Annual Review on the working of Punjab Public Works Divisions for the Financial Year 2024-25

Office of The Accountant General (A&E) Punjab, Chandigarh

PREFACE

The Public Works Department (PWD) deals with the civil engineering works of the State Government and non-government works under Civil Deposits Works. The PWD provides some basic services to the public and plays a crucial role in the development of infrastructure in the State. The PWD includes the Building & Roads Branch, the Water Resources (erstwhile Irrigation) Branch, the Water Supply & Sanitation (erstwhile Public Health) Branch and the Panchayati Raj (PW) Branches.

The Annual Review on the working of the Public Works is prepared as per the instruction contained in Para 8.54 of C.A.G M.S. O (A&E) Volume-I. The purpose of the review is to bring to light the important and recurrent irregularities/ deficiencies noticed in the maintenance and submission of Monthly Accounts and in functioning of the Public Works Divisions.

Apart from the observations by the Office of the Accountant General (A&E) Punjab, the common irregularities noticed in functioning of the Divisions by the Office of the Principal Accountant General (Audit) observed during Central Audit and Local Audit of Divisional authorities are also included in the Annual Review. There is lot of scope for improvement in the upkeep, maintenance, and submission of accounts by the State PW Divisions.

The present Review on working of Public, Works Divisions of the State for the Financial Year 2024-25 highlights the major areas of shortcoming in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control and monitoring by the executive authorities. We welcome suggestions to improve the review.

Date: 21.01.2026
Chandigarh

21/1/26

(Tripti Gupta)
Accountant General

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Introduction

The Annual Review on the working of Public Works Divisions comprising of Water Resources, Building & Roads and Water Supply & Sanitation branches has been introduced with the object of presenting a report to the Government, about the state of work in the Public Works Divisions, the state of initial and subsidiary accounts kept there, and the accounts rendered by Divisions to the Principal Accountant General of the State. The review aims to highlight, in general, the non-adherence of Codes & Rules by various units/ Divisions working under the Public Works Department.

The accounting transactions of PWD include receipt and payment under various relevant heads. These transactions are incorporated in the compiled PW Monthly Accounts that are affected through cash as well as stock and transfer entries. However, consequent to the implementation of IFMS in the State of Punjab the expenditures under budget heads are not being included in compiled PW Monthly Accounts as these expenditures are incorporated in the Monthly Civil Accounts of the State Govt. through Treasury Accounts. This has resulted in non-disclosure of work-wise consolidated figures of expenditure vis-à-vis Technical Sanction / allotment of work.

There is an established accounting procedure prescribed for PWD under which PWD submits compiled accounts to the Principal Accountant General Office. The financial, accounting, administrative rules, and procedures to be followed by the PWD have been elaborated in Departmental Financial Rules, Punjab Financial Rules, Account Code Volume-III and Manuals of the Department. Any deviation from these rules and procedures by the PWD authorities affects the entire process of financial accountability. Thus, the PWD plays an important role in assisting the Principal Accountant General office in preparation of Civil Accounts which reflects financial status of the State.

It is, therefore, essential to ensure that the Public Works Department exercises essential controls with necessary checks and balances in place and has the requisite internal control structure and financial discipline to ensure that the accounts show true and fair picture of the 'state of affairs' of the Department. The documentation of the Department should validate the truthfulness of execution and expenditure should be able to show the details with transparency and without any ambiguity. Here a Divisional Accountant/ Divisional Accounts Officer/ Senior Divisional Accounts Officer, posted by the Principal Accountant General, plays a pivotal role in ensuring the transparency and accountability of the entire process and to keep the sanctity of the accounting procedure. The Divisional Accountant/ Divisional Accounts Officer/ Senior Divisional Accounts Officer, being the primary auditor, has to ascertain the truthfulness of claim of contractor/ supplier and the work done/ supplies made.

The deficient areas discussed in the report are already under correspondence at different levels with the State Government and merit sincere attention at the highest level. The State Government may consider the need for convening regular meetings between the representatives of the Office of the Principal Accountant General (A&E) Punjab and the Executing Authorities for taking suitable remedial measures.

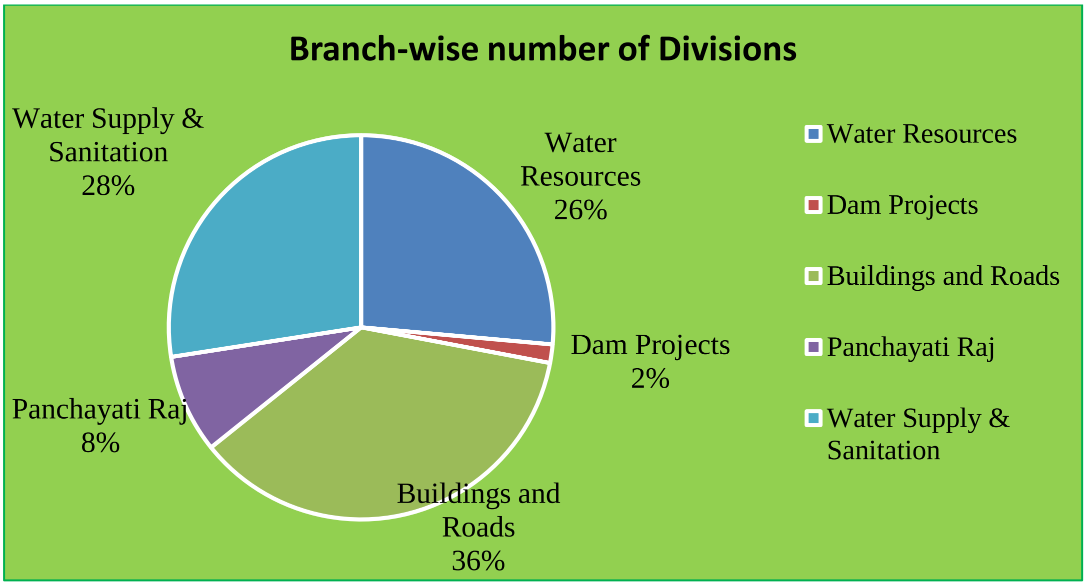
The Review has been divided into two parts. Part-A includes the irregularities/ defects and omissions noticed during the checking of monthly accounts, and Part-B includes irregularities, objections and shortcomings noticed during Central Audit and local Audit of Public Works Divisions.

Organizational Set up

1. Branches and Divisions of Public Works

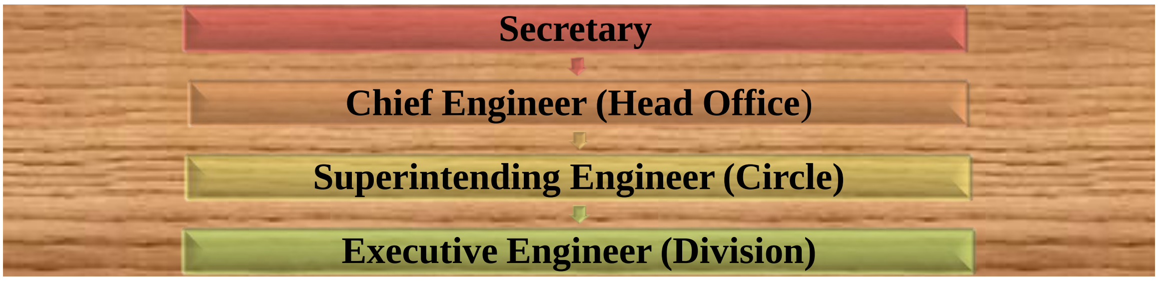
The following Chart shows the number of Divisions (190) and three Dam Projects in all wings of Public Works Departments. The details of Divisions as on 31-03-2025 are given in

Annexure-A-1.



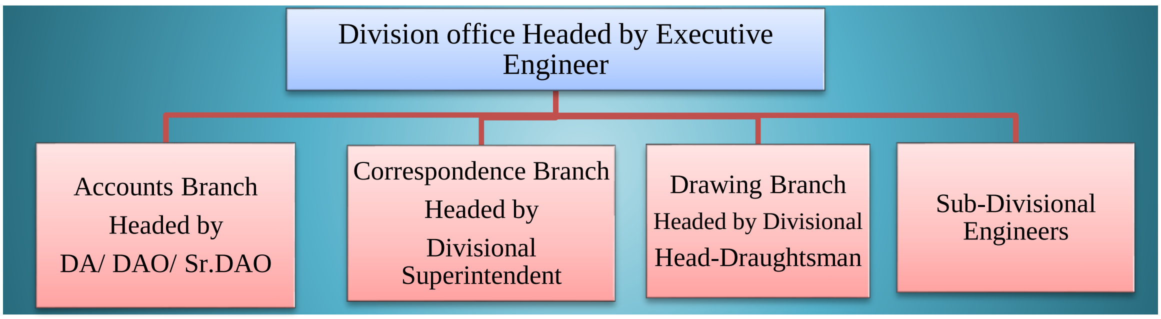
2. Structure of Department

The organizational structure of various Departments is as shown below:



3. Structure of Divisional Office

Further the structure of a Divisional office is as shown below: -



The Executive Engineer is assisted by Sub Divisional Engineers for engineering/ execution of works and other matters detailed in Manuals of the respective Departments. The number of Subdivisions may vary from one Division to another.

Role, Duties & Responsibilities of Divisional Accountants/ DAO/ Sr. DAOs

The Divisional Accountants (DA)/ Divisional Accounts Officers (DAO)/ Senior Divisional Accounts Officers (Sr.DAO) posted by Office of the Principal Accountant General/ Accountant General (A&E) in Public Works Divisions play pivotal role in ensuring accuracy of accounts and financial discipline in the financial transactions under the Division. To achieve this goal the DA/ DAO/ Sr. DAOs perform threefold duties as detailed below: -

- **As Compiler of Accounts,** they help the Executive Engineer
  - in correcting the accounting of the financial transactions.
  - in preparing and submitting the compiled Public Works Monthly Accounts.
  - in reconciliation of cash drawn and remitted into Treasury, with Treasury as well as with the office of Accountant General.
  - in guiding staff of Division as well as Subdivisions in accounting matters including preparation and upkeep of accounting/ documentations / records.
- **As Primary Auditor** they
  - ensure that the bills-payable along with the supporting documents are checked thoroughly as per laws, rules and contract in-force before payment is made to the claimant(s). Being primary auditor, they have to ascertain the truthfulness of claim of contractor/ supplier and the work done/ supplies made, through the documents prescribed under the rules/ contract documents required to be prepared by the Subdivisions and various branches of the Division office.
  - ensure that receipts are correctly handled and accounted for.
  - ensure that rules and laws, as amended from time to time are complied with.
  - ensure checking of initial accounts, vouchers to maintain accuracy and quality.
- **As Financial Advisor** they render suitable advice to the Divisional Officer in matters relating to the Divisional Accounts and financial & accounting matters pertaining to the Division.

DA/ DAO/ Sr. DAOs are treated as the senior member of the office establishment of the Division, though their position is analogous to that of Sub-Divisional Officer. In the establishment of Divisional office, they are head of the Accounts Branch. To perform their duties elaborated above, they are required to be provided full support by the Executive Engineer and Staff of Division Office. It is essential to provide them, inter-alia, all necessary documents as well as adequate staff to ensure fulfillment of these responsibilities.

Part-A - Irregularities Noticed During the Checking of Monthly Accounts.

1. Number of Account Rendering Units i.e., Offices/ Divisions of Public Works Covered by the Annual Review

There were 193 Account Rendering units i.e., the Offices/ Divisions of four Public Works Departments of the State submitting Accounts that are covered by the Annual Review on Public Works 2024-25. During the year 2024-25, one division of Water Resources was created, and one division of Water Resources was closed.

Sr.No.	Name of the Department	Number of Units/ Divisions		Number of Divisions Open/Closed during the Year
		as on 31-03-2024	as on 31-03-2025	
1	PWD B&R	70	70	0
2	Panchayati Raj Department	16	16	0
3	Water Resources Department	54	54	+1,-1
4	Water Supply & Sanitation	53	53	0
	Total	**193**	**193**	**0**

During the year 2024-25 total Receipt **₹ 1839.65 Crore** and Expenditure **₹ 1765.12 Crore** was booked through 2311 Monthly Accounts and submitted by the 193 Divisions of the 4 Departments.

Total Receipt & Expenditure during FY 2024-25			
Sr.No.	**Name of Department**	**Receipt (in ₹)**	**Expenditure (in ₹)**
1	B&R PWD	688,38,48,526	667,05,54,621
2	Panchayati Raj Department	99,68,47,168	141,41,43,800
3	Water Resources Department	894,93,21,521*	797,11,95,854*
4	Water Supply & Sanitation	156,65,17,042	159,53,54,053
Total		**1839,65,34,257**	**1765,12,48,328**

Unit/Division-wise list of offices and amount of Receipt and Expenditure booked is attached in **Annexure-A-1.**

* The Receipts and Expenditure of the Water Resources Department have been worked out after excluding adjustments of ₹ (-) 1,249,47,83,374/- and ₹ (-) 550,22,67,930/- from the receipts, and ₹ (-) 1,097,44,34,787/- and ₹ (-) 534,62,46,914/- from the expenditure, pertaining to the Divisions Rajasthan Feeder and Ground Water, Ferozpur, and Abohar Canal and Ground Water, Abohar, respectively. These exclusions have been made due to rectifications of amounts that were wrongly included in PW Deposit Works accounts as well as in IFMS budgeted account of previous years.

2. Delay in Rendition of the PW Monthly Accounts.

In accordance with Office of the CAG of India letter no 69/GA-174/RBI/2023 dated 23/1/2024 are required to be submitted to Accountant General Office by 5th of the following month to which the Monthly Accounts relate. Timely submission of the Monthly Accounts by the Divisions to the AG Office is necessary for date-bound compilation of State Accounts.

It was, however, noticed that there was persistent non-adherance to the due dates by some Divisions. The Departments need to issue instructions to all the Divisions to avoid delay in the submission of Monthly Accounts.

Name of the Department	Divisions (as on 31-03-2025)	Divisions Closed/ opened during year	Monthly Accounts submitted during the year	Monthly Accounts submitted within due date	Delay in Submission of Monthly Accounts during the Year		Percentage of delay during the year
					Upto 5 Days	More than Days	
PWD B&R	70	0	840	477	347	16	**43.21%**
Panchayati Raj	16	0	192	94	95	3	**51.04%**
Water Resources	54	-1/+1	643	332	297	14	**48.37%**
Water Supply & Sanitation	53	0	636	348	271	17	**45.28%**
Total	**193**	**0**	**2311**	**1251**	**1010**	**50**	**45.87%**

Division-wise detail of the accounts/vouchers submitted late by 5 days or more during the year is given in **Annexure-A-2**.

3. Non-Closure of the Cashbooks by the Due Date.

It has been observed that cash books of most Divisions were not closed by the due dates, i.e., on the last day of the month. Non-closure of the cashbook on the last day of the month delayed the compilation of the Monthly Accounts and led to delays in the timely submission of Monthly Accounts i.e, up to 5th of next month to the AG Office. It is laid down in Rule 2.2(iv) of the Punjab Financial Rules (PFR) that, "At the end of each month, the head of office should verify the Cash-balance in the cashbook and record a signed &

dated certificate to that effect". Thus, PFR mandates that the cashbook should be closed on the last working day of every month. In this regard, instructions were being issued from time to time.

Annexure-A-3 (Copy of the Letter)

4. Non-Remittance of the Departmental Receipts into Treasury.

As per Rule 2.4 of Punjab Financial Rules Volume-I, receipts collected by the Divisions should be remitted into treasury on the same day or latest by morning of the next day. The utilization or the retention of such receipts is strictly prohibited under the Punjab Treasury Rules. Such Receipts are reflected in the Form PWA-9 and pending remittances into treasury in the form PWA-42-II. It was, however, noticed that amount of ₹18.44 Crore was outstanding to be remitted into treasury as on 31-03-2025 in various Divisions.

Name of the Department	Departmental Receipts pending to be Remitted into Treasury (in ₹)	
	as on 31-03-2024	as on 31-03-2025
PWD B&R	5,56,11,348	4,87,36,747
Panchayati Raj Department	95,10,138	83,39,671
Water Resources Department	4,05,17,866	5,82,91,134
Water Supply & Sanitation	7,67,97,180	6,90,25,381
Grand Total	**18,24,36,532**	**18,43,92,933**

The Department-wise and Division-wise outstanding remittance of Departmental Receipts for the year 2024-25 are detailed in **Annexure-A-4.**

The State Government needs to issue strict instructions to all Divisions to clear all such outstanding balances immediately and ensure timely remittance in future.

Adverse/ Minus balances in the Form PWA-42-II (Receipt pending to be remitted into Treasury) of ₹ (-) 40,78,385/- was also noticed to be outstanding that must be cleared through reconciliation, correct classification,or the transfer entry.

Name of the Department	Outstanding Adverse/ Minus balances of Receipt/ Remittance (in ₹)			
	as on 31-03-2024		as on 31-03-2025	
	Amount	Number of Divisions	Amount	Number of Divisions
PWD B&R	-12,519	1	-8,140	1
Panchayati Raj Department	0	0	0	0
Water Resources Department	-38,55,364	2	-38,55,364	2
Water Supply & Sanitation	-1,24,110	1	-2,14,881	3
Grand Total	**-39,91,993**	**4**	**-40,78,385**	**6**

The Department-wise and Division-wise outstanding Minus balances in the remittance of Departmental Receipts for year 2024-25 are detailed in **Annexure-A-4.**

5. Irregular Retention of the Receipts such as TDS Taxes/ Cesses and Bank Interest

Deductions of Income Tax, GST/VAT/Sales Tax, LabourCess, Cancer Cess, Cultural Cess were made from the bills of the contractors at a rate prescribed by the respective Govt./ Departments such as Income Tax Department, Excise and Taxation Department, Labour Department, Central Govt., or the State Govt. respectively from time to time. These deductions were required to be deposited with the respective Departments within the prescribed time limit, mandatorily. It was, however, noticed in the Monthly Accounts of the Divisions that in contravention of the rules, deductions made from the bills of contractors were irregularly retained and were not deposited with the departments concerned. Outstanding balances on account of Income Tax, GST, Labour Cess, Cancer Cess and Cultural Cess is ₹12.84 Crore which should be deposited with concerned department. The pending revenue receipts amounting to Rs. 18.03 crore shown in Form PWA-35-V (Misc. Deposits) should be deposited in government treasury. Besides this, the bank interest to be refunded to funding agency/ adjusted amounting to Rs 59.67 crore is persistently reflected in Form PWA-35-V (Misc. Deposits) should be refunded to funding agency.

Name of Dept.	**Receipts such as TDS Taxes/ Cesses and Bank Interest outstanding to be remitted /adjusted into the respective Heads (as on 31-03-2025) (in ₹)**						
	Income Tax	GST	Labour Cess	Culture Cess	Cancer Cess	Revenue receipt	Interest to be refunded/adjusted
PWD B&R	32,31,872	36,43,044	2,49,38,453	4,64,39,413	1,79,62,216	4,87,28,607	54,95,33,255
Panchayati Raj	5,83,351	8,51,132	4,97,663	3,614	0	83,39,671	1,09,94,381
Water Resources	35,23,429	5,17,999	7,86,000	2,50,566	-6,348	5,44,35,770	2,04,81,487
Water Supply & Sanitation	75,27,704	26,03,652	1,47,43,853	1,22,689	1,88,502	6,88,10,500	1,56,43,640
Total	**1,48,66,356**	**76,15,827**	**4,09,65,968**	**4,68,16,252**	**1,81,44,370**	**18,03,14,548**	**59,66,52,763**
Grand Total (as on 31-03-2025) in ₹ 90,53,76,084/-							

The Department-wise and Division-wise such amounts for the year 2024-25 are detailed in **Annexure-A-5.**

The State Government needs to issue strict instructions to all the Divisions to clear all of such outstanding balances.

6. Parking of Funds outside treasury in respect of PW Deposit.

The Schedule of Deposits i.e., Form PWA-35 submitted by the Divisions showed that many works included in the schedule were related to different Boards and Autonomous Bodies aided/ funded by the State Government. The Divisional Officers kept these funds in bank accounts in the name of the Executive Engineer concerned. As per Finance Department Government of Punjab letter No:15/147/80-FC IV [2]/11476 dated 01-12-1988, the funds available for deposit works are required to be kept by the Executive Engineers in Government Treasury in their deposit accounts maintained by the Treasury. Again, vide letter No. 8/1/2015-5 FB 1/468427/1 dated 23-04-2015 the Finance Department instructed the Divisions to keep deposit funds in Treasury. In contravention to these instructions the Executive Engineers are still parking the funds outside Government Treasury. The Departments of the State Govt need to take effective steps for strict compliance of the instructions issued by the Finance Department.

As on 31-03-2025 an amount of ₹1207.12 Crore was maintained outside Treasury by various Divisions retained in the Banks.

Name of the Department	Amount lying in Bank Accounts (in ₹)			
	No. of Divisions submitting Monthly Accounts in 2023-24	Number of Divisions with Bank Balances in 2024-25	as on 31-03-2024	as on 31-03-2025
PWD B&R	70	70	5,48,09,89,102	557,27,78,606
Panchayati Raj Department	16	16	2,04,71,52,840	152,30,38,728
Water Resources Department	54	54	4,21,66,88,525	411,91,01,363
Water Supply & Sanitation	53	53	79,36,21,198	85,62,68,802
Grand Total	**193**	**193**	**12,53,84,51,665/-**	**12,07,11,87,499/-**

The Department-wise and Division-wise outstanding remittance of Departmental Receipts for the year 2024-25 is detailed in **Annexure-A-6.**

The State Government needs to issue strict instructions to all the Divisions to deposit their balances kept in bank in Government Treasury.

7. Excess of Deposit (Head 8443-108-PW Deposits) over Cash Balance (Head 8671-101-01-Cash balance)

A comparison of balances of the PW Departments under Head 8671-101-01-Cash balance (reflected in the Form PWA-42-Part-I) and Head 8443-108-PW Deposits (reflected in the Form PWA-35) showed that as on 31-03-2024, PW Deposits amounting to ₹1642.27 crore exceeded the closing balance of cash book amounting to ₹1231.36 crore by an amount of ₹ 410.91crore.The carrying of wrong closing balance from previous month to next month, non classification of transaction in proper sub-head of Form 35 part-I etc. are main reasons for the excess of deposit over cash balances.

There was decrease in closing balance of cash book from ₹1309.71crore to ₹1231.36 crore in the balances of the PW Departments under Head 8671-101-01-Cash balance reflected in the Form PWA-42-Part-I during the year 2024-25 by 5.98%. The Department-wise totals of such amounts for the year 2024-25 are detailed below in the table-

Name of the Department	**Closing balance of Cashbook (in ₹)**		**Balance under PW Deposits (in ₹)**	
	as on 31-03-2024	**as on 31-03-2025**	**as on 31-03-2024**	**as on 31-03-2025**
PWD B&R	5,42,98,34,170	5,53,38,37,777	7,45,71,57,449	7,68,45,81,822
Panchayati Raj	1,95,72,56,575	1,53,24,19,606	2,04,63,16,446	1,62,26,47,055
Water Resources	4,92,73,83,261	4,40,73,94,345	5,25,89,65,166	4,85,58,34,861
Water Supply & Sanitation	78,26,49,174	83,99,45,273	2,27,83,26,676	2,26,38,90,744
Grand Total	**13,09,71,23,180**	**12,31,35,97,001**	**17,04,07,65,737**	**16,42,69,54,482**

The Department-wise and Division-wise such amounts for the year 2024-25 are detailed in **Annexure-A-6a.**

State authorities need to make a comprehensive analysis of reasons of the excess. Departments need to issue instructions to Divisions concerned to identify reasons for the excess of Deposits over Cash balance and clear such excess balance, on priority.

8. Public Works Deposits Head 8443–Civil Deposits: Non-Remittance of amounts that are more than 3 Years Old (i.e. Lapsed Deposit) into the respective Receipt Head of the Govt.

As per Rule, deposits are not to be kept outstanding as a liability for an indefinite period. As per rule 380(1) of Punjab Treasury Rule and 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 revenue and this amount is also required to be immediately remitted into the Treasury. These provisions were not being adhered to by the Divisions concerned. It has been observed that amount of ₹82.90 Lac classified as Cash Deposits of Subordinates in Form PWA-35-Part-I of Schedule of PW Deposits and ₹126.44 Crores classified as cash deposit of contractors in Form PWA-35-Part-II were persistently carried forward rather than remitting the amounts on account of lapsed deposit into government treasury by crediting into revenue head.

Deposits Lapsed (unclaimed exceeding 3 years) as on 31-03-2025 Reflected in Form PWA-35 (Schedule of Deposits) (Amounts in ₹)			
Sr No.	**Name of Department**	**Form PWA-35 (Schedule of Deposits)**	
		Part-I	**Part-II**
		Cash deposits of subordinates	**Cash deposits of contractor'ssecurity**
1	B&R PWD	3,06,230	54,83,28,813.50
2	Panchayati Raj	0	3,42,23,930
3	Water Resources	15,75,271	37,84,05,267.50
4	Water Supply & Sanitation	64,08,285.38	30,34,41,045
Total		**82,89,786.38**	**1,26,43,99,056**

Department/ Division-wise such amounts for year 2024-25 are detailed in **Annexure-A-7.**

The State Government needs to issue strict instructions to all the Divisions to credit amounts standing as lapsed deposit in revune head and deposit the same in Government Treasury.

9. Discrepancy in Form PWA -33.

It has been observed that discrepancies were noticed in Form PWA-33-I the detail of which is given below: -

1. Complete detail of work and name of funding agency are not given in Form -33 Part-I
2. Works not affected during the month are also taken in this form.
3. The expenditure of the work over fund received is not taken in PWA miscellaneous advances.
4. The transfer of fund is not taken (-) minus credit and hand receipt regarding this under rule 7.20 of DFR is also not prepared.

Similarly, the discrepancy was noticed in Form PWA-33-II the detail of which is given below: -

1. The complete detail of works which are not affected during the month is not given.
2. The saving of the work after the completion of work is not returned to funding agency which leads to huge accumulation of balance in this head.

The balances of savings is **₹ 57,97,18,331**/-, the detail of which is given below:

Name of the Department	**Detail of savings of work on 31-03-2025 (Amounts in ₹)**		
	Deposits	**Expenditure**	**Savings**
PWD B&R	5,49,47,43,715	5,04,36,90,134	45,10,53,581
Panchayati Raj Department	80,70,99,085	1,21,42,42,919	(-)40,71,43,834
Water Resources Department	210,32,40,954*	158,41,32,473*	51,91,08,481
Water Supply & Sanitation	89,86,43,468	88,19,43,365	1,67,00,103
Grand Total	**930,37,27,222**	**872,40,08,891**	**57,97,18,331**

* The Receipts and Expenditure of the Water Resources Department have been worked out after excluding adjustments of ₹ (-) 1,212,72,35,018/- and ₹ (-) 534,83,88,504/- from the receipts, and ₹ (-) 1,097,44,34,787/- and ₹ (-) 534,62,46,914/- from the expenditure, pertaining to the Divisions Rajasthan Feeder and Ground Water, Ferozpur, and Abohar Canal and Ground Water, Abohar, respectively. These exclusions have been made due to rectifications of amounts that were wrongly included in PW Deposit Works accounts as well as in IFMS budgeted account of previous years.

Department & Division-wise such amounts for year 2024-25 are detailed in **Annexure-A-8**

The State Government needs to issue strict instructions to all the Divisions to rectify the discrepancies in Form 33 and also direct either the amount of saving to refund to funding agency or deposit in Government Treasury.

10. Public Works Miscellaneous Advances (MPWA).

The recoverable amount on account of sale on credit, expenditure incurred on deposit works in excess of fund received, losses, retrenchments, errors and other items are reflected in the Form PWA-32 (Misc. Advance) of the PW Monthly Account. It has been observed that most of divisons were not entering complete detail of items shown in this form. The balance has increased from Rs. 290.59 crore standing on 31-03-2024 to Rs. 292.17 crore standing on 31-03-2025 by 0.54%. As per rules, items in Misc Public Works Advances (MPWA) are required to be cleared either by actual recovery or by transfer/ adjustment, under proper sanction of competent authority. Irrecoverable Items and balances should be cleared/ written off by the Competent Authority However, review of Schedules of Miscellaneous Public Works Advances revealed that huge amounts were outstanding in contravention of rules, the detail of which is given below-;

Name of the Department	**Recoverable Balance under Public Works Misc. Advance (MPWA) (reflected in the Form PWA-32) (in ₹)**	
	as on 31-03-2024	**as on 31-03-2025**
PWD B&R	51,54,41,194	60,24,49,941
Panchayati Raj Department	22,88,114	16,51,646
Water Resources Department	57,61,02,151	57,28,61,901
Water Supply & Sanitation	1,81,20,76,781	1,74,47,11,446
Grand Total	**2,90,59,08,240**	**2,92,16,74,934**

Department & Division-wise such amounts for year 2024-25 are detailed in **Annexure-A9**

The State Government needs to take appropriate steps to clear the balances standing miscellaneous advance account of different divisions.

11. Non-Closure of Manufacture Account

The amounts of the Manufacture Account are reflected in the Form PWA-28 that is Part-I of Stock Account Form PWA-29 of PW Monthly Account. The cost of operation of machinery used on works is debited in operation under suspense head manufacture and is cleared by crediting outturn by debiting expenditure to different works for which machinery have been used. It has been observed that the details of machinery were not entered in the form PWA-28 by any division All Manufacture Accounts should be closed at end of year, so that no unadjusted amount is carried over to next year. However, in contravention of rules balance amount of ₹56.38 Crore remained outstanding as on 31-03-2025, in Manufacture Account, the detail of which is given below: -

Name of the Department	Balance of Manufacture Account (Form PWA-28) (in ₹)	
	as on 31-03-2024	as on 31-03-2025
PWD B&R	36,30,58,191	36,19,91,930
Panchayati Raj Department	32,95,811	3,29,58,11.19
Water Resources Department	9,58,41,411	13,35,34,745.10
Water Supply & Sanitation	5,96,13,326	6,49,92,340.25
Grand Total	**52,18,08,739**	**56,38,14,826.54**

The Department & Division-wise amounts for year 2024-25 are detailed in **Annexure-A9.**

The State Government needs to take appropriate steps for clearance of balances by Divisions standing in manufacture account.

12. Non-Clearance of Stock & Storage charges

The amounts of the Stock Account are reflected in the Form Stock Account Form PWA-29. Such amounts were persistently carried over to next years and the Adjustment/ clearance of outstanding balance under “Stock” remained pending to be carried out. Further, the balances of the Stock Accounts are being carried over from year to year.

Balance of Stock Account (reflected in Form PWA-29) (in ₹)		
Name of the Department	**as on 31-03-2024**	**as on 31-03-2025**
PWD B&R	48,21,49,651	48,01,76,823
Panchayati Raj Department	65,67,501	65,67,501.27
Water Resources Department	18,95,08,702	22,66,53,553.10
Water Supply & Sanitation	14,69,89,831	15,47,65,353.40
Grand Total	**82,52,15,685**	**86,81,63,230.77**

The Department & Division-wise amounts for year 2024-25 are detailed in **Annexure-A 9.**

Adverse/ Minus balances in the Schedule of Stock Account were also observed in form PW-29. The non-crediting of profit on account of storage in revenue head and wrong transactions in other sub-head of this form are main reasons for Adverse/ Minus balance. The detail of adverse/minus balances is given below:

Name of Department	Adverse/minus balances of form PWA 29 on 31.03.2024	Adverse/minus balances of form PWA 29 on 31.03.2025
PWD B&R	0	0
Panchayati Raj	0	0
Water Resources	-44,72,965	-44,72,965
Water Supply & Sanitation	-1,59,55,533	-1,59,55,533
Grand Total	**-2,04,28,498**	**-2,04,28,498**

The Department-wise and Division-wise such amounts for the year 2024-25 are detailed in **Annexure-A-10.**

The State Government needs to issue necessary instructions to Divisions to clear the ending balances in stock account.

13. Non-Submission of the Action Taken Reports on the Annual Review.

a. Annual Review Report on the working of Public Works Departments is prepared and sent to the State Government and respective authorities with a view to improve working of Divisions. It is expected that the concerned authorities submit Action Taken Report with compliances to the instructions issued by the office of the PAG/ AG Office, from time to time. However, authorities did not submit any of such reports. Non-Submission of the Action Taken Report defeats the very purpose of submission of the Annual Review Report.

b. Deficiencies/ observations on the Monthly Accounts mentioning the persistent irregularities/ shortcomings were regularly intimated to the concerned Divisions and the Departments, however, the instructions/ advice/ guidance were not complied with in most of the cases.

Khusha dol

Deputy Accountant General
(Accounts & VLC)

Part-B
Irregularities Noticed During Audit of Public Works Divisions by Office of the Accountant General (Audit) Punjab

The audit para related to four departments is as following: -

Part-B-1

PWD B&R (Building and Roads) Department

Statement-A Important irregularities noticed during audit Excluding Section-A Para

Para-1 Incomplete work resulting in unfruitful expenditure

Time is essence to any execution of work.

Scrutiny of progress reports in respect of roads and buildings works revealed that a work named "Construction of 7.00 mtr. wide road along Dhusi Bandh on Satluj River for approach Industrial Zone Near Kum Kalan, Distt. Ludhiana" administratively approved for Rs.37.62 crore was allotted for a cost of Rs.26.91 crore on 31/12/2021 through e-tendering to M/s J.K. Infcon Pvt. Ltd with a stipulated completion period of 09 months i.e. 30/09/2022.

Scrutiny of records noticed that the work was stopped on 3/08/2022 with 29 *per cent* completion after incurring an expenditure of Rs.8.61 crore.

No reasons for holding up the work from the last two years, copies of the correspondence in this regard and the orders issued by the competent authority, were not submitted.

On being pointed out, circle office stated that detailed reply would be submitted in due course. Detailed reply would be awaited in audit.

Para-2 Violation of CRIF Rules and Avoidable Expenditure

Rule 7 (Clause iii) of CRIF specifies that no improvement work should have been carried out on a road within the last three years for it to be eligible for sanction of funds. Additionally, sub-rule (4) explicitly states that roads improved within the last three years are ineligible for funding under CRIF.

Audit scrutiny revealed that the work of "Widening of Ludhiana-Rahon Road" was approved under CRIF by the Ministry of Road Transport & Highways in March 2023 at ₹43.46 crore and subsequently administratively sanctioned (August 2023) by the Government of Punjab in. The DNIT was approved, and the work was awarded (December 2023) to M/s J.K. Infcon Pvt. Ltd. for ₹34.03 crore, with a completion deadline of 28/09/2024.

However, audit examination highlighted the following:

1. Prior Special Repair Work within Three Years:

- The road had undergone special repair from RD 0.00 to 2.90 km under Head 5054 RB-10.

- Initially allotted to M/s Shiva Construction in April 2020 for ₹1.53 crore, the contract was terminated (February 2021) due to sewer leakage issues.

- The work was re-allotted (March 2021) to M/s Pawan Kumar for ₹1.74 crore and completed on 20/06/2021, incurring a final expenditure of ₹1.80 crore.

- The repair work included bituminous layers, which overlapped with the subsequent widening work proposed (March 2023) under CRIF.

2. Violation of CRIF Rules:

   - The selection of the same road stretch for funding under CRIF violated Rule 7 of CRIF, as improvement work had been executed within the last three years (completed in June 2021).

3. Ungainful Expenditure:

   - The expenditure of ₹57.96 lakh incurred on special repairs overlapped with the widening work under CRIF, rendering it unfruitful.

   - Additionally, M/s Pawan Kumar benefitted from the inclusion of a three-year maintenance period valued at ₹2.88 lakh, already factored into his bid rates.

4. Administrative Oversight:

   - Despite ongoing repairs, the proposal for widening under CRIF was prepared and approved without due diligence, leading to avoidable expenditure and rule violations.

This omission reflects poor planning and non-adherence to CRIF guidelines, resulting in wasteful expenditure and undue favor to the contractor.

On being pointed out, the department stated that a reply would be submitted after verifying records. The reply was awaited in audit.

Para 3 Non-Termination of Contract Resulted in Non-Completion of Work and Wasteful Expenditure

The work of "Widening and Strengthening of Link Road LC Road to Nichli Mangli to Gobindgarh to GT Road" (3.20 km) was allotted (January 2022) to M/s S.G. Construction Co. for ₹1.28 crore with a completion deadline of May 2022.

Despite initial approval of the contractor's request for a change in specifications, the work was abandoned at the WMM level (2800 m length) without further progress. The divisional office repeatedly instructed the contractor to complete the work, and a final notice was issued in March 2023. However, no action was taken to terminate the contract, even after multiple requests from the contractor to close the agreement. Liquidated damages of ₹1.28

lakh were imposed in July 2024 over two years after the completion deadline while the partially executed work had deteriorated, rendering it wasteful.

Audit observed that failure to terminate the contract when the contractor initially showed an inability to execute the work, along with unjustified acceptance of specification changes, violated the contract agreement and led to a wasteful expenditure of ₹74.61 lakh.

On being pointed out, the Division stated that reply would be submitted after verification of records. Reply would be awaited in audit.

Para-4 Unfruitful expenditure

The work of "Construction of HLB 5 Span 16.50 mtr. each over Rajpura Drain X-ing Ghanour Ambala Road (ODR-36) including its approaches" District Patiala, was earlier administratively approved for ₹ 5.40 crore on 05.11.2019 and was revised for ₹ 5.50 crore on 28.09.2021. The estimate of the work was technically sanctioned for ₹ 5.43 crore by the CE (No.1481 06.09.2024).

Test Check of records revealed that procedural and executional lapses in the construction project of HLB over Rajpura Drain. Initially, despite M/s Rana Builder being the L1 bidder, their bidwas not finalized, citing the non-placement of approval records. Subsequent tenders saw non-negotiation with qualified bidders, and finally, work was allotted to M/s Bhullar Construction (No. 2541 dated 06.08.2021with the time limit of nine months) through a single tender without ensuring necessary site clearances like removal of trees and utility shifting. These procedural deviations have raised questions regarding transparency and adherence to procurement norms.

Execution delays further compounded the issues as hindrances like electric poles, tree removal, and redesign of the Pile Cap Top caused delayed work completion. The contractor sought extensions and requested rescission citing escalating costs due to piecemeal site handover, but the department denied these claims, maintaining they were baseless. Penalties (LDs) were imposed, and notices were issued, but as of now, the contractor's response and the work's completion status remain incomplete in the absence of which the payment made to contractor appears unfruitful.

Though the bridge work has been completed by the contractor as such audit seeks clarification on the specific points as the work of construction of Approaches remain pending, including reasons for bid rejection, single tender allotment, lack of site clearances, and the status of time extensions, unfruitful expenditure of ₹ 4.25 crore escalations if paid, and status of rescission requests made by the contractor. Additionally, a comprehensive report on the completed and pending work may be provided to audit to ascertain the project's progress and address the gaps highlighted above.

On being pointed out, division stated that the final reply would be submitted in due course. Final reply would be awaited in audit.

