



सत्यमेव जयते

Annual Review on the working of
Public Works and Irrigation & Public Health Divisions
for the year 2016-17



Government of Himachal Pradesh

TABLE OF CONTENTS

Sr No		Para No	Page No
1	Exective Summary	--	i
2	Introduction	--	1 & 2
	Part-I-Observations relating to accounts		3
3	A. General	--	3
4	i) Computerization of accounts		3
	ii) Accrual Accounting,		3
5	B. Persistent and Common Defects		4
6	1. Statement No.I Delay in the recaeipt of accounts and vouchers		5
	A-Monthly Accounts		5
	B-Voucher (schedule of dockects)		5
7	Statement No.II Position of Divisions from which the following schedules have not been received		5
	i) Schedules of Deposits and Deposit Works with the Monthly accounts.		5
	ii) Schedule of Misc public Works Advances.		6
	iii) Schedule of Reconciliation with Treasuries(Form-51)		7
	iv) Non adjustment of AG Memos by the Divisional Officers		9
8	Statement No.III Statement showing amounts held under objection to end of March.		9
9	Statement No.IV Position of suspense balances		9
	i) Adverse balances under Public Works Divisions Deposits 8443		9
	ii) Old Balance under Head of Accounts 8443-Civil Deposit		10
	iii) Heavy outstanding balances under PAO Suspense (National Highways)		11
	iv) Cash Settlement Suspense Account		11
	v) Material Purchase Suspense Account		12
	vi) Minus balance and excess balance under 8671-Cash Balance		12
	vii) Minus balances under 8009-GPF		13
10	Statement No.V Arrears in reconciliation of expenditure of figure.		13
11	Statement No.VI Defects in the preparation of monthly accounts		14
	PART II- AUDIT WING		

	STATEMENT NO-I		18
	STATEMENT NO-II		35
	STATEMENT NO-III Important irregularities noticed in the local Inspection of Public Works/Irrigation Division.		37
	A) Public Works Divisions		37
15	Unfruitful/Wasteful/Injudicious/Idle-Investment/ Infructuous Expenditure	1	37
16	Irregular utilization of funds to avoid lapse of budget	2	37
17	Fictitious Booking/adjustment of material/stock	3	37
18	Blockage of funds due to non execution of deposit work	4	37
19	Expenditure incurred in excess of deposit received	5	38
20	Non levy of compensation	6	38
21	Non recovery of levied compensation/liquidated damages/non recovery from contractor.	7	38
22	Non finalization of bills/unauthorized deviation	8	38
23	Non accountal of material/lubricant/non verification of accountal of material/short account, etc.	9	39
24	Outstanding recoveries under "Miscellaneous Works Advances"	10	39
25	Irregular Expenditure (A) Statement showing the details of expenditure incurred in excess of (A/A & E/S) (B) Execution of works without technical sanction	11	39
26	Non ledgering of indents	12	40
27	Non disposal of scraps/dismantle material/unserviceable machinery	13	40
28	Irregular payment of pay & allowances and HRA	14	40
29	Less recovery of royalty and non recovery of labour cess secured advance/Non recovery of Plants, etc.	15	40
30	Statement Showing the detail of Short/Non receipt of Matrial	16	41
31	Irregular utilization of funds provided for Restoration of road damage.	17	41
32	Non crediting of unclaimed/lapse amount to Government revenue	18	41
33	Non forfeiture of earnest money/non crediting of forfeiture earnest/security money	19	41
34	Non reconciliation with treasury	20	41
35	Non deposit of sales tax/ labour cess	21	42
36	Minus Stock Balances	22	42
37	Irregular purchase/utilization/execution of works and irregular maintenance of publice deposit head.	23	42
	(B) Irrigation and Public Health Divisions		43
38	Unfruitful/Wasteful/Injudicious/Idle Investment/ Infructuous Expenditure	1	43
39	Irregular utilization budget grant at the fag end of the year	2	43
40	Fictitious Booking/adjustment of material/stock	3	43
41	Blockage of funds due to non execution of deposit work	4	43
42	Expenditure incurred in excess of deposit received	5	44
43	Non levy of compensation	6	44
44	Non Finalisation of bills/unauthorized deviation.	7	44
45	Non accountal of material/lubricant/non verification of accountal of material/short account, etc.	8	44
46	Advance payment to HPSEB limited	9	44
47	Out standing recoveries under "Miscellaneous Works	10	45

	Advances."		
48	Irregular expenditure (A) Statement showing the details of expenditure incurred in excess of (A/A&E/S) (B) Execution of works without technical sanction	11	45
49	Non disposal of scraps/dismantle material/unserviceable machinery.	12	45
50	Irregular payment of pay and allowances	13	46
51	Less recovery of royalty and non recovery of labour cess, etc.	14	46
52	Outstanding waters/sewerage charges.	15	46
53	Infructuous expenditure due to non functional hand pumps	16	46
54	Unrealistic estimation/diversion of funds	17	47
55	Minus balance/Non receipt of pipes	18	47
56	Outstanding abiana charges.	19	47
57	Non crediting of unclaimed/Lapse amount to Government revenue.	20	47
58	Non forfeiture of earnest money/non crediting of forfeiture of earnest/security money.	21	47
59	Non reconciliation with treasury	22	48
60	Irregualr payment to PRI without obtaining UC/APRs	23	48
61	Non recovery of levied compensation/non recovery from contractor.	24	48

Executive Summary

The 50th review on the working of Public Works and Irrigation & Public Health divisions in Himachal Pradesh has been prepared as an annual report to the State Government on the functioning of these divisions.

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

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

Important observations incorporated in the review are as follows:

PART-I: Observations relating to accounts

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

(Statement-1(A))

ii) An amount of **Rs. 6985.35 lakh** had accumulated under the head 8658-129- Material Purchase Suspense Account till September 2017 in 62 divisions.

(Statement-IV(v))

iii) The balances of **Rs. (-)150647.29 lakh** under head “8782-00-102-01 Remittances into Treasury” and **Rs. 4591.00 lakh** under head “8782-00-102-02 Cheques” remained unadjusted up to March 2017 due to remittances not made by the Division but accounted for by the treasury and non-cancellation of time barred cheques.

(Statement-II (iii))

iv) An expenditure of **Rs. 1179.80 lakh** incurred up to March 2017 by the Public Works divisions was not reimbursed by the Government of India as it was neither as per the norms fixed by the Ministry of Road Transport and Highways (MORTH) nor in excess of the budget allotted for the purpose or incurred without budget provisions.

(Statement-IV (iii))

v) Instances were noticed where the expenditure on Deposit Works was incurred in excess of amount of deposit received. As such, adverse balances to the tune of **Rs. 14941.87 lakh** in Public Works divisions and **Rs1397.57 lakh** in IPH divisions had accumulated up to March 2017.

(Statement-IV (i))

PART-II : Observation relating to audit

A) Public Works Divisions

i) Funds amounting to **Rs 6605.57 Lakh** were released to 25 PWD divisions through Letter of Credit at the fag end of financial year 2016-17. This amount was drawn by the concerned Executive Engineers and paid through cheques to other divisions and subsequently, the amount was returned by the divisions to the concerned divisions, just to avoid lapse of available budget.

(Para-2)

ii) Material valuing **Rs. 2203.15 lakh** was adjusted/ booked by 25 PWD divisions to various works just to utilize available budget and later on wrote back in the subsequent year.

(Para-3)

iii) Final bills of contractors valuing **Rs 555.04 lakh** in 02 PWD Divisions were not finalized by the Divisional Officers due to non-approval of deviation and for other reasons. There were also cases of payment being made without getting deviation approved from the competent authority.

(Para-8)

iv) On one hand deposits amounting to **Rs 18452.79 lakh** was received from 33 PWD Divisions for execution of works on behalf of other department lying unutilized and on the other hand an amount of **Rs 4488.52 lakh** was incurred by 29 PWD division in excess of amount deposited by other agencies/department.

(Para 4 & 5)

vi) An amount of **Rs 528.71 lakh** was lying unadjusted under “Miscellaneous Work Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-10)

vi) An expenditure of **Rs 5746.52 lakh** was incurred in excess of sanctioned amount/estimates by 14 PWD divisions and an expenditure of **Rs 22417.32 lakh** had been incurred without obtaining technical sanction from competent authority.

(Para 11(A) & 11(B))

B) Irrigation & Public Health Divisions

- i) An expenditure of **Rs 27655.06 lakh** incurred on execution of works/schemes by 20 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-1)

- ii) Funds amounting to **Rs.1556.09 lakh** released through Letter of Credit at the fag end of financial year were drawn by Executive Engineers and paid through cheques to other divisions. These amounts were subsequently returned by the other divisions in the following year.

(Para-2)

- iii) Material valuing to **Rs.3140.03 lakh** was booked by 12 IPH divisions to various works without any requirement and in the subsequent year the material was written back to stock.

(Para-3)

- iv) On one hand an amount of **Rs.6484.46 lakh** was received by various agencies for execution of work which was lying unutilized and on the other hand an amount of **Rs.510.50 lakh** was incurred in excess of the amount received from other department/agencies.

(Para-4&5)

- V) An amount of **Rs.1323.54 lakh** was lying outstanding under “Miscellaneous Advances” for want of adjustment from individuals, other divisions, departments, contractors, firm/suppliers.

(Para-10)

Introduction

The 50th review on the working of Public Works Divisions and Irrigation & Public Health Divisions in Himachal Pradesh has been prepared with the object of presenting an annual report to the State Government depicting deficiencies noticed in the accounts maintained by these divisions and the accounts rendered by these divisions to the office of the Accountant General (Accounts & Entitlement), Himachal Pradesh. The review also contains audit observations that were noticed during audit of the records of these divisions by the office of the Pr. Accountant General (Audit) Himachal Pradesh. This review is supplementary to the comments made from time to time in the report of the Comptroller and Auditor General of India on the accounts of Government of Himachal Pradesh.

The review intends to draw attention of the State Government and Heads of the Department to the shortcomings, lapses etc. 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 minimize the persistent irregularities. Government/head of Department may take suitable and effective steps to avoid their reoccurrences.

The number of divisions under Building & Roads, including Mechanical, Electrical and Irrigation and Public Health in operation during 2016-17 was as under:

Sr. No.	Name of Branch	Number of Divisions
i) Public Works Divisions:		
1.	Building & Roads	59
2.	Electrical	05
3.	Mechanical	06
4	National Highway	07
	Total	77

ii) Irrigation and Public Health Divisions:		
1.	Irrigation and Public Health	53
	Grand Total	130

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

Part-I	Observations relating to Accounts
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A. General

i) Computerization of accounts

The State Government has computerized their treasury operations and all the Treasuries are connected with DDOs, Directorate and agency banks through web based software system. Data relating to Treasury Accounts is being downloaded from State Govt. /NIC server. An interface has been developed between NIC server and software package (i.e VLC) being used in A.G.(A&E) Office. In such a scenario, preparation and submission of compiled accounts of HPPWD and IPH Departments in electronic mode and in data structure compatible with VLC Module of this office become all the more necessary. Continuing efforts in this direction, the matter was taken up by this office with the I&PH Department in November 2017 and it was suggested by the IPH Department that initially 14 out of 20 Divisions have been targeted to start online accounting even though this office was of the view that the accounts of all the Divisions of HPPWD and IPH Departments need to be made available on line at the earliest. In this connection necessary table structures and sample data of VLC data base had since been supplied to NIC, implementing this computerization in Himachal Pradesh. However, further response of these Departments and NIC is still awaited.

Recommendation

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

ii) Accrual Accounting

Twelfth Finance Commission had recommended migration from cash accounting to accrual accounting. The State Government thus identified two department viz. Public Works department and Forest department, where the pilot studies on accrual accounting could be conducted. A task force for this purpose was constituted in January 2007. After conference of State Finance Minister in June 2011 two division of PWD (Shimla-I & III) were identified in September 2011 for pilot implementation of accrual accounting. Meetings were held with the officials of the Division and Engineer-in-Chief from time to time. The Chartered Accountant firm which was entrusted the job of conducting pilot study of two divisions of HPPWD had submitted the trial balance sheet of the two pilot divisions. The task force raised some observations on the balance sheet and the firm had made the compliance of the observations. The final outcomes were awaited.

B. Persistent and common defects

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

Statement No I : Delay in the receipt of accounts and vouchers

A-MONTHLY ACCOUNTS

According to prescribed time schedule the monthly accounts are required to be submitted to this office between 7th to 10th of the following month to which they relate. It was, however, observed that some of the monthly accounts were received after the due date. **During the financial year 2016-17, Monthly Account by 120 Divisions out of 131 Divisions were received late.** The List of divisions which had rendered their accounts and vouchers after the due date is enclosed as Annexure-I. The delay in receipt of accounts adversely affects the time schedule for compilation of accounts and preparation of other ancillary records besides delay in submission of monthly civil accounts to the State Govt. This fact has been emphasized in all the previous reviews but so far no fruitful result has been achieved. It is, therefore, advised to issue instructions stressing upon the concerned Chief Engineers/Superintending Engineers to get the monthly accounts of the Divisions submitted as per prescribed time schedule.

B- VOUCHERS (SCHEDULE OF DOCKETS)

As the vouchers are received in the shape of Schedule of dockets along with monthly account of each month and as such the delay in receipt of vouchers is same as in the case of monthly accounts (Annexure-I).

Statement No. II : Statement showing the position of Divisions from which the following schedules have not been received and the months for which they are not received

i. Schedule of Deposits and Deposit Works with the Monthly Accounts

The Monthly Accounts of the Divisions should be prepared in Form 80 for presentation (with all supporting registers, schedules, vouchers etc.) to the Divisional Officer and submission to the Accountant General (A&E). The Monthly Account should have Schedule of Deposits (Form 78 or 79) extracted from the Deposit Register maintained in Form 67 and Schedule of Deposit Works (Form 65) with reports of progress of expenditure. As per Para 16.2.2 of the CPWA Code, a consolidated record of the transactions of a month relating to all Deposit Works of the Division should be prepared in Form 65- Schedule of Deposit Works. The Schedule of Deposit Works show the amount of deposit received and the expenditure incurred both during the month and up to date in respect of each work.

It was observed that none of the 130 divisions of HPPWD and IPH Departments submitted Schedule of Deposits and Schedule of Deposit Works as per prescribed forms there against. In the absence of complete details of deposits and deposit works as per prescribed forms it was not possible to keep a track of funds received by the Divisions for execution of deposit works and the extent of usage on the designated works there

from month after month. Further the amount of expenditure depicted against each Deposit Work was not at consonance with the details of expenditure depicted in another Form 64. The details of different deposits received against each deposit work either from the same source or from other source/schemes was also not clubbed in the schedules and as a result it was not possible to keep a track on the amount of deposits and quantum of expenditure. Further IPH Divisions at Bilaspur, Anni, Gumarwin, Phina Singh MIP, Sadhwan, Sarkaghat and Una Div. No. II did not submit Schedule of Deposits works in March 2017.

It was observed that certain very old amounts were booked under the Public Works Deposits as per following details.

- a) IPH Division No. I, Shimla had depicted Rs. 9618.48 lakh on account of the amount advanced to HPCSSC on account of GI pipes since March 2010 onwards. Non adjustment of amount advanced resulted in concealment of expenditure on different works/ stock balances.
- b) Rs. 350 lakhs were booked on account of E-in-C Building out of NRDWP Account 2013-14 under PW Deposits resulting in irregular diversion of NRDWP funds.

Recommendation

Submission of Schedules forming part of Monthly Accounts as per prescribed forms to facilitate proper account of funds received for deposit works and expenditure there against must be ensured from all the Divisions of both the Departments.

ii. Schedule of Misc Public Works Advances

The Schedule of Misc. Public Works Advance containing details of Sales on credit, expenditure on deposit works in excess of the deposits received, losses, retrenchments, errors and other items etc. as per Para 13.4 of the CPWA Code. Schedule of public works advances are being received every month with the monthly account.

A review of MPWA schedules received from different divisions rendered the following:-.

- a) Detailed Schedules falling under MPWA in respect of amount recoverable from suppliers/firms of Rs. 582.79 lakh was not supplied by HPPWD Division I, Bilaspur.
- b) Similarly, detailed Schedules of Rs. 350.63 lakh on account of amount recoverable from officers/officials on account of losses/misappropriation/defalcation etc. was also not supplied by HPPWD Division I & II, Bilaspur.
- c) The Rampur Division of I&PH Department booked overpayment of Rs. 222.19 lakh on work of Providing LWSS Kashapat Khad to Daansa through transfer entries in March 2017, which otherwise needs to have been recovered from the recipient. Bilaspur IPH Division booked advance payment of Rs. 113.80 lakh to HPCSSC against which month/year was not mentioned and the same could also not be booked under MPWA as per Para 13.4. Besides, payment of SOP to HPSEB of Rs. 129.75 lakh was booked which was not admissible as per ibid Para of CPWA Code.
- d) HPPWD Div. III, Shimla had unrecovered very old balances of Rs. 4892.60 lakh from Indian Oil Corporation on account of bitumen (March 2010), HPCL Rs. 1885.41 lakh (Feb. 2013) and maintenance funds

for PMGSY roads from Empowered Office, HPGSDA(E&C) of Rs. 10149.27 lakh (Feb. 2011) under MPWA. Non adjustment of huge and very old balances not only resulted in concealment of expenditure on works but also irregular booking of amounts in the accounts.

e) HPPWD, Jaisinghpur booked Rs. 173.45 lakh recoverable from HPPWD Division III, Shimla in Sept. 2016. HPPWD Gumarwin booked recoverable balance of Rs. 115.86 lakh from itself i.e. EE, B&R Division, Gumarwin in Feb 2017 and also adjusted Rs. 78.17 lakh in March 2017 still leaving recoverable balance of Rs. 37.69 lakh.

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 I Remittances into Treasuries" and "8782-Cash Remittances -102 P.W. Remittances – Head-II P.W Cheques" respectively. The contra entries appear in the Treasury Accounts rendered to the O/O the A.G.(A&E) under the same Head of Account.

For the purpose of reconciliation of the remittance figures of the Divisions with those of the Treasuries, monthly accounts submitted by the Divisions are to be accompanied by a "Schedule of monthly settlements with Treasuries" in CPWA Form-51 supported with "Consolidated Treasury Receipt" and "Certificate of Total Issues" obtained from the Treasuries. ***This Schedule has been prescribed to prevent fraudulent encashment of a cheque or embezzlement of government cash through fake remittance documents.*** The cheque drawing officer and the officer remitting cash to government treasury should ensure reconciliation of the same every month and submit the reconciliation statement in Form 51 to the O/o the A.G.(A&E). Monthly reconciliation of the remittance figures need not be over emphasized as slackness gives scope to prospective unscrupulous elements to carry out fraudulent transactions at the cost of Government finance as the chances of detection of such transactions decreases with efflux of time.

The Reconciliation Statement with the treasury offices' in 'Form-51' was not submitted on a regular basis along with monthly accounts by all the IPH & PWD divisions. There was heavy accumulation of wanting Form 51 from the Divisions. The Divisions were submitting Form 51 belatedly as per following details:

Sr. No.	Name of Division	Period	Month/year of Submission
1.	HPPWD Div.No. II, Bilaspur	4/2015 to 3/2016	October 2017
2.	HPPWD Dalhousie	10/2016 to 5/2017	June 2017
3.	IPH Karsog	7/2016 to 3/2017	June 2017
4.	IPH Sundernagar	9/2015 to 3/2016	June 2016
5.	IPH Paddar	3/2014 to 3/2015	May 2017
6.	IPH Nahan	7/2016 to 3/2017	May 2017
7.	IPH Jubbal	4/2016 to 3/2017	October 2017

Further the Divisions were simply submitting Form 51 with details of amount remitted by the Divisions and the amount responded by the treasuries but no analysis of the differences were incorporated therein and such no significant progress in reconciliation of the differences was visible. Division-wise detail of outstanding balances under 01 Remittances of **Rs. (-) 150647.29 lakh** and 02-Cheques of **Rs. 4591.00 lakh** up-to March 2017 as on 30th September 2017 is given in Annexure IV-A and Annexure IV-B respectively.

Figure in Lakhs of `)

Sr. No.	Head of Account	2015-16		2016-17	
		B&R	IPH	B&R	IPH
1	8782-00-102-01	-127719.34	-117998.75	-88629.97	-62017.31
2	8782-00-102-02	4483.29	7390.10	3432.17	1158.83

It was observed that instances of huge difference in amounts remitted by the Divisions and responded by the treasuries were noticed during the period of Annual Review as per following details.

In IPH Jubbal Division there was a difference of Rs. 164.80 lakh in the amount remitted during December 2016 and the same was yet to be reconciled as the difference stood at same level up to March 2017. There was short account of Rs. 207.01 lakh in the amount remitted by HPPWD Dalhousie Division in March 2017 and the difference persisted till May 2017. In the case of HPPWD, Div. II, Bilaspur, the treasury responded amount of Rs. 769.33 lakh as against the deposit of Rs. 71.79 lakh made by the Division but no reasons for the difference of Rs. 697.54 lakh were recorded in Form 51 in March 2016.

Recommendation

The Public Works & IPH Departments should accord Top Priority to this important issue and ensure prompt reconciliation to avoid adverse financial impact on the Government.

iv. Non adjustment of AG Memos by the Divisional Officers.

It was noticed that the AG Memos were not being adjusted by the Divisions expeditiously or in some cases the names of PAOs were not being mentioned. As a result of above shortcomings these memos remained outstanding in the books of Accounts Office and could not be cleared for want of the relevant information **(Details in Annexure II).**

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

No items under OB suspense is outstanding up to March, 2017 position as on 30th September, 2017.

Statement No-IV : Position of suspense balances

i) Adverse balances under Public Works Divisions Deposits 8443

Deposit Works are undertaken by the Public Works Divisions on behalf of local bodies, non-government organizations etc. Before a deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the party concerned either in lump sum or in installments. But it was observed that expenditure on deposit works had been incurred in excess of the amount deposited by client departments. Due to this, adverse balances under Major Head 8443-Deposits had arisen in many divisions of department. It was further observed that adverse balances to the tune of **Rs. 14941.87 lakh** and **Rs. 1397.57 lakh** in Public Works Divisions and Irrigation & Public Health Divisions respectively had accumulated up-to March 2017 (Annexure X).

(Figure in Lakhs of `)

Sr. No.	Head of Account	2015-16		2016-17		%AGE INCREASE	
		B&R	IPH	B&R	IPH	B&R	IPH
1	8443-00-108-00	-2939.12	-710.63	-14941.87	-1397.57	400	97

It was noticed that quantum of adverse balances under Public Works deposits had increased considerably over the previous year indicating alarming neglect over the timely requisition of additional deposits from client Departments resulting in accumulation of adverse balances under the PW Deposits.

Recommendation

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

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

The deposits lying in HPPWD and IPH Accounts are not to be kept outstanding as a liability for an indefinite period. After a specific period in which the amounts remain unclaimed, these are treated as lapsed and taken to the revenue account of the State Govt. Rule 15.4.1 of PW Account Code, the deposit balances unclaimed for three or more years are required to be lapsed and credited to the revenue. The amount concerned is also required to be immediately remitted into Treasury. These provisions are not being adhered to by Executive Engineers concerned, resulting in non-depiction of true and fair picture of the state of accounts of the State Govt. It was observed that lapsed deposits amounting to Rs. 1824.83 lakh were appearing in accounts as noticed during the local audit of 53 Divisions of HPPWD and IPH Departments.

Recommendation

Divisional Authorities should be directed to follow the Codal provisions and unclaimed deposits for three or more years may be lapsed to the Government Account immediately.

iii) Heavy outstanding balances under PAO Suspense (National Highways)

Expenditure on construction, 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 1179.80 lakh** incurred up-to March 2017 by the Public Works Department was not reimbursed as the expenditure was not as per norms fixed by Ministry of Road Transport and Highways (MORTH), Government of India, over and above the sanctioned estimates and was in excess of budget allotment/ incurred without budgetary provision (**AnnexureVII**).

(Figure in Lakhs of `)

Sr. No.	Head of Account	2015-16	2016-17
1	8658-01-101-05	1449.00	1179.80

Recommendation

Government may issue instructions to avoid such practice in future to ensure that the State exchequer is not burdened unnecessarily with such expenditure.

iv) 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 another. According to rules/ instructions on the subject, claims preferred by one division should be settled within 10 days and there should be no outstanding balances under this head at the end of the year. However, an amount of **Rs. (-) 4290229.31** was outstanding under this head as on 31 March 2017 (**Annexure-VI**). The operation of CSSA head has been stopped since 1997-98.

Recommendation

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

v) Material Purchase Suspense Account

Whenever any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but not later than the close of the financial year, in any case. It was observed that at the end of March 2017 a sum of **Rs. 6946.15 lakh** had accumulated under this suspense head. This balance included the amounts which were outstanding for more than ten years. There were also minus balances against some divisions. The division-wise detail of balances of suspense head are

indicated in **Annexure-V**. In order to clear the balances under this suspense head, timely action is required to be taken otherwise position would go from bad to worse.

(Figure in Lakhs of `)

Sr. No.	Head of Account	2015-16		2016-17	
		B&R	IPH	B&R	IPH
1	8782-00-129-00	2718.73	23645.23	265.54	6719.81

Recommendation

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

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

It was observed that in certain divisions, the sub-divisions working under their control had transferred amount of cash from one sub-Division to another sub-division while closing their account just to avoid lapsing of budget. Such action on the part of the division and sub-divisions **was irregular and needs to be stopped forthwith**. There are also minus balances against some divisions due to book keeping errors as shown in **Annexure VIII-A**. It was also observed that some of the divisions had closing balances in excess of the prescribed limit. The details are given at **Annexure VIII-B**.

