road Asset Management System | 0 |
| 142 | | 2023-24 | 13 | Purchase of cement from open market: Rs. 68.37 lakh | 68.37 |

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| 143 | | 2023 -24 | 20 | General | 0 |
| 144 | Executive Engineer, HPPWD Division, Palampur | 2023 -24 | 5 | Analysis of work :i. Delay in completion of work morethan 35 months | 0 |
| 145 | | 2023 -24 | 5 | iii. Irregular deviation in scope of work against from those as per administrative approval. | 0 |
| 146 | | 2023 -24 | 5 | iv. Non obtaining of Performance Guarantee: Rs. 15.93 lakh | 15.93 |
| 147 | | 2023 -24 | 5 | v. Non providing of Insurance Cover | 0 |
| 148 | | 2023 -24 | 5 | vi. Irregular drawal of funds without requirement and its retention in the deposit head: Rs. 8.80 lakh | 8.8 |
| 149 | | 2023 -24 | 5 | viii. . Non-test check of measurements: | 0 |
| 150 | | 2023 -24 | 9 | Non-disposal of vehicles/ machinery | 0 |
| 151 | | 2023 -24 | 10 | Irregular lapse of budget due to non-payment of ex-gratia payment to families of deceased employees- Rs. 1.27 lakh- Delay in payment of ex-gratia- Rs. 1.06 lakh. | 2.33 |
| 152 | | 2023 -24 | 11 | Issuance of material without the approved of competent authority-Non verification of accountal of material- 10.53 lakh | 10.53 |
| 153 | | 2023 -24 | 12 | Non preparation of out-turn of machinery: Rs. 153.85 lakh | 153.85 |
| 154 | Executive Engineer, HPPWD , INDORA | 2023 -24 | 13 | General Para | 0 |
| 155 | | 2023 -24 | 14 | Miscellaneous Irregularities | 0 |
| 156 | | 2023 -24 | 3 | Irregular concealment of expenditure- payment to contractor without availability of funds- Rs. 13.87 lakh | 13.87 |

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| 157 | | 2023-24 | 4 | Irregular lapse of budget due to non-payment of ex-gratia payment to family of deceased employee- Rs. 0.61 lakh. | 0.61 |
| 158 | | 2023-24 | 6 | Non deduction of TDS for the payment released for hire of private vehicle: Rs. 0.11 lakh | 0.11 |
| 159 | | 2023-24 | 7 | Irregular approval of deviation | 0 |
| 160 | | 2023-24 | 8 | Miscellaneous Irregularities | 0 |
| 161 | | 2023-24 | 9 | i. Analysis of work : Delay in completion of work. | 0 |
| 162 | | 2023-24 | 9 | ii. Non obtaining of Insurance cover | 0 |
| 163 | | 2023-24 | 9 | iii. Procurement of cement from open market: Rs. 326.41 lakh and shortfall of M forms | 326.41 |
| 164 | | 2023-24 | 9 | iv. Non-compliance of Inspection Notes Issued | 0 |
| 165 | | 2023-24 | 9 | v. Non maintenance of site order book | 0 |
| 166 | | 2023-24 | 13 | General | 0 |
| 167 | Executive Engineer, HPPWD Division Kaza | 2023-24 | 5 | Analysis of Work (A) Delay in completion of the work of bridge | 0 |
| 168 | | 2023-24 | 5 | (C) Non-granting time extension to contractor | 0 |
| 169 | | 2023-24 | 5 | (D) Undue favour to contractor due to less recovery of performance guarantee of Rs. 2.50 lakh | 2.5 |
| 170 | | 2023-24 | 5 | (E) Creation of liability due to non-releasing of withheld amount to contractor-Rs. 129.01 lakh | 129.01 |
| 171 | | 2023-24 | 5 | (F) Unauthorized and irregular advance payments-Rs. 70.00 lakh | 70 |
| 172 | | 2023-24 | 8 | Non-adjustment of advance-Rs. 113.74 lakh | 113.74 |
| 173 | | 2023-24 | 9 | Irregular purchase of High Speed Diesel-Rs. 34.20 lakh | 34.2 |
| 174 | | 2023-24 | 10 | Irregular award of works to contractors-Rs. 52.52 lakh | 52.52 |

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| 175 | | 2023-24 | 12 | Execution of works without adequate budgetary provision and deposit resulting in creation of huge liabilities to be met from next budget/ deposit-Rs. 12.35 crore | 12.35 |
| 176 | | 2023-24 | 13 | Non-recovery of damages charges from un-authorized occupants of general pool residential accommodation Rs. 58240/- | 0.58 |
| 177 | | 2023-24 | 17 | Excess payment on account of price escalation under 10CC-Rs. 3.27 lakh | 3.27 |
| 178 | | 2023-24 | 19 | Loss of Government revenue due to non-deduction of license fee in respect of Govt. accommodation- Rs. 14592/- | 0.15 |
| 179 | Executive Engineer, HPPWD Division, Salooni | 2023-24 | 1 | Infructuous expenditure on the construction of Chakli road to Andwas Road (portion Bhadela to Andwas) Km 0/0 to 6/300-Rs. 462.26 lakh | 462.26 |
| 180 | | 2023-24 | 5 | Non-payment of ex-gratia payment to families of deceased employee/ Delay in payment of ex gratia. | 0 |
| 181 | | 2023-24 | 6 | Irregular utilization of LOC of other works- payment to the contractor for execution of CRF works without availability of budget- Rs. 142.42 lakh | 142.42 |
| 182 | | 2023-24 | 7 | Avoidable payment to HPSEBL due to irregular and non-revision of Contract Demand-Rs. 22680/- | 0.27 |
| 183 | | 2023-24 | 11 | Analysis of work (i)Inordinate delay in execution of work due to faulty planning, non-timely approval of structural drawings, and lackadaisical approach of the department. | 0 |
| 184 | | 2023-24 | 11 | ii. Irregular splitting of work agreements into various sub-works and award at exorbitantly higher than the estimated cost | 0 |
| 185 | | 2023-24 | 11 | iii. Irregular removal of clause of Performance Security from DNIT/ contract agreement and non-obtaining of Performance Security: Rs. 30.99 lakh | 30.99 |

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| 186 | | 2023-24 | 11 | iv. Irregular charging of work and non-obtaining of utilization certificate: Rs. 14.73 lakh | 14.73 |
| 187 | | 2023-24 | 13 | General | 0 |
| 188 | Executive Engineer, HPPWD Division, Bhawarwin | 2023-24 | 4 | Irregular approval of deviation by the Chief Engineer beyond delegated powers: Rs. 2.76 crore. | 276 |
| 189 | | 2023-24 | 5 | Irregular retention of funds under deposit: Non execution of deposit works- Rs. 16.61 crore | 1661 |
| 190 | | 2023-24 | 6 | Irregular concealment of expenditure and payment to contractors without availability of funds under deposit head- Rs. 82.21 lakh. | 82.21 |
| 191 | | 2023-24 | 8 | Non adjustment of material issued to works through indents: Understated expenditure of works Rs.136.79 lakh | 136.79 |
| 192 | | 2023-24 | 9 | Analysis of work (i) Delay in completion of work. | 0 |
| 193 | | 2023-24 | 9 | (ii) Irregular approval of deviation: Rs. 25.31 lakh | 25.31 |
| 194 | | 2023-24 | 9 | (iii) Irregular removal of clause of Performance Security for detail notice inviting tender (DNIT)/ contract agreement and non obtaining of Performance Security: Rs. 43.79 lakh | 43.79 |
| 195 | | 2023-24 | 9 | (v) Purchase of cement from open market: Rs. 128.57 lakhs | 128.57 |
| 196 | | 2023-24 | 9 | (vi) Irregular supply of store material to the contractor- Rs. 30.96 lakh | 30.96 |
| 197 | | 2023-24 | 9 | (vii) Non completion of work as per the contract agreement: Rs 30.32 lakh | 30.32 |
| 198 | | 2023-24 | 9 | (viii) Non updation of site order book | 0 |

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| 199 | | 2023-24 | 10 | Miscellaneous Irregularities | 0 |
| 200 | | 2023-24 | 12 | General | 0 |
| 201 | Executive Engineer, HPPWD Division Killar, Pangi | 2023-24 | 4 | Manipulation of distance in lead chart for extending favour to contractor-Rs.30.63 lakh | 30.63 |
| 202 | | 2023-24 | 5 | iii. Non-verification of expenditure- Rs.205.25 lakh | 205.25 |
| 203 | | 2023-24 | 5 | iv. Irregular charging of expenditure to other works- 48.91 lakh | 48.91 |
| 204 | | 2023-24 | 5 | v.Booking of material without requirement- Rs. 27.95 lakh | 27.95 |
| 205 | | 2023-24 | 5 | vi. Non-maintenance of site order book. | 0 |
| 206 | | 2023-24 | 7 | Idle machinery- Rs.45.30 lakh | 45.3 |
| 207 | | 2023-24 | 8 | Irregular grant of time extension to contractors resulting in promoting delay besides revenue loss- Rs.107.53 lakh | 107.53 |
| 208 | | 2023-24 | 9 | Excess payment on account of salary due to wrong fixation of pay- Rs.66200/- | 0.66 |
| 209 | | 2023-24 | 10 | Non-adjustment of advance-Rs. 49.36 lakh and split up of purchase orders-Rs. 22.72 lakh | 72.08 |
| 210 | | 2023-24 | 11 | Execution of works without adequate budgetary provision resulting in creation of huge liabilities to be met from next budget-Rs. 20.32 crore | 2032 |
| 211 | Executive Engineer, B & R Division, Sangrah | 2023-24 | 4 | Short receipt of digging charges from telecom operator for restoration of damages due to laying of optical fibre cables- wrong computation of charges - Rs. 229.22 lakh inclusive of GST. | 229.22 |

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| 212 | | 2023 -24 | 5 | Non-recovery of lease rentals from the telecom operator for use of existing or installation of new poles for laying of structured Aerial cabling Rs. 199.25 lakh resulted in loss of revenue to State Government | 199.25 |
| 213 | | 2023 -24 | 9 | Drawal of funds in anticipation of requirement Rs. 22.68 crore and their retention in Public Works Deposits between February 2009 and July 2022 led to falsification of accounts and non-utisation of funds 10.81 crore | 3349 |
| 214 | | 2023 -24 | 10 | Locking of funds meant for public infrastructure due to non-start of works Rs. 3.47 crore | 347 |
| 215 | | 2023 -24 | 11 | Non-procurement of material against advance payment made- Rs 349.49 Lakh. | 349.49 |
| 216 | | 2023 -24 | 12 | Non accountal of fuel due to non- maintenance of records. | 0 |
| 217 | | 2023 -24 | 13 | General | 0 |
| 218 | | 2023 -24 | 14.i. | Analysis of work.i. Delay in completion of work and Non-Achievement of physical milestone | 0 |
| 219 | | 2023 -24 | 14.ii. | Excess expenditure incurred on quantities exceeding stipulated quantities in the contract data ₹ 159.09 Lakh | 159.09 |
| 220 | | 2023 -24 | 14.v. | Mismatch of expenditure due to non-maintenance of register of expenditure | 0 |
| 221 | | 2023 -24 | 14.vi. | Maintenance of records of material. | 0 |
| 222 | | 2023 -24 | 14.vii. | Non-test check of measurements | 0 |
| 223 | | 2023 -24 | 16 | Non-providing of all-weather road connectivity and non-ensuring road safety | 0 |
| 224 | | 2023 -24 | 17 | Non-conducting of timely maintenance of roads resulted in compromise with road safety standard | 0 |
| 225 | | 2023 -24 | 21 | Non-conducting of road safety audit | 0 |

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| 226 | | 2023 -24 | 22 | Non-Establishment of Road Asset Management System | 0 |
| 227 | Executive Engineer, HPPWD Division, Kotla Behar | 2023 -24 | 8 | Irregular retention of items in manufacture account and non-adjustment stock/manufacture account-139.59 lakh. | 139.59 |
| 228 | | 2023 -24 | 10 | Huge deficiencies in stock account- Non recovery of material from contractors- Non adjustment of indents- Non accountal of material | 0 |
| 229 | | 2023 -24 | 13 | Irregular approval of deviation - Rs. 58.80 lakh | 58.8 |
| 230 | | 2023 -24 | 14 | Analysis of work (i) Delay in completion of work. | 0 |
| 231 | | 2023 -24 | 14 | ii. Irregular addition of extra items in the scope of work resulting in financial implication of Rs. 2162.55 lakh. | 2162.55 |
| 232 | | 2023 -24 | 14 | iii.Avoidable payment due to delay in execution of work: Rs. 79.65 lakh | 79.65 |
| 233 | | 2023 -24 | 14 | iv.Shortage in obtaining of performance guarantee: Rs. 73.00 lakh | 73 |
| 234 | | 2023 -24 | 14 | v. Non obtaining of insurance cover | 0 |
| 235 | | 2023 -24 | 14 | vii. Attachment of M-forms belonging to third party. Rs. 3.27 lakh | 3.27 |
| 236 | | 2023 -24 | 14 | viii. Irregular payment for price escalation without approval: Rs 136.21 lakh | 136.21 |
| 237 | | 2023 -24 | 14 | ix. Non-compliance of inspections notes issued and non-submission of Action Taken Reports: | 0 |

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| 238 | | 2023-24 | 15 | Irregular diversion of fund from NABARD: Rs. 260.61 lakh | 260.61 |
| 239 | | 2023-24 | 21 | Non obtaining of utilization certificate from Electrical Division Palampur: Rs.10.55 lakh | 10.55 |
| 240 | | 2023-24 | 22 | Excess purchase of diesel than capacity of vehicle resulting in suspected miss appropriation amounting to Rs. 1.04 lakh | 1.04 |
| 241 | Executive Engineer, HPPWD Division, Solan | 2023-24 | 4 | Analysis of Work (A) Creation of liability due to non-releasing of withheld amount to contractor-Rs. 90.55 lakh | 90.55 |
| 242 | | 2023-24 | 4 | (B) Non-maintenance of contractor's ledger | 0 |
| 243 | | 2023-24 | 4 | (C) Inordinate delay in completion of work | 0 |
| 244 | | 2023-24 | 4 | (D) Non-test check of measurements: | 0 |
| 245 | | 2023-24 | 6 | Procurement of material without requirement: Rs. 31.35 lakh. | 31.35 |
| 246 | | 2023-24 | 7 | Shortfall in remedial action to rectify the " Black spots". | 0 |
| 247 | | 2023-24 | 13 | General Para | 0 |
| 248 | Executive Engineer, B&R division, HPPWD, Nirmand, Kullu | 2023-24 | 7 | Irregular suspected wrong payment to contractor under Clause 10 CC of contract agreement- Rs.8.24 lakh. | 8.24 |
| 249 | | 2023-24 | 8 | Non recovery of material from contractor, excess payment – Rs. 25800/- | 0.26 |
| 250 | | 2023-24 | 9 | Undue favour to contractor by giving inadmissible claim under the clause 10CC: Rs. 2.57 lakh | 2.57 |
| 251 | | 2023-24 | 12 | General Para | 0 |
| 252 | | 2023-24 | 13 | ii. Irregular purchase of cement from open market: Rs. 14.32 lakh | 14.32 |