Para-5 Deprival of benefits due to stoppage of work resulted in unfruitful expenditure

The work of "Construction of HLB Single Span 45 mtr over Narwana Branch Canal X-ing Sarala Kalan to Naneola up to Haryana border link road in KM No. 1" was administratively approved for ₹ 4.05 crore (July 2021) and was technically sanctioned for ₹ 4.05 crore by the Chief Engineer (May 2022).

Test check of records, the following observation were noticed: -

(i) Approval and Tendering Process: An estimate of ₹3.76 crore was prepared and submitted to higher authorities in October 2020. Following vetting by the Technical Advisor and subsequent revisions, the DNIT was sanctioned for ₹3.64 crore by the Chief Engineer in May 2021. Tenders were invited, and M/s Mehtab Builders was awarded the contract for ₹3.99 crore in July 2021, with a completion timeline of nine months ending in April 2022. Despite this, adjustments to quantities and work scope were proposed by the divisional office to accommodate the higher bid received. Thereafter the contractor requested changes in specifications, which were approved in December 2021 by the CE.

(ii) Delays in Clearances and Progress: Critical No Objection Certificates (NOCs) from the Bhakhra Main Line Division and Forest Department were delayed by over a year, with approvals only received in July and November 2022, respectively. During this period, the contractor faced significant hurdles due to the non-availability of specialized labor, site access issues, and delayed issuance of NOCs by the respective department. Although work commenced, the contractor cited non-receipt of timely NOCs and requested time extensions along with escalation, resulting in the department imposing liquidated damages (LDs) of ₹1,99,350/- in March 2023.

(iii) Contractual Disputes and Work Suspension: The contractor, citing ongoing site clearance issues and delays in fund disbursement by the department, halted work in December 2023. Despite contractor communications and department efforts to secure additional funds, there was no resolution to site clearance and NOC issues. Escalating LDs to ₹1.99 lakh further strained the situation, leading to a work stoppage resulted in unfruitful expenditure of ₹ 3.19 crore.

The department's lack of proactive measures to address site and clearance issues contributed to non-completion of the work, highlighting inefficiencies in project execution and oversight, resulted in deprival of benefits of smooth and hurdles free road to the beneficiaries' which needs to be clarified to audit.

On being pointed out, division intimated that the final reply would be submitted in due course. Final reply would be awaited in audit.

Para-6 Non-completion of work resulted in blockade of funds

The work of "Construction of HLB Single Span 44.82 mtr over Narwana canal X-ing Baghoura to Kami Kalan at RD 980 mtr in lieu of old & narrow bridge" was administratively approved for ₹ 5.22 crore (July 2021) and was technically sanctioned for ₹ 5.20 crore by the Chef Engineer (March 2022).

During test checking of records the following audit observation were noticed: -

1. Approval and Tender Process: DNIT of ₹4.93 crore was prepared and vetted for ₹4.81 crore by the Superintending Engineer before being sanctioned for ₹4.79 crore by the Chief Engineer in May 2021. The divisional office invited tenders in June 2021, and the contract was awarded to M/s Mehtab Builders in July 2021 for ₹5.15 crore with a completion timeline of nine months. However, the awarded amount exceeded the sanctioned estimate hence, the divisional office recommended to defer certain works to adjust the excess bid amount which wasn't justified.

2. Delays and Modifications: Post allotment, the contractor requested changes to the specifications, replacing the RE wall with an RCC wall, which was approved by the CE in December 2021. Further, significant delays occurred in obtaining NOCs from the Bhakhra Main Line Division, revision of GADs and the Forest Department, which were issued in July 2022 and November 2022, respectively. The contractor attributed the delays to these pending approvals and requested an extension up to 30.11.2022. Despite receiving the necessary NOCs, progress remained slow, and the department imposed liquidated damages of 0.50 percent of the contract price i.e ₹ 2.58 lakh in October 2022 for the delay but the same were not yet recovered from contractor so far. The avoidable delay also beer the undue loss of ₹ 11.96 lakh on account of price adjustment in lumpsum contract.

3. Current Status and Observations: In July 2023, the contractor cited heavy floods as the reason for further delays and eventually halted the work. The department has been seeking additional funds from PMB but failed to resolve the contractor's issues or ensure timely provision of a clear site and required approvals.

The lack of proactive measures by the department has resulted in the non-completion of the project, extra avoidable payment of price adjustment of ₹ 11.97 lakh, highlighting lapses in project management and coordination which also resulted the payment of ₹ 4.92 crore -made to contractor remain blocked

On being pointed out, division intimated that the final reply would be submitted in due course. Final reply would be awaited in audit.

Para-7 Excess payment to contractor

The work of "Upgradation of Plan Road Khanna-Samrala-Machhiwara-Rahon Road (MDR-53)" was allotted (June 2023) to M/s Kabir Infra Pvt. Ltd. for ₹20.60 crore. Audit noted the following irregularities:

1. Excess Payment of Cancer and Culture Cess

Cancer and culture cess @1% each was added to the total cost incurred, but de-escalation of ₹1.86 crore was not deducted, resulting in excess payment of ₹4.73 lakh to the contractor.

2. Excess Payment for Granular Sub-Base

Double calculation of 210 cum for granular sub-base work in a sewer-damaged stretch led to an excess payment of ₹2.98 lakh to the contractor.

3. Non-Provision for Rainwater Disposal

No provision was made for rainwater disposal in built-up areas, as recommended in the third-party inspection report, leading to inadequate planning for urban drainage.

On being pointed out, division replied that the reply will be submitted after verification of records. Reply would be awaited in audit.

Para-8 Pending Recovery of De-Escalation Amount

The work for "Periodical Repair of Mattewara–Ratangarh Road", allotted to M/s S.K. Construction Company for ₹8.38 crore, was completed on 19/06/2024 with a final payment of ₹7.13 crore.

Audit observed that as per Clause 44.1 of the agreement, the adjusted de-escalation amount of ₹57.02 lakh was not recovered from the contractor.

On being pointed out, Division stated that the reply would be submitted after verification of records. Reply was awaited in audit.

Para-9 Non-deduction of quality control charges

The work of “Widening of Ludhiana-Rahon Road” was approved under CRIF vide no.RW/NH-12037/1354/2016/PB(CRF)/NH-1/Zone-2 in the month of March 2023 by the Government of India Ministry of Road Transport & Highways for ₹43.46 crore and was administrative approved by the Government of Punjab (August 2023). The estimate of the road was technically sanctioned by the Chief Engineer (October 2023) for ₹43.44 crore.

Scrutiny of records noticed that work was allotted to M/s J.K. Infcon Pvt. Ltd. of ₹34.02 crore (29/12/2023) with the time limit of 9 months i.e up to 28/09/2024. Further, it was noticed that the provision of quality control was made in the agreement, but the deduction of quality control charges @ 1 *per cent* was not being done from the bills of the contractor. Presently 41 *per cent* work has been completed and payment of ₹9.24 crore had been paid to the contractor so far without deducting 1 *per cent* QCC of ₹9.24 lakh from the bills paid to the contractor which resulted in undue favor to the contractor.

On being pointed out, it was stated that the reply would be submitted after verification of records. Reply would be awaited in audit.

Para 10 Undue favor to the contractor

The Government of Punjab, Department of Public Works (Buildings & Roads-3 Branch) granted administrative approval for the following road projects under the NABARD-

XXV Scheme with the condition that these projects would not be covered under any other program:

1. Nabha Govindgarh to Bir Bhamarsi (6.63 km) for ₹217.19 lakh

2. Amloh Khanna Road to Khanna Malerkotla Road via Salana Jiwan Singh Wala, Ratanpalon (8 km) for ₹384.14 lakh

The Detailed Notice Inviting Tender (DNIT) for both projects was approved, and the contracts were awarded to M/s B.S. Builder, which submitted the lowest bid (L1). The contracts were signed as follows:

Nabha Govindgarh to Bir Bhamarsi: ₹213.46 lakh, with a completion period of 6 months (up to 14.08.2021).

Amloh Khanna Road to Khanna Malerkotla Road: ₹379.83 lakh, with a completion period of 9 months (up to 14.11.2021).

Test check of records noticed that the divisional office inviting tender for these works and found that two agencies (for each work) had submitted their bids out of these two bids M/s B.S Builder was L1 accordingly, the works were allotted to the same contractor ((i) "Nabha Govindgarh to Bir Bhamarsi 6.63 Km" for ₹ 213.46 lakh with the time limit of six months (i.e upto 14.08.2021) and (ii) "Amloh Khanna road to Khanna Malerkotla road via Salana Jiwan Singh Wala, Ratanpalon 8.00 Km" for ₹ 379.83 lakh with the time limit of nine months (i.e., up to 14..11.2021). After allotment of works divisional office found that the progress of both the works was very slow even some shortcomings were noticed (July 2021) which were not rectified by the contractor. Contractor vide his letter dated 06.12.2021 stated that the work of bitumen has been done by the firm but some trees were standing on the berms of the road and due to rainy season the water upon these trees can damage the roads. Meanwhile, (21.12.2021) the scope of work for Nabha-Gobindgarh road was enhanced for ₹ 213.47 lakh to ₹ 246.69 lakh due to merger of PMB funds of ₹ 32.12 lakh for additional 2 Km road which was technically sanctioned by the competent authority.

Thereafter the contractor applied for time extension due to ongoing sewerage work at the site which was granted by the division along with the escalation on bitumen prices in accordance with Clause 44.1 (a) of the agreement. Due to increase in rates the escalation cost of bitumen was increased for ₹ 21.79 lakh and the divisional office seeks revision of administrative approval which is still awaited. The work was incomplete even after the lapse of more than three years.

On being pointed out, the Department replied that the time extension was granted as per terms and conditions of the Contract and that the price adjustment was paid by restricting the bitumen price till intended date of completion i.e. rate applicable on 14/08/2021 and 14/11/2021 respectively. It was further submitted that the LD was also imposed and recovered from the Contractor. It was also submitted that 80-90 per cent of the work was completed within time and balance work was delayed due to sewerage lines. The reply may be acceptable only after the submission of supporting documentation from the department. Compliance would be awaited in audit.

Para 11 Undue favour to the contractor due to short levy of liquidated damages

The work "Construction of HL Bridge 75.51 m long over Donal Khad x-ing RGN road to Thalu Link road including its approached, road diversion widening of existing road portion" was administratively approved (June 2021) for ₹ 3.36 crore. The work was technically sanction (June 2022) for ₹ 3.36 crore. The work was allotted to the agency (December 2021) for ₹ 3.47 crore with time limit of eight months. As per clause 46 (2) of the agreement, in case shortfall in progress, the Engineer may go on enhancing the levy of liquidated damages each time limited to 1 percent of the amount of contract per week of further default subject to maximum limit of five (5) percent of the contact value. As per clause 19 (5) of the agreement, all drawings prepared by the contractor for the execution of the temporary or permanent works, are subject to prior approval by the Engineer before their use.

Test check of the records revealed that till August 2024 i.e. after the lapse of 18 months from the intended date of completion only 80 percent of the work was completed by the contractor. As per records, drawings for the work were submitted by the contractor (May 2023) i.e. after eight months of the intended date of completion, approval of drawings was not on records. Due to slow progress of work, the EE imposed liquidated damages (July 2022) at the rate of 0.05 percent of ₹ 1.74 lakh when only 9 percent of the work was completed, which were required to be levied at the rate of 5 percent of ₹ 17.40 lakh.

Thus, undue favour to the contractor was provided due to short levy of liquidated damages of ₹ 15.66 lakh which were also not recovered from the bill (Vr. No. 06 of September 2024) of the contractor.

On being pointed out, EE assured to furnsih the reply in due course of time. Reply would be awaited in audit.

Para 12 Non-deduction of cancer cess

(i) Payment of ₹28.87 core for work, "Construction of two-lane ROB with footpath on both sides and LHS in lieu of LC S-148 on Jalandhar-Pathankot Railway Line including construction in railway portion along with service road on both sides and joining the proposed approach with existing flyover" was made but cancer cess amounting ₹. 28.87 lakh @1 *per cent* was not deducted from the bill of contractor which was in- contravention of the ibid provision.

(ii) Payment of ₹40.76 crore for work "Construction of Approaches to ROB in lieu of Level Crossing C-60 on Amritsar-Pathankot Railway Station near Railway Station Dina Nagar in district Gurdaspur, was made to contractor but cancer cess amounting to ₹40.76 lakh @1 *per cent* was not deducted from the bill of contractor which was in- contravention of the ibid provision.

Para-13 Non-providing hindrances free site to the contractor

Para 2.89 of PWD Code provides that no work shall be commenced and expenditure incurred unless the properly detailed design and estimate have been sanctioned allotment of funds made, and orders for its commencement were issued by the competent authority.

The work of "Widening of Ludhiana-Rahon Road" was approved under CRIF (March 2023) by the Government of India Ministry of Road Transport & Highways for ₹ 43.46 crore and was administrative approved by the Government of Punjab (August 2023). The estimate was technically sanctioned by the Chief Engineer (October 2023) for ₹43.44 crore.

Test check of the records noticed that on 18/12/2023 the Executive Engineer intimated Circle Office that the tender of the work was invited by the divisional office vide tender notice no. 23 on 09/10/2023 and were opened on 06/11/2023 and 4 bids were received, out of which the lowest bid was received from M/s J.K. Infcon Pvt. Ltd. of ₹34.03 crore and further requested that the tender in the favor of L1 which was further submitted to Chief Engineer by the Circle office. Accordingly, the work was allotted to M/s J.K. Infcon Pvt. Ltd. of ₹34.03 crore on 29/12/2023 with the time limit of 9 months i.e upto 28/09/2024. Audit noticed that (on 11/07/2023) the Executive Engineer requested Chief Engineer, PSPCL for preparing revised estimate of shifting of utilities as the PSPCL earlier submitted their utility shifting estimate of ₹23.87 crore. Further the Circle office addressed to divisional office stating that estimate/funds demand of ₹6.23 crore- had been received from PSPCL on account of utility shifting and directed to make the necessary arrangement to shift the utilities at the earliest. Simultaneously, Circle Office requested to Chief Engineer to make the provision of ₹6.23 crore. Wereas, after allotment of work the contractor intimated that site was not free from encumbrances hence, requested to handover the possession of site as per the agreement clause 21 of the contract agreement. The Circle office of PSPCL stated that as per the decision taken in the meeting the work of shifting of utilities would be executed by the Electrical Division Punjab PWD (B&R), Ludhiana. Whereas, the Executive Engineer asked the reasons for non-shifting the utilities at its own level as the same was questioned by the Chief Secretary, Punjab Public Works department, Chandigarh. The Executive engineer replied to contractor (05/01/2024) that the work of shifting of utilities is under process whereas the stretches at different RDs were available for execution of work and process of tree cutting will be started soon. The Chief Engineer, PSPCL showed their inability to remove the utilities due to certain reasons of manpower and paddy season and also stated that the work may be done at your own level as per the guidelines of PSPCL as the same was being done by the authorities of NHAI and State Highways. The contractor again intimated that site was not handed over to him as no work front from RD 0.00 to 3.20 and from 9.00 to 11.43 km to start the work due to which man machinery is lying idle. Immediately, after receiving the contractors request and direction of the Circle office the divisional office wrote to forest department to cut the trees as the Stage-II Forest Clearance already granted in favor of this road work. The Executive Engineer further replied to contractor (12/03/2024) that site at RD 3.40 to 9.00 was available and site from 9.00 to 11.43 km was available for construction of Animal underpasses with the logic of since, construction of Animal underpasses is a time consuming activity, there was an inordinate delay on part of your agency ever after availability of site. Despite that the contractor again requested to provide site from RD 0.00 to 3.40 km where road was to be four laned and from 9.03 to 11.43 km where road was to be raised along with construction of four no. Animal Under Passes. Meanwhile, the divisional office intimated to Circle Office that the administrative approval of ₹6.23 crore had been received to shift the utility (electrical pols and wires) and the PSPCL department showed their inability to execute this work hence, divisional office requested them to mention the reasons for non-execution of this work which was replied by them with certain reasons and further requested that the same may be done by the Electrical Division of PWD (B&R) as per instructions of the PSPCL guidelines. Considering the facts mentioned by the PSPCL authorities a file was moved through e-office but no directions in this regard were received so far. Meanwhile the divisional office submitted the Re-diversion case of forest land on PSEVESH 2.00 portal of forest department. Reminder (after two months) in this regard was also issued by the divisional office. The contractor further stated that the department handed over him site of 6.00 km only that he had completed and was fully opened for traffic. Now the work had come to total stand still as no site of work provided to him.

A meeting in this regard of forest, PWD (B&R), PSPCL and Electrical Division of PWD (B&R) authorities was conducted in the O/o the Deputy Commissioner, Ludhiana and it was decided that (i) the cutting of trees at RD 0.00 to 3.40 and 9.00 to 11.43 km was required to be done by the forest department and XEN emphasized the problem of utility shifting, (ii) the Circle Office Electrical division, Ludhiana ensured that the utility shifting tender shall be floated in 2-3 days and the work of upgradation of the Ludhina-Rahon Road, with the goal of completing the project by the end of this calendar year. But the tender for shifting of utilities was not floated by the Electrical division as envisaged.

Thereafter the divisional office requested the forest officer, Ludhiana to complete the work of tree cutting at the earliest. The divisional office also requested to Circle Office of Electrical division PWD (B&R) to shift the utilities as the same had not yet started.

In this connection audit observed that the possession of forest land diversion was finalized in the year of 2017 and this road was approved under CRIF scheme in March 2023 and the work was allotted on 29/12/2023 even though the department failed to possess the site so far which shows very lethargic approach of the divisional office. Further the contractor vide his letter dated 30./01/2024 stated that he has B-class entitlement to execute the electrical works also whereas the PSPCL denied to do the work due to certain reasons than why the proposal of contractor was not considered. If the divisional office would have considered his request than the contractor was liable to complete the work within the stipulated date of completion of the work of utility shifting as well as road work.

On being pointed out, division stated that the reply would be submitted after verification of records. Reply would be awaited in audit.

Para-14 Inordinate delay in getting approval for forest clearance

The work of 'Construction of H.L Steel Girder Bridge 2 spans one 40.0 M and other 54.0 M eff. over Abohar Branch Canal Near Village Khanpur including its approaches and retaining wall and widening of existing bridge near village Panjeta in Dist. Ludhiana (Under CRIF scheme)' was allotted to 'M/s Bhullar Construction' (September 2021) for an amount of ₹6.66 crore to be completed in nine months which was further extended up to 31/12/2023 citing the reasons of shortage of raw building materials, banning of mines, non-clearance of forest trees, rainy season, as conveyed by the Contractor.

The first communication regarding clearance of trees was sent to DFO Ludhiana on 24/05/2021. However, after that, there was no follow up and clearance was applied through online 'Parivesh' portal on 01/06/2022 after passing of one year, against which some observations were raised by the Chief Conservator of Forests which were untraceable. It was also intimated that information regarding the proposal was not displaying on the portal and it was advised (22/03/2024) by DFO, Ludhiana to fresh apply the case in the 'Parivesh portal' so that the case can be resolved without un-necessary delays. However, the same was applied online on 29/08/2024 which is still pending.

Audit observed that the division failed to provide the clear site to the contractor. In addition to the interruption of work due to non-clearance of forest trees, it was also observed that NOC from the Water Resources Dept. was also got delayed leading to slow execution of work.

On being pointed out, division stated that the reply would be submitted after verification of records. Reply would be awaited in audit.

Para-15 Allotment of work without ensuring encumbrance free site resulted in avoidable delay in completion of work and unnecessary arbitration

The work- Widening/Strengthening of Kapurthala Subhanpur Road CRF (6.70 m to 10.00m wide) was administratively approved (October 2016) for ₹ 15.59 crore. The work was technically sanctioned (November 2016) for ₹ 17.06 crore. The e-tender for the said work was called for on 05/11/2016 and the work was allotted to M/s Aggarwal Constructions on 17/3/2017 (i.e. after nearly 04 months from the calling of bids) and the contractor was asked to proceed with the execution of work on 10./4/2017.

Scrutiny of records revealed that the said road was to be widened from 6.70 m to 10.00 m. The existing road was 6.70 m wide with berms width of 2.50 m on each side (overall width 11.7 m) and the proposed road was to be widened to 10 m with a berm width of 1.95 m on each side (overall width 13.9 m, hence the additional area was to be cleared of existing trees, for which the matter was taken up with the forest department in December 2016 i.e. 01 month after calling of tender. The Forest Division, Phillaur requested (15/12/2016) the divisional office to deposit ₹ 22.23 lakh as processing fee for the said purpose. The processing fee of ₹ 22.23 lakh along with the marking fee for trees ₹ 14,785/- was deposited by the divisional office in February 2017 and December 2016 respectively. Thereafter, the case for diversion of 4.45 hectare of forest land was forwarded by the Nodal Officer (FCA), Mohali to the Chief Conservator of Forest on 30/03/2017 with the proposal for obtaining ₹ 89.58 lakhs from the user agency (i.e. O/o the Executive Engineer) against compensatory afforestation, Net Present Value and additional CA fees. These charges were paid in April 2018.

Further, it was noticed that the case for shifting of electricity poles and transformers falling in the additional area to be covered was moved in November 2016. The PPCL submitted demand notices (April, May & June 2017) of ₹ 33.97 lakhs for the said work. The charges for shifting of electricity poles and transformers were finally paid in October&November 2018.

It was noticed that the matter regarding shifting of water supply and sanitation pipeline was taken up in November 2016, against which the Executive Engineer, Water Supply and Sanitation, Kapurthala submitted (25/01/2017) a B.T. bill for ₹ 4.60 lakhs. In response to the B.T. bill, the Executive Engineer, Construction Division 1, Kapurthala intimated (14/03/2017) that the said pipeline was laid without obtaining NOC from the division and hence, the division was not obligated to make payment in respect of the said B.T. bill.

The complete site was finally handed over in May 2019 i.e. nearly 13 months after the lapse of intended date of completion. Meanwhile, the contractor was issued time extension on multiple instances and the work was finally completed on 31/05/2020 for a cost of ₹ 13.41 crore.

After the completion of work, the contractor raised a claim for ₹ 11.89 crore plus interest including –

(i) On account of Price adjustment - ₹ 4.04 crore;

(ii) On account of prolongation of the contract period - ₹ 6.80 crore;

(iii) On account of imposition of GST - ₹ 1.05 crore

The claim was outrightly rejected by the Executive Engineer. The contractor represented against the decision and requested for appointment of Dispute Review Expert under Clause 24 of the General conditions of contract wherein if the contractor believes that a decision taken by the Engineer was outside his authority or wrong, the decision shall be referred to the Dispute Review Expert. Thereafter, a dispute review expert was appointed (13/01/2022) and he decided (13/05/2022) that the contractor shall be allowed the Claim at Sr. no. (i) and rejected the claim at Sr. no. (ii) & (iii).

The department did not agree with his decision and decided to represent against the same, also, the contractor decided to represent against the rejection of Claim (ii) & (iii) above. The matter was escalated to Hon'ble Punjab and Haryana High Court and the court appointed sole arbitrator in the said matter on 04/8/2023. The proceedings in this regard were in progress as on date (October 2024).

Had the department ensured encumbrance free site before allotting the work in compliance to the provisions of CRIF scheme, the delay of nearly 25 months beyond the intended date of completion caused on account of forest clearance and utility shifting could have been avoided. The haste shown by the department in allotting the work resulted in avoidable delay in execution of work and unnecessary arbitration.

On being pointed out, divisional office stated that final action will be taken after the arbitration award. Final action would be awaited in audit.

Para-16 Non-providing of drawings timely/ non-receipts of funds led to prolongation of contract and unnecessary litigation

Para 2.5 of the Public Works Code provides that administrative approval is the formal acceptance of the Administrative Department concerned of a proposal to incur expenditure in the Public Works Department on a work, initiated by, or connected with the requirement of such Administrative Department and is, in effect, an order to the Public Works Department to execute certain specified work at a stated sum to meet the administrative needs of the department requiring the work.

Test check of the records revealed that GoP accorded Administrative Approval (October 2010) for the work 'Construction of District Administrative complex at Kapurthala for ₹ 51.07 crore. Estimated cost of the work was ₹ 51.07 crore. The work was allotted (April 2011) to a contractor for ₹ 46.91 crore with time limit of 24 months i.e. the work was to be completed by April 2013.

It was noticed that funds were to be provided by PUDA. Drawings for the civil works were delivered to the contractor on 03 August 2011 i.e. after four months of the allotment of work, drawings of the electric drawings were provided on 27 February 2012 i.e. after eight months of the work allotment. The drawings of public health were provided to the contractor in July 2014 i.e. after more than three years of the allotment of work and after more than one year from the intended date of completion. Due to late release of drawings and non-release of timely payments to the contractor, time extensions were granted upto 30 September 2020 and work was completed on 25 September 2020. The funds ₹ 51.07 crore for the work were released between 19 June 2011 and 17 June 2020 by PUDA which were required to be released before the intended date of completion. The contractor submitted the final bills of civil, electrical and public health works on 06 April 2021 alongwith claims of ₹42.31 crore due to prolongation of contract. Final bills for civil, electrical and public health (October 2021) for ₹ 41.27 crore,₹ 4.10 crore and ₹ 2.83 crore respectively were paid to the contractor.

Being not satisfied with the reasons of shortage of funds mentioned in the letter dated 06/04/2021, the claims for ₹ 42.31 crore were rejected by the EE on 21 June 2021. The contractor approached (July 2021) SE, Construction Circle No.2, Jalandhar for appointment of arbitrator but no arbitrator was appointed. Thereafter, the contractor filed (February 2022) arbitration case No. ARB 88 of 2022 for appointment of arbitrator. EE replied (May 2022) to High court and case was decided (August 2024) and arbitrator was appointed.

The case was under process and was still sub-judice.

On being pointed out, divisional office stated that final action will be taken once arbritation case decision is announced. Final action would be awaited in audit.

Para-17 Delay in site possession and impact on work progress

The work “Construction of HLB 31.68mtr long over Ghaggar Br. Canal x-ing Patiala Nabha Road to Nabha-Gobindgarh Road” was allotted to M/s Jindal Enterprises at ₹1.74 crore, with a completion deadline of 06/01/2022. The work, however, remains 50 percent complete as of April 2024 due to non-availability of the site, specifically the Bandi of Gaggar Canal. Despite repeated verbal requests from the divisional office, the Circle Office, Patiala, did not initiate action to secure the site until after the completion deadline had passed (25/03/2022). The site was eventually provided in November 2023, but the contractor and department failed to resume work within the given timeframe. Furthermore, the latest communication regarding site clearance (29/07/2024) remained unanswered, and no formal correspondence was available for audit review.

The delay in obtaining site possession has significantly impacted the project timeline. As per Clause 22.1 of the contract, such delays are deemed Compensation Events, which should have been addressed to avoid hindering progress.

The division has been asked for a detailed response, which is awaited in audit.

Para-18 Allotment of work without site clearance

Clause 22.1 of the contract agreement requires the Employer to provide site possession to the Contractor as per the approved work programme. However, the work "Special Repair and Maintenance of C-PYTE Centre Nabha" was allotted to M/s Sanjeev Gupta on 25/09/2024 for ₹ 2.51 crore, with a timeline of six months, without the clearance of the site. As a result, the contractor has been unable to commence work, and no financial or physical progress has been made or reported to the higher authorities.

This allotment without site clearance breaches the provisions of the PWD Manual and Code, causing delays in the project.

A detailed reply from the division is awaited.

Para-19 Delay in finalization of drawings and non-ensuring of encumbrance free site resulted in unnecessary arbitration and increase in cost of work by ₹247.77 lakhs

A work named Construction of Faculty Houses in Government Medical College, Patiala was administratively approved (September 2021) by Directorate of Research and Medical Education (DRME), Punjab for ₹ 15.59 crore. The detailed estimate was technically sanctioned (February 2022) by Chief Engineer (South), PWD (B&R), Punjab for ₹ 13.44 crore. The work was allotted (December 2021) through e-tendering to M/s Mittal Construction Co. Panchkula for ₹ 11.47 crore @16.56 percent less than the DNIT amount for a stipulated time period of 15 months..

Scrutiny of record revealed that the contractor completed the dismantling work and was provided with the architectural and structural drawings in February 2022 but the divisional office asked the contractor not to proceed with the work as some changes were to be made in the architectural drawings. The fitness certificate for construction drawings was finally obtained from the O/o the Senior Architect in August 2022 i.e. 08 months after the allotment of work.

At the time of alignment of site, it was found that the same was obstructed by the trees falling in the site. Thereafter, the matter to clear the trees falling in the alignment of site for faculty houses was taken up in July 2022 i.e. 06 months after the allotment of work. The site was finally cleared off trees in March 2023 i.e. after 15 months from the date of allotment of work.

Further, it was noticed that the contractor applied (May 2022) with the divisional office for obtaining NOC from PSPCL for obtaining temporary electricity connection, but due to shortage of funds, the divisional office could not obtain the NOC from PSPCL.

Owing to the aforesaid reasons, the contractor issued notice (April 2023) for termination of contract on account of losses being faced by the contractor due to delay in providing go ahead for construction drawings, non-removal of trees and delay in obtaining NOC for electricity connection. The divisional office insisted on obtaining undertaking from the contractor that if the department released the Earnest Money Deposit (EMD), the contractor would not raise any claims against the department. The contractor submitted (May 2023) an undertaking in this regard and the contract was finally rescinded in September 2023 with the approval of the Chief Engineer (East).

After the department released the EMD, the contractor issued (November 2023) notice under Section 21 of the Arbitration and Conciliation Act, 1996 raising claims of ₹ 1.67 crore + Interest@15 percent per annum.

The divisional office prepared (January 2024) the revised estimate for ₹ 15.59 crore. The revised detailed estimate was technically sanctioned (March 2024) by Chief Engineer (East) for ₹ 15.40 crore and the work has been allotted (July 2024) to M/s Wazir Chand Bansal Contractor through e-tendering for ₹ 13.94 crore @7.47 percent below the DNIT amount.

Thus, the haste shown by the department in allotment of work without ensuring finalization of structural designs/drawings and non-ensuring of encumbrance free site resulted in unnecessary arbitration/burden on the State Exchequer. Also, the delay in taking up of work resulting in cancellation of initial contract and re-allotment of the same resulted in increase in cost of work by ₹ 2.48 crore.

On being pointed out, EE stated that detailed reply will be submitted in due course. Reply would be awaited in audit.

Para-20 Delay in providing Right of Way

The work of 'Widening / upgradation of 2-lane with paved shoulder of Sri Muktsar Sahib to Malout road from km 279.400 to km 307.060 section of NH-354 in the State of Punjab on EPC mode' was awarded to M/s S.S. Builders, Ludhiana by the Chief Engineer (NH), Punjab, PWD (B&R) Branch, Patiala on 16/09/2022. In this regard the following points were noticed:

As per clause 8.1 of the EPC agreement, the Authority shall be responsible for acquiring and providing Right of Way on the site free from all encroachments and encumbrances, and free access thereto for the execution of work and responsible for obtaining licenses and permits for environment clearance for the project highway. Further, the authority representative and the Contractor shall, within 10 days of the date of the agreement, inspect the site and issue a handover memorandum to the Contractor.

It was noticed that the Letter of award was issued on 16/09/2022 and the agreement was executed on 21/09/2022, however, but the Right of Way was handed over to the Contractor on 16/10/2023 i.e., with a delay of more than one year and consequently the date of completion was extended to 15/04/2025. It was also noticed that the work of utility shifting from the site was still pending and the work was under progress. Possession of land at one site was also still pending.

On being asked about the reasons for delays in providing the right of way to the contractor for more than one year after the signing of the agreement despite the various reminders issued by the Contractor, EE replied that the reply will be submitted in due course. Reply would be awaited in audit.

Para 21 Non-providing hindrances free site to the contractor resulted in delay in completion of work

Ministry of Road Transport & Highways (MoRTH), New Delhi issued technical and administrative approval for the work of "Construction of 2 lane ROB at Railway crossing no. C-28A on Abohar-Fazilka Rail section at km 39/3-4 & NH-07 at km. 12.560 on Fazilka Border in the State of Punjab on EPC Mode" for ₹ 3801.63 lakh.

The tenders for the work, with the bid submission date of 21.02.2022 was invited by the divisional office which was cancelled on 25.04.2022 due to insertion of wrong clause in the RFPs. Thereafter the tenders were recalled with the opening of technical bid date of 06.06.2022. Checking of records revealed that after adopting the procedure the LoA was issued to M/s Vijay Kumar Contractor, Hisar Haryana for Rs.25,91,00,000/-on 14.09.2022 whereas the date of appointment was 28.02.2023. On the very day of appointment, the contractor asked to provide the site of work hindrances free which wasn't provided by the divisional office. Though the process of shifting of utilities was started by the divisional office prior to invitation of bids but the same was still existing on the working site. Further checking of records audit revealed that due to unauthorized encroachment made by the BSF on the construction site the work was hampered.This issue was neither addressed earlier nor known to the divisional office which resulted delay in completion of work and may lead to undue burden on government exchequer.

On being pointed out, EE replied that matter is under consideration of railways as of BSF authorities outcome will be intimated soon. Final reply would be awaited in audit.

Para-22 Inordinate delay in completion of work and Non levy of Liquidated Damages

The work of "Upgradation of Bhunga- Dasuya Road up to Dolbaha via Phambra, Bhatolian, Kalhwan and Dehra" was administratively approved for 7.90 Km on 20.11.2020 for ₹ 6.00 crore under Pradhan Mantri Gram Sadak Yojana (PMGSY-III (Batch-I)) and technically sanctioned for ₹ 6.00 crore. The aforesaid work was allotted to M/s Aggarwal Construction Co. on 30.07.2021 for Rs. 5.66 crore (₹5.33 crore for upgradation and ₹32.45 lakh for Maintenance) with stipulated time period of 15 months.

As per Clause 13 of PMGSY Guidelines 2019 (PMGSY-III), a project under PMGSY must be completed within a 12-month period. If a project/work comprises more than one roadwork, the total time given for completion shall not exceed 18 months in any case. Therefore, a work program shall be obtained from the contractor for each work and approved by the Program Implementation Unit (PIU). Payment shall be made only after approval of the work program. An important principle of the PMGSY is the assured availability of funds, so as to facilitate timely completion of works. Since time is the essence of the contract, action must be taken against the contractor in cases of delay, as per contract provisions.

Further, as per the Contract Data,

$1/8^{th}$ of the value of the entire contract work up to $1/4^{th}$ of the period allowed for the completion of the construction.

$3/8^{th}$ of the value of the entire contract work up to $1/2^{nd}$ of the period allowed for the completion of the construction.

$3/4^{th}$ of the value of the entire contract work up to $3/4^{th}$ of the period allowed for the completion of the construction.

Amount of liquidated damages for delay in completion of works: for the whole work 1 Per cent of the initial Contract Price, rounded of the nearest thousand, per week. Maximum limit of liquidated damages for delay in completion of work: 10 Per Cent of the initial contract price rounded of the nearest thousand.

Scrutiny of the records revealed that the said road was to be upgraded using Indian Road Congress (IRC) accredited technology i.e. nanotechnology as per the Special Conditions of Contract for which a chemical called Organ silane was to be mixed/used in different layers of the road. After commencement of work, the division submitted samples of various materials to Research Laboratory Patiala (RLP) vide letter dated 20.09.2021 for obtaining the approved Job Mix Design for various layers (WMM, BM and Grade M-20, M-25 & M-30). Subsequently, in a letter dated 01.10.2021, RLP submitted only the mix design for Water Mix Macadam (WMM) layer but did not furnish the mix design for Bituminous Macadam (BM) as the division had not provided organ silane to the RLP.

The division vide letter dated 24.11.2021, instructed the contractor to procure nanotechnology materials only from Zydex Industries Pvt. Ltd. thereby restricting the availability of material for road construction. Zydex Industries supplied the first batch of 2000 kg of Terrasil and Zycobond vide invoice dated 24.12.2021 and the contractor executed the work accordingly. Thereafter, after almost 18 months, i.e. in June 2023, the contractor intended to procure the second batch of 3200 kg of each material. However, no documents could be found on records to prove the contractor's inactivity during the 18 months. It is pertinent to mention here that neither the contractor procured any material during the period from 24.12.2021 to 01.06.2023 (almost 18 months) nor the division had asked the contractor to expedite the work during the said period of 18 months.

Further, when the contractor showed their interest to procure the said material, Zydex Industries refused to supply materials at the old rates. The contractor approached the division vide letters dated 02.08.2023 and 25.09.2023 and requested the division to take up the matter with Zydex Industries but neither the division took up the matter with Zydex Industries nor allowed the contractor to procure materials from some other source.

As per the progress reports for the month of October 2023, the work was only 52% complete and thereafter no physical progress was noticed during the period under audit i.e. till July 2024. It seems that aforesaid work is held up due to inaction on the part of contractor coupled with lack of proper supervision by the division. The fault of contractor to delay this work cannot be ignored as it did not procure any material from 25.12.2021 to 01.06.2023, which substantiates the fact that the contractor did not execute any bituminous work during this period.

Instead of imposing LD on the contractor, the division repeatedly requested the competent authorities to grant time extensions to the contractor. Thus, due to inaction on the part of the contractor and the lackadaisical approach of the department, the work could not be completed despite a lapse of almost 37 months from the date of allotment of contract. On account of delay in execution of work, the contractor is liable to liquidated damages @10 percent of the cost of work i.e. ₹53.32 lakh.

On being pointed out in audit, the department replied that the detailed reply would be furnished in due course of time.

Para 23 Delay in completion of work

Para 2.92 of the PWD code provides that no work should be commenced on land which has not been duly made over by the responsible civil officers. As per General Condition of the agreements (Clause 22) executed, the Department has to hand over encumbrance free site to the contractors to enable them to execute the work and any delay could be treated as a compensation event. In case of occurrence of compensation events, Clause 41.2 of the agreements provide for enhancement in contract price and/or time extension.

The construction of steel bridge over Kiratpur Sahib bus stand to Gurudwara Shri Charan Kawal Sahib main market was administrative approved (February 2021) for ₹ 8.24 crore. The work was technically sanctioned for ₹ 8.02 crore (August 2022.) The work was allotted to a contractor for ₹ 7.85 crore (July 2021) with time limit of nine months.

Test check of the records revealed that for construction of approach road of the bridge, diversion of forest land was required. The department applied for diversion of forest land (September 2021) after more than two months of the allotment of the work. The Forest department directed (March 2022) the department to deposit the processing fee of ₹ 2.74 lakh at the earliest. The requisite fee was deposited (September 2022) but sanction to divert the forest land was granted by Forest Department (May 2024). After getting the sanction from the forest department, site was not handed over to the contractor till August 2024. As such, till August 2024, only 86 percent of the work was completed after incurring an expenditure of ₹ 5.57 crore and work of approach road was not started and work remained incomplete.

Resultantly, allotment of work without having clear site rendered delay in completion of work denied the benefit of the bridge to the habitants.