Recommendation

Public Works Department should issue instructions to stop the practice of transferring cash from one division to another to avoid the deposit into the treasuries and reconcile and clear the outstanding cash balances.

vii) Adverse balances under 8009-GPF

It was observed that 25 divisions had minus balances in 8009-GPF 01-101-00-02 of Work Charged staff either as a result of sanction of advances beyond the available balances or missing entries as detailed in **Annexure-IX**. The item wise identification of adverse outstanding be carried out immediately for appropriate adjustment as delayed action result in prolonged litigation in the event of their superannuation from service.

(Figure in Lakhs of `)

Sr. No.	Head of Account	2015-16		2016-17	
		B&R	IPH	B&R	IPH

1	8009-01-101-00-02	-285.97	-91.54	-203.80	-51.09
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Recommendation

The Divisions may be directed to reconcile the balances immediately.

Statement No V : Arrears in reconciliation of expenditure of figure.

As provided in Rule-66 (2) of General Financial Rules, reconciliation of figures with booked figures of the Accountant General's office is required to be done on monthly basis by the Heads of the Departments and on quarterly basis by the divisions of PW and I&PH departments. Quarterly reconciliation was done by the respective divisions and there was no arrear on account of reconciliation up to March 2017.

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

It was observed that in number of cases the monthly accounts were not prepared in accordance with the provisions of relevant Rules and also according to the instructions issued by the Accountant General from time to time with the result the accounts were found incomplete and defective.

Sr. No	Particulars of defect	Recommendation of A.G.(A&E)	List of Division
1	The monthly accounts of the Rohru Division of HPPWD for the month of December 2016 depicted expenditure of Rs. 291.09 lakh under the HOA 5054-04-337-02 SOON 29 V 10 NS. The expenditure on land compensation of Rs. 269.24 lakh was subsequently withdrawn being inadvertently booked as expenditure and the amount was transferred through Transfer entry no. 2 of February 2017 under the HOA 8443 C/O By pass road from Anupam Hotel to New Bus Stand Rohru. Incidentally, the Transfer Entry No. 2	The records of unspent amounts lying under Deposit Works were not maintained properly at the Circle Level even though the funds were drawn out of the Deposit Works only with the authorization of the Circle Offices. The HPPWD Department should issue instructions for booking of expenditure after the approval of the Divisional Accountant posted in the Divisions and proper	B&R Divn. Rohru

	<p>of Feb. 2017 was also not signed by the Divisional Accountant. The Rohru Division attributed the lapse due to holding of multiple charges by concerned Divisional Accountant and as such he was attending the Rohru Division once a week.</p> <p>However, the amount of deposit of Rs.269.24 lakh was not forming part of the statement of six line deposit works supplied by the 14th Circle, HPHPWD, Rohru in April 2017. The portion of the road is a part of Theog Kothkhai Hatkoti Rohru road, which was entrusted to HPRIDC, a Public Sector Undertaking of the Himachal Pradesh.</p>	<p>maintenance of the records of amounts booked under Deposit works at Division and Circle level to ensure their proper accountal.</p>	
2	<p>The provisions of Para 8.1.4 of CPWD Manual dealing with transfer entries prescribe that “if the accounts of the year in which the error in accountal of expenditure takes place are closed and where the correction effects a head of account for which budget provision is obtained, the correction/transfer may be effected by affording plus credit or minus under the concerned head of account without affecting the actual expenditure.</p> <p>However, the Sunni Division of I&PH Department transferred an expenditure of Rs. 129.33 lakh resulting in reduction of expenditure under the Scheme through three transfer entries in October 2016</p>	<p>The I&PH Department needs to put in place the system to close the accounts of the schemes after their completion within the prescribed time schedule and to account for the unspent funds as per the provisions of Himachal Budget Manual,1971.</p>	<p>IPH Divn. Sunni</p>

	<p>which was initially booked during March 2007/March 2009 and the Scheme also stood completed in December 2013 itself. The Department contended that rectification of the debits was booked only to avoid lapse of budget and to correct the figures of the actual expenditure incurred so as to utilise the unspent amount on other needy schemes</p>		
3	<p>Schedule of works expenditure (Form 64) was generally found incomplete and it did not exhibit budget allocation, estimated 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 heads 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.</p>	<p>Suitable instructions should be issued to the divisions directing them follow codal provisions while preparing accounts and to submit the accounts in complete form so that accounts could be present transparent and true picture and also help in speeding up the preparation of annual accounts.</p>	
4	<p>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</p>		

	<p>Misc cash receipts paid into treasuries, certificate of cash balance and details of credit cash balances were not appended with CPWA 80 as per requirement under CPWA code. The amounts indicated against various form in CPWA 83 did not match with the copies of relevant form appended to monthly account. Further, different forms as mentioned in Form 83 were not annexed with the monthly accounts in chronological order. Moreover, proper linking of detailed schedules with various Forms by specifying page no. have not been done appropriately.</p>		
5	<p>It was observed that divisions while preparing the Schedule of Remittances of Cheques issued by Division/Sub-Division, cheques/ token No. was either not mentioned or incorrect number was recorded. The divisions concerned should incorporate full and complete information/details of monthly transaction in the prescribed forms to be annexed to monthly account.</p>		

It is clear from the above observations that accounts of divisions were being rendered to the Accounts Office in incomplete manner and this has resulted in lots of avoidable correspondence between the Accounts Office and divisions. The codal provisions and instructions on maintenance of accounts were not being complied with properly.

Recommendation

Suitable directions should be issued to the divisions directing them follow codal provisions while preparing accounts and to submit the accounts in complete form so that accounts could be present transparent and true picture and also help in speeding up the preparation of annual accounts.

PART-II- AUDIT WING

Statement No. I : Common types of irregularities noticed in Central Audit of Public Works (B&R) during the period 2016-17

Sr. No.	Voucher No.	Voucher Month	Nature of objection	DDO	Objected Amount
1	47	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Karsog, Distt. Mandi	4353
2	206 ,200 ,3, 105	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sundernagar, Distt. Mandi	176063
3	111 ,141	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	13551
4	79 ,79	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bilaspur-I, Distt. Bilaspur	73526
5	2	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-I, Distt. Kullu	15900
6	70 ,54 ,55 ,8 , 9 ,39 ,86, 56	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Ghumarvin, Distt. Bilaspur	157444
7	4,31	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kumarsain, Shimla	55031
8	22	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dhami, Distt. Shimla	259130
9	41 ,29 ,49	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Salooni, Distt. Chamba	103016
10	22	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi-II, Distt. Mandi	4744817
11	71 ,72	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharmaur, Distt. Chamba	8566
12	26	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi-II, Distt. Mandi	13925
13	14 ,10	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharwain, Distt. Una	30723
14	27 ,24 ,64 ,28	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	414284

15	25, 35	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sarkaghat, Distt. Mandi	7110
16	15 ,16	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kasauli, Distt. Solan	8589
17	29	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Badshar, Distt. Hamirpur	15168
18	33	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rohru, Distt. Shimla	12285
19	11'8'1	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Chamba, Distt. Chamba	3869
20	3	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Solan, Distt. Solan	43631
21	78 ,33 ,141	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Baijnath, Distt. Kangra	51152
22	35 ,173 ,36	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharampur, Distt. Mandi	51620
23	129	Sep-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	10756
24	95 ,95 ,17, 751 ,26 ,12	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	330637
25	9 ,54 ,25 ,6 ,11 ,12	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharwain, Distt. Una	220842
26	79 ,87 ,34 ,53	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi-II, Distt. Mandi	625722
27	29	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rohru, Distt. Shimla	23247
28	12'1 ,1'3'1	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Chamba, Distt. Chamba	170419
29	4	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kasauli, Distt. Solan	79834
30	12 ,12 ,55	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-II, Distt. Kullu	77587
31	4	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dhami, Distt. Shimla	358154
32	78 ,38	Oct-15	Non-Deduction of Royalty on	Executive Engg. Ghumarvin, Distt. Bilaspur	77082

			Sand/agg.		
33	55 ,42	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kumarsain, Shimla	133010
34	6 ,5	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Nalagarh, Distt. Solan	49529
35	20	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharamsala, Distt. Kangra	95574
36	48	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sarkaghat, Distt. Mandi	24544
37	116	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rajgarh, Distt. Sirmour	34357
38	66 ,20 ,79 ,15 ,124 ,42	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kangra, Distt. Kangra	138858
39	1 ,99 ,114 ,2 ,69 ,70	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Badshar, Distt. Hamirpur	288321
40	15 ,54 ,64 ,65 ,84 ,91 ,79,105 ,107 ,133 ,49 ,50,51 ,52 ,20 ,21	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sundernagar, Distt. Mandi	514420
41	3 ,187 ,165, 102 ,120 ,106	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	186101
42	19 ,28 ,7	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-I, Distt. Kullu	18530
43	7	Oct-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharampur, Distt. Mandi	36436
44	21 ,128 ,121 ,129 ,114 ,125 ,49	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dhami, Distt. Shimla	1859450
45	5 ,128 ,202 ,46 ,44 ,42 ,45	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Ghumarvin, Distt. Bilaspur	769676
46	180 ,180	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kasauli, Distt. Solan	40461
47	8 ,102 ,102, 37,	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-II, Distt. Kullu	42841
48	4'1'3 ,5'10'3 ,12'1'3 ,12'1'1 ,2'4'1 ,4'4'1	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Chamba, Distt. Chamba	181005

49	215	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dehra Distt. Kangra	11802
50	160 ,28	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharamsala, Distt. Kangra	134932
51	173	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi, Distt. Mandi	3355003
52	81	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Salooni, Distt. Chamba	505410
53	133 ,111 ,129	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Nalagarh, Distt. Solan	98488
54	2	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Jaisinghpur, Distt. Kangra	48155
55	162	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kangra, Distt. Kangra	13228
56	80 ,3 ,50 ,79 102 ,159 ,76, 48	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Badshar, Distt. Hamirpur	1304697
57	20 ,1	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharmaur, Distt. Chamba	39131
58	142 ,39	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sundernagar, Distt. Mandi	13137
59	5	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bilaspur-I, Distt. Bilaspur	265995
60	105 ,106 ,107 ,2 ,3 ,4	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-II, Distt. Kullu	156090
61	272 ,282 ,197 ,247 ,96 ,97,31 ,166 ,105 ,145	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	277644
62	195	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharampur, Distt. Mandi	356000
63	1 ,38 ,92 ,84 89 ,90 ,91 ,93	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	260658
64	4 ,95 ,61 ,89 68 ,65	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharwain, Distt. Una	605399
65	9 ,43 ,44 ,112 162 ,98 ,281 241	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi-II, Distt. Mandi	152690
66	103 ,107 ,87	Nov-15	Non-Deduction of Royalty on	Executive Engg. Karsog, Distt. Mandi	44012

			Sand/agg.		
67	104 ,105 ,19 23 ,134	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Toni Devi, Distt. Hamirpur	599297
68	134	Nov-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Arki, Distt. Solan	124261
69	4'3'1 ,2'10'1	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Chamba, Distt. Chamba	167020
70	8	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kasauli, Distt. Solan	293551
71	73 ,74 ,57 ,21 35	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	278192
72	105 ,108 ,109	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-I, Distt. Kullu	33695
73	48 ,40	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kangra, Distt. Kangra	790717
74	1	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Jaisinghpur, Distt. Kangra	93542
75	4	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Toni Devi, Distt. Hamirpur	65096
76	12	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Karsog, Distt. Mandi	2568
77	53	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rajgarh, Distt. Sirmour	40831
78	42 ,4 ,5	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Salooni, Distt. Chamba	150699
79	61	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Arki, Distt. Solan	162886
80	41	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dharamsala, Distt. Kangra	103496
81	9 ,4 ,18	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dhami, Distt. Shimla	1125221
82	13 ,11 ,12	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Ghumarvin, Distt. Bilaspur	191873
83	31 ,60 ,23 ,25 ,50 ,51 ,19,32	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharwain, Distt. Una	140953

84	46	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Baijnath, Distt. Kangra	11480
85	105	Dec-15	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	41533
86	18	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dhami, Distt. Shimla	8173
87	73 ,74 ,33 ,68 52 ,34 ,53	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	442329
88	31 ,6	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Ghumarvin, Distt. Bilaspur	290138
89	159	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rohru, Distt. Shimla	11715
90	46	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Chamba, Distt. Chamba	74574
91	1 ,13 ,14	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-I, Distt. Kullu	57669
92	56	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Palampur, Distt. Kangra	4326
93	11	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bilaspur-I, Distt. Bilaspur	144231
94	28 ,13 ,71 ,49 12 , 87	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	165579
95	74 ,123 ,40	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sundernagar, Distt. Mandi	1796150
96	16 ,8 ,58	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Toni Devi, Distt. Hamirpur	47962
97	15	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kangra, Distt. Kangra	25680
98	114	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Shillai, Distt. Sirmour	235707
99	51	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bilaspur-I, Distt. Bilaspur	5468
100	6	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi, Distt. Mandi	164467
101	20	Jan-16	Non-Deduction of Royalty on	Executive Engg. Dharamsala, Distt. Kangra	37012

			Sand/agg.		
102	140 ,127 ,77	Jan-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Mandi-I, Distt. Mandi	79867
103	51 ,35	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Toni Devi, Distt. Hamirpur	31727
104	19	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rajgarh, Distt. Sirmour	78477
105	20 ,1	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Ghumarvin, Distt. Bilaspur	1815151
106	6	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sangrah, Distt. Sirmour	30090
107	1 ,1	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Fathepur, Distt. Kangra	510465
108	83 ,55 ,54 ,53 51 ,48	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Salooni, Distt. Chamba	169741
109	119 ,138	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Dalhousie, Distt. Chamba	939609
110	51	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Arki, Distt. Solan	290321
111	10 ,88 ,28 ,1 61 ,8 ,45	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Hamirpur, Distt. Hamirpur	1522344
112	31 ,33	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Bharwain, Distt. Una	88267
113	10 ,73	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Palampur, Distt. Kangra	68735
114	88	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Rohru, Distt. Shimla	8507
115	16 ,81 ,82 ,32	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Kullu-I, Distt. Kullu	83107
116	66	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Sundernagar, Distt. Mandi	784876
117	46 ,7 ,107 ,47 130	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Una, Distt. Una	1150377
118	79 ,48	Feb-16	Non-Deduction of Royalty on Sand/agg.	Executive Engg. Baijnath, Distt. Kangra	42974

119	3,4,5,6,7,8,9	Feb-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	61500
120	83,74	Feb-16	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	12000
121	24	Feb-16	Non-Deduction of Royalty	Executive Engg. Dehra Distt. Kangra	31200
122	51	Feb-16	Non-Deduction of Royalty	Executive Engg. Salooni, Distt. Chamba	17100
123	24,23,25,56	Feb-16	Empty Cement Bags	Executive Engg. Salooni, Distt. Chamba	24462
124	515,515,516, 351	Mar-16	Non-Deduction of Royalty	Executive Engg. Arki, Distt. Solan	3350103
125	51	Mar-16	Non recovery of empty Bitumen Drems	Executive Engg. Arki, Distt. Solan	17100
126	93,93	Mar-16	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	575109
127	136	Mar-16	Non-Deduction of Royalty	Executive Engg. Kumarsain, Shimla	206476
128	322,321,132, 131	Mar-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	1275667
129	374,274,302, 303,234,230, 375,149,376, 198,23,317	Mar-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	3495681
130	80,235,236, 101,60	Mar-16	Non-Deduction of Royalty	Executive Engg. Bilaspur Distt. Bilaspur	2187173
131	205,546,230, 332, 18	Mar-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	310478
132	9,10,11	Mar-16	Non-Deduction of Royalty	Executive Engg. National Highway Authority, Solan	72714
133	317,317,2, 306	Mar-16	Non-Deduction of Royalty	Executive Engg. Chopal, Distt. Shimla	1267617
134	165,159,117, 219,118,247	Mar-16	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	1044802
135	95,161,36,56, 70,47,66	Mar-16	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	225742
136	#####	Mar-16	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	1765090
137	233, 420	Mar-16	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	53494
138	69, 109	Mar-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	573729
139	40,300,203, 321, 187,186, 16,326, 1,185	Mar-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	694425
140	103,86,87	Mar-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	761715

141	12 '1' 1, 1' 2' 1, 10' 2' 1	Mar-16	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	204267
142	231 (a)	Mar-16	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	78704
143	25,61,	Mar-16	Non-Deduction of Royalty	Executive Engg. Shimla, Distt. Shimla	49263
144	6,26,114,47,5 6,90, 129,116,162, 207, 117,178	Mar-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	1370160
145	201,40,17,19 1,228, 229,38,254,2 001,1	Mar-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	3666147
146	211	Mar-16	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	131548
147	41,231	Mar-16	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	12282
148	288,288,408, 122, 610,695, 104,559	Mar-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	2512061
149	41,42,43,44, 122, 123,124, 18,17	Apr-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	101467
150	8	Apr-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	92087
151	104	Apr-16	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	117747
152	8	Apr-16	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	1827
153	7,22	Apr-16	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	41382
154	25	Apr-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	5851
155	14	May-16	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	60311
156	34,79	May-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	341312
157	34	May-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	277200
158	34	May-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	29200
159	4	May-16	Non-Deduction of Royalty	Executive Engg. Salooni, Distt. Chamba	33039
160	38	May-16	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	21788
161	3'5'1	May-16	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	12545
162	41,37	May-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	35159

163	130, 120	May-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	1024577
164	6,10	May-16	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	876808
165	18	May-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	21312
166	17	May-16	Non-Deduction of Royalty	Executive Engg. Kumarsain, Shimla	31793
167	18	May-16	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	22596
168	11, 15	May-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	414385
169	11,12	May-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	123526
170	4,31	May-16	Non-Deduction of Royalty	Executive Engg. Bilaspur Distt. Bilaspur	12296
171	106, 24, 23	May-16	Non-Deduction of Royalty	Executive Engg. Kaza Distt. Lahaul Sipiti	49142
172	71	May-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	45665
173	12,37	May-16	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	379915
174	41	May-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	21245
175	1	Jun-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	146586
176	17, 40	Jun-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	209916
177	56, 47	Jun-16	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	187396
178	1	Jun-16	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt Kullu	543538
179	61, 61	Jun-16	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	1043212
180	74,75,81,57,6 1,78, 86,83, 62,63	Jun-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	711925
181	68,69	Jun-16	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	17465
182	11	Jun-16	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	40400
183	39,103,9	Jun-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	108490
184	73,67	Jun-16	Non-Deduction of Royalty	Executive Engg. Gohar, Distt. Mandi	297476
185	43,43	Jun-16	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	173996

186	192,78,76,77, 190, 63,58, 28, 56,49,53, 117	Jun-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	798427
187	38	Jun-16	Non-Deduction of Royalty	Executive Engg. Bilaspur Distt. Bilaspur	313857
188	83,84	Jun-16	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	45573
189	5	Jun-16	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	116663
190	31,32	Jun-16	Non-Deduction of Royalty	Executive Engg. Salooni, Distt. Chamba	970008
191	17,91	Jun-16	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	1395189
192	137, 10	Jun-16	Non-Deduction of Royalty	Executive Engg. Mandi, Distt. Mandi	54829
193	70,68	Jun-16	Non-Deduction of Royalty	Executive Engg. Bhawanagar, Distt. Kinnour	29298
194	36	Jun-16	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	49747
195	22	Jul-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	132000
196	4	Jul-16	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	10053
197	17,105	Jul-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	31651
198	3,2	Jul-16	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	40817
199	84,59,57	Jul-16	Non-Deduction of Royalty	Executive Engg. Shillai, Distt. Sirmour	91480
200	8,9,42	Jul-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	102699
201	132, 155, 142, 134	Jul-16	Non-Deduction of Royalty	Executive Engg. Mandi-I, Distt. Mandi	171831
202	24, 8	Jul-16	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	223571
203	1	Jul-16	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	215513
204	15, 97, 9	Jul-16	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	4440192
205	5'9'1	Jul-16	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	73639
206	95	Jul-16	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	40424
207	42,14	Jul-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	26130
208	2,7,4,35,29	Jul-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	258195

209	17,92,98,79	Jul-16	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	48995
210	1,22	Jul-16	Non-Deduction of Royalty	Executive Engg. Bilaspur Distt. Bilaspur	3155036
211	15	Jul-16	Non-Deduction of Royalty	Executive Engg. Sadwan, Distt. Kangra	4141
212	102,79	Jul-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	42872
213	75	Jul-16	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	16461
214	55	Jul-16	Non-Deduction of Royalty	Executive Engg. Kadcham, Distt. Kinnour	18974
215	31,41,15,21	Jul-16	Non-Deduction of Royalty	Executive Engg. Kullu, distt. Kullu	454553
216	93,59,78,94,97	Jul-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	1113382
217	86	Jul-16	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	21569
218	6,9	Jul-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	134034
219	119,9	Aug-16	Non-Deduction of Royalty	Executive Engg. Kullu, Distt. Kullu	365809
220	15,3,35	Aug-16	Non-Deduction of Royalty	Executive Engg. Solan, Distt. Solan	1009340
221	86	Aug-16	Non-Deduction of Royalty	Executive Engg. Udaypur, Distt. Lahaul Spiti	4961
222	3'3'1	Aug-16	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	185402
223	16,71	Aug-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	234282
224	98	Aug-16	Non-Deduction of Royalty	Executive Engg. Kadcham, Distt. Kinnour	11025
225	43,4,110	Aug-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	2004962
226	20	Aug-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	7574
227	27	Aug-16	Non-Deduction of Royalty	Executive Engg. Kullu, distt. Kullu	35536
228	80,23,13,79,106,135,105,	Aug-16	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	790457
229	35,29	Aug-16	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	137982
230	8	Aug-16	Non-Deduction of Royalty	Executive Engg. Kaza Distt. Lahaul Sipiti	39530
231	6,20,37,11,38,39,13	Aug-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	193746
232	1	Aug-16	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	357125

233	88,15,66	Aug-16	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	800717
234	31,27	Aug-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	31813
235	65	Aug-16	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	14717
236	88	Aug-16	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	655633
237	85	Aug-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	11403
238	1,51,38	Aug-16	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	557494
239	32	Aug-16	Non-Deduction of Royalty	Executive Engg. Mandi-I, Distt. Mandi	95070
240	56,69,144,145	Aug-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	480747
241	11,13	Aug-16	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	25130
242	93,19	Sep-16	Non-Deduction of Royalty	Executive Engg. Paonta Sahib, Distt. Sirmour	60273
243	49	Sep-16	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	13818
244	21,20,22,18	Sep-16	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	104775
245	9,70,64	Sep-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	64444
246	24	Sep-16	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	62526
247	167	Sep-16	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	395755
248	59,1	Sep-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	580613
249	28	Sep-16	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	31978
250	32,55,56,53	Sep-16	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	67623
251	83	Sep-16	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	13238
252	66,192	Sep-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	70288
253	4,6,14	Sep-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	198119
254	137,113,115,114,95,94,91	Sep-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	57929
255	25	Sep-16	Non-Deduction of Royalty	Executive Engg. Kumarsain, Shimla	45761
256	116	Sep-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	66291

257	4,65,99	Sep-16	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	575331
258	114	Sep-16	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	26326
259	47,52	Sep-16	Non-Deduction of Royalty	Executive Engg. Bilaspur Distt. Bilaspur	109655
260	18,19	Sep-16	Non-Deduction of Royalty	Executive Engg. Kullu-I, Distt. Kullu	106037
261	67	Sep-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	26690
262	#####	Sep-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	113242
263	131	Oct-16	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	149014
264	171,3	Oct-16	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	368652
265	215	Oct-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	201114
266	46	Oct-16	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	121744
267	116	Oct-16	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	134926
268	79	Oct-16	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	20498
269	26,5	Oct-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	11598
270	289,53	Oct-16	Non-Deduction of Royalty	Executive Engg. Arki, Distt. Solan	399918
271	103,60,61	Oct-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	42267
272	8	Oct-16	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	32768
273	2,312,243,203	Oct-16	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	294467
274	60	Oct-16	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	52211
275	31	Oct-16	Non-Deduction of Royalty	Executive Engg. Kullu-I, Distt. Kullu	50221
276	3,101,149,123	Oct-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	276840
277	28	Oct-16	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	2958
278	47,2	Oct-16	Non-Deduction of Royalty	Executive Engg. Bilaspur-I, Distt. Bilaspur	53428
279	29,54	Oct-16	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	28561
280	167, 176, 177	Oct-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	15787

281	9	Oct-16	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	82183
282	129, 234	Oct-16	Non-Deduction of Royalty	Executive Engg. Chanav Velly Udaipur, Distt. Lahaul Spiti	8371
283	135, 145, 74	Oct-16	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	64288
284	182	Oct-16	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	73139
285	95, 153, 143	Oct-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	605624
286	11,19,15,56,13,12	Oct-16	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	250073
287	13,3,6	Nov-16	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	188444
288	3,138	Nov-16	Non-Deduction of Royalty	Executive Engg. Kadcham, Distt. Kinnour	112949
289	42,87	Nov-16	Non-Deduction of Royalty	Executive Engg. Kullu-I, Distt. Kullu	160543
290	40, 43	Nov-16	Non-Deduction of Royalty	Executive Engg. Bilaspur-I, Distt. Bilaspur	1459100
291	21	Nov-16	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	2009932
292	2445/1	Nov-16	Non-Deduction of Royalty	Executive Engg. Chopal, Distt. Shimla	873131
293	4	Nov-16	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	48538
				Total	103314984

**Irregularities noticed in Central Audit Public Works (B&R) during period
(2016-2017)**

Year	Amount	Items	A/M
2016-2017	103314984	293	291

**Irregularities noticed in Central Audit of Public Works (I&PH) during the period 2016-17
(1.4.2016 to 31.3.2017)**

Sr. No.	Voucher No.		Voucher Month		Nature of objection	DDO	Objected Amount
1	51	1	Oct.-15	1	Non- Deduction of Royalty	Executive Engg. Bilaspur, Distt. Bilaspur	5440
2	7,124,128,148	1	Oct.-15	1	Non- Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	22631
3	24,34,31	1	Nov.-15	1	Non- Deduction of Royalty	Executive Engg. Sarkaghat, Distt. Mandi	15311
4	62,48	1	Nov.-15	1	Non- Deduction of Royalty	Executive Engg. Bilaspur, Distt. Bilaspur	49368
5	71,7,40,74	1	Nov.-15	1	Non- Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	194317
6	30	1	Nov.-15	1	Non- Deduction of Royalty	PSMP, Sadwan	5424
7	5	1	Dec.-15	1	Non- Deduction of Royalty	Executive Engg. Bilaspur, Distt. Bilaspur	9266
8	21,21,52	1	Dec-15	1	Non- Deduction of Royalty	Executive Engg. Sarkaghat Distt. Mandi	24561
9	33	1	Dec-15	1	Non- Deduction of Royalty	Executive Engg. Shimla, Distt. Shimla	53707
10	66,51,19,20	1	Jan.-16	1	Non- Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	222383
11	6	1	Jan.-16	1	Non- Deduction of Royalty	Executive Engg. Solan, Distt. Solan	77343
12	56,50,29,55,17,7,8,26,13,14,15,16,21,22,11,53,31,10	1	May-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Kelong, Distt. Laul Spiti	382079

13	12,1,15	1	Jun-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Rampur Distt. Shimla	182471
14	39	1	Jun-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Shimla, Distt. Shimla	105770
15	4,17,34	1	Jun-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Mandi, Distt. Mandi	135740
16	40	1	Jun-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Kullu-I Distt. Kullu	11890
17	59	1	Jun-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Bhavanager Distt. Kinnour	276268
18	10,11	1	Sep-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Hamirpur, Distt. Hamirpur	13195
19	80,9	1	Oct-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Rampur Distt. Shimla	208713
20	94	1	Oct-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Badshar Distt. Hamirpur	10571
21	24,35	1	Nov-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Rampur Distt. Shimla	46413
22	12	1	Nov-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Shimla-I, Shimla	1621
23	11	1	Nov-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Anni Distt. Kullu	62403

Total

2116885

Statement No-II : Details of Audit Notes and Inspection Reports not replied.