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| 253 | | 2023-24 | 13 | iii. Non-test check of measurements | 0 |
| 254 | | 2023-24 | 13 | iv. Non maintenance of site order book | 0 |
| 255 | Executive Engineer, B&R Division, HPPWD Sarkaghat | 2023-24 | 4 | Undue favour to contractor by way of manipulation in consumption statement, allowing inadmissible carriage and allowing submission of W forms of other contractors. Rs. 22.80 lakh | 22.8 |
| 256 | | 2023-24 | 6 | Manipulation in preparation of estimates to avoid E-tendering – Rs. 270.66 lakh | 270.66 |
| 257 | | 2023-24 | 9 | Irregularities in the allotment of tenders - Rs. 138.30 Lakh | 138.3 |
| 258 | | 2023-24 | 15 | Loss to State exchequer due to non inclusion of GST in the estimate of restoration of damages due to laying of optical fibre cable- Rs. 2.13 lakh | 2.13 |
| 259 | | 2023-24 | 16 | Analysis of work: M/T on Deberwal, Jamanwal, Banmahog, Jaboth road Km 0/0 to 8/300 under NABARD RIDF-XXVI: A. Delay in award of work. | 0 |
| 260 | | 2023-24 | 16 | B. Delay in completion of work and non-recovery of levied compensation. 27.32 lakh | 27.32 |
| 261 | | 2023-24 | 16 | C. Non-obtaining of Performance Guarantee. Rs.27.22 lakh | 27.22 |
| 262 | | 2023-24 | 16 | D. Non-deduction of security- Rs.22.38 lakh | 22.38 |
| 263 | | 2023-24 | 16 | E. Deviation without approval- Rs. 149.32 lakh | 149.32 |
| 264 | | 2023-24 | 16 | F. Undue favour to contractor in form of carriage of minor minerals- Rs. 52.26 lakh | 52.26 |
| 265 | | 2023-24 | 16 | G. Undue favour to contractor by manipulation of consumption statement. | 0 |
| 266 | Executive Engineer, HPPWD Kotkhai, District Shimla | 2023-24 | 3 | Non deposit of Goods and Service Tax in time- Avoidable payment of late fee and interest- Rs.3.46 lakh. | 3.46 |
| 267 | | 2023-24 | 4 | Huge deficiencies in stock account- Non creation of | 112.93 |

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| | | | | manufacture account- Non-adjustment of indents-understated expenditure of works-Rs. 112.93 lakh | |
| 268 | | 2023-24 | 6 | Non-maintenance of deposit register- suspected balances under deposit head- Rs. 16.35 crore. | 1635 |
| 269 | | 2023-24 | 7 | Non-deduction of attached vehicle charges- Rs. 4500/- | 0.04 |
| 270 | | 2023-24 | 8 | Non deduction of TDs from the bills of contractor for hiring of vehicle- Rs. 12690/-. | 0.12 |
| 271 | | 2023-24 | 11 | Miscellaneous Irregularities | 0 |
| 272 | | 2023-24 | 12 | Irregular approval of deviation: Rs. 97.76 lakh | 97.76 |
| 273 | | 2023-24 | 15 | Irregular payment of price escalation: Rs. 5.74 lakh | 5.74 |
| 274 | | 2023-24 | 16 | Analysis of work: i. Non obtaining of Performance Security: Rs.20.04 lakh: | 20.04 |
| 275 | | 2023-24 | 16 | ii. Non obtaining of Insurance cover: | 0 |
| 276 | | 2023-24 | 16 | iii. Irregular procurement of cement from open market: Rs. 26.67 lakh | 26.67 |
| 277 | | 2023-24 | 16 | iv. Non maintenance of site order book | 0 |
| 278 | | 2023-24 | 16 | v Non test check of measurements | 0 |

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| 279 | | 2023-24 | 18 | General Para | 0 |
| 280 | Executive Engineer, HPPWD Kullu-II, District Kullu | 2023-24 | 3 | Discrepancies in tender process | 0 |
| 281 | | 2023-24 | 6 | Discrepancies in GR Generation and treasury deposits Rs 51.49 lakh | 51.49 |
| 282 | | 2023-24 | 5 | Delay in deposit of receipt in Government account Rs. 30450/- | 0.3 |
| 283 | | 2023-24 | 7 | Non-Deduction of Security Deposits Rs. 73206/- | 0.73 |
| 284 | | 2023-24 | 8 | Non-conducting of timely maintenance activities of roads | 0 |
| 285 | | 2023-24 | 9 | Less recovery from contractor on account of hire charges of Road Roller Rs. 3725/-. | 0.03 |
| 286 | | 2023-24 | 10 | Non-disposal of vehicles/ machinery Rs. 49.66 lakh | 49.66 |
| 287 | | 2023-24 | 11 | Un-authorized occupation of Government accommodation- Rs. 47.36 lakh | 47.36 |
| 288 | | 2023-24 | 15 | General | 0 |
| 289 | | 2023-24 | 16 | Analysis of work, "Dugilug to Dubkan road Km 0/0 to 4/570": i. Excess expenditure than budget | 0 |
| 290 | | 2023-24 | 16 | ii. Execution of excess quantities against the scope of work Rs. 72.61 lakh | 72.61 |
| 291 | | 2023-24 | 16 | iii. Non-deduction of performance security from the bills Rs. 9.48 lakh | 9.48 |
| 292 | | 2023-24 | 16 | iv. Non-test check of the measurement | 0 |

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|-----|---|---------|----|--|--------|
| 293 | | 2023-24 | 16 | v. Non-submission of monthly statements | 0 |
| 294 | | 2023-24 | 16 | vi. Non-submission of programme for approval of Engineer | 0 |
| 295 | | 2023-24 | 16 | vii. Non-achievement of physical targets | 0 |
| 296 | | 2023-24 | 16 | viii. Non-assessing the milestones for the work | 0 |
| 297 | | 2023-24 | 17 | Improper maintenance of records and Irregular payment of Family Planning allowance Rs. 29430/-. | 0.29 |
| 298 | | 2023-24 | 18 | Non accountal of balance quantity of stores | 0 |
| 299 | | 2023-24 | 19 | Less deduction of license fee Rs. 11224/- | 0.11 |
| 300 | Executive Engineer, HPPWD Division, Thalout, District Mandi | 2023-24 | 4 | Short-recovery of restoration charges on account of damages caused due to laying of Optical Fibre Cable (OFC) by JIO Digital Fibre Pvt. Ltd on different roads- Rs. 73.41 lakh | 73.411 |
| 301 | | 2023-24 | 6 | Analysis of work: C/O 100mtr. Span motorable bridge over beas on hanogiKholanal road: (i) Inordinate delay in completion of work. | 0 |
| 302 | | 2023-24 | 6 | (ii) Irregular approval of deviation: Rs. 438.83 lakh | 438.83 |
| 303 | | 2023-24 | 6 | (iv) Excess payment of Price Escalation bills to contractor :1.43 lakh | 1.43 |
| 304 | | 2023-24 | 6 | (v) Non-maintenance of contractor's ledger | 0 |
| 305 | | 2023-24 | 6 | (vi)Non-test check of measurements: | 0 |

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|-----|---|---------|------|--|-------|
| 306 | | 2023-24 | 6 | (vii) Non updation of site order book | 0 |
| 307 | | 2023-24 | 10 | Non-recovery of outstanding amount of plant supplied to other division Rs. 7.16 lakh | 7.16 |
| 308 | | 2023-24 | 11 | Non-Establishment of Road Management System. | 0 |
| 309 | | 2023-24 | 12 | Non-conducting of Road Safety Audit | 0 |
| 310 | | 2023-24 | 14 | General | 0 |
| 311 | Executive Engineer, HPPWD Rohru, District Shimla H.P. | 2023-24 | 4 | Irregular payment of interest payment of gratuity from repair and maintenance funds- Rs. 2.60 lakh | 2.6 |
| 312 | | 2023-24 | 6 | Irregular suspected double payment to Junior Engineer - Rs. 6081/- | 0.06 |
| 313 | | 2023-24 | 11-A | Excess reimbursement of claim of 10CC: Rs.5.20 lakh | 5.2 |
| 314 | | 2023-24 | 11 | Analysis of work B. Irregular charging of work under analysis: Rs. 47.11 lakh | 47.11 |
| 315 | | 2023-24 | 11 | B. Hiring of JCB excavator at higher rates: Rs. 2.59 lakh | 2.59 |
| 316 | | 2023-24 | 11 | C. Procurement of cement from open market: Rs. 16.28 lakh | 16.28 |
| 317 | | 2023-24 | 11 | D. Dubious record entry of logbook of hired vehicles: Rs. 5.66 lakh | 5.66 |
| 318 | | 2023-24 | 12 | Suspected fraudulent payments for hiring of machinery: Rs.15.39 lakh | 15.39 |
| 319 | | 2023-24 | 13 | General Para | 0 |

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|-----|--|---------|----|--|--------|
| 320 | | 2023-24 | 15 | Non adjustment of indents in monthly account- Rs. 29.62 lakh. | 29.62 |
| 321 | Executive Engineer, HPPWD Chowari, District Chamba | 2023-24 | 2 | Irregular dumping of muck/debris along the hill slopes-Avoidable expected payment - Rs. 64.01 lakh | 64.01 |
| 322 | | 2023-24 | 5 | Irregular release of security-irregular payment to contractors- Rs. 77536/-. | 0.77 |
| 323 | | 2023-24 | 6 | Irregular retention of items in manufacture account and non-adjustment stock/manufacture account-55.79 lakh. | 55.79 |
| 324 | | 2023-24 | 8 | B. Irregularity noticed in the M form: 45 MT | 0 |
| 325 | | 2023-24 | 8 | C. Non maintenance of site order book | 0 |
| 326 | | 2023-24 | 11 | Miscellaneous Irregularities | 0 |
| 327 | | 2023-24 | 12 | General Para | 0 |
| 328 | | 2023-24 | 14 | Unrealistic preparation of estimates and huge deviation from awarded amount. | 0 |
| 329 | | 2023-24 | 9 | (A)Shortfall in remedial action to rectify the " Black spots" | 0 |
| 330 | Executive Engineer B&R division Bilaspur | 2023-24 | 9 | (B) Non-conducting of Road Safety Audit | 0 |
| 331 | | 2023-24 | 10 | Non condemnation/ disposal of vehicles | 0 |
| 332 | | 2023-24 | 11 | General Para | 0 |
| 333 | | 2023-24 | 12 | Irregularities in Service Books. | 0 |
| 334 | | 2023-24 | 5 | D. Non revalidation of performance guarantee-Undue favour to contractor- Rs. 114.17 lakh | 114.17 |
| 335 | | 2023-24 | 5 | F. Inordinate delay in completion of work | 0 |

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|-----|--|---------|----|--|-------|
| 336 | | 2023-24 | 5 | G. Non-maintenance of contractor's ledger | 0 |
| 337 | | 2023-24 | 5 | H. Non maintenance of site order book | 0 |
| 338 | | 2023-24 | 5 | I. Non-test check of measurements: | 0 |
| 339 | Shimla Division No. III, Himachal Pradesh | 2023-24 | 9 | Non adjustment of out-turn in manufacture account- Rs. 88.94 lakh | 88.94 |
| 340 | | 2023-24 | 12 | Analysis of Work - C/o office accommodation for various H.P. Govt. Offices/ Boards/Commissions in existing parking complex at Tutikandi, Shimla (SH: C/o civil work, WS & SI in office of ERSS, DoWCD, DoE, HP Private education institutions regulatory commission, State Information commission and State food commissions) A. Payment made to contractor without measurement of work. | 0 |
| 341 | | 2023-24 | 12 | B. Consumption Statement not signed by the Drawing Branch | 0 |
| 342 | | 2023-24 | 12 | C. non-obtaining of utilization certificates from HPSEBL for amount paid for SOP | 0 |
| 343 | | 2023-24 | 12 | E. Delay in completion of work | 0 |
| 344 | | 2023-24 | 12 | F. Non obtaining of performance guarantees- Rs. 16.71 lakh | 16.71 |
| 345 | Superintending Engineer, Mechanical Circle Dharamshala | 2023-24 | 2 | Shortage of technical and non-technical staff in circle and divisions thereunder | 0 |
| 346 | | 2023-24 | 3 | Non Production of Bills/Vouchers of expenditure incurred Rs. 43760/- | 0.43 |
| 347 | | 2023-24 | 4 | Non maintenance of Stationary register properly and non recording of the stationaries worth Rs. 41954/- | 0.42 |
| 348 | | 2023-24 | 5 | Non-production of Log books of vehicle | 0 |
| 349 | Executive Engineer, HPPWD | 2023-24 | 5 | Locking of funds meant for public infrastructure due to non-start of works Rs. 4.10 | 4.1 |

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|-----|--|---------|----|--|--------|
| | Shimla Rural division, Dharni | | | crore | |
| 350 | | 2023-24 | 6 | Irregular purchase of cement in advance of requirement Rs. 10.23 lakh and failure of the division to utilize the same with in the life cycle of cement to ensure good strength/longevity of structure. | 10.23 |
| 351 | | 2023-24 | 9 | Non-Establishment of Road Asset Management System | 0 |
| 352 | | 2023-24 | 10 | Non-conducting of road safety audit | 0 |
| 353 | Executive Engineer, B & R Division, Kasauli | 2023-24 | 19 | vi. Excess expenditure incurred on quantities exceeding stipulated quantities in the contract data ₹ 155.78 Lakhs:- | 155.78 |
| 354 | | 2023-24 | 19 | vii. Non-test check of measurements: | 0 |
| 355 | | 2023-24 | 20 | General | 0 |
| 356 | Executive Engineer, Buildings & Roads, HPPWD | 2023-24 | 5 | Irregular payment to contractors for procuring of cement from private vendors for the execution of works- Rs.23.83 lakh | 23.83 |
| 357 | Division, Tanda at NagrotaBagwan | 2023-24 | 7 | Irregular lapse of budget due to non-payment of ex-gratia payment to families of deceased employees- Rs. 1.59 lakh. | 1.59 |
| 358 | | 2023-24 | 9 | iii. Delay in completion of work: | 0 |
| 359 | | 2023-24 | 9 | iv. Non-achievement of Physical Milestone | 0 |

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|-----|--|---------|----|--|--------|
| 360 | | 2023-24 | 9 | vi Non-test check of measurements: | 0 |
| 361 | | 2023-24 | 11 | Non accountal of fuel in the log books-Irregular maintenance of logbooks. | 0 |
| 362 | | 2023-24 | 12 | General | 0 |
| 363 | B&R division, Himachal Pradesh Public Works Division, Mandi -1 at Padhar | 2023-24 | 5 | Non-Establishment of Road Asset Management System | 0 |
| 364 | | 2023-24 | 6 | Non-conducting of Road Safety Audit | 0 |
| 365 | | 2023-24 | 7 | Non-maintenance of records. | 0 |
| 366 | | 2023-24 | 8 | i) Delay in completion of work. | 0 |
| 367 | | 2023-24 | 8 | iii) Non-adhering to Indian Road Congress Manual for hill roads and damage of Rs. 9.0 lakh | 9 |
| 368 | | 2023-24 | 8 | iv) Non-obtaining of Performance Guarantee:Rs. 24.85 lakh | 24.85 |
| 369 | | 2023-24 | 8 | vi) Irregular advance payment to the contractor on hand receipts: Rs. 205.26 lakh | 205.26 |
| 370 | | 2023-24 | 8 | vii)Non providing of width area for the shoulder on the road | 0 |
| 371 | | 2023-24 | 8 | viii) Procurement of cement from the open market: Rs. 47.65 lakh | 47.65 |
| 372 | | 2023-24 | 8 | x) Non-providing of sign boards on the road | 0 |
| 373 | | 2023-24 | 8 | xi) Non-updation of the site order book. | 0 |
| 374 | | 2023-24 | 11 | Excess expenditure over funds received from the client departments for execution of | 902.51 |