On being pointed out, EE stated that reply will follow in due course. Reply would be awaited in audit.

Para-24 Inordinate delay in completion of work and refund of liquidated damages

As per Rule 9 of Central Road Fund Release of funds for inter-State connectivity or economic importance works. (1) The funds would be released in every financial year in instalments. (2) (i) the first instalment shall be released on the basis of requirement communicated by the executive agency and the quantum of that instalment shall be regulated in accordance with the phasing of expenditure for the first year of the project indicated in the Government sanction. (ii) the subsequent instalment shall be released on the basis of the progress of the work and the actual expenditure and for that purpose, the executive agency shall submit the physical and financial progress reports to the Central Government in Form I and Form II, annexed to these rules, duly verified by the regional officer appointed by the Central Government for the State or Union territory. (3) The release of funds for fifty per cent. financed works shall be commensurate with the expenditure proposed to be incurred from the resources of the States or the Union territories, as the case may be. (4) In all these cases, the overall availability of budget provision shall be the determining factor for allocations and the payments would be regulated accordingly. The expenditure by the concerned executive agency shall be confined to the allocation made for the work.

The work of "Widening / Strengthening of Barnala-Bajakhana Road in Bathinda District for a length of 27.77 Km under MDR-43 Category of Road (RD 29.29 Km to RD 58.26 Km except 32.60 Km to 33.80 Km) Job No. CRF-PB-20161-17-154-CRF Scheme was administrative, Technical and financially approved by the Government of India, Ministry of Road Transport and Highways (P-I Zone) vide No. RW/NH-12037/1354/CRF(PB)/2016/NH-I for ₹25.17 crore. The technical sanction to the estimate of the work was approved by the Chief Engineer (November 2016) for ₹26.27 crore.

Test check of the records noticed that the work was allotted to M/s Balaji Enterprises, Faridkot (December 2016) for ₹19.10 crore with time limit of nine Months i.e upto 14/09/2017. The work was started in very slow pace as pointed out by the divisional office at various levels accordingly, the divisional office imposed penalty of ₹19.10 lakh in April 2017 and was recovered from the 1st RA bill. Despite imposing the liquidated damages the contractor continuously defers the said work and due to certain reasons demanded for time extension which was granted by the Chief Engineer upto 30/05/2021 (vide memo no. 4163 dated 11/11/2020) even though the slow progress of the work continued. Hence, the divisional office again imposed penalty @ ₹50,000 per day on 02/05/2022. thereafter the contractor requested to appoint Dispute Review Expert accordingly the case was heard and decided as *"It is clear that penalty cannot be imposed as the provisions exist only for the imposition of liquidated damages that too by the employer and not by the Executive Engineer. During the course of hearings, the Executive Engineer failed to put forth any such clause wherein he has been vested with any authority to impose liquidated damages and further the provisions for non-imposition of penalty exist in the contract agreement. Further, the said action has been taken after the time period for execution of work was over thereby making the clause 49 inoperative. In the light of the aforesaid the penalty imposed by the executive Engineer vide letter no. 924 date 02/05/2022 is hereby set aside"* by the DRE on November 2022 in favor of the Contractor.

Audit observed that presently the work was shown as completed in the progress report but, as per record the physical progress was 90 *per cent* as on June, 2024 after incurring expenditure of ₹18.71 crore so far (upto 23rd RA Bill) and the final bill of the work was not yet submitted by the contractor. Audit observed that due to lack of the terms and condition of the agreement and decision of the DRE, department had to refund liquidated damages of ₹19.10 lakh to the contractor vide hand receipt dated 03/12/2024 and cheque no. 662634 which was not in the line of agreement.

On being pointed out, it was replied that the final reply will be submitted. Final reply would be awaited in audit.

Para-25 Delay in completion of work due to non-finalization of layout prior to allotment of work

The work of construction of Sub-tehsil complex, Nathana was administratively approved for ₹.2.76 crore by the Government of Punjab, Department of Rehabilitation and Disaster Management (August 2023) and the DNIT of the work was sanctioned by the competent authority for ₹2.69 crore (October 2023).

Audit noticed that the divisional office prepared rough cost estimate of the said work was sent to the Deputy Commissioner, Bathinda for approval (December 2022) and also requested to Senior Architect to supply the architectural design of the tehsil complex (January 2023). The drawings were supplied by the Senior Architect which were further submitted to the Deputy Commissioner for approval (April 2023) and were approved in June 2023. But divisional office vide their letter (June 2023) intimated to the Deputy Commissioner, Bathinda that the drawing were approved with certain changes which were also amended by the Senior Architect. Further, it was also informed that due to these certain changes and enhancement of GST the estimate of the work was enhanced from ₹1.48 crore to ₹2.76 crore i.e. by ₹ 1.28 crore.. The funds amounting to ₹0.74 crore were already transferred to the divisional office for this work, however, a request to transfer the balance funds of ₹2.02 crore was made by the divisional office (January 2024)

Meanwhile the divisional office invited tenders for this work on (October 2023) Accordingly, the work was allotted to M/s Aman Builder January 2024 for ₹2.31 crore with the time limit of six months but the structural drawing of the building was not finalized at the time of allotment of work as the same were approved by the Chief Engineer (June 2024). But the work was stopped by the local villagers and the matter was discussed with the local MLA and was decided that the building would be constructed as per the revised layout. Accordingly, to obey the suggestions of revised layout and a request was sent to the Senior Architect (September 2024) to prepare the structural drawings, but the approval of the same is awaited.

Audit observed that the work was delayed due to certain changes in the approved drawings and location of building after allotment of work. As of now only 30 *per cent* work had been completed so far which was to be completed up to 30/07/2024.

On being pointed out, it was replied that the final reply will be submitted in due course. Reply is awaited in audit.

Para-26 Inordinate delay in completion of work

As per Central Road Infrastructure Fund (CRIF) scheme, the concerned executing agency in the State Government shall ensure that the concerned work is technically approved within a period of four months from the date of its administrative approval failing which the work shall be deemed to have been de-sanctioned, unless the executive agency concerned obtained the prior approval of the State Government for any extension and details of such sanction of estimate of sanctioned work shall be forwarded to the Central Government. Also, any work under CRIF should be completed within a period of 24 months from its allotment.

The work of "Construction of HL Bridge 49.39 m long over SYL canal at RD 34098 near village Behrampur Zimidara including its approaches, const. & maintenance of approach road (under CRIF scheme)" was sanction by Ministry of Road Transport & Highways (MoRTH), Government of India (GoI) (September 2020) and the same was administratively approved by Government of Punjab (September 2020). The aforesaid work was allotted to M/s Maan Builders (August 2021) for ₹399.98 lakhs on lumpsum basis with intended time period of 8 months for completion. This bridge was to be constructed by dismantling the existing old bridge which had become accident prone site due to its narrow width.

Scrutiny of records revealed that the contractor, after allotment of this work and going through the physical verification of site, intimated the divisional office (August 2021) about the stability of foundation specifications (well foundation) approved in the General Arrangement Design (GAD) and Longitudinal Cross Section at the time of floating the tender, instead the contractor proposed pile foundation for better stability. The matter was taken up by the division with the higher authorities and accordingly the Agency was asked to submit the designs of both kind of foundations and cost variations due to change in scope. The agency submitted an undertaking that no further escalation will be claimed by it due to change in foundation type if the work site is handed over to him without any further delay.

Further it was noticed that the division finally obtained the NOC for the aforesaid site from the Executive Engineer, Shah Nahar Civil Stage-I Division, Hoshiarpur (November 2021) which was indicative of the fact that the site was not in possession of Provincial Division Mohali till 25/11/2021. The agency also brought to the notice of divisional office on 08/12/2021 that work has already got delayed due to non-possession of site and non-approval of design & drawing by the department and hence the agency clearly refused to bear the losses due to price increase of construction materials and demanded the revision of rate due to change in design and non-possession of site in time. The divisional office submitted the revised approved GAD & other details on 07/01/2022 which clearly indicates that the work was delayed at the end of the department due to non-approval of requisite drawings and non-possession of site.

In context to the approved GAD, the agency on 03/03/2022 have represented again that foundations of old bridge are physically creating hindrance in the new bridge foundation (as per approved GAD) and resultantly the agency suggested a new amended GAD that would avoid the physical hindrance from old bridge foundations and this new GAD did not bring any change in scope of work. The same was approved by Chief Engineer (East) and forwarded to the agency (April 2022).

Had the division ensured the accuracy of the design/GAD as per site requirement and obtained NOC from the respective Canal Division of the Water Resources Department before allotment of work, the concerned site would have been handed over to the agency in time and the inordinate delay in completion of work could have been avoided.

As of now (September 2024), more than 50 percent of the work was executed and expenditure of ₹349.18 lakh was incurred. Thereafter, the work site was abandoned by the agency and no work activity was ongoing at the site. Thus, even after a lapse of 37 months from its allotment, the said work was still pending for completion, thus denying the intended benefit of this work to the general public.

Also, it was pertinent to mention here that the estimate was not got technically sanctioned at the time of tender which was in contravention to the CRIF provisions. The estimate was still pending (09/2024) for technical sanction from the competent authority. On being pointed out in audit, the division stated that detailed reply would be submitted in due course. Detailed reply would be awaited in audit.

Para: 27 Incomplete works

The work of "Construction of Government College at Sujanpur district Pathankot" was administratively approved for ₹13.38 crore by the Government of Punjab, Higher Education & Language Department (Education Cell) vide no. 177192/1 dated 07.03.2014. The divisional office prepared the detailed estimate (including Building Civil Work, Public Health Services and Electrical services) for ₹13.86 crore (07.02.2014) which was further vetted for ₹13.38 crore by the Technical Advisor to Chief Minister. DNIT of the work was approved for ₹11.24 crore by the Chief Engineer vide memo no. 1778 dated 08.05.2014.

Test check of records revealed that the work was allotted to M/s Tung Builders Pvt. Ltd. Vide no. 908 dated 23.06.2014 for ₹9.67 crore with the time limit of nine months and the intendent date of completion was 23.02.2015. In the month of February 2015 contractor intimated that due to delay in cultivation of crops by Gram Panchayat and crises of funds or non-availability of site land the work could not be completed within the prescribed time limit hence, time extension may be granted up to 23.09.2015 thereafter no time extension even approval of EOT was seen up to December 2019. Whereas, besides considering the proposal of the contractor, the divisional office revised its estimate (1421 dated 13.06.2016) from approved DNIT of ₹11.24 crore to ₹14.28 crore (copy of revised detail estimate not found in the record. The divisional office in August 2017 (1054 dated 28.08.2017) requested to Chief Engineer to allocate the balance funds of ₹4.36 crore (the detail of requirement of these funds was also sent to Education Department vide no.784 dated 19.06.2018) as ₹9 crore was already received in the divisional office. In January 2019 the contractor stated that due most of the work has been completed and the remaining work could not be completed due to paucity of funds as no payment has been made towards work done by him hence, he requested that the close the agreement. Suddenly, the contractor moves toward Hon'ble Court regarding the non-payment of his last bill. The balance funds of ₹4.20 crore was transferred on 08.09.2021 by the client department.

Further checking of records revealed that the divisional office continuously asked the contractor to resume the balance work instead to close the agreement as requested by him (22.01.2019) and also imposed penalty of ₹13.36 lakh (1130 dated 13.06.2023) which was further enhanced to ₹49.60 lakh (1859 dated 26.07.2023). But no response from the contractor was received even the recovery of LDs was not recovered hence the divisional office wrote to circle office that the action under section 55.2 (a), 55.2 (e) and 55.2 (i) of contract agreement i.e Fundamental Breach of Contract may be initiated against the contractor (557 dated 26.09.2023).

On being pointed out, no reply as well as details of funds was supplied to audit. Compliance would be awaited in audit.

Para 28 Delay in completion of work

The work of "Construction of Government College at Sidhpur district Pathankot" was administratively approved for ₹.13.50 crore by the Government of Punjab, Higher Education & Language Department (December 2018). The divisional office prepared the detailed estimate (including Building Civil Work, Public Health Services and Electrical services) for ₹13.50 crore (October 2018) which was further vetted for ₹14.50 crore by the Technical Advisor to Chief Minister (01.11.2018). DNIT of the work was approved for ₹11.24 crore by the Chief Engineer (May 2014). The estimate was technically sanctioned for ₹13.50 crore by the Chief Engineer on 10.12.2018.

Test check of records noticed that the work was allotted to M/s Tung Builder Pvt. Ltd. vide no. 3408 dated 28.02.2019 with the time limit of 9 months i.e up to 27.11.2019 but the progress of the work was noticed very slow as after elapsing 5 months out of total 9 months only 5 *per cent* work was executed by the contractor (825 dated 24.07.2019) a notice to impose penalty in this regard was issued on 31.07.2019. Finally, 14 days' notice under section 55.2 (a), 55.2 (e) of Contract Agreement was served to contractor on 29.05.2020 but neither the same was replied by the contractor nor the LDs imposed/ recovered by the divisional office. Instead of complete the balance work the contractor applied for time extension on 26.09.2022 thereafter no correspondence was noticed in the records even the approval of time extension since November 2019. After repeated requests to completion of balance work, the divisional office finally imposed penalty of ₹20.18 lakh on 11.01.2024 which was not recovered from the contractor so far, besides this no action has been taken by the divisional office resulted inordinate delay in completion of work. On being enquired, it was replied that efforts were being made to complete the balance work and will be intimated in due course. Compliance would be awaited in audit.

Para-29 Delay in completion of work due to non release of funds

The work "Construction of Indoor Stadium in IK Gujral Punjab Technical University (IKGPTU), Kapurthala" was administratively approved (July 2019) for ₹ 13.33 crore and technically sanctioned (September 2019) for ₹ 13.33 crore. The aforesaid work was allotted (September 2019) to M/s ASC Builders Pvt. Ltd. for ₹ 12.73 crore with intended time period of 18 months for its completion. As per the 11th Running Bill, total expenditure of ₹ 12.26 crore had been incurred on this work.

Scrutiny of work revealed that the aforesaid work was still pending even after a lapse of 61 months from its allotment due to non-payment/ delay in payment to contractor. In this context, a legal notice was also served upon the division (May 2023) to make payment of ₹ 2.70 crore(₹ 1.76 crore for Indoor Stadium) along with interest @12 percent p.a. Further, Punjab & Haryana High Court, in its decision (July 2023) directed the divisional office to consider the above-mentioned legal notice and pay the due amount, if any, to the contractor within further period of 3 months. In view of this, the divisional office requested the Vice Chancellor, IKGPTU (August 2023) and O/o XEN, Construction Division-II, Kapurthala (being the nodal office for this work) to release the due payment of ₹2.70 crore so that the pending liability of the agency could be cleared. Construction Division-II released ₹ 1.33 crore, leaving behind a balance of ₹ 1.37 crore. Thereafter, no further funds were released by the Nodal office and the contractor stopped the work on account of pending payment.

Further audit noticed that the divisional office (February 2024) submitted the revised estimate of ₹ 14.25 crore to obtain revised administrative approval from IKGPTU due to increase in quantities of certain items, on the pretext that the said work was executed as per drawings and directions provided by private firm (Archi Group Architects, Noida) appointed by IKGPTU.

IKGPTU (March 2024) intimated the division to submit detailed analysis of quantities of items increased during the execution of work. The divisional office (May 2024) furnished the details of increased items for enhancement of administrative approval from ₹ 13.33 crore to ₹ 14.68 crore. The same was yet to be obtained from IKGPTU (October 2024).

Due to non-release of additional funds for the aforesaid works, the work is incomplete and could not be handed over to IKGPTU even after a lapse of 61 months since allotment of work. As a result, the funds already utilized (₹ 12.26 crore) stands blocked as the indoor stadium was yet to be handed over and intended benefits could not be provided to the intended/end users of this project.

On being pointed out, divisional officer stated that reply would be submitted in due course of time. Reply would be awaited in audit.

Para-30 Incomplete work

An Administrative approval of ₹ 9.36 crore ((i) New Construction of road from Patiala Rajpura road village Choura to Ambala City (Balance Missing Link road Kami Kalan to Jand Mangoli) including maintenance of ₹ 3.47 crore, (ii) Construction of HLB 3 Span 16.00 mtr each over SYL Canal X-ing Kami Kalan to Jand Mangoli road in Distt. Patiala for ₹ 2.50 crore and (iii) Construction of HLB 3 Span 11.00 mtr over Rajpura Drain X-ing Kami Kalan to Jand Mangoli Road (RD 550 M) including its approaches in MC Ghanour Distt. Patiala for ₹ 3.17 crore) including 2 no. bridges was issued by the Government of Punjab (November 2021). Accordingly, the work of Construction of HLB 3 Span 16.00 mtr each over SYL Canal X-ing Kami Kalan to Jand Mangoli road in Distt. Patiala was technically sanctioned by the CE for ₹ 3.07 crore (December 2024).

Test check of records audit noticed the following observations:

(A) Delay Due to Non-Availability of NOCs: The work under Administrative Approval (November 2021), amounting to ₹ 9.36 crore had faced substantial delays. Despite allotting the construction of the HLB over Rajpura Drain 16 mtr to M/s Mehtab Builder on 05.01.2022 with a 9-month timeline, the contractor was unable to complete the work due to the non-providing of NOCs from the SYL Canal and Forest Department. Although the contractor raised this issue repeatedly, the concerned departments took considerable time to act, leading to significant delays.

(B) Lack of Proactive Measures by the Department: The divisional office failed to ensure a clear site for the contractor, despite that the divisional offices issued notices to the contractor for slow progress (23.08.2022). However, the department did not address the NOC issue vigorously and took delayed actions in pursuing these approvals. Additionally, the contractor's proposal of culverts, approved on 22.02.2024, reflects deficiencies in the initial site survey and estimation process, highlighting inadequate pre-execution planning.

(C) Incomplete Work Despite Significant Progress: While 95 percent of the work has been completed, the lack of a clear site and unresolved NOC issues, compounded by additional delays due to site waterlogging and heavy rainfall, have hindered project completion as stated by the contractor.

The prolonged delay after the CE's approval of culverts shows inefficiencies in addressing project execution challenges promptly. The department's inability to resolve these issues has directly impacted the timely completion of this critical infrastructure project and blockade of ₹ 2.76 crore.

On being pointed out, division staed that the final reply wouldbe submitted in due course. Reply would be awaited in audit.

Para-31 Non-completion of work

An Administrative approval of ₹ 9.36 crore ((i) New Construction of road from Patiala Rajpura road village Choura to Ambala City (Balance Missing Link road Kami Kalan to Jand Mangoli) including maintenance of ₹ 3.47 crore, (ii) Construction of HLB 3 Span 16.00 mtr each over SYL Canal X-ing Kami Kalan to Jand Mangoli road in Distt. Patiala for ₹ 2.50 crore and (iii) Construction of HLB 3 Span 11.00 mtr over Rajpura Drain X-ing Kami Kalan to Jand Mangoli Road (RD 550 M) including its approaches in MC Ghanour Distt. Patiala for ₹ 3.17 crore) including 2 bridges was issued by the Government of Punjab (November 2021). Accordingly, the work of Construction of HLB 3 Span 11.00 mtr over Rajpura Drain X-ing Kami Kalan to Jand Mangoli Road (RD 550 M) including its approaches in MC Ghanour Distt. Patiala was technically sanctioned by the CE for ₹ 2.98 crore (December 2024).

Test check of the records audit noticed that the work allotted to M/s Mehtab Builder (05.01.2022) with the time limit of nine months was significant delays in the construction of the HLB over the Rajpura Drain, primarily due to the non-providing of clear site access given to the contractor, caused by pending NOCs from the Water Resources and Forest Departments. Despite repeated requests from the contractor, these clearances were not obtained in a timely manner, hindering the project's progress. The department's delayed action in securing these NOCs was a key factor in the delay, with the issue only being addressed seven months after the work was allotted. Notices were issued to the contractor regarding slow progress, but the department failed to take adequate steps to resolve the clearance issues proactively. NOCs were issued in the month of December 2022 and February 2023 respectively, despite that the work remained incomplete and the department didn’t imposed LDs so far.

The audit further noticed that the initial project estimate and planning did not account for crucial site constraints, such as the need for culverts to manage water logging and protect construction approaches. This oversight led to revisions and delays, and the contractor's proposal for the culverts was accepted in October 2023. Despite the Chief Engineer's approval of the additional work in February 2024, the project remains incomplete, showing poor coordination and a lack of urgency in resolving site-related issues.

Hence, the deficiencies in project planning, site verification, and inter-departmental coordination were observed as the department was required to take steps to ensure that all necessary clearances are obtained before work is allotted, fix accountability for delays, and implement a time-bound action plan to complete the remaining work.

The project was still not completed and expenditure of ₹ 2.74 crore had been incurred.

On being pointed out, the division stated that the final reply would be submitted in due course. Reply would be awaited in audit.

Para-32 Delayed completion of work

An Administrative approval of ₹ 9.36 crore ((i) New Construction of road from Patiala Rajpura road village Choura to Ambala City (Balance Missing Link road Kami Kalan to Jand Mangoli) including maintenance of Rs.346.65 lakh, (ii) Construction of HLB 3 Span 16.00 mtr each over SYL Canal X-ing Kami Kalan to Jand Mangoli road in Distt. Patiala for ₹ 2.50 crore and (iii) Construction of HLB 3 Span 11.00 mtr over Rajpura Drain X-ing Kami Kalan to Jand Mangoli Road (RD 550 M) including its approaches in MC Ghanour Distt. Patiala for ₹ 3.17 crore) including 2 no. bridges was issued by the Government of Punjab (November 2021). Accordingly, the work of New Construction of road from Patiala Rajpura road village Choura to Ambala City (Balance Missing Link road Kami Kalan to Jand Mangoli) including maintenance was technically sanctioned of ₹ 3.34 crore by the CE (No.944 04.07.2022).

Test check of records audit noticed the following observations: -

1. Delay in Project Execution and Non-Deduction of Liquidated Damages (LDs): The construction of a new road under the Administrative Approval of ₹ 9.36 crore , with an allotment value of ₹ 3.37 crore to M/s Pankaj Jindal, was delayed by 17 months beyond the stipulated completion time of six months. Despite repeated notices from the divisional office, the contractor, M/s Pankaj Jindal, Patiala, made slow progress, completing only 15 percent of the work by March 2023. Although liquidated damages (LDs) of ₹ 1.68 lakh were imposed on 06.10.2022, the amount was not deducted from the payment of ₹ 3.11 crore made to the contractor.

2. Ineffective Enforcement and Lack of Documentation: The divisional office failed to take effective measures to enforce timely completion of work. Despite consistent delays and non-compliance by the contractor, LDs @ .50 *percent* imposed were not enhanced, and there were no records indicating approval or rejection of the contractor's request for a time extension up to 30/06/2023. Furthermore, no completion certificate has been issued, reflecting poor project monitoring and documentation practices.

3. Deficiencies in Technical and Design Processes: The audit noted that the divisional office proceeded with the design of the road without conducting a proper assessment of the California Bearing Ratio (CBR). This lack of justification for the road construction formula raises concerns about the technical appropriateness of the project planning and execution.

The divisional office may provide clarification on these issues and ensure compliance with procedural and technical standards.

On being pointed out, division intimated that the final reply will be submitted in due course. Final reply would be awaited in audit.

Para-33 Non-recovery of salary Rs. 45342.00

Rule 8.47 (1) of Punjab Civil Services provides that unless the authority competent to grant leave extends the leave, a Government employee who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it were half pay leave, to the extent such leave is due, the period in excess of such leave due being treated as extraordinary leave. Further, as per Rule 847 (2) Willful absence from duty after the expiry of leave renders a Government employee liable to disciplinary action.

Test check of the records, it was noticed that Sh. Markxjit Singh, Junior Assistant applied for Ex-India leave for the period from 05.02.2018 to 01.03.2018 (25 days) which was not sanctioned due to deficiency in documents but the official proceeded for leave. Even after expiry of his leave the official remain absent and did not join the duty but submitted request for voluntary retirement on 31-05-2019. The department initiated an inquiry and as the result of inquiry the absence of the official was declared as deemed resignation and services of the official were terminated w.e.f. 02.02.2018 vide orders dated 30-01-2020. However, pay with emoluments of the official for the month 02/2018 was released to him even after the absence and proceeding on unsanctioned leave.

Thus, the recovery of the salary amounting to Rs 45342 paid to the employee was pending for more than 6 years. Reasons for non-recovery of the pay to the concerned employee was not placed/found in the records.

On being pointed out, Division stated that as and when recovery will be made from staff accordingly reply will be send to audit. Final reply would be awaited in audit.

Para-34 Outstanding recovery of Sample Testing Fee Rs. 1.42 Crore

The Research laboratory PWD (B&R) Punjab, Patiala was established as sole laboratory of the state of Punjab who has been conducting the test of samples being collected / transferred by the Quality Control Mohali from all the divisional offices of the state. The laboratory collects fee in lieu of test conducted from respective divisional offices as per the rate approved by the Punjab Government from time to time.

Test check of the records revealed that testing fee amounting Rs.1,42,21,595/- (As on 31.05.24) from 51 divisions under 17 Circles (as detailed in annexure) was outstanding from the divisional offices of the state of Punjab.

On being pointed out in audit, Department submitted that reminders from this office has been issued from time to time and our higher authorities are also taking this matter with other CE's and intimating to Government of Punjab. Moreover we are also sending our debt amount by communicating with other divisional offices. Reply was not acceptable as still Rs. 1.42 Cr. outstanding with Research Lab till date. Final outcome would be awaited in audit.

Para-35 Non- Recovery on account of disposal of earth

The work "Construction of Judicial residences in Proposed JCC at Hoshiarpur" was administratively approved on 11/12/2018 for ₹19.60 crore and technically sanctioned for ₹19.60 crore. The aforesaid work was allotted to M/s RHG Construction on 01/02/2019 for ₹ 15.28 crore with intended date of completion on 31/01/2020.

Scrutiny of 16th Running Bill for aforesaid work revealed that a quantity of 11015.46 cum of earth was excavated from site of work (with rate paid to contractor @ ₹ 101.11 per cum) and out of this, 4359.46 cum of earth was used for refilling at site (with rate paid to contractor @ ₹36.19 per Cum). Further, a total quantity of 26539.43 cum of earth was brought from external source (paid to the contractor @ 230.66 per Cum).

Category	Earth Excavated (Cum)	Earth Brought to Site (Cum)	Earth Refiling (Cum)
Flat for Civil Judge	1818.89	1818.42	727.56
Residence for Distt. & Session judge	665.78	802.12	266.31
Servant Quarter & Barracks in residence of Distt. & session Judge	170.10	180.80	68.04
Residence for additional Distt. & Session Judge	5326.25	6268.79	2130.50
Servant quarters in Residence for additional Distt. & Session Judge	851.28	985.99	340.51
Internal Roads, Parking & Pavement, Footpath	0	16142.74	0
Boundary wall, Gate & Gate Pillars	1856.30	0	742.53
Outer Infrastructure such as boundary wall gate & Pavement for residences	326.86	0	84.01
Concrete pavement/ Roads	0	340.57	0
Total	11015.46	26539.43	4359.46

Further, it was noticed that neither the divisional office obtained any permissions for dumping site for the disposal of extra quantity of earth i.e. 6656 cum (11015.46 cum – 4359.46 cum) from the District Authorities nor any provisions/payments in respect of disposal of excavated earth were found in the estimate/running bills of the contractor. Also, the divisional office did not impose any recoveries from the running bills of the contractor in regard to the extra quantity of earth excavated from site. The same may be made at appropriate rates before finalizing the work.

On being pointed out, the department replied that recovery, if any, will be made from the final bill of the agency and detail reply will be submitted in due course of time. Reply would be awaited in audit.

Para 36 Re-allotment of work without cancellation of the initial contract

As per the proposal of Member of Parliament (July 2018), the work for widening and strengthening of road from Reru to Alawalpur via village Dhogri (MDR-87) was taken up by the Public Works Department (B&R), Punjab. Administrative Approval in this regard was issued vide Secretary PWD (B&R) vide letter dated 07.10.2019 for 9.60 km of road for a cost of Rs.485.00 lakhs. A detailed estimate for the said work was prepared for 494.46 lakhs (Rs.485.29 lakhs Construction cost + Rs.9.17 lakhs Maintenance cost).

Detailed Notice Inviting Tender was prepared for a cost of Rs.487.62 lakhs against which the work was allotted through e-tendering on 07.01.2020 to M/s Satish Aggarwal and Co. for a cost of Rs.414.01 lakhs (15.38% less) with a time limit of 06 months.

As per the overall progress report (as on 31.03.2024), in respect of works taken up by the Punjab PWD (B&R) for Plan roads under major head 5054, the aforesaid work was only 4% complete with an expenditure of Rs.37.28 lakhs. Thereafter, the work was held up for laying of water supply pipeline by Punjab Water Supply and Sanitation Department.

Scrutiny of records revealed that the work was scheduled for completion by 06.07.2020, but on account of non-achievement of milestone programme liquidated damages @1% (Rs.4,04,973/-) were imposed on the agency from the security deposited by the agency. Thereafter, the District Administration instructed the PWD (B&R) to stop the said work, as the Water Supply and Sanitation Board was considering to lay Water Supply pipeline along the entire road. In this regard, a letter was received from the Water Supply and Sanitation Division no. 1, Jalandhar asking the Provincial Division B&R, Jalandhar Cantt. to stop the road work and raise B.T. bill in respect of permission for road cut for laying water supply pipeline from Adampur to Jalandhar. The contractor stopped the road work in January 2021. The PWD (B&R) raised B.T. bills amounting to Rs.1485.24 lakhs against which Rs.1289.15 lakhs were received till December 2022.

As per letter dated 18.05.2023, the Punjab Water Supply and Sanitation Division no. 1 intimated the Provincial Division no. 1 & 2 (B&R), that the pipeline in Dhogri to Alwalpur stretch had been laid, hence the stretch was available for the purpose of Restoration of Road-Cut. Thereafter, a detailed estimate was prepared for Restoration of Road Cut on Plan Road of Reru to Alawalpur via Dhogri from RD 4.20 to 9.60 km = 5.40 length for a cost of

Rs.705.67 lakh (Rs.679.54 lakhs Re-construction Cost + Rs.26.23 lakhs Maintenance Cost). The estimate was technically sanctioned on 09.02.2024.

Meanwhile, M/s Satish Aggarwal and Co. submitted an undertaking dated 08.01.2024, requesting the department that if the department cancels the existing contract, the contractor would not press any legal claims against the contractor. The department moved the case for cancelling the said agreement but the same is yet to be cancelled (April 2024).

DNIT for road cut restoration of 5.40 Km stretch from Reru to Alawalpur via Dhogri was approved for a cost of Rs.700.72 lakhs. Through e-tendering, on 15.03.2024, the work was once again allotted to M/s Satish Aggarwal and Co. at a cost of Rs.552.27 lakhs (22.01% less) with a time limit of 09 months.

Since the work for restoration of road cut was allotted on 15.03.2024 without terminating the initial contract with the contractor, M/s Satish Aggarwal and Co., as on date (April 2024) there are two active/valid contracts for the same work.

On being pointed out, department ensured to furnish the reply at the earliest . Reply would be awaited in audit.

Para-37 Pooling of tenders and non-compliance of the instructions issued under PMGSY and PRBDB

As per the Chapter 8 of PMGSY Operation Manual defining Standard Bidding Process, the bidders shall be allowed 21 days from the publishing of e-tender to submit the bids.

Also as per instructions issued by Punjab Roads & Bridges Development Board letter dated 21/02/2018, the time period for tender call notice shall be 21 days for works costing above Rs.2.00 crore.

Two works namely

(i) Up-gradation of Bhadewal Bridge to Maloud (TR-02); &

(ii) Up-gradation of Maloud to ODR-26 via Gossal, Roshiana, Sihar,

were taken up by the division office under the Pradhan Mantri Gram Sadak Yojna – III (Batch – II). These works were allotted through e-tendering for total cost of Rs.8.09 crore and Rs.8.86 crore respectively.

Scrutiny of the comparative statements of these works revealed that the item-wise rates submitted by the two contractors were very close/almost equal against all the items and the difference between L1 and L2 for both the works was almost negligible (as detailed below:

Name of work	M/s SK Construction Co.	M/s IHR Associates	Difference between L1 and L2	L1
Up-gradation of Bhadewal Bridge to Maloud (TR-02)	Rs.8,09,53,738.61/-	Rs.8,09,37,346.39/-	Rs.16,392.22/-	M/s IHR Associates
Up-gradation of Maloud to ODR-26 via Gossal, Roshiana, Sihar	Rs.8,92,75,784.41/-	Rs.8,93,04,430.28/-	Rs.28,645.87/-	M/s SK Construction Co.

Further, it was noticed that these two firms/companies were the only participants in the aforesaid tenders and very conveniently one work was allotted to each of the contractors. The tender amounts of both the works were also of the range of Rs.8-9 crores, so none of them suffered any losses.

It was also noticed that the e-tender for both the works were published on 14/05/2021 and the sale of tender ended on 31/05/2021 i.e. on the 18th day from the date of issue of tender notice, which was in contravention of the aforesaid instructions of PMGSY Operation manual and the instructions issued by PRBDB.

This also restricted the number of probable participants in the aforesaid tenders, thereby restricting the healthy competition and failing the very purpose of e-tender/competitive bidding.

In the light of the above information, the possibility of pooling of tenders in the above works and the role of department in it cannot be ignored.

On being pointed out, EE stated that reply would be submitted after going through records. Reply would be awaited in audit.

Para-38 Delay in allotment of tender lead to additional burden

A work Up-gradation of link road Gahlri, Doragla, Dugri, Dostpur, Rudiana road (Package no. PB06-308) in District Gurdaspur was taken up by the O/o Executive Engineer, Provincial Division PWD (B&R), Gurdaspur under the Pradhan Mantri Gram Sadak Yojna (PMGSY III Batch II). The detailed estimate for the work was technically sanctioned (April 2021) for ₹799.43 lakh.

A Detailed Notice Inviting Tender (DNIT) of ₹.708.28 lakh was approved by the O/o the Chief Engineer and was floated for the purpose of e-tendering (March 2022). The financial bids were opened in April 2022 and as per the recommendations of the tender processing committee, the work was to be awarded to M/s Ek Noor Builders (L-1) for ₹.684.90 lakh @3.30 percent below the tender amount.

The case for approval of allotment of tender was sent by the Superintending Engineer, Construction Circle, Pathankot to the O/o the Chief Engineer (PMGSY) in April 2022. Thereafter, multiple reminders regarding approving the tender case were sent to Chief Engineer clearly stating the fact that the bid validity would expire on 04/07/2022 and the tender case may be timely approved. Thereafter, due to delay in allotment of work, the contractor extended his bid validity till 04/08/2022, but all in vain.

The bid validity finally expired in August 2022. The divisional office vide letter dated August 2022, September 2022 again requested the contractor to extend his bid validity further, so that the tender process may be completed. The contractor vide letter (October 2022), replied that since the market rates of the construction material had almost doubled than those specified in the DNIT, the contractor was not in a position to extend the bid validity. Meanwhile, the Chief Engineer, vide letter (September 20220, had instructed that if the contractor did not revise his bid validity, the tender may be recalled. So, in compliance to these instructions and in light of the reply submitted by the contractor, the divisional office again recalled the e-tender (October 20220, but on the date of opening of technical bid (November 2022), it was found that no contractor participated in the tender.

The tender was again invited online on 05/11/2022, 30/11/2022, 28/12/2022 but no bids were received at each instance. Thereafter, the tenders were again invited in January 2023 and in response only one bid was found at the date of opening of technical bid. M/s Ek Noor Builders participated in the said tender and was found L-1 with overall cost of ₹.708.27 lakh @.001 percent below the tender amount. The case for allotment of tender was sent to Chief Engineer (PMGSY) and the work was finally allotted in June 2023 for ₹.708.27 lakh with a stipulated time period of 15 months.

From above, it was evident that the delay caused by the Chief Engineer (PMGSY) in approving the allotment case at the 1st instance not only resulted in delay of nearly six months in the execution of work but also lead to additional burden of ₹23.37 lakh on the exchequer. The reasons for delay caused by the Chief Engineer could not be found on record available in the divisional office.

On being pointed out, divisional office stated that detailed reply will be submitted in due course. Reply would be awaited in audit.

Para 39 Allotment of additional work without tendering

Director Local Government, Punjab granted administrative approval for the work of special repair of link road, G.T road to Sounda via Ambemajra (Section RD 0.00-1.87=1.87 km) MC Govindgarh Portion, length 1.87 km for ₹4.92 crore and the work was technically sanctioned (August 2021) under Punjab Urban Environment Improvement Programe (PUIC program).

Test check of the records revealed that there was a provision of 2x2 feet covered drain 3053 mtr and 04 number 02 feet slave type culverts in the estimate sanctioned by the competent authority. Accordingly, the work was allotted to M/s Balwinder Singh Contractor, Mandi Govindgarh for ₹4.39 crore vide memo No. 6751 dated 23.12.2021 with the time limit of 06 months. The work was completed by the contractor (final bill paid on 02.11.2023) without execution of 2x2 feet covered drain 3053 mtr and 04 number 02 feet slave type culverts as envisaged in the approved estimate. Due to non-execution of such items as per approved estimate. the department availed the benefit of saving from the allotted work of ₹1.37 crore the department prepared another proposal/ estimate for construction of high level bridge 3 span 8.0 mtre normal and 8.980 M (Skew) eff. in complete in all for ₹1.16 crore from the saving of earlier work. The revised estimate was sent to the competent authority (August 2023) GAD of which was approved on April 2024. Audit observed that the department without calling afresh tender, allotted this additional work to the previous contractor however, an undertaking to execute this work at allotted rates has been taken by the department. Further, checking of records audit noticed that though the work has been under progress but some hindrances were observed by the department which resulted stoppage of work.

Furthermore, audit findings indicated that while the additional work is underway, there have been hindrances reported by the department, leading to a stoppage of work.

On being pointed out, the department assured that the detailed reply would be submitted after verification of records. Reply would be awaited in audit.

Para-40 Unjustified allotment of work without tendering and undue benefit to contractor

The work "New Construction of Link Roads for 72 roads for the year 2021-22 in Assembly Constituency Chamkaur Sahib MC Rupnagar" was administratively approved (September 2021) for ₹8.96 crore. Out of these, 13 roads were collectively tendered and allotted to M/s Balwinder Singh Dhanoa (October 2021) for ₹ 1.11 crore.

Scrutiny of records revealed that in addition to above, work for construction of 05 new roads approved by Punjab Mandi Board were allotted to the same contractor, i.e. M/s Balwinder Singh Dhanoa (January 2022) without inviting fresh tender for competitive biddings by enhancing the scope of previous agreement. As a result, the work initially allotted for ₹1.11 crore was enhanced to ₹ 3.47 crore i.e. by ₹2.36 crore.

Since the new roads were entirely different from the roads allotted in the original agreement, the divisional office should have called for fresh tenders thereby encouraging competitive bidding. Enhancement of work without competitive bidding resulted in forfeiture of the very purpose of provision for e-tendering thereby giving undue benefit to the contractor.