Sr. No.	B&R Division	Remarks	Year
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1	Jaisingpur	Reply has not received yet	2016-17
2.	Theog	Reply has not received yet	2016-17
3.	Arki	Reply has not received yet	2016-17
4.	Dehra	Reply has not received yet	2016-17
5.	Sarkaghat	Reply has not received yet	2016-17
6.	Karsog	Reply has not received yet	2016-17
7.	Rohru	Reply has not received yet	2016-17
8.	Bilaspur-1	Reply has not received yet	2016-17
9.	Bilaspur-2	Reply has not received yet	2016-17
10.	Salooni	Reply has not received yet	2016-17
11.	Rampur	Reply has not received yet	2016-17
12.	Ghumarwin	Reply has not received yet	2016-17
13.	Gohar	Reply has not received yet	2016-17
14.	Nirmand	Reply has not received yet	2016-17
15.	Dharmpur	Reply has not received yet	2016-17
16.	Dhami	Reply has not received yet	2016-17
17.	Shimla -1	Reply has not received yet	2016-17
18.	Kasauli	Reply has not received yet	2016-17
19.	Solan	Reply has not received yet	2016-17
20.	Rajgarh	Reply has not received yet	2016-17
21.	Sunder Nagar	Reply has not received yet	2016-17
22.	Mandi -1	Reply has not received yet	2016-17
23.	Una	Reply has not received yet	2016-17
24.	Mandi -2	Reply has not received yet	2016-17
25.	Jogendernagar	Reply has not received yet	2016-17
26.	Tauni Devi	Reply has not received yet	2016-17
27.	BAngana	Reply has not received yet	2016-17
28.	Kangra	Reply has not received yet	2016-17
29.	Baijinath	Reply has not received yet	2016-17
30.	Nurpur	Reply has not received yet	2016-17
31.	Kullu -1	Reply has not received yet	2016-17
32.	Kullu -2	Reply has not received yet	2016-17
33.	Bharwin	Reply has not received yet	2016-17
34.	Dharamshala	Reply has not received yet	2016-17
35.	Nalagarh	Reply has not received yet	2016-17

36.	Barsar	Reply has not received yet	2016-17
37.	Nahan	Reply has not received yet	2016-17
38	Palampur	Reply has not received yet	2016-17
Sr. No.	IPH	Remarks	Year
1.	Dharamshala	Reply has not received yet	2016-17
2.	Paddhar	Reply has not received yet	2016-17
3.	Sunni	Reply has not received yet	2016-17
4.	Bilaspur	Reply has not received yet	2016-17
5.	Dehra	Reply has not received yet	2016-17
6.	Delhousie	Reply has not received yet	2016-17
7.	Ghumarwin	Reply has not received yet	2016-17
8.	Hamirpur	Reply has not received yet	2016-17
9.	Sarkaghat	Reply has not received yet	2016-17
10.	Una -1	Reply has not received yet	2016-17
11.	Nalagarh	Reply has not received yet	2016-17
12.	Barsar	Reply has not received yet	2016-17
13.	Karsog	Reply has not received yet	2016-17
14.	Sundernagar	Reply has not received yet	2016-17
15.	Ponta Sahib	Reply has not received yet	2016-17
16.	Rampur	Reply has not received yet	2016-17
17.	Shimla -1	Reply has not received yet	2016-17
18.	Flood Control Gagret	Reply has not received yet	2016-17
19.	SRFMP Haroli	Reply has not received yet	2016-17

Statement No –III : Important irregularities noticed in the local Inspection of Public Works/Irrigation Division.

(A) Public Works Divisions

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

An expenditure of **Rs. 13074.34 lakh** as per details given in Annexure “A” was incurred on the execution of works by 38 divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works and to ensure economy, efficiency and effectiveness.

2. Irregular utilization of funds to avoid lapse of budget.

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time.

Test check of records of **25** PWD divisions revealed that funds amounting to **Rs.6605.57 lakh** as per details given in the Annexure “B” was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2016-17. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/within division and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

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

Contrary to provisions, material valuing **Rs.2203.15 lakh** as per details given in Annexure “C” was adjusted/booked by **25** PWD divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

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

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

It was noticed that **33** PWD divisions, an amount of **Rs.18452.79 lakh** as detailed in Annexure “D” was received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handing over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Expenditure incurred in excess of deposit received.

Rules 7.13 of Department Financial Rules (Hand Book No. 3) provides that when a work is to be carried out on behalf of other departments/ local bodies, the party concerned should deposit in advance 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. 4488.52 lakh** was incurred by 29 PWD divisions in excess of the amount received from other department/agencies. The details are given in Annexure “E”.

6. Non levy of compensation.

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

It was noticed that various works in **28 PWD divisions** as per Annexure “F” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 1780.55 lakh** under Clause-2 of contract agreement.

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

It was noticed that in **7 PWD divisions**, compensation amounting to **Rs. 104.33 lakh** was levied by the Divisional Officers as per details given in Annexure “G” but the amount was not recovered from the contractors which resulted in extension of undue favour to contractors and loss to Government.

8. Non finalization of bill/ unauthorized deviation.

In **9 PWD divisions** final bills of the contractors valuing **Rs. 555.04 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. The details are given in Annexure “H”.

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

It was noticed that in **12 PWD divisions**, an amount of **Rs 265.48 lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “I”.

10. 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 **31 PWD divisions**, an amount of **Rs. 528.71 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 “J”.

11. Irregular expenditure.

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

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

Contrary to the above Rule, an amount of **Rs. 5746.52 lakh** had been incurred in excess of the sanctioned amount/ estimates by **14 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 “K”.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of **Rs. 22417.32 lakh** has been incurred on the execution of works by **14** 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 “**L**”.

12. Non ledgering of indents.

The Para 10.3.4 of the CPWA Code requires as and when material is issued to contractors from department store, it should be entered in contractor ledger to watch the recovery of the cost of material issued.

It was noticed that material valuing **Rs. 353.50 lakh** issued by **10** PWD divisions as per details given in Annexure “**M**” to contractors for the execution of works. The material issued was not accounted for/ entered in contractor ledger. Thus, the recovery of cost of material made from contractors could not be verified.

13. 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 of Rules 15.22.5 of HPFR Vol-I. It was noticed that in **10** PWD divisions machinery/ store book valuing **Rs. 183.70 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “**N**”.

14. Irregular payment of pay and allowance and HRA.

In **15** PWD divisions, the pay and allowances amounting to **Rs. 65.18 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 “**O**”.

15. Less recovery of royalty and non recovery of labour cess/secured advanced/non recovery of plants, etc.

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

It was noticed that in **9** PWD divisions, the royalty charges/professional fees, income tax, sale tax, recovery of useful stone amounting to **Rs. 64.50 lakh** was not deducted, resulting in loss of revenue to Government and undue favour to contractors. The details are given in Annexure “**P**”.

16. Statement showing the detail of short/not receipt of material.

It was noticed that in **01** PWD division, material costing to **Rs. 4.65 lakh** was received less or still to be received. The details of short receipt of material are given in Annexure “**Q**”.

17. Irregular utilization of funds provided for Restoration of road damage.

It was noticed that in **01** division, funds amounting to **Rs. 389.24 lakh** provided for restoration of road damage had been utilized by diverting the funds to other tasks/works. The restoration funds were diverted without obtaining sanction of the competent authority. The details are given in Annexure “**R**”.

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

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

During test check of records and information supplied by 36 PWD divisions, it was noticed that an amount of **Rs. 1424.51 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in Annexure “**S**”.

19. Non forfeiture of earnest money/ non-crediting of forfeiture of earnest/security money.

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

During the test check of records, it was noticed that in 27 PWD Divisions various works were awarded to contractors but the contracts were failed to commence the work within stipulated period. The earnest money **Rs. 37.46 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in Annexure “**T**”.

20. Non reconciliation with treasury.

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

During test check of records of **9** PWD Divisions, it was noticed that there was difference of **Rs. 7190.10 lakh** between figures of department and treasury. The details are given in Annexure “**U**”.

21 Non deposit of sales tax/ labour cess

In **4** PWD divisions, the sale tax and labour cess amounting to **Rs 154.06 lakh** detected from the bills of contractors, etc. had not deposited into Govt account by the divisional officers. The detail are given in **annexure "V"**

22 Minus stock balance

As per Para 13.3.3 of CPWA Code, the material procured against stock is kept and accounted for under debit side of the suspense head. As this is a transitory head, there should be no difference between debit and credit except the material remained to be issued from the stock which should be cleared at the earliest by issuing to the work against which the same was procured. In no circumstances, the stock should be in minus.

During the test check of record of **15 PWD** divisions, it was noticed that there was minus stock balance amounting to **Rs 5106.45 lakh** as shown in **annexure "W"**

23 Irregular purchase/utilization/execution of works and irregular maintenance of public deposit head.

In **08 PWD Divisions**, it was noticed that expenditure of **Rs.2368.98 lakh** was incurred on irregular purchase/utilisation/ execution of works by the divisions. as shown in **annexure" X"**

(B) Irrigation and Public Health Department

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

An expenditure of **Rs. 27655.06 lakh** as per details given in Annexure **"2A"** was incurred on the execution of works by 20 divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works as well as to ensure economy, efficiency and effectiveness.

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

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time. Test check of records of **14** divisions revealed that funds amounting to **Rs. 15056.09 lakh** as per details given in the Annexure **"2B"** was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2015-16. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/sub divisions within divisions and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

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

Contrary to provisions, material valuing **Rs. 3140.03 lakh** as per details given in Annexure **"2C"** was adjusted/booked by 12 divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

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

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

It was noticed that in **12** divisions, an amount of **Rs. 6484.46 lakh** as detailed in Annexure **"2D"** was received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handing over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Expenditure incurred in excess of deposit received.

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

During audit of divisions, it was noticed that an amount of **Rs. 510.50 lakh** was incurred by **4** divisions in excess of the amount received from other department/agencies. The details are given in Annexure **"2E"**.

6. Non levy of compensation.

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

It was noticed that various works in **18 I&PH** divisions as per Annexure “**2F**” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 1490.55 lakh** under Clause-2 of contract agreement resulted in extension of undue favour to the contractors.

7. Non finalization of bill/ unauthorized deviation.

In 5 I&PH divisions final bills of the contractors valuing **Rs. 1646.20 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. The details are given in Annexure “**2G**”.

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

It was noticed that in **06** divisions, an amount of **Rs. 44.99 lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “**2H**”.

9. Advance payment to HPSEB limited

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

It was noticed that advance payment of **Rs. 6654.90 lakh** had been made by **13 I&PH divisions** to HPSEB Limited for the supply of power (SOP) and the amount was debited to the final head of account of schemes instead of placing the amount under “Miscellaneous Works Advances” pending account/UCs. The details of such cases are given in **Annexure “2I”**. Thus, debiting the amount of advance payment to the final head of account of schemes without execution of SOP work was irregular.

10. Outstanding recoveries under “Miscellaneous Works Advances”.

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

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

It was noticed that in **12 I&PH** divisions, an amount of **Rs. 1323.54 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 “**2J**”.

11. Irregular expenditure.

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

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

Contrary to the above Rule, an amount of **Rs. 8009.80 lakh** had been incurred in excess of the sanctioned amount/ estimates by **7 I&PH** divisions but no revised estimates were prepared and got approved from the competent authority. The details are given in Annexure “**2K**”.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of **Rs. 28016.15 lakh** has been incurred on the execution of works by 7 I&PH divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure “2L”.

12. 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 04 I&PH divisions machinery/ store, having book value of **Rs. 4.72 lakh** becomes unserviceable but the machinery/ store has yet not been auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “2M”.

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

In 9 I&PH Division divisions, the pay and allowances/HRA/license fee amounting to **Rs. 6.75 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 “2N”.

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

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

It was noticed that in 03 I&PH divisions, the royalty charges/labour cess amounting to **Rs. 9.40 lakh** was not deducted/deposited, resulting in loss of revenue to Government and undue favour to contractors. The details are given in Annexure “2O”.

15. Outstanding water/sewerage charges

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

Test check of records and information supplied by 18 I&PH divisions revealed that an amount of **Rs. 427.98 lakh** was recoverable from the consumers to whom the water/sewerage connection had been provided but the water/sewerage charges had not been collected/realized by the department from the consumers. Reasons for non recovery of water/sewerage charges from the consumers on due date were not furnished. Immediate action was therefore, required to be taken so that the Government dues are credited promptly into Government account. The details of outstanding water/sewerage charges are given in Annexure “2P”.

16. Infertuous expenditure due to non functional hand pumps.

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

Scrutiny of records and as per information supplied by 02 I&PH divisions revealed that these divisions had installed hand pumps at a cost of **Rs. 174.85 lakh**. These hand pumps had become non functional due to muddy water, lowering of water level, falling of assembly and having gone dry and required flushing. The expenditure incurred on their installation remained infertuous. The details are given in Annexure “2Q”.

17. Unrealistic estimation/diversion of funds

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

It was noticed that in **01** I&PH division, an amount of **Rs. 1527.68 lakh** had been diverted irregularly. The details are given in **Annexure "2R"**.

18. Minus balance/Non receipt of pipes

During test check of records of **01** I&PH divisions, it was noticed that there was a figure of minus stock balance and non receipt of different pipes amounting to **Rs. 43.54 lakh** as shown in **Annexure "2S"**. No action had been taken by the department.

19. Outstanding abiana charges

Test check of records and information supplied by **14** I&PH divisions revealed that an amount **Rs. 61.78 lakh** was recoverable from the farmers to whom the irrigation facility had been provided by the department. The Department had not taken effective steps to realize the outstanding abiana charges. The matter needs to be looked into on priority basis so that revenue receipts are credited into the state exchequer. The details of outstanding abiana charges are given in **Annexure "2T"**.

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

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

During test check of records and information supplied by **17** I&PH divisions, it was noticed that an amount of **Rs. 400.32 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in **Annexure "2U"**.

21. Non forfeiture of earnest money/ non crediting of forfeiture of earnest/security money.

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

During the test check of records, it was noticed that in **13** I&PH Divisions various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs. 10.66 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in **Annexure "2V"**.

22. Non reconciliation with treasury.

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

During the test check of records of **01** I&PH Division, it was noticed that there was difference of **Rs. 579.50 lakh** between figures of department and treasury. The details are given in **Annexure "2W"**.

23 Irregular payment to PRI without obtaining UC/APRs

Rules provide that for the payment made to the parties concerned, utilization certificate/ actual payee are required to be obtained from the payee concerned.

During test check of records, it was noticed that payment amounting to **Rs. 10.14 lakh** were made to panchayat pardhans in **1 I&PH Division** as per detail given in **Annexure"2X"**.

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

It was noticed that in **1** division, compensation amounting to **Rs. 79.10 lakh** was levied by the Divisional Officers as per details given in Annexure **“2Y”** but the amount was not recovered from the contractors which resulted in extension of undue favour to contractors and loss to Government.

Annexure-I

Sr. No.	DDO	Name of Division	Account due on	Actual Date of receipt of Account/vouchers All Bold accounts/vouchers were delayed during current financial year								
				Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	
1	600	B&R Mandi-I	10 th of following month except March which is 15 th of the following month and whenever 10th or 15th is a holiday next working day is due date.	10/5/2016	10/6/2016	8/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	8/12/2016	10/12/2016
2	601	B&R Mandi-II		10/5/2016	10/6/2016	11/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	8/12/2016	10/12/2016
3	602	B&R Karsog		10/5/2016	10/6/2016	8/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
4	603	B&R Sundernagar		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
5	604	B&R Sarkaghat		10/5/2016	10/6/2016	11/7/2016	9/8/2016	9/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
6	606	B&R Theog		10/5/2016	10/6/2016	11/7/2016	9/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
7	607	B&R Chopal		10/5/2016	13/6/2016	11/7/2016	8/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
8	608	B&R Rohru		10/5/2016	13/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
9	609	B&R Jubbal		10/5/2016	13/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
10	611	B&R Arki		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	10/12/2016
11	613	B&R Solan		10/5/2016	10/6/2016	8/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	13/12/2016	10/12/2016
12	614	B&R Kasauli		10/5/2016	13/6/2016	11/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	13/12/2016	10/12/2016
13	616	B&R Shimla-I		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
14	617	B&R Shimla-II (Dhami)		10/5/2016	13/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
15	618	B&R Shimla-III		10/5/2016	10/6/2016	11/7/2016	10/8/2016	9/9/2016	7/10/2016	10/11/2016	13/12/2016	10/12/2016
16	620	B&R Dharamshala		9/5/2016	13/6/2016	11/7/2016	8/8/2016	9/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
17	621	B&R Palampur		9/5/2016	10/6/2016	11/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	13/12/2016	10/12/2016
18	622	B&R Baijnath		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
19	623	B&R Kangra		9/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	10/12/2016
20	624	Mech Dharmshala		10/5/2016	13/6/2016	11/7/2016	10/8/2016	8/9/2016	10/10/2016	10/11/2016	13/12/2016	9/12/2016
21	626	B&R Kullu-I		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
22	627	B&R Kullu-II		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
23	629	B&R Chanav Velly Udaypur		10/5/2016	13/6/2016	11/7/2016	10/8/2016	9/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
24	630	B&R Chamba		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
25	631	B&R Salooni		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
26	632	B&R Dalhousie		10/5/2016	10/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	8/12/2016	11/12/2016
27	633	B&R Pangi		10/5/2016	13/6/2016	12/7/2016	10/8/2016	12/9/2016	10/10/2016	10/11/2016	13/12/2016	11/12/2016
28	634	B&R Hamirpur		9/5/2016	13/6/2016	8/7/2016	10/8/2016	9/9/2016	7/10/2016	10/11/2016	9/12/2016	10/12/2016
29	635	B&R Una		10/5/2016	13/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016
30	636	B&R Bharwain		10/5/2016	13/6/2016	11/7/2016	10/8/2016	12/9/2016	10/10/2016	11/11/2016	13/12/2016	11/12/2016

67	701	Sarkaghat
68	702	Baggi
69	703	Mandi
70	704	Padhar
71	705	Chamba
72	706	Dalhousie
73	707	Salooni
74	708	Rekong-Peoo
75	709	Pooh
76	710	Rampur
77	711	Anni
78	712	Kaza
79	713	Kullu-1
80	714	Keylong
81	715	Shimla-1
82	716	Shimla-2
83	717	Nerwa
84	718	Jubbals
85	719	Rohroo
86	720	Poanta Sahib
87	722	Nahan
88	723	Nalagarh
89	724	Solan
90	725	Arki
91	726	Dharmshala
92	727	Palampur
93	728	Dehra
94	729	Thural
95	730	Indora
96	731	Nurpur
97	732	Una-1
98	733	Una-2
99	734	T. Well Gagret
100	735	G. W.O. UNA
101	736	Bilaspur
102	737	Ghumarwin

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

10th of following month except March which is

10/05/2016	09/06/2016	11/07/2016	10/08/2016	09/09/2016	07/10/2016	11/11/2016	13/12/2016	11/12/2016
10/05/2016	13/06/2016	12/07/2016	10/08/2016	08/09/2016	06/10/2016	10/11/2016	14/12/2016	10/12/2016
08/05/2016	08/06/2016	11/07/2016	09/08/2016	12/09/2016	13/10/2016	10/11/2016	7/12/2016	11/12/2016
10/05/2016	09/06/2016	13/07/2016	10/08/2016	09/09/2016	14/10/2016	9/11/2016	13/12/2016	11/12/2016
10/05/2016	09/06/2016	12/07/2016	08/08/2016	08/09/2016	10/10/2016	11/11/2016	14/12/2016	11/12/2016
08/05/2016	09/06/2016	11/07/2016	10/08/2016	12/09/2016	07/10/2016	8/11/2016	8/12/2016	05/12/2016
10/05/2016	08/06/2016	13/07/2016	09/08/2016	09/09/2016	13/10/2016	11/11/2016	8/12/2016	05/12/2016
08/05/2016	13/06/2016	11/07/2016	08/08/2016	12/09/2016	14/10/2016	11/11/2016	14/12/2016	11/12/2016
10/05/2016	09/06/2016	11/07/2016	10/08/2016	08/09/2016	06/10/2016	10/11/2016	8/12/2016	11/12/2016
11/05/2016	13/06/2016	11/07/2016	08/08/2016	12/09/2016	10/10/2016	11/11/2016	14/12/2016	13/12/2016
08/05/2016	13/06/2016	08/07/2016	10/08/2016	09/09/2016	14/10/2016	8/11/2016	13/12/2016	10/12/2016
11/05/2016	09/06/2016	12/07/2016	09/08/2016	12/09/2016	07/10/2016	11/11/2016	13/12/2016	10/12/2016
09/05/2016	09/06/2016	11/07/2016	08/08/2016	09/09/2016	06/10/2016	11/11/2016	8/12/2016	10/12/2016
10/05/2016	13/06/2016	11/07/2016	08/08/2016	14/09/2016	13/10/2016	9/11/2016	8/12/2016	10/12/2016
10/05/2016	13/06/2016	08/07/2016	09/08/2016	12/09/2016	06/10/2016	10/11/2016	13/12/2016	10/12/2016
10/05/2016	08/06/2016	12/07/2016	08/08/2016	12/09/2016	07/10/2016	11/11/2016	8/12/2016	13/12/2016
10/05/2016	09/06/2016	11/07/2016	09/08/2016	14/09/2016	06/10/2016	11/11/2016	13/12/2016	11/12/2016
10/05/2016	13/06/2016	11/07/2016	08/08/2016	08/09/2016	13/10/2016	11/11/2016	8/12/2016	11/12/2016
10/05/2016	08/06/2016	13/07/2016	08/08/2016	12/09/2016	06/10/2016	8/11/2016	14/12/2016	13/12/2016
11/05/2016	13/06/2016	12/07/2016	10/08/2016	12/09/2016	07/10/2016	11/11/2016	8/12/2016	11/12/2016
08/05/2016	13/06/2016	11/07/2016	08/08/2016	08/09/2016	13/10/2016	9/11/2016	8/12/2016	10/12/2016
10/05/2016	09/06/2016	13/07/2016	08/08/2016	12/09/2016	14/10/2016	10/11/2016	13/12/2016	10/12/2016
10/05/2016	13/06/2016	12/07/2016	10/08/2016	09/09/2016	13/10/2016	10/11/2016	8/12/2016	10/12/2016
10/05/2016	13/06/2016	08/07/2016	09/08/2016	12/09/2016	13/10/2016	11/11/2016	13/12/2016	11/12/2016
08/05/2016	13/06/2016	11/07/2016	08/08/2016	08/09/2016	14/10/2016	10/11/2016	13/12/2016	10/12/2016
11/05/2016	10/06/2016	12/07/2016	10/08/2016	14/09/2016	13/10/2016	11/11/2016	8/12/2016	11/12/2016
10/05/2016	10/06/2016	08/07/2016	10/08/2016	09/09/2016	10/10/2016	10/11/2016	14/12/2016	10/12/2016
10/05/2016	13/06/2016	11/07/2016	08/08/2016	12/09/2016	06/10/2016	10/11/2016	9/12/2016	11/12/2016
09/05/2016	13/06/2016	08/07/2016	10/08/2016	08/09/2016	10/10/2016	11/11/2016	13/12/2016	10/12/2016
11/05/2016	10/06/2016	12/07/2016	08/08/2016	14/09/2016	13/10/2016	11/11/2016	9/12/2016	11/12/2016
10/05/2016	13/06/2016	08/07/2016	10/08/2016	09/09/2016	14/10/2016	11/11/2016	14/12/2016	11/12/2016
10/05/2016	13/06/2016	11/07/2016	08/08/2016	09/09/2016	13/10/2016	8/11/2016	13/12/2016	13/12/2016
09/05/2016	13/06/2016	08/07/2016	10/08/2016	12/09/2016	13/10/2016	10/11/2016	13/12/2016	11/12/2016
10/05/2016	10/06/2016	11/07/2016	10/08/2016	08/09/2016	14/10/2016	10/11/2016	9/12/2016	13/12/2016
11/05/2016	10/06/2016	08/07/2016	10/08/2016	12/09/2016	13/10/2016	10/11/2016	14/12/2016	05/12/2016
09/05/2016	10/06/2016	11/07/2016	09/08/2016	09/09/2016	13/10/2016	11/11/2016	13/12/2016	10/12/2016