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|-----|---|---------|----|---|-------|
| | | | | various works ₹ 902.51 lakh | |
| 375 | | 2023-24 | 12 | Purchase of cement from open market: Rs. 28.51 lakh | 28.51 |
| 376 | | 2023-24 | 14 | Less recovery on account of hire charges of Road Roller of Rs. 1.09 lakh. | 1.09 |
| 377 | | 2023-24 | 17 | Non- finalization of contractor's Bills: Rs. 43.36 lakh | 43.36 |
| 378 | | 2023-24 | 19 | General | 0 |
| 379 | Executive Engineer, HPPWD Division, Dalhousie | 2023-24 | 2 | Short receipt of digging charges from telecom operator for restoration of damages due to laying of optical fibre cables- wrong computation of charges - Rs. 21.08 lakh. | 21.08 |
| 380 | | 2023-24 | 4 | Irregular concealment of expenditure- payment to contractor without availability of funds- Rs. 20.41 lakh | 20.41 |
| 381 | | 2023-24 | 5 | Irregular lapse of budget due to non-payment of ex-gratia payment to families of deceased employees- Rs. 2.98 lakh. Delay in payment of ex gratia by one year. | 2.98 |
| 382 | | 2023-24 | 7 | Irregular retention of items in manufacture account -24.14 lakh. | 24.14 |
| 383 | | 2023-24 | 9 | Inadmissible payment of 10 CC claim to contractor- Rs. 27.84 lakh | 27.84 |
| 384 | | 2023-24 | 10 | Avoidable payment to Himachal Pradesh State electricity Board Limited (HPSEBL) due to irregular and non revision of Contract Demand- Rs. 0.81 lakh | 0.81 |
| 385 | | 2023-24 | 11 | Miscellaneous Irregularities | 0 |
| 386 | | 2023-24 | 12 | Analysis of work i. Delay in completion of work. | 0 |
| 387 | | 2023-24 | 12 | iii. Procurment of the cement from open market: Rs. 2.53 lakh | 2.53 |

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| 388 | Executive Engineer, HPPWD Division, Bharmour | 2023-24 | 12 | iv. Irregular attestation of past dated M-forms | 0 |
| 389 | | 2023-24 | 12 | v. Non maintenance of site order book | 0 |
| 390 | | 2023-24 | 3 | Suspected faulty process for disposal of goods- suspected loss to Govt. exchequer. | 0 |
| 391 | | 2023-24 | 8 | C. Inordinate delay in completion of work: | 0 |
| 392 | | 2023-24 | 8 | E. Irregular splitting of work agreements | 0 |
| 393 | | 2023-24 | 8 | F. Non production of agreements and log book of compressor. | 0 |
| 394 | | 2023-24 | 8 | G. Non verification of accountal of material consumed due to non production of MB | 0 |
| 395 | | 2023-24 | 8 | H. Non maintenance of site order book | 0 |
| 396 | | 2023-24 | 9 | Short receipt of charges from visitors of Rest House: Rs. 7090/- | 0.07 |
| 397 | | 2023-24 | 10 | Non-rectification of black spot by fixing of W metal beam crash barrier, retaining wall and improving of curves due to non-availability of funds and non-preparation of detailed estimates | 0 |
| 398 | | 2023-24 | 11 | Avoidable payment to Himachal Pradesh State electricity Board Limited (HPSEBL) by non revision of contract demand charges: Rs. 29998/- | 0.3 |
| 399 | | 2023-24 | 12 | Purchase of cement from open market: Rs. 21.64 lakh | 21.64 |

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| 400 | | 2023-24 | 13 | Non adherence to fire fighting measures and non conformation to the instructions of Fire Department. | 0 |
| 401 | | 2023-24 | 14 | General Para | 0 |
| 402 | Executive Engineer, B&R Division Kangra in Distt. Kangra | 2023-24 | 2 | Attachment of M-forms with different names under one contractor. | 0 |
| 403 | | 2023-24 | 5 | Irregular higher rates of eye cats and thermoplastic without any analysis- Irregular excess expenditure – Rs. 34.42 lakh | 34.42 |
| 404 | | 2023-24 | 6 | Execution of bridge work without administrative approval and financial sanction- Deficient bidding and undue favour to contractor. | 0 |
| 405 | | 2023-24 | 8 | Non-obtaining of Utilization Certificate against advance payment of Rs. 119.92 Lakh | 119.92 |
| 406 | | 2023-24 | 10 | Irregular award of providing and laying bitumen work and irregular payment within defect liability period- Rs. 3.10 lakh. | 3.1 |
| 407 | | 2023-24 | 11 | Non recovery of advance payment made to contractor on Hand Receipts-Rs 13.40 Lakh. | 13.4 |
| 408 | | 2023-24 | 12 | General | 0 |
| 409 | | 2023-24 | 13 | iii. Irregular Booking of funds | 0 |
| 410 | | 2023-24 | 13 | iv. Non obtaining Utilization Certificate. | 0 |
| 411 | | 2023-24 | 13 | v. Payment of bills without pass orders. | 0 |
| 412 | | 2023-24 | 13 | vi. Non-verification of issuance and recovery of material due to non-maintenance of Contractor's Ledger: As per rule 10.7.2 of CPWA code, a personal account should be opened in | 0 |

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| 413 | | 2023 -24 | 13 | vii. Non-verification of expenditure due to non-maintenance of Register of Expenditure (Form-64):- | 0 |
| 414 | | 2023 -24 | 13 | viii. Non production of records: | 0 |
| 415 | | 2023 -24 | 13 | ix. Non-test check of measurements: | 0 |
| 416 | Executive Engineer, B&R, Jogindernagar | 2023 -24 | 11 | General Para | 0 |
| 417 | | 2023 -24 | 12 (iii) | Delay in completion resulting in non-achievement of physical milestone: Work | 0 |
| 418 | | 2023 -24 | 12 (ix) | Non-verification of issuance and recovery of material due to non-maintenance of Contractor's Ledger: | 0 |
| 419 | | 2023 -24 | 12(x) | Non-verification of expenditure due to non-maintenance of Register of Expenditure | 0 |
| 420 | | 2023 -24 | 12 (xi) | Mismatch of consumption statement in bill and MB due to non-test check of measurement in the MB: | 0 |
| TOTAL | | | | | 23976.501 |

| Annexure | Details of Annexure | Money Value (in Lakh) |
|-------------|---|-----------------------|
| Annexure -A | Statement showing the details of unfruitful/wasteful/injudicious/idle investment /infructuous expenditure/cost overrun/delay on execution of works | 50210.67 |
| Annexure-B | Statement showing the details of purchase of stock without requirement | 1801.49 |
| Annexure C | Statement showing details regarding non-raising/recovery of outstanding water charges & abiana charges | 783.46 |
| Annexure-D | Statement showing the details of non crediting of unclaimed/lapsed amount to Government revenue | 893.21 |
| Annexure-E | Statement showing details regarding non-deposit of labourcess | 122.16 |
| Annexure-F | Statement showing details regarding non-depositing of labourcess on material issued | 27.6 |
| Annexure-G | Statement showing details regarding non-forfeiture/non-crediting of earnest money | 18.1 |
| Annexure-H | Statement showing details regarding non-reconciliation of huge differences with treasury | 51572.42 |
| Annexure-I | Statement showing the detail of blockage of funds due to non execution of deposit work | 3927.1 |
| Annexure-J | Statement showing details of non-obtaining/non-renewal of performance guarantees | 2106 |
| Annexure-K | Statement showing details of non-levy/non-recovery of compensation | 3999.45 |
| Annexure-L | Statement showing details regarding non-finalization of contractor bills | 2238.3 |
| Annexure-M | Statement showing details regarding delay in deposit of Government receipts into the treasury | 16.37 |
| Annexure-N | Statement showing details regarding non-obtaining of Utilization Certificates | 483.99 |
| Annexure-O | Statement showing details regarding avoidable payment on account of contract demand violation charges | 98.69 |
| Annexure-P | Statement showing details regarding execution of works without adequate budgetary provision resulting in creation of liabilities to be met from next budget | 2929 |
| Annexure-Q | Statement showing details regarding non-recovery of attached vehicle charges | 0.15 |
| Annexure-R | Statement showing details regarding non-disposal of old/unserviceable items | 0 |
| Annexure-S | Statement showing details regarding awarding of electrical installation and repair works to ineligible contractors | 311.53 |
| Annexure-T | Irregular splitting of works | 3988.24 |
| Annexure-U | Irregular expenditure over Administrative Approval & Estimate Sanction | 7068.78 |
| Annexure-V | Irregular expenditure without Technical Sanction | 6816.43 |
| Annexure-W | Statement showing the detail of wrong debit to work | 1370.97 |
| Annexure- | Statement showing the details of fictitious booking/ | 934.96 |

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| X | adjustment of material at the fag end of the year. | |
| Annexure-Y | Non-production/Non-maintenance/Improper maintenance of records | 0 |
| Annexure-Z | Statement showing the details of overpayment of allowances and non-deduction of license fee | 3.11 |
| Annexure-AA | Statement showing the details of non-obtaining of transit passes/acceptance of altered transit passes | 0 |
| Annexure-AB | Statement showing the details of irregular diversion of funds | 2215.05 |
| Annexure-AC | Statement showing the details of failure/non-conducting of tests for water quality parameters | 0 |
| Annexure-AD | Statement showing the details of undue favor to contractor due to non-deduction of royalty/non-recovery of material | 135.37 |
| Annexure-AE | Statement showing the details regarding excess payment on account of GST on freight charges | 67.17 |
| Annexure-AF | Statement showing the details regarding irregularities in water charges receipt books | 14.49 |
| Annexure-AG | Statement showing the details regarding irregularities in tendering process | 8413.83 |
| Annexure-AH | MISCELLANEOUS | 57614.06 |

| Annexure- XXXVIII | | | | |
|--|---|---|---|------------------------|
| Irregularities noticed in Central Audit of Jal Shakti Vibhag during the period 2023-24 (04/23 to 03/24) | | | | |
| Sr. No | Vr. No. & Month | Nature of Objection | Name of DDO | Amount (in Rs.) |
| 1 | 2 of 5/2023 | Non deduction of Royalty | Jal Shakti Division Bilaspur | 18,319 |
| 2 | 193 of 5/2023, 272 of 5/2023, 230 of 5/2023, 179 of 5/2023, 183 of 5/2023, 403 of 5/2023, 112 of 5/2023, 180 of 5/2023, 185 of 5/2023, 100 of 5/2023, 184 of 5/2023, 405 of 5/2023, 345 of 5/2023, 191 of 5/2023, 236 of 5/2023, 98 of 5/2023, 175 of 5/2023, 174 of 5/2023, 187 of 5/2023, 173 of 5/2023, 12 of 5/2023, 115 of 5/2023, 114 of 5/2023, 262 of 5/2023, 1 of 5/2023, 14 of 5/2023, 147 of 5/2023, 146 of 5/2023, 25 of 5/2023, 26 of 5/2023, 17 of 5/2023, 203 of 5/2023, 202 of 5/2023, 201 of 5/2023, 231 of 5/2023, 234 of 5/2023, 347 of 5/2023, 344 of 5/2023, 197 of 5/2023, 266 of 5/2023, 264 of 5/2023, 330 of 5/2023, 267 of 5/2023, 325 of 5/2023, 177 of 5/2023, 176 of 5/2023, 11 of 5/2023, 9 of 5/2023, 10 of 5/23 | Non deduction of Royalty | Jal Shakti Division No. 1 Una | 64,971 |
| 3 | 1099 of 11/2023 | Cost of inadmissible medicines reimbursed | Chief Engineer, JSV, Hamirpur | 303 |
| 4 | 10072 of 02/2024 | Cost of inadmissible medicines reimbursed | E.E.Hydrology Division, Tutikandi Shimla | 844 |
| 5 | 10051 of 03/2024 | Cost of inadmissible medicines reimbursed | Superintending Engineer, Jal Shakti Vibhag, Solan | 240 |
| 6 | 101021 of 03/2024 | Cost of inadmissible medicines reimbursed | Lead Engineer, Jal Shakti vibhagTutikandi, Shimla | 865 |
| 7 | 100719 of 7/2023 | Cost of inadmissible medicines reimbursed | E.E. Jal Shakti Division Larji, Kullu | 264 |