On being pointed out in audit, the division stated that detail reply would be submitted in due course. Reply would be awaited in audit.

Para-41 Allotment of work without ensuring availability of funds

Rule 7.130 of Departmental Financial Rule provides that no Deposit work should be undertaken by the Divisional Officer without the prior approval of the Administrative Head of the Department concerned. It should be ensured that the proper funds are received from the client department either with Divisional Officer or into the Treasury under the relevant Head of Account before allotment of work to the agency. The amount received should be credited in the account to the Head "Public Works Deposits" against which all expenditure incurred will be debited.

The work " Special Repair/ Renovation to existing E.I and Campus Lighting in Govt. Sports School Ghudda Distt. Bathinda" was administratively approved on 31.08.2023 for Rs. 3385750 and technically sanctioned on 03.10.2023. The work for Internal Electric Services was allotted to M/s Guru Nanak Traders on 15.11.2023 for Rs. 1402977 and work for external services was allotted to M/s jai Durga Electricals on 20.11.2023 for Rs. 1016775. Both the works were allotted for a period of 04 months from their respective allotment dates.

Scrutiny of records revealed that the division allotted the works to two different agencies without ensuring proper funds for the execution of work and both the agencies started execution of work. Further revealed that the external electric service work was almost completed and 35% of internal work was completed as per record maintained by the division. It was further stated that the Electrical Division requested Superintending Engineer (Electrical Circle) to make funds available for payment to the concerned agencies and to execute the remaining work but no such funds were made available to the division.

As on now, no funds have been placed with the divisional officer and the work had been delayed. Thus, due to non-availability of funds, a liability is being created on the department and the said work is getting delayed which resulted into denial of intended benefit to the beneficiaries.

On being pointed out in audit, the department assured to furnish the reply in due course of time. Reply would be awaited in audit.

Para 42 Unjustified enhancement of agreement

The work of "Construction of Tehsil Complex with Fard Centre at Amloh, District Fatehgarh Sahib" was administratively approved by the Punjab Government, Department of Revenue vide No. 12664-66 dated 30.09.2021 for ₹ 4.98 crore.

Test check of the records noticed that the department invited tenders for this work accordingly two bids were received and the L1 who was M/s Sanjeev Gupta found eligible by the evaluation committee hence the work was allotted to the said contractor vide memo No. 5982 dated 29.11.2021 with the time limit of six months (i.e., up to 28.05.2022) for ₹ 3.90 crore. It was further observed that the work was allotted to the contractor without finalization of drawing of the Tehsil Complex to be constructed. After allotment of this work in

November 2021 the approached to Senior Architect (south office) on 10.06.2022 to supply such drawings in reply, the Senior Architect replied that these drawings shall be finalized by the Chief Architect office Chandigarh thereafter these drawings were sought from the Chief Architect office Chandigarh on 13.06.2022 accordingly the Chief Architect office supplied the drawings from time to time.

Suddenly, the department prepared proposal for revised administrative approval of ₹ 7.47 crore mentioning the reasons of enhancement of total covered area from 21142 sq ft to 27316 sq ft, boundary wall and plinth level work, tube well and firefighting work and revision in construction of three story building instead of 2 ½ stories on 22.08.2023. while checking of this revised estimates the chief engineer observed that non-scheduled items worth ₹ 0.67 crore were executed by the department. As per contractor letter dated 25.06.2024 the work was stopped since one year. At present the 75 percent work has been completed so far and payment of ₹ 3.29 crore has been made to the contractor up to 8th RA bill. Neither the revised administrative approval nor technical sanction of the work has been received so far. Hence, the enhancement in contract agreement of the contractor is unjustified in audit if the department get the estimate sanctioned prior to execution of the work as per the set procedure these shortcomings could have been avoided.

On being asked about the reasons for violation and enhancement in agreement, the department replied that the case of enhancement in scope of work is being pending with the competent authority.

Para-43 Abnormal Enhancement of work

As per the Para 6.1 of the PWD Manual of Orders, a detailed estimate is prepared on the basis of detailed design and drawings and by working out quantities in detail based on which technical sanction (TS) is accorded. Further, Para 2.89 of Public Works Department Code provides that no work shall be commenced unless a properly detailed design and estimate have been sanctioned by the competent authority. Similarly, execution of work should be on realistic grounds so that part of the work should not remain unexecuted.

The work of “construction of 2 no. of RoB & 1 no. FOB to eliminate the level no. C-141, C-243, C-185/1 & Double Gate C-185 & C-243A” was administratively approved for₹49.12 crore by the Government of Punjab Department of Public Works vide memo No. 1494276/1 dated 31.05.2019 and DNITof the work was sanctioned for ₹40.10 crore vide memo no. 837 dated 27/02/2020 by the Chief Engineer.

Test check of records noticed that the work was allotted to M/s J.K. Associates, Sangrur (August 2020) for ₹49.05 crore with the time limit of 24 months (i.e up to 24/08/2022), but the work was still in progress as 88 *per cent* work had been completed so far (up to September 2024). Audit noticed that the estimated cost of the work was ₹96.01 crore out of which the Railway portion was ₹28.07 crore and balance ₹.67.94 crore pertains to State PWD. Based on this estimation (₹ 67.94 crore) and considering the sharing pattern both the departments were finalized its share of ₹49.12 crore of State and ₹46.89 crore of Railways portion (out of total estimated cost of Rs.96.01 crore) and the construction cost of Railway portion was ₹28.07 crore. As such the administrative approval of ₹49.12 crore was issued by the Government of Punjab. Later on the Railway department finalized the detailed estimate for ₹109.32 crore. Hence, the total cost of construction of Bridge/Railways portion was increased from ₹28.07 crore to₹ 48.49 crore. Circle office admitted that the work was joint venture of Railways and State PWD and the construction of Railways portion in Railway land was only started after getting the verbal instructions from the General Manager, Northern Railways Bathinda.

In the month of September 2023, the Railway authorities asked (mentioning the earlier letters dated 30.03.2022, 28.05.2022 and 05.06.2023) the divisional office to finalize the land leasing issue of 9782.70 Sqm. The Railway further intimated (October 2023) that due to liability of ₹10.95 crore on the State PWD the work wasn't completed so far. Meanwhile the contractor applied for time extension up to 30.06.2024 as the Railways portion work wasn't completed which was granted (February 2024) by the Superintending Engineer. But the work was not completed by the contractor within the extension granted to him and the liquidated damages @ 1 *per cent* were imposed by the sub-divisional office.

On being pointed out, it was replied that the detailed reply will be submitted after verification records. Reply would be awaited in audit.

Para-44 Enhancement of agreement

The work of "Construction of Multipurpose Indoor Sports Hall under Khelo India Scheme in MRSPTU campus, Bathinda" was administratively approvedby the Government of India, Ministry of Youth Affairs and Sports Department of Sports for ₹4.50 crore (January 2022).

Test check of records noticed that the estimate of the work was technically vetted for ₹4.87 crore by the Advisor to Government of Punjab (September 2022) as intimated by the divisional officer to Superintending Engineer (September 2022) and also intimated that the extra cost would be bear by the MRSPTU. The DNIT of the work was approved for ₹4.97 crore by the Chief Engineer (September 2022). The divisional office invited tender for the work as per DNIT approved. Accordingly, the work was allotted to M/s Raghu Nath Goyal Contractor vide no. 8385 (December 2022) for ₹ 4.48 crore with the time limit of six months i.e upto 19/06/2023. The divisional office demanded funds (March 2023) after the submission of 1stbill by the contractor but the client department stated that no funds were received from the Ministry of Youth Affairs and Sports Department of Sports so far (March 2023), however, the financial sanction to the 1st RA bill was issued to release funds on May 2023. Meanwhile, the contractor applied (June 2023) for time extension upto 30th October 2023 subsequently, on October 2023 the contractor again applied for time extension up to 31st March 2024 and 31.06.2024.

In February 2024 the divisional office intimated to client department that separate tender of ₹12.44 lakh for installation of CCTV camera and DG Set was called by the Electrical Division. Further, it was also mentioned therein that the provision of outer development was not incorporated in the earlier estimate and the other provisions i.e. slab work of sitting steps, beams of hall portion, number of air conditioner, aluminum bubble sheet on hall portion, external lighting pole, invertor, length of main sewer pipe, public toilet etc. are now being included in the revised estimate hence, the earlier estimate was being revised for ₹6.34 crore. Presently, the work was 85 *per cent* completed and the contractor demands for additional 6 *per cent* GST against the pending bills w.e.f. 18/07/2022 as the GST rates were increased from 12 *per cent* to 18 *per cent.*

In this connection audit observed that (i) the department allocated the work without ensuring the 25 *per cent* payment in advance as directed through the instructions issued by the Government of Punjab from time to time. (ii) No action on slow progress of work was taken by the divisional office (iii) The progress of the work neither intimated to the higher authorities to seek appropriate action nor the case of time extension was forwarded to the appropriate authority (iv) inclusion of additional items in February 2024 was not justified as the work was required to be completed by June 2024 as per the extension applied by the contractor moreover, this had resulted in enhancement of agreement amount of ₹1.86 crore which was not in the line of Codal provisions.

Para-45 Allotment of work to an ineligible contractor

The work of "Performance Based Maintenance (PBMC) contract for NH (07) from Km 0.00 to Km 17.600 (excluding stretch from Km 11.971 to Km 13.151) in the State of Punjab (Job No. NH/07/PB/2023-24/572 dated 31.01.2024)" was administratively, technically sanctioned for ₹ 26.35 crore by the MoRTH No. RO/CH/W(79)/PB/2024/1661-68 and was financially sanctioned for ₹26.35 crore vide No.RO/CH/W(79)/PB/2024 on 01/02/2024.

Test check of records noticed that the tenders on PBMC mode were invited by the member Secretary on 10/02/2024 having construction cost of ₹ 19.51 crore. Technical evaluation of the tenders was done on 05/03/2024 and committee found all the four bidders responsive hence, committee advised to open the financial bids of these four responsive bidders on 12/03/2024. Further, the financial bid of all the four bidders was opened on 13/03/2024 as decided by the committee and found that the bid of M/s Maan builders Pvt. Ltd., Panchkula was lowest one hence the committee recommended to allot the work to him. As per the physical progress the work has been done on the site but financial progress shown as –nil- reasons may be intimated to audit.

Further revealed that the LoA was issued in favour of M/s Mann builders Pvt. Ltd. Panchkula who was debarred by the Government of Punjab vide its letter No.20/54/2022-S(2)/2373 dated 22/09/2022 for two years. It was evident that the contractor was not to be allowed to participate in the bidding process besides this he may be declared disqualified at the time of technical evaluation which was not done by the department. The omission had resulted in allotment of work to an ineligible contractor

On being pointed out, EE replied that the reply will be intimated after verification of records. Reply would be awaited in audit.

Para 46 Non-Appointment of Arbitrator

The work of Improvement / Upgradation of G.T. Road (NH-1) Sirhind to Bhadson via Tarkheri KM 0.00 to 10.00 KM under CRF scheme was allotted to M/s York Builders (contractor) on 30/12/2015 for ₹11.16 crore. The time duration for the completion of the project was nine months.

The final payment for the work was not done by the Department and the contractor approached the Hon'ble Court for the release of payment and subsequently, the payment was released on Jan-2018.

Further, the Contractor raised the demand for 'Interest on delayed payment' amounting to ₹13.72 lakhs in accordance with the clause 43.1 of the agreement for which the Contractor again approached the Hon'ble Court wherein directions and liberty was given (27/09/2022) to pursue the remedy or issue by way of alternative remedy. However, the department had not taken any action against the directions of Court to settle the case on time. The Contractor had requested the department to appoint an arbitrator for the settlement of the given case but the department failed to appoint the arbitrator. Due to non-decisiveness of the department, the interest amount had been increased to ₹22.64 lakh as claimed by the Contractor.

On being asked about the reasons for no action taken for the settlement of the case as directed by the Hon'ble Court and for non-appointment of the arbitrator against the invocation of the clause 24 of the contract agreement by the Contractor, the department replied that the matter is being pending in the Hon'ble Court and hence it is being subjudiced matter and no comments can be offered at this stage. The reply of the department was incomplete as it did not justified the reason for non appointing the arbitrator and settled the case in line with the agreement. Final reply would be awaited in audit.

Para-47 Non-providing of hindrance free site and delayed submission of drawings led to unnecessary litigation.

Para 2.92 of PWD Code provides that no work should be commenced on land which has not been duly made over by the responsible officer.

Test check of the records revealed that the administrative approved was accorded (October 2011) for ₹ 73.41 crore for the work of construction of District Administrative complex at SAS Nagar. The work was allotted (December 2011) to a contractor for ₹ 65.56 crore with time limit of 24 months. The work was enhanced to ₹ 71.36 crore and ₹ 96.72 crore in October 2013 and September 2015. The work was completed (March 2016) and final payment of ₹ 97.76 crore was made to the contractor vide Vr No. 15 dated 20 March 2017.

It was noticed that 220 KVA and 66 KVA power lines were passing over the site. Further, two towers of 220 KVA and 66 KVA were also located inside the site. Action to shift these lines and towers was initiated (December 2011) which was required to be taken before the allotment of work. As such, hindrance free site was provided to the contractor in

November 2013 i.e. one month before the intended date of completion. As per codal provision, hindrance free site was required to be handed over before the allotment of work.

After completion of work, the contractor served legal notice (November 2017, February 2018 and March 2018) to appoint an arbitrator due to non-providing of clear site and delayed supply of drawings immediately after the allotment of work which was rejected (April 2018) by the EE. The Contractor claimed ₹ 4.32 crore due to delay of 27.6 months in completing the work whereas he remained on site of work fully equipped and engage for 51.6 months instead of 24 months (actual time limit). The work was allotted for ₹ 65.56 crore to be completed in 24 months hence monthly turnover was ₹ 2.73 crore and he could have completed work of ₹ 140.97 crore in 51.6 months whereas he completed the work of ₹ 97.76 crore due to non-providing of clear site and delayed supply of drawings and there was deficit of turnover of ₹ 43.19 crore.

Thereafter, the contractor filed (May 2018) case (ARB 171 of 2018) in High Court Chandigarh for appointment of Arbitrator. Arbitrator was appointed (September 2022). Till October 2024, the case was still sub-judice.

Thus, allotment of work without providing clear site and delayed supply of drawings led to unnecessary litigation which may burden the State exchequer.

On being pointed out in audit, the division stated that reply would be submitted in due course. Reply would be awaited in audit.

Para 48 Non-payment of Arbitration award

The work for upgradation of Dina Nagar Galri Road (0.86km to 12.76km) in Dist. Gurdaspur, Punjab under NABARD XIV scheme was allotted to M/s V.S. Saini on 23/08/2018 for an amount of ₹6.96 crore (later enhanced to ₹8.21 crore), to be completed within a period of nine months i.e., up to 22/05/2019.

The Department blacklisted the Contractor on 09/04/2019 for a period of 2 years citing the issue of poor and less quality of bitumen used during the execution of work based on the report of First Inspection Committee. Later, the order of blacklisting the contractor was quashed by Ld. Court of Additional District Judge, Pathankot on 04/10/2019. The final payment was not released by the Department due to which the Contractor approached the Hon'ble High Court and Executive Engineer, Construction Division, Pathankot was directed to pass a speaking order in accordance with the law and ultimately, an arbitrator was appointed on 30/05/2023.

Further, the arbitrator passed the award in the favor of the Contractor for an amount of ₹2.51 crore being calculated up to 08.04.2024 allowing the following claims submitted by the Contractor:

Sl No	Description of the Claim	Demanded by the Contractor	Final Award by the Arbitrator
1	Claim 1: Interest against the delayed payment of third-cum-final bill of ₹3.11 crore	₹1.74 crore (@18% from 17/06/2019 to 19/10/2022)	₹1.50 crore (up to 08.04.2024)
2	Claim 2: Interest against the delayed refund of security amount of Rs.2395307	₹ 0.09 crore (@18% from 15/09/2020 to 20/10/2022)	₹ 0.12 crore (up to 08.04.2024)
3	Claim 3: Recovery made from bill on account of poor quality of bitumen used	₹0.01 along with interest	₹0.02 (up to 08.04.2024)
4	Claim 5: Compensation for manpower, machinery loss.	₹ 3.10 crore (as per Hudson formula)	₹0.72 crore
5	Claim 8: Legal fees and expenses	₹0.20 crore	₹0.14 crore
TOTAL			₹2.51 crore

On being asked about the reasons for neither making the payment as per the award announced by the arbitrator nor making any appeal against the given award even after the completion of more than six months from the date of award which may attract further interest and ultimately loss to the State Exchequer, it was replied that appeal in this regard has been filed and outcome will be intimated to Audit. Final reply would be awaited in audit.

Para 49 Non-implementation of Arbitration award

The work of "Upgradation of Pathankot Kullu road length 8.04 km (Excluding M.C limit/Improvement Trust Pathankot portion) under head 3054 including Maintenance of road for 5 years in district Pathankot" was allotted to M/s M.S Brothers, Amritsar vide no. 2840 dated 22.03.2020 with the time limit of six months agaist the cost of ₹.5.13 crore (work cost of ₹4.67 crore +₹0.46 crore maintenance cost.

Audit noticed that the work was not completed within the stipulated date of completion hence, liquidated damages were imposed by the divisional office.The contract was terminated by the divisional office. As a result, the contractor filled petition against the divisional office in arbitration. The detail of claim submitted by the contractor was as under: -

(i) Claim-1 of Setting aside the orders of imposing liquidated damages of ₹ 0.38 crore to the contractor.

(ii) Claim-2 was of contractor profits @ 20 *per cent* of the balance work worked ₹ 0.74 crore which was terminated by the divisional office.

(iii) Claim-3 demanded by the contractor on account of compensation @ 20 *per cent* ₹ 1.71 crore.

(iv) Claim-4 was about refund the amount of EMD ₹11.00 lakh, Security performance guarantee of ₹25.67 lakh and refund of the Security amount deducted @ 5 *per cent* i.e ₹2.50 lakh total amount was ₹42.31 lakh..

(v) Claim-5 was about setting aside the impugned oeder of imposing the penalty of ₹.12.07 lakh and refund the same.

(vi) To pay the balance amount of work done, the contractor submitted his claim-6 of ₹41.14 lakh..

(vii) Claim-7 was submitted by the contractor regarding interest @ 18 *per cent.*

Further the contractor prayed for ₹ 2 lakh on account of legal fee and expenses.

The arbitration case was decided by the Sole Arbitrator on 10.03.2023 and the claim wise decision was as under: -

a The liquidated damages (claim-1) were reduced by the arbitrator from ₹38.50 lakh to ₹25.67 lakh.

b Contractor profit (claim-2) was reduced to ₹.12,00,982/- from ₹.74,22,302/- as per the decision of the arbitrator.

c NIL award was announced against claim-3.

d The arbitrator decided that (claim-4) the EMD of ₹11 lakh, Security deducted from RA bill of ₹2.50 lakh and ₹3.14 lakh totaling ₹16.65 lakh along with interest may be refunded to the contractor.

e The penalty of ₹12.07 lakh imposed (claim-5) on the contractor was set aside by the arbitrator.

f Net payment on account of work done (claim-6) by the contractor was reduced from ₹41.14 lakh to ₹.9.16 lakh

g The arbitrator awarded simple rate of interest @11.4 *per cent* (claim-7) on the payment due to the contractor till payments are released to the Contractor.

h and the Claim-8 was announced that both the parties should meet their own expenses related to Arbitration proceedings hence, NIL amount against this claim.

Audit noticed that the decision of the Arbitrator wasn't implemented as no payment was made to the contractor by the divisional office so far which may lead extra burden of interest.

On being pointed out, it was replied that an appeal has already filed against the decision of arbitrator and the final outcome will be intimated to Audit. Reply would be awaited in audit.

Para-50 Avoidable payment of interest

Rule 2.10. (a) of PFR volume-I provides that every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices.

Scrutiny of records noticed that in Court case CWP 10288-2019(O&M) decided on 07/08/2023 in which the Hon'ble High Court of Punjab and Haryana, Chandigarh pronounced the judgement to release the amount of compensation as assessed vide supplementary award dated 25/08/2022 in favour of the petitioner preferably within a period of 04 weeks from the date of judgement.

As the supplementary award pronounced by the court of Sh. Om Parkash, PCS, Sub-Divisional Magistrate, Rampura Phul, valuation of land was fixed ₹ 5.28 lakh and interest @ 9 percent was to be paid on valued money from June 2013 to May 2014 and interest @ 15 percent was to be paid on valued money from June 2014 to the actual date of payment. Based on this supplementary award, calculation sheet of ₹. 12.28 lakh was prepared by the Division up to 25/08/2022 and submitted to SE, Construction Circle office, B&R, Bathinda (August 2023). Further vide letter no. 5017 dated 24/08/2023, it was communicated to the Chief Engineer cum Nodal Officer, PMGSY, PRBDB, Mohali regarding release of funds. Moreover, vide letter (December 2023) matter was taken up by the SE, Construction Circle, PWD B&R, Bhatinda with the Chief Engineer (Highway), Punjab PWD, B&R Branch, Patiala for seeking the legal opinion/ necessary action from Hon'ble Secretary, PWD, B&R Branch whether this case is fit for appeal or not but the same was not replied by the Chief Engineer. Whereas the divisional office paid ₹12.28 lakh through cheque No.106888 to the beneficiary on 30/03/2024.

Legal advice in this regard was not obtained and even the payment was made with the delay of two year as the sum paid to the beneficiary was upto 25/08/2022. The omission may lead to another litigation as the beneficiary already filed COCP-3958-2023 for non-compliance of Hon'ble Court orders.

On being pointed out, it was replied that the final reply will be submitted after verification records. Reply would be awaited in audit.

51Non-recovery of royalty for good earth

Audit scrutiny across 10 divisions (***Annexure-H***) executing various projects revealed that contractors in multiple works brought good earth from external sources without submitting the mandatory **K-1 forms** or landowner agreements, making the mineral source unverifiable. Despite this, royalty charges were not deducted from their bills, resulting in undue financial benefitto the contractors andavoidable loss to the State exchequer**.**

Audit Conclusion: There was a consistent failure across divisions to enforce key compliance requirements such as verification of mineral sources and recovery of royalty dues.

Audit Recommendations: The department should undertake a comprehensive review of all works where good earth has been used and ensure that royalty is recovered in accordance with the Mining Policy. Strict instructions must be issued for verifying mineral sources through valid documentation before passing final payments.

52 Irregular depositing of tender fees with PRBDB

Audit observed that across 27 divisions **(Annexure-I)**, tender fees collected **(₹ 874.06 lakh)** against e-tenders (above ₹5 lakh) were irregularly deposited with the Punjab Roads and Bridges Development Board (PRBDB), despite no approval from the Finance Department, Government of Punjab, for diverting this revenue stream from the State Treasury.

53 Pending liability

Audit observed that across 06 divisions **(Annexure-J)**, there was pending liability of ₹457.26 lakh on account of GIS payment, contractor bill/ claim, start of work without ensuring the advance receipt of full estimated funds. Non timely payment to contractor may involve un-necessary litigation.

54 Non-obtaining/ non-renewal of bank Guarantee

Audit scrutiny in 09 divisions **(Annexure J)** revealed that Bank Guarantees (BGs) and Additional Performance Securities were either not obtained at the time of work allotment or were not renewed after expiry, despite contractual conditions requiring valid BGs up to 28/45 days beyond the Defect Liability Period. In some cases, payments were released without verifying BG validity, and in others, contractors were unduly favored due to absence of enforceable securities.

55 Analysis of Irregularities in Execution of Public Works Projects across Divisions

Audit scrutiny of 21 Public Works Divisions (Annexure-L) across Punjab during 2024–25 revealed widespread irregularities in execution, monitoring, and contract management of infrastructure projects including roads, buildings, hostels, ROBs, and educational institutions. Major deficiencies included execution of works without administrative or technical sanctions, delay in completion of projects, and absence of work programmes, which hindered planning and timely delivery. In several cases, performance bank guarantees and insurance covers were either not obtained or not revalidated, risking financial exposure to the government.

Audit also noted that secured advances were paid without supporting documentation, while liquidated damages were either not imposed or levied inadequately, despite significant project delays. Further, multiple divisions failed to ensure quality control testing, maintenance of hindrance registers, and timely resolution of site availability issues. Certain works were initiated without approvals from relevant authorities (e.g., railways, land-owning bodies), leading to execution hold-ups and increased liability. In some instances, irregular deductions of taxes or cess, and unjustified escalation payments, were observed, resulting in avoidable financial burden on the State.

Para 56 Building Structure Safety Certificate

Examination revealed that in 44 cases, Building Structure Safety Certificates were issued without verifying payment challans on the portal. Fake challans amounting to ₹3.25 lakh were identified. Notices were issued to concerned schools, resulting in recovery of ₹2.75 lakh in 39 cases, while one case (₹5,000) remains unresolved. Records also indicate mismatched challans linked to unrelated DDO codes. Furthermore, the division failed to maintain a register of issued certificates, hindering accountability.

On being pointed out, division stated that the reply would be submitted after verification of records. Reply would be awaited in audit.

Para-57 Variation in the specification

The work of "Widening of Ludhiana-Rahon Road" was approved under CRIF (March 2023) by the Government of India Ministry of Road Transport & Highways for ₹43.46 crore and was administrative approved by the Government of Punjab (August 2023). The estimate of the road was technically sanctioned by the Chief Engineer (October 2023) for ₹43.44 crore.

The work was allotted to M/s J.K. Infcon Pvt. Ltd. of ₹34.03 crore on 29/12/2023 with the time limit of nine months i.e upto 28/09/2024. Audit noticed that the Executive Engineer reported to circle office that the link road Mattewara to Satluj bandh road having metal width of 12', land width of 88' falling under the jurisdiction of M.C Ludhiana and leads Ludhiana-Rahon road (MDR-54) to Satluj bridge from RD 9.28 to 11.43 km (2.15 km) and also requested to consider this road as plan road and include this under MDR-54 Ludhiana-Rahon road. The Executive Engineer prepared the estimate of Ludhiana-Rahon road under CRIF scheme of ₹43.46 crore for granting administrative approval and funds arrangement. The circle office further submitted this estimate to Chief Engineer mentioning that the RD 0.00-11.43 km (including RD 9.28 to 11.43 km link road Mattewara to Satluj bandh road) of the of ₹43.46 crore which had the provision of four laning from RD 0.00 to 2.90 km (200mm thick GSB+225 mm thick WMM) and Widening from 5.50mtr to 7mtr at RD 3.40 to 9.28 km (200mm thick GSB+225 mm thick WMM and for strengthening 150mm thick WMM) with 60mm thick DBM+40mm thick BC on the complete road. Besides this there was proposal of construction of 4 Chain Link Fencing Animal underpasses and the provision of 10 number of block type culvert was made under this estimate.

Further, the Executive Engineer, prepared and sent another proposal/ estimate of ₹29.68 crore to circle office for further approval under CRIF, wherein it was mentioned that as discussed with the higher authorities the provision of construction of 4 Chain Link Fencing Animal underpasses and the provision of 10 block type culvert was deleted under this estimate and other specifications were remained same. It was also mentioned in the proposal that the forest clearance of this road already obtained in the year of 2017 to divert 13.11 ha forest land. The estimate of the divisional office further forwarded by the circle office to the chief engineer for further approval.

Thereafter, the Executive Engineer submitted estimate of the said road to Chief Engineer of ₹43.46 crore with the same scope and specification as per the earlier estimation prepared and sent to circle office dated 27/06/2022. it was mentioned therein that the then Member of Parliament and district administration decided that there was requirement of construction of 4 numbers of Chain Link Fencing Animal underpasses and the provision of 10 number of block type culvert hence due to enhancement of scope of work the cost of estimated revised from ₹29.68 crore to ₹43.46 crore. The estimate of ₹43.46 crore was further submitted to Chief Engineer-cum-Nodal Officer CRIF, Punjab Patiala by the Chief Engineer (B&R), Patiala. The traffic census data 13.02msa for 5 years design life (as the data was collected by the divisional office itself having seven days analysis and average daily traffic (A) in CVPD of 1549) of RD 0.00 to 3.00km was supplied to Research Laboratory, Patiala to decide the crust by the Executive Engineer. Besides this the Executive Engineer intimated circle office that the Ludhiana-Rahon road had been sanctioned under CRIF scheme March 2023 for ₹43.46 crore. Hence, the detailed estimate having provision of widening of road from 5.50mtr to 7mtr from RD0.00 to 11.43 km was prepared and submitted for further approval of the competent authority. The estimate was further forwarded to Chief Engineer by the Circle Office which was further submitted to the Technical Advisor, Government of Punjab, Mohali by the Chief Engineer. The vetting of said estimate was done by the Technical Advisor, as required under the terms and condition of the CRIF rules, and the following observation/ suggestions for the provision taken in the estimate and recommended by Research laboratory, PWD (B&R), Patiala are as under: -

Sr. No.	RDs (Km)	Provisions Proposed by Field Staff	Provisions recommended by Research Lab PWD (B&R)
1	0.00 to 2.90 km (4 laning portion)	GSB 200mm (Widening) WMM 225mm (Widening) DBM 60mm (Widening) BC 40mm overlay	GSB 200mm (Widening) WMM 250mm (Widening) DBM 50mm (Widening) BC 40mm overlay
2	2.90 to 3.40 km (4 laning portion after re-	GSB 200mm (Widening and Strengthening) WMM 225mm (Widening and Strengthening)	GSB 200mm (Widening and Strengthening) WMM 250mm (Widening and Strengthening)

	construction)	DBM 60mm (Widening and Strengthening) BC 40mm overlay	DBM 50mm (Widening and Strengthening) BC 40mm overlay
3	3.40 to 11.43 km (re-construction)	GSB 200mm (Widening and Strengthening) WMM 225mm (Widening and Strengthening) DBM 60mm (Widening and Strengthening) BC 40mm overlay	GSB 200mm (Widening and Strengthening) WMM 225mm (Widening and Strengthening) DBM 70mm (Widening and Strengthening) BC 40mm overlay
Note: Hence, it was advised that the provisions given by the Research Lab. Patiala and estimate corrected accordingly.			

Further it was advised by the Technical Advisor that the credit of dismantled granular layers be accounted for with respect to 60 percent quality of existing crust or more if found at site and also directed that the land width. Side slope, berms and carriageway width should be as per IRC Guidelines. After addressing the observations, the estimate should be corrected before framing DNIT and corrected copy of abstract of cost should be submitted to this office for the purpose of record. Accordingly, the Circle Office intimated Chief Engineer, that the detailed estimate of Ludhiana-Rahon road has been vetted by the Technical Advisor from RD 0.00 to 11.43 km hence requested to grant technical sanction of this estimate for ₹43.45 crore and on 09/10/2023, the Chief Engineer vide no. 3832 approved the DNIT of the work for ₹41.84 crore including GST with the time limit of none months and defect liability period of 3 years.

Though the work was allotted to M/s J.K Infocon vide and immediately after allotment of work the contractor vide his letter requested to review the crust design and provisions of thickness of various layers keeping the existing crust, MORTH Specifications and actual traffic conditions as per the mandate of CRIF scheme. The request of the contractor was forwarded to Circle office by the divisional office with the request to send the proposal to Research Lab. Patiala for consideration.

The contractor further intimated that NHAI has planned a rotary on the intersection of NHAIs Ludhiana-Ropar expressway and Ludhiana-Rahon road at around RD 6450m. This may increase the traffic load on the Ludhiana-Rahon road manifold hence, again requested to re-design the crust of the road for 35.99msa as per the report attached by him. Accordingly, the divisional office requested Research Lab. Patiala to re-design the crust of the road as recommended by the contractor. Reminder in this regard was also sent to the Research Lab. and on 08/02/2024 by the executive engineer with the request to re-design the crust according to 15.36msa for 5 years and 35.99msa for 15 years on the basis of NHAI 100msa, as recommended by the contractor through its report submitted earlier. Request to prepare the crust design according to the 35.99msa was also made to circle office with the same justifications as recommended by the contractor and report supplied by him.

The Executive Engineer intimated Circle Office that there was a provision of four laning at RD 0.00 to 3.40 where the load of the traffic would be low, from RD 3.40 to 9.00 the width of the road shall be 7mtr and from RD 9.00 to 11.43 km the width would be 10mtr which is very less and load of traffic would be high hence, request may be made to Research Lab. Patiala to re-design the crust according to the RDs mentioned in the letter. But the request made by the divisional office was already submitted to Research Lab. Patiala by the Circle Office.

In reply the Research Lab stated that the design of the crust at RD 0.00 to 3.40 km as per 10.41msa and RD 3.40 to 11.43 km as per 17.77 msa was prepared by the laboratory as recommended by the executive engineer. Now you requesting to re-design the crust considering the factor of NHAI 100msa of 35.99msa hence, it was desired that the stretch where the NHAI traffic would be diverted may be supplied to Research Lab.

Instead to reply the same to Research Lab. Patiala, on 02/02/2024 the Executive Engineer vide no. 3982 supplied the material for preparing job mix formula with regard to DBM 50mm/70mm thick with bitumen VG-30 and for BC 40mm thick with VG-30, the Executive Engineer requested Research Lab. that the earth work and GSB work with 200mm at RD 3500m to 7650m has been done by the contractor but due to non-availability of design further work could not be completed, hence requested to supply the design at the earliest.

Besides this, the Executive Engineer replied to contractor (05/01/2024) that the work of shifting of utilities were under process whereas the stretches at different RDs were available for execution of work, the request to re-design the crust has already been sent to the Research Lab. for necessary approval.

Further revealed that Research Lab. Patiala supplied the job mix formula (compliance to circle office letter dated 15/02/2024 and dated 22/02/2024 and EE letters dated

06/04/2023 Research Lab. letter dated 16/06/2023) as per their recommendation of 35.99msa by the divisional and Circle Office amusing the requirement of CTSB=225mm, WMM=150mm, DBM=60mm and BC=30mm. Thereafter, the divisional office intimated to Research Lab. Patiala (in compliance to their letter dated 29/02/2024) that the earth work and GSB work has been done with 200mm thick in approximately 6.00km and the execution work of NHAI expressway not yet started as the same may take more time to start/ complete the work as such the factor of this road traffic could not be possible as discussed by the divisional office with Research Lab. Authorities. Hence, the work according to the design prepared/ supplied vide letter dated 16/06/2023 was feasible rather the design supplied vide letter dated 29/02/2024 i.e 10.41msa.

Hence, the Executive Engineer replied to contractor (12/03/2024). The divisional office further stated that the request of contractor to revise the crust design was forwarded to Research Lab. and as per discussion done with laboratory authorities it isn't feasible owing to work already executed at site. Thus, it was requested as per discussion that the previous design shall be adopted because the Ludhiana Ropar expressway has not yet been constructed.

In this connection audit observed that: -

(i) the Benkelman beam Test the design traffic was not conducted by the divisional office and 10.41msa for RD 0.00 to 3.40 and 17.77ms for RD 3.40 to 11.43 was reported to the Research Lab. Patiala at its own level without any study in this regard, which is not considerable.

(ii) without conducting Benkelman Beam Test how the divisional office considered the request of the contractor and rely upon the survey conducted by his agency? The omissions had resulted in the requirement of overlay and overlay actually laid by the department for construction of road could not be ascertained in audit.

The consideration of facts of construction of Ludhiana-Ropar Expressway without any evidences received from the NHAI were not justified to audit as the same may leads to collusion between the department and the contractor as the divisional office so many times take up the matter of re-design the crust of the road with Research Lab. Patiala and while Research Lab. prepared/ supplied the job mix formula as required by the divisional office the divisional office and suddenly, withdraw its decision mentioning the reasons that the work will be done as per previous specifications as the matter has been discussed with the Research Lab. authorities which has no evidences or provided to audit.

The change in the specification of DBM and BC (as prescribed by the Research Lab. Patiala and actually being laid by the divisional office) was observed by audit. The omission not only cause of extra avoidable payment of such deviations but also effect on the quality of the road construction work.

On being pointed out, division stated that the reply would be submitted after verification of records. Reply would be awaited in audit.

Para-58 Excess expenditure over deposits

Rule provides that the executing agency while executing the works on behalf of other departments or bodies should get the estimated amount of the work deposited in advance from the client department. The expenditure on any deposit work should not exceed the amount of funds received. Immediate steps should be taken to recover the excess amount incurred on work in case the outlay on works exceeds the amount of funds received.

Test check of records (PWA 33) it was noticed that this office was executing various deposit works on behalf of different departments. It was noticed that in case of five works the funding agencies had deposited ₹22.42 crore for these works whereas, the expenditure of ₹ 28.73 crore was incurred against the works, as per detail given below:

(₹ in crore)

Sr. No.	Name of the Work	Deposits till 10/2024	Expenditure till 10/2024	Excess
1	M.C. Machhiwara	1.38	1.41	0.03
2	M.C. Sahnewal	0.46	0.51	0.05
3	M.C. Ludhiana	2.81	3.07	0.26
4	M.C. Doraha	0.15	0.16	0.01
5	Link Roads (S/R 2020-21) Punjab Mandi Board Funds Phase-III Premature Damaged	2.67	3.00	0.33
6	Normal Patch Work (Program 2020-21)	0.45	0.55	0.10
7	Heavy Patch Work (Program 2020-21)	0.69	0.86	0.17
8	Culverts Works Phase-II	1.21	1.25	0.04
9	Link Roads (S/R 2020-21) Phase-IV Premature Damaged	7.01	7.23	0.22
10	Punjab Development Funds (Excise & Textation Deptt.)	0.72	1.35	0.63
11	SCD College (Funds)	0.98	1.11	0.13
12	Ludhiana Smart City Funds	0.97	5.11	4.14
13	Road Cut	2.91	3.09	0.18
	Total	22.42	28.73	6.31

This had resulted into excess expenditure of ₹6.31 crore over and above the deposits received from the departments.

On being pointed out, division stated that the reply will be submitted after verification of records. Reply would be awaited in audit.

Para-59 Irregular expenditure on works without technical sanction

Para 6.1 of the PWD Manual of Orders, a detailed estimate is prepared on the basis of detailed design and drawings and by working out quantities in detail based on which technical sanction (TS) is accorded. Purpose of TS is to ensure that the design is structurally safe, and the estimates are economically prepared. Further, Para 2.89 of Public Works Department Code provides that no work shall be commenced unless a properly detailed design and estimate have been sanctioned by the competent authority.

Scrutiny of records revealed that the works were being executed by the divisional officer and an expenditure of Rs. 21.99 crore was incurred on these works as per detail enclosed in annexure, but the estimates of these works had not been technically sanctioned from the competent authority. Moreover, the similar objection was also raised vide para no. 3 in the previous audit report where an expenditure of Rs. 19.18 crore was incurred without sanctioning the estimates. Therefore, incurring expenditure of Rs. 21.99 crore (up to 06/2024) against the un-sanctioned estimates was in contrary to the provisions contained in PWD code.