103	738	Hamirpur
104	739	Barsar
105	740	Sunni
106	752	FP Div.Una
107	753	Jawali
108	754	Shahpur
109	756	Shah Nehar-I
110	757	Shah Nehar-II
111	760	Sadwan
112	763	Kullu-II
113	764	Karsog
114	765	Jawali
115	766	Bassi
116	767	Nohradhar
117	770	Hydrdogy
118	773	Nagrota Bagwan
119	775	Matiana
120	605	NH Joginder nagar
121	612	Elect Kasumpti
122	615	NH Solan
123	619	Elect Shimla
124	625	Elect Palampur
125	628	NH Pandoh
126	638	Elect Una
127	646	Elect Mandi
128	652	NH Rampur
129	683	NH Hamirpur
130	696	NH Shahpur
131	665	NH Chamba
132	699	NH Nahan

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

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

10/05/2016	10/06/2016	08/07/2016	10/08/2016	08/09/2016	13/10/2016	9/11/2016	9/12/2016	11/12/2016
10/05/2016	13/06/2016	05/07/2016	10/08/2016	14/09/2016	06/10/2016	10/11/2016	13/12/2016	10/01/2017
09/05/2016	13/06/2016	05/07/2016	10/08/2016	09/09/2016	10/10/2016	10/11/2016	13/12/2016	11/01/2017
11/05/2016	09/06/2016	08/07/2016	12/08/2016	14/09/2016	13/10/2016	11/11/2016	9/12/2016	05/01/2017
10/05/2016	09/06/2016	12/07/2016	09/08/2016	14/09/2016	06/10/2016	10/11/2016	13/12/2016	11/01/2017
08/05/2016	10/06/2016	11/07/2016	09/08/2016	08/09/2016	13/10/2016	10/11/2016	9/12/2016	10/01/2017
11/05/2016	09/06/2016	12/07/2016	09/08/2016	09/09/2016	13/10/2016	10/11/2016	14/12/2016	10/01/2017
09/05/2016	10/06/2016	08/07/2016	12/08/2016	09/09/2016	14/10/2016	11/11/2016	9/12/2016	10/01/2017
11/05/2016	10/06/2016	11/07/2016	09/08/2016	08/09/2016	07/10/2016	11/11/2016	9/12/2016	10/01/2017
08/05/2016	13/06/2016	11/07/2016	10/08/2016	09/09/2016	13/10/2016	9/11/2016	13/12/2016	13/01/2017
11/05/2016	13/06/2016	08/07/2016	11/08/2016	09/09/2016	13/10/2016	10/11/2016	13/12/2016	13/01/2017
11/05/2016	10/06/2016	11/07/2016	09/08/2016	08/09/2016	06/10/2016	10/11/2016	9/12/2016	10/01/2017
08/05/2016	13/06/2016	11/07/2016	09/08/2016	09/09/2016	Closed			
10/05/2016	10/06/2016	08/07/2016	09/08/2016	14/09/2016	10/10/2016	11/11/2016	13/12/2016	13/01/2017
10/05/2016	13/06/2016	11/07/2016	09/08/2016	08/09/2016	13/10/2016	11/11/2016	9/12/2016	13/01/2017
	10/06/2016	11/07/2016	09/08/2016	09/09/2016	06/10/2016	10/11/2016	14/12/2016	10/01/2017
		New Opened			14/10/2016	11/11/2016	9/12/2016	13/01/2017
10/05/2016	10/06/2016	11/07/2016	09/08/2016	09/09/2016	10/10/2016	11/11/2016	9/12/2016	10/01/2017
10/05/2016	10/06/2016	06/07/2016	12/08/2016	08/09/2016	07/10/2016	10/11/2016	13/12/2016	13/01/2017
10/05/2016	10/06/2016	11/07/2016	09/08/2016	09/09/2016	14/10/2016	11/11/2016	13/12/2016	11/01/2017
10/05/2016	09/06/2016	06/07/2016	09/08/2016	09/09/2016	10/10/2016	10/11/2016	9/12/2016	05/01/2017
09/05/2016	09/06/2016	11/07/2016	09/08/2016	14/09/2016	14/10/2016	11/11/2016	13/12/2016	11/01/2017
10/05/2016	10/06/2016	08/07/2016	11/08/2016	09/09/2016	10/10/2016	11/11/2016	13/12/2016	11/01/2017
09/05/2016	09/06/2016	08/07/2016	10/08/2016	08/09/2016	06/10/2016	11/11/2016	14/12/2016	11/01/2017
10/05/2016	10/06/2016	11/07/2016	10/08/2016	09/09/2016	06/10/2016	10/11/2016	9/12/2016	10/01/2017
08/05/2016	09/06/2016	08/07/2016	12/08/2016	14/09/2016	06/10/2016	11/11/2016	13/12/2016	10/01/2017
09/05/2016	09/06/2016	11/07/2016	09/08/2016	08/09/2016	10/10/2016	10/11/2016	9/12/2016	13/01/2017
09/05/2016	10/06/2016	08/07/2016	09/08/2016	Closed				
			New Opened	14/09/2016	06/10/2016	10/11/2016	14/12/2016	13/01/2017
			New opened					10/01/2017

Annexure-II**Non adjustment of AG Memos by the Divisional Officers upto 3/2017
PAO madras AG Memos**

Sr. No	Name of Divison	Amount
1.	B&R Mandi-I	94710.50
2.	B&R Mandi-II	4.00
3.	B&R Sarkaghat	86.00
4.	B&R Theog	86545.30
5.	B&R Dharamsala(620)	16.90
6.	B&R Dharamsala(624)	56670.00
7.	CV Udaipur	9970.70
8.	Mech Kullu	658.00
9.	Elect.Shimla-II	-105.00
10.	IPH Sarkaghat	13619.00
11.	IPH Padhar	276.00
12.	IPH Una-I	183.45
13.	729	12425.00
14.	IPH Shimla-I	711.90
15.	IPH Recong Peo	569.70
16.	Old Balances HPSEB	737290.35
17.	Total	1013631.8

PAO CALCUTTA A.G. MEMO'S UP TO 3/2017

SR.NO	NAME OF DIVISION	Amount
1.	B&R Mandi-II	91502.00
2.	B&R Sarkaghat	11392.00
3.	B&R Theog	-486.75
4.	B&R Kasauli	2014.00
5.	B&R Shimla-II	-60840.60
6.	B&R Dharamshala	21989.50
7.	B&R Dharamshala	-2595.90
8.	B&R Kullu-II	-90923.70
9.	B&R Udaipur	-130548.25
10.	Mech. Kullu	-219280.73
11.	B&R Salooni	163223.00
12.	B&R Jawali	31599.00
13.	B&R Jubbal	21217.95
14.	Elect Shimla-I	-11233.75
15.	Elect Shimla-II	30469.90
16.	Elect Palampur	334873.65
17.	IPH Sunder Nager	-418.00
18.	IPH Sarkaghat	3209.95
19.	IPH Una-I	52735.00
20.	IPH Una-II	-8692.85
21.	IPH Dharamsala	-13082.25
22.	IPH Palampur	-859618.30
23.	IPH Thural	1543290.00
24.	IPH Dehra	-36485.00
25.	IPH Indora	-7566.00
26.	IPH Dalhousie	9945.20
27.	IPH Shimla-I	172311.11

28.	IPH Suni	54189.00
29.	IPH Nerwa	1640599.70
30.	IPH Rohru	956484.00
31.	IPH Keylong	16814.00
32.	IPH Pooh	141150.00
33.	IPH Rampur	-294580.00
34.	IPH Shimla-II	101856.00
35.	HPSEB	11545253.18
	Total	15209766.06

PAO BOMBAY A.G. MEMO'S UPTO 3/2017

Sr. No	Name of Division	Amount
1.	B&R Mandi-I	251075.40
2.	B&R Mandi-II	94289.20
3.	B&R Karsog	68257.80
4.	B&R Sarkaghat	38660.40
5.	B&R Theog	227300.29
6.	B&R Kasauli	29019.85
7.	B&R Shimla-II	-5263.80
8.	Mech Dharamsala	4764.30
9.	B&R Kullu-II	-28338.20
10.	C.V Udaipur	-770.10
11.	Mech Kullu	388417.15
12.	B&R Pangi	26166.30
13.	B&R Salooni	1852.00
14.	B&R Jawali	-86040.00
15.	B&R Rampur	9822.35
16.	B&R Kumarsain	41687.75
17.	B&R Karchham	261.00
18.	Mech Rampur	-56522.00
19.	B&R Paonta	416971.00
20.	B&R Shillai	-2000.00
21.	B&R Rohru	58172.00
22.	B&R Jubbal	25576.00
23.	B&R Bharwain	-94851.45
24.	HPSEB	-651823.15
25.	IPH Anni	122110.00
26.	IPH Sundernagar	-168018.80
27.	IPH Sarkaghat	73161.65
28.	IPH Baggi	41615.05
29.	IPH Una-I	252169.85
30.	IPH Una-II	148763.65
31.	IPH F.P Gagraat	5462.05
32.	IPH G.W.O Una	1444.20
33.	IPH Dharamshala	212679.97
34.	IPH Palampur	157898.25
35.	IPH Thural	50561.15
36.	IPH Dehra	64.40
37.	IPH Shimla-I	-3831281.00
38.	IPH Nerwa	305160.70

39.	IPH Rohru	-200.00
40.	IPH Ponta	-1511.90
41.	IPH Solan	55338.20
42.	IPH Pooh	98072.60
43.	IPH Rampur	25857.50
44.	IPH Kaza	86.50
45.	IPH Shimla-II	4460248.15
	Total	2766366.26

PAO Delhi A.G. Memo's upto 3/2017

Sr.No	Name of Division	Amount
1.	B&R Mandi-I	231699.01
2.	B&R Mandi-II	3214111.80
3.	B&R Theog	1521539.30
4.	B&R Medical College	1633.35
5.	B&R Kasauli	17612.00
6.	B&R Shimla-II	2460656.81
7.	B&R Dharamshala	581282.92
8.	Mech Dharmshala	13493.65
9.	B&R Rampur	794490.45
10.	B&R Kumarsain	763213.25
11.	B&R Karchham	284030.00
12.	B&R Kaza	99376.75
13.	Mech Rampur	-70744.00
14.	B&R Ponta	-23663.45
15.	B&R Rajgarh	-1792.00
16.	B&R Shillai	164564.90
17.	B&R Jubbal	191337.90
18.	B&R Bharwain	44446.00
19.	Elect. Palampur	129438.00
20.	B&R Chopal	779641.60
21.	B&R Una	452034.15
22.	Elect Una	872.00
23.	NH Joginder Nagar	-374562.00
24.	NH Rampur	-101800.00
25.	IPH Ghumarwain	-377110.45
26.	IPH Sundernagar	-1303627.00
27.	IPH Sarkaghat	275521.90
28.	IPH Padhar	623.00
29.	IPH Una-I	1586070.50
30.	GWO Una	205785.00
31.	IPH Dharamshala	645546.90
32.	IPH Palampur	1715309.81
33.	IPH Thural	2064160.00
34.	IPH Dehra	272177.63

35.	IPH Indora	2511272.00
36.	IPH Nurpur	1426628.10
37.	IPH Shimla-I	1573997.95
38.	IPH Arki	-247282.00
39.	IPH Paontasahib	96352.75
40.	IPH Solan	-846788.00
41.	IPH Pooh	4594791.00
42.	IPH Rampur	-369320.43
43.	IPH Kaza	135995.10
44.	IPH Shimla-II	1395943.85
	Total	26528960.00

Annexure-III**OUTSTANDING SCHEDULE OF SETTLEMENT WITH
TREASURIES (Form51) 4/2016 to 3/2017****B&R Divisions**

Sr. No	Name of Division	Code	Month
1	B&R Gohar	685	04/2016 to 03/2017
2	B&R Una	635	04/2016 to 03/2017
3	B&R Baijnath	622	04/2016 to 03/2017
4	B&R Kullu-II	627	04/2016 to 03/2017
5	C.V Udaipur	629	04/2016 to 03/2017
6	B&R Bilaspur-II	644	04/2016 to 03/2017
7	B&R Dehra	641	04/2016 to 03/2017
8	B&R Rohru	608	04/2016 to 03/2017
9	B&R Dodra Kwar	675	04/2016 to 03/2017
10	B&R Dharampur	680	04/2016 to 03/2017
11	B&R Karchham	651	04/2016 to 03/2017
12	B&R Kaza	653	04/2016 to 03/2017
13	B&R Tanda	695	04/2016 to 03/2017
14	N. H. Joginder Nagar	605	04/2016 to 03/2017
15	N. H. Rampur	652	04/2016 to 03/2017
16	N. H. Chamba	665	04/2016 to 03/2017

I&P.H Division

1	I.P.H. Baggi	702	04/2016 to 03/2017
2	I.P.H. Pooh	709	04/2016 to 03/2017
3	I.P.H. Rampur	710	04/2016 to 03/2017
4	I.P.H. Jubbal	718	04/2016 to 03/2017
5	I.P.H. Rohru	719	04/2016 to 03/2017
6	I.P.H. Palampur	727	10/2016 to 03/2017
7	I.P.H. Dehra	728	04/2016 to 03/2017
8	I.P.H. Una-2	733	12/2016 to 03/2017
9	I.P.H. Bilaspur	736	04/2016 to 03/2017
10	I.P.H. Jawali	753	04/2016 to 03/2017
11	I.P.H. Sadwan	760	04/2016 to 03/2017
12	I.P.H. Nohradhar	767	04/2016 to 03/2017
13	I.P.H. Matiana	775	04/2016 to 03/2017
14	Electrical Palampur	625	04/2016 to 03/2017
15	I.P.H Hyd. Shimla	770	04/2016 to 03/2017

Annexure –IV-A**Outstanding balance under the Head 8782-00-102-01 Remittances
up-to 31/3/2017 in respect of B&R and I&P.H. Division.**

Sr. No	Name of Division	Amount
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1	B& R Division Ghumarwin	-40517870
2	B& R Division Bilaspur-I	-115903697
3	B& R Division Bilaspur-II	-153739053
4	B& R Division Sarkaghat	-42068548
5	B& R Division Karchham	-41673697
6	B& R Division Kaza	-18633115
7	B& R Division Mech. Rampur	-10614004
8	B& R Division Rajgarh	-53327840
9	B& R Division Chopal	-85133882
10	B& R Division Bangana	-131417781
11	B& R Division Bharwin	-996772719
12	B& R Division Jubbal	-118982512
13	B& R Division Una	-133095964
14	B& R Division Padhar	-89939526
15	B& R Division Kullu-i	-47149448
16	B& R Division Gohar	-134336363
17	B& R Division Karsog	-52147547
18	B& R Division Mandi-II	-200152088
19	B& R Division Sunder-Nagar	-120913839
20	B& R Division Arki	-96828637
21	B& R Division Kasauli	-38237162
22	B& R Division Nalagarh	-125893438
23	B& R Division Solan	-107593107
24	B& R Division Shimla-1	-221841791
25	B& R Division Shimla-III	-3008982132
26	B& R Division Baijnath	-47434931
27	B& R Division Dharamshala	-236041565
28	B& R Division Kangra	-205400324
29	B& R Division Palampur	-150760272
30	B& R Division M C Tanda 686	-91504929
31	B& R Division Mech.Dharamshala	-7415175
32	B& R Division Mech.KULLU	-129110802
33	B& R Division Mech.Bilaspur	-62337281
34	B& R Division Udaipur	-59825375
35	B& R Division Kullu-11	-168043771
36	B& R Division Nirmand	-33622495
37	B& R Division Chamba	-109095579
38	B& R Division Dalhousie	-54583538
39	B& R Division Salooni	-41342897
40	B& R Division Barsar	42485021
41	B& R Division Tauni-Devi	-51303745
42	B& R Division Dharampur	-39241991
43	B& R Division Fatehpur	-65924827
44	B& R Division Elec.-1 Kasumpti	-35801639
45	B& R Division Elec.-II Sanoodan Shimla	-10099742
46	B& R Division Elec.-Mandi	-18478930
47	B& R Division N.H Hamirpur	-116851930
48	B& R Division N.H Rampur	-846891
49	B& R Division N.H.Solan	-23067460
50	B& R Division Elec.Palampur	-32450367
51	B& R Division Elec. UNA	-5214631
52	B& R Division N.H.Joginder-Nagar	-70757828

53	B& R Division N.H Pandoh	-37802745
54	B& R Division Kalpa	-271163502
55	B& R Division Dehra	-11212019
56	B& R Division Rampur	-113390482
57	B& R Division Nahan	-160005750
58	B& R Division Sangrah	-68441238
59	B&R Division Shillai	-75988022
60	B& R Division Nahan foundary	-49139
61	B& R Division N.H Nahan	-3033205
62	B& R Division Rohru	-101937127
63	B& R Division Dhami	-351006350
64	B& R Division Pangi	-28321164
65	B& R Division Hamirpur	-102778881
66	B& R Division Nurpur	-36604104
67	B& R Division Mech. Shimla	-61085102
68	B& R Division Mech. Rohru	-140125
69	Chief Engineer Central Zone Mandi-1	-1670
70	B& R Division Joginder-Nagar	-66051684
71	B& R Division jawali	-45408290
72	B& R Division N.H Chamba	-17250
73	B& R Division Kumarsain	-41594754
74	B& R Division P.Sahib	-48635737
75	B& R Division Theog	-64168194
76	B& R Division D-Kawar	-28773460
77	B& R S.E 10th circle Bilaspur	-20138
78	B& R Division Bharmour	-41499748
79	B&R Total	-8862997334
IPH		
1	I&PH Division Bilaspur	-214066691
2	I&PH Division Ghumarwin	-96165824
3	I&PH Division Chamba	-299666643
4	I&PH Division Dalhausie	-28944738
5	I&PH Division Salooni	-10550450
6	I&PH Division Dharamshala	-32534841
7	I&PH Division Palampur	-16355872
8	I&PH Division Shahpur	-647331
9	I&PH Division Thural	-75470239
10	I&PH Division Hamirpur	-354243458
11	I&PH Division Barsar	-97432017
12	I&PH Division Sarkaghat	-48677746
13	I&PH Division Dehra	-79947089
14	I&PH Division Kullu-1	-57046059
15	I&PH Division Kullu-11	-46086500
16	I&PH Division Keylong	-4143373
17	I&PH Division Nohradhar	-45562095
18	I&PH Division Nahan	-33713365
19	I&PH Division Nalagarh	-38840505
20	I&PH Division Paonta-Sahib	-99272393
21	I&PH Division Solan	-78734872
22	I&PH Division Jawali	-16759063
23	I&PH Division Indora	-16499859
24	I&PH Division Nurpur	-46069218

25	I&PH Division Pooh	-6998212
26	I&PH Division Rampur	-19828174
27	I&PH Division Rekong-Peo	-1253477
28	I&PH Division Jubbal	-25598033
29	I&PH Division Nerwa	-1802768
30	I&PH Division Rohru	-81274049
31	I&PH Division Shimla-II	-112275453
32	I&PH Division Shimla-I	-3624487645
33	I&PH Division Arki	-63056524
34	I&PH Division Sunni	-50326431
35	I&PH Division Baggi	-25958581
36	I&PH Division Mandi	-2061145
37	I&PH Division Padhar	-13750379
38	I&PH Division Sunder-Nagar	-61308601
39	I&PH Division Karsog	-159566
40	I&PH Division Una-1	-7704743
41	I&PH Division Una-11	-622317
42	Flood Protection Division Gagret	-213774
43	Sr.Hydrologist Ground Water Org. Una	-73907
44	Tubewell Division Gagret	-2356310
45	Swan River Flood Management Project Division Haroli Una	-172375
46	Shah Nehar Division Ghandran	-321283
47	Shah Nehar Division-1 Sansarpur Terrace	-3037813
48	Shah Nehar Faethpur 755	-26250
49	Shah Nehar IPH Circle	-647331
50	Shah Nehar -II	-81129328
51	Water Supply & sweage Div Shimla	-48261419
52	I&PH Division Kaza	-3203774
53	I&PH Division Ani	-174255859
54	I&PH Division bassi	-56913
55	Sweage treatment plant Shimla	48970
56	Hydro Contru & Maintenance Shimla	-94764
57	I&PH Division Matiana 775	-11124919
58	I&PH Division Sub Div Dharwala	-377449
59	I&PH Division Nagrata Bhawan	-4428432
60	I&PH Division Phina Singh Medium	-13500
61	I&PH Division Sidhata Medium	-205788915
	IPH Total	-6201731684
	B&R Total	-8862997334
	GrandTotal	-15064729018

Annexure –IV-B

**Outstanding balance under the Head 8782-00-102-02 Remittances
up-to 31/3/2017 in respect of B&R and I&P.H. Division.**

Sr. No	Name of Division	Amount
1	B& R Division Ghumarwin	-680323
2	B& R Division Bilaspur-I	-5062843
3	B& R Division Bilaspur-II	6712664
4	B& R Division Sarkaghat	-9201861
5	B& R Division Kaza	8909473
6	B& R Division Mech. Rampur	-272151

7	B& R Division Rajgarh	-774282
8	B& R Division Chopal	-1050323
9	B& R Division Bangana	14579341
10	B& R Division Bharwin	-6289213
11	B& R Division Jubbal	5062765
12	B& R Division Una	30379767
13	B& R Division Karchamm	4948157
14	B& R Division Padhar	11946486
15	B& R Division Kullu-I	1122552
16	B& R Division Gohar	6263
17	B& R Division Karsog	3257511
18	B& R Division Mandi-II	547764
19	B& R Division Sunder-Nagar	2244589
20	B& R Division Arki	-1774423
21	B& R Division Kasauli	12434357
22	B& R Division Nalagarh	-32072749
23	B& R Division Solan	-23838602
24	B& R Division N.H Shahpur	-50000
25	B& R Division Elec. Shimla II	908900
26	B& R Division Elec. Shimla I	492775
27	B& R Division Shimla-1	182853
28	B& R Division Shimla-III	9184177
29	B& R Division Dodra-Karwa	-1273298
30	B& R Division Baijnath	6951512
31	B& R Division Dharamshala	151991
32	B& R Division Kangra	-8707785
33	B& R Division Palampur	1261878
34	B& R Division Elec. Palampur	-7484715
35	B& R Division M C Tanda 686	-8877807
36	B& R Division Mech.Dharamshala	766549
37	B& R Division Mech.KULLU	-4683329
38	B& R Division Mech.Bilaspur	-516687
39	B& R Division Udaipur	28470317
40	B& R Division Kullu-11	6483343
41	B& R Division Nirmand	143701
42	B& R Division Chamba	21105710
43	B& R Division Dalhousie	22799240
44	B& R Division Salooni	3933772
45	B& R Division Barsar	11873369
46	B& R Division Tauni-Devi	2876336
47	B& R Division Dharampur	-4376120
48	B& R Division Fatehpur	9575756
49	B& R Division Elec.-Mandi	584616
50	B& R Division N.H Hamirpur	320266
51	B& R Division N.H Rampur	100723
52	B& R Division N.H.Solan	-1078685
53	B& R Division Elec. UNA	579016
54	B& R Division N.H.Joginder-Nagar	-38766
55	B& R Division N.H Pandoh	1940650
56	B& R Division Kalpa	-501263
57	B& R Division Dehra	-13006560
58	B& R Division Rampur	916089