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|----|---------------------------|---|---|---------------|
| 8 | 10097 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Shillai, Distt. Sirmour | 195 |
| 9 | 100408 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Kasumpti Distt. Shimla | 279 |
| 10 | 100383 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Distt. Una No-1 | 462 |
| 11 | 10070 of 4/2023 | Cost of inadmissible medicines reimbursed | Chief Engineer, JSV, Dharamshala HP | 162 |
| 12 | 100499 of 07/2023 | Cost of inadmissible medicines reimbursed | Superintending Engineer, CASH Jal Shakti Vibhag Tutikandi, Shimla | 2,340 |
| 13 | 100200 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Rampur Distt. Shimla | 204 |
| 14 | 100200 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Rampur Distt. Shimla | 409 |
| 15 | 100422, 100426 of 07/2023 | Cost of inadmissible medicines reimbursed | Engineer, Jal Shakti vibhag Tutikandi, shimla | 658 |
| 16 | 100540 of 07/2023 | Cost of inadmissible medicines reimbursed | Executive Engineer JSV Solan | 2,898 |
| 17 | 100462 of 07/2023 | Cost of inadmissible medicines reimbursed | Superintendent GR-1, CASH, Jal Shakti vibhag Tutikandi, shimla | 2393 |
| 18 | 100069 of 07/2023 | Cost of inadmissible medicines reimbursed | Superintendent GR-1, CASH, Jal Shakti vibhag Nahan HP | 380 |
| 19 | 100455 of 07/2023 | Cost of inadmissible medicines reimbursed | Superintendent GR-1, CASH, Jal Shakti vibhag Tutikandi, shimla | 560 |
| | Total | | | 96,746 |

| Annexure- XXXIX | | |
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| Sr No | Name of the division | Annotated Reply |
| 1 | Executive Engineer, JSV, Division Dharampur at Bharari Distt. Mandi | Yes |
| 2 | Executive Engineer, JSV, Division Baggi Distt. Mandi | No |
| 3 | E in C , JSV , Tutikandi, Shimla 4 | No |
| 4 | Executive Engineer, JSV, Division Kullu -1 Distt. Kullu | Yes |
| 5 | Executive Engineer, JSV, Division Thural -1 Distt. Kangra | Yes |
| 6 | Executive Engineer, JSV, Division Killar (Pangi) Distt. Chamba | yes |
| 7 | Executive Engineer, JSV, Division Dalhousie Distt. Chamba | Yes |
| 8 | Executive Engineer, JSV, Division Jawali Distt. Kangra | No |
| 9 | Executive Engineer, JSV, Division Indora Distt. Kangra | No |
| 10 | Executive Engineer, JSV, Division Amb Distt. Una | No |
| 11 | Executive Engineer, JSV, Division Rohru Distt. Shimla | No |
| 12 | Certification of externally aided project national Hydrology project IDP Lon No. 8725 in shimla for the year 2023-34 | No |
| 13 | Executive Engineer, JSV, Division, Kasumpti Distt. Shimla | No |
| 14 | Executive Engineer, JSV, Division Solan Distt.Solan | Yes |
| 15 | Executive Engineer, JSV, Division Baddi Distt. Solan | No |
| 16 | Superintending Engineer, JSV,CircleDharampur Distt. Mandi | No |
| 17 | Executive Engineer, JSV, Division Gopipur Dehra Distt.Kangra | No |
| 18 | Executive Engineer, JSV, Division Rampur, Distt.Shimla | No |
| 19 | Executive Engineer, JSV, Division Mandi, Distt.Mandi | No |
| 20 | Executive Engineer, JSV, Division Ghumarwin, Distt.Bilaspur | No |
| 21 | Executive Engineer, JSV, Division Nalagarh, Distt.Bilaspur | No |
| 22 | Executive Engineer, Flood Protection Gagret, Gagret, Una | No |

| Annexure- XL | | | | | |
|--|--|-------------|-----------------|--|------------------------------|
| Statement showing the details regarding irregularities in water charges receipt books | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-995532 | Suspected embezzlement due to short deposit of water charges into Govt. treasury - Rs. 7.83 lakh | 7.83 |
| 2 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139930 | Suspected temporary embezzlement of Govt. money - Rs. 6.66 lakh | 6.66 |
| 3 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004772 | Lack of Internal Control in realization of water charges receipt | 0 |
| | Total | | | | 14.49 |

| Annexure-XLI | | | | | | |
|---|---|---------|-----------------|---|------------------------------|-----------------------------------|
| Statement showing the details of non-obtaining of transit passes/acceptance of altered transit passes | | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Quantity of Material (in MT) | Remarks |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707F | Non obtaining of transit passes form | ----- | Transit passes not obtained |
| 2 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707D | Acceptance of altered M Forms | 279 | Transit passes found fake/altered |
| 3 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264710 | Submission of altered M-Forms by Firms/Contractors | 190 | Transit passes found fake/altered |
| 4 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975511(ii) | Passing of bill despite short W/X-forms produced by the contractor on account of sand and aggregate in contempt of orders of Hon'ble High Court | 1009.88 | Transit passes not obtained |
| 5 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975484 | Loss to Govt. exchequer due to non-availability of transparent mechanism for royalty charges-submission of duplicate/manipulated Forms-W and submission of Form-W issued in the name of other Firms/Contractors | 680 | Transit passes found fake/altered |
| 6 | Executive Engineer, JSV | 2023-24 | OBS-934011(vii) | Passing of bills without W-forms, | 1031.75 | Transit passes not |

| | | | | | | |
|---|--|---------|-------------|---|----------------|-----------------------------------|
| | Division Killar | |) | X-forms in contempt of orders of Hon'ble High Court of H.P | | obtained |
| 7 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081508 | Forgery of W forms for 723 MT of stone by contractors for the purpose of by passing orders of Hon'ble High Court of Himachal Pradesh. | 773 | Transit passes found fake/altered |
| 8 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1109082 | Clearing bills of contractors in contempt of orders of Hon'ble High Court of Himachal Pradesh: Rs.759.04 lakh | ----- | Transit passes not obtained |
| | Total | | | | 3963.63 | |

| Annexure-XLII | | | | | |
|--|---|-------------|-----------------|--|--|
| Statement showing the details of failure/non-conducting of tests for water quality parameters | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Remarks |
| 1 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1092353 | Failure of bacteriological/chemical tests and non-initiating of remedial action | Drinking water sample failed on Total Coliform |
| 2 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238154 | Non conducting of tests for required parameters | Tests not conducted on all the 13 basic parameters |
| 3 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081476 | Violation of Water (Prevention & Control of Pollution) Act, 1974 by releasing below standard effluent in Pabber River. | Treated effluent from STP failed on TSS, BOD, COD and Fecal Coliform |
| 4 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1146531 | Supply of water possibly infected with Hepatitis A to beneficiaries of LWSS Solan from Ashwani Khad. | Drinking water sample failed on Hepatitis A virus |
| 5 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139936 | Non-testing of all water quality parameters in district laboratory | Tests not conducted on all the 13 basic parameters |
| 6 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264215 | Failed physical/general parameters in water samples | Drinking water sample failed on Iron, Turbidity etc. |

| Annexure- XLIII | | | | | |
|---|---|-------------|-----------------|---|------------------------------|
| Statement showing the details of unfruitful/wasteful/injudicious/idle investment /infructuous expenditure/cost overrun/delay on execution of works | | | | | |
| Sr No. | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-734250 | Unfruitful expenditure on delayed/incomplete PMKSY schemes - Rs. 107.70 Crore | 10770 |
| 2 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264655 | Non-completion of scheme WSS to Shivpur & Bane Di Hatti in Tehsil Amb- Infructuous expenditure- Rs. 60.17 lakh- Award of work to contractors without rescinding the previous work- Rs. 7.24 lakh- Irregular booking of material- Rs. 42.61 lakh | 60.17 |
| 3 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1021776 | Delay in completion of lift water supply scheme due to court case resulting in time overrun and unfruitful expenditure of Rs. 1190.13 lakh | 1190.13 |
| 4 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1024112 | Inordinate delay in completion of lift Irrigation scheme for village Sohari, Barota, Bhaloun, Jol Choki from Takolikhad (RWH-I & II) in Una district resulting in unfruitful expenditure of Rs. 877.35 lakh and undue financial favour of Rs. 63.33 lakh to contractor due to non-recovery of secured advance and non-obtaining performance guarantee from the contractors-Rs. 18.25 lakh | 877.35 |
| 5 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155210 | Inordinate delay in completion of lift water supply scheme Haripur Sandholi Khabrian in Tehsil Baddi District Solan resulting in unfruitful expenditure of Rs. 285.20 lakh. | 285.2 |
| 6 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155211 | Un-productive investment on augmentation of Lift Water Supply Scheme Raipur Jakholi in Tehsil Nalagarh, District Solan due to non availability of supply of power-Rs. 79.64 lakh and delay in completion of work by the contractor. | 79.64 |
| 7 | Executive Engineer, JSV | 2023-24 | OBS-1155212 | Delay in completion of Check Dam on Balad Khad at | 381.43 |

| | | | | | |
|----|--|---------|------------------|---|---------|
| | Division Baddi | | (1) | BauniBhatoli in Tehsil Baddi, District Solan (H.P.) resulting in unfruitful expenditure of Rs. 381.43 lakh | |
| 8 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707611 | Abnormal delay in completion of Sewerage Scheme Rewalsar town resulted in unfruitful expenditure of Rs. 676.17 lakh non-recovery of compensation of Rs. 14.95 lakh and non-obtaining performance guarantee from the contractors-Rs. 24.65 lakh | 676.17 |
| 9 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707625 | Delay in completion of Lift Water Supply Scheme Dhaban& Tanda resulting unfruitful expenditure-Rs. 202.69 lakh and undue favour to contractor-Rs. 2.15 lakh | 202.69 |
| 10 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(viii) | Unfruitful expenditure on the scheme- Rs.13.41 Crore | 1341 |
| 11 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973739 | Abnormal delay in completion of Sewerage Scheme Dalhousie town resulting in unfruitful expenditure of Rs. 1767.23 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 103.90 lakh and non-obtaining of performance guarantee -Rs. 34.32 lakh | 1767.23 |
| 12 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973758 | Delay in completion of Sewerage Scheme Chowari resulting in unfruitful expenditure of Rs. 1106.67 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 114.16 lakh and non-obtaining performance guarantee-Rs. 57.08 lakh | 1106.67 |
| 13 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973767 | Wasteful expenditure on construction of water supply scheme to Polytechnic College Banikhet- Rs. 53.38 lakh | 53.38 |
| 14 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213116 | Delay in completion of scheme "Improvement and Augmentation of WSS Dehra Town in Tehsil Dehra District Kangra" resulting in unfruitful expenditure of Rs. 911.70 lakh | 911.7 |
| 15 | Executive Engineer, JSV | 2023-24 | OBS-1213125 | Delay in completion of scheme "Improvement of Lift Irrigation | 267.31 |

| | | | | | |
|----|--|---------|-----------------|--|---------|
| | Division Dehra Gopipur | | | Scheme (LIS) Silh" resulting in unfruitful expenditure of Rs. 267.31 lakh | |
| 16 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213563 (D) | Inordinate delay in completion of work | 0 |
| 17 | Executive Engineer, JSV Dharampur | 2023-24 | OBS-694038 | Unfruitful expenditure on construction of Inspection Hut, Saklana-Rs. 272.01 lakh | 272.01 |
| 18 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-693964 | Non-achievement of specific/fully objectives by not completing all components of Lift Irrigation Scheme after expenditure of Rs. 321.47 lakh and non taking action against contractor in time | 321.47 |
| 19 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981510 | Delay in completion of various water supply schemes under Jawali constituency in Tehsil Jawali, District Kangra resulting in unfruitful expenditure of Rs. 2802.06 lakh and undue favour to contractor due to non-obtaining performance security of Rs. 204.48 lakh | 2802.06 |
| 20 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981511 | Delay in completion of lift water supply scheme to village Jhirar resulting in time overrun and unfruitful expenditure of Rs. 38.52 lakh | 38.52 |
| 21 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-992399 | Wasteful expenditure on Water Supply Scheme Bhallah Kotla-Rs. 71.08 lakh | 71.08 |
| 22 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-994800 | Wasteful expenditure on augmentation of various schemes even after approval under JJM for the same schemes. Rs.67.49 lakh | 67.49 |
| 23 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-990299(i) | Delay in execution resulting in unfruitful expenditure on scheme. Rs. 513.42 lakh | 513.42 |
| 24 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089637 | Delay in completion of Lift Irrigation Scheme for village SandhootKakret, Dhandhoot, Chidi, Lagroo, Shalana, Sari and other group of villages in Gram Panchayat Thari and Rampur, Tehsil & District Shimla (H.P.) resulting in unfruitful expenditure: Rs. 369.71 lakh | 369.71 |

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|----|---|---------|-------------|--|--------|
| 25 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089638 | Inordinate delay in completion of Rain Water Harvesting Structures on Kuhni Nallah resulting in unfruitful expenditure of Rs. 267.11 lakh; unauthorized drawal of NABARD funds of Rs. 324.88 lakh and non-obtaining performance guarantee from the contractors- Rs. 31.79 lakh | 267.11 |
| 26 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089652 | Unproductive investment on construction of "Lift Water Supply Scheme from main source to Newri to Teer Manlog in GP Kalind, TehsilTheog, District Shimla" due to non availability of supply of power: Rs. 71.90 lakh | 71.9 |
| 27 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089649 | Idle investment on construction of "Lift Irrigation Scheme LakhotiRahud and adjoining area from Giri River in Tehsil and District Shimla" due to non availability of supply of power: Rs. 48.12 lakh | 48.12 |
| 28 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-932887 | Unfruitful expenditure on construction of Flow Irrigation Scheme (FIS) Haldoo Nallah to Shour in Gram Panchayat Purthi- Rs. 61.50 lakh | 61.5 |
| 29 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-932883 | Unfruitful expenditure on construction of flow irrigation scheme from Mopi Nallah to Phindroo in Gram Panchayat Mindhal- Rs. 62.72 lakh | 62.72 |
| 30 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-937615 | Delay in completion of Sewerage Scheme Killar due to non-providing DI pipes to contractors resulting in unfruitful expenditure of Rs. 846.42 lakh and undue favour to contractors due to non-obtaining of performance guarantee: Rs. 80.21 lakh | 846.42 |
| 31 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746415 | Failure of the Department to ensure availability of encumbrance free sites before taking up execution of scheme resulting in unfruitful expenditure of Rs. 177.87 lakh and Rs. 10.90 lakh | 188.77 |
| 32 | Executive Engineer, JSV | 2023-24 | OBS-746406 | Delay in execution of Water Supply Scheme to village | 84.53 |

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|----|---|---------|---------------|---|---------|
| | Division Kullu | | | Shillihar resulting in time overrun and unfruitful expenditure of Rs. 84.53 lakh | |
| 33 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746393 | Delay in completion of Lift Irrigation Scheme to Gram Panchayat Bhalyani, Bhumteer&Brahman, District Kullu due to non-ensuring encumbrance free land resulting in unfruitful expenditure of Rs. 10.14 crore and avoidable penalty of award-Rs. 77.92 lakh | 1014 |
| 34 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746814(i) | Held up work, resulting in unfruitful expenditure on the scheme- Rs.1013.00 lakh | 1013 |
| 35 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1220942 | Inordinate delay in completion of Sewerage scheme for ward no. 8 resulted in unfruitful expenditure of Rs. 509.49 lakh, Non-obtaining of performance security Rs. 69.18 lakh, Non test check of measurements and Non maintenance of site order book | 509.49 |
| 36 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1221564 | Inordinate delay in completion of Sewerage scheme for ward no. 9 Khaneri resulted in unfruitful expenditure of Rs. 926.92 lakh, Non-obtaining of performance security Rs. 46.87 lakh, Non test check of measurements and Non maintenance of site order book | 926.92 |
| 37 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077176 | Delay in completion of LIS Horticulture area Dhamwani to Jamuti covering Kharot& group of villages, Tehsil Chirgaon, District Shimla resulting in unproductive expenditure-Rs. 748.98 lakh | 748.98 |
| 38 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077177 | Idle investment on construction of "LWSS from Pawli from Pawli Khad to Mathara, Karalish and Khorshughat" due to non availability of supply of power: Rs. 93.08 lakh | 93.08 |
| 39 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077180 | Non commissioning of lift water supply/ irrigation schemes due to non securing of supply of power timely resulting in unfruitful expenditure-Rs. 1754.38 lakh | 1754.38 |