On being pointed out in audit, the department ensured to furnish the detail reply in due course of time. Reply would be awaited in audit.

Para: 60 Irregular expenditure on works without technical sanction

Para 6.1 of the PWD Manual of Orders, a detailed estimate is prepared on the basis of detailed design and drawings and by working out quantities in detail based on which technical sanction (TS) is accorded. Further, Para 2.89 of Public Works Department Code provides that no work shall be commenced unless a properly detailed design and estimate have been sanctioned by the competent authority.

Scrutiny of progress reports for works taken up under the Central Road Infrastructure Fund scheme revealed that in respect of following works, the technical sanction as required under ibid provisions were not obtained/ granted till date (March 2024) as detailed below: -

Sr. No.	Name of the work	Date of allotment	Physical Progress (as on 03/2024)	Financial Progress (Rs.in lakhs)
1.	Upgradation of Amritsar Majitha Fatehgarh Churian road MDR-64	24.11.2023	15%	137
2.	Upgradation of road from khajala Tarsikka Road along Gaddi distributory in Distt Amritsar	26.11.2023	35%	68.20

3.	Construction of road from Amritsar Mehta road adda Boparai to Gehri Naraingarh road along UBDC Kasoor lower branch in Distt. Amritsar	18.12.2023	17%	41.79
4.	Hard shouldering and Strengthening GT road to Ghan Mandi and Jandiala Tarn Taran road	18.12.2023	12%	22.74
5.	Widening and strengthening GT road to Jagdev Kalan via Loharka in Distt. Amritsar	04.12.2023	13%	2.05
6.	Widening and strengthening of Ajnala to Fatehgarh churian to Ramdas road from km 0.00 to 35.22 MDR 63	04.12.2023	18%	1526.57
7.	Widening and upgradation of road along both sides of Ballian drain	09.12.2020	85%	249.73

Expenditure incurred without obtaining/ granting of technical sanction was irregular.

On being pointed out, the department ensured to furnish the reply at the earliest. Reply would be awaited in audit.

-Sd-
Sr. Audit Officer
AMG-III/A

Annexure-A Unfruitful Expenditure Para 1 to 6

Sl. No.	Audit Entity	Period of IR	IR Para no. and Title of para
1	SE, Construction Circle, PWD (B&R), Ludhiana	April 2019 to June 2024	Para-3 Incomplete work resulting in unfruitful expenditure.
2	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-2 Violation of CRIF Rules and Avoidable Expenditure
3	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para 3 Non-Termination of Contract Resulted in Non-Completion of Work and Wasteful Expenditure
4	XEN, Provincial Division No. II, Patiala	February 2024 to November 2024	Para-5 Unfruitful expenditure
5	XEN, Provincial Division No. II, Patiala	February 2024 to November 2024	Para-7 Deprival of benefits due to stoppage of work resulted in unfruitful expenditure
6	Provincial Division No. II, Patiala	February 2024 to November 2024	Para-4 Non-completion of work resulted in blockade of funds

Annexure-B Loss to state Ex checker/ avoidable payment of interest Para 7 to 12

Sl. No.	Audit Entity	Period of IR	IR Para no. and Title of para
7	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-4 Excess payment to contractor
8	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-5 Pending Recovery of De-Escalation Amount
9	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-9 Non-deduction of quality control charges
10	Executive Engineer, Construction Division (PWD B&R), Sirhind, Fatehgarh Sahib	January/2024 to September/2024	Para 7: Undue favour to the contractor
11	Executive Engineer, Construction Division Punjab PWD (B&R) Roop Nagar	October/2023 to August/2024	Para 7 – Undue favour to the contractor due to Short Levy of Liquidated Damages
12(i)	Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para 4 Analysis of work (i) Non-deduction of cancer cess: Rs.28.87 lakh
12(ii)	Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para 13 Non-deduction of cancer cess resulting in to undue

			favour to the contractor Rs. 40.76 lakh

Annexure-C Para 13 to 21
Non providing of clear site

Sl. No.	Audit Entity	Period of IR	IR Para no. and Title of para
13	XEN, Provincial Division (B&R), Ludhiana	October 2023 to October 2024	Para-8 Non-providing hindrances free site to the contractor
14	XEN, Provincial Division (B&R), Ludhiana	October 2023 to October 2024	Para-10 Inordinate delay in getting approval for forest clearance
15	XEN, Construction Division No I, PWD B&R, (WB) Kapurthala	January 2024 to October 2024	Para-1 Allotment of work without ensuring encumbrance free site resulted in avoidable delay in completion of work and unnecessary arbitration
16	XEN, Construction Division No I, PWD B&R, (WB) Kapurthala	January 2024 to October 2024	Para-2 Non-providing of drawings timely/ non-receipts of funds led to prolongation of contract and unnecessary litigation
17	XEN, Construction Division, PWD B&R, Nabha, Patiala	December 2023 to November 2024	Para-5: Delay in site possession and impact on work progress
18	XEN, Construction Division, PWD B&R, Nabha, Patiala	December 2023 to November 2024	Para-8 Allotment of work without site clearance
19	XEN,.Provincial Division-I, B&R, Patiala	February 2024 to November 2024	Para-6. Delay in finalization of drawings and non ensuring of encumbrance free site resulted in unnecessary arbitration and increase in cost of work by ₹247.77 lakhs
20	Central Works Division (National Highway), PWD (B&R), Abohar	November 2021 to February 2025	Para-4 Delay in providing Right of Way
21	Central Works Division (National Highway), PWD (B&R), Abohar	November 2021 to February 2025	Para 5 Non-providing hindrances free site to the contractor resulted in delay in completion of work

Annexure D Delay in completion of work Para 22 to 32

Sl. No.	**Audit Entity**	**Period of IR**	**IR Para no. and Title of para**

22	Provincial Division, (B&R) Hoshiarpur	October 2023 to July 2024	Para -7 Inordinate delay in completion of works and Non levy of Liquidated Damages
23	Construction Division Punjab PWD (B&R) Roop Nagar	October 2023 to August 2024	Para 6 Delay in completion of work
24	Provincial Division, PWD (B&R), Bhatinda	December 2023 to September /2024	Para1 Inordinate delay in completion of work and refund of liquidated damages
25	Provincial Division, PWD (B&R), Bhatinda	December 2023 to September /2024	Para-6 Delay in completion of work due to non-finalization of layout prior to allotment of work
26	Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	November 2023 to September 2024	Para-5 Inordinate delay in completion of work
27	Construction Division PWD B&R, Pathankot	January 2024 to September 2024	Para: 5 Incomplete work
28	Construction Division PWD B&R, Pathankot	January 2024 to September 2024	Para 6 Delay in completion of work
29	Construction Division No I, PWD B&R, (WB) Kapurthala	January 2024 to October 2024	Para-7: Delay in completion of work due to non-release of funds
30	Provincial Division No. II, Patiala	February 2024 to November 2024	Para-1 Incomplete work
31	Provincial Division No. II, Patiala	February 2024 to November 2024	Para-2 Non-completion of work
32	Provincial Division No. II, Patiala	February 2024 to November 2024	Para-6 Delayed completion of work

Annexure-E Para 33 to 35
Pending recovery

Sl. No.	Name of Entity	Period of IR	IR Para no. and Title of para
33	Superintendent Engineer, Central Works Circle, PWD (B&R), Amritsar.	August/2019 to March/2024.	Para-2 Non-recovery of salary Rs. 45342.00
34	Deputy Director, Punjab PWD B&R, Research Lab, Patiala.	January/2020 to May/2024	Para-2 Outstanding recovery of Sample Testing Fee Rs. 1.42 Crore.
35	The Executive Engineer, Provincial Division, (B&R) Hoshiarpur	October/2023 to July/2024	Para-8 Non-recovery on account of disposal of earth

Annexure-F Para 36 to 45
Tendering Process and enhancement of work

Sl. No.	Name of Entity	Period of IR	IR Para no. and Title of para
36	Chief Engineer, PWD (B&R) Patiala.	10/2023 to 04/2024	Para 4 Re-allotment of work without cancellation of the initial contract.
37	Executive Engineer, Construction Division No III, Punjab, PWD (B&R), Ludhiana	04/2023 to 07/2024	Para-2 Pooling of tenders and non-compliance of the instructions issued under PMGSY and PRBDB
38	Executive Engineer, Provincial Division, PWD B&R, Gurdaspur	11/2023 to 08/2024	Para-6 Delay in allotment of tender lead to additional burden
39	Executive Engineer, Construction Division (PWD B&R), Sirhind, Fatehgarh Sahib	01/2024 to 09/2024	Para 9: Allotment of additional work without tendering
40	Executive Engineer, Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	11/2023 to 09/2024	Para-7 Unjustified allotment of work without tendering and undue benefit to contractor
41	Executive Engineer, Electrical Division, PWD (B&R), Bhatinda	01/2022 to 05/2024	Para-6 Allotment of work without ensuring availability of funds
42	Executive Engineer, Construction Division (PWD B&R), Sirhind, Fatehgarh Sahib	01/2024 to 09/2024	Para 8: Unjustified enhancement of agreement
43	Executive Engineer, Provincial Division, PWD (B&R), Bhatinda	12/2023 to 09/2024	Para-3 Abnormal Enhancement of work
44	Executive Engineer, Provincial Division, PWD (B&R), Bhatinda	12/2023 to 09/2024	Para-5 Enhancement of agreement.
45	Executive Engineer, Central Works Division (National Highway), PWD (B&R), Abohar	11/2021 to 02/2025	Para-1 Allotment of work to an ineligible contractor

Annexure-G Para 46 to 50
Contractual Disputes, Arbitration and Litigation Management

Sl. No.	Name of Entity	Period of IR	IR Para no. and Title of para
46	Executive Engineer, Construction Division (PWD B&R), Sirhind,	01/2024 to 09/2024	Para 13 Non-Appointment of Arbitrator.

	Fatehgarh Sahib		
47	Executive Engineer, Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	11/2023 to 09/2024	Para-6 Non-providing of hindrance free site and delayed submission of drawings led to unnecessary litigation.
48	Executive Engineer, Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para 8 Non-payment of Arbitration award
49	Executive Engineer, Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para 14 Non-implementation of Arbitration award
50	Provincial Division, PWD (B&R), Bhatinda	December 2023 to September 2024	Para-2 Avoidable payment of interest

Annexure-H Para 51
Systemic Irregularities in Recovery of Royalty

Sl. No.	Audit Entity	Period of IR	IR Para no. and Title of para
1	Executive Engineer, Provincial Division, PWD B&R, Ferozepur	August/2023 to June/2024	Para-4 Undue favour to the contractor on account of non-deduction of royalty for good earth.
2	Executive Engineer, Provincial Division, (B&R) Hoshiarpur	October/2023 to July/2024	Para-4 Non-recovery of Royalty
3	Executive Engineer, Provincial Division, PWD B&R, Gurdaspur	November/2023 to August/2024	Para-4 Undue favour to the contractor on account of non-recovery of royalty
4	Executive Engineer, Construction Division Punjab PWD (B&R) Roop Nagar	October/2023 to August/2024	Para-3 Non-recovery of Royalty
5	Executive Engineer, Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	November/2023 to September/2024	Para-2: Undue favour to the contractor on account of non-recovery of royalty for good earth
6	Executive Engineer, Construction Division I, PWD B&R, SAS Nagar	December/2023 to October/2024	Para-4: Undue favour to the contractor on account of non-recovery of royalty for good earth
7	Executive Engineer, Construction Division PWD (B&R), Malerkotla, Sangrur	Decemebr/2023 to October/2024	Para-4: Undue favour to the contractor on account of non-recovery of royalty for good earth
8	Executive Engineer, Construction Division No I, PWD B&R, (WB) Kapurthala	January/2024 to October/2024	Para-4: Undue favour to the contractor on account of non-recovery of royalty for good earth
9	Executive Engineer, Construction Division No II, Punjab PWD (B&R),	February/2024 to November/2024	Para-3: Undue favour to the contractor on account of non-recovery of royalty for good earth

	Kapurthala		
10	Executive Engineer, Provincial Division-I, PWD B&R, Patiala	February/2024 to November/2024	Para7: Undue favour to the contractor on account of non-recovery of royalty for good earth.

<u>Annexure-I Para 52</u>

Irregular depositing of tender fees with PRBDB

Sl. No.	Audit Entity	Period of IR	Para no. and Title of para	Amount Rs.in lakh
1	XEN, Electrical Division, PWD (B&R), Bhatinda	01/2022 to 05/2024	Para-4 Irregular depositing of tender fees with PRBDB	1.38
2	Deputy Director, Research Lab, Patiala	01/2020 to 05/2024	Para- 1 Loss of Revenue to Government	288.93
3	Electrical Division, PWD (B&R) Sangrur (Previously Electrical Division No.2, Patiala)	01/2020 to 05/2024.	Para-4 Irregular depositing of tender fees with PRBDB	4.25
4	Provincial Division, PWD B&R, Ferozepur	08/2023 to 06/2024	Para-2 Irregular depositing of tender fees with PRBDB	6.46
5	Construction Division No III, Ludhiana	04/2023 to 07/2024	Para-4 Irregular depositing of tender fees	4.09
6	Provincial Division, (B&R) Hoshiarpur	10/2023 to 07/2024	Para-2 Irregular depositing of tender fees with PRBDB	22.50
7	Provincial Division, PWD B&R, Gurdaspur	November 2023 to August 2024	Para: 2 Irregular depositing of tender fees with PRBDB	46.86
8	Construction Division Punjab PWD (B&R) Roop Nagar	October 2023 to August 2024	Para-2 Irregular depositing of tender fees with PRBDB	22.64
9	Construction Division (PWD B&R), Sirhind, Fatehgarh Sahib	01/2024 to 09/2024	Para 11: Irregular depositing of tender fees with PRBDB	17.86
10	Provincial Division, PWD (B&R), Bhatinda	12/2023 to 09/2024.	Para-9 Irregular depositing of tender fees	50.81
11	Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	November 2023 to September 2024	Para-4 Irregular depositing of tender fees	30.69
12	Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para 12 Irregular depositing of tender fees with PRBD	36.54
13	Construction Division I, PWD B&R, SAS Nagar	December 2023 to October 2024	Para -2: Irregular depositing of tender fees with PRBDB	24.15
14	Construction Division PWD (B&R),	December 2023 to	Para-1 Irregular depositing of tender fees with PRBDB	45.49

	Malerkotla, Sangrur	October 2024		
15	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-12 Irregular depositing of tender fees with PRBDB	26.90
16	Construction Division No I, PWD B&R, (WB) Kapurthala	01/2024 to 10/2024	Para-3 Irregular depositing of tender fees with PRBDB	8.58
17	Construction Division, PWD B&R, Nabha, Patiala	12/2023 to 11/2024	Para-10: Irregular deposit of ₹7.70 lakh tender Fees with PRBDB	7.70
18	Construction Division No II, Punjab PWD (B&R), Kapurthala	02/2024 to 11/2024	Para-4: Irregular depositing of tender fees with PRBDB	24.01
19	Provincial Division No. II, Patiala	February 2024 to November 2024	Para-8 Irregular depositing of tender fees of Rs. 22.02 lakh with PRBDB	22.02
22	Provincial Division-I, PWD B&R, Patiala	February 2024 to November 2024	Para-8 Irregular depositing of tender fees of ₹ 32.53 lakhs with PRBDB	32.53
21	Central Works (National Highway) Division, Ferozepur	02/2022 to 12/2024	Para5 Irregular depositing of tender fees with PRBDB-₹1.22 lakh	1.22
22	Construction Division PWD (B&R), Batala, Gurdaspur	10/23 to 11/24.	Para-9. Irregular depositing of tender fees of Rs. 67.90 lakhs with PRBDB	67.90
23	Horticulture Division, PWD (B&R), Ludhiana	12/2021 to 12/2024.	Para 3 Irregular depositing of tender fees with PRBDB-₹0.45 lakh	0.45
24	Construction Division No I, Punjab, PWD (B&R), Hoshiarpur	02/2023 to 12/2024.	Para: 4 Irregular depositing of tender fees with PRBDB- ₹14.83 lakh	14.83
25	Construction Division No.2, PWD (B&R), Hoshiarpur	03/2023 to 01/2025.	Para-4 Irregular depositing of tender fees with PRBDB- ₹21.48 lakh	21.48
26	Central Works Division (National Highway), PWD (B&R), Abohar	November 2021 to February 2025	Para 11 Irregular depositing of tender fees of ₹0.40 lakh with PRBDB	0.40
27	Central Works (National Highway) Division, Ferozepur	02/2022 to 12/2024	Para-1(B) Irregular Retention of Government Money of ₹43.39 lakh	43.39
			Total	874.06

Annexure-JPending liability Para 53

Sl. No.	**Audit Entity**	**Period of IR**	**Para no. and Title of para**	**Amount**
1	Central Works Division, Hoshiarpur	01/2022 to 04/2024	Para-5 Pending liabilities	8.26
2	Provincial Division,	November	Para-5 Creation of liability	116.00

	PWD B&R, Gurdaspur	2023 to August 2024		
3	Construction Division Punjab PWD (B&R) Roop Nagar	October 2023 to August 2024	Para 4 Ungainful expenditure and creation of liability due to non-receipt of funds	20.00
4	Provincial Division-I, PWD B&R, Patiala	February 2024 to November 2024	Para-1 Creation of liability- ₹ 0.31 crore	31.00
5	Superintending Engineer, Construction Circle, Punjab PWD (B&R), Bhatinda	04/2019 to 12/2024	Para-4 Creation of liability- ₹ 2.46 crore	246.00
6	Construction Division No I, Punjab, PWD (B&R), Hoshiarpur	02/2023 to 12/2024.	Para: 2 Creation of liability	36.00
			Total	457.26

Annexure-K Para 54
Non-Renewal of bank Guarantee

Sl. No.	**Name of Entity**	**Period of IR**	**IR Para no. and Title of para**
1	Executive Engineer, Electrical Division, PWD (B&R) Sangrur(Previously Electrical Division No.2, Patiala).	01/2020 to 05/2024.	Para-6 Non obtaining and Non-Renewal of Bank Guarantee and additional performance security for unbalanced bid
2	Executive Engineer, Provincial Division, PWD B&R, Punjab, Chandigarh	04/2023 to 06/2024.	Para-4 Non obtaining of Bank Guarantee
3	Executive Engineer, Provincial Division, (B&R) Hoshiarpur	10/2023 to 07/2024	Para-6 Non obtaining and Non-Renewal of Bank Guarantee
4	Executive Engineer, Provincial Division, PWD B&R, Gurdaspur	11/2023 to 08/2024	Para-7 Non-compliance with Government Instructions leads to Undue favour to Agency
5	Executive Engineer, Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	Para: 7 Non-obtaining/revalidation of bank guarantee resulted in undue favour to the contractors.
6	Executive Engineer, Construction Division I, PWD B&R, SAS Nagar	12/2023 to 10/2024	Para-5: Non-Renewal of Bank Guarantee
7	Executive Engineer, Construction Division PWD (B&R), Malerkotla, Sangrur	12/2023 to 10/2024	Para-8 Non-Renewal of Bank Guarantee.
8	Executive Engineer,	02/2024 to	Para-8: Non-Renewal of Bank

	Construction Division No II, Punjab PWD (B&R), Kapurthala	11/2024	Guarantee
9	Executive Engineer, Provincial Division-I, PWD B&R, Patiala	02/2024 to 11/2024	Para-4 Non-Renewal of Bank Guarantee

Annexure-L Para 55
General/Analysis of Work (PWD)

Sl. No.	Name of Entity	Period of IR	PART-II (Audit Findings)
1	Executive Engineer, Central Works Division, Hoshiarpur	01/2022 to 04/2024	**Para-9 Analysis of the work** Name of Work- "Development to four lanes with paved side shoulders of Jalandhar- Hoshiarpur section of NH-03 (Old name NH-70), from design Ch. 7.00+830 (Existing Km 8+000) at village Jandu Singha to Design Ch 11.400 (Existing Km 11.570) at village Madar, District Jalandhar, (Project Length=3.570 km) in the state of Punjab on Engineering, Procurement &Construction (EPC) Mode"
2	Executive Engineer, Central Works Division-I PWD (B&R), Ludhiana	01/2021 to 04/2024	**Para 2: Analysis of the work** Name of Work-" Periodical Repair of Phillaur-Nagar-Aur-Rahon Road ODR-04"
3	Executive Engineer, Electrical Division, PWD (B&R), Bhatinda	01/2022 to 05/2024	**Para-5 Analysis of Work** Name: of work- Providing E.I in Hostel block for boys & girls, Guest house, Warden Residence (2 no.) and 750sqft area houses (24 no.) for Veterinary College at Rampuraphul Distt. Bathinda
4	Executive Engineer, Electrical Division, PWD (B&R) Sangrur(Previously Electrical Division No.2, Patiala).	01/2020 to 05/2024	**Para-3 Analysis of work** **Name of work "** Four Laning/ Widening of Patiala-Sangrur-Barnala Road section RD 106.990 to RD 116.240 (Providing Road lighting, High Mast Lighting and Green Belt Lighting)"
5	Executive Engineer, Provincial Division, PWD B&R, Punjab, Chandigarh	04/2023 to 06/2024.	**Para-7 Analysis of Work** **Name of work-"** Special Repair for Renovation of Offices Revenue Department on 2nd, 3rd and 4th floor Punjab Civil Secretariat – 1, Chandigarh"
6	Executive Engineer, Provincial Division, PWD B&R, Ferozepur	08/2023 to 06/2024	**Para-6 Analysis of Work** **Name of work-"** Setting up of PGIMER Satellite centre at Ferozepur, Punjab – Construction of Boundary Wall, office block, security check post, toilet block & internal roads"
7	Executive Engineer, Construction Division No III, Punjab, PWD (B&R), Ludhiana	04/2023 to 07/2024	**Para-7 Analysis of work Name of work-** Upgradation of Rara to Maloud via Bhikhi, Khatra, Zeerakh, Lehal, Ber Kalan Under PMGSY – III Batch – II Package no. PB10-116
8	Executive Engineer, Provincial Division, (B&R) Hoshiarpur	10/2023 to 07/2024	**Para-5 Analysis of work Name of work** Construction of Judicial officers Residences in Proposed Judicial Court Complex at Hoshiarpur

			(Punjab)
9	Executive Engineer, Construction Division Punjab PWD (B&R) Roop Nagar	**10/2023 to 08/2024**	**Para 5 Analysis of work** **Name of work** "Construction of Govt. Degree College at Village Mahain, Block Sri Anandpur Sahib, Distt, Rupnagar"
10	Executive Engineer, Construction Division (PWD B&R), Sirhind, Fatehgarh Sahib	01/2024 to 09/2024	**Para 10: Analysis of work** **Name of work "**Construction of ITI at Village Bhagrana, Block Khera Distt. Fatehgarh Sahib"
11	Executive Engineer, Provincial Division, PWD (B&R), Bhatinda	12/2023 to 09/2024	**Para-4 Analysis of work** **Name of work "**Construction of ROB and its approaches at in Lieu of LC No. 115-B/2T and at (T.P) 140/11-12 between Tapa-Rampura Phul Railway Station on Dhuri-Bathinda Section at Rampura Phul Dist. Bathinda in the State of Punjab"
12	Executive Engineer, Provincial Division PWD B&R, (Gurta Gaddi) SAS Nagar	**11/2023 to 09/2024**	**Para-8 Analysis of work** **Name of work "**Widening and Strengthening of Ropar – Bela Road in km 0.00 to 13.10 km in Distt. Rupnagar"
13	Executive Engineer, Construction Division PWD B&R, Pathankot	01/2024 to 09/2024	**Para 4 Analysis of work** **Name of work "**Construction of two-lane ROB with footpath on both sides and LHS in lieu of LC S-148 on Jalandhar-Pathankot Railway Line including construction in railway portion along with service road on both sides and joining the proposed approach with existing flyover."
14	Executive Engineer, Construction Division I, PWD B&R, SAS Nagar	December 2023 to October 2024	**Para-7: Analysis of work** **Name of work "** Construction of New Construction (G+2) Storey in Govt. Model Senior Secondary School, Kharar".
15	Executive Engineer, Provincial Division PWD (B&R), Ludhiana	**10/2023 to 10/2024**	**Para 7 Analysis of Work : Construction of Approaches to ROB in lieu of Level Crossing No. C-167 on Ambala-Ludhiana Section at KM 357/19-21 between Doraha-Sahnewal Railway Station Crossing Rampur Kalan to Kanetch Road in the State of Punjab"**
16	Executive Engineer, Construction Division No I, PWD B&R, (WB) Kapurthala	01/2024 to 10/2024	**Para-5 Analysis of work** **Name of work "**Construction of Guest House in IKPTU Main Campus at Kapurthala"
17	Executive Engineer, Construction Division, PWD B&R, Nabha, Patiala	12/2023 to 11/2024	**Para-4: Analysis of Work** **Name of work "**'Overlay on Bhawanigarh Nabha Gobindgarh Road (SH-12A) with 5-year maintenance."
18	Executive Engineer, Construction Division No II, Punjab PWD (B&R), Kapurthala	02/2024 to 11/2024	**Para-7: Analysis of work** **Name of work "** Widening Starengthening of Foru laning of Dadwindi to Sultanpur road (KODR 9) Km 0.00 to Km 6.40 including maintenance of road for a period of 05 years"

19	Executive Engineer, Provincial Division No. II, Patiala	**02/2024 to 11/2024**	**Para-3: Analysis of Work** **Name of work "**Construction of Approaches of 2 Lane ROB at Level X-ing no. 1-A on Rajpura Bathinda Rail Section of Northern Railway falling on Old GT Road Rajpura"
20	Executive Engineer, Provincial Division-I, PWD B&R, Patiala	**02/2024 to 11/2024**	**Para-3 Analysis of work** **Name of work "** Construction of Nursing Hostel in Govt. Nursing College at New Rajindera Hospital Patiala"
21	Executive Engineer, Central Works Division (National Highway), PWD (B&R), Abohar	**11/2021 to 02/2025**	**Para- 3 Analysis of work** **Name of work** Rehabilitation and up-gradation to 2 Lane with paved shoulders of Abohar-Sito Gunno-Dabwali Road from km 0.00 to km 50.885 of NH-354E including construction of one high level major steel bridge on EPC mode in the state of Punjab

Annexure J Other miscellaneous findings Para 56 to 60

Sl. No.	Audit Entity	Period of IR	IR Para no. and Title of para
56	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para 6 Building Structure Safety Certificate
57	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-11 Variation in the specification
58	Provincial Division PWD (B&R), Ludhiana	October 2023 to October 2024	Para-13 Excess expenditure over deposits
59	Executive Engineer, Provincial Division, PWD B&R, Punjab, Chandigarh	04/2023 to 06/2024.	Para-1 Irregular expenditure on works without technical sanction
60	Chief Engineer, PWD (B&R) Patiala	October/2023 to April/2024	Para:3 Irregular expenditure on works without technical sanction

Statement D

Name of officers who held the charge and number of irregularities, PWD B&R 2024-25

Sr. No.	LAR Name	Period of LAR	Audit Date	Name of XEN	Headed by	Section-A	Section-B
1	Suprintendeting Engineer Central works Circle Amritasar	8/2019 to 03/2024	22-04-2024 to 30-04-2024	Inderjeet singh E.E.	Sh. C.S. Srivastava, Sr. Audit Officer	1	5
2	Suprintendeting Engineer Mechanical Circle Patiala	07/2019 to 03/2024	25-04-2024 to 03-04-2024	Amit Kumar E.E.	Sh. Dinesh Kumar, Sr. Audit Officer	0	2
3	Superintending Engineer sauth Circle Patiala	8/2019 to 04/2024	06-05-2024 to 14-05-2024	Vikash Gupta	Sh. Dinesh Kumar, Sr. Audit Officer	0	2
4	XEN Central works Division Hoshiarpur	01/2022 to 04/2024	02-05-2024 to 17-05-2024	Vivek Dureja E.E.	Sh. C.S. Srivastava, Sr. Audit Officer	2	8
5	Suprintendeting Engineer Central works Circle Chandigarh	11/2019 to 04/2024	20-05-2024 to 28-05-2024	Surinder Kumar S.E.	Sh. C.S. Srivastava, Sr. Audit Officer	0	4
6	Chif Engineer PWD B&R Patiala	10/2023 to 04/2024	02-05-2024 to 17-05-2024	SPS Grover JCFA Finance Account	Sh. Dinesh Kumar, Sr. Audit Officer	0	6
7	XEN Central works Division Ludhiana	01/2021 to 04/2024	29-05-2024 to 12-05-2024	Baljeet singh	Sh. C.S. Srivastava, Sr. Audit Officer	0	4
8	XEN Elecrical Division Bathinda	01/2022 to 05/2024	04-06-2024 to 18-06-	Sukhjinder singh E.E.	Sh. Dinesh Kumar, Sr. Audit Officer	0	6

			2024				
9	Deputy Director Pb. PWD Research Lab. Patiala	01/2020 to 05/2024	13/06/2024 to 26/06/2024	Ajay Kumar Singla Deputy director	Sh. C.S. Srivastava, Sr. Audit Officer	1	7
10	XEN Elecrical Division Sangrur at Patiala	01/2020 to 05/2024	19/06/2024 to 28/06/2024	Sh.Nishant Executive Engineer	Sh. Dinesh Kumar, Sr. Audit Officer	0	7
11	XEN Provincial Division PWD Chandigarh	04/2023 to 06/2024	03-07-2024 to 12-07-2024	Shivpreet singh E.E	Sh. Dinesh Kumar, Sr. Audit Officer	0	8
12	XEN Provincial Division PWD Ferozpur	04/2023 to 06/2024	15-07-2024 to 26-07-2024	Anshul bansal E.E.	Sh. Dinesh Kumar, Sr. Audit Officer	0	7
13	Suprintendeting Engineer Construction Circle Ludhiana	04/2019 to 06/2024	29-07-2024 to 02-08-2024	Rajeev Kumar S.E.	Sh. Dinesh Kumar, Sr. Audit Officer	0	3
14	XEN Consturction -III Ludhiana	04/2023 to 07/2024	05-08-2024 to 20-08-2024	Nirpal singh E.E.	Sh. Dinesh Kumar, Sr. Audit Officer	0	8
15	XEN Provincial Division PWD Hoshiarpur	10/2023 to 07/2024	21-08-2024 to 03-09-2024	Gurmeet Singh, E.E.	Sh. Sushil Kumar Grover Sr. Audit Officer	1	7
16	XEN Provincial Division PWD Gurdaspur	11/2023 to 08/2024	04-09-2024 to 17-09-2024	Harjot Singh E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	1	8
17	XEN Construction Division PWD Roop Nagar	10/2023 to 08/2024	18-09-2024 to 27-09-2023	Vivek Dureja E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	1	8

18	EE construction Division Sirhind Fatehgarh Sahib	01/2024 to 09/2024	07-10-2024 to 22-10-2024	Surinder singh E.E.	Sh. Satish Kumar, Sr. Audit Officer	1	12
19	EE Provincial Division Bathinda	12/2023 to 09/2024	23-10-2024 to 30-10-2024	Harpreet singh E.E.	Sh. Satish Kumar, Sr. Audit Officer	0	12
20	EE Provincial Division (Gurta Gaddi) SAS Nagar	11/2023 to 09/2024	21-10-2024 to 05-11-2024	Shivpreet singh E.E	Sh, Shwani Kumar Sood, Sr. Audit Officer	1	7
21	EE Consturction Division Pathankot	01/2024 to 09/2024	04-11-2024 to 14-11-2024	Kamal nain E.E.	Sh. Satish Kumar, Sr. Audit Officer	3	11
22	EE Consturction Division-I SAS Nagar	12/2023 to 10/2024	06-11-2024 to 14-11-2024	S.S Bhuller, E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	1	7
23	EE Consturction Division- Malerkotla	12/2023 to 10/2024	18-11-2024 to 26-11-2024	Er. Parneet Kaur Tiwana	Sh, Shwani Kumar Sood, Sr. Audit Officer	0	8
24	EE Prpovincial Division Ludhiana	10/2023 to 10/2024	18-11-2024 to 29-11-2024	Kamaljeet singh	Sh. Satish Kumar, Sr. Audit Officer	1	16
25	EE Consturction Division-I (WB) Kapurthala	01/2024 to 10/2024	02-12-2024 to 05-12-2024	Vishal jangral E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	0	9
26	XEN Construction Division Nabha Patiala	12/2023 to 11/2024	02-12-2024 to 13-12-2024	Gaurav Singla	Sh. Satish Kumar, Sr. Audit Officer	2	12
27	XEN Consturction Division-II Kapurthala	02/2024 to 11/2024	09-12-2024 to 17-12-2024	Akashdeep Singh, E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	2	6

28	XEN Provincial Division-II Patiala	02/2024 to 11/2024	16-12-2024 to 26-12-2024	Manpreet singh Dua E.E.	Sh. Satish Kumar, Sr. Audit Officer	0	11
29	XEN Provincial Division-I Patiala	02/2024 to 11/2024	18-12-2024 to 31-12-2024	Peeyush Aggarwal E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	0	8
30	Suprintendeting Engineer Construction Circle Bathinda	04/2019 to 12/2024	07-01-2025 to 15-01-2025	Gurmeet singh sarao (Additional charg)	Sh, Shwani Kumar Sood, Sr. Audit Officer	0	5
31	XEN Constructon Division Batala	10/2023 to 11/2024	07-01-2025 to 17-01-2025	Harjot Singh, E.E.	Sh. Satish Kumar, Sr. Audit Officer	0	12
32	Suprintendeting Engineer Construction Circle no. 01 Patiala	04/2019 to 12/2024	20-01-2025 to 28-01-2025	Arshdeep singh S.E	Sh. Satish Kumar, Sr. Audit Officer	0	4
33	XEN Central works Division Ferozpur	02/2022 to 12/2024	16-01-2025 to 24-01-2025	Mandeep Singh E.E.	Sh, Shwani Kumar Sood, Sr. Audit Officer	1	4
34	Suprintendeting Engineer Construction Circle no. 02 Patiala	12/2019 to 12/2024	29-01-2025 to 07-02-2025	Bankesh Sharma S.E.	Sh. Satish Kumar, Sr. Audit Officer	0	4
35	XEN Construction Division-I Hoshiarpur	02/2023 to 12/2024	27-01-2025 to 07-02-2025	Manjeet singh saini E.E.	Sh. Ankur Thakur, AAO	0	10
36	XEN Horticulture Division- Ludhiana	12/2021 to 12/2024	10-02-2025 to 21-02-2025	Satinder singh E.E	Sh. Satish Kumar, Sr. Audit Officer	0	6
37	XEN, Construction Divn.No.2,	03/23 to 01/25	10/2/2025 to	Teginder Singh, E.E.	Sh. Ashwani Sood, Sr. Audit Officer	0	11

	Hoshiarpur		20/2/2025				
38	S.E. Construction Circle Sangrur	07/19 to 01/2025	24/2/2025 to 04/2025	Gurmeet singh sarao E.E.	Sh. Satish Kumar, Sr. Audit Officer	0	4
39	S.E. Construction Circle, Ferozpur	10/19 to 01/2025	05/3/2025 to 12/3/2025	Suresh Kumar, E.E.	Sh. Satish Kumar, Sr. Audit Officer	0	4
40	XEN, Central Works Divn.Abohar	11/2021 to 02/2025	17/3/2025 to 27/3/2025	Anand Mahar, E.E.	Sh. Satish Kumar,Sr.Audit Officer	0	12
						19	295

-Sd
Sr. Audit Officer
AMG-III/A

Statement-F

Report of clearance of Audit Paras for the period 4/2024 to 03/2025

Sr.No.	Name of Unit	Audited Yes/NO	As on 01-04-2024		Addition during 2022-23		Total		Clearance during 2022-23		As on 31-03-2025	
			Irs	PARAS	Irs	PARAS	Irs	PARAS	Irs	PARAS	Irs	PARAS
1	Executive Engineer, Const.Divn. No. II, Mohali at Fatehgarh Sahib	N0	12	40	0	0	12	40	5	7	7	33
2	Executive Engineer, Const. Divn., Sirhind at Fatehgarh Sahib	Yes	13	67	1	13	14	80	4	25	10	55
3	Executive Engineer, Const. Divn. I, Mohali	Yes	15	81	1	8	16	89	7	25	9	64
4	Executive Engineer, Prov. Divn. Mohali	Yes	13	80	0	0	13	80	4	8	9	72
5	Executive Engineer, Prov. Divn. Mohali Gurta-Gaddi	No	3	9	1	8	4	17	3	15	1	2
6	Director, PRBDB, Mohali	No	11	22	0	0	11	22	6	13	5	9
7	Executive Engineer, Prov. Divn. Nawanshahar	NO	13	92	0	0	13	92	5	31	8	61
8	Executive Engineer, Prov. Divn. I, Patiala	Yes	13	60	1	8	14	68	7	21	7	47
9	Executive Engineer, Prov. Divn. II, Patiala	Yes	11	45	1	11	12	56	3	15	9	41

10	Executive Engineer, Const. Divn. Patiala	No	10	55	0	0	10	55	3	8	7	47
11	Executive Engineer, Const. Divn. Nabha	Yes	9	39	1	14	10	53	3	21	7	32
12	Chief Engineer, PWD (B&R) Patiala	Yes	13	49	1	6	14	55	5	14	9	41
13	S.E., Const. Circle No. I, Patiala	Yes	2	6	1	4	3	10	1	3	2	7
14	S.E., Const. Circle No. II, Patiala	Yes	2	3	1	4	3	7	2	3	1	4
15	Director Land Records, PWD (B&R), Patiala	No	2	3	0	0	2	3	1	2	1	1
16	Executive Engineer, Mechanical Div., Patiala	No	4	9	0	0	4	9	1	1	3	8
17	S.E., Mech.Circle, PWD (B&R), Patiala	Yes	3	8	1	2	4	10	1	2	3	8
18	Executive Engineer, Construction Division, PWD (B&R), Ropar	Yes	10	60	1	8	11	68	2	12	9	56
19	Executive Engineer, Construction Division II, Sangrur	NO	10	46	0	0	10	46	4	15	6	31
20	Executive Engineer, Provincial Division, Sangrur	No	13	87	0	0	13	87	5	15	8	72
21	S.E., Construction Circle, Sangrur	Yes	3	8	1	4	4	12	1	4	3	8
22	Executive Engineer, Construction Division, Malerkotla	Yes	13	71	1	8	14	79	7	24	7	55
23	Dy.Director, Research Lab, Patiala	Yes	1	5	1	7	2	12	0	3	2	9
24	Provincial Division, PWD (B&R) Amritsar	No	14	104	0	0	14	104	3	34	11	70