59	B& R Division Nahan	-3977306
60	B& R Division Sangrah	3049781
61	B&R Division Shillai	-8926226
62	B& R Division Nahan foundary	-56615
63	B& R Division Rohru	447442
64	B& R Division Dhami	-26989256
65	B& R Division Pangi	12872821
66	B& R Division Hamirpur	23473265
67	B& R Division Nurpur	-2146894
68	B& R Division Mech. Shimla	187863
69	B& R Division Mech. Rohru	-478691
70	B& R Division Joginder-Nagar	239867398
71	B& R Division Jawali	5848991
72	B& R Division N.H Chamba	-17208
73	B& R Division Kumarsain	-138073
74	B& R Division P.Sahib	-2056833
75	B& R Division Theog	-37058536
76	B& R Division Bharmour	37172600
	B&R Total	343217966
1	I&PH Division Bilaspur	-52845132
2	I&PH Division Ghumarwin	-13418150
3	I&PH Division Chamba	27317284
4	I&PH Division Dalhausie	4608011
5	I&PH Division Salooni	902304
6	I&PH Division Dharamshala	2493456
7	I&PH Division Palampur	18739537
8	I&PH Division Shahpur	1440311
9	I&PH Division Thural	-242341
10	I&PH Division Hamirpur	12041361
11	I&PH Division Barsar	-11699515
12	I&PH Division Sarkaghat	-75135883
13	I&PH Division Dehra	98519137
14	I&PH Division Kullu-1	-43217448
15	I&PH Division Kullu-11	-223330
16	I&PH Division Nohradhar	16218087
17	I&PH Division Nahan	-11975458
18	I&PH Division Nalagarh	21901497
19	I&PH Division Paonta-Sahib	-77769
20	I&PH Division Solan	-461918
21	I&PH Division Jawali	4376157
22	I&PH Division Indora	-1526303
23	I&PH Division Nurpur	-1158086
24	I&PH Division Pooh	2115376
25	I&PH Division Rampur	-6968692
26	I&PH Division Rekong-Peoo	4436138
27	I&PH Division Jubbal	98207
28	I&PH Division Nerwa	-119471
29	I&PH Division Rohru	-11085798
30	I&PH Division Shimla-II	381766
31	I&PH Division Shimla-I	17080817
32	I&PH Division Arki	32051954
33	I&PH Division Sunni	-6835448

34	I&PH Division Baggi	-3555680
35	I&PH Division Mandi	-270208
36	I&PH Division Padhar	496240
37	I&PH Division Sunder-Nagar	1135754
38	I&PH Division Karsog	79861
39	I&PH Division Una-1	6734135
40	I&PH Division Una-11	25308
41	Flood Protection Division Gagret	231770
42	Sr.Hydrologist Ground Water Org. Una	-38816
43	Tubewell Division Gagret	993404
44	Swan River Flood Management Project Division Haroli Una	62748455
45	Construction & Maintenance Shimla	-549677
46	Shah Nehar Project Bathukar	-47018
47	Shah Nehar –I Sansarpur Terrace	3179679
48	Shah Nehar -II	-142239
49	Water Supply & sweage Div Shimla	15000093
50	I&PH Division Kaza	-13666464
51	I&PH Division Ani	-2076900
52	I&PH Division Bassi	9517195
53	Hydro Control & Maintenance Shimla	-3515234
54	I&PH Division Matiana 775	4089988
55	I&PH Division Phima Singh Medium	3590534
56	I&PH Division Guglara	-1023494
57	I&PH Division keylong	5215520
	IPH Total	115882864
	B&R Total	343217966
	Grand Total	459100830

Annexure -V

List of MPSSA “129” outstanding balance upto of 3/2017

Sr. No	Name of Division	Amount
1	B&R Bilasppur-II	-7092
2	B&R Karchham	68393.00
3	B&R Kaza	1395.51
4	B&R Chopal	-415577.34
5	B&R Chopal	430267.80
6	B&R Dodra Kawar	736200.00
7	B&R Una	4157030.47
8	B&R Sundernagar	-1788782.49
9	B&R Arki	2359269.00
10	B&R Shimla-I	4540790.87
11	B&R Dharamsala	51.12
12	B&R Kangra	1357816.55
13	B&R Jaisinghpur	3496880.00
14	Mech. Dharamsala	531308.31
15	B&R MC Tanda	8711091.00
16	B&R Dalhousie	1233522.70
17	B&R Salooni	206591.90

18	B&R Fatehpur	-108652.91
19	Elect.Kasumpati	292039.90
20	NH Chamba	83080.00
21	Differences of Division	2180173.09
22	Master plan Division	-1511252.05
	B&R Total	26554544.43
Irrigation & Public Health		
1.	Complin Division Bassi	-6463950.00
2.	IPH Bilaspur	12203715.65
3.	IPH Ghumarwin	23730379.00
4.	IPH Dalhousie	33485116.08
5.	IPH Salooni	-1509150.00
6.	IPH Nagarota Bagwan	9605940.00
7.	IPH Dharamsala	5326490.66
8.	IPH Palampur	30006393.74
9.	IPH Shahpur	6408550.00
10.	IPH Hamirpur	1084694.99
11.	IPH Sarkaghat	137427140.58
12.	IPH Dehra	-84970049.00
13.	IPH Kullu-I	14725367.12
14.	IPH Kull-II	31557335.00
15.	IPH Anni	78902124.20
16.	IPH Keylong	5825618.00
17.	IPH Nahan	-42151.55
18.	IPH Nalagarh	1009003.46
19.	IPH Paont Sahib	824763.81
20.	IPH Jawali	31073441.00
21.	IPH Dehra	84206778.00
22.	IPH Indora	3668933.65
23.	IPH Nurpur	15306440.76
24.	IPH Pooh	1089.00
25.	IPH Rampur	1744762.95
26.	IPH Recong Peo	42922004.54
27.	IPH Jubbal	51970335.20
28.	IPH Nerwa	28337965.41
29.	IPH Rohru	414864.30
30.	IPH Shimla-I	-134473.43
31.	IPH Sunni	384710.00
32.	Matiana	22504447.00
33.	IPH Padhar	58154701.00
34.	Complin Bassi at Bilaspur	-2051441.00
35.	IPH DW NO-I Una	29272970.00
36.	IPH Una-II	2122859.98
37.	Senior Hydrologist G.W. project org. Una	400
38.	Tube well Division Gagret Una	1058226.78
39.	Shah Nehar Division Gandharain	2038233.00
40.	Shah Nehar Project Sansarpur Terrace	-153501.27
	IPH Total	671981078.60
	B&R Total	26554544.43
	Grand Total	698535622.03

**Cash Settlement Suspense Account
Major Head 8658-107-CSSA**

Sr. No.	Name of Division	Amount
	Balance as on 31/03/2017	
	B&R	(-)3954642.40
	IPH	(-)335586.91
	Total	(-)4290229.31
	DETAILS:-	
	Old Divisions (IPH)	
1.	Planning &Investigation Division Shimla	175951.74
2	Thural	598.35
3	Kullu-II	(-) 512137.00
	Total	(-)335586.91
	B&R	
	HP Electricity Board (old Balance) Master plan Division	11120.00
	National Highway Rampur Bushehar	479.00
	Chamba	6883.54
	Nurpur	(-)1540.33
	Rural Division at Dhami	(-)166121.00
	MC Division Shimla	166144.32
	B&R Rohru	(-) 59.95
	B&R Shillai	21.86
	B&R Karsog	38.78
	Mech. Kullu	(-)3971666.00
	Elect. Mandi	57.38
	Total	(-)3954642.40

Annexure -VII

YEAR WISE DETAIL OF OUTSTANDING BALANCES LYING UNDER 8658-101-05 FOR WANT OF FUNDS			
NAME OF THE DIVISION	AMOUNT		YEAR
OLD OUTSTANDING OF ALL DIV.	10728065	OB	2011
NH HAMIRPUR	1123538		2011
NH PANDOH	1940775		2011
NH RAMPUR	10367726		2011
NH SOLAN	9152368		2011

NH HAMIRPUR	1392181		2012
NH SOLAN	297171		2012
NH HAMIRPUR	1210094		2012
NH RAMPUR	-31346		2012
NH RAMPUR	-12887024		2012
	23293548		
Misc(all division)	14350764		2013
NH HAMIRPUR	1769336		2014
NH JOGINDERNAGAR	2458031		2014
NH PANDOH	1509524		2014
NH RAMPUR	2337320		2014
NH SOLAN	1871568		2014
NH HAMIRPUR	17637819		2014
NH JOGINDERNAGAR	6671354		2014
NH PANDOH	4735164		2014
NH RAMPUR	8213600		2014
NH SOLAN	8811083		2014
	70365563		2014
Misc(all division)	7280401		2014
NH JOGINDERNAGAR	2374154		2014
NH PANDOH	2221229		2014
NH RAMPUR	1049806		2014
NH SOLAN	630575		2014
NH JOGINDERNAGAR	1175085		2014
NH PANDOH	1878881		2014
NH RAMPUR	145439		2014
NH SOLAN	605529		2014
NH JOGINDERNAGAR	521030		2015
NH SOLAN	144364		2015
NH JOGINDERNAGAR	861084		2015
NH SOLAN	299093		2015
	19186670		
Misc(all division)	5134513		2016
	24321183		2016
	23293548		
	70365563		
	24321183		
SUM OF ALL TOTAL	117980294		

Annexure-VIII-A

List of minus balance under Head 8671 up to 3/2017

Sr. No	Name of Division	Amount
1	Mech Division Rohru	-409
2	RIDF Taklech	-7.00
3	B&R Bharwain	-234
4	B&R Baijnath	-467
5	B&R Padhar	-115
6	Mech Dharamsala	-818
7	B&R Sarkaghat	-257

	Total	-2307
1	CAMLIP IPH Bassi	-30.00
2	IPH Bilaspur	-21
3	IPH Poooh	-308.00
4	Swan River Flood Management project Haroli	-50
5	Shahnehar Project Division-I	-67.00
	Total	-476
	B&R and IPH Total	-2783

8671-Closing Balances of B&R, I.P.H./Electric/N.H. Divisions

(In excess of Prescribed amount w.e.f 1/4/2016 to 31/3/2017)

DDO Code	Division Name	Months	Amount
632	B&R Dalhousie	05/2016	1009
632	B&R Dalhousie	08/2016	1248
632	B&R Dalhousie	09/2016	1201
632	B&R Dalhousie	10/2016	1204
633	B&R Pangi	08/2016	1162
633	B&R Pangi	09/2016	1242
633	B&R Pangi	10/2016	1242
633	B&R Pangi	11/2016	1242
633	B&R Pangi	12/2016	1072
633	B&R Pangi	01/2016	1072
633	B&R Pangi	02/2016	1072
674	B&R Bharmour	10/2016	1117
656	B&R Poanta Sahib	01/2017	1047
647	B&R Rampur	02/2017	27364
649	B&R Nirmand	06/2016	1064
649	B&R Nirmand	08/2016	1044
680	B&R Dharampur	05/2016	1052
680	B&R Dharampur	06/2016	1043
680	B&R Dharampur	07/2016	1037
680	B&R Dharampur	08/2016	1375
680	B&R Dharampur	02/2017	1029
662	Mech Kullu	02/2017	1142
643	B&R Bilaspur-I	11/2016	65933
643	B&R Bilaspur-I	07/2016	1002
645	B&R Ghumarwin	09/2016	1005
645	B&R Ghumarwin	10/2016	1270
601	B&R Mandi-II	09/2016	1091
602	B&R Karsog	12/2016	1132
602	B&R Karsog	01/2017	1653
603	B&R Sundernagar	11/2016	102870
685	B&R Gohar	08/2016	4961
685	B&R Gohar	11/2016	4544
600	B&R Mandi-I	10/2016	1077
684	B&R Jogindernagar	05/2016	17940
636	B&R Bharwain	05/2016	1014
607	B&R Chopal	10/2016	1082
609	B&R Jubbal	08/2016	1355
623	B&R Kangra	07/2016	1063
618	B&R Shimla-III	06/2016	1382
618	B&R Shimla-III	10/2016	2181
641	B&R Dehra	09/2016	1101
641	B&R Dehra	10/2016	1062
605	N. H. Joginder Nagar	06/2016	1078
605	N. H. Joginder Nagar	08/2016	1270
605	N. H. Joginder Nagar	09/2016	1064
605	N. H. Joginder Nagar	11/2016	1513
605	N. H. Joginder Nagar	12/2016	1421
605	N. H. Joginder Nagar	01/2017	1035

605	N. H. Joginder Nagar	02/2017	1047
615	N. H. Solan	05/2016	1145
615	N. H. Solan	06/2016	1063
683	N. H. Hamirpur	08/2016	1211
683	N. H. Hamirpur	09/2016	1416
683	N. H. Hamirpur	11/2016	1125
713	I. P. H. Kullu	07/2016	1085
713	I. P. H. Kullu	08/2016	1150

720	I. P. H. Paonta Sahib	05/2016	1445
720	I. P. H. Paonta Sahib	06/2016	1126
720	I. P. H. Paonta Sahib	07/2016	1148
724	I. P. H. Solan	11/2016	1007
727	I. P. H. Palampur	11/2016	1230.30
728	I. P. H. Dehra	08/2016	1434
728	I. P. H. Dehra	12/2016	1311
728	I. P. H. Dehra	01/2017	1082
729	I. P. H. Thural	08/2016	1010
736	I. P. H. Bilaspur	01/2017	1206
737	I. P. H. Ghumarwain	02/2017	1526
739	I. P. H. Barsar	05/2016	1221
739	I. P. H. Barsar	12/2016	1068
770	Hydrology Shimla	08/2016	1015
770	Hydrology Shimla	09/2016	1005
770	Hydrology Shimla	10/2016	1121
770	Hydrology Shimla	11/2016	1008

Annexure-IX

**Minus Balances under the Head (8009)
work Charged staff up to 3/2017
B&R Division**

Sr. No	Name of Division	Amount
1	B&R Bilaspur-I	-1237860.50
2	B&R Spiti at Kaza	-3932755.05
3	B&R Sangarh	-75293.20
5	B&R Jubbal	-148760.00
6	B&R Bharwain	-1948319.00
9	B&R Dharampur	-1718307.00
12	B&R Sarkaghat	-1279228.35
13	B&R Arki	-104141.00
14	B&R Kasauli	-274100.40
16	B&R Balakrupi 686	-161322.00
17	B&R Udaypur	-724715.35
18	Mech.Kullu	-329258.65
19	B&R Pangi	-8438322.00
20	B&R Salooni	-8552.65
	Total	-20380935.15

	I.P.H Ghumarwin	-3804533.50
2	I.P.H Nurpur	-166992.00
3	I.P.H Kaza	-320676.00
4	I.P.H Sarkaghat	-583353.70
5	Water Supply and Sewerage Division Shimla	-36982.00
6	Shahnehar Project Division-I	-197021.00
	IPH Total	-5109558.20
	B&R Total	-20380935.15
	Grand Total	-25490493.35

Annexure-X

**ADVERSE BALANCES UNDER PUBLIC WORKS AND IRRIGATION &
PUBLIC HEALTH DEPOSITS-8443 UPTO 3/2017**

Building & Road Divisions			
Div No	Name of Division	Name of Work	Closing Balance 3/2017
682	B&R Tauni Devi	C/O Science Lab in GSSS Tauni Devi	-1076436
	B&R Tauni Devi	C/O Women Hostel in Existing Poly Technical Hamirpur	-2419992
	B&R Tauni Devi	C/O Add. Accom. for 100 student in Boys Hostel at Govt Poly Tech. Hamirpur	-1062060
	B&R Tauni Devi	C/O Science Lab at Lambloo	-2338035
	B&R Tauni Devi	C/O Vety. Disp. Buildg. at Kohin	-96233
	B&R Tauni Devi	C/O Middle School Buildg. at Samirpur	-1378314
657	B&R Rajgarh	C/O PHC Buildg at Bagthan	-2555097
	B&R Rajgarh	C/O OPD Block in SDH Rajgarh	-2145291
	B&R Rajgarh	C/O science lab GSSS Naina Tikker	5428094
658	B&R Sangarh	C/O VET Hospital Buildg at Haripurdhar	-147719
		C/O PHC Buyildg at Lana Cheta	-2130416
659	B&R Shillai	C/O GSSS at Kanti Mashwa	-445402
	B&R Shillai	C/O GSSS at Jamna	-533417
	B&R Shillai	C/O HSC Buildg at Gumath	-1484373
	B&R Shillai	C/O HSC Buildg at Killar	-2203411
656	B&R Ponta Sahib	C/O PHC Building Rampur Bharapur	-199715
	B&R Ponta Sahib	C/O HSC Building Barthal Madhana	-438351
	B&R Ponta Sahib	S/R GDC at Poanta Sahib	-130516
632	B&R Dalhousie	C/O GSSS Buildg. at Dalhousie	-1318470
634	B&R Hamirpur	C/O Two room in GDC Chabutra	-46364
637	B&R Barsar	C/O PHC Garli	-1147645
	B&R Barsar	C/O Science Block in GSSS Maharal	-1419265
	B&R Barsar	C/O Sceince Lab Block GSSS at Biar	-2105000
604	B&R Sarkaghat	C/O PHC Buildg. at Dhalwan	-1161294
	B&R Sarkaghat	C/P PHC Buildg. at Jamni	-1724799
	B&R Sarkaghat	C/O Science Lab at Bhambla	-6650095
	B&R Sarkaghat	C/O Science Lab at Nabahi	-724128
	B&R Sarkaghat	C/O Science Lab at Bhadrawar	-1823432
	B&R Sarkaghat	C/O Science Lab at Jamni	-3639958
651	B&R Karchham	RRD on Chhitkul Bridge	-3913642
647	B&R Rampur	C/O GSSS Buildg at Dansa	-702753

	B&R Rampur	C/O GSSS at Dhargaura	-4630002
	B&R Rampur	C/O Govt SSS buildg at Bhadwali	-14357801
648	B&R Kumarsain	C/O Stadium at Kumarsain	-350541
	B&R Kumarsain	C/O Cold Store at Tikkar	-618115
	B&R Kumarsain	C/O Govt. SSS Khaneti Sadoch	-2349877
	B&R Kumarsain	C/O GSSS Kangal	-4716971
649	B&RNirmand	C/O Outdoor Stadium at Nirmand	-9617927
	B&RNirmand	C/O Bus Stand at Anni	-2835139
	B&RNirmand	C/O Kalyan Bhawan at Anni	-2007621
		C/O Science Block & Additional accommodation at Govt. SSS Dalash, Distt. Kullu	-1177493
630	B&R Chamba	C/o 9Nos Type –II Qtr in Police line Chamba	-370708
		C/o Rain shelter at Sahoo Bus stand	-183195
684	B&R Joginder Nagar	C/O G.S.SS. (Science Lab. Bldg.)	-81166
	B&R Joginder Nagar	C/O GSSS at Outpur (Providing Ele.)	-1284925
	B&R Joginder Nagar	C/O RTI Buildg at J/Nagar	-8022112
622	B&R Baijnath	C/O PHC Buildgs at Rakkar-II	-192353
	B&R Baijnath	C/O Science Lab Buildg at GSSS Majhera	-968645
	B&R Baijnath	C/O GSSS Buildg at Makol	-641011
	B&R Baijnath	I/Upgradation of Paragliding Buildg. at Bir	-5645581
603	B&R Sunder Nagar	C/O 150 bedded special abibility children at Sunder Nagar	-3174739
		C/O boys hostel GP Sunder Nagar	-2862122
		C/O 66.00PSCBox girder bridge vill Manglah	-12557639
		C/O GSSS Buildg at Jarol	-995248
		PHC Khurahal	
602	B&R Karsog	C/OProviding Maintenance on BSKL road	-1731877
	B&R Karsog	C/O Neri Khad bridge	-1715000
626	B&R Kullu-I	C/O GSSS Buildg Pinni	-3383626
	B&R Kullu-I	C/O GSSS Buildg Shansher	-3567287
	B&R Kullu-I	C/O CHC Buildg at Sainj	-1537271
635	B&R Una	C/O Rain Shelter at S/garh Una Road Rampur	-118289
	B&R Una	C/O Sub Tehsil Bldg Ispur	-1679810
	B&R Una	C/O L/R From Ispur Gagret Patwarkhana	-4500000
	B&R Una	C/O Bus Stand Bldg. at Dulehar	-7721057
636	B&R Bharwain	C/O 3 rooms Accommodations Buildg in GSSS At Mubarkpur	-509409
	B&R Bharwain	C/O GSSS Thathal Science Lab.	-3581711
684	B&R Joginder Nagar	C/O G.S.SS. (Science Lab. Bldg.)	-81166
	B&R Joginder Nagar	C/O GSSS at Outpur (Providing Ele.)	-1284925
	B&R Joginder Nagar	C/O RTI Buildg at J/Nagar	-8022112
622	B&R Baijnath	C/O PHC Buildgs at Rakkar-II	-192353
	B&R Baijnath	C/O Science Lab Buildg at GSSS Majhera	-968645
	B&R Baijnath	C/O GSSS Buildg at Makol	-641011
	B&R Baijnath	I/Upgradation of Paragliding Buildg. at Bir	-5645581
603	B&R Sunder Nagar	C/O 150 bedded special abibility children at Sunder Nagar	-3174739
		C/O boys hostel GP Sunder Nagar	-2862122
		C/O 66.00PSCBox girder bridge vill Manglah	-12557639

		C/O GSSS Buildg at Jarol	-995248
		PHC Khurahal	
602	B&R Karsog	C/O Providing Maintenance on BSKL road	-1731877
	B&R Karsog	C/O Neri Khad bridge	-1715000
626	B&R Kullu-I	C/O GSSS Buildg Pinni	-3383626
	B&R Kullu-I	C/O GSSS Buildg Shansher	-3567287
	B&R Kullu-I	C/O CHC Buildg at Sainj	-1537271
635	B&R Una	C/O Rain Shelter at S/garh Una Road Rampur	-118289
	B&R Una	C/O Sub Tehsil Bldg Ispur	-1679810
	B&R Una	C/O L/R From Ispur Gagret Patwarkhana	-4500000
	B&R Una	C/O Bus Stand Bldg. at Dulehar	-7721057
636	B&R Bharwain	C/O 3 rooms Accommodations Buildg in GSSS At Mubarkpur	-509409
	B&R Bharwain	C/O GSSS Thathal Science Lab.	-3581711
606	B&R Nurpur	C/O Seience Lab GSSS at Cheog	-324615
616	B&R Shimla Dvi-I	C/O High School at Dubloo	-1080080
616	B&R Shimla Dvi-I	C/O GSSS at Goda Kiar Koti	-1045660
616	B&R Shimla Dvi-I	C/O Sub Centre at Gumma	-479559
618	B&R Shimla Dvi-III	C/O Seience Lab at GSSS at Lal Pani Shimla	-3087976
618	B&R Shimla Dvi-III	C/O GSSS at Chhota Shimla	-1394612
618	B&R Shimla Dvi-III	C/O A/R & M/O to Govt. Degree College at Sanjauli Shimla	-4182570
618	B&R Shimla Dvi-III	C/O S/R to Zoology at Govt. Degree College at Sanjauli Shimla	-1648107
618	B&R Shimla Dvi-III	C/O A/R & M/O to Govt. Degree College at (SH & PF) steel railing road leading to main road to College	-42409091
618	B&R Shimla Dvi-III	C/O Leper Colony at Phagli Shimla	-12754787
618	B&R Shimla Dvi-III	C/O Ambedkar Bhawan at Krishana Nagra Shimla	-12885161
618	B&R Shimla Dvi-III	C/O Providing G1 pipe line at Tutikandi Shimla	-13609534
618	B&R Shimla Dvi-III	C/O R/O rain damages to type IV set No.1 to 8 Barnes	-252940000
618	B&R Shimla Dvi-III	C/O R/R damges to Winter Field out Houses	-374533290
618	B&R Shimla Dvi-III	C/O Improvement of block spot from kenddy chawk to annadale/Holly l Lodge	-475387297
639	B&R Nurpur	C/O GSSS at Raja Ka Talab (RMSA)	-789125
	B&R Nurpur	C/O HSC Building at Baduhi	-667102
	B&R Nurpur	C/O PHC Building at Kherian	-240340
	B&R Nurpur	C/O Toilet Block (Girls) Arya Degree College at Nurpur & C/O New Block	-162841
640	B&R Fatehpur	C/O Addl. Accomm. GSSS Building at Basantpur	-215409
640	B&R Fatehpur	C/O Addl. Accomm. GSSS Building at Sathana	-138676
640	B&R Fatehpur	C/O Addl. Accomm. Science lab at Fatehpur	-506617
640	B&R Fatehpur	C/O Ayurvedic Helth Malhanta	-6081763

642	B&R Jawali	C/O Foot Bridge over Baral Khad	-807384
	B&R Jawali	C/O CHC Building at Jawali	-1975840
	B&R Jawali	S/R CHC at Spail	-493320
	B&R Jawali	C/O Model Science Lab at GSSS Jawali	-636291
	B&R Jawali	C/O CRF various road Jawali	-2494463
620	B&R Dharamshala	C/O 2 Nos rooms for the staff of CMO Kangra at D/Shala	-1184613
	B&R Dharamshala	C/O OBC Bhawan at Passu	-3589820
	B&R Dharamshala	C/O link road Rounkhar to Pond	-249740
	B&R Dharamshala	C/O Jeepable bridge over Pingal Nallah near Radio Colony D/Shala	-335316
	B&R Dharamshala	C/O Gorkha Bhawan at Dari	-363806
	B&R Dharamshala	C/O Welfare Bhawan at Serathana	-425757
	B&R Dharamshala	C/O PHC Building at Khanyara	-771995
	B&R Dharamshala	C/O ADR Centre at Dharamshala	-1030262
	B&R Dharamshala	C/O 1Nos T-V Qtr the stff of Joint Director Pros. At D/Shala	-2323931
	B&R Dharamshala	C/O ADR Centre at Dharamshala	-1030262
	B&R Dharamshala	C/O Addl. Accomm. Science lab at Serathana	-1483993
	B&R Dharamshala	C/O Vety.Dispensary at Totarani	-179540
623	B&R Kangra	C/O Additional Accommodation GSSS Schogl lunj	-950606
	B&R Kangra	C/O Additional Accommodation GSSS Darini	-1733116
	B&R Kangra	C/O Additional Accommodation GSSS Durgella	-1452672
	B&R Kangra	C/O Additional Accommodation GSSS Kachhianr	-171316
	B&R Kangra	C/O Additional Accommodation GSSS Ghallian	-608219
	B&R Kangra	C/O S/R GSSS Old Kangra	-122147
	B&R Kangra	C/O Additional Accommodation GSSS kalyira	-1305161
624	Mechanical Div Dharamshala	C/O 55 Mtrs span steel truss bridge over biara nallah on Kakri Kherna road	-2763381
686	B&R Jaisinghpur	C/O B/W of Vety. Dispensary Building at Majheenr	-530344
	B&R Jaisinghpur	C/O HSC at Majhoti	-1182094
	B&R Jaisinghpur	C/O Add. Acc. CHC Thural	-5253000
	B&R Jaisinghpur	C/O PHC Building at Majheen	-16440943
	B&R Jaisinghpur	C/O PHC Building at Molag	-1325559
	B&R Jaisinghpur	C/O CHC building at Thural	-1159136
	B&R Jaisinghpur	C/O HSC buildg at Harrot	-679241
695	B&R Tanda	C/O 18Nos Type V Qtrs at Tanda	-11521043
	B&R Tanda	C/O 120 Nos Type III Qtrs for Nurses staff at Dr. RPGMC Tanda	-539814
	B&R Tanda	C/O Repair of Residencial building Accomodaton Dr. RPGMC Tanda V	-2618260
		B&R Total	-1494187272