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|----|--|---------|-----------------|---|--------|
| 40 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139920 | Delay in construction of Sewerage system to Parwanoo Town resulted in unfruitful expenditure of Rs. 33.50 crore and undue favour to contractor due to non-renewal of performance guarantee Rs. 159.78 lakh | 3350 |
| 41 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139921 | Un-productive investment on augmentation of Lift Water Supply Scheme Dharja in G.P. Shamror, District Solan due to non securing of supply of power-Rs. 364.79 lakh | 364.79 |
| 42 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1111266 (d) | Wasteful expenditure on pumping machinery due to poor planning. Rs.29.79 lakh | 29.79 |
| 43 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-836296 | Approval of scheme for improvement under Command Area Development without ensuring demand from farmers, resulting in wasteful expenditure of Rs. 41.32 lakh and avoidable payment of energy charges-Rs. 39.80 lakh | 41.32 |
| 44 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845836 | Inordinate delay in completion of Rain Water Harvesting Structure (RWHS) on Moul Khad with Irrigation facilities to adjoining area resulting in unfruitful expenditure of Rs. 174.34 lakh and undue financial favour of Rs. 31.25 lakh to contractor due to non-levy of compensation and non-obtaining performance guarantee from the contractor-Rs. 12.50 lakh | 174.34 |
| 45 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845851 | Abnormal delay in completion of Rain Water Harvesting Structure on Haroti Khad with Irrigation facilities to adjoining area resulting in unfruitful expenditure of Rs. 659.80 lakh and cost overrun-Rs. 42.47 lakh | 659.8 |
| 46 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401(F) | Delay in completion of work, resulting in time overrun and cost overrun | 0 |
| 47 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004922 | Delay in completion of scheme for providing Functional Household Tap Connection in village Tappa, Changrara, Kaptiyal, etc. resulting in time | 326.79 |

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|----|------------------------------------|---------|------------------|--|---------|
| | | | | overrun and unfruitful expenditure of Rs. 326.79 lakh and incurring excess expenditure of Rs. 207.49 lakh under JJM | |
| 48 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1245931 | Delay in completion of work resulting in unfruitful expenditure of Rs. 5004.64 lakh | 5004.64 |
| 49 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1255700 | Abandonment of work of Check Dam on Khawach Khad at Masoul in Tehsil Ramshehar, District Solan due to non-availability of sufficient funds under Parvat dhara resulting in wasteful expenditure of Rs. 140.06 lakh | 140.06 |
| 50 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1255702 | Non-completion of water supply scheme-augmentation of LWSS Goela Panner in GP Bawasni in Tehsil Nalagarh, Distt. Solan due to non-ensuring of encumbrance free land for construction of pump house resulting in unfruitful expenditure of Rs. 86.06 lakh | 86.06 |
| 51 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1260635 | Non-commissioning of 26 Nos. of Tube well due to non securing of supply of power timely resulting in un-productive expenditure-Rs. 3078.96 lakh | 3078.96 |
| 52 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1260636 | Idle investment on "LWSS Aduwal and its adjoining villages in Tehsil Nalagarh, District Solan" due to non availability of supply of power-Rs. 163.52 lakh | 163.52 |
| 53 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1260634 | Non-taking up the work of six Rainwater Harvesting Structures/check dams in Nalagarh area for execution due to preparation of unrealistic estimate and non-award of work timely resulting in cost overrun of project-Rs. 505.07 lakh | 505.07 |
| 54 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265858 (iv) | Inordinate Delay in completion of work | 0 |
| 55 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1262716 | Inordinate delay in completion of work "Retrofitting and source level augmentation of various Lift Water Supply Scheme | 4168.78 |

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| | | | | (LWSS) under Ghumarwin Constituency to provide Functional Household Tap Connection to leftout households under Jal Jeevan Mission- Har Ghar Nal Se Jal (PargnaAjmerpur)" resulting in unfruitful expenditure of Rs. 4168.78 lakh | |
| 56 | Executive Engineer, JSV,Ghumarwin | 2023-24 | OBS-1263910 (ii) | Delay in completion of work | 0 |
| | Total | | | | 50210.67 |

| Annexure- XLIV | | | | | |
|--|--|-------------|-----------------|--|------------------------------|
| Statement showing details regarding avoidable payment on account of contract demand violation charges | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1021775 | Avoidable payment of contract demand violation charges-Rs. 3.59 lakh | 3.59 |
| 2 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155215 | Avoidable payment of contract demand violation charges-Rs. 19.84 lakh | 19.84 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707645 | Avoidable payment of contract demand violation charges-Rs. 2.20 lakh | 2.2 |
| 4 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-693967 | Avoidable payment of contract demand violation charges-Rs. 68.40 lakh | 68.4 |
| 5 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238153 | Avoidable payment on account of contract demand violation charges: Rs. 1.58 lakh | 2.83 |
| 6 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077179 | Avoidable payment of contract demand violation charges: Rs. 1.83 lakh | 1.83 |
| | Total | | | | 98.69 |

| Annexure- XLV | | | | | |
|---|---|---------|---------------|--|-----------------------|
| Statement showing details regarding non-depositing of labourcess on material issued | | | | | |
| Sr. No. | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1162374 | Non-deduction of LabourCess on material issued- Rs.6.86 lakh | 6.86 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704356(B) | Non-deduction of LabourCess on material issued. Rs.7.24 Lakh | 7.24 |
| 3 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-933922 | Non deduction of LabourCess on material issued- Rs. 2.80 lakh | 2.8 |
| 4 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744594(i) | Non-deduction of LabourCess on material issued to contractor- Rs.4.39 lakh | 4.39 |
| 5 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1109133 | Non-deposit of LabourCess on material issued: Rs. 6.31 lakh. | 6.31 |
| | Total | | | | 27.6 |

| Annexure-XLVI | | | | | | |
|--|---|-------------|-----------------|---|------------------------------|---|
| Statement showing the details regarding irregularities in tendering process | | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) | Remarks |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-734269 | Irregular award of work Rs. 5.00 Crore without following tendering process for supply and installation of Internet of things – Internet of Things (IoT) based smart water supply real time monitoring system under Jal Jeevan Mission in Himachal Pradesh | 500 | Violation of Rule 102 (Advertised Tender System) of HPFR 2009 |
| 2 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264660 | Suspected collusive bidding through bid rotation | 0 | 1. Suspected collusive bidding 2. Splitting of works 3. Non-maintenance of tender open register |
| 3 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1024127 | Irregularities in tendering process for procurement of pumping machinery-Rs.81.96 lakh | 81.96 | Collusive bidding |
| 4 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975556 | Award of work comprising the sanctity of tender process and rejection of technical bids in non-transparent manner. Rs.2509.18 lakh | 2509.18 | Technical bids rejected for invalid reasons |
| 5 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1098612 | Rejection of technical bid of a contractor in contravention of instructions of Government resulting in reduced competition in tendering process: Rs.138.32 lakh | 138.32 | Technical bids rejected for invalid reasons |

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| 6 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238160 | Delay in opening of tenders | 0 | Delay in opening of tenders |
| 7 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081426 | Non-uniformity in decisions of tender opening committee, resulting in suspicion on transparency in tendering process of LIS Horticulture land from Pabber River in GP Karasa and UkhliMendhali. Rs.238.94 lakh. | 238.94 | 1. Non-uniformity in decisions of tender opening committee 2. Time limit to invite and process tenders not adhered |
| 8 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1109125 | Delay in publishing of tenders resulting in less time for publicity of tenders. | 0 | Delay in publishing of tenders |
| 9 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004784 | Award of work comprising the sanctity of tender process by accepting of technical bids of ineligible contractor- Rs.4823.43 lakh | 4823.43 | Technical bid of eligible contractor rejected and accepted for ineligible contractor |
| 10 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265890 | Awarding of work at higher cost/ avoidable cost due to re-tender of work- Rs. 1.22 crore | 122 | Awarding of work at higher cost/ avoidable cost due to re-tender of work |
| | Total | | | | 8413.83 | |

| Annexure- XLVII | | | | | |
|---|--|---------|-------------|---|-----------------------|
| Statement showing the details regarding excess payment on account of GST on freight charges | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975505 | Excess payment on account of GST on freight- Rs.3.92 lakh | 3.92 |
| 2 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-992447 | Excess payment on account of GST on freight for supply for material.- Rs.1.22 lakh | 1.22 |
| 3 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1092299 | Excess payment on account of Goods and Services Tax (GST) on freight charges: Rs.60.81 lakh | 60.81 |
| 4 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1001120 | Excess payment on account of Goods and Services Tax (GST)on freight for supply for material: Rs.1.22 lakh | 1.22 |
| | Total | | | | 67.17 |

| Annexure- XLVIII | | | | | |
|---|--|---------|----------------|---|-----------------------|
| Statement showing the details of undue favor to contractor due to non-deduction of royalty/non-recovery of material | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1154527(C) | Non-recovery of material from the contractors. Rs.4.96 lakh | 4.96 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(ii) | Short-recovery on account of material issued- Rs.10.67 lakh | 10.67 |
| 3 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975511(iv) | Short Recovery on account of material issued. Rs.51.58 lakh | 51.58 |
| 4 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694444 | Undue favour to contractor by non-deduction of royalty. Rs.2.52 lakh | 2.52 |
| 5 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(ix) | Non-recovery of material issued to contractor. Rs.1.50 lakh | 1.5 |
| 6 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(vi) | Short deduction on account of material from the contractor. Rs.10.69 lakh | 10.69 |
| 7 | Executive Engineer, JSV Solan | 2023-24 | OBS-1111266(C) | Non-recovery of royalty: Rs.23.20 lakh | 23.2 |
| 8 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401(i) | Short recovery of material. Rs.30.25 lakh | 30.25 |
| | Total | | | | 135.37 |

| Annexure- XLIX | | | | | |
|---|--|-------------|------------------|---|---|
| Non-production/Non-maintenance/Improper maintenance of records | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Remarks |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-734244 | Improper maintenance of cashbook of the Member Secretary HPGWA | Improper maintenance of cashbook |
| 2 | Engineer-in-Chief JSV | 2023-24 | OBS-734225 | Non-maintenance of Annual Accounts of the Himachal Pradesh Ground Water Authority (HPGWA) | Annual accounts and audited reports of annual accounts not prepared |
| 3 | Executive Engineer, Flood Protection, Gagret | 2023-24 | OBS-1264670 (C) | Non-verification of accountal of material: Rs. 9.50 lakh | MAS of works not shown to audit |
| 4 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1025149 (C) | Non maintenance of Records | Contractor Ledger and Site Order Book not maintained/updated |
| 5 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1154527 (D) | Non-production/ Non-maintenance of record | Justification of award of agreement, Contractor Ledger, E-way bills of the materials procured by the contractor not produced to audit |
| 6 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704460 | Non -maintenance of sub-cash book by the Divisional office-Rs. 7312.45 lakh | Sub Cashbook not maintained |
| 7 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975511(i ii) | Non-production of supporting documents for delivery of material resulting in non-verification of lead of material | E-way bills of the materials procured by the contractor not produced to audit |
| 8 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(xii) | Non-production of record related to Supply of Power | Estimate submitted by HPSEBL for supply of power to the scheme not produced to audit |
| 9 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-695755 | Un-verified payments of medical re-imbursement claims amounting to Rs. 29.75 lakh | Prescription slips, medical tests report and cash memos of medicines relating to medical reimbursement claims not maintained |

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| 10 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-695743 | Non -maintenance of sub-cash book by the Divisional office-2646.80 lakh | Sub Cashbook not maintained |
| 11 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(xiv) | Non-production of measurement books | Measurement books of the work not produced to audit |
| 12 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(xv) | Non-production of Running Account Bills | Running account bill of the work not produced to audit |
| 13 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(xvii) | Non-production of comparative statement | Comparative statement of the bidders for the work not produced to audit |
| 14 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-990299(v) | Poor maintenance of record | Works abstract not maintained |
| 15 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-990299(vi) | Non maintenance of Records | Work Abstracts, Contractor Ledger, Site orders book, Cement consumption registers, Quality control registers, Form 64 not maintained/updated |
| 16 | Executive Engineer, JSV Jawali | 2023-24 | OBS-990299(i ii) | Non-verification of expenditure. Rs. 304.05 lakh | Payment vouchers not produced to audit |
| 17 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1091327 (B) | Non-verification of recovery of material: Rs.21.65 lakh | MAS and Measurement book, for verification of recovery of material, not produced to audit |
| 18 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(v) | Non-production of record pertaining to expenditure on scheme prior to February 2022 | No record pertaining to expenditure incurred on scheme prior to February 2022 was produced to audit |
| 19 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(i ii) | Non-production of supporting documents for payment vouchers. Rs.504.38 lakh | Supporting documents for payment to contractors not produced to audit |
| 20 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744751 | Non -maintenance of sub-cash book by the Divisional office-Rs. 4567.04 lakh | Sub Cashbook not maintained |
| 21 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1111266 (a) | Non-production of record | Justification of award of agreement, Contractor Ledger, E-way bills of |

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|----|--|---------|-------------------|---|---|
| | | | | | the materials procured by the contractor not produced to audit |
| 22 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1111266 (b) | Non-production of record resulting in non-verification of payment of carriage of MSERW pipes. Rs. 714.03 lakh | E-way bills and tax invoices of material not produced to audit |
| 23 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843494 | Improper maintenance of Log Books of vehicles and non preparation and non adjustment of out turns of the vehicles | Non preparation of monthly abstract of the vehicles |
| 24 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004766 (iii) | Non maintenance of Records | Contractor Ledger and Site Order Book not maintained/updated |
| 25 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265858 (vi) | Non-verification of accountal of material Rs. 80807/- | Contractor Ledger not maintained |
| 26 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264099 | Improper maintenance of cash book: Rs. 960.67 lakhs | Transactions of establishment heads not incorporated in the cash book |
| 27 | Superintending Engineer, JSV Circle, Dharampur | 2023-24 | OBS-1207760 | Absence of documents in purchase of computers hardware-Rs. 7.94 lakh | Documents in purchase of computers hardware not produced to audit |

| Annexure- L | | | | | |
|--|--|-------------|-----------------|---|------------------------------|
| Statement showing the details of overpayment of allowances and non-deduction of license fee | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-733773 | Irregular and excess payment of HRA Rs. 1800/- | 0.02 |
| 2 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1160516 | Unauthorized retention of Govt. accommodation, irregular payment of HRA-Rs. 9200/- and non-deduction of license fee in respect of Govt. accommodation- Rs. 20654/-. | 0.3 |
| 3 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1160515 | Irregular payment of House Rent Allowance- Rs. 6600/-. | 0.07 |
| 4 | Executive Engineer, JSV Baggi | 2023-24 | OBS-704704 | Overpayment of Family Planning Allowance- Rs. 22520/- and Irregular grant of family planning allowance Rs. 8800/- | 0.31 |
| 5 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694487 | Irregular payment on account of HRA and non-deduction of license fees- ₹37150/- | 0.37 |
| 6 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694467 | Overpayment of Family Planning Allowance. Rs. 9200/- | 0.09 |
| 7 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077184 | Irregular payment of House Rent Allowance(HRA) :Rs. 58200 and loss of Government revenue due to non-allotment of earmarked Govt. accommodation to the next eligible official -Rs. 26448/- | 0.58 |
| 8 | Executive Engineer, JSV Thural | 2023-24 | OBS-843492 | Irregular grant of family planning allowance- Rs. 54950/- | 0.55 |
| 9 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004923 | Loss of Government revenue due to non-deduction of license fee in respect of earmarked Govt. accommodation- Rs. 53250/- and irregular payment of HRA-Rs.28800/- | 0.82 |
| | Total | | | | 3.11 |