25	Construction Division No. 2. Amritsar	No	13	76	0	0	13	76	4	23	9	53
26	Construction Division No. 1 Amritsar	No	13	74	0	0	13	74	5	15	8	59
27	SE, Construction Circle, Amritsar	No	4	14	0	0	4	14	1	3	3	11
28	Construction Division No.2 Hoshiarpur	Yes	9	40	1	11	10	51	4	11	6	40
29	SE, Construction Circle Hoshiarpur	No	3	8	0	0	3	8	1	1	2	7
30	XEN, Constriction Division No.1 Hoshiarpur	Yes	9	57	1	10	10	67	5	18	5	49
31	XEN Provincial Division PWD (B&R) Hoshiarpur	Yes	11	57	1	8	12	65	4	18	8	47
32	Constriction Division Mukerian	No	8	41	0	0	8	41	2	3	6	38
33	XEN, Provincial Division PWD(B&R) Jalandhar	No	13	58	0	0	13	58	5	18	8	40
34	Construction Division No. 2 Jalandhar	No	9	41	0	0	9	41	5	18	4	23
35	XEN, Construction Division No.1 Jalandhar	No	8	42	1	6	9	48	5	20	4	28
36	SE, Construction Circle No. II, Jallandhar	No	2	4	0	0	2	4	0	-3	2	7
37	SE, Construction Circle No. 1, Jalandhar	No	2	9	0	0	2	9	1	2	1	7
38	Xen. Mechanical. Division. PWD (B&R) Jallandhar	NO	5	19	0	0	5	19	2	3	3	16

39	Land Acquisition Officer PWD (B&R) Jalandhar	No	2	7	0	0	2	7	1	1	1	6
40	Construction Division N0. II PWD(B&R),Kapurthala	Yes	11	55	1	8	12	63	4	17	8	46
41	XEN, Construction Division No.-I Kapurthala	Yes	13	59	1	9	14	68	4	4	10	64
42	XEN Construction Division, Pathankot	Yes	12	62	1	14	13	76	5	16	8	60
43	SE, Construction Circle Pathankot	NO	3	5	0	0	3	5	0	0	3	5
44	XEN Central works div Mohali	No	12	65	0	0	12	65	4	20	8	45
45	XEN Central works div Sangrur at Patiala	No	7	30	0	0	7	30	2	6	5	24
46	XEN Central works div no 1 Ludhiana	Yes	3	18	1	4	4	22	0	6	4	16
47	XEN Central works div no 3 Ludhiana	No	9	19	0	0	9	19	5	12	4	7
48	XEN Central works div Jallandhar	No	6	23	0	0	6	23	2	1	4	22
49	XEN Central works div Hoshiarpur	Yes	8	28	1	10	9	38	3	7	6	31
50	XEN Central works div no 1 Bathinda	No	8	35	1	4	9	39	4	21	5	18
51	XEN Central works div no 1 Amritsar	No	11	68	0	0	11	68	6	34	5	34
52	XEN Central works div no 2 Amritsar	No	11	71	0	0	11	71	0	6	11	65

53	XEN Central works div no 1 Patiala	No	9	47	0	0	9	47	5	19	4	28
54	XEN Central works div Ropar	No	6	32	0	0	6	32	3	13	3	19
55	XEN Electrical Central works Madhopur	No	0	0	0	0	0	0	0	0	0	0
56	XEN Central works div Ferozepur	Yes	2	14	1	5	3	19	0	7	3	12
57	XEN Central works div Abohar	Yes	4	18	1	12	5	30	2	5	3	25
58	XEN Central works div Pathankot	No	8	63	0	0	8	63	3	30	5	33
59	Superintending Central works Amritsar	Yes	2	8	1	6	3	14	0	1	3	13
60	Supertending central works Ludhiana	No	2	8	0	0	2	8	1	4	1	4
61	**Supertending Central works Chandigarh**	Yes	2	7	1	4	3	11	1	4	2	7
62	XEN Central Asr at Ferozepur	No	9	25	0	0	9	25	5	9	4	16
63	XEN Central works no 2 Bathinda	NO	3	12	0	0	3	12	0	0	3	12
64	SE Central Works ferozepur	No	2	4	0	0	2	4	1	2	1	2
65	SE Electrical Circle Patiala	Yes	3	11	0	0	3	11	1	5	2	6
66	XEN Electrical division no 1 patiala	No	4	27	0	0	4	27	1	7	3	20
67	XEN Electrical division no 2 patiala	Yes	6	33	1	7	7	40	4	21	3	19
68	XEN Electrical division Faridkot	No	7	37	0	0	7	37	1	11	6	26
69	XEN Electrical division ludhiana	No	5	19	0	0	5	19	1	1	4	18
70	XEN Electrical division Amritsar	No	9	48	0	0	9	48	4	6	5	42

71	XEN Electrical division Bathinda	Yes	5	12	1	6	6	18	3	7	3	11
72	XEN Electrical division Chandigarh	No	10	72	0	0	10	72	1	15	9	57
73	XEN Electrical division Jalandhar	No	4	30	0	0	4	30	1	5	3	25
74	XEN Electrical division Madhopur	No	0	0	0	0	0	0	0	0	0	0
75	SE Electrical Circle PWD B&R chandigarh	No	2	11	0	0	2	11	0	0	2	11
76	Provincial Div Ludhiana	Yes	14	80	1	17	15	97	6	25	9	72
77	SE Construction Circle Ludhiana	yes	4	8	1	3	5	11	2	2	3	9
78	XEN Construction Div no 1 Ludhiana	No	10	71	0	0	10	71	1	24	9	47
79	XEN Construction Div no 2 Ludhiana	No	4	17	0	0	4	17	4	17	0	0
80	XEN Construction Div no-3 Ludhiana	yes	10	59	1	8	11	67	4	22	7	45
81	XEN Construction Div no 4 Ludhiana	No	9	41	0	0	9	41	4	12	5	29
82	Construction div 2 Ferozepur at Fazilka	No	8	35	0	0	8	35	3	4	5	31
83	Construction div Faridkot at Gidderbaha	No	10	36	0	0	10	36	5	6	5	30
84	Xen Provincial div PWD B&R Faridkot	No	11	53	0	0	11	53	2	9	9	44
85	SE construction circle Faridkot	No	4	8	0	0	4	8	2	3	2	5
86	Construction div 2 Bathinda	No	12	59	0	0	12	59	6	27	6	32

87	Xen Provincial Div PWD B&R Bathinda	Yes	12	51	1	12	13	63	6	17	7	46
88	SE Const Circle Bathinda	Yes	2	7	1	5	3	12	1	2	2	10
89	Construction div no 1 PWD B&R Bathinda	No	5	17	0	0	5	17	4	8	1	9
90	Construction div Moga	No	10	71	0	0	10	71	2	16	8	55
91	Xen Provincial div Ferozepur	yes	11	63	1	7	12	70	2	2	10	68
92	Construction Div 1 Ferozepur	No	8	39	0	0	8	39	2	13	6	26
93	SE construction Circle Ferozepur	No	3	10	1	4	4	14	2	6	2	8
94	XEN, Mech. Divn. Ferozpur Cantt.	No	1	1	0	0	1	1	0	0	1	1
95	XEN, Horticulture divn. Ludhiana	Yes	4	19	1	6	5	25	0	10	5	15
96	XEN, Horticulture divn. Patiala	No	3	26	0	0	3	26	0	0	3	26
97	XEN Constructiom Division ,Barnala	No	8	41	0	0	8	41	4	12	4	29
98	XEN Constructiom Division Batala	Yes	11	69	1	12	12	81	5	30	7	51
99	XEN Provincial Division, Gurdaspur	Yes	14	65	1	9	15	74	7	24	8	50
100	XEN Provincial Division, Mansa	No	14	80	0	0	14	80	7	32	7	48
101	XEN Constructiom Division ,Muktsar	No	11	60	0	0	11	60	5	32	6	28
102	XEN Provincial Division, Chandigarh	Yes	10	38	0	0	10	38	0	2	10	36
103	SE Construction Circle , Chandigarh	No	4	12	0	0	4	12	1	2	3	10

104	Secretary PWD Punjab , Chandigarh	No	13	49	0	0	13	49	6	24	7	25
105	Chief Engineer Nodal (Building) PWD(B&R) Chandigarh	No	1	2	0	0	1	2	0	0	1	2
	Total=		**783**	**3859**	**40**	**312**	**823**	**4171**	**298**	**1177**	**525**	**2994**

-Sd-
Sr. Audit Officer
AMG-III/A

Part B-2
Panchayati Raj Department

Statement-A: - The information is as detailed below:

Name of Unit	Period	Subject
Panchayati Raj Division, Bathinda, Bathinda	4/2018 to 9/2024	**PART-II** **PART-II-(A)** **Para 1: Non-Completion of Indoor Sports Stadium Leading to Deprivation of Intended Benefits and ungainful expenditure of Rs. 65.50 lakh (OBS-1649389)** During test check of records pertaining to Office of the Panchayati Raj Division, Bathinda, it was observed that the construction of Indoor Sports Stadium, administratively approved for Rs. 87.67 lakh on 20.03.2020 (including Rs. 8.77 lakh under the MG-NREGA scheme) and the DNIT amounting to Rs. 77.10 lakh was sanctioned on 07.09.2020. The contract was awarded to "The Agarwal Co-operative L & C Society Ltd." on 05.11.2020 with a stipulated completion timeline of four months. However, the contractor requested an initial extension due to site clearance issues, and the department extended the deadline to 20.06.2021. Further extension requests by the contractor were denied, and a report from the SDO, Rampura, dated 16.08.2021, indicated that the work was stopped due to unsatisfactory progress and quality. Despite this, the department granted an extension until 28.02.2022, after which the contractor abandoned the work after incurring an expenditure of Rs. 17.70 lakh. Following this, the contract was terminated on 04.08.2022, and a penalty of Rs. 2,00,884 was imposed as liquidated damages, recoverable from the withheld amount of Rs. 1,75,130 and a penalty of Rs. 77,100. Subsequently, a new tender was invited for the remaining work with a revised estimate of Rs. 53.94 lakh. The United Co-op L & C Society Ltd. was awarded the contract on 12.12.2022 with a five-month deadline, and the project cost was further revised to Rs. 59.65 lakh. However, this contractor also demonstrated slow progress and failed to complete the work, incurring an additional Rs. 47.80 lakh, bringing the total expenditure to Rs. 65.50 lakh (Rs. 17.70 lakh+ 47.80 lakh). The latest measurement book (MB) record entry was done on dated 28.08.2023. The key elements of the work remain unfinished, including the roofing sheets, windows, doors, and electrical work. Thus, due to the department's failure to enforce contractual obligations and get the project completed in time, the Gram Panchayat community remained deprived of the intended benefits for more than 3 years and 7 months. The

		expenditure of Rs. 65.50 lakh remained largely ungainful, highlighting ineffective oversight and financial mismanagement of public resources. On being pointed out in audit, the department replied that process of termination of the contract is under progress. Final action of the department is awaited.

Statement-B: - Nil
Statement-D: - The information is as detailed below:

Executive Engineer, PRD, Ludhiana				
S. No.	**Name of the Official Sh.**	**Period**	**Part-II A**	**Part-II B**
1	Sh. Rajesh Kansal	1.3.2023 to 31.1.2024	**NIL**	**5**

Executive Engineer, PRD, Ferozepur				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Er. Balbir Singh Dhillon	19.12.2017 to 30.09.2020	Nil	4
2.	Er. Rajesh Kansal	01.10.2020 to 12.04.2021		
3.	Er.Vijay Kumar	12.04.2021 to 19.04.2021		
4.	Er. Rajesh Kansal	22.04.2021 to 10.08.2021		
5.	Er. Sudhir Sharma	11.08.2021 to 14.09.2021		
6.	Er. Mahesh Garg	17.09.2021 to 14.10.2021		
7.	Er. Rajesh Kumar Grover	18.10.2021 to 07.01.2022		
8.	Er. Vinod Kumar Mattu	07.01.2022 to 17.05.2022		
9.	Er. Sudhir Sharma	30.05.2022 to 21.10.2022		
10.	Er. Rajesh Kumar Grover	01.11.2022 to 05.05.2023		
11.	Er. Sukhpal Singh	05.05.2023 to till date		

Executive Engineer, PRD, Ropar				
S. No	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1	Sh. Kanwalpreet Singh	27.07.2022 to17.04.2023	Nil	6
2	Sh. Avtar Singh	17.04.2023 to till date		

Executive Engineer, PRD, Patiala				
S .No	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1	Sh.Ranjitj Singh Shergill	20.05.2022 to 19.04.2023	NIL	4
2	Sh. Rajinder Kumar	19.04.2023 to 27.08.2023		
3	Sh. Gurmeet Singh	28.08.2023 to till date		

Executive Engineer, PRD, SAS Nagar				
S. No	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Sh. Maheshwar Chander	01.01.2022 to 09.02.2024	NIL	7
2.	Sh. Avtar Singh	12.02.2024 to till date		

Superintending Engineer PR Circle, Bathinda				
S. No	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Er. Mohinder Pal	29.12.2016 to 04.01.2017	NIL	5
2.	Er. Davinder Kumar Hans	04.01.2017 to 21.08.2017		
3.	Er. Mohinder Pal	21.08.2017 to 13.12.2017		
4.	Er. Shiv Kumar Mangal	13.12.2017 to 22.06.2020		
5.	Er. Sukhpal Singh	23.06.2020 to 06.04.2022		
6.	Er. Karandeep Singh Chahal	06.04.2022 to 23.01.2023		
7.	Er. Vinod Mattu	23.01.2023 to date of audit		

Executive Engineer, PRD,Bathinda				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Sh. Sukhpal Singh, XEN	13.07.2017 to 24.07.2018	1	8
2.	Sh. Satish Kumar,XEN	24.07.2018 to 27.11.2018		
3.	Sh. Sukhpal Singh, XEN	27.11.2018 to 24.01.2019		
4.	Sh. Satish Kumar,XEN	24.01.2019 to28.01.2019		
5.	Sh. Sukhpal Singh, XEN	28.01.2019 to20.08.2019		
6.	Sh. Satish Kumar,XEN	20.08.2019 to22.08.2019		
7.	Sh. Sukhpal Singh, XEN	22.08.2019 to24.12.2019		
8.	Sh.Satish Kumar,XEN	24.12.2019 to25.05.2022		
9.	Sh. Sandeep Shridhar,XEN	26.05.2022 to08.07.2022		
10.	Sh.Satish Kumar,XEN	08.07.2022 to31.08.2023		
11.	Sh.Mahesh Garg, XEN	28.09.2023 to till date		

Executive Engineer, PRD Hoshiarpur				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Raghubir Chand	18.07.2017 to 31.12.2018	0	5
2.	Raj Kumar	01.01.2019 to 07.01.2022		
3.	Tarsem Lal	07.01.2022 to 15.05.2022		
4.	Sukhpal Singh	16.05.2022 to 12.07.2022		
5.	Rajesh Kansal	18.07.2022 to 22.07.2022		
6.	Avtar Singh	29.07.2022 to 22.12.2022		
7.	Raj Kumar	22.12.2022 to 31.12.2023		
8.	Amarjit Singh	16.01.2024 to date		

Executive Engineer, PRD, Tarn Taran				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Sukhjeet Singh	1.4.2017 to 30.4.2017		
2.	Mela Singh	8.5.2017 to 31.3.2019		
3.	Sandeep Singh	10.5.2019 to 20.6.2019		

4.	Smt. Lakhwinder Kaur	25.7.2019 to 19.10.2021	NIL	8
5.	Major Singh	19.10.2021 to 6.4.2022		
6.	Devinder Singh	6.4.2022 to 14.5.2022		
7.	Gurmukh Singh	17.5.2022 to 26.6.2023		
8.	Dilbagh Singh	26.6.2023 to 28.2.2024		
9.	Gurjeet Singh	28.2.2024 to-date		

Executive Engineer, PRD,Sangrur				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Er. Tejinder Singh Multani, Executive Engineer	19/05/2022 to 10/11/2022	NIL	9
2.	Er. Ranjit Singh Shergill, Executive Engineer	02/12/2022 to 15/03/2024		
3.	Er. Rajesh Kansal, Executive Engineer	15/03/2024 to till date		

Executive Engineer, PRD,Moga				
S. No.	**Name of the Official**	**Period**	**Part-II A**	**Part-II B**
1.	Er. Rajesh Kansal, Executive Engineer	01.11.2022 to 29.06.2023	NIL	9
2.	Er. Mahesh Garg, Executive Engineer	30.06.2023 to 09.08.2024		
3.	Er. Rajesh Kansal, Executive Engineer	13.08.2024 to till date		

Statement-F: -The information is as detailed below:

Unit Name	**Period**	**No. paras Settled**
Executive Engineer, PRD Ropar	08/2020 to 11/2022	3
Executive Engineer, PRD Patiala	07/2020 to 02/22	3
	02/2022 to 11/2022	1
Executive Engineer, PRD SAS Nagar	08/2012 to 05/2013	2
	3/2016 to 2/2017	1
	03/2017 to 01/2018	3
Executive Engineer, Tarn Taran	1/16 to 2/17	1
	3/17 to 6/18	6
Executive Engineer, Moga	02/14 to 01/15	1
	02/15 to 01/16	1

Sr. Audit Officer
(AMG-II)

Part B-3

Water Resoruce (Irrigation) Department

Statement A: Information regarding important irregularities.

1 Inadmissible expenditure

The project for *Relining of Sirhind Feeder from RD 119700 to RD 447929*wasinitiated to reduce seepage losses and enhance water availability for consumptive irrigation. Sanctioned by the Central Water Commission, New Delhi, in June 2009, the project was initially approved at a cost of ₹ 671.48 crore, later revised to ₹ 774.80 crore. The approved estimate included a provision of ₹ 32.05 crore towards establishment expenses. As per the *Memorandum of Understanding* signed on 23rd January 2019 between the Governments of India, Punjab, and Rajasthan, the establishment cost was to be shared between Punjab and Rajasthan in the ratio of 54.15:45.85.

Audit scrutiny of certified accounts revealed that the Divisional Officer had incurred and accounted for establishment-related payments as detailed in **Annexure A**:

These vouchers originally pertain to goods/services obtained by the Water Resources Department Punjab, Chandigarh and were not covered under the scope of the aforesaid project. In the light of this fact, ₹2.69 crore could not be admitted under the project.

2 Expenditure on ineligible items out of District Mineral Foundation Fund

The Department of Mines and Geology, Government of Punjab, laid down the rules[1] for the utilization of District Mineral Foundation Fund (DMF) under the *Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY)*. Rule 9 of the DMF guidelines mandates that at least 60 percent of the funds must be spent on high-priority areas such as drinking water, healthcare, environment preservation, education, sanitation, skill development, and welfare of women, children, and the disabled. The remaining 40 percent may be utilized for other priority sectors like physical infrastructure, irrigation, energy, and watershed development.

Audit scrutiny of records revealed that out of ₹ 2.41 crore available in the DMF fund, ₹ 1.91 crore was spent on activities such as payment of royalty, petrol bills, and vehicle service charges, expenditures that are not covered under any of the permitted heads listed in Rule 9 of the DMF Rules, 2018. This diversion of funds from the mandated developmental and welfare objectives deprived the intended mining-affected beneficiaries of essential services and infrastructure.

3 Irregular payments and procedural lapses in vehicle hiring and works execution

Audit scrutiny revealed serious procedural and financial irregularities in vehicle hiring and payments under Major Head 4711 (Capital outlay on flood control projects), leading to irregular expenditure of ₹ 73.10 lakh.

3.1. Irregular Vehicle Hiring

[1]vide its notification (July 2018)

The Chief Engineer sanctioned the hiring of an *Innova Crysta* for two months (May–June 2023) for the Director, Mining and Geology, subject to obtaining quotations and completing the tender process. Contrary to this, the divisional office entered a one-year agreement with *Sidhu Tours & Travels* without calling quotations or completing the tender process. Payment of ₹ 9.67 lakh was made from May 2023 to June 2024. Logbooks for the vehicle (PB-11-CC-0044) were not maintained, and an excess payment of ₹ 70,800 was made beyond the agreement period. Additionally, ₹ 4.42 lakh was paid for hiring three other vehicles without any sanction, tendering, or agreements, and at rates applicable to higher-end vehicles like *Innova Crysta*, further constituting irregular expenditure and undue benefit to the contractor.

3.2. Irregular Works Payments

Review of 17 payment vouchers revealed multiple deviations from prescribed financial procedures under Rules 7.28 and 7.29 of the Departmental Financial Rules (DFR). Bills were not attached with the vouchers, lacked signatures of the Executive Engineer, and pass orders were not recorded. Payments to contractors/agencies were made without deduction of e dues. One payment of ₹ 56,404 to *Survey Engineering Instrument Factory* was made from "savings" without any supporting document or work details. In the absence of authenticated bills, logbooks, and documentation, the legitimacy of these payments remains unverifiable.

4 Blockade of Funds

An amount of ₹ 70.91 lakh was received (October 2020) from the Executive Engineer, Water Supply and Sanitation Division 1, Moga for the construction of a Head Regulator for the Water Supply Channel as part of the Rural Water Drinking Scheme Daudhar at RD 212500/R of Abohar Branch Channel, categorized as a deposit work. The division successfully completed the construction work on 12/01/021. The final payment to the contractor, amounting to ₹ 45.85 lakh, was made on 15/11/2021. Further, departmental charges of ₹ 12.56 lakh were deposited in treasury on 29/09/2021 and contingency expenses totaling ₹ 0.59 lakh were incurred by the division.

Scrutiny of records revealed that a balance of ₹ 11.89 lakh was left unutilized and was lying in the division's bank account no. 922010065908927 (Axis Bank) for 02 years and 09 months. The balance amount of ₹ 11.89 lakh, which was intended for return to the Executive Engineer, Water Supply and Sanitation Division 1, Moga, had not been refunded so far. This delay in returning the unutilized funds reflects poor financial management and has deprived the Water Supply and Sanitation Division 1, Moga of its rightful funds.

5 Unjustified Splitting of Works Leading to Avoidable Expenditure

As per Note under Paragraph 2.77 of the Public Works Department (PWD) Code, splitting up of works during tendering is permissible only when it is justified by circumstances and in the interest of the work. This practice must not be adopted to circumvent any prescribed financial limits. Further, as per Clauses 4.2 and 4.3 of the Instructions to Bidders, bidders are required to provide specific information and documents for projects valued up to ₹5 crore and above ₹5 crore with their technical bids.

A project for laying underground pipelines for watercourses at various outlets of Bathinda Branch Command in the districts of Bathinda, Moga, and Ludhiana was administratively approved (June 2023) for ₹7.1 crore. Audit observed that the work[1] was split into three similar components involving the laying of pipelines at the tail of the Lakha Minor of Raikot Distributary, and separate tenders were invited for each component without recording any justification for splitting the project.

Despite the likely rationale of ensuring timely completion by engaging different contractors, all three components were ultimately awarded to the same contractor. This negated the purported objective of splitting the work. Additionally, the splitting led to an excess expenditure of ₹14.01[2] lakh due to overpayment of ₹240 per unit on 600mm pipelines in contracts numbered 3027/TF and 3027/TR. Had the work not been split, the division could have saved ₹14.01 lakh of the state's resources solely on pipeline costs. Similarly, the division spent more on the other components also.

The splitting of work without proper justification or adherence to prescribed guidelines resulted in avoidable financial losses and undermined procedural integrity, thereby affecting the economy and transparency of the tendering process. Internal controls should be strengthened to prevent unwarranted splitting of works, and accountability should be fixed for such deviations.

6 Irregularities in receipt of Performance Security

As per Para 31 of ITB, The successful bidder should furnish performance security within 1) 3 days of receipt of Letter of Acceptance, if work is upto ₹ 1.00 crore. 2) 7days of receipt of Letter of Acceptance, if work is more than ₹ 1.00 crore.

Further, as per Para 31.2, the performance security in any of the form given below for an amount equivalent to 5 percent the contract price. A) a bank guarantee in the form given in section 10; or b) certified Check/ bank draft as indicated in appendix.

Further, as per Para 31.4 Failure of the successful bidder to comply with the requirement of sub clause 31.1 shall constitute sufficient grounds for cancellation of the award and forfeiture of the Bid security.

The work for relining of Sirhind feeder from RD166500 to RD 168000 (work no.1) and from RD 168000 to 69500 (work no.2) were allotted to M/s. V.K. & Sons vide agreement no. 63 and 64 dated 15th March 2024 for ₹ 3.38 crore and ₹ 3.33 crore respectively.

In respect of Work no.1, Acceptance letter no. 6223 dt. 8th March 2024 was issued to L-1 Contractor M/s. V.K. & Sons and the Contractor was requested to furnish performance security of ₹16.88 lakh within 3 days of this letter valid upto 28 days from the date of expiry of defect liability period and sign the contract failing which action as stated in Para 31.3 of ITB will be taken. In respect of Work no.2, Acceptance letter no. 6224 dt. 8th March 2024 was issued to L-1 Contractor M/s. V.K. & Sons and the Contractor was requested to furnish performance security of ₹ 16.66 lakh within 3 days of this letter valid upto 28 days from the date of expiry of defect liability period and sign the contract failing which action as stated in Para 31.3 of ITB will be taken.

Test check of records revealed that the performance security were provided in the shape of FDR of ₹ 16.88 lakh and ₹ 16.66 lakh dated 13th march 2024 with a maturity date of 13th May 2029. The same was required to be deposited within 3 days from the date of issue of Letter of acceptance (8th March 2024) i.e. 11th March 2024. Performance security was not provided in the form as mentioned in ITB 31 instead of that FDRs were submitted. FDRs were not submitted within stipulated time of 3 days and were not pledged in the name of

Executive Engineer. This has leads to undue favour to the contractor and non-adherence of the ibid clause of ITB.

7 Non-payment of GST on rent received - ₹ 1.26 Lakh and non-recovery of cess @ one paisa per unit amounting ₹ 6.58 lakh

As per clause 5 of schedule II of the CGST Act 2017, renting of immovable property by way of any lease, tenancy; lease or letting out of the building including a commercial, industrial or residential complex for business or commercial purposes is treated as taxable services under GST. This service is taxable at rate of 18 per cent (notification 11/2017 dated 28/06/2017 and17-PA/2017/S-9, 11, 15, 16/2017 dated 30/06/2017).

An agreement was made on 26/10/2012 amongst the Governor of Punjab acting through Chief Engineer/Canals Chandigarh (PID), Punjab Energy Development Agency (PEDA) and M/s UBDC Hydro Company for implementation of Mini Hydel Project Kunjar (2000 KW) RD 79768 ft. of Main Branch Lower on BOO basis under NRSE Policy 2006. As per conditions of agreement, the PID shall lease out the canal land to PEDA available (beyond its requirement for canal section) at the site for construction and development of Mini Hydel Project allotted to the Company/Promoter, in return, for a lease money at the rate of ₹ 1.00 lakh per annum for period of 33 years which may be extended on mutual consent.

Scrutiny of records revealed that this agreement was a tripartite agreement among the PID, PEDA and M/s UBDC Hydro Company for generating electricity. In lieu of this, company pay ₹ 1 lakh annual lease to PID. As per clause 5 of schedule II of CGST Act 2017 18 percent GST shall be pay on lease amount from June 2017 amounting ₹ 1.26 lakh.

Period for lease amount under GST	**Amount (₹ in lakh)**	**GST amount for the period (₹ in lakh)**	**Remarks**
07/17 to 07/24	7.00	1.26	@18 percent of 7.0 lakh

Further, the PID shall charge "Cess" from the Company/Promoter **@one paise per unit** of electricity produced/generated by the Company/Promoter as partial cost of the maintenance of the Canal system. The cess shall be paid within seven days from the date of realization of the energy charge by the company/promoter from PSPCL. Any delay in making payment would carry **interest @15 per cent per annum** of delayed amount for the period of delay.

Audit noticed that as per clause of agreement total amount of the cess @one paisa per unit levied on electricity produced/generated by the agency for the period 2017-18 to 2024-25 ₹ 7.40 lakh is realised against ₹ 81,448/- has been recovered as on date and ₹ 6.58 lakh was still outstanding (detailed below) which needs to be recovered at the earliest.

Detail of cess from the company @ one paisa per unit of electricity produced

Year	Unit of electricity	No. of years for which amount pending	Amount @1paisa per unit (in ₹)	Interest @15 percentper annum (in₹)	Total amount year wise outstanding (in ₹)
2017-18	4654320	7	46543	48870	95143
2018-19	7998600	6	79986	71987	151973
2019-20	4424700	5	44247	33185	77432
2020-21	4301400	4	43014	25808	68822
2021-22	7756200	3	77562	34902	112464
2022-23	8232900	2	82329	24698	107027
2023-24	6550500	1	65505	9825	75330
2024-25	5142900	0	51429	0	51429
Total			**490615**	**249275**	**739620**

Failure to levy GST on rent and unable to collect cess of ₹ 7.84 lakh is loss to govt exchequer.

8 Irregularity in Adherence to Agreement Signing Timeline and Commencement of Work and non-imposition of Liquidated Damage charge ₹ 0.87 lakh

As per Clause 29.3 of the Standard Bidding Document (SBD), the agreement between the Engineer and the successful bidder is to be signed within 28 days of the notification of award, incorporating all relevant correspondence, including the Letter of Acceptance (LoA). Furthermore, the timeline for the commencement of work, as per the contract, starts from the date of the allotment.

Scrutiny of records revealed that the work contract **"Estimate of construction of bridge at RD 20370 of Manawala Disty"** was awarded to **The Ranbir Cooperative Labour and Construction Society** on 05.12.2024 for ₹ 28.99 lakh. The Letter of Acceptance was received on 06.12.2024, but the agreement was signed between Executive Engineer Canal and Ground water Division Majitha, Amritsar andthe Ranbir Cooperative Labour and Construction Society on 29.01.2023, exceeding the 28-day window specified in Clause 29.3 of the SBD. This irregularity reflects a deviation from the provisions of the SBD.

Further according to LD provisions, notified by the department in July 2023, clause 46.1(A) the contractor shall, notwithstanding issuance of a prior notice in this regard, pay prospectively as liquidated damages an amount up to 3 percent of the amount of contract or such lesser amount that the Engineer may levy on behalf of the Employer, for every week of the period for which the work remains un-commenced after 10 days. Audit noticed that date of commencement of work was 29/01/2024 but work was actually started on 18/2/2024,

No evidence of the imposition of LD as per the prescribed rules was observed during the audit:
Clause 46.1(a): No record of 3 percent LD imposition for delays in starting the work

in lakh

Name of work	Contract cost	Date of start	Date of actual start	Delay in start of work	Liquidated damage (@3% of 28.99)
Construction of bridge at RD 20370 at Manawala Disty	28.99	29.01.24	18.02.24	20 days	0.87

furthermore, as per CAG, s guidelines regarding validation of vouchers, the voucher should be complete in all respects. it was noticed that the XEN had sanctioned funds of ₹ 5.71 lakh for 2nd running bill of contractor "**The Ranbir Cooperative Labour and Construction Society** " but relevant details regarding date of estimates sanctioned, date of rates sanctioned, date of agreement and date of start and completion of work were not mentioned in the voucher which makes the voucher irregular. In the absence of relevant details, the audit cannot ascertain the authenticity and correctness of work done by the contractor and the payment. made thereafter.

9 Unrealistic estimates in work of "Modernization of Gates at Hussainiwala Head Works Under Scada System"

Para 6.1 of CVC guidelines states that preparation of estimates for contracts is an area which needs special emphasis. A well-defined scope of work and a realistic market rate estimate can prove to be a vital input for successful execution of a contract with high standards of quality. The estimates should take into consideration all relevant factors based on the prevailing market price of various inputs such as labour, material, equipment, etc. at the locations concerned. Further, as per the provision of para 3.1 of CVC guidelines for contracts the objective of any public contracting is to get the proposed work executed as per bid specifications within a given time schedule and at the most competitive prices. To achieve this objective, it is essential to have well documented and customized policy guidelines in each organization so that this vital activity is executed in a well-coordinated manner with the least time and cost overruns.

Test check of records, audit noticed that the work of **Modernization of Gates at Hussainiwala Head Works Under Scada System**" were got done. Tenders for this work was floated in 2023-24. The work was technically sanctioned for ₹ 81.36 lakh and was allotted at ₹ 74.51 lakh against which an expenditure of ₹ 40 lakhs was incurred to complete the project.

Audit noticed that there was huge variation in the actual expenditure vis-à-vis the estimates of the divisional office making the latter unrealistic and approximately 186 percent of the actual expenditure which raises questions on the **accuracy of the estimates** used in the tendering process, including the methodology used to arrive at the ₹74.51 lakh tender estimate.

10 Excess spending

During the audit of the accounts, audit observed that there was an excess expenditure of ₹3.01 crore under the deposit head of works accounts. The deposit head is specifically meant for receiving funds for the execution of various defined works. Funds are deposited against specific schemes or projects for which expenditure is made. The audit review of the financial records of the Division revealed that there is an excess of ₹3.01 crore under the deposit head of works accounts.

This indicated that expenditures were incurred beyond the funds received for the related works. This suggests that funds more than the budgetary allocation for certain works were utilized. It is likely that savings, interest earned, or unutilized funds from other schemes were inappropriately used to meet excess expenditure on the works for which the minus balance exists. Such utilization is irregular, as funds from different schemes should not be intermingled without proper authorization or reallocation. This implies a breach of financial discipline, as the division did not adhere to the principle of spending within the limits of the funds received. The practice of utilizing funds beyond the allotted budget or from savings/interest amounts undermines transparency and accountability in financial management. If such irregularities are not addressed, they could lead to further budgetary discrepancies, mismanagement of public funds, and potential violations of financial regulations.

11 Non-compliance of provisions of the Companies Act, 2013

Punjab State Tubewell Corporation (now Punjab Water Resources Management & Development Corporation - Company) was incorporated in December 1970 with the main objectives of utilization of ground water resources in the State of Punjab thereby providing irrigation facilities to the farmers through installation of deep tubewells in the most backward Kandi area of the State. In order to give further boost to the agricultural production in the State, the work lining of watercourses was also entrusted to the Company by the Govt. in the year 1974-75 under the various schemes with refinance made available from NABARD, World Bank, etc. and since 1998 under the Centrally sponsored Command Area Development and Water Management Project and this activity is being continuously pursued by the Company.

Section-12(4) of the Companies Act, 2013 if Notice of every change of the situation of the registered office, verified in the manner prescribed, after the date of incorporation of the Company, shall be given to the Registrar within fifteen days of the change, who shall record the same.

Further, Section-12(5) of the Companies Act, 2013 also provided that Except on the authority of a special resolution passed by a Company, the registered office of the Company shall not be changed:

(i) in the case of an existing Company, outside the local limits of any city, town or village where such office is situated at the commencement of this Act or where it may be situated later by virtue of a special resolution passed by the Company; and

(ii) in the case of any other Company, outside the local limits of any city, town or village where such office is first situated or where it may be situated later by virtue of a special resolution passed by the Company.

Further, Section-12(8) of the Companies Act, 2013 provided that If any default is made in complying with the requirements of this section, the Company and every officer who is in default shall be liable to penalty of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees.

Scrutiny of records revealed that the Registered Office of the Company was changed from SCO No.28-29, Sector-26, Chandigarh to SCO No.8-10, Phase-1, Sector 55, SAS Nagar (Mohali) in April 2019 but the address of the registered office was not got changed in the prescribed manner by the Company so far (July 2024) even after a lapse of more than 5 years and the same address was depicting in the financial statements of the Company for the Financial Year 2022-23. This had resulted in non-compliance of the provisions of the Companies Act, 2013. The same issue was also pointed out in the last audit also, however, no efforts seem to be made for compliance of above provisions of the Companies Act, 2013.

12 Systemic delays and lapses in execution of Irrigation and Infrastructure Projects

Audit scrutiny across nine divisions under the Department of Water Resources, Punjab, revealed systemic failures in project planning, execution, and monitoring. Common issues included delayed commencement, slow progress, non-completion within timelines, and lack of penal action against defaulting contractors.

i. **Bist Doab Canal Division, Jalandhar:** Works from 2023–24 and 2024–25 showed 0–65% progress beyond contractual deadlines without enforcement of penalties.

ii. **Eastern Canal Division, Ferozepur:** Nine works remained incomplete (89–99% progress) despite lapsed deadlines, with no corrective action.

iii. **Faridkot Canal Division:** A ₹3.55 crore work was not allotted despite administrative and technical approvals, indicating procedural delays.

iv. **Ropar Headworks Division:**

- ✓ One work was delayed by four months due to poor scheduling.
- ✓ Four other approved tenders (₹11 crore) remained unallotted, showing administrative inefficiency.

v. **Ranjit Sagar Dam:** Contractor lifted only 10,530 cu ft of RBM against a monthly target of 7.06 lakh cu ft; no penalty or recovery initiated.

vi. **Shahpurkandi Barrage Project:** A ₹9.05 crore canal work remained incomplete 2.5 years post-deadline; ₹4.39 crore paid without penalty or time extension.

vii. **PWRMDC, SAS Nagar:** Nine tubewell works faced delays of 8–173 days; some not even initiated 4 months post-agreement. No penalties imposed.

viii. **Lift Irrigation Directorate:** Delayed technical reports from Hoshiarpur Circle stalled Arniala Dam design, depriving irrigation benefits to 460 hectares.

ix. **Patiala Drainage Division:** Delay in execution of a ₹32.33 crore centrally funded project led to lapse of ₹3.08 crore central funds, burdening the state budget.

These cases reflect weak administrative control, contract enforcement, and ineffective monitoring, severely impacting project outcomes and resource utilization.

13 Outstanding amount of auction fishing

(1) As per decision of Punjab Government, the auction of the fishing rights of Ranjit Sagar Dam Reservoir area falling in Punjab State for the period from 20/11/2022 to 19/11/2023 was to be auctioned by its authorities. Further, as per terms and conditions for the auction, the successful bidder shall deposit 25 percent amount of the bid after closing of auction proceedings but not later than 4.00 PM and ₹5 lakh Earnest Money Deposit (EMD) of the successful bidder shall be adjusted in this amount. The remaining 75 percent amount of the bid shall be deposited within 15 days after approval of auction bid from the competent authority.

Scrutiny of records revealed that the fishing rights (from 20/11/2022 to 19/11/2023) was allotted to Shri Naman S/o Sh. Vinod Kumar Sharma, Fishing contractor for ₹1.71 crore. Out of which, ₹1.23 crore was recovered from contractor till date (July 2024) and the balance ₹ 47.9 lakh was still outstanding for recovery. It was further noticed that the office had filed recovery suit (CR number 1324 of 2023) against the said contractor in District Civil Court Pathankot and the next date of hearing was fixed as 19/09/2024.

(2) Further, the auction of the fishing rights of Ranjit Sagar Dam Reservoir area falling in Punjab State (from 20/11/2023 to 19/11/2024) was to be auctioned by its authorities. As per terms and conditions for the auction, the successful bidder shall deposit 25 percent amount of the bid after closing of auction proceedings but not later than 4.00 PM and ₹10 lakh Earnest Money Deposit (EMD) of the successful bidder shall be adjusted in this amount. The remaining 75 percent amount of the bid shall be deposited within 4 months and in 4 equal installments after approval of auction bid from the competent authority.