IRRIGATION & PUBLIC HEALTH DIVISION

Code	Name of Division	Works	Closing Balance 3/2017
700	I.P.H Sundernagar	H.P State Civil Supply	-8172647
	I.P.H Sundernagar	Swerage energy charges	-56920
	I.P.H Sundernagar	Other Deposit Work	-1246425
702	I.P.H Baggi	LWSS Mairamaseet	-27092
703	I.P.H Mandi	LWSS Mandi Town	-2900641
	I.P.H Mandi	Swerage scheme Mandi	-511816
	I.P.HMandi	LIS Pansra	-304850
	I.P.HMandi	CRF	-982537
704	I.P.H Padhar	Public irrigation tank sili khad	-17445
	I.P.H Padhar	DWSS CV Jorla, SV Masuain	-35269
705	I.P.H Chamba	C/o Fis Andrla Gram to Guita Seia	-2011342
	I.P.H Chamba	WSS IPH Div Chamba for Energy Charges	-559816
706	I.P.H Dalhousi	Shifting of water Supply and Irrigation utility under I&PH Div Sihunta	-184417
707	I.P.H Salooni	WSS Sarar Padhar	-177950
	I.P.H Salooni	WSS Dhalog Sainthal	-27393
	I.P.H Salooni	WSS Deoga Shaliund	-109266
	I.P.H Salooni	WSS Bhardhar Bhadota	-237500
	I.P.H Salooni	WSS Thanai Jowari	-127205
710	I.P.H Rampur	FIS Belupul to Majherli	-1097260
	I.P.H Rampur	Sewerage Deposit (Rampur Sarahan) A/R & M/o	-2805108
	I.P.H Rampur	P.R.I Deposit Nankhari	-268106
	I.P.H Rampur	Water Supply scheme to new bustand Rampur	-497546
740	I.P.H Suni	LWSS Bhera Kad to Saroga	-87300
	I.P.H Suni	A/R & M/O Various LWSS	-13734
	I.P.H Suni	Aug of LWSS Narkanda	-30295
	I.P.H Suni	C/O office Building Kotgarh	-119729
	I.P.H Suni	Aug of LWSS Chanough	-140929
763	I.P.H Kullu-II	Tapping Add. Source through LWSS Kanoun Salwar	-2672546
	I.P.H Kullu-II	Imp of WSS Shanger	-908353
	I.P.H Kullu-II	Prov. LWSS Budhai to Baragan	-302354
	I.P.H Kullu-II	Sewerage Scheme Bhunter Towa (O&M)	-1864616
	I.P.H Kullu-II	Funds Under NRDWP	-2871894
	I.P.H Kullu-II	Paha Tung of CV Shensher Town (O&M)	-1864616
713	I.P.H Kullu -I	R/R damaged to Dushera Ground RD 136 to 232	-111144
	I.P.H Kullu-I	A/R & M/O WSS Kullu Town	-2169778
	I.P.H Kullu-I	A/R & M/O WSS Mandi Town	-2003034
722	I.P.H Nahan	LWSS Kheel Belu	-350019
723	I.P.H Nalagarh	NRDWP Deposit work	-5106241
724	I.P.H Solan	NRDWP	-8657653
	I.P.H Solan	CRF	-5704709
732	I.P.H Una 01	LIS <u>Upper Beet</u>	-6174588
734	I.P.H Tuwell	D/L of Assy. T/well at Bhangana Phoolpur	-111603
	Gagret		-111603
	I.P.H Tuwell	D/L of Assy. T/well at Nakhroh	-152898

	Gagret		
	I.P.H Tuwell Gagret	D/L of Assy. T/well at No. 45 Bhadsali	-794608
	I.P.H Tuwell Gagret	D/L of Assy. T/well at 54 at Bathu	-554128
752	I.P.H F/P Gargret	Repair of Danga at Nalla Boundryof Khurwain	-81850
	I.P.H F/P Gargret	Prov. FPW Bhdoruri Khad	-10654
754	I. P. H. Shahpur	NRDWP works 2012-13	-1157249
	I. P. H. Shahpur	CRF for the F4 2016-17	-783367
	I. P. H. Shahpur	FIS Raj Kulh	-401225
	I. P. H. Shahpur	CAD TO Baddi Kulh	-1425938
	I. P. H. Shahpur	RCC Footbridge over Saralian Tikka Dehrain	-217633
	I. P. H. Shahpur	Insstt. Of Hand Pumpin kangra constituency	-935937
	I. P. H. Shahpur	Prov. WSS Rulehar Dibba Darini	-624651
	I. P. H. Shahpur	Salary of Jalrakshak 10/2016	-2207899
773	I. P. H. N/Bagwan	LWSS to Dr. RPMC Tanda	-898163
	I. P. H. N/Bagwan	Insepection Hut at Japher	-130433
	I. P. H. N/Bagwan	Sr. Citizen Coplex Gandhi Ground N/Bagwan	-493055
729	I. P. H. Thural	Irrg. Facilities from RWHS at HarotiKhad	-165800
	I. P. H. Thural	C/o LIS Dagera	-467285
731	I. P. H. Nurpur	PWSS to power Grid cet Bodh	-158021
	I. P. H. Nurpur	PWSS to village kaphri	-103449
	I. P. H. Nurpur	PWSS to village Thehar	-70368
	I. P. H. Nurpur	Road & other Inprasture Dor Corpn shimla	-130180
	I. P. H. Nurpur	Linking of source Tareta Kandwal	-87776
	I. P. H. Nurpur	NCRF for the year 2011-12	-130712
	I. P. H. Nurpur	Basp PWSS Hathi Dhar	-1336446
	I. P. H. Nurpur	Sew to Nurpur town for the 2014-15	-390366
737	I. P. H. Ghumarwin	LWSS Malari Blh Seena	-45866
	I. P. H. Ghumarwin	LWSS Jhandutta Behran	-568575
738	I. P. H. Hamirpur	Provision Sewerage Scheme Nadaun Town	-13158492
	I. P. H. Hamirpur	Sewerage Scheme Hamirpur Town	-1378811
	I. P. H. Hamirpur	Sewerage Scheme Sujanpur Town	-890514
	I. P. H. Hamirpur	Pro. Sge SoL to Sujanpur Town	-5298966
	I. P. H. Hamirpur	WSS Krishi Vikas Kendra Basa H/pur	-1762263
	I. P. H. Hamirpur	Imp. Of Well at pandola in GP Thankari	-79594
	I. P. H. Hamirpur	PRI Under NRDWP	-3168406
	I. P. H. Hamirpur	Irr. Pond Near Partap Singh House in vill.Dobber	-73540
	I. P. H. Hamirpur	R/F HIMUDA Imp. Of remodelling of LWSS H/pur	-3630639
739	I. P. H. Barsar	C/o LWSS Deot Sidh	-2683
710	I. P. H. Rampur	LIS Halti Land Adersh Nagar Khamadi	-268390
715	I. P. H. Shimla	Kedheri parchi Tikkar Kohwan	-1711000
	I. P. H. Shimla	LWSS Schemes Matiana	-11046843
	I. P. H. Shimla	Raina Dochi G. P. Bagain	-334300
	I. P. H. Shimla	Wheel Khujar G. P. Junga Pro. G.W.S.S.	-1394865
	I. P. H. Shimla	LWSS Aug. of 8 No's Matiana	-11137237
	I. P. H. Shimla	R/M of VWSS Ghanahtti Sec.	-180505
	I. P. H. Shimla	R/M of VWSS Koti Sec.	-184917
	I. P. H. Shimla	R/M of VWSS Matiana Sec.	-79734
	I. P. H. Shimla	R/M of VWSS Sainj Sec.	-148488
	I. P. H. Shimla	R/M of VWSS Balag Sec.	-372531

	I. P. H. Shimla	R/M of VWSS Theog Sec.	-79484
	I. P. H. Shimla	R/M of VWSS Matiana Sec.	-79734
727	I. P. H. Palampur	AIBP Various works 191	-4067074
	I. P. H. Palampur	Instt. Of handpump Bharmat Upperli	-124203
726	I. P. H. D/Shala	Sewerage Scheme to dharamshala town	-341251
	I. P. H. D/Shala	Halipad cum ground & adjoining Theru	-614359
		IPH Total	-139757041

Annexure-A

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R division Arki	2	2	527.01	Abnormal delay in completion of work resulting in unfruitful expenditure
	-do-		1	837.79	Irregular expenditure/Idle investment on construction of road.
2	B&R Division Bangana	1	1	346.75	Unfruitful expenditure on incomplete construction of multipurpose culture centre.
3	B&R Division No.2, Mandi	3	2	338.95	Infructuous expenditure on incomplete road work.
	-do-		3	328.95	Unfruitful expenditure on construction of road
	-do-		5	93.91	Unfruitful expenditure due to delay in construction of road.
4	Shimla Rural (B&R) Division Dhami	1	2	94.54	Unfruitful expenditure on the construction of Science lab.
5	B&R Division, Joginder Nagar	4	1	524.24	Abnormal delay in completion of work resulting in unfruitful expenditure.
			2	83.69	Unfruitful expenditure due to partial construction of the road due to land dispute
	-do-	4	290.49	Extra expenditure due to award of work without insuring encumbrance free land/price escalation.	
	-do-	6	52.02	Idle investment on construction of held up MakririKhillChattri	
6	B&R Division Baijnath	2	1	66.10	Unfruitful expenditure the construction of road and bridge.
	-do-		2	105.35	Unfruitful expenditure of on construction of NGO residential colony.
7	B&R Division N0.1,Bilaspur	1	1	114.87	Unproductive expenditure on the construction of road
8	B&R Division Dalhausi	3	1	244.11	Idle investment on Construction bridge due to non approval of

					road.
	-do-		2	254.58	Unfruitful expenditure due to construction of road.
	-do-		3	138.30	Idle investment on construction of Thaleti to Dungru road.
9	B&R Division Hamirpur	2	1	229.15	Unfruitful Expenditure due to non completion of road and bridge.
	-do-		4	225.66	Unfruitful expenditure on construction of road
10	B&R Division Kangra	4	1	269.33	Unfruitful expenditure on construction of bridge over Railway line.
	-do-		2	77.97	Unfruitful Expenditure on construction of bridge
	-do-		3	75.63	Unfruitful expenditure on construction of School Building.
	-do-		4	86.25	Idle investment on construction of road.
11	B&R Division Nirmand	2	2	96.61	Unfruitful Expenditure on construction of road
			3	494.72	Unfruitful Expenditure on construction of road
12	B&R Division Nurpur	2	2	19.47	Unfruitful Expenditure on construction of Veterinary Hospital Building.
	-do-		3	18.36	Unfruitful expenditure on construction of bridge.
13	B&R Division No.II, Bilaspur	2	1	226.44	Unfruitful expenditure on construction of incomplete link road.
	-do-		2	70.31	Unfruitful Expenditure on construction of link road Swahan to KatiradPangwana.
14	B&R Division Dharampur	1	1	45.69	Idle expenditure due to delay in completion of work.
15	B&R Division Bharwain	1	1	115.85	Unfruitful expenditure due to Delay in completion of work.
16	B&R Division Tauni Devi	2	1	147.80	Idle investment on incomplete road due to court case.
			3	254.35	Unfruitful Expenditure on construction of road
17	B&R Division Una	1	1	59.56	Unfruitful Expenditure due to non

					completion of road.
18	B&R Division Sundernagar	1	1	301.79	Unfruitful Expenditure on construction of road and bridge
19	B&R Division Nalagarh	2	1	362.83	Unfruitful Expenditure on construction of road
			2	198.43	Unfruitful expenditure due to Abnormal delay in completion of road.
20	B&R Division Ghumarwin	1	4	194.94	Delay in construction of road due to land dispute, idle investment
21	B&R Division Rampur	1	2	26.68	Unfruitful expenditure due to delay in completion of Sciece lab.
22	B&R Division Palampur	1	1	59.75	Unfruitful expenditure due to inordinate delay in completion of bridge.
23	B&R Division Kasauli	2	1	234.81	Abnormal delay in completion of work resulting in unfruitful expenditure
			2	250.66	Unfruitful expenditure on construction of road.
24	B&R Solan	2	1	429.47	Abnormal delay in completion of work resulting in unfruitful expenditure.
			2	49.41	Unfruitful expenditure due to abandoned road work.
25	B&R Saloni	1	1	56.36	Idle investment due to non handing over of completed science lab.
26	B&R Division No.I, Kullu	4	1	234.24	Held up road work "Construction of Spangani Kanda" due to private land resulted unfruitful expenditure.
	B&R Division No.I, Kullu		2	58.49	Abnormal delay in completion of Government Sr. Secondary School Building at Sanshar and unfruitful expenditure.
			3	48.48	Abnormal delay in completion of Multipurpose building at Malana and unfruitful expenditure
			11	0.79	Avoidable expenditure due to purchase of diesel from long distance

27	B&R Division No.I, Shimla	2	2	261.26	Unfruitful expenditure due to delay in construction of school building.
			3	30.99	Unfruitful expenditure on construction of foot over bridge.
28	B&R Division, Rajgarh	3	1	142.60	Unfruitful expenditure due to delay in completion of work.
			2	32.33	Unfruitful expenditure due to delay in completion of PHC Building
			3	46.70	Unfruitful expenditure due to delay in completion of PHC Building
29	B&R Division, Theog	1	2	164.18	Unfruitful expenditure due to abandoned road.
30	B&R Division No.I, Mandi	1	2	52.65	Avoidable expenditure on periodical maintenance of road.
31	B&R Division Sarkaghat	2	1	209.23	Unfruitful expenditure on held up road work
			2	81.65	Unfruitful expenditure on construction of road.
32	B&R Division Barsar	1	1	211.43	Unproductive investment on construction of road due to involvement of forest land.
33	B&R Division Rohru	1	1	295.93	Unfruitful expenditure on construction of new Bus stand rohru.
34	B&R Division Karsog	1	1	184.10	Unfruitful expenditure due to inordinate delay on construction of road.
35	B&R Division Dharmshala	2	1	285.05	Unfruitful expenditure on construction of Minister Block in Circuit House at Dharamshala.
			3	277.99	Unfruitful expenditure on c/o link road from Baroi to Nihanda Linking Kawari road i/c Bridge over BanerKhad).
36	B&R Division II, Kullu	2	2	156.88	Unfruitful expenditure due to delay in completion of bridge over SarwariNallah.
			3	115.07	Idle investment due to non passing of completed link road from Bastori to village Nathan.
37	B&R Division	1	1	99.06	Unfruitful expenditure due to

	Gohar				incomplete work "C/o MathyaniDhar to Nalwagi road.
38	B&R Division, Nahan	1	1	793.44	Infructuous expenditure on incomplete works.
			1	171.87	Unfruitful expenditure on C/o Civil Hospital (Addl. Block) Building at Dadahu.
	No. of Division =38			13074.34	

Annexure-B

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	4	25.00	Irregular utilisation of LOC
2	B&R DivisionNo.I,Bilaspur	1	2	157.72	Irregular utilization of budget
3.	B&R Division Joginder Nagar	1	3	803.85	Irregular utilization of budget telecom funds
4.	B&R Division Sarkaghat	1	3	26.94	Irregular utilization of budget
5.	B&R Division Bangana	1	2	20.75	Irregular drawl of funds in advance of requirement.
6.	B&R Division Salooni	1	2	135.37	Irregular utilization of budget and advance payment made to the firm
7.	B&R Dalhouise	1	4	174.26	Irregular utilization of budget
8.	B&R Division Ghumarwin	2	1	190.48	Irregular drawl of funds under NABARD.

			2	94.12	Drawl of fund without requirement.
9.	B&R Rampur	1	1	752.35	Irregular utilization of budget.
10.	B&R Kasauli	1	3	69.59	Irregular utilization/drawl of funds in advance of requirement.
11.	B&R Solan	1	3	126.30	Irregular drawl/utilization of funds.
12	B&R Division Rajgarh	1	4	26.00	Irregular drawl/utilization of funds.
13	B&R Division No.II, Mandi	1	1 9	151.29 116.00	Irregular diversion of funds.
14	Shimla Rural (B&R) Division Dhami	1	1	845.97	Irregular drawl/utilization of funds.
15	B&R Division No.I, Shimla	1	1	489.50	Irregular drawl/utilization of funds.
16	B&R Division Dharampur	1	2	160.00	Irregular drawl/utilization of funds.
17	B&R Division Tauni Devi	1	2	79.00	Irregular utilization/drawl of funds in advance of requirement.
18	B&R Division No.I, Mandi	1	1	207.40	Drawl of funds without requirement and irregular utilisation.
19	B&R Division No.II, Bilaspur	1	4	725.00	Irregular drawl and utilisation of funds.
20	B&R Division Una	1	3	468.00	Irregular drawl and utilisation of funds.
21	B&R Division Dehra	1	1	124.68	Irregular utilization of budget allotment.
22	B&R Division II, Kullu	1	4	250.00	Irregular drawl and utilisation of LOC.
23	B&R Division Gohar	1	2A	100.00	Irregular drawl and utilisation of budget.
24	B&R Division, Nahan	1	3	115.00	Irregular drawl/utilization of funds.
25	B&R Division Jaisinghpur	1	2	171.00	Irregular drawl/utilization of funds.
Total	No. of Division = 25			6605.57	

Annexure-C

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

Sr. No	Name of unit	No. of paras	Para No	Amount (Rs. in Lakh)	Subject
1	B&R Division Bangana	1	7	47.37	Issue of material to works without requirement
2	B&R Division No.I, Bilaspur	1	3	16.65	Fictitious booking of material to works without requirement.
3	B&R Division No.II, Mandi	1	6	51.38	Fictitious booking of material to works without requirement
4	B&R Division Nurpur	1	4	83.81	Fictitious booking of material
5	B&R Division Rajgarh	1	5	27.67	Fictitious charge of expenditure by fictitious booking of material to works
6.	B&R Division Joginder Nagar	1	7	117.58	Fictitious booking of material to works without requirement
7	B&R Division Kangra	1	4	143.07	Fictitious booking of material
8	B&R Division Sundernagar	1	2	317.81	Issue of materials to works without immediate requirement
9	B&R Division Bajjnath	1	3	91.28	Irregular booking of material.
10	B&R Kasauli	1	4	77.61	Fictitious booking of material of works requirement.
11	B&R Ghumarwin	1	3	112.87	Issue of materials to works without immediate requirement.
12	B&R Barsar	1	2	88.06	Fictitious Booking of material.
13	B&R Division No.II, Bilaspur	1	5	39.43	Fictitious booking of material to works without requirement
14	B&R Division No.I, Kullu	1	4	88.17	Fictitious booking of material to works requirement.
15	B&R Division Solan	1	4	18.35	Issue of materials to works without requirement resulted fictitious booking.
16	B&R Division Hamirpur	1	2	67.92	Fictitious booking of material.
17	B&R Division Nalagarh	1	3	110.01	Issue of materials to works without requirement resulted fictitious booking.
18	B&R Division Dharampur	1	3	93.42	Issue of materials to works without requirement resulted fictitious booking.
19	B&R Division Tauny Devi	1	7	53.96	Fictitious booking of material.
20	B&R Division Una	1	2	117.03	Issue of materials to works without requirement resulted fictitious booking.

21	B&R Division Bharwain	1	2	68.77	Issue of materials to works without requirement resulted fictitious booking.
22	B&R Division Karsog	1	2	151.57	Issue of materials to works without requirement resulted fictitious booking.
23	B&R Division Dharmshala	1	2	124.40	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget.
24	B&R Division Gohar	1	2B	39.96	Fictitious booking of material.
25	B&R Division Jaisinghpur	1	3	55.00	Fictitious booking of materials.
Total	No. of Division = 25			2203.15	

Annexure-D

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

Sr. No	Name of unit	No. of Paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division No.I, Mandi	1	7	832.83	Blockage of Govt. funds to un-spent deposits
2	B&R Division Bangana	1	4	95.13	Blockage of Government funds due to non- execution of deposit works
3	B&R Division Barsar	1	3	502.87	Blockage of Govt. funds due to un-spent deposits
4	B&R Division No.1, Bilaspur	1	4	219.55	Blockage of Govt. funds due to non execution of deposit works
5	B&R Division Hamirpur	1	3	1176.17	Blockage of Govt. funds to un-spent deposits
6	B&R Division No.I, Shimla	1	5	127.30	Blockage of Government funds due to non- execution of deposit works
7	B&R Division Rohru	1	2	899.44	Blockage of Government funds due to non- execution of deposit works
8	B&R Division No.I, Kullu	1	5	450.66	Blockage of Govt. funds
9	B&R Division Nirmand	2	4	107.77	Blockage of Government funds due to non- execution of deposit works
	-do-		7	12.00	Blockage due to unauthorized retention of funds Backward Area Sub-Plan (BASP)
10	B&R Division Nurpur	2	1	128.06	Blockage of Government funds.
			6	66.39	Blockage of Government funds due to non- execution of deposit works
11	B&R Division No.II, Bilaspur	1	7	240.18	Blockage of Government funds due to non- execution of deposit works
12	B&R Division Joginder nagar	1	12	436.13	Blockage of Government funds due to un-spent deposit.
13.	B&R Division Nalagarh	2	5	289.72	Blockage of funds
			6	550.00	Blockage of Govt. funds due to non execution of degree college building.
14	B&R Division Dharmapur	1	7	572.87	Blockage of Govt. funds due to non start of execution of work.
15.	B&R Division Tauni	1	5B	202.04	Blockage of Government funds due to

	Devi				non- execution of deposit works	
16.	B&R Division Ghumarwin	1	7	287.85	Blockage of Government funds due to non- execution of deposit works	
17.	B&R Palampur	1	6	402.46	Blockage of Govt. funds due to non-execution of deposit work.	
18.	B&R Kasauli	1	8	105.35	Blockage of Govt. funds due to non execution of Deposit Works.	
19.	B&R Solan	1	6	528.67	Blockage of Govt. funds due to non execution of deposit works.	
20.	B&R Division II, Kullu	2	1	88.00	Blockage of Govt. funds due to non start of work of Civil Hospital Building at Manali.	
				6	150.95	Blockage of Govt. funds due to non start of works.
21.	B&R Karsog	1	4	278.14	Blockage of Govt. funds due to non-start of execution of works.	
22.	B&R Division Sundernagar	1	3	63.13	Blockage of Govt. funds.	
23.	B&R Division Sarkaghat	1	5	208.11	Blocking of Govt. Fund due to unspent deposit.	
24.	B&R Division Rampur	1	3	445.37	Blockage of Govt. funds	
25.	B&R Division, Theog	3	3	80.05	Irregular and unjustified release/retention of funds.	
				6	905.53	Blockage of Govt. Fund due to unspent deposit.
				8	53.24	Non refund of unspent balance amount.
26	B&R Division No.II, Mandi	1	10	401.74	Blockage of Govt. Fund due to unspent deposit.	
27	Shimla Rural (B&R) Division Dhami	1	3	1604.95	Blockage of Govt. fund due to unspent deposit	
28	B&R Division, Una	1	6	197.49	Blockage of Govt. funds due to non execution of deposit works.	
29	B&R Division Bharwain	1	5	150.62	Blockage of funds due to non start of works.	
30	B&R Division Dharmshala	1	7	83.30	Blockage of Govt. funds due to non execution of work.	
31	B&R Division Dehra	1	2	1986.34	Blockage of funds/Non maintenance of deposit register and irregular balances under deposit head.	
32	B&R Division, Nahan	2	2	59.06	Blockage of funds.	