| Annexure-LI | | | | | |
|---|--|-------------|-----------------|--|------------------------------|
| Statement showing the details of purchase of stock without requirement | | | | | |
| Sr No | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707712 | Huge unutilized pipes lying in the store purchased under Jal Jeevan Mission -Rs. 644.29 lakh | 644.29 |
| 2 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213525 | Blockade of funds due to procurement of material without requirement: Rs.125.72 lakh | 125.72 |
| 3 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694047 | Huge unused pipes lying in the store purchased under Jal Jeevan Mission -Rs. 183.63 lakh | 183.63 |
| 4 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-933979 | Purchase of material without requirement -Rs.19.76 lakh | 19.76 |
| 5 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246132 | Blockade of funds due to procurement of material to stock without requirement Rs.176.19 lakh | 176.19 |
| 6 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1266816 | Excess purchase of stock in the store without requirement – Rs. 301.54 lakh | 301.54 |
| 7 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1262946 | Procurement of material in stock without requirement: Rs. 350.36 lakh | 350.36 |
| | Total | | | | 1801.49 |

| Annexure- LII | | | | | |
|--|--|---------|----------------|---|-----------------------|
| Statement showing details regarding non-raising/recovery of outstanding water charges & abiana charges | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1263957 | Non-raising/ recovery of outstanding water charges & abiana charges | 6.03 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704549 | Non-recovery of outstanding water charges and Abiana charges- Rs.59.68 lakh | 59.68 |
| 3 | Executive Engineer, JSV Dalhousie | 2023-24 | OBS-963344 | Non-recovery of outstanding water charges -Rs. 91.40 lakh | 91.4 |
| 4 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973732 | Non-recovery of outstanding abiana charges resulting in loss of revenue to Govt.-Rs. 25.68 lakh | 25.68 |
| 5 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213545 | Non-raising/recovery of outstanding water charges, sewerage charges & abiana charges: Rs. 77.52 lakh | 77.52 |
| 6 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694040 | Non-recovery of outstanding abiana charges-Rs. 95470/- and non-assessment of abiana charges resulting in loss of revenue to Government. | 0.95 |
| 7 | Executive Engineer, JSV Dharampur | 2023-24 | OBS-696404 | Non-recovery of outstanding water charges -Rs. 33.97 Lakh | 33.97 |
| 8 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(xi) | Non-raising of Abhiana Charges | 0 |
| 9 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981509 | Non-recovery of outstanding water charges -Rs. 20.42 lakh | 20.42 |
| 10 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089689 | Non-recovery of outstanding abiana charges resulting in loss of revenue to Govt.: Rs. 25938/- | 0.26 |
| 11 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089673 | Non-recovery of outstanding water charges: Rs. 55.15 lakh | 55.15 |
| 12 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-933674 | Non recovery of outstanding water charges- Rs.2.34 lakh | 2.34 |
| 13 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744818 | Non-recovery of outstanding water charges -Rs.88.33 lakh | 88.33 |

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|----|---|---------|-------------|---|---------------|
| 14 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222271 | Non recovery of outstanding water charges: Rs. 18.78 lakh. | 18.78 |
| 15 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238149 | Non recovery of outstanding Abiana charges: Rs. 52,900/- | 0.53 |
| 16 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077189 | Non-recovery of outstanding abiana charges, resulting in loss of revenue to Govt. :Rs. 13410/- and non-assessment/ raising of abiana charges. | 0.13 |
| 17 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077188 | Non-recovery of outstanding water charges: Rs. 49.01 lakh | 49.01 |
| 18 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845734 | Non-recovery of outstanding water charges -Rs. 18.07 lakh and abiana charges of Rs. 1.20 lakh and non-assessment of abiana charges due to non-posting of Irrigation Booking Clerk resulting in loss of revenue to Government Rs. 12.10 lakh | 31.37 |
| 19 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246503 | Non-raising/recovery of water charges, sewerage charges & abiana charges: Rs. 122.87 lakh | 122.87 |
| 20 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1255705 | Non-recovery of outstanding abiana charges-Rs. 28.20 lakh and non-assessment of abiana charges. | 28.2 |
| 21 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1255704 | Non-recovery of outstanding water charges -Rs. 70.84 lakh | 70.84 |
| | Total | | | | 783.46 |

| Annexure-LIII | | | | | |
|---|---|---------|-------------|--|-----------------------|
| Statement showing the details of non crediting of unclaimed/lapsed amount to Government revenue | | | | | |
| Sr. No. | Name of the Department | Year | Para No. | Para Title | Money Value (In lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264664 | Non-crediting of lapsed deposit in to Govt. Revenue Rs. 252.89 lakh | 252.89 |
| 2 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213547 | Non crediting of lapsed deposit in to Govt. Revenue: Rs. 40.96 lakh. | 40.96 |
| 3 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222269 | Non crediting of lapsed deposit to Government account as revenue: Rs. 111.55 Lakh. | 111.55 |
| 4 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139934 | Non-crediting of lapsed deposit to the Government revenue-Rs. 166.04 lakh | 166.04 |
| 5 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843496 | Non-crediting of lapsed deposit to the Government revenue-Rs. 157.11 lakh | 157.11 |
| 6 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1247151 | Non crediting of lapsed deposit in to Govt. Revenue Rs. 99.38 lakh. | 99.38 |
| 7 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1262540 | Non-crediting of lapsed deposit into the Government account-Rs. 59.52 lakh | 59.52 |
| 8 | Executive Engineer, JSV,Ghumarwin | 2023-24 | OBS-1264272 | Non crediting of lapsed deposit in to Govt. Revenue: Rs. 5.76 lakh | 5.76 |
| | Total | | | | 893.21 |

| Annexure- LIV | | | | | |
|--|---|-------------|-----------------|---|------------------------------|
| Statement showing details regarding non-deposit of labourcess | | | | | |
| Sr. No | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264659 | Irregular diversion of funds deducted from contractor bills as labourcess- Non deposit of labourcess with concerned quarter - Rs. 8.81 lakh | 8.81 |
| 2 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1015159 | Non-depositing of labourcess in the office of the Himachal Pradesh Building and other Construction Workers Welfare Board and Labour office- Rs. 7.96 lakh | 7.96 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704356(A) | Non-depositing of LabourCess in Welfare Office- Rs. 5.47 lakh | 5.47 |
| 4 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973727 | Non-depositing of labourcess- Rs. 17.66 lakh | 17.66 |
| 5 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981508 | Non-depositing of labourcess- Rs. 3.47 lakh | 3.47 |
| 6 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-933743 | Non-depositing of LabourCess in Himachal Pradesh Building and other Construction Workers Board, Shimla and Labour Officer, Chamba: Rs. 11.64 lakh | 11.64 |
| 7 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744594(ii) | Non-depositing of LabourCess in Welfare Office Rs. 18.96 lakh | 18.96 |
| 8 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222305 | Non-deposit of labourcess: Rs. 36.13 lakh | 36.13 |
| 9 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004921 | Non-depositing of labourcess in the office of Welfare Board and Labour office- Rs. 12.06 lakh | 12.06 |
| | Total | | | | 122.16 |

| Annexure- LV | | | | | |
|---|--|---------|-------------|--|-----------------------|
| Statement showing details regarding non-forfeiture/non-crediting of earnest money | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707651 | Non-crediting of earnest money forfeited to the Govt. account-Rs.1.91 lakh | 1.91 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707647 | Non-forfeiture of earnest money to the Govt. account-Rs.1.19 lakh | 1.19 |
| 3 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213609 | Non-forfeiture of earnest money: Rs. 3.07 lakh | 3.07 |
| 4 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-932879 | Non forfeiture of earnest money to the government account- Rs.65256/- | 0.65 |
| 5 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-745232 | Non forfeiture of earnest money to the Government account- Rs.84809/-. | 0.85 |
| 6 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077187 | Non crediting of earnest money forfeited into the Govt. account: Rs.22800/-. | 0.23 |
| 7 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139931 | Non-forfeiture of earnest money to the Govt. account-Rs. 4.40 lakh | 4.4 |
| 8 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843487 | Non-forfeiture of earnest money to the Govt. account-Rs.1.31 lakh | 1.31 |
| 9 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246907 | Non-forfeiture of earnest money: Rs. 1.90 lakh | 1.9 |
| 10 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264268 | Non forfeiture of earnest money | 2.59 |
| | Total | | | | 18.1 |

| Annexure-LVI | | | | | | |
|---|---|-------------|-----------------|--|-------------------------------------|--------------------------------------|
| Statement showing details regarding non-reconciliation of huge differences with treasury | | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Part-I amount (Rs. In lakhs) | Part-II amount (Rs. In lakhs) |
| 1 | Executive Engineer, FP Gagret Division | 2023-24 | OBS-1267251 | Non reconciliation of difference with treasury- Rs. 621.79 lakh in part I and Rs. 301.72 lakh in part II | 621.79 | 301.72 |
| 2 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1015163 | Non-reconciliation a huge difference with treasury of (-) Rs. 22.82 lakh | 22.82 | 0 |
| 3 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-983595 | Non reconciliation of huge differences with treasury- Rs. 1222.20 lakh in part -I and Rs. 174.04 lakh in part-II | 1222.2 | 174.04 |
| 4 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089665 | Non-reconciliation with treasury resulting in a huge difference in Part-I Rs. 457.08 crore and Part-II Rs. 14.54 crore of Schedule of settlement with treasury | 45708.31 | 1453.87 |
| 5 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077183 | Non-reconciliation with treasury resulting in a huge difference in Part-I Rs. 170.37 lakh and Part-II Rs. 46.77 lakh. | 170.37 | 46.77 |
| 6 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139924 | Non-reconciliation with treasury resulting in a huge difference in Part-I (-) Rs. 82.56 lakh and Part-II Rs. 17.17 lakh | 82.56 | 17.17 |
| 7 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004919 | Non-reconciliation with treasury and non-preparation of Schedule of settlement with treasury | 485.36 | 1019.9 |
| 8 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1255703 | Non-reconciliation of huge difference with treasury: Part-I Rs. 36.61 lakh and Part-II Rs. 208.93 lakh | 36.61 | 208.93 |
| | Total | | | | 48350.02 | 3222.4 |

| Annexure-LVII | | | | | |
|--|--|---------|-------------|--|-----------------------|
| Statement showing the detail of blockage of funds due to non execution of deposit work | | | | | |
| Sr No | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1015162 | Blockade of funds in deposit due to non-execution of works-Rs. 199.81 lakh | 199.81 |
| 2 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973736 | Blockade of Government funds in deposit due to non-execution of works- Rs. 570.54 lakh | 570.54 |
| 3 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213159 | Blockade of Govt. funds: Rs. 446.17 lakh | 446.17 |
| 4 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981512 | Blockade of funds in deposit due to non-execution of works- Rs. 176.04 lakh | 176.04 |
| 5 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238155 | Blockade of funds due to non-start of works under deposit head -Rs.30.69 lakh | 30.69 |
| 6 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139923 | Blockade of funds in deposit due to non-execution of works-Rs. 1060.31 lakh | 1060.31 |
| 7 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843486 | Blockade of Government funds in deposit due to non-execution of works-Rs. 569.22 lakh | 569.22 |
| 8 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246212 | Blockage of Government funds due to non-start of deposit works: Rs. 430.74 lakh. | 430.74 |
| 9 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1262857 | Blockage of Govt. funds due to un-spent deposits: Rs. 443.58 lakh | 443.58 |
| | Total | | | | 3927.1 |

| Annexure-LVIII | | | | | |
|---|---|-------------|-----------------|---|------------------------------|
| Statement showing details of non-obtaining/non-renewal of performance guarantees | | | | | |
| Sr No | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264667 | Non renewal of Performance Bank Guarantee- Rs. 90.87 lakh | 90.87 |
| 2 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1024112 | Inordinate delay in completion of lift Irrigation scheme for village Sohari, Barota, Bhaloun, Jol Choki from Takolikhad (RWH-I & II) in Una district resulting in unfruitful expenditure of Rs. 877.35 lakh and undue financial favour of Rs. 63.33 lakh to contractor due to non-recovery of secured advance and non-obtaining performance guarantee from the contractors-Rs. 18.25 lakh | 18.25 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707611 | Abnormal delay in completion of Sewerage Scheme Rewalsar town resulted in unfruitful expenditure of Rs. 676.17 lakh non-recovery of compensation of Rs. 14.95 lakh and non-obtaining performance guarantee from the contractors-Rs. 24.65 lakh | 24.65 |
| 4 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973739 | Abnormal delay in completion of Sewerage Scheme Dalhousie town resulting in unfruitful expenditure of Rs. 1767.23 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 103.90 lakh and non-obtaining of performance guarantee -Rs. 34.32 lakh | 34.32 |
| 5 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973758 | Delay in completion of Sewerage Scheme Chowari resulting in unfruitful expenditure of Rs. 1106.67 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 114.16 lakh and non-obtaining performance guarantee-Rs. 57.08 lakh | 57.08 |

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| 6 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973780 | Undue favour to contractor due to non-obtaining of bank guarantee of Rs. 362.52 lakh | 362.52 |
| 7 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981510 | Delay in completion of various water supply schemes under Jawali constituency in Tehsil Jawali, District Kangra resulting in unfruitful expenditure of Rs. 2802.06 lakh and undue favour to contractor due to non-obtaining performance security of Rs. 204.48 lakh | 204.48 |
| 8 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089638 | Inordinate delay in completion of Rain Water Harvesting Structures on Kuhni Nallah resulting in unfruitful expenditure of Rs. 267.11 lakh; unauthorized drawal of NABARD funds of Rs. 324.88 lakh and non-obtaining performance guarantee from the contractors- Rs. 31.79 lakh | 31.79 |
| 9 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-937615 | Delay in completion of Sewerage Scheme Killar due to non-providing DI pipes to contractors resulting in unfruitful expenditure of Rs. 846.42 lakh and undue favour to contractors due to non-obtaining of performance guarantee: Rs. 80.21 lakh | 80.21 |
| 10 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1220942 | Inordinate delay in completion of Sewerage scheme for ward no. 8 resulted in unfruitful expenditure of Rs. 509.49 lakh, Non-obtaining of performance security Rs. 69.18 lakh, Non test check of measurements and Non maintenance of site order book | 69.18 |
| 11 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1221564 | Inordinate delay in completion of Sewerage scheme for ward no. 9 Khaneri resulted in unfruitful expenditure of Rs. 926.92 lakh, Non-obtaining of performance security Rs. 46.87 lakh, Non test check of measurements and Non maintenance of site order book | 46.87 |
| 12 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139920 | Delay in construction of Sewerage system to Parwanoo Town resulted in unfruitful expenditure of Rs. 33.50 crore and undue favour to contractor due to non-renewal of | 159.78 |