Scrutiny of the records revealed that the fishing rights from 20/11/23 to 19/11/2024 were allotted to Sh. Rajesh Kumar S/o Sh. Sant Ram, Fishing contractor for ₹1.16 crore in the auction held on 14/11/2023. Out of which, ₹83.69 lakh was recovered from contractor till date (July 2024) and the balance ₹ 32.61 lakh was still outstanding for recovery. The whole amount was to be recovered upto 10/04/2024 as per terms of the auction.

Non recovery of the outstanding amount of ₹80.51 lakh of auction fishing was in contravention to terms and conditions of the auction. The said amount should have been recovered timely to safeguard the interest of the Govt. exchequer.

14 Avoidable payments of interest

The work of construction SYL Canal Road from RD 39.500 to 42.000 km was allotted (October 1985) to M/s V. K. Construction Company Pvt. Ltd by the EE, Chandpur Construction Division, Hoshiarpur. The office of the EE, Chandpur Construction Division, Hoshiarpur was merged with EE, Investigation Division (J), Hoshiarpur. Thereafter, the EE, Investigation Division (J), Hoshiarpur was merged with EE, Shah Nehar Extension Division, Hoshiarpur which is now known as EE, Kandi Canal-3, Water Resource Department, Hoshiarpur.

During execution of the work, there were some disputes between the contractor and the department. The Contractor submitted claims to the EE which were rejected by the EE and the claims were also rejected (March 1994) by the SE. The Contractor requested (March 1994) for appointment of Arbitrator which was not appointed by the department. Thereafter, the contractor approached the court for appointment of Arbitrator and on 14 June 1994, Sh. Gurcharan Singh, SE was appointed as Arbitrator. During hearings, on 09 September 1999, Sh. Gurcharan Singh was removed from the Arbitration and Sh. M. S. Mangat, SE was appointed as Arbitrator by the Civil Court, Ropar. The award was announced on 29 August 2000.

As per award, interest @ 15 per cent was to be paid as quoted below "I fix the date of accrual as 01/08/1989 the last date of measurement of work done as recorded in MB. Being 31/7/89in respect of claims allowed under count No. 2, 3, 4, 5, 6 and 7, 8, 11 and 13 and w.e.f. 1/10/1986 on amount awarded under count No. 1 as the work was executed prior to that. This interest was allowed upto the date of award i.e. 29/08/2000 and on the amount so awarded at the same rate from the date of Award till realization or decree of the court whichever is earlier".
Accordingly, payment of ₹3.16 crore was made (August 2002) to the contractor. While making payment of the award, interest on claim No. 13 was not paid on the plea that as per attested copy of the award provided to the department, no interest on claim No. 13 was not granted. The Hon'ble Punjab and Haryana High Court while deciding the case CR 7933/2016 on dated 23 March 2023 ordered that the original copy of the award dated 29 August 2000 was unambiguous and clear that the respondent was granted interest for the amount awarded on account of claims No. 2, 3, 4, 5, 6 and 7, 8, 11 and 13. The orders of the court further stated that "Government Department indulged in a litigation for more than seven years which could have been avoided by mere inspection of the arbitral record. The result was that there was loss to public exchequer as the respondent would be entitled to interest at the rate of 15 percent per annum from the date of the award till realization of the amount".

Resultantly, interest from period 30 November 2000 to 12 August 2002 (excluding 90 days from date of award i.e. 29 August 2000 for making payment) was paid ₹ 0.66 crore. Further, total amount of the award was to be paid ₹ 3.21 crore whereas the department paid ₹ 3.16 crore. As such, interest ₹ 5.08 lakh (₹ 32083924 - ₹ 31576121) was less paid on 12 August 2002 on which further interest of ₹ 16.77 lakh was paid vide voucher No. 06 dated 27 September 2024.

Thus, due to non-payment of awarded amount timely interest amounting to ₹ 0.83 crore was paid led to extra burden on State exchequer.

15 Avoidable payments of Cultural Cess

The Punjab ancient, Historical Monuments, Archaeological sites and Cultural Heritage Maintenance Board (amendment) Act 2013 provides that the funds of this board shall be administered by the amount of Cess levied and collected under section 6.

Further section 6 provides that the Cess levied under this section shall be collected in the manner as prescribed, by the department concerned and agencies on the construction costs of roads, Bridges, Flyovers, Road over bridges/Road under bridges etc. undertaken by PWD, Mandi Board, Punjab Infrastructure Development Board, Punjab Roads and Bridges Development Boards out of the state or its own resources. It shall be levied on all buildings costing more than Rs. 15 (fifteen) crores constructed by agencies of the state out of their own or state recourses.

Test check of records,various works of construction of wire crates check dams allotted to The Khoji Chak CooP L&C Society Pathankot, it was noticed that a payment of ₹96.92 lakh was made to the said contractor and an amount of ₹ 96,920 was also paid as well as deducted from the bills of the contractor as cultural cess for six works as detailed below:

Name of work	Date of agreement	Amount (₹in lakh)	Date of completion	Actual expenditure (₹in lakh)
Construction of wire cratecheck dams along River Ravi near village Feroza (1)	30/6/223	9.89	31/12/2023	8.70
Construction of wire crate check dams along River Ravi near village Feroza (2)	30/6/2023	10.10	13/12/2023	9.25
Construction of wire crate check dams along River Chakki, near village Chimma (1)	30/6/2023	13.26	23/2/2024	13.12
Construction of wire crate check dams along River Chakki, near village Chimma (2)	30/6/2023	20.33	23/2/2024	20.18
Construction of wire crate check dams along River Chakki, near village Ghandran	30/6/2023	23.06	23/2/2024	22.83
Construction of wire crate check dams along River Chakki, near village Chimma (2)	30/6/223	22.95	23/2/2024	22.84
Total				96.92
Culture Cess @1 percent of the cost of works i.e. ₹96,920/-				

However, as per provisions of this Act implication of Cultural Cess was not required on these works. Thus, this has resulted into avoidable payment of Culture Cess of ₹96,920.

misapplication.

16 Avoidable payments of interest on enhanced land compensation

Section 28 of the Land Acquisition Act, 1894 provides that “if the sum, which the Collector, did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of (9 percent) per annum from the date on which he took possession of the land to the date of payment of such excess into Court: (Provided that the award of the Court may also direct that where such excess or any part thereof is paid into Court after the date or expiry of a period of one year from the date on which possession is taken, interest at the rate of fifteen per cent per annum shall be payable from the date of expiry of the said period of one year on the amount of such excess or part thereof which has not been paid into Court before the date of such expiry)

In view of the public welfare purpose the land of eleven villages namely Sabuana, Odian, Karni Khera, Awa, Kotha, Alamshah, Salim Shah, Mauzam, Dona sikandai, Muhar kheewa and Muhar Jasmsher was acquisition to construct ASPAL Extension Drain, Ditch Channel from RD 0 to 62500 falling in Sutlej River. The Collector vide award dated 06.08.2001 had fixed the market value for Chahi Nehri Land, ₹1,60,000 for Barani and for Gair Mumkin ₹3.00 lacs per acre. Apart from the Market value the landowners were also held entitled for compensation of tubewell, trees, structures etc. As per correspondence available in the file the compensation amount as decided at the time of acquisition of land was paid to the landowners, but the landowners demanded enhanced rate for such land. The landowners filed appeal in the Hon'ble Punjab and Haryana High Court. The Hon'ble Punjab and Haryana High Court Chandigarh had passed orders dated 29/03/2019 in various cases and had increased the rates of the land in favour of landowners alongwith all statuary benefits. The Division asked the Advocate General Punjab to provide his opinion on the decision given by the Hon'ble High Court in this regard, to which the Advocate General clarified that "the case is not fit for filling further appeal". As such in compliance to the above-mentioned orders of the Hon'ble Punjab and Haryana High Court the department made payment with delay to landowners which resulted into avoidable payment of interest amounting to Rs. 52.27 lakh out of Rs. 243.34 lakh.

The delay caused in the preparation of decretal statements, to decide the statuary benefits and to deposit the amount of enhanced compensation with Land Acquisition Collector (LAC)/court resulted into avoidable payment of interest amounting to Rs. 52.27 lakh on account of interest for delay beyond the date of award.

17 Avoidable expenditure of late fee surcharge and creation of liability on account of electricity bills.

The office of the Director, Lift Irrigation and Low Dams, WRD, Punjab, Chandigarh has two electricity connections/meters carrying Account No. 74723WX and 141745800327A for which UT electricity department sends bills to the office of the Director, Lift Irrigation and Low Dams, WRD, Punjab, Chandigarh for payment.

Test check of records related to payment of electricity bills revealed that there was delay in sending bills to treasury office. In most of the cases, bills were forwarded to treasury even after due date of payment. The above mentioned delay ranged from 4 to 238 days in respect of electricity bills carrying Account No 74723WX and 141745800327A respectively, resulting in imposition of total penalty amounting to ₹11703 and creation of liability of ₹171640 on account of electricity bills for the period from January, 2022 to November, 2023 as per annexure attached.

It was observed that the reason for delayed payment was delay in according to sanction and sending the bill to the treasury office by this office. However, in few cases, short payments of bills were made resulting in payment of surcharge in subsequent bills.

18 Non forfeiting the EMD and Undue favour to contractor

The following three works for cleaning of drains were allotted to The ENNA KHERA Co-op L and C society: -

1. The work for cleaning Weed, Jasla Booti, Sarkanda etc. of Sarian drain RD 0-57000, Khuranj link drain no. 1 RD 0-10150, Ratta Khera Drain RD 0-4000, Nokerian Drain RD 0-24000, Ghatianwali Drain RD 0-15000, Chack Solewala Drain RD 0-13000 (₹5.57 lakh);
2. Cleaning Weed, Jasla Booti, Sarkanda etc. Jalabad Main drain RD 96500-1257237, Barkatwah drain RD 73500-116000, and Barkatwah extension drain RD 116000- 131000 and Golewala link drain Rd 0-31000 (₹17.27 lakh);
3. Cleaning Weed, Jasla Booti, Sarkanda etc. of Kaurian wali Drain RD 0-75000, Kaurianwali link drain no.1 RD 0-11500, Kaurian wali link drain no 2 RD 0-7150, Fazilka drain RD 0-22000 and Old fazilka drain RD 6500-8500 (8.75 lakh)

LOA for work at S.No.no.1 was issued to the contractor for ₹ 5.57 lakh to deposit the performance security.

For work at S.No.2 LOA was issued.vide letter no.5152-53/1-a dated 27/05/2024 was issued to the contractor for ₹ 17.27 lakh and contractor was instructed to deposit ₹ 86,371 as performance security.

For work no. 3 vide letter no. 5266-67/1-A dated 03/06/24 for ₹8.75 lakh was issued and contractor was instrcted to deposit ₹ 43726 as performance security.

The contractor was asked to deposit the performance security within 3 days of receipt of this letter of acceptance valid upto 28 days from the date of expiry of the defect liability period. In case of failing to comply above conditions and to sign the contract, action as stated in para 31.3 of ITB will be taken.

Scrutiny of records revealed that these works were cancelled on 24/06/2024 stating Administrative Reasons/issues. It was noticed that the contractor "The ENNA KHERA Co-op L and C society' was not enlisted with Water resource Department but was enlisted with SE, Construction Circle, PWD B&R, Faridkot for civil work (interlocking tiles in streets). So this contractor was not eligible for participation in bidding process.

Further, Executive Engineer, Drainage cum Minning Division, Fazilka issued a letter to the contractor for depositing the penalty amount of ₹3.69 lakh to the department under Punjab Transparency Rules 2022.

Audit observed that as the contractor was not eligible to participate in bidding process then how the evaluation committee accept his bid. After that the contract was cancelled stating "Administrative reasons", without forfeiting the EMD of the contractor also indicate undue favour to the contractor.

Thus, this had resulted in wastage of valuable time, manpower and resources of the department in entire process, as well as loss to the department (non-forfeiture of EMD).

Further it was well known to the Divisional authority that the contractor was not enlisted with the department.

19 Non crediting of royalty on good earth Rs.103.03 lakhs in the State Treasury in works executed under State Disaster Management Fund

The floods of July 2023 in Ghaggar river affected the nearby villages such as Makror Sahib, Phulad, Moonak, Surjan Bhaini, Bhundan Bhaini, Salemgarh, Ghamoor Ghat, Ghanota, Rampura etc. The reason identified for the same was thin riverbanks. Also, while arresting the breaches caused due to these floods, the department experienced difficulties in moving heavy machinery on the thin riverbanks. So, with the intention to widen the sides of Ghaggar river to nearly 16 feet the department took up the following works named –

"Flood risk mitigation project for River Ghaggar village Makror Sahib, Phulad, Moonak, Handa etc. Tehsil Moonak District Sangrur (RD 58000-30000)"&;
"Flood risk mitigation project for River Ghaggar village Makror Sahib, Phulad, Moonak, Handa etc. Tehsil Moonak District Sangrur (RD 30000-0)".
These works were technically sanctioned in June 2024 for Rs.210.59 lakhs and Rs.220.21 lakhs (including Royalty on Good Earth) respectively. These works were funded through State Disaster Management Fund and were allotted through e-tendering to Hemant Kumar Contractor and Din Dayal Singla Contractor for a total cost of Rs.136.84 lakhs (July 2024) and Rs.143.26 lakhs (June 2024) with a time limit of 45 days. The works were completed in August 2024 with an expenditure of Rs.125.75 lakhs and Rs.128.05 lakhs respectively.

Scrutiny of record revealed that these works majorly involved excavation and carriage of good earth to the embankment locations and formation of side slopes and a component of Royalty on good earth was included over and above the estimated value. The bills prepared by the divisional office did not reflect the deduction of royalty and crediting of the same to the State treasury head – 0853. Since, the payments were made after processing the bills through Chief Engineer's office, no document in support of crediting of royalty on good earth could be found on record. The details of royalty on good earth involved in these works are as follows –

Name of work	Earth work involved (cum.)	Royalty due (₹
Flood risk mitigation project for River Ghaggar village Makror Sahib, Phulad, Moonak, Handa etc. Tehsil Moonak District Sangrur (RD 58000-30000)	54727.32	56,62,749/-
Flood risk mitigation project for River Ghaggar village Makror Sahib, Phulad, Moonak, Handa etc. Tehsil Moonak District Sangrur (RD 30000-0)	44847.39	46,40,452/-
Total		1,03,03,201/-

20 Awaited Utilization Certificate of Rs. 180.35 lakh

District Mineral Foundation is a non-profit trust that was formed under the Mines and Minerals (Development and Regulation) Amendment Act, 2015 with an objective to work in the interest and benefits of persons and areas directly or indirectly affected by mining-related operations in a manner as may be prescribed by the State Government keeping in view the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY). Further, the Government of Punjab (Department of Mines & Geology) issued notification (2018) to comply with the guidelines of PMKKKKY in Punjab.

Further, Rule 8.14(3) (b) of the Punjab Financial Rule Volume-I provides that every Drawing and Disbursing Officer should obtain utilization certificate from the concerned agency to which the funds/grants were released/disbursed by him to ensure that the amount has actually been utilized for the purpose it was released.

Test check of records noticed that as per the directions of Deputy Commissioner, Sangrur, the divisional office released payment out of DMF fund, to the following departments/ agency for specific purposes against which Utilization Certificates are yet to obtained as per the detail given below: -

Sr.No.	**Department/ Agency to whom Amount was transferred**	**Approval Month & Date**	**Amount Transferred (₹**	**UCs received (₹**	**UCs awaited (₹**
1	District Education Officer, Sangrur	19.10.23	14,17,000	Nil	14,17,000
2	XeN, Panchayati Raj Division	14.11.23	22,75,000	Nil	22,75,000
3	XeN, Provincial Division, PWD (B&R)	07.12.23	8,26,000	Nil	8,26,000
4	Government Sr. Secondary School, Benra	07.12.23	13,00,000	Nil	13,00,000
5	XeN, Water Supply & Sanitation, Sangrur	06.02.24	9,82,000	Nil	9,82,000
6	District Health Society, Sangrur	06.02.24	2,25,000	Nil	2,25,000
7	Senior Medical Officer, PHSC Sangrur	29.02.24	14,17,920	Nil	14,17,920
8	XeN, Provincial Division, PWD (B&R)	29.02.24	8,71,000	Nil	8,71,000
9	XeN, Water Supply & Sanitation, Sangrur	23.07.24	77,408	Nil	77,408
10	XeN, Provincial Division, PWD (B&R)	23.07.24	2,50,000	Nil	2,50,000
11	Medical Officer, Aspirational Block, Dhuri	23.07.24	4,83,700	Nil	4,83,700
12	XeN, Punjab Health Cooperation, Patiala	23.07.24	5,70,000	Nil	5,70,000
13	District Education Officer, Sangrur	12.08.24	48,50,000	Nil	48,50,000
14	District Education Officer, Sangrur	12.08.24	24,00,000	Nil	24,00,000
15	XeN, Water Supply & Sanitation, Sangrur	11.09.24	89,975	Nil	89,975
Total			**1,80,35,003**	**Nil**	**1,80,35,003**

In the absence of Completion Report and Utilization Certificates, it cannot be ascertained in audit that the funds were utilized for the purpose for which the same were provided to the concerned department/ agency.

21 Avoidable expenditure of late fee surcharge and creation of liability on account of electricity and water & Sewerage bills.

The office of the Executive Engineer, Ground Water Resources Division No 1, SAS Nagar had electricity connection having Account No. 3001177867 for which Punjab State Power Cooperation Limited sends bills to this office for payment.

Test check of records related to payment of electricity bills revealed that there was late payment of surcharge of ₹ 48168/- (₹ 16160 plus ₹ 32008) as per the bill no 50024601131 dated 28/3/2024, paid by the division. Further scrutiny related to payment of water & sewerage bills (Consumer no. 1508005873/183) revealed that there is late payment of ₹ 1319(441+878) as per the bill no 150800000141260 dated 27/11/2024, paid by the division.

Thus, delay in payment of electricity bills and water bills, resulting in creation of liability on the account of electricity and water bills.

22 Allotment of work to ineligible contractors and payment -₹15.20 lakh

Water resources department, Government of Punjab, enlists the contractors who intend to work with the department. The purpose is to have a ready list of experienced, suitable and competent contractors for works in water resources department. As per eligibility criteria for enlistment as contractors in water resources department, he should have successfully completed works similar to nature of works being executed in the water resources department.

Test check of records noticed that the works related to Clearance of weed, Jalla, Sarkanda Booti etc. from the bed of various drains in district Hoshiarpur were allotted to The Goran Gate CooP L&C Society Hoshiarpur. The contractor was not enlisted with Water Resource Department. The contractor was enlisted with theO/o Superintending Engineer, Construction Circle, B&R, Hoshiarpur for Civil Road works involving Granular layer only and sub category interlock tiles and concrete pavement, as class –III upto₹ 2 crores, valid upto May 2024 vide certificate no. 39 dated 22/08/2022. The works allotted to the contractor was as below: -

Name of work	**Date of agreement**	**Amount (₹ in lakh)**	**Date of completion**	**Actual expenditure (₹ in lakh)**
Clearance of weed, Jalla, Sarkanda booti etc. from wet Safdarpur drain RD 0-21000 in tehsil Dasuya, Hoshiarpur.	31/5/2023	7.45 5.85	15/07/2023	5.12
Clearance of weed, Jalla, Sarkanda booti etc. from wet Nikku Chak drain in tehsil Hajipur, Hoshiarpur.	31/5/2023	6.04 4.68	15/07/2023	0.57
Clearance of weed, Jalla, Sarkanda booti etc. from Kali Bain RD 0-54000 in Hoshiarpur.	31/5/2023	21.67 17.89	15/07/2023	9.51
				15.20

These works were completed on the date mentioned above and a payment of ₹ 15.20 lakh was made to this contractor for the same. Since, the Contractor/society was enlisted for Road works only and not enlisted with Water Resource Department, the allotment of aforesaid work to the said society without any prior experience of the same work/registration for irrigation works clearly indicate undue favour to the contractor/society. In absence of which quality of these works could not be ruled out in audit. Reasons/justification for the same may be intimated to Audit.

23 Outstanding recovery of water cess

Despite the Government of Punjab, Department of Irrigation, amended (November 2014) the Northern India Canal and Drainage Act, 1873, through Notification imposing ₹50/acre Water Cess (due by May 31/Nov 30 annually), **₹156.43 crore (Annexure-I)** remained unrecovered in 2024-25 across 11 divisions, impairing irrigation funding.

24 Outstanding recovery of Tawan

Section 30 FF & Rule 33 of the Canal Act mandate cost recovery for watercourse damage/unauthorized water use, with Section 45 enabling land-revenue-like recovery. Yet, ₹1.62 crore Tawan remained pending (2024-25) across 7 Divisions (Details in the Annexure-II), indicating weak enforcement.

25 Outstanding recovery of Abiana

Section 37 of the Canal and Drainage Act, 1873 requires the Revenue Department to collect Abiana (Canal Water Rates) at rates set by the Government. The village lambardar facilitates this collection, earning a three percent fee. The Irrigation Department prepares Khataunis (statements of Abiana) for the District Collector. According to the Punjab Government's Notification dated 28.01.2010, the fixed rate is ₹ 150 per acre annually, payable in two installments of ₹ 75 by May and November.

A test check of records from six divisional offices (Annexure-III) revealed an outstanding Abiana totalling ₹ 148.89 crore as of November 2014, with no recovery made since then. Additionally, divisional offices lack detailed information on outstanding Abiana per farmer or occupier, hindering timely recovery assessments.

26 Outstanding recovery of water charges

Under the Canal and Drainage Act, 1873, water charges at commercial rates are to be recovered from agencies supplied with water at fixed rates, with bills issued at regular intervals.

A review of records revealed that ₹ 179.99 crore in water charges other than irrigation, remains pending for recovery across seven divisions **(Annexure-IV)** for the fiscal year 2024-25.

27 Outstanding recovery of chakota rent

A test check of records across six divisions **(Annexure-V)** revealed that cultivable land was allocated to employees at Chakota rates. However, an outstanding Chakota rent of ₹ 17.30 lakh remains to be recovered from these employees for the fiscal year 2024-25.

28 Outstanding recoveries from Brick Kiln Owners

As per the Punjab Minor Mineral Rules 2013, Brick Kiln Owners must obtain a Certificate of Approval (CA) for a fee of ₹ 10,000 (fresh) or ₹ 5,000 (renewal). They are liable to pay annual royalties based on production capacity, a ten *per cent* contribution to the Environment Management Fund (EMF), and one-third of the royalty to the District Mineral Foundation (DMF). The annual license fee for excavation up to two acres is ₹ 60,000.

An amount ₹ 5.60 crore were pending for recovery on account of royalties, EMF, DMF, and license fees across seven divisions **(Annexure-VI)** for the fiscal year 2024-25.

Annexure A

Sr. No.	Item	Vr. No.	Date	Amount	Purpose
1	HP Notebook 245 and HP Evon Backpack (428 Nos.)	87	27.2.2024	24641100	Implementation of e-office
2.	HP Notebook 245 and HP Evon Backpack (19 Nos.)	88	27.2.2024	1120050	
3.	Brother HL Printer	76	27.2.2024	1063848	
4.	Brother HL Printer	5	27.2.2024	55992	
			Total	**26880990**	

Annexure I

(Rupees in lakh)

Sr. No.	Name of the Division	Water Cess amount outstanding
1.	Executive Engineer, Bathinda Canal Division, Bathinda	6233
2.	Executive Engineer, Abohar Canal & Ground Water Division, Water Resource Department, Punjab, Abohar	77.49
3.	Executive Engineer, Bist Doab Canal Division, Jalandhar	47.72
4.	Executive Engineer, Bhakra Main Line Canal Division, Patiala	77.27
5.	Executive Engineer, Devigarh Canal Division, Patiala	600.00
6.	Executive Engineer, Eastern Canal Division, Ferozepur	1500.00
7.	Executive Engineer, Faridkot Canal Division, Faridkot	4216.00

8.	Executive Engineer, Majitha Canal and Ground Water Division, Amritsar	1002.00
9.	Executive Engineer, Ropar Headworks Division, Ropar	85.37
10.	Executive Engineer, Sangrur Canal Division (IB), Sangrur	1804.00
	Total	**15642.85**

Annexure II

(Rupees in lakh)

Sr. No.	Name of the Division	Outstanding amount of Tawan
1.	Executive Engineer, Abohar Canal Division, Abohar	32.84
2.	Executive Engineer, Bhakra Main Line Canal Division, Patiala	32.84
3.	Executive Engineer, Eastern Canal Division, Ferozepur	24.97
4.	Executive Engineer, Majitha Canal and Ground Water Division, Amritsar	22.46
5.	Executive Engineer, Ropar Headworks Division, Ropar	4.83
6.	Executive Engineer, Faridkot Canal Division, Faridkot	26.10
7.	Executive Engineer, Ropar Headworks Division, Ropar	18.00
	Total	**162.04**

Annexure III

(Rupees in lakh)

Sr. No.	Name of the Division	Outstanding amount of Abiana
1.	Executive Engineer, Abohar Canal & Ground Water Division, Water Resource Department, Punjab, Abohar	4746
2.	Executive Engineer, Bhakra Main Line Canal Division, Patiala	690
3.	Executive Engineer, Devigarh Canal Division, Patiala	1992
4.	Executive Engineer, Faridkot Canal Division, Faridkot	7461
	Total	**14889**

Annexure IV

(Rupees in lakh)

Sr. No.	Name of the Division	Outstanding amount of Water charges other than Irrigation
1.	Executive Engineer, Bathinda Canal Division, Bathinda	2551.00
2.	Executive Engineer, Abohar Canal & Ground Water Division, Water Resource Department, Punjab, Abohar	129.00
3.	Executive Engineer, Devigarh Canal Division, Patiala	556.34
4.	Executive Engineer, Eastern Canal Division, Ferozepur	124.00
5.	Executive Engineer, Faridkot Canal Division, Faridkot	771.00
6.	Executive Engineer, Ropar Headworks Division, Ropar	96.70
7.	Executive Engineer, Sangrur Canal Division (IB), Sangrur	142.00
	Total	**17998.77**

Annexure V

(Rupees in lakh)

Sr. no.	Name of the Division	Outstanding amount of Chakota rent
1.	Executive Engineer, Bathinda Canal Division, Bathinda	4.58
2.	Executive Engineer, Eastern Canal Division, Ferozepur	1.78
3.	Executive Engineer, Faridkot Canal Division, Faridkot	0.85
4.	Executive Engineer, Majitha Canal and Ground Water Division, Amritsar	3.52
5.	Executive Engineer, Ropar Headworks Division, Ropar	1.78
6.	Executive Engineer, Faridkot Canal Division, Faridkot	4.79
	Total	**17.30**

Annexure VI

(Rupees in lakh)

Sr. No.	Name of the division	Outstanding recoveries from Brick Kiln Owners
1.	Executive Engineer, Patiala Drainage Division, Patiala	34.36
2.	Executive Engineer, Drainage Division, Gurdaspur	275.00
3.	Executive Engineer, Drainage-cum-Mining and Geology Division, WRD, Punjab Ferozepur at Fazilka	43.80
4.	Executive Engineer, Drainage-cum-Mining and Geology Division, Pathankot	36.80
5.	Executive Engineer, Drainage-cum-Mining and Geology Division, Hoshiarpur	169.62
	Total	**559.58**

Satement D

Name of Unit	Audited Yes/NO	Period of audit		Name of XEN/ SE Shri/ Smt.	Name of Sr. Audit Officer/AAO Supervising Audit Party	categories wise irregularities		Clearance during 2024-25		As on 31-03-2025	
		From	To			sec A	Sec B	IR	Para	IR	Para
XEN Jalandhar Drainage Division Jalandhar								5	9	4	27
XEN Project Division No I Gidderbaha								4	24	4	18
XEN Canal Lining (Arrear) Division Taran Taran at Amritsar								1	2	1	7
XEN Amritsar Mechanical Drainage Division Amritsar	YES	May-23	Jan-25	Sahil Kumar	Gurdass Ram	0	8	3	3	5	37
XEN Amritsar Drainage Division Amritsar rename as **Executive Engineer, Amritsar Drainage-cum-Mining & Geology Division, WRD Punjab, Amritsar**	YES	Feb-24	Nov-24	Gurbir Singh	B.B Sharma	3	8	5	24	8	60
XEN Tarn-Taran Drainage Division WRD (Bari Doab Division Amritsar)								2	5	6	36
XEN Water Resources Investigation Division, Punjab, Chandigarh								1	9	4	17
XEN Canal Lining Division (CC) Ferozerpur								1	2	1	8
XEN Canal lining (Arrear) Division, Ludhiana								4	5	1	7

XEN Workshop IB Division Chandigarh rename as **XEN, Building & Store Procurement Division (IB) Punjab, Chandigarh**	YES	Jan-21	May-24	Rupesh Puri	Gurdass Ram	0	5	0	0	6	27
XEN Project Division No. II IB Mohali							3			3	11
XEN Canal Lining (CC) Division Mukatsar merged with XEN Drainage Construction Division Faridkot at Giddarbaha						2	53	4	4	15	72
XEN Sidhwan Canal & Ground Water Division Ludhiana								2	15	8	34
XEN Amritsar Drainage Const. Division Amritsar								4	11	1	16
XEN Drainage Division Phagwara (Jalandhar) rename as **XEN. Drainage cum Mining & Geology Div. WRD Punjab, SBS Nagar**								3	15	7	36
XEN Irrigation Development Investigation No III Rajpura								1	7	0	0
XEN Bathinda Canal Division Bathinda	YES	Dec-23	Oct-24	Sukhjit Singh Randhawa	B.B Sharma	0	15	4	27	10	72
XEN Jalandhar (Mech).Draiange Division at Nangal rename as **XEN. Mech. Drainage div. Nangal SAS(Mohali)**								1	2	4	30

XEN Surface Hydrology Division (I&II) Mohali rename as **XEN, Ground Water Resource Division-I, SAS Nagar**	YES	Apr-22	Feb-25	Simrat Pal Singh	Gurdass Ram	0	3	0	0	6	10
XEN Ground Water Resources Division No I Mohali rename as **XEN, Ground Water Resource Division-II, SAS Nagar merged with XEN Discharge Division SAS Nagar** merged with XEN Discharge Division, SAS Nagar	YES	Jul-21	Jun-24	Discha	Ashwani Sood	0	27	0	0	10	29
Principal Secretary Irrigation Project Chandigarh								5	15	8	33
Director,Kandi Water Shed Design DirectoratePunjab Chandigarh rename as **Director, Lift Irrigation & Low Dams, Pb., Chandigarh**	YES	Jan-22	Jan-25	Amardeep Singh Sagar	Gurdass Ram	0	3			5	15
Director Planning & Design Studies IB Punjab, Chandigarh								2	3	1	5
Director Water Resources & Environment (IB) Chandigarh rename as **Superintending Engineer, Ground Water Management Circle, SAS Nagar**								2	3	2	7

Director Electrical and Mech. SYL Chandigarh merged with Kandi Water Shed								1	6	0	0
Director Inspection & Quality Control SYL Chandigarh										1	1
SE Drainage Circle Amrtisar	YES	May-09	Dec-24	Mahesh Singh	Gurdass Ram	0	2	1	3	2	4
SE Sirhind Canal Circle Ludhiana	YES	Apr-19	Dec-24	Ashutosh Kumar	Gurdass Ram	0	4	1	1	2	7
SE Project IB Circle Punjab Mohali										2	4
SE Investigation Circle Irrigation Chandigarh								1	3	0	0
SE Drainage Circle Muktsar At Gidderbaha										1	3
SE Const. Circle No I Pb Chandigarh								1	1	0	0
Additional Director CUM Controller (F&A) Irr. Chandigarh	YES	Apr-23	Mar-24	Rupesh Puri	Gurdass Ram	1	5	6	17	8	31
Chief Engieer Vigilance & Quality Control IB Pb. Chandigarh								1	1	1	1
SE Drainage Circle Jalandhar								2	8	3	9
Ground Water Resource Division No 2 Mohali										1	4
Punjab Water Resources Management & Development Corp.Mohali merged with O&M Tubewell Division Hoshiarpur	YES	Apr-23	Apr-24	Pawan Kapur	Gurdass Ram	0	12	0	9	13	62
PWRMDC Division No 7 Bathinda										2	15

PWRMDC, Ferozepur at (Fazilka)										1	11
XEN Lining Division No 4 Abohar										1	4
Divisional Engineer Lining No 6 Pampura Phool now **PWRMDC Barnala**										1	5
Divisional Engineer Lining No 5 (PWRMDC) Ludhiana										1	5
Divisional Engineer OPM Division (PWRMDC) Mohali										1	8
Divisional Engineer Lining No 8 Bathinda										2	12
Divisional Dengineer L:ining No 3 (PWRMDC) Malout										1	8
XEN Lining Division No 1 Ferozepur										2	9
Tubewell & Store Division (PWRMDC) Doraha Ludhiana									1	1	3
Lining Division no 9 Amritsar										1	4
C.E.CUM Director DIPR Institue Amritsar (PIMTI) rename as **Superintending Engineer, Interstate Waters circle, Amritsar**							2			5	24
LAO.SYL,Patiala								2	9	1	6
LAO Drainage Circle Patiala								3	11	0	0
XEN Bhakra Main Line Division Patiala	YES	Nov-23	Oct-24	Gursharn Singh	Gurdass Ram	0	13	3	10	11	60

XEN Canal Lining Arrear Division, Patiala								2	4	2	12
XEN Canal Lining Division Abohar								3	14	0	0
XEN Canal Lining Division Ranpura Phul at Rayya Amritsar							1			1	9
XEN Devigarh I.B Division Patiala	YES	Nov-23	Oct-24	Gurdeep Singh Dhaliwal	Gurdass Ram	0	12	1	1	10	71
XEN, Patiala Drainage Division Patiala	YES	Jul-23	Jul-24	Rajinder Ghai	Gurdass Ram	1	14	7	24	9	61
Director,Co-ordination Directorate Punjab Chandigarh										2	6
XEN Lehal IB division patiala								5	11	9	37
S. E.IB Circle, patiala								1	4	1	4
S E BML Circle Patiala	YES	Jan-20	May-24	Ankit Dhir	Gurdass Ram	0	5	0	2	2	9
S E Calal Lining Circle Patiala							2	2	2	1	5
S E Investigation Circle Irr. Division Chandigarh								1	3	0	0
S E Drainage Circle Patiala								1	1	1	5
XEN Vigilance & Quality Control Amritsar								1	1	2	4
XEN Vigilance & Quality Control Bathinda								1	2	1	3
XEN Bist Doab Division Jalandhar	YES	Oct-23	Oct-24	Devinder Singh	B.B Sharma	0	9	2	7	11	49
XEN Canal Lining Division No I Bathinda								3	7	0	0
XEN Rajpura Mechanical Drainage Rajpura								1	6	0	0
S E Central Mechanical IB Circle Chandigarh										1	5

S E Canal Lining Circle Bathinda								1	1	0	0
S E UBDC Circle Amritsar	YES	Apr-19	Apr-24	Kulwinder Singh	Gurdass Ram	0	5	0	2	2	8
S E Drainage Construction Circle Ferozepur								1	3	3	5
SE Canal Circle (RF) Ferozepur									2	1	1
SE Canal Lining Circle © Ferozepur								1	3	2	7
CE, SYL Canal Chandigarh								3	12	0	0
Land Reclamation Officer UBDC Amritsar										1	5
XEN Harike Canal Division Ferozepur								5	8	8	57
XEN Gollewal Drainage Division Ferozepur rename as **XEN, Drainage-cum-Mining and Geology Division, WRD, Punjab, Ferozepur**								6	9	6	39
XEN Mechanical Const, Drainage Ferozeur								3	14	3	18
XEN Eastern Canal Division Ferozepur	YES	Oct-23	Sep-24	Balwinder Kumar	B.B Sharma	0	8	3	3	10	49
XEN Rajasthan Feeder CC Ferozerpur	YES	Dec-23	Nov-24	Raman Preet Singh	Gurdass Ram	1	6	5	14	8	42
XEN Drainage Construction Division Ferozepur at Fazilka	YES	Jan-23	Dec-24	Jagsir Singh	Gurdass Ram	0	13	2	10	7	51
XEN Draiage Division Ludhiana								4	6	6	33
XEN Drainage Investigation Division Ludhiana								1	2	2	7

XEN Maili Construction Division Mohali								1	1	3	13
XEN Majitha UBDC Division Amritsar	YES	Jan-24	Nov-24	Happy Kumar	B.B Sharma	0	9	1	16	10	73
XEN Jandiala UBDC Division Amritsar									15	8	49
Chief Engineer Canal Administration ,sec.18, Chandigarh									1	1	4
XEN Vigilance & Quality Control Patiala										1	2
XEN Hoshiarpur Drainage division Hoshiarpur rename as **XEN, Drainage cum Mining & Geology Division, Hoshiarpur**	YES	May-23	Feb-25	Sanchit Sharma	Gurdass Ram	1	13	5	7	6	40
XEN kandi water shed division Hoshiarpur rename as **XEN, Kandi Area Dam Maintenance Div. 1, Hoshiarpur**							1	1	1	3	19
S.E. Kandi canal & Dam circle Hoshiarpur merged with SE Dholbaha Dam Construction Circle, Hoshiarpur							5			6	14
PWRMDC , Hoshiarpur									1	1	5
Tubewell Construction, (PWRMDC) Hoshiarpur										1	8
LAO Dholbaha Dam Hoshiarpur								2	8	1	1
XEN Investigation Division (IB) hoshiarpur								5	10	4	16
XEN Kandi Area Dam Maintenance Division Hoshiarpur								2	5	4	20

XEN Jhanuari Chohal Division Hoshiarpur								2	14	5	22
XEN, Kandi Canal Stage-I, Hoshiarpur (New Unit) SAGRAO Construction Division SYL Chandigarh (merged unit) XEN Shah Nehar Extension (Civil) Hoshiarpur (old name)								2	9	9	69
XEN. Kandi Canal Stage-III, WRD, Hoshiarpur (New Unit) XEN Investigation Division (J) Hoshiarpur (merged unit) Lohand Construction SYL Division, Ropar (merged unit)SYL, Chandpur Construction, Mohali (merged unit) XEN Shah Nehar Ext. (Mech.) Division Hoshiarpur (old name)	YES	Jan-24	Jan-25	Amit Sabharwal	Ashwani Sood	2	5	0	1	11	54
XEN Shah Nehar Headworks Division Talwara (HSP)								2	10	5	30
XEN Drainage Division Gurdaspur rename as **XEN Drainage-cum-Distt Mining Officer Gurdaspur**	YES	Oct-23	Sep-24	Dilpreet Singh	Gurdass Ram	0	9	4	12	10	47