			5	66.39	Blockage of Govt. funds due to non execution of work.
33	B&R Division Jaisinghpur	1	5	3396.94	Delay/Non execution of deposit works.
Total	No. of Division = 33			18452.79	

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

Sr.No	Name of unit	No of paras	Para No.	Amount (Rs.in lakh)	Subject
1	B&R Division Palampur	1	7	361.77	Excess Expenditure incurred over the amount of deposit received
2	B&R Division Arki	1	6	235.43	Excess Expenditure incurred over the amount of deposit received
3	B&R Division No.1, Bilaspur	1	5	44.89	Excess expenditure over the amount of deposit received
4	B&R Division Barsar	1	4	90.84	Excess expenditure over the amount of deposit received
5	B&R Division Rajgarh	1	8	116.29	Excess Expenditure incurred over the amount of deposit received
6	B&R Division Bangana	1	3	64.05	Excess expenditure over the amount of deposits received
7	B&R Division Nirmand	1	6	133.42	Excess Expenditure incurred over the amount of deposit received
8	B&R Division Nurpur	1	7	76.29	Excess Expenditure incurred over the amount of deposit received
9	B&R Division Jogindernagar	1	13	193.31	Excess Expenditure incurred over the amount of deposit received
10	B&R Division Dharampur	1	6	37.16	Excess Expenditure incurred over the amount of deposit received
11	B&R Division Tauni Devi	1	5A	60.47	Excess Expenditure incurred over the amount of deposit received
12	B&R Division Sundernagar	1	4	196.72	Expenditure incurred on deposit works in excess of deposits received
13	B&R Division Ghumarwin	1	8	99.61	Excess Expenditure incurred over the amount of deposit received
14.	B&R Kasauli	1	9	216.78	Excess expenditure incurred over the amount of deposit

					received.
15.	B&R Solan	1	7	181.28	Excess Expenditure incurred over the amount of deposit received.
16.	B&R Division Nalagarh	1	8	245.71	Excess Expenditure incurred over the amount of deposit received.
17.	B&R Rampur	1	5	309.36	Excess Expenditure incurred over the amount of deposit received.
18.	B&R Division No.II, Bilaspur	1	8	206.07	Excess Expenditure incurred over the amount of deposit received.
19.	B&R Division Sarkaghat	1	6	145.25	Excess expenditure over the amount deposit received.
20	B&R Division No.II, Mandi	1	11	281.09	Excess expenditure over the amount of deposit received.
21	B&R Division, Theog	1	7	71.83	Excess expenditure over the amount of deposit received
22	Shimla Rural (B&R) Division Dhami	1	5	27.89	Excess expenditure incurred over the amount of deposit received
23	B&R Division Hamirpur	1	5	61.18	Excess expenditure incurred over the amount of deposit received.
24	B&R Division No.I, Kullu	1	6	154.42	Excess expenditure incurred over the amount of deposit received.
25	B&R Division II, Kullu	1	5	321.30	Excess expenditure over the amount of deposit received.
26	B&R Division Una	1	7	243.82	Excess expenditure incurred over the amount of deposit received.
27	B&R Division Bharwain	1	6	52.77	Excess expenditure over the amount of deposits received.
28	B&R Division Dharmshala	1	8	147.98	Expenditure incurred on deposit works in excess of deposits received.
29	B&R Division, Nahan	1	6	111.54	Expenditure incurred on deposit works in excess of deposits received.
Total	No. of Division =29			4488.52	

Annexure-F**Statement showing the details of non levy of compensation
under Clause-2 of contract agreement**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Barsar	1	5	59.69	Non-levy of compensation
2	B&R Division Arki	1	8	7.37	Non-levy of compensation
3	B&R Division No.1, Bilaspur	1	7	16.18	Non levy of compensation
4	B&R Division No.I, Shimla	1	6	179.34	Non-levy of compensation
5	B&R Division Baijnath	1	6	220.00	Non-levy of compensation
6	B&R Division Nirmand	1	9	10.48	Non-levy of compensation
7	B&R Division Nurpur	1	9	12.09	Non-levy of compensation
8	B&R Division Jogindernagar	1	16	73.19	Non levy of compensation.
9	B&R Division Tauni Devi	1	8A	50.48	Non levy of compensation
10	B&R Division Sundernagar	1	6	34.71	Non levy of compensation
11	B&R Division Nalagarh	1	11	15.10	Non levy of compensation
12	B&R Division No.II, Bilaspur	1	9	0.80	Non levy of compensation.
13	B&R Rampur	1	7A	66.11	Non levy of compensation
14.	B&R Kasauli	1	14	132.91	Non levy of compensation.
15.	B&R Solan	1	14	94.76	Non levy of compensation.
16.	B&R Sarkaghat	1	8	6.63	Non levy of compensation undue financial favour to contractor.
17.	B&R Division Bharwain	1	8	18.31	Non levy of compensation.
18.	B&R Division Rohru	1	6	157.61	Non levy of compensation.
19.	B&R Division Rajgarh	1	11	12.67	Non-levy of compensation undue financial favour to

					contractor.
20.	B&R Division, Theog	1	9	140.18	Non-levy of compensation.
21	Shimla Rural (B&R) Division Dhami	1	6	66.43	Non levy of compensation
22	B&R Division Dharampur	1	11	6.70	Non levy of compensation
23	B&R Division Una	1	10	17.82	Non levy of compensation
24	B&R Division Karsog	1	5	63.63	Non levy of compensation.
25	B&R Division Dharmshala	1	6	5.57	Non levy of compensation undue financial favour to contractors.
26	B&R Division Gohar	1	12	67.73	Non levy of compensation.
27	B&R Division, Nahani	1	7	9.12	Non levy of compensation.
28	B&R Division Jaisinghpur	1	7	234.94	Non levy of compensation.
Total	No. of Division = 28			1780.55	

Annexure-G**Statement showing details of non recovery of levied compensation/
liquidated damages/ non recovery from contractor**

Sr. No	Name of unit	No.of paras	ParaNo.	Amount (Rs. in lakh)	Subject
1	B&R Division Palampur	1	5	24.01	Non recovery of levied compensation
2.	B&R Division Baijnath	1	7	6.21	Non recovery of levied compensation
3.	B&R Division Tauni Devi	1	8B	17.61	Non recovery of levied compensation
4.	B&R Division Salooni	1	12	2.53	Non recovery of levied compensation from contractors.
5.	B&R Division Sarkaghat	1	8	9.02	Non recovery of levied compensation from contractors.
6	B&R Division Dalhausi	1	20	3.63	Non recovery of compensation from contractor.
7	B&R Division Rampur	1	7B	41.32	Non recovery of levied compensation
Total	No. of Division = 7			104.33	

Annexu
re-H

Statements showing the details of non finalization of bill due to non approval of Deviation.

Sr. No	Name of unit	No. of paras	ParaNo.	Amount (Rs. inLakh)	Subject
1	B&R Division Rohru	1	7	460.90	Non finalization of bills
2.	B&R Division Sarkaghat	1	9	94.14	Non-finalization of contractor bill.
Total	No. of Division = 2			555.04	

Note:-As regards remaining seven cases, the bills were not finalised/under processing at the concerned Division.

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Dalhausie	1	8	0.45	Non accountal of material.
2	B&R Division Rajgarh	1	7	0.82	Non recovery of material.
3	B&R Division Rohru	2	4	1.27	Wrong calculation/non accountal/irregular accountal of material.
	-do-		8	0.18	Wrong accountal in log book.
4	B&R Division Baijnath	1	8	0.26	Improper accountal of material.
5	B&R, Division No.1, Kullu	4	16	4.70	Non recovery of material from contractor
			12	0.79	Non recovery of material.
			7A	0.60	Short supply of material
			10	0.32	Shortage of diesel due to incorrect totalling
6	Shimla Rural (B&R) Division Dhami	1	8	0.11	Short accountal of material
7	B&R Division Gohar	1	10	18.78	Non-verification of accountal of vouchers.
8	B&R Division Kangra	1	8	7.61	Injudicious debit to work.
9	B&R Rampur	1	6	0.34	Excess accountal of material in stock
10.	B&R Division Sarkaghat	1	10	211.65	Non maintenance of records relating to advance payment made to firm.
11	B&R Palampur	1	4	17.24	Non-verification of recovery of material.
12	B&R Division Nirmand	1	8	0.36	Non accountal of material.
Total	No. of Division = 12			265.48	

Annexure-J

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

Sr.No	Name of unit	No.of paras	ParaNo.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	2	9	64.10	Non recovery/ clearance of outstanding amount under MPWA
			10	1.28	Non recovery /less recovery of hire charges of machinery.
2	B&R Division Barsar	1	9	55.87	Outstanding balances under “Misc. Works Advances'
3	B&R Division No.1, Bilaspur	2	11	507.28	Non recovery of Govt. dues
			9	1.34	Non recovery of cost of plants.
4	B&R Division Rajgarh	1	9	124.84	Outstanding amount under “Miscellaneous Works Advances
5	B&R Division Bangana	1	8	(-)0.59	Outstanding amount under “Miscellaneous Works Advances”
6	B&R Division No.I, Kullu	1	15	233.35	Outstanding recoveries from contractors/ suppliers/ firms, employees and other departments.
7	B&R Division Bharwain	1	10	112.68	Outstanding amount under Misc.Works Advances.
8	B&R Division Rampur	1	10	(-)34.67	Outstanding amount under Misc.Works Advances
9	B&R Division Hamirpur	1	8	92.09	Outstanding balances/recoveries under “Misc. Works Advance”
10	B&R Division No.I, Mandi	1	10	205.59	Outstanding balances/recoveries under “Misc. Works Advance”
11	B&R Division Nirmand	1	10	444.73	Non recovery/clearance of outstanding amount under MPWA
12	B&R Division Nurpur	1	10	1.68	Outstanding recovery on account of supply of plants.
13	B&R Division No.II, Bilaspur	1	10	459.64	Outstanding amount under “Miscellaneous Works Advances”
14	B&R Division Joginder Nagar	2	18	64.05	Outstanding amount under “Miscellaneous Works Advances”
			14	0.74	Less recovery on account of hire charges of machinery
15	B&R Division Dharampur	1	9	104.75	Non recovery/ clearance of outstanding amount under MPWA
16.	B&R Division Tauni	1	10	14.86	Non recovery/ clearance of

	Devi				outstanding amount under MPWA
17.	B&R Division Dalhousie	3	17	60.67	Outstanding amount under Misc.Works Advances
	B&R Division Dalhousie		10	0.45	Non recovery of higher charges of machinery.
	-do-		11	0.54	Non recovery of higher charges of machinery.
18	B&R Division Ghumarwin	2	9	1.04	Less recovery on account of higher charges of machinery.
	-do-		11	44.51	Outstanding amount under "Miscellaneous Works Advances"
19.	B&R Palampur	1	8	226.46	Outstanding amount under Miscellaneous Works Advances.
20.	B&R Kasauli	1	10	51.24	Outstanding amount under Miscellaneous Works Advances.
21.	B&R Solan	2	10	40.00	Outstanding recoveries on account of supply of plants.
			11	90.19	Non recovery/clearance of outstanding amount under MPWA.
22.	B&R Salooni	3	6	0.50	Less recovery of higher charges of machinery.
			7	1.14	Less supply of material.
			10	161.03	Outstanding amount under Miscellaneous Works Advances.
23.	B&R Karsog	1	8	1.51	Outstanding amount under "Miscellaneous Works Advances"
24.	B&R Division Sundernagar	1	9	173.53	Outstanding amount "Miscellaneous Advances"
25.	B&R Division Una	1	8	(-)170.55	Outstanding amount under "Miscellaneous Works Advances".
26.	B&R Division Nalagarh	2	12	52.45	Outstanding amount under "Miscellaneous Works Advances".
			14	0.16	Less recovery of higher charges of machinery.
27.	B&R Division No.II, Mandi	2	16	194.17	Outstanding amount under "Miscellaneous Works Advance".
			13	0.16	Less recovery of higher charges of machinery.
28	B&R Division Dharmshala	1	10	117.33	Outstanding balances under "Misc. Works Advances".
29	B&R Division Dehra	2	5	106.77	Outstanding balances under "Misc. Works Advances".
			7	1.46	Less recovery on account of hire charges of road roller.

30	B&R Division, Gohar	1	15	4.00	Non recovery of advance from the firm.
31	B&R Division Jaisinghpur	2	8	0.65	Less recovery on account of hire charges of road roller.
			11	51.56	Outstanding amount under "Miscellaneous Works Advances".
Total	No. of Division = 31			528.71	

Annexure- K

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

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division No.I, Mandi	1	9A	351.68	Expenditure incurred in excess of A/A & E/S
2	Shimla Rural (B&R) Division Dhami	1	9(A)	1308.23	Expenditure incurred in excess of A/A and E/S
3	B&R Division Barsar	1	7A	253.93	Expenditure incurred in excess of A/A & E/S
4	B&R Division, Theog	2	4	25.88	Unauthorized expenditure over and above A/A & E/S
			11(A)	281.21	Expenditure incurred in excess of A/A and E/S
5	B&R Division No.II, Bilaspur	1	11A	307.33	Expenditure incurred in excess of A/A and E/S
6	B&R Division	1	9A	194.88	Expenditure incurred in excess of

	Bharwain				A/A and E/S.
7	B&R Division Sundernagar	1	8A	384.14	Expenditure incurred in excess of A/A and E/S
8	B&R Division Nalagarh	1	7A	302.54	Expenditure incurred in excess of A/A and E/S
9	B&R Dharmpur	1	13A	151.09	Excess expenditure incurred over the amount of deposit received.
10	B&R Kasauli	1	13A	281.39	Expenditure incurred in excess A/A & E/S.
11	B&R Solan	1	8A	450.09	Expenditure incurred in excess A/A & E/S.
12	B&R Division Una	1	11A	632.05	Expenditure incurred in excess A/A & E/S.
13.	B&R Division Sarkaghat	1	13A	143.07	Expenditure incurred in excess A/A & E/S.
14	B&R Division Jaisinghpur	1	12A	679.01	Expenditure incurred in excess of A/A and E/S
Total	No. of Division = 14			5746.52	

Annexure-L

Statement showing the details of expenditure incurred without technical sanction.

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Dharampur	1	13B	1719.55	Expenditure incurred without technical sanction
2	Shimla Rural (B&R) Division Dhama	1	9(B)	3252.99	Irregular expenditure incurred without Technical Sanction
3	B&R Division Barsar	1	7B	198.63	Expenditure incurred without technical sanction
4	B&R Division Theog	1	11B	1268.15	Irregular expenditure incurred without technical sanction
5	B&R Division No.II, Bilaspur	1	11B	73.05	Expenditure incurred without technical sanction
6	B&R Division No.I, Mandi	1	9B	2277.66	Irregular expenditure incurred without technical sanction
7.	B&R Division Sndernagar	1	8B	1676.18	Expenditure incurred without technical sanction.
8.	B&R Division Bharwain	1	9B	968.28	Irregular expenditure incurred without technical sanction.
9	B&R Division Nalagarh	1	7B	1515.97	Irregular expenditure incurred without technical sanction
10	B&R Kasauli	1	13B	1169.07	Irregular expenditure incurred without technical sanction.
11	B&R Solan	1	8B	2412.06	Irregular expenditure incurred without technical sanction.
12.	B&R Division Sarkaghat	1	13B	1197.29	Irregular expenditure incurred without technical sanction.
13.	B&R Division Una	1	11B	1478.09	Irregular expenditure incurred without technical sanction.
14	B&R Division Jaisinghpur	1	12B	3210.35	Irregular expenditure incurred without Technical Sanction
Total	No. of Division = 14			22417.32	

Annexure-M

Statement showing the details of non ledgering of indents.

Sr.No.	Name of unit	No. of paras	Para No.	Amount (Rs. inLakh)
1	B&R Division Joginder Nagar	1	17	11.27

2	B&R Division Baijnath	1	9	25.61
3	B&R Division Kangra	1	9	59.37
4	B&R Division Dharmpur	1	14	6.67
5	B&R Division No.I, Mandi	1	6	20.41
6	B&R Division Bharwain	1	4	139.40
7	B&R Division Karsog	1	7	15.42
8	B&R Division Dharmshala	1	9	54.18
9	B&R Division II, Kullu	1	11	5.33
10	B&R Division Gohar	1	4	15.84
Total	No. of Division = 10			353.50

Annexure-

N

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division No.1, Bilaspur	1	8	6.50	Vehicle lying idle for want of disposal.
2	B&R Division Theog	1	10	23.45	Non disposal of un-serviceable, Machinery
3	B&R Division Bangana	1	9	16.26	Unserviceable store items
4	B&R Division Karsog	1	12B	6.66	Unserviceable store items.
5	B&R Division Tauni Devi	2	12A	20.60	Non disposal of idle vehicles/machinery
	-do-		12B	0.14	Non disposal of unserviceable article/ items
6	B&R Division Dharampur	1	8	27.21	Unserviceable store items.
7	B&R Division Sarkaghat	1	12	18.19	Non disposal of unserviceable store, machinery/vehicles.
8	B&R Division Una	1	9	4.30	Idle Machinery/vehicle.
9	B&R Division Joginder Nagar	1	15	46.12	Non disposal of unserviceable Machinery.
10	B&R Division Sundernagar	1	11	14.27	Non disposal of unserviceable machinery/vehicles.
Total	No. of Division = 10			183.70	

Annexure-O

Statement showing the detailsof overpayment of pay and allowances/HRA

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R DivisionArki	1	12	1.30	Over payment of Pay and Allowance
2	B&R Division Nalagarh	1	13	1.12	Over payment of Pay and Allowance
3	B&R Division Kasauli	1	7	1.97	Overpayment of pay and allowances
4.	B&R Division Jogindernagar	1	9	3.74	Irregular payment of pay and allowances after retirement for two years
5.	B&R Division Ghumarwin	1	15	0.05	Excess payment due to wrong fixation of pay.
6.	B&R Division No.I, Mandi	1	9A	0.59	Irregular payment of house rent and non deduction of licence fee.
7	B&R Division II, Kullu	1	7	2.17	Irregular payment of house rent allowance.
8.	B&R Solan	2	12	0.63	Overpayment of pay and allowances.
			13	0.04	Irregular payment of Tribal Allowance.
9.	B&R Rampur	1	11	0.91	Unauthorized occupation of Govt. Accommodation, outstanding recovery of penal rent.
10	B&R Division No.II, Mandi	1	15	12.19	Irregular drawl of pay and allowance.
11	B&R Division Salooni	2	4	0.16	Overpayment by allowing irregular increament after allowing of minimum pay scale.
			5	0.72	Irregular benefit under ACP resulted in overpayment of pay
12	B&R Division Dalhausi	4	12	7.52	Irregular drawl of salary after retirement.
			14	0.26	Overpayment of pay and allowances.
			15	1.28	Overpayment of pay and allowance
			16	0.39	Irregular payment on deployment of patwari without permission.
13	B&R Division No.I, Mandi	1	8	28.14	Irregular drawl of pay and allowance
14	B&R Division No.I,	1	8	1.63	Irregular payment of house rent

	Kullu				allowance
15	B&R Division Jaisinghpur	1	9	0.37	Over payment of pay + allowance.
Total	No. of Division = 15			65.18	

**Annexure-
P**

**Statement showing the details of non/ less recovery of royalty and non recovery of labourcess/
secured advance/ non recovery of plants.**

Sr.No	Name of unit	No. of paras	ParaNo.	Amount (Rs. inLakh)	Subject
1	B&R Division Dalhausi	2	5	4.34	Non/less recovery of royalty
			7	0.05	Non deduction of professional fees.
2	B&R Division Bharwain	1	3	1.80	Less recovery of royalty charges from contractors-undue financial favour to contractors and loss of revenue to Government.

3	B&R Division Joginder Nagar	1	11A	32.49	Irregular exemption in payment in royalty on production of bills of crusher owner
			11B	3.05	Excess payment to the contractors due to less recovery of cost of material issued to the contractors
4.	B&R Division Dharampur	1	4	4.13	Non/less recovery of royalty charges and empty bitumen drums from contractor
5.	B&R Division Gohar	1	3	0.77	Less deduction of royalty charges from contractors.
6.	B&R Division Tauny Devi	1	4	7.58	Undue benefit to contractor due to non recovery of useful stone.
7.	B&R Division No.I, Mandi	1	7B	0.18	Non recovery of income tax, sales tax, royalty and other deduction
8.	B&R Dvision Hamirpur	1	7	8.04	Non recovery of useful stone and short recovery of security deposit.
9	B&R Karsog	1	6	2.07	Less deduction of royalty charges from contractors.
Total	No. of Division =9			64.50	

Annexure-Q

Statement showing the detail of short/ non receipt of material/non-adjustment of material.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division II, Kullu	1	8	4.65	Non receipt of cement.
Total	No. of Division = 1			4.65	

**Anne
xure-
R**

Statement showing the details of Irregular utilization of funds provided for restoration

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Kangra	1	7	389.24	Irregular diversion of funds provided for restoration of roads due to laying of OFC.
Total	No. of Division = 1			389.24	

Annexure-S**Statement showing the details of non crediting of unclaimed/lapse amount to Government revenue.**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	15	27.39	Non crediting of lapsed deposit to Govt. Revenue.
2	B&R Division Baijnath	1	12	15.54	Non-credit of unclaimed amount (lapsed deposit) in Government account
3	B&R Division No.1, Bilaspur	1	14	8.28	Non crediting of lapsed deposit to Government revenue
4	B&R Division Barsar	1	11	16.98	Non crediting of lapsed deposits to Govt. revenue
5	B&R Division No.II, Mandi	1	19	64.20	Non crediting of lapsed deposit in to Govt. Revenue
6	Shimla Rural (B&R) Division Dhami	1	11	12.59	Non crediting of lapsed deposit to Government revenue.
7	B&R Division Kangra	1	11	18.53	Non crediting of lapsed deposits to Govt. revenue
8	B&R Division Bangana	1	12	3.02	Non crediting of unclaimed deposits to Govt. revenue
9	B&R Division Nurpur	1	12	26.22	Non crediting of lapsed deposit in to Govt. Revenue
10	B&R Division No.I, Shimla	1	8	13.47	Non crediting of lapsed deposit to Government revenue
11	B&R Division Joginder nagar	1	20	191.39	Non crediting of lapsed deposit to Government revenue
12	B&R Division Tauni Devi	1	15	3.20	Non crediting of lapsed deposit to Government revenue
13	B&R Division Dalhousie	1	19	19.76	Non crediting of lapsed deposit to Government revenue
14.	B&R Division Ghumarwin	1	13	3.69	Non crediting of lapsed deposit to Government revenue
15	B&R Palampur	1	10	3.41	Non crediting of lapsed deposit to Government revenue
16	B&R Nalagarh	1	15	44.64	Non crediting of lapsed deposit to Govt. Revenue.
17	B&R Rajgarh	1	13	34.26	Non credit of unclaimed amount (Lapsed deposit) in Govt. account.
18	B&R Kasauli	1	15	55.66	Non crediting of lapsed deposits to Govt. Revenue.

19	B&R Solan	1	17	24.49	Non crediting of lapsed deposit in to Govt. revenue.
20	B&R Division, Rohru	1	10	94.84	Non crediting of lapsed deposit in to Govt. revenue.
21	B&R Rampur	1	13	55.63	Non crediting of lapsed deposit in to Govt. revenue.
22	B&R Division No.II, Bilaspur	1	14	1.86	Non crediting of lapsed deposit in to Govt. revenue.
23	B&R Division Nirmand	1	11	47.52	Non crediting of lapsed deposit in to Govt. revenue.
24	B&R Division Sarkaghat	1	15	20.53	Non crediting of lapsed deposit in to Govt. revenue.
25	B&R Division, Theog	1	14	56.53	Non crediting of lapsed deposit in to Govt. revenue.
26	B&R Division Hamirpur	1	11	6.90	Non crediting of lapsed deposit in to Govt. revenue.
27	B&R Division Sundernagar	1	12	111.01	Non crediting of lapsed deposit in to Govt. revenue.
28	B&R Division No.I, Mandi	1	12	63.94	Non crediting of lapsed deposit in to Govt. revenue.
29	B&R, Division No.1, Kullu	1	19	56.74	Non crediting of lapsed deposit in to Govt. revenue
30	B&R Division Una	1	13	18.14	Non crediting of lapsed deposit in to Govt. revenue
31	B&R Division Karsog	1	11	136.84	Non crediting of lapsed deposit in to Govt. revenue
32	B&R Division Dehra	1	8	42.37	Non crediting of lapsed deposit in to Govt. revenue
33	B&R Division II, Kullu	1	13	14.34	Non crediting of lapsed deposit in to Govt. revenue
34	B&R Division Gohar	1	14	61.19	Non crediting of lapsed deposit in to Govt. revenue
35	B&R Division, Nahan	1	9	18.03	Non crediting of lapsed deposit in to Govt. revenue
36	B&R Division Jaisinghpur	1	14	31.38	Non Crediting of lapsed deposits into Govt. revenue.
Total	No. of Division = 36			1424.51	

Annexure-

T

Statement showing the details of non forfeiture of earnest money

Sr. No	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	14	0.21	Non forfeiture of earnest money to the Govt.
2	B&R Division Rajgarh	1	12	1.10	Non forfeiture of earnest money to the Govt.
3	B&R Division No.1, Bilaspur	1	13	2.26	Non forfeiture of earnest money to the Govt. Revenue
4	B&R Division Barsar	2	12	1.14	Non forfeiture of earnest money to the Govt.
			13	0.87	Non deposit of forfeited earnest money to the Govt.
5	B&R Division No.II, Mandi	1	20	1.19	Non forfeiture of earnest money
6	B&R Division Rohru	1	12	0.42	Non crediting of forfeited earnest money to Govt revenue
7	B&R Division Palampur	1	11	1.54	Non deposit of forfeited of earnest money.
8	B&R Division Hamirpur	1	10	3.17	Non forfeiture of earnest money to the Govt.
9	B&R Division Bangana	1	11	1.53	Non forfeiture of earnest money to the Govt.
10	B&R Division Tauni Devi	1	14	2.88	Non forfeiture of earnest money
11	B&R Division Sundernagar	1	13	1.05	Non forfeiture of earnest money
12	B&R Division Ghumarwin	1	14	0.29	Non forfeiture of earnest money
13	B&R Dharmpur	1	15	0.78	Non forfeiture of earnest money to the Govt.
14	B&R Kasauli	1	12	0.49	Non forfeiture of earnest money to the Govt.
15	B&R Solan	1	15	2.83	Non forfeiture of earnest money to the Govt.