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|----|--|---------|----------------|--|----------------|
| | | | | performance guarantee Rs. 159.78 lakh | |
| 13 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845836 | Inordinate delay in completion of Rain Water Harvesting Structure (RWHS) on Moul Khad with Irrigation facilities to adjoining area resulting in unfruitful expenditure of Rs. 174.34 lakh and undue financial favour of Rs. 31.25 lakh to contractor due to non-levy of compensation and non-obtaining performance guarantee from the contractor- Rs. 12.50 lakh | 12.5 |
| 14 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845816 | Diversion of JJM funds to NABARD work Rs. 712.21 lakh, delay in completion of LWSS KangainThambu under NABARD, non-renewal of Bank Guarantee Rs.147.15 lakh and non-levy of compensation of Rs.294.30 lakh | 147.15 |
| 15 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004914 | Undue favour to contractor due to non-obtaining of bank guarantee: Rs. 85.52 lakh | 85.52 |
| 16 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1154527(B) | Non-obtaining of Performance Bank Guarantee. Rs. 18.69 lakh | 18.69 |
| 17 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1111266(E) | Non-renewal of Performance Bank Guarantee. Rs.514.99 lakh | 514.99 |
| 18 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401(ii) | Non-renewal of Performance Bank Guarantee. Rs.147.15 lakh | 147.15 |
| | Total | | | | 2106.00 |

| Annexure- LIX | | | | | |
|---|---|-------------|-----------------|---|------------------------------|
| Statement showing details of non-levy/non-recovery of compensation | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707(A) | Lackadaisical approach of the department, delay in execution of work, non-levy of compensation: Rs. 128.22 lakh and avoidable payment of price escalation charges to the contractor: Rs. 37.37 lakh | 128.22 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707611 | Abnormal delay in completion of Sewerage Scheme Rewalsar town resulted in unfruitful expenditure of Rs. 676.17 lakh non-recovery of compensation of Rs. 14.95 lakh and non-obtaining performance guarantee from the contractors-Rs. 24.65 lakh | 14.95 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707648 | Non-levy of compensation resulting in promoting delay in execution of works and undue favour to contractors - Rs. 140.90 lakh | 140.9 |
| 4 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(iii) | Non-levy of compensation-Rs.98.20 lakh | 98.2 |
| 5 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973739 | Abnormal delay in completion of Sewerage Scheme Dalhousie town resulting in unfruitful expenditure of Rs. 1767.23 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 103.90 lakh and non-obtaining of performance guarantee -Rs. 34.32 lakh | 103.9 |
| 6 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973758 | Delay in completion of Sewerage Scheme Chowari resulting in unfruitful expenditure of Rs. 1106.67 lakh and undue favour to contractor due to non-recovery of compensation of Rs. 114.16 lakh and non-obtaining performance guarantee-Rs. 57.08 lakh | 114.16 |
| 7 | Executive Engineer, JSV | 2023-24 | OBS-1213158 | Non levy of compensation: Rs 136.85 lakh. | 136.85 |

| | | | | | |
|----|--|---------|-----------------|--|--------|
| | Division Dehra Gopipur | | | | |
| 8 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(iii) | Non-levy of compensation | 0 |
| 9 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1094288 | Non levy of compensation, resulting in undue favour to contractors: Rs. 278.81 lakh | 278.81 |
| 10 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-933949 | Non levy of compensation for delay in work despite no record of hindrance- Rs. 12.24 lakh | 12.24 |
| 11 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(i) | Non-levy of compensation. Rs. 160.43 lakh | 160.43 |
| 12 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746815 | Non-levy of compensation for delay. Rs.48.75 lakh | 48.75 |
| 13 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(C) | Non levy of compensation Rs. 47.77 lakh | 47.77 |
| 14 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139925 | Non-levy of compensation resulting in promoting delay in execution of works and undue favour to contractors - Rs. 161.58 lakh | 161.58 |
| 15 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1111266(f) | Non-levy of compensation. Rs. 10.30 crore | 1030 |
| 16 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-845836 | Inordinate delay in completion of Rain Water Harvesting Structure (RWHS) on Moul Khad with Irrigation facilities to adjoining area resulting in unfruitful expenditure of Rs. 174.34 lakh and undue financial favour of Rs. 31.25 lakh to contractor due to non-levy of compensation and non-obtaining performance guarantee from the contractor- Rs. 12.50 lakh | 31.25 |
| 17 | Executive Engineer, JSV Division | 2023-24 | OBS-845816 | Diversion of JJM funds to NABARD work Rs. 712.21 lakh, delay in completion of LWSS | 294.3 |

| | | | | | |
|----|---|---------|----------------|--|----------------|
| | Thural | | | KangainThambu under NABARD, non-renewal of Bank Guarantee Rs.147.15 lakh and non-levy of compensation of Rs.294.30 lakh | |
| 18 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843488 | Non-levy of compensation resulting in promoting delay in execution of works and undue favour to contractors - Rs. 31.08 lakh | 31.08 |
| 19 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401 (E) | Non levy of compensation to the contractor:- Rs. 2.20 crore | 220 |
| 20 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246225 | Non levy of compensation: Rs. 550.26 lakh. | 550.26 |
| 21 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265858(v) | Non-levying of compensation: Rs. 18.42 lakh | 18.42 |
| 22 | Executive Engineer, JSV,Ghumarwin | 2023-24 | OBS-1263401 | Non levy of compensation: Rs. 353.25 lakh | 353.25 |
| 23 | Executive Engineer, JSV,Ghumarwin | 2023-24 | OBS-1263910 | Non levy of compensation of Rs. 24.13 lakh | 24.13 |
| | Total | | | | 3999.45 |

| Annexure-LX | | | | | |
|---|--|-------------|-----------------|---|------------------------------|
| Statement showing details regarding non-finalization of contractor bills | | | | | |
| Sr No. | Name of the department | Year | Para no. | Title of Para | Money Value (In Lakh) |
| 1 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(D) | Non finalization of contractor bills | 507.09 |
| 2 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1139935 | Non finalization of contractor bills-Rs. 668.62 lakh | 668.62 |
| 3 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246903 | Non-finalization of contractor bills: Rs. 466.72 Lakh | 466.72 |
| 4 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264032 | Non finalization of contractor bills: Rs. 595.87 Lakh | 595.87 |
| | Total | | | | 2238.3 |

| Annexure- LXI | | | | | |
|--|--|-------------|-----------------|--|-----------------------------|
| Statement showing details regarding delay in deposit of Government receipts into the treasury | | | | | |
| Sr No. | Name of the department | Year | Para no. | Title of Para | Money Value(In Lakh) |
| 1 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264278 | Delay in deposit of Government receipts into the treasury | 15.35 |
| 2 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1247152 | Delay in deposit of Government receipts into the treasury: Rs 57,000/- | 0.57 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704763 | Delay in deposit of Government receipts- Rs. 45390/- | 0.45 |
| | Total | | | | 16.37 |

| Annexure- LXII | | | | | |
|--|---|-------------|------------------|---|------------------------------|
| Statement showing details regarding non-obtaining of Utilization Certificates | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707(E) | Non charging of MPWA for the payment of SOP to HPSEBL and non obtaining of utilisation certificate. Rs. 24.24 lakh | 24.24 |
| 2 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1263972 | Non obtaining of utilization certificate from Himachal Pradesh State Electricity Board Limited (HPSEBL) against the payment of Supply of Power Rs.170.12 lakh | 170.12 |
| 3 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246511 | Non-obtaining of utilization certificate from Himachal Pradesh State Electricity Board Limited (HPSEBL) against the payment for Supply of Power (SOP): Rs. 127.45 lakh | 127.45 |
| 4 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213534 | Non obtaining of utilization certificate from Himachal Pradesh State Electricity Board Limited (HPSEBL) against the payment for Supply of Power (SOP): Rs.89.21 lakh | 89.21 |
| 5 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077182 | Advance payment made to Himachal Pradesh State Electricity Board Limited (HPSEBL) for the supply of power (SOP) charged as final expenditure of Rs. 521.33 lakh and non-obtaining of utilization certificates: Rs. 56.04 lakh | 56.04 |
| 6 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265858(iii) | Advance payment to electricity board without obtaining detailed estimate- Rs. 13.17 lakh and non-obtaining of Utilization certificate - Rs. 16.93 lakh | 16.93 |
| | Total | | | | 483.99 |

| Annexure- LXIII | | | | | |
|---|--|---------|-----------------|---|------------------------|
| Statement showing details regarding execution of works without adequate budgetary provision resulting in creation of liabilities to be met from next budget | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in crore) |
| 1 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707639 | Execution of works without adequate budgetary provision and deposit resulting in creation of huge liabilities to be met from next budget-Rs. 6.99 crore | 6.99 |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015 (vi) | Creation of liability without provision for budget-Rs. 302.83 lakh | 3.03 |
| 3 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694044 | Execution of works without adequate budgetary provision and deposit resulting in creation of huge liabilities to be met from next budget-Rs. 3.40 crore | 3.4 |
| 4 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-932874 | Execution of works without adequate budgetary provision resulting in creation of huge liabilities to be met from next budget: Rs. 9.29 crore | 9.29 |
| 5 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746423 | Execution of works without adequate budgetary provision and deposit resulting in creation of huge liabilities to be met from next budget-Rs. 4.48 crore | 4.48 |
| 6 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-100492 5 | Execution of works without adequate budgetary provision resulting in creation of liabilities to be met from next budget-Rs. 2.10 crore | 2.1 |
| | Total | | | | 29.29 |

| Annexure- LXIV | | | | | |
|---|--|-------------|-----------------|---|-----------------------------|
| Statement showing details regarding non-recovery of attached vehicle charges | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in Rs.) |
| 1 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694511 | Non recovery of attached vehicle charges ₹ 2100/- | 2100 |
| 2 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1077186 | Non-recovery of attached vehicle charges: Rs. 5700/-. | 5700 |
| 3 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004924 | Non-recovery of attached vehicle charges- Rs. 0.07 lakh | 6900 |
| | Total | | | | 14700 |

| Annexure- LXV | | | | | |
|--|--|-------------|-----------------|---|-------------------------------|
| Statement showing details regarding non-disposal of old/unserviceable items | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakhs) |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-733779 | Non-condemnation of vehicle within prescribed period in violation to the Government instructions. | -- |
| 2 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704791 | Non disposal of un-serviceable machinery/vehicles Rs. 14.27 lakh | 14.27 |
| 3 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089693 | Non-condemnation/ disposal of vehicles. | -- |
| 4 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744897 | Non condemnation/ disposal of machinery/ vehicles | 8.90 |
| 5 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265863 | Non-disposal of unserviceable /idle vehicles. | -- |
| 6 | Superintending Engineer, JSV Circle, Dharampur | 2023-24 | OBS-1205945 | Non disposal of old newspapers | 0.08 |
| | Total | | | | 23.25 |

| Annexure- LXVI | | | | | |
|---|--|-------------|-----------------|---|-------------------------------|
| Statement showing details regarding awarding of electrical installation and repair works to ineligible contractors | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakhs) |
| 1 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694329 | Awarding of electrical works to ineligible contractors. Rs.47.92 lakh. | 47.92 |
| 2 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1089842 | Awarding of electrical installation and repair works to ineligible contractors: Rs. 34.96 lakh. | 34.96 |
| 3 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081460 | Awarding of electrical installation and repair works to ineligible contractors: Rs.177.71 lakh. | 177.71 |
| 4 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1001132 | Awarding of electrical works to ineligible contractors: Rs.50.94 lakh | 50.94 |
| | Total | | | | 311.53 |

| Annexure- LXVII | | | | | |
|------------------------------|---|---------|-----------------|---|-----------------------|
| IRREGULAR SPLITTING OF WORKS | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707B | Irregular award of balance work: Rs 108.80 lakh | 108.8 |
| 2 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1267176B | Irregular splitting of bills | 2.33 |
| 3 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1025149(A) | Irregular splitting up of work in 15 agreements. Rs.407.70 lakh | 407.7 |
| 4 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213563(C) | Irregular splitting of work agreements into various sub-work | 4.11 |
| 5 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-990299(ii) | Irregular splitting up of scheme in 50 jobs | 306.38 |
| 6 | Executive Engineer, JSV Division Kasumpti | 2023-24 | OBS-1091327(A) | Irregular splitting up of electrical work in 4 agreement and awarding to same contractor: Rs.117.34 lakh | 117.34 |
| 7 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1243920(B) | Irregular splitting of work: Rs. 1603.97 lakh | 1603.97 |
| 8 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(B) | Irregular Splitting of work into 12 agreements | 518.22 |
| 9 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1109090 | Split-up of works to keep below e-tendering threshold and avoidance of wide publicity- Rs.7.05 lakh | 7.05 |
| 10 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004766(ii) | Irregular splitting up of work in 84 agreements: Rs.175.30 lakh | 175.3 |
| 11 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1244510B | Split-up of work "Providing FHTC to the balance households of LWSS Kathwari and LWSS Dhanyari and its adjoining villages in GP Bir, Kasan, Sadoh, Tarnoh, Sadhyana, and Bari Gumanu Tehsil Sadar District Mandi"- Rs.17.97 lakh | 17.97 |
| 12 | Executive | 2023 | OBS- | Irregular splitting up of | 267 |

| | | | | | |
|----|---|-------------|--------------------------|---|----------------|
| | Engineer, JSV, Nalagarh | -24 | 1265858(ii) | work into no. of agreements- Rs. 267.00 lakh | |
| 13 | Executive Engineer, JSV,Ghumarwin | 2023 -24 | OBS- 1263910(iii) | Irregular Split of work agreement- Rs. 452.07 lakh | 452.07 |
| | Total | | | | 3988.24 |

| Annexure- LXVIII | | | | | |
|--|--|---------|------------------|---|----------------------|
| Irregular expenditure over Administrative Approval & Estimate Sanction | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value(in lakh) |
| 1 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(ix) | Excess Expenditure over Administrative Approval & Technical Sanction | 333 |
| 2 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-975511(i) | Non-obtaining of revised administrative approval | 915.39 |
| 3 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973773 | Expenditure in excess of estimates-Rs. 1060.45 lakh | 1060.45 |
| 4 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213563(A) | Irregular expenditure over Administrative Approval (A/A) & Estimate Sanction (E/S) Rs. 75.21 Lakh | 75.21 |
| 5 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213570 | Expenditure incurred in excess of A/A and E/S: Rs. 840.96 lakh | 840.96 |
| 6 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(viii) | Excess expenditure over Administrative Approval. Rs.1048.14 lakh | 1048.14 |
| 7 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(A) | Irregular expenditure Incurred in excess of A/A & E/S and Technical Saction: Rs 172.99 lakh | 172.99 |
| 8 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843489 | Expenditure incurred in excess of sanctioned estimates without revised estimates-Rs. 847.12 lakh | 847.12 |
| 9 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246599(A) | Expenditure incurred in excess of A/A and E/S: Rs. 1468.42 lakh | 1468.42 |
| 10 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265858(i) | Excess Expenditure over Administrative Approval & Expenditure Sanction (AA&ES) amounting- Rs. 212.87 lakh | 212.87 |
| 11 | Executive Engineer, JSV,Ghumarwin | 2023-24 | OBS-1263910(i) | Irregular expenditure over Administrative Approval & Estimate Sanction (A/A&E/S) Rs. 94.23 Lakh | 94.23 |
| | Total | | | | 7068.78 |

| Annexure- LXIX | | | | | |
|---|--|-------------|-----------------|--|-----------------------------|
| Irregular expenditure without Technical Sanction | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value(in lakh) |
| 1 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155212(2) | Unauthorized execution of quantity of approved items and non-agreement items by the contractor without prior approval of higher authority Rs. 142.06 lakh and unrealistic estimation | 142.06 |
| 2 | Executive Engineer, JSV Division Dehra Gopipur | 2023-24 | OBS-1213563(B) | Irregular expenditure without obtaining technical sanction Rs. 764.16 lakh | 764.16 |
| 3 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004766(i) | Non-obtaining of technical sanction for the whole scheme: Rs.192.00 lakh | 192 |
| 4 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246599(B) | Expenditure incurred without obtaining technical sanction: Rs. 3553.41 lakh | 3553.41 |
| 5 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246482(i) | Non-obtaining of revised Technical Sanction: Rs. 2164.80 Lakh | 2164.8 |
| | Total | | | | 6816.43 |