16	B&R Joginder Nagar	1	21	1.27	Non forfeiture of earnest money to the Govt.
17	B&R Nurpur	1	13	2.71	Non forfeiture of earnest money.
18	B&R Division No.II, Bilaspur	1	15	0.43	Non forfeiture of earnest money.
19.	B&R Division Sarkaghat	1	16	0.53	Non forfeiture of earnest money to the Govt.
20	B&R Division, Theog	1	13	1.10	Non forfeiture of earnest money to the Govt
21	B&R Division No.I, Mandi	1	13	3.91	Non forfeiture of earnest money to the Govt
22	B&R Division Una	1	14	1.12	Non forfeiture of earnest money to the Govt.
23	B&R Division Bharwain	1	12	0.70	Non forfeiture of earnest money to the Govt.
24	B&R Division Karsog	1	10	1.96	Non forfeiture of earnest money to the Govt.
25	B&R Division Dehra	1	9	0.69	Non forfeiture of earnest money to the Govt.
26	B&R Division Gohar	1	13	0.68	Non forfeiture of earnest money to the Govt.
27	B&R Division, Nahan	1	10	0.61	Non forfeiture of earnest money to the Govt.
Total	No. of Division = 27			37.46	

Annexure-U**Statement showing the details of non reconciliation with treasury**

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	16	57.89	Non reconciliation with treasury
2	B&R Division Rajgarh	1	14	42.06	Non reconciliation with treasury
3	B&R Division Karsog	1	12A	3.40	Non reconciliation of amount.
4	B&R Division sudernagar	1	14	1819.84	Non reconciliation with treasury
5	B&R Division Tauni Devi	1	16	782.30	Non reconciliation with treasury
6	B&R Palampur	1	12	2198.01	Non reconciliation of amounts with Treasury
7	B&R Division Dharmshala	1	12	212.19	Non reconciliation with treasury.
8	B&R Kasauli	1	16	511.76	Non reconciliation with treasury.
9	B&R Division Dehra	1	10	1562.65	Non reconciliation with treasury.
Total	No. of Division = 9			7190.10	

Annexure –V**Non deposit of sales tax/ labour/welfare cess**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Rohru	1	11	84.16	Non deposit of building fund and labour cess.
2	B&R Division Karsog	1	13	38.45	Non deposit of worker/labour welfare cess.
3	B&R Division II, Kullu	1	14	26.42	Non deposit of welfare cess.
4	B&R Division, Nahan	1	11	5.03	Non deposit of Labour cess.
Total No. of Division = 4				154.06	

Annexure-W**Statement showing the details of Minus Stock balance.**

Sr. No.	Name of unit	No. of paras	Para No.	Amount
1	B&R ARKI	1	5	162.04
2	B&R, Division No.1, Bilaspur	1	10	337.35
3	B&R Division No.II, Bilaspur	1	12	327.41
4	B&R, Division No.1, Kullu	1	14	443.41
5	Dharampur	1	10	251.37
6	B&R Division No.II, Mandi	1	12	17.20
7	Rampur	1	9	310.42
8	B&R Palampur	1	2	36.32
9	B&R Kasauli	1	5	99.22
10	Shimla Rural (B&R) Division Dhami	1	7	609.46
11	B&R Division Sarkaghat	1	11	69.01
12	B&R Division, Joginder Nagar	1	10	340.13
13	B&R Division, Una	1	4	430.23
14	B&R Division Dharmshala	1	4	248.14
15	B&R Division Dehra	1	4	1424.74
Total	No. of Division = 15			5106.45

Annexure-X**Statement showing the details of irregular purchase/irregular payment/irregular execution/irregular maintenance of public deposit head.**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division No.II, Mandi	3	7	12.95	Irregular purchase of vehicle by diverting the funds of restoration works.
			4	18.20	Irregular payment of price escalation
2	B&R Division Theog	1	1	1233.68	Irregular maintenance of public deposit head
3	B&R Division Sarkaghat	1	7	123.98	Irregular utilization of R.R damage/CRF funds.
4	B&R Division, Rohru	1	5	28.18	Improper maintenance of sub-cash book and irregular transfer of cash within division.
5	B&R Division, Akri	1	1	837.79	Irregular expenditure on construction of roads
6	B&R Division Dalhausi	1	13	30.00	Irregular purchase of vehicle by diverting the funds of telecom deposit.
7	B&R Division Nalagarh	1	9	12.20	Irregular execution of work.
8	B&R Division No.I, Mandi	1	3	72.00	Irregular purchase of vehicles by diverting the funds of restoration works.
Total	No. of Division = 8			2368.98	

Annexure-Y**Statement showing the details of miscellaneous**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	11		Non handling over charges by the Junior Engineer.
2	B&R Division Baijnath	1	10	-	Loss due to accident of truck.
3	B&R Division Bangana	1	5	211.45	Undue favour to contractor due to wrong estimation.
4	B&R Division Ghumarwin	1	6	766.15	Non surrender of saving under the head salary.
5	B&R Division Salooni	2	8	0.10	Non recovery of amount pointed out by the Central Audit Party.
			9		Possibility of fraud due to Non maintenance of cash book.
6	B&R Division Joginder Nagar	1	5	198.01	Avoidable payment of price escalation due to non deletion of price variation clause in agreement.
7	B&R Division Dalhausi	1	9	4.39	Undue favour to contractor as the contractor used the stone from the same site of work.
8	B&R Division No.II, Bilaspur	1	3	27.72	Extra liabilities due to non handing over of clear site.
9	B&R Division No.I, Mandi	1	5	703.22	Non surrender of saving under the head salary
10	B&R Division No.I, Kullu	1	13	198.27	Pending payment relating to works executed/ material purchased
11	B&R Division Dehra	1	11		Non supplying of complete information and non conducting of bitumen tests.
12	B&R Division Gohar	4	6		Non execution of AMP works.
			7		Irregularities in the purchase, accountal and consumption of bitumen.
			8		Non conducting of lab tests of different materials including bitumen used in the works.
			9		Non handing over charge to the post of G.A as well as cash book on account of transfer.

13	B&R Division Jaisinghpur	3	6	19.05	Non adjustment of stock issued to the contractors suspected pilferage of material.
			10	3.83	Irregular splitting up of supply orders and irregular payment of circle office bills.
			1	570.18	Lackadaisical approach of department and faulty planning/drawings/survey/investigation- Delay in completion of work and huge price escalation of Rs. 570.18 lakh- Irregular parking of funds with mechanical division- Rs.105.00 lakh.
Total	No. of Division = 13			593.06	

Annex

ure-2A

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Dalhousie	4	1	104.64	Unfruitful expenditure due to help up of Water supply scheme.
			2	55.62	Unfruitful expenditure due to help up of Water supply scheme.
			3	59.95	Unfruitful expenditure due to help up of Water supply scheme.
			4	103.30	Unfruitful expenditure due to help up of Augmentation of water supply scheme.
2	Dehra	1	2	180.80	Unfruitful expenditure on construction of LIS.
3	Paonta Sahib	4	1	1171.59	Non integration of embankment work, Non execution of work in partial RDS.
			2	706.29	Execution of work below specification due to non laying of geo textile.
			3	171.23	Avoidable payment due to allowed higher rates to the contractors.
			4	203.50	Non maintenance of flood control works which were damaged due to rain.
4	Shimla Division No.I	3	2	65.76	Unfruitful expenditure on providing LWSS.
			3	316.09	Unfruitful expenditure on LWSS Tube well to Mehli Pujarli
			4	82.26	Unfruitful expenditure on construction of LIS Balghar.
5	Bilaspur	3	3	66.72	Non finalization of drawings & design and Inordinate delay in execution of “C/O Rain water Harvesting structure “ resulted in unfruitful expenditure.
			1	76.08	Extra liability due to failure of department to hand over clear site as per contract agreement.
			4	60.34	Unproductive expenditure on “Construction of LIS Kasol Balh”
6	Ghumarwin	3	1	247.00	Unfruitful expenditure due to delay in completion of scheme.
			2	177.82	Unfruitful expenditure on construction of LWSS Panol Amarpur.
			3	130.94	Unfruitful expenditure due to delay in completion of scheme.

7	Barsar	2	1	2555.46	Unfruitful expenditure due to delay on C/o LWSS from river Beas for Aug. of source of various LWSS of Barsar area.
			2	85.45	Unfruitful expenditure due to irregular change of ailment and damage occur due to faulty planning.
8	Hamirpur	3	1	4044.37	Unfruitful expenditure due to non completion of LWSS to Hamirpur Town.
			2	810.20	Unfruitful expenditure on construction of irrigation schemes due to non utilization of created CCA.
			3	77.29	Non functional of Lift Irrigation Scheme.
9	Dharmshala	3	2	120.87	Unproductive expenditure/Extra expenditure on construction of rest house.
			3	73.91	Unproductive expenditure on construction of water supply.
			4	40.40	Extra avoidalble liability and deviation due to change in design.
10	Nalagarh	2	1	708.62	Infructuous expenditure due to lackadaisical execution of Irrigation/Water supply schemes.
			2	159.92	Unfruitful expenditure .on Aug.LWSS Ramshehar
11	Arki	2	1	2566.34	Unfruitful expenditure on construction of Prov. LWSS
			2	41.88	Unfruitful expenditure on construction of LIS
12	Padhar	1	1	61.07	<i>Unfruitful expenditure on the execution of irrigation scheme.</i>
13	Sunni	1	1	92.39	Unproductive expenditure due to Defective planning.
14	Una II	2	1	135.43	Idle investment due to non synchronization of execution of components of scheme.
			2	87.10	Unproductive expenditure on construction of tubewell.
15	Sundernagar	1	1	252.04	Unfruitful expenditure on providing LWSS.
16	Karsog	2	1	291.69	Unfruitful expenditure due to non completion of LWSS to NC/PC Gad Nallah.
			3	196.14	Unfruitful expenditure due to non completion of LWSS Parlog Khad to

					Mahunag Behlidhar.
17	Sarkaghat	5	1	2445.80	Unfruitful expenditure due to non completion of LWSS to Sarkaghat Town.
			2	4118.00	Unfruitful expenditure due to non completion of LIS.
			3	2904.73	Unfruitful expenditure due to non functional LWSS.
			7	31.70	Idle investment on fully defunct Flow/Lift irrigation schemes.
			13	10.89	Infructuous expenditure due to non functioning hand pumps.
18	Flood Protection Division, Gagret	1	2	179.90	Non completion of work due to involvement of private land.
19	Una Division I	1	2	66.40	Wasteful/Unproductive expenditure on construction of two No. tubewells.
20	Rampur	2	1	1445.93	Unfruitful expenditure due to abnormal delay in completion of providing LWSS Kashapat Khad to Dansa.
			2	71.21	Unfruitful expenditure on construction of FIS Belupul to Majheoti village Kaleda Majheoti.
Total No. of Division =20				27655.06	

Annexure-2B

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. In Lakh)	Subject
1	Dalhousie	1	6	49.15	Irregular drawl of funds.
2	Poanta Sahib	1	6	5617.34	Irregular utilization/drawl of funds in advance of requirement.
3	Barsar	1	4	15.00	Irregular utilization of budget.
4	Bilaspur	1	5	105.24	Irregular drawl and utilization of

					funds under NABARD..
5	Gumarwin	1	4	176.00	Drawl of funds without requirement and irregular utilization of LOC.
6	Una II	1	3	29.52	Drawl of funds without requirement and irregular utilization of budget.
7	Sunni	1	3	2702.00	Irregular remittance of budget.
8	Padhar	2	2	169.42	Irregular drawl of funds.
			3	229.72	Irregular drawl of AIBP funds
9	Shimla Division No.I	1	1	2702.06	Irregular drawl/utilization of funds.
10	Swan River Flood Management Program Division, Haroli	2	4	424.64	Irregular utilization of budget.
			6	944.77	Irregular preparation of transfer entry order just to conceal the expenditure.
11	Karsog	1	2	75.38	Irregular utilization of budget.
12	Flood Protection Division, Gagret	1	3	1593.70	Irregular utilization of budget.
13	Una Division I	1	3	184.15	Drawl of funds without requirement and irregular utilization of budget.
14	Rampur	1	5	38.00	Drawl of funds without requirement and irregular utilization of LOC.
Total	No. of Division = 14			15056.09	

Annexure-2C

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Arki	1	3	69.83	Procurement of material without requirement.
2	Bilaspur	1	8	24.42	Issue of material to work without requirement resulted in fictitious booking of material.

3	Dalhousie	1	5	193.28	Booking of cost of pipes without taking up the execution of sewerage scheme Dalhausi.
4	Dehra	1	3	213.51	Fictitious booking of material
5	Barsar	1	3	122.59	Irregular booking of material.
6	Flood Protection Division, Gagret	1	4	1786.99	Irregular booking of material.
7	Dharmshala	1	7	62.19	Issue of materials to works without requirement resulted fictitious booking of material
8	Una II	1	4	25.67	Fictitious booking of materials.
9	Sunni	1	2	106.89	Fictitious booking of material to work without requirement.
10	Ghumarwin	1	7	84.81	Issue of material to works without requirement resulting in fictitious booking.
11	Poanta Sahib	1	7	424.98	Fictitious booking of material to work without requirement.
12	Rampur	1	4	24.87	Issue of material to works without requirement resulting in fictitious booking.
Total	No. of Division = 12			3140.03	

Annexure-2D

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

Sr. No.	Name of unit	No. of Paras	Par a No.	Amount (Rs. In Lakh)	Subject
1	Dalhousie	2	9	338.70	Unspent money under deposit head.
			12	245.23	Unspent money under deposit head.
2	Poanta Sahib	1	9	94.23	Blockage of Govt. funds due to non-execution of deposit works.
3	Hamirpur	1	4	654.63	Blockage of Govt funds.
4	Flood Protection Division, Gagret	1	6	436.03	Irregular purchase of wire -Blockage of Govt funds.
5	Arki	2	8	12.11	Unspent money under deposit head

			7	13.84	Blockage of Govt. funds due to non-execution of deposit works.
6	Gumarwin	1	11	93.27	Unspent money under deposit head.
7	Dehra	1	1	1010.50	Improper accountal of deposit fund.
8	Una II	1	6	90.00	Blockage of Govt. funds due to non-execution of deposit works
9	Sundernagar	1	2	43.00	Blockage of Govt. funds due to non-execution of deposit works
10	Sarkaghat	2	4	381.04	Irregular retention and blockage of funds under NRDWP.
			5	1871.88	Blockage of funds and irregular retention of funds.
11	Una Division I	1	4	774.52	Blockage of Government funds under deposit head.
12	Rampur	2	3	45.55	Irregular retention of funds under deposit head.
			9	379.93	Blockage of Govt. funds.
Total	No. of Division = 12			6484.46	

Annexure-2E

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Hamirpur	1	5	361.88
2	Rampur	1	10	48.68
3	Nalagarh	1	3	79.63
4	Sundernagar	1	3	20.31
Total	No. of Division = 4			510.5

Annexure-2F

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Flood Protection Division, Gagret	2	1	45.04
			8A	292.73
2	Gumarwin	1	9	67.25
3	Barsar	1	8	16.21
4	Hamirpur	1	7	113.86
5	Dharmshala	1	8	24.79
6	Nalagarh	1	5	98.94
7	Arki	1	10	15.44
8	Una II	1	8	58.03
9	Sunni	1	6	8.48
10	Padhar	1	6	65.41
11	Shimla Division No.I	1	6	66.02
12	Sundernagar	1	5	27.79
13	Swan River Flood Management Program Division, Haroli	1	11	386.21
14	Karsog	1	10	8.23
15	Poanta Sahib	1	10	132.90
16	Sarkaghat	1	9	24.73
17	Una I	1	5	30.78
18	Rampur	1	8	7.71
Total	No. of Division = 18			1490.55

Annexure-2G**Statement showing the details of non finalization of bill/ unauthorized deviation.**

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Hamirpur	1	8	625.74	Non-Finalization of Contractor's bills.
2	Nalagarh	1	7	301.90	Non finalization of bill.
3	Una II	2	9	37.07	Irregular deviation
			10	82.87	Non finalization of contractor bill.
4	Sarkaghat	1	10	594.92	Non preparation of final bill.
5	Rampur	1	6	3.70	Non approval of deviation.
Total	No. of Division = 5			1646.20	

Annexure-**2H****Statement showing the details of non accountal of material/ lubricant/ non verification of accountal of material due to non production of records.**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Barsar	1	6	12.51	Suspected pilferage of material by non accountal/short accountal.
2	Dharmshala	1	10	11.25	Non-verification of material due to non posting of indents in contract ledger.
3	Sundernagar	1	6	8.17	Non-verification of recovery of material due to non posting of indents in contract ledger.
4	Karsog	1	9	11.14	Non ledgering of indents in contractor ledger and non verification of accountal of material issued to contractors.
5	Poanta Sahib	1	11A	0.17	Non accountal of material.
6	Rampur	1	12	1.75	Non verification of accountal of material.
Total	No. of Division = 6			44.99	

Annexure-2I**Statement showing the detail of advance/irregular payment to HPSEB**

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
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1	Bilaspur	1	7	1392.30
2	Barsar	1	9	425.23
3	Hamirpur	1	9	1756.12
4	Sarkaghat	1	12	1044.96
5	Arki	1	6	481.24
6	Dehra	1	6	31.07
7	Una II	1	7	30.12
8	Sunni	1	8	72.36
9	Padhar	1	5	386.17
10	Dalhousi	1	20(i)	30.77
11	Sundernagar	1	9	398.18
12	Ghumarwin	1	6	32.52
13	Una I	1	8	573.86
Total	No. of Division = 13			6654.90

Annexure-

2J

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In lakh)
1	Arki	1	13	20.91
2	Paonta Sahib	1	14	223.16

3	Dharmshal	1	11	123.91
4	Sarkaghat	1	11	184.59
5	Nalagarh	1	9	133.54
6	Dehra	1	7	7.64
7	Sunni	1	9	14.96
8	Dalhousi	1	17	6.72
9	Sundernagar	1	11	346.19
10	Karsog	1	11	1.96
11	Flood Protection Division, Gagret	1	9	97.12
12	Rampur	1	13	162.84
Total	No. of Division = 12			1323.54

Annexure-2K**Statement showing the details of expenditure incurred in excess of A/A & E/S.**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In lakh)
1	Hamirpur	1	12A	2052.41
2	Sarkaghat	1	14A	1947.79
3	Nalagarh	1	10A	760.31
4	Arki	1	11A	493.62
5	Dharmshala	1	9A	644.32
6	Gumarwin	1	12A	465.62
7	Una I	1	9A	1645.73
Total	No. of Division = 7			8009.80

Annexure-**2L****Statement showing the details of expenditure incurred without technical sanction.**

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Hamirpur	1	12B	5714.26
2	Nalagarh	1	10B	2525.18
3	Arki	1	11B	1351.87
4	Dharmshala	1	9B	5613.79
5	Ghumarwin	2	8	196.70
			12B	1529.30
6	Sarkaghat	1	14B	7111.64
7	Una I	1	9B	3973.41
Total	No. of Division = 7			28016.15

**Annexure-2
M**

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Poanta Sahib	1	13	1.15	Non disposal of unserviceable machinery.
2	Nalagarh	1	8	3.57	Unserviceable machinery.
3	Flood Protection Division, Gagret	1	10		Non disposal of unserviceable machinery.
4	Barsar	1	10		Non disposal of unserviceable machinery.
Total	No. of Division = 4			4.72	

Annexure-2N**Statement showing the details of overpayment of pay and allowances/HRA/license fees**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In Lakh)	Subject
1	Dharmshala	2	5	2.94	Non verification of recovery/non recovery of license fees
			12	0.02	Non receipt of room tariff from the visitors.
2	Una II	1	11	0.06	Non deduction of license fee.
3	Arki	1	15	0.39	Over payment of pay and allowances.
4	Dalhousi	2	15	0.42	Over payment of pay and allowances.
			16	0.17	Over payment of pay and allowances.
5	Karsog	3	4A	0.23	Excess payment due to irregular fixation of pay on placement.
			4B	1.53	Non recovery of excess paid pay and allowances.
			7		Irregular grant of 4/9/14 increments to the category of technicians.
6	Poanta Sahib	1	11C	0.02	Excess payment due to wrong fixation.
7	Flood Protection Division, Gagret	1	7	0.26	Irregular payment due to wrong granting of benefit under ACP Scheme.
8	Hamirpur	3	11A	0.11	Loss to Govt. Exchequer due to irregular allotment of Govt. accommodation and non recovery of license fees.
			11B	0.22	Unauthorized retention of Government accommodation.
			11C	0.32	Loss to the Govt. exchequer due to non allotment of Govt. Residence.
9	Rampur	1	11	0.06	Irregular payment of House Rent Allowance.
Total	No. of Division = 9			06.75	

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Sundernagar	1	7	0.16	Non deduction of royalty charges from contractors bills.
2	Hamirpur	1	10	1.95	Non deduction of royalty charges from contractors bills.
3	Una I	1	7	7.29	Non deposit of labour cess with HP Building and Other Construction Workers Welfare board and Labour Officer-cum-cess collector.
Total	No. of Division = 3			9.40	

Annexure-2P**Statement showing the details of outstanding recovery of water/sewerage charges**

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. In Lakh)
1	Poanta Sahib	1	16	33.87
2	Bilaspur	1	11A	25.8
3	Padhar	1	10A	8.68
4	Ghurmarwin	1	16	7.54
5	Barsar	1	14	7.97
6	Hamirpur	1	16	12.74
7	Nalagarh	1	12	41.49
8	Arki	2	5	21.88
			16	14.12
9	Dharmshala	1	14A	90.84
10	Dehra	1	10	4.39
11	Una II	1	13	9.23
12	Sunni	2	12A	7.96
			12B	0.37
13	Shimla Division No.I	1	9	25.32
14	Sundernagar	1	14(A)	12.98
15	Karsog	1	13	23.13
16	Sarkaghat	1	18A	12.67
17	Una I	2	11	39.96
			12	0.26
18	Rampur	1	17	26.78
Total	No. of Division = 18			427.98

Annexure-2Q

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. In Lakh)
1	Sunni	1	4	38.10
2	Padhar	1	7	136.75
Total	No. of Division = 2			174.85

Annexure-2R**Statement showing the details of irregular diversion of funds/unrealistic estimation**

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Swan River Flood Management Division, Haroli Program	1	3	1527.68	Irregular diversion of funds.
Total	No. of Division = 1			1527.68	

Annexur**e-2S****Statement showing the details of minus balance/ short receipt/
balance of material purchased/non receipt of pipes**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Nalagarh	1	6	43.54	Minus stock balance.
Total	No. of Division = 1			43.54	

**Annexu
re-2T**

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in lakh)
1	Bilaspur	1	11B	0.05
2	Ghumarwin	1	17	0.63
3	Hamirpur	1	17	0.33
4	Dharmshala	1	14B	2.41
5	Padhar	1	10B	10.72
6	Paonta Sahib	1	17	15.18
7	Sarkaghat	1	18B	7.00
8	Arki	1	17	0.78
9	Dehra	1	10B	0.42
10	Una II	1	14	0.42
11	Sunni	1	13	0.47
12	Dalhousi	1	20(ii)	20.96
13	Sundernagar	1	14(B)	2.37
14	Rampur	1	18	0.04
Total	No. of Division = 14			61.78

**Annex
ure-
2U**

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In Lakh)
1	Poanta Sahib	1	19	17.66
2	Ghumarwin	1	15	33.02
3	Barsar	1	13	53.43
4	Hamirpur	1	15	25.83
5	Dharmshala	1	15	11.44
6	Sarkaghat	1	16	57.47
7	Nalagarh	1	13	64.08
8	Arki	1	14	9.29
9	Dehra	1	9	15.12
10	Una II	1	15	26.97
11	Sunni	1	11	0.22
12	Padhar	1	11	15.91
13	Dalhousi	1	19	26.37
14	Sundernagar	1	15	16.74
15	Karsog	1	14	15.06
16	Una I	1	14	1.91
17	Rampur	1	16	9.80
Total	No. of Division = 17			400.32

Annexu**re-2V****Statement showing the details of non- forfeiture of earnest money.**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	18	0.67
2	Ghurmarwin	1	14	0.66
3	Barsar	1	12	0.52
4	Padhar	1	9	1.32
5	Hamirpur	1	14	0.94
6	Arki	1	9	1.02
7	Una II	1	16	1.02
8	Sunni	1	14	0.52
9	Sundernagar	1	13	1.38
10	Karsog	1	15	0.06
11	Sarkaghat	1	17	1.65
12	Una I	1	13	0.51
13	Rampur	1	15	0.39
Total	No. of Division = 13			10.66

Annexure-2W**Statement showing the details of non reconciliation with treasury**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Dharmshala	1	1	579.50
Total	No. of Division = 1			579.50

Annexu

re-2X

Statement showing the details of irregular payment to PRI without obtaining UCs/APRs

Sr. No	Name of unit	No. of para	Para No.	Amount in lakh	Subject
1	Sunni	1	7	10.14	Irregular payment to PRI without obtaining UCs/APRs.
Total	No. of Division = 1			10.14	

Annexure-2Y

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

Sr. No	Name of unit	No.of paras	ParaNo.	Amount (Rs. in lakh)	Subject
1	Flood Protection Division, Gagret	1	8B	79.10	Non recovery of levied compensation
Total	No. of Division = 1			79.10	