| Annexure- LXX | | | | | |
|---|--|---------|-----------------|---|----------------------|
| Statement showing the detail of wrong debit to work | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value(in lakh) |
| 1 | Executive Engineer, JSV Baddi | 2023-24 | OBS-1154527(A) | Irregular charging of expenditure pertaining to other works. Rs.13.49 lakh | 13.49 |
| 2 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(x) | Irregular expenses charged to the scheme. Rs.3.63 lakhs | 3.63 |
| 3 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(vii) | Irregular charging of expenditure of the work under analysis to other scheme. Rs.7.58 crore | 758.28 |
| 4 | Executive Engineer, JSV Jawali | 2023-24 | OBS-990299(iv) | Wrong Debit to work. Rs.13.07 lakh | 13.07 |
| 5 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(ii) | Irregular charging of expenditure to work under analysis Rs. 38.28 lakh | 38.28 |
| 6 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-934011(iv) | Issue of cement procured for sewerage scheme Killar to other works. Rs. 39.04 lakh | 39.04 |
| 7 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746814(iii) | Irregular charging of expenditure of the work under analysis to other schemes. Rs.300.72 lakh | 300.72 |
| 8 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746814(v) | Wrong debit to work. Rs.141.13 lakh | 141.13 |
| 9 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1243920(A) | Wrong charging of expenditure to work under analysis: Rs. 25.01 lakh | 25.01 |
| 10 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401(iv) | Wrong debit to the work- Rs. 38.32 lakh | 38.32 |
| | Total | | | | 1370.97 |

| Annexure- LXXI | | | | | |
|--|---|-------------|-----------------|---|-------------------------------------|
| Statement showing the details of fictitious booking/ adjustment of material at the fag end of the year. | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value(in lakh) |
| 1 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264707G | Irregular utilisation of budget due to fictitious booking of material: Rs. 11.49 lakh | 11.49 |
| 2 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264657 | Irregular utilization of budget through booking of material Rs. 338.56 lakh. | 338.56 |
| 3 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-697072 | Irregular booking of material to works and irregular utilization of Budget Rs. 97.34 lakh | 97.34 |
| 4 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(I) | Drawal of funds without requirement just to avoid lapse of budget Rs. 439.13 lakh | 439.13 |
| 5 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-840401(iii) | Irregular utilization of LOC and retention of funds in deposit head-Rs. 48.44 lakh | 48.44 |
| | Total | | | | 934.96 |

| Annexure- LXXII | | | | | |
|---|--|---------|----------------|--|----------------------|
| Statement showing the details of irregular diversion of funds | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value(in lakh) |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-734338 | Irregular grant of salary of regular employees amounting to Rs 140.41 lakh from Jal Jeevan Mission (JJM) Support activity | 140.41 |
| 2 | Engineer-in-Chief JSV | 2023-24 | OBS-734376 | Un-authorized drawal of salaries of employees by the DDO Rs. 39.32 lakh | 39.32 |
| 3 | Executive Engineer, Flood Protection, Gagret | 2023-24 | OBS-1267187 | Irregular diversion of funds | 1.18 |
| 4 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1160517 | Unauthorized drawal of salary for staff deployed in other offices- Rs.10.97 lakh | 10.97 |
| 5 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-703895 | Irregular utilization of disaster relief fund. Rs.2.09 lakh. | 2.09 |
| 6 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(i) | Irregular charging of expenditure of purchase of vehicle to the scheme-Rs.7.55 lakh | 7.55 |
| 7 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761(vi) | Irregular Purchase of Vehicle. Rs. 22.68 lakh | 22.68 |
| 8 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-693961 | Irregular provision of Inspection Huts, vehicles, staff residential quarters and office cum residential building (Rs. 7.09 crore) in the water supply schemes sanctioned under Jal Jeevan Mission and mis-utilization of JJM funds -Rs. 13.53 crore and unauthorized deviation on inadmissible items- Rs. 6.62 crore | 1352.77 |
| 9 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-981528 | Irregular purchase of Diesel Generator set for Circle office Nurpur and expenditure charged to LWSS Jawali- Rs. 6.70 lakh | 6.7 |
| 10 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746814(iv) | Booking of material without requirement. Rs. 393.60 lakh | 393.6 |
| 11 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-746814(ii) | Irregular withdrawal of funds on Hand Receipt. Rs. 166.53 lakh | 166.53 |

| | | | | | |
|----|--|---------|-------------|--|----------------|
| 12 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004917 | Irregular provision and construction of Inspection Hut in Providing Functional Household Tap Connection in various village of Indora area sanctioned under Jal Jeevan Mission and mis-utilization of JJM funds -Rs. 71.25 lakh | 71.25 |
| 13 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004788 | Diversion of State Disaster Response Funds to other works- Rs.11.30 lakh | 11.3 |
| | Total | | | | 2215.05 |

| Annexure- LXXIII | | | | | |
|------------------|---|---------|----------------|--|-----------------------|
| MISCELLANEOUS | | | | | |
| Sr No | Name of the Division | Year | Para No. | Para title | Money Value (in lakh) |
| 1 | Engineer-in-Chief JSV | 2023-24 | OBS-734384 | Non/Short Levy and collection of royalty by Himachal Pradesh Ground Water Authority (HPGWA) | 0 |
| 2 | Engineer-in-Chief JSV | 2023-24 | OBS-734354 | (A) Non deduction of TDS under Income Tax amounting to Rs. 25057/- lakh (B) Non deduction of TDS under Income Tax amounting to Rs. 42106/- and TDS under GST amounting to Rs.4940/- | 0 |
| 3 | Engineer-in-Chief JSV | 2023-24 | OBS-734283 | Unjustified payment to HP state civil supply corporation for service charges Rs. 21.62 crore | 2162 |
| 4 | Engineer-in-Chief JSV | 2023-24 | OBS-734237 | Un-availed funds at concessional rate of interest due to incomplete projects under NABARD Schemes : ₹17503.40 lakh | 17503.4 |
| 5 | Engineer-in-Chief JSV | 2023-24 | OBS-733733 | Irregular release of 100 % advance payment to Himachal Pradesh State Electronics Development Corporation Ltd. without receipt of material Rs 6.91 Crore. | 691 |
| 6 | Engineer-in-Chief JSV | 2023-24 | OBS-734289 | Irregular Purchase of Galvanized Iron (GI) pipes during 2022-23 by splitting the purchase to other firms at L-1 rates: Rs. 333.42 Crore | 33342 |
| 7 | Engineer-in-Chief JSV | 2023-24 | OBS-733762 | Irregular purchase of Rs. 63,070/-. | 0.63 |
| 8 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1264670(A) | Suspected misappropriation of material | 1.63 |
| 9 | Executive Engineer, Flood Protection D, Gagret | 2023-24 | OBS-1264707(C) | Inadmissible payment of price escalation claim: Rs. 10.40 lakh | 10.4 |
| 10 | Executive Engineer, Flood Protection | 2023-24 | OBS-1267168 | Issue of stale bleaching powder for chlorination of water supply schemes | 0 |

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| | Division, Gagret | | | | |
| 11 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1267176A | Purchase of materials beyond sanctioning power | 2.33 |
| 12 | Executive Engineer, Flood Protection Division, Gagret | 2023-24 | OBS-1267176C | Leaving blank entries in the dispatch register | 0 |
| 13 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1025149(B) | Irregular booking of material to work under analysis. Rs.42.81 lakh | 42.81 |
| 14 | Executive Engineer, JSV Division Amb | 2023-24 | OBS-1015160 | Outstanding amount under "Miscellaneous Works Advances"- Rs. 100.10 lakh | 100.1 |
| 15 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1162331 | Excess payment to contractor on account of Operation and Maintenance of LWSS Chandi Area from Balad Khad-Rs.26.20 lakh | 26.2 |
| 16 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1162269 | Non-registration as Principal Employer under Contract Labour (Regulation& Abolition) Act 1970 resulted in non-monitoring by Labour Commissioner in 757 contracts. | 0 |
| 17 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1162133 | Amount of DNIT kept below threshold to avoid e-tendering. Rs.5.49 lakh | 5.49 |
| 18 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155218 | Avoidable payment for running of pumping machinery during Peak hours- Rs. 11.21 lakh | 11.21 |
| 19 | Executive Engineer, JSV Division Baddi | 2023-24 | OBS-1155214 | Expenditure incurred in excess of deposit received -Rs. 63.65 lakh | 63.65 |
| 20 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-707641 | Loss to Government due to damages of components of LWSS to various villages of Gram Panchayat Sainj and Nandi in flood-Rs. 30.12 lakh | 30.12 |
| 21 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015(iv) | Execution of extra items beyond the scope of work without approval of competent authority | 0 |

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| 22 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015 (v) | Deviation without approval-Rs.111.82 lakh | 111.82 |
| 23 | Executive Engineer, JSV Division Baggi | 2023-24 | OBS-704015 (vii) | Expiry of guarantee of pumping machinery even before commissioning of the scheme | 0 |
| 24 | Executive Engineer, JSV Division Dalhousie | 2023-24 | OBS-973729 | Non-adjustment of advance-Rs. 27.06 lakh | 27.06 |
| 25 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761 (i) | Execution of extra items without obtaining competitive rates. Rs. 1.93 crore | 193 |
| 26 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761 (ii) | Extra Payment to contractor for C/o Kisan Bhawan.1.28 crore | 128 |
| 27 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761 (iv) | Non-obtaining electricity connection of Kisan Bhawan | 307.41 |
| 28 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761 (v) | Undue favour on account of price escalation. Rs. 69.41 lakh | 69.41 |
| 29 | Executive Engineer, JSV Division Dharampur | 2023-24 | OBS-694761 (xiii) | Non-submission of Project Completion Report | 0 |
| 30 | Executive Engineer, JSV Division Jawali | 2023-24 | OBS-994789 | Un-utilized funds received for restoration of damaged works under State/ National Disaster Response Fund- Rs.120.93 lakh | 120.93 |
| 31 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-937706 | Commercial usage of water on domestic connections. | 0 |
| 32 | Executive Engineer, JSV Division Killar | 2023-24 | OBS-932870 | Huge shortage of staff in the division | 0 |
| 33 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744658 | Non-adjustment of advance payment made on account of purchase of material- Rs.22.43 lakh | 22.43 |
| 34 | Executive Engineer, JSV Division Kullu | 2023-24 | OBS-744643 | Un-utilized funds received for restoration of damaged works under State/ National Disaster Response Fund- Rs.46.16 lakh | 46.16 |

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| 35 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1238151 | Avoidable payment of late payment surcharge: Rs. 40,106/- | 0.4 |
| 36 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222309 | Non-deposit of sales tax in government account: Rs. 11.86 lakh | 11.86 |
| 37 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222308 | Non-deposit of GST in government account Rs. 3.53 lakh | 3.53 |
| 38 | Executive Engineer, JSV Division Rampur | 2023-24 | OBS-1222302 | Outstanding amount under the head "Miscellaneous Works Advances": Rs. 98.19 lakh | 98.19 |
| 39 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(E) | Non functioning of 2nd and 3rd stage of the project due to non providing of SOP connection | 0 |
| 40 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(F) | Idle Pumping Machinery and irregular advance payment Rs. 9.68 lakh | 9.68 |
| 41 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(G) | Creation of Liability Rs. 46.40 lakh | 46.4 |
| 42 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081493(H) | Non execution of intake chamber | 0 |
| 43 | Executive Engineer, JSV Division Rohru | 2023-24 | OBS-1081471 | Keeping Notice Inviting Tender(NIT) amount below e-tendering threshold and then awarding the work at extraordinarily high amount: Rs.19.00 lakh. Delay in awarding work after opening of tender. Undue favour in form of non-deduction of security: Rs.1.13 lakh | 1.13 |
| 44 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1109121 | Award of work to ineligible contractors- Rs.48.11 lakh | 48.11 |
| 45 | Executive Engineer, JSV Division Solan | 2023-24 | OBS-1146504 | Use of steel different from specifications in DPR on WSS Kasauli Town | 0 |
| 46 | Executive Engineer, JSV | 2023-24 | OBS-111121 | Violation of Contract Labour (Regulation& Abolition) Act | 148.55 |

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| | Division Solan | | 6 | 1970 and awarding of contracts to contractors despite quoting rates below minimum wages- Rs.148.55 lakh | |
| 47 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843493 | Loss of Govt. revenue due to vacant residential accommodation, resulting in unfruitful expenditure incurred on construction of residential accommodation. | 0 |
| 48 | Executive Engineer, JSV Division Thural | 2023-24 | OBS-843490 | Loss of Government property due to theft-Rs. 60.66 lakh | 60.66 |
| 49 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004927 | Loss of Govt. revenue due to vacant residential accommodation- Rs. 1.52 lakh | 1.52 |
| 50 | Executive Engineer, JSV Division, Indora | 2023-24 | OBS-1004918 | Non-adjustment of advance: Rs. 13.54 lakh | 13.54 |
| 51 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246905 | Irregularities in Service Books | 0 |
| 52 | Executive Engineer, JSV, Mandi | 2023-24 | OBS-1246046 | Under-utilization of irrigation schemes: Rs. 1072.00 lakh | 1072 |
| 53 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265808 | Award of work to ineligible contractors: Rs. 51.69 lakh | 51.69 |
| 54 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1265846 | Non-checking the eligibility of contractors for participation in bidding process as per conditions of NITs having estimated cost of Rs. 408.08 lakh. | 408.08 |
| 55 | Executive Engineer, JSV, Nalagarh | 2023-24 | OBS-1260638 | Outstanding amount under "Miscellaneous Works Advances"- Rs. 107.71 lakh | 107.71 |
| 56 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1264225 | Irregularities in Service Book | 0 |
| 57 | Executive Engineer, JSV, Ghumarwin | 2023-24 | OBS-1262732 | Low Potential Utilization of Irrigation Schemes | 495.25 |
| 58 | Superintending Engineer, JSV Circle, Dharampur | 2023-24 | OBS-1205955 | Non-conducting of physical verification of library books- Rs. 18947/-. | 0.19 |

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| 59 | Superintending Engineer, JSV Circle, Dharampur | 2023 -24 | OBS- 120595 0 | Non-conducting of physical verification of store/stock-Rs. 17.51 lakh | 17.51 |
| 60 | Superintending Engineer, JSV Circle, Dharampur | 2023 -24 | OBS- 120775 5 | Non-obtaining of action taken reports of inspection notes issued by the Superintending Engineer. | 0 |
| 61 | Superintending Engineer, JSV Circle, Dharampur | 2023 -24 | OBS- 120775 1 | Irregular payment of medical reimbursement bills without obtaining dependency certificates- Rs. 34996/-. | 0.35 |
| | Total | | | | 57615.19 |