XEN, Madhopur Canal & Ground Water Division, Gurdaspur (New Name) XEN, Madhopur UBDC Division Gurdaspur (old name)								2	5	6	22
XEN, Gurdaspur Canal & Ground Water Division, Gurdaspur (New Name) XEN, Gurdaspur UBDC Division Gurdaspur (old name)								1	14	11	47
XEN Intensive Investigation Division Hoshiarpur (New Name) Sarala Construction Division, SYL, Patiala (merged unit) XEN, Chandpur (Kharar) Construction Division, SYL Chandigarh, Mohali (merged unit)								3	6	6	17
Tubewell Division , (PWRMDC), Pathankot										1	5
XEN Headwork's Division Ropar	YES	Aug-23	Aug-24	Damandeep Singh	Gurdass Ram	0	12	4	17	10	82
XEN Ghanauli Construction Division SYL Canal Project Ropar										0	0
Divisional Engineer, Tubewell Construction , (PWRMDC) Ropar										1	5

XEN, Drainage cum Mining & Geology Division, Ropar (New Name) XEN Water Management & Investigation Division, Ropar (old name)								3	7	7	35
XEN, Drainage cum Mining & Geology Division, Sangrur (New Name) XEN, Drainage Construction Division , Sangrur (old name)	YES	Feb-24	Feb-25	Gundeep Bansal	Ashwani Sood	1	6	3	10	9	45
XEN,Canal & Ground Water Division, Sangrur (New Name) XEN IB Division, sangrur (old name)	YES	Nov-23	Oct-24	Atinderpal Singh Sidhu	B.B Sharma	0	11	3	6	12	55
XEN kotra lining Division Sangrur								3	8	1	7
XEN, Lining Division No.-2, (PWRMDC), Mansa										1	6
XEN, Mansa IB Division Mansa (JAWARKE) Mansa								4	10	8	48
XEN Drainage cum Mining & Geology Division, Mansa								1	6	3	22
XEN Faridkot Canal Division Faridkot	Yes	Apr-23	Jul-24	Jinesh Goyal	Gurdass Ram	0	11	3	12	9	49
XEN Drainage Construction Division, Faridkot								4	7	4	32
XEN Canal Lining Division Abohar (Fazilka)								2	13	1	1

XEN Lining Division No. 4 Abohar (Fazilka)										1	4
XEN, Abohar Canal & Ground Water Division, Abohar (Fazilka) (New Name) XEN, Aboohar Canal Division, WRD, Abohar (old name)	YES	Jan-24	Nov-24	Vinod Kumar Suthar	Gurdass Ram	0	8	4	8	8	45
Divisional Engineer, Tubewell Division , (PWRMDC), Malerkotla										1	3
XEN, Kandi Canal ,Stage-II Division (PWR), Hoshiarpur	YES	May-23	Jun-24	Vishavpal Goel	Gurdass Ram	0	9	8	16	11	39
XEN, Drainage cum Mining & Geology, Pathankot	YES	Sep-22	Jan-25	Vishavpal Goel	Gurdass Ram	0	10	1	10	1	10
XEN, Dam Constn.and Spillway concrete Div. RSD, SPK								2	4	1	4
XEN, SPK, Dam division No.I, SPK								1	2	3	6
XEN, Electrical and Store division SPK Dam project, SPK								2	7	0	0
FA & CAO RSD Project , SPK (works), Pathankot	YES	Jul-23	Jul-24	Munish Garg	Gurdass Ram	0	9	3	11	9	30
Chief Engineer, SPK Dam (Project) Irrigation wing, Shahpurkandi								5	6	1	3
Chief Engineer, Ranjit Sagar Dam Works (Project), Shahpurkandi								4	10	2	4
XEN Electrical Division, Shahpurkandi Dam Project								1	2	1	1

XEN, Store and Disposal Division/SKD(P), Shahpurkandi Dam								4	12	0	0
XEN, Project R&M Division,RSD Project ,Shahpurkandi								6	21	0	0
XEN, Field Mechanical & concrete production Division, RSD Shahpurkandi								2	3	0	0
XEN, Store Division, Shahpurkandi, Township								2	4	2	5
Director Hydel Design Organisation Punjab ChD.									1	1	1
XEN, Shahpurkandi Dam Project Division No.-IV, SPK								2	8	1	1
XEN, Personnel Division RSD, Shahpurkandi								2	6	0	0
XEN, Workshop Division, Shahpurkandi								1	4	0	0
XEN, Town Ship Division No.-1,Ranjit Sagar Dam,Shahpurkandi										0	0
Director ,Shahpurkandi Dam Project, Chandigarh									2	1	1
XEN, Shahpurkandi Dam Division No. II, Shahpurkandi									2	1	1
XEN, Plant Erection & Rigging Division RSD, Shahpurkandi								3	7	0	0
SMO, Ranjit Sagar Dam, Shahpurkandi								2	3	1	4
XEN, Electrical-II Division RSD,									2	1	3

Shahpurkandi											
XEN, Inspection & Layout division (RSD) Shahpurkandi								1	3	0	0
XEN, Disposal Division RSD Shahpurkandi										1	6
XEN, Warehouse Division RSD, Shahpurkandi										0	0
XEN Dam Mechnical Division, Shahpurkandi Dam (New Name) XEN, Plant Erection & Rigging Div.(Dam project) Shahpurkandi (old name)								3	6	0	0
XEN, Communication Division (RSD) Shahpurkandi								3	13	0	0
XEN, Shahpurkandi Dam Division No.(V) Shahpurkandi								1	4	0	0
XEN, Field Repair Div (SPK DP) Shahpurkandi								2	3	0	0
SE, Mechanical Circle SPK (Project) Shahpurkandi									2	1	1
XEN, Township Division No 2 (RSD) Shahpurkandi								1	3	1	4
Chief Engineer, Shahpurkandi Design, Chandigarh								2	8	0	0
Chief Engineer, Purchase Officer Shahpurkandi Township									3	1	1

DY. Commissioner (R&R) Shahpurkandi								1	4	0	0
Dir. Plant Design, Inspection Control (I+C) Shahpurkandi Dam Project Shahpurkandi								1	2	0	0
LAO, Shahpur Kandi								1	3	0	0
S.E., Admn & Disposal Circle Shahpurkandi								1	2	1	2
S.E., Mechanical Circle (RSD) Shahpurkandi								1	1	0	0
S.E.Civil Circle, Shahpurkandi								1	3	0	0
Pr. RSD Model School , Shahpurkandi								1	3	0	0
Pr. RSD Sr. Sr. Sec. school Shahpurkandi								1	2	0	0
Pr. Sr. Sec. School RSD Ucha Thara								1	2	0	0
FA & CAO (Barrage) Project SPK, Pathankot	YES	Oct-23	Sep-24	Munish Kumar	Gurdass Ram	0	7	0	0	9	53
Director, Kandi Water Shed Design Directorate Punjab, Chandigarh								1	1	1	4
XEN, Township division No II , Shahpur Kandi								1	4	0	0
Director, DIPR & CPO, Ranjit Sagar Dam Project Shahpurkandi, Pathankot								1	2	1	5
Research Office SPK Dam										1	2
S.E. SPK Dam Circle, Shahpurkandi										1	3
Chief Engineer (Dams) SPK, Township										1	7

Pr. Secey.Deptt of Mining & Geology Pb CHD												
Chief Engineer, Deptt of Mining & Geology Pb CHD												
State Geologist Punjab Water Resources Department Sector 18 CHD												
XEN -cum-District Minng Officer, SAS Nager Mohali												
Distt Mining Officer, SAS Nagar Mohali												
XEN -cum -Distt Mining officer Ludhiana												
XEN Drainage division-cum-district Mining Officer, Ludhiana												
XEN -cum-Distt Mining Officer Ropar												
XEN -cum-District Mining Officer, Nawanshahar												
XEN Drainage Division-cum Distt Mining Officer Hoshiarpur												
Distt Mining Officer, Pathankot												
XEN -cum Distt Mining Officer, Moga under Golewala Drainage Division, FZR												
XEN -cum-Distt Mining Officer Gurdaspur												
Distt Mining Officer, Hoshiarpur												
S.E Mining & Geology Circle-I Amritsar												

XEN-cum-District Mining Officer Amritsar											
XEN-cum-District Mining officer, Kapurthala											
S.E , Mining and Geology, Ferozepur											
XEN-cum-District Mining Officer, Fazilka											
XEN-cum-Distt Mining Officer Ferzepur											
Dist Mining Officer Mansa											
XEN Cum Mining Officer Mukatsar											
XENcum Mining Officer Taran Taran Amritsar											

Statement F

Sr.No.	Name of Unit	Audited Yes/NO	As on 01-04-2024		Addition during 2024-25			Clearance during 2024-25		As on 31-03-2025	
			Irs	PARAS	Irs	PARAS		Irs	PARAS	Irs	PARAS
						sec A	Sec B				
1	XEN Jalandhar Drainage Division Jalandhar		9	36				5	9	4	27
2	XEN Project Division No I Gidderbaha		8	42				4	24	4	18
3	XEN Canal Lining (Arrear) Division Taran Taran at Amritsar		2	9				1	2	1	7
4	XEN Amritsar Mechanical Drainage Division Amritsar	Yes	7	32	1	0	8	3	3	5	37
5	XEN Amritsar Drainage Division Amritsar rename as **Executive Engineer, Amritsar Drainage-cum-Mining & Geology Division, WRD Punjab, Amritsar**	Yes	12	73	1	3	8	5	24	8	60
6	XEN Tarn-Taran Drainage Division WRD (Bari Doab Division Amritsar)		8	41				2	5	6	36
7	XEN Water Resources Investigation Division Punjab Chandigarh		5	26				1	9	4	17
8	XEN Canal Liniong Division (CC) Ferozerpur		2	10				1	2	1	8
9	XEN Canal lining (Arrear) Division Ludhiana		5	12				4	5	1	7
10	XEN Workshop IB Division Chandigarh rename as **XEN, Building & Store Procurement Division (IB) Punjab, Chandigarh**	Yes	6	22	1	0	5	0	0	6	27
11	XEN Project Division No. II IB Mohali		2	8	1		3			3	11
12	XEN Canal Lining (CC) Division Mukatsar merged with XEN Drainage Construction Division Faridkot at Giddarbaha		9	21	10	2	53	4	4	15	72
13	XEN Sidhwan Canal & Ground Water Division Ludhiana		10	49				2	15	8	34
14	XEN Amritsar Drainage Const. Division Amritsar		5	27				4	11	1	16

15	XEN Drainage Division Phagwara (Jalandhar) rename as **XEN. Drainage cum Mining & Geology Div. WRD Punjab, SBS Nagar, Phagwara, Jalandhar**		10	51				3	15	7	36
16	XEN Irrigation Development Investigation No III Rajpura		1	7				1	7	0	0
17	XEN Bathinda Canal Division Bathinda	Yes	13	84	1	0	15	4	27	10	72
18	XEN Jalandhar (Mech).Draiange Division at Nangal rename as **XEN. Mech. Drainage div. Nangal SAS(Mohali)**		5	32				1	2	4	30
19	XEN Surface Hydrology Division (I&II) Mohali rename as **XEN, Ground Water Resource Division-I, SAS Nagar**	Yes	5	7	1	0	3	0	0	6	10
20	XEN Ground Water Resources Division No I Mohali rename as **XEN, Ground Water Resource Division-II, SAS Nagar** merged with XEN Discharge Division, SAS Nagar	Yes	2	2	8	0	27	0	0	10	29
21	Principal Secretary Irrigation Project Chandigarh		13	48				5	15	8	33
22	Director,Kandi Water Shed Design DirectoratePunjab Chandigarh rename as **Director, Lift Irrigation & Low Dams, Pb., Chandigarh**	Yes	4	12	1	0	3			5	15
23	Director Planning & Design Sdtudies IB Punjab Chandigarh		3	8				2	3	1	5
24	Director Water Resources & Environment (IB) Chandigarh rename as the **Superintending Engineer, Ground Water Management Circle, SAS Nagar**		4	10				2	3	2	7
25	Director Electrical and Mech. SYL Chandigarh merged with Kandi Water Shed		1	6				1	6	0	0
26	Director Inspection & Quality Control SYL Chandigarh		1	1						1	1
27	SE Drainage Circle Amrtisar	Yes	2	5	1	0	2	1	3	2	4
28	SE Sirhind Canal Circle Ludhiana	Yes	2	4	1	0	4	1	1	2	7
29	SE Project IB Circle Punjab Mphali		2	4						2	4
30	SE Investigation Circle Irrigation Chandigarh		1	3				1	3	0	0
31	SE Draniage Circle Mjukatsar At Gidderbaha		1	3						1	3
32	SE Const. Circle No I Pb Chandigarh		1	1				1	1	0	0

33	Additional Director CUM Controller (F&A)Irr. Chandigarh	Yes	13	42	1	1	5	6	17	8	31
34	Chief Engineer Vigilance & Quality Control IB Pb. Chandigarh		2	2				1	1	1	1
35	SE Drainage Circle Jalandhar		5	17				2	8	3	9
36	Ground Water Resource Division No 2 Mohali		1	4						1	4
37	Punjab Water Resources Management & Development Corp.Mohali merged with O&M Tubewell Division Hoshiarpur	Yes	11	59	2	0	12	0	9	13	62
38	PWRMDC Division No 7 Bathinda		2	15						2	15
39	PWRMDC, Ferozepur at (Fazlika)		1	11						1	11
40	XEN Lining Division No 4 Abohar		1	4						1	4
41	Divisional Engineer Lining No 6 Pampura Phool now **PWRMDC Barnala**		1	5						1	5
42	Divisional Engineer Lining No 5 (PWRMDC) Ludhiana		1	5						1	5
43	Divisional Engineer OPM Division (PWRMDC) Mohali		1	8						1	8
44	Divisional Engineer Lining No 8 Bathinda		2	12						2	12
45	Divisional Dengineer L:ining No 3 (PWRMDC) Malout		1	8						1	8
46	XEN Lining Division No 1 Ferozepur		2	9						2	9
47	Tubewell & Store Division (PWRMDC) Doraha Ludhiana		1	4					1	1	3
48	Lining Division no 9 Amritsar		1	4						1	4
49	C.E.CUM Director DIPR Institue Amritsar (PIMTI) rename as **Superintending Engineer, Interstate Waters circle, Amritsar**		5	22			2			5	24
50	LAO.SYL,Patiala		3	15				2	9	1	6
51	LAO Draiange Circle Patiala		3	11				3	11	0	0
52	XEN Bhakra Main Line Division Patiala	Yes	13	57	1	0	13	3	10	11	60
53	XEN Canal Lining Arrear Division, Patiala		4	8				2	4	2	12
54	XEN Canal Lining Division Abohar		3	14				3	14	0	0
55	XEN Canal Lining Division Ranpura Phul at Rayya Amritsar		2	8			1			1	9
56	XEN Devigarh I.B Division Patiala	Yes	11	60	1	0	12	1	1	10	71
57	XEN, Patiala Drainage Division Patiala	Yes	15	70	1	1	14	7	24	9	61
58	Director,Co-ordination Directorate Punjab Chandigarjh		2	6						2	6

59	XEN Lehal IB division patiala		14	48				5	11	9	37
61	S. E.IB Circle, patiala		2	8				1	4	1	4
62	S E BML Circle Patiala	Yes	2	6	1	0	5	0	2	2	9
63	S E Calal Lining Circle Patiala		3	5			2	2	2	1	5
64	S E Investigation Circle Irr. Division Chandigarh		1	3				1	3	0	0
65	S E Drainage Circle Patiala		2	6				1	1	1	5
66	XEN Vigilance & Quality Control Amritsar		3	5				1	1	2	4
67	XEN Vigilance & Quality Control Bathinda		2	5				1	2	1	3
68	XEN Bist Doab Division Jalandhar	Yes	12	47	1	0	9	2	7	11	49
69	XEN Canal Lining Division No I Bathinda		3	7				3	7	0	0
70	XEN Rajpura Nechaanicial Draiange Rajpura		1	6				1	6	0	0
71	S E Central Mechanical IB Circle Chandigarh		1	5						1	5
72	S E Canal Lining Circle Bathinda		1	1				1	1	0	0
73	S E UBDC Circle Amritsar	Yes	1	5	1	0	5	0	2	2	8
74	S E Drainage Construction Circle Ferozepur		4	8				1	3	3	5
75	SE Canal Circle (RF) Ferozepur		1	3					2	1	1
76	SE Canal Lining Circle © Ferozepur		3	10				1	3	2	7
77	CE, SYL Canal Chandigarh		3	12				3	12	0	0
78	Land Reclamation Officer UBDC Amritsar		1	5						1	5
79	XEN Harike Canal Division Ferozepur		13	65				5	8	8	57
80	XEN Gollewal Drainage Division Ferozepur rename as **Executive Engineer, Ferozepur Drainage-cum-Mining and Geology Division, WRD, Punjab, Ferozepur**		12	48				6	9	6	39
81	XEN Mechanical Const, Drainage Ferozeur		6	32				3	14	3	18
82	XEN Eastern Canal Division Ferozepur	Yes	12	44	1	0	8	3	3	10	49
83	XEN Rajasthan Feeder CC Ferozerpur	Yes	12	49	1	1	6	5	14	8	42
84	XEN Drainage Construction Division Ferozepur at Fazilka	Yes	9	48	1	0	13	2	10	7	51
85	XEN Drainage Division Ludhiana		10	39				4	6	6	33
86	XEN Drainage Investigation Division Ludhiana		3	9				1	2	2	7
87	XEN Maili Construction Division Mohali		4	14				1	1	3	13
88	XEN Majitha UBDC Division Amritsar	Yes	10	80	1	0	9	1	16	10	73

89	XEN Jandiala UBDC Division Amritsar		8	64					15	8	49
90	Chief Engineer Canal Administration ,sec.18, Chandigarh		1	5					1	1	4
91	XEN Vigilance & Quality Control Patiala		1	2						1	2
92	XEN Hoshiarpur Drainage division Hoshiarpur rename as **XEN, Drainage cum Mining & Geology Division, Hoshiarpur**	Yes	10	33	1	1	13	5	7	6	40
93	XEN kandi water shed division Hoshiarpur rename as **Kandi Area Dam Maintenance div. 1 Hoshiarpur**		4	19			1	1	1	3	19
94	S.E. Kandi canal & Dam circle Hoshiarpur merged with SE Dholbaha Dam Construction Circle, Hoshiarpur		3	9	3		5			6	14
95	PWRMDC , Hoshiarpur		1	6					1	1	5
96	Tubewell Construction, (PWRMDC) Hoshiarpur		1	8						1	8
97	LAO Dholbaha Dam Hoshiarpur		3	9				2	8	1	1
98	XEN Investigation Division (IB) hoshiarpur		9	26				5	10	4	16
99	XEN Kandi Area Dam Maintenance Division Hoshiarpur		6	25				2	5	4	20
100	XEN Jhanuari Chohal Division Hoshiarpur		7	36				2	14	5	22
101	**XEN, Kandi Canal Stage-I, Hoshiarpur (New Unit)** SAGRAO Construction Division SYL Chandigarh (merged unit) XEN Shah Nehar Extension (Civil) Hoshiarpur (old name)		11	78				2	9	9	69
102	**XEN. Kandi Canal Stage-III, WRD, Hoshiarpur (New Unit)** XEN Investigation Division (J) Hoshiarpur (merged unit) Lohand Construction SYL Division, Ropar (merged unit)SYL, Chandpur Construction, Mohali (merged unit) XEN Shah Nehar Ext. (Mech.) Division Hoshiarpur (old name)	Yes	11	48	1	2	5	0	1	11	54
103	XEN Shah Nehar Headworks Division Talwara (HSP)		7	40				2	10	5	30
104	XEN Drainage Division Gurdaspur rename as **XEN Drainage-cum-Distt Mining Officer Gurdaspur**	Yes	13	50	1	0	9	4	12	10	47

105	**XEN, Madhopur Canal & Ground Water Division, Gurdaspur (New Name)** XEN, Madhopur UBDC Division Gurdaspur (old name)		8	27				2	5	6	22
106	**XEN, Gurdaspur Canal & Ground Water Division, Gurdaspur (New Name)** XEN, Gurdaspur UBDC Division Gurdaspur (old name)		12	61				1	14	11	47
107	**XEN Intensive Investigation Division Hoshiarpur (New Name)** Sarala Construction Division, SYL, Patiala (merged unit) XEN, Chandpur (Kharar) Construction Division, SYL Chandigarh, Mohali (merged unit)		9	23				3	6	6	17
108	Tubewell Division , (PWRMDC), Pathankot		1	5						1	5
109	XEN Headwork's Division Ropar	Yes	13	87	1	0	12	4	17	10	82
110	XEN Ghanauli Construction Division SYL Canal Project Ropar		0	0						0	0
111	Divisional Engineer, Tubewell Construction , (PWRMDC) Ropar		1	5						1	5
112	**XEN, Drainage cum Mining & Geology Division, Ropar (New Name)** XEN Water Management & Investigation Division, Ropar (old name)		10	42				3	7	7	35
113	**XEN, Drainage cum Mining & Geology Division, Sangrur (New Name)** XEN, Drainage Construction Division , Sangrur (old name)	Yes	11	48	1	1	6	3	10	9	45
114	**XEN,Canal & Ground Water Division, Sangrur (New Name)** XEN IB Division, sangrur (old name)	Yes	14	50	1	0	11	3	6	12	55
115	XEN kotra lining Division Sangrur		4	15				3	8	1	7
116	XEN, Lining Division No.-2, (PWRMDC), Mansa		1	6						1	6
117	XEN, Mansa IB Division Mansa (JAWARKE) Mansa		12	58				4	10	8	48
118	XEN Drainage cum Mining & Geology Division, Mansa		4	28				1	6	3	22
119	XEN Faridkot Canal Division Faridkot	Yes	11	50	1	0	11	3	12	9	49
120	XEN Drainage Construction Division Faridkot		8	39				4	7	4	32
121	XEN Canal Lining Division Abohar (Fazilka)		3	14				2	13	1	1

122	XEN Lining Division No. 4 Abohar (Fazilka)		1	4						1	4
123	**XEN, Abohar Canal & Ground Water Division, Abohar (Fazilka) (New Name)** XEN, Aboohar Canal Division, WRD, Abohar (old name)	Yes	11	45	1	0	8	4	8	8	45
124	Divisional Engineer, Tubewell Division , (PWRMDC), Malerkotla		1	3						1	3
125	XEN, Kandi Canal ,Stage-II Division (PWR), Hoshiarpur	Yes	18	46	1	0	9	8	16	11	39
126	XEN, Drainage cum Mining & Geology, Pathankot	Yes	1	10	1	0	10	1	10	1	10
127	XEN, Dam Constn.and Spillway concrete Div. RSD, SPK		3	8				2	4	1	4
128	XEN, SPK, Dam division No.I, SPK		4	8				1	2	3	6
129	XEN, Electrical and Store division SPK Dam project, SPK		2	7				2	7	0	0
130	FA & CAO RSD Project , SPK (works)	Yes	11	32	1	0	9	3	11	9	30
131	C. E. SPK Dam (Project) Irri- wing, SPK (merged with) C.E. (Dams) SPK		6	9				5	6	1	3
132	C.E. RSD Works (Project), SPK (merged with) C.E. (Dams) SPK		6	14				4	10	2	4
133	XEN Electrical Division, SPK		2	3				1	2	1	1
134	XEN, Store and Disposal Division/SKD(P), SPK		4	12				4	12	0	0
135	XEN, Project R&M Division,RSD Project ,SPK		6	21				6	21	0	0
136	XEN, Field Mech. & concrete production Div. RSD SPK		2	3				2	3	0	0
137	XEN, RSD, Store Div. SPK, Township		4	9				2	4	2	5
138	Director Hydel Design Organisation Punjab ChD.		1	2					1	1	1
139	XEN, SPK Dam Project Div. No.-IV, SPK		3	9				2	8	1	1
140	XEN, Personnel Div. RSD, SPK		2	6				2	6	0	0
141	XEN, Workshop Div., SPK		1	4				1	4	0	0
142	XEN, Town Ship Division No.-1,R.S.D., SPK		0	0						0	0
143	Director ,SPK Dam Project, Chd.		1	3					2	1	1
144	XEN, SPK Dam Div. No. II, SPK		1	3					2	1	1
145	XEN, Plant Erection & Rigging Division RSD, SPK		3	7				3	7	0	0
146	SMO, RSD, SPK		3	7				2	3	1	4

147	XEN, Electrical-II Division RSD, SPK		1	5					2	1	3
148	XEN, Inspection & Layout division (RSD) SPK		1	3				1	3	0	0
149	XEN, Disposal Division RSD SPK		1	6						1	6
150	XEN, Warehouse Division RSD, SPK		0	0						0	0
151	**XEN Dam Mechnical Division, Shahpurkandi Dam (New Name)** XEN, Plant Erection & Rigging Div.(Dam project) Shahpurkandi (old name)		3	6				3	6	0	0
152	XEN, Communication Division (RSD) SPK		3	13				3	13	0	0
153	XEN, SPK Dam Div. No.(V) SPK		1	4				1	4	0	0
154	XEN, Field Repair Div (SPK DP) Spk		2	3				2	3	0	0
155	SE, Mechanical Circle SPK (Project) SPK		1	3					2	1	1
156	XEN, Township Division No 2 (RSD) SPK		2	7				1	3	1	4
157	C.E., SPK Design, Chd		2	8				2	8	0	0
158	C.E.Purchase Officer SPK Township		1	4					3	1	1
159	DY. Commissioner (R&R) SPK		1	4				1	4	0	0
160	Dir. Plant Design, Inspection Control (I+C) SPK Dam Project SPK		1	2				1	2	0	0
161	LAO, Shahpur Kandi		1	3				1	3	0	0
162	S.E., Admn & Disposal Circle SPK		2	4				1	2	1	2
163	S.E., Mechanical Circle (RSD) SPK		1	1				1	1	0	0
164	S.E.Civil Circle, SPK		1	3				1	3	0	0
165	Pr. RSD Model School ,SPK		1	3				1	3	0	0
166	Pr. RSD Sr. Sr. Sec. school SPK,		1	2				1	2	0	0
167	Pr. Sr. Sec. School RSD Ucha Thara		1	2				1	2	0	0
168	FA & CAO Barrage Project SPK	Yes	9	46	1	0	7	0	0	9	53
169	Dir. Kandi Water Shed Design Directorate Punjab, Chd.		2	5				1	1	1	4
170	XEN, Township division No II , Shahpur Kandi		1	4				1	4	0	0
171	Dir., DIPR & CPO, Ranjit Sagar Dam Project SPK		2	7				1	2	1	5
172	Research Office SPK Dam		1	2						1	2
173	S.E. SPK Dam Circle, SPK		1	3						1	3
174	C.E. (Dams) SPK, Township		1	7						1	7
175	Pr. Secey.Deptt of Mining & Geology Pb CHD										

176	Chief Engineer, Deptt of Mining & Geology Pb CHD										
177	State Geologist Punjab Water Resources Department Sector 18 CHD										
178	XEN -cum-District Minng Officer, SAS Nager Mohali										
179	Distt Mining Officer, SAS Nagar Mohali										
180	XEN -cum -Distt Mining officer Ludhiana										
181	XEN Drainage division-cum-district Mining Officer, Ludhiana										
182	XEN -cum-Distt Mining Officer Ropar										
183	XEN -cum-District Mining Officer, Nawanshahar										
184	XEN Drainage Division-cum Distt Mining Officer Hoshiarpur										
185	Distt Mining Officer, Pathankot										
186	XEN -cum Distt Mining Officer, Moga under Golewala Drainage Division, FZR										
187	XEN -cum-Distt Mining Officer Gurdaspur										
188	Distt Mining Officer, Hoshiarpur										
189	S.E Mining & Geology Circle-I Amritsar										
190	XEN-cum-District Mining Officer Amritsar										
191	XEN-cum-District Mining officer, Kapurthala										
192	S.E , Mining and Geology, Ferozepur										
193	XEN-cum-District Mining Officer, Fazilka										
194	XEN-cum-Distt Mining Officer Ferzepur										
195	Dist Mining Officer Mansa										
196	XEN Cum Mining Officer Mukatsar										
197	XENcum Mining Officer Taran Taran Amritsar										

Part B-4

Water Supply & Sanitation (Public Health) Department

Statement-A Important irregularities noticed excluding Section-A para

Para 1 Irregularities in Mobilization Advance

As per Clause 47.1 of the Standard Bidding Document for Procurement of Works adopted by the Punjab Public Works Department (Buildings & Roads), mobilization advances up to 5 *per cent* of the contract amount can be provided to contractors against an unconditional bank guarantee. The guarantee must be in a form and from a bank acceptable to the Engineer and should remain valid until the advance is repaid. The clause further mandates that the advance should be repaid through proportional deductions from contractor payments and stipulates an interest charge of 9 *per cent* per annum on the mobilization advance.

As per clause 47.2 of the Standard Bidding Document for Procurement of Works adopted by the Punjab Public Works Department (Buildings & Roads), the contractor is to use the advance payment only to pay for Equipment, Plant and Mobilization expenses required successfully for execution of the work. The Contractor shall demonstrate that advance payment has been used in this way by supplying copies of invoices or other documents to the Engineer.

Further, the Central Vigilance Commission (CVC) issued circulars on mobilization advance from time to time. The circulars stipulate the following:

- Decision to provide interest free mobilization advance in the tender document should rest at the level of Board (with concurrence of finance) in the organizations.
- Payment of interest free mobilization advance should be discouraged, and if Management feels it is necessary in specific cases, then it should be clearly stipulated in the tender document and its recovery should be time based and not linked with progress of work to ensure that misuse of such advance could be reduced.
- The bank guarantee taken towards mobilization advance should be at least 110 *per cent* of the advance and the mobilization advance should not be paid in less than two instalments except in special circumstances for the reasons to be recorded. It further states that there should be a clear stipulation of interest to be charged on delayed recoveries.

During scrutiny of record, it was noticed that these two separate drinking water supply projects were awarded on DBOT (Design-Build-Operate-Transfer) basis as detailed below:

Project 1: Design and build all components of the drinking water supply system including water treatment plant for 3 clusters of output capacity of 62 MLD (1. Tapping Point Kandowali-39 MLD for 167 villages, 2. GaunsalAfgana- 12 MLD for 52 villages & 3. Sangna-11 MLD for 38 villages, clear water & raw water pumping station along with pumping machineries, clear water transmission mains up to OHSR of existing village water works to achieve the required head, installation of bulk water meters, silent Generator, Transformer, SCADA/ PLC, Solar Power Energy System etc. for new facility, for

Providing Bulk Supply of water to various villages of blocks Ajnala, Attari, Harsha Chinna, Majitha&Gandiwind, Distt. Amritsar and Tarn Taran on DBOT Basis. (Total Number of villages 257) work is awarded to JMC contractor at. ₹ 274.66 crore (Design Build cost ₹ 207.63 crore and O& M cost . ₹ 67.03) vide LoA dated 30.09.2020 for which interest free advance payment ₹ 20.75 crore (in two instalments) was given for mobilization to contractor first 5% on 28-12-2020 and remaining 5% on 03-02-2021.

Project 2: Design and build all components of the Drinking Water Supply System including Water Treatment Plant of output capacity of 22 MLD (Tapping Point - Chawinda Kalan), Clear Water & Raw Water Pumping Station along with Pumping Machineries, Clear Water Transmission mains up 10 OHSRs of existing Village Water Works to achieve the required head. Installation of Bulk Water Meters, Silent Generator, Transformers, SCADA/ PLC, Solar Power Plant etc. for new facility. lor providing bulk supply of water to various villages of BLC, SK Chogawan, Ajnala, Harsha Chhina and Attari. District Amritsar on DBOT basis (Number of villages 112) and (b) Operation and Maintenance of the scheme built including all structures & appurtenances constructed? installed: pipelines laid and to supply treated surface water at required pressure, quality and quantity to all the OHSRs in the villages: SCADA etc. for a period of 10 years after commissioning, as given in PCC for the Accepted Contract Amount of Rs. 104,35,89,660/- (Design Build Cost Rs. 79,80,89,660/- and O&M Cost Rs. 24,55,00,000/-) (Rupees One Hundred Four Crores Thirty-Five Lakh Eighty-Nine Thousand Six Hundred & Sixty only)" covering 112 villages. The project was awarded to M/s Devendra Construction Company of Jodhpur through a Letter of Acceptance (LoA) dated 08/04/2020 for which interest free (GCC clause 14) advance payment Rs. 7.98 crore (in two instalment) was given for mobilization to contractor in which first 5% was given on date 14-07-2020 and remaining 5 percent on 28/01/2021.

Further it was noticed that in both projects, mobilization advances amounting to ₹28.73 crore (₹20.75 crore for JMC and ₹7.98 crore for Devendra Construction) were sanctioned in two instalments. However, these advances were granted interest-free, in violation of the guidelines of the Punjab Public Works Department (PWD) (Building & Roads), which mandate an interest charge of 9 percent per annum on mobilization advances.

Furthermore, it was noticed that under clause 14.2 Advance payment of agreement, there was provision that the employer shall make an advance payment in Indian Rs as an interest free loan for mobilization and cash flow support, when the contractor submits a guarantee in according with this sub clause. The detail of mobilization advance is given as under:

Detail of Mobilization Advance work wise **(₹ in lakhs)**

Name of work	Mobilization advances paid(a)	From Date	Till Date	Days	Interest (b)	Total should be recovered (a+b)	Total recovered MA
SWTP Kandowali	614.64	28-12-2020	01-11-2024	1383	209.60	824.24	1288.97
SWTP Kandowali	614.64	03-02-2021	01-11-2024	1348	204.29	818.93	
SWTP	215.54	28-12-	02-08-	1294	68.77	284.31	409.76

GaunsalA fgana		2020	2024				
SWTP GaunsalA fgana	215.54	03-02-2021	02-08-2024	1259	66.91	282.45	
SWTP Sangna	207.48	28-12-2020	02-07-2024	1264	64.66	272.14	377.59
SWTP Sangna	207.48	03-02-2021	02-07-2024	1229	62.87	270.35	
SWTP Chawind akalan	399.04	14-07-2020	28-07-2023	1094	107.64	506.68	802.66
SWTP Chawind akalan	399.04	28-01-2021	28-07-2023	900	88.55	487.59	

Detail of Mobilization advance firm wise

Project Agency	Mobilization Advance (₹ crore)
JMC Contractor (project-I)	20.75
Devendra Construction (project-II)	7.98
Total	**28.73**

Further it was noticed that the bank guarantee provided, was only ₹ 28.73 crore, falling short by ₹ 2.87 crore of the required ₹ 31.6 crore as per CVC guidelines (110 percent of total amount of Mobilization advance). Moreover it was noticed that bank guarantee against MA was valid till 31/05/2024 (of second instalment) and released on 04/06/2024 but recovery of mobilization advance was made on 02/08/2024 from Secured advance-1 and GST-I,II bill of GaunsalAfgana after release of Bank guarantee. It was evident that division did not get renewed bank guarantee and released also on premature date.

Further it was noticed that after being asked many times department did not produced Utilization Certificate for which mobilization advance was used. Audit was unable to ascertain that advance was used for admissible machinery and items mentioned in agreement and clause 47.2 of SBD.

Further it was noticed that both projects were awarded with a contractual timeline of 30 months for design and construction, including a three-month trial run period:

- Project 1 (JMC Contractor) was to commence in November 2020, with an expected completion by May 2023.

- Project 2 (Devendra Construction) was to commence in May 2020, with an expected completion by November 2023.

Audit noticed that both projects were still ongoing, with significant delays (more than two years). The delay was attributed to the division's decision to link the recovery of the mobilization advance to the progress of the work (as per GCC 14.2 advance payment shall be drawn before end of 20 percent of Contract design-build period), contrary to prescribed guidelines (it should be clearly mentioned in tender document that recovery should be time based and not linked with progress of work to ensure that misuse of such advance could be reduced). As a result, both projects have exceeded their stipulated timelines, causing potential escalation in costs and delays in providing the intended public utility.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para 2 Loss of interest due to irregular sanctioning of mobilization advance

Central Vigilance Commission (CVC) issued circulars on mobilisation advance from time to time. The circulars stipulate the following:

• Decision to provide interest free mobilisation advance in the tender document should rest at the level of Board (with concurrence of finance) in the organisation.

• Payment of interest free mobilisation advance should be discouraged, and if Management feels it is necessary in specific cases, then it should be clearly stipulated in the tender document and its recovery should be time based and not linked with progress of work to ensure that misuse of such advance could be reduced.

• The bank guarantee taken towards mobilisation advance should be at least 110 *per cent* of the advance and the mobilisation advance should not be paid in less than two instalments except in special circumstances for the reasons to be recorded. It further states that there should be a clear stipulation of interest to be charged on delayed recoveries.

Scrutiny of records revealed that the divisional office took up the work of supply of surface water to meet drinking water needs in 40 villages, (Tapping point Parowal) of Gurdaspur district in Punjab State and work was allotted to M/s Devendra Construction Company in February 2020. An interest-free mobilization advance of ₹ 3.27 crore was paid to M/s Devendra Construction Company, violating CVC guidelines.

The omission of the interest clause resulted in a loss of ₹ 32.38 lakh in potential interest revenue till November 2022, calculated at 9 percent per annum on the outstanding mobilization advance amounts as detailed in the Annexure.

The irregularities in sanctioning and handling of mobilization advances represent serious lapses in financial discipline, including:

1. Violation of CVC guidelines regarding mobilization advances.

2. Financial loss of ₹ 32.38 lakh due to omission of interest on the mobilization advance.

Para-3 Unfruitful Expenditure of ₹ 59.61 Crore resulted in non-achievement of Intended Objectives

A water supply project “(a) Design and build all components of the Drinking Water Supply System including Water Treatment Plant of output capacity of 22 MLD (Tapping Point - Chawinda Kalan), Clear Water & Raw Water Pumping Station along with Pumping Machineries, Clear Water Transmission mains up 10 OHSRs of existing Village Water Works to achieve the required head. Installation of Bulk Water Meters, Silent Generator, Transformers, SCADA/ PLC, Solar Power Plant etc. for new facility. lor providing bulk supply of water to various villages of BLC, SK Chogawan, Ajnala, Harsha Chhina and Attari. District Amritsar on DBOT basis (Number of villages 112): and (b) Operation and Maintenance of the scheme built including all structures & appurtenances constructed? installed: pipelines laid and to supply treated surface water at required pressure, quality and quantity to all the OHSRs in the villages: SCADA etc. for a period of 10 years after commissioning, as given in PCC for the Accepted contract amount of . ₹ 104.36 crore (Design Build Cost ₹ 79.81 crore and O&M Cost (₹ 24.55 crore)(covering 112 villages, including 74 quality-affected villages of arsenic from the 777 List, 33 quality-affected villages not included in the list, and 5 enroute villages, was initiated to provide potable water to 1.55 lakh people. The project was approved by the Punjab Government vide letter No. 1257380/3 dated 12.06.2018, for an estimated cost of ₹154.15 crore under various heads, including the National Water Quality Sub Mission (NWQSM) and National Rural Drinking Water Program (NRDWP). This estimate was subsequently revised and administratively approved vide letter (October 2019)and further revised to ₹163.90 crore vide letter dated 28.08.2023.

Test check of records noticed that the project was awarded to M/s Devendra Construction Company of Jodhpur through a Letter of Award (LoA) dated 08.04.2020, with a contract value of ₹104.36 crore for the design, construction, and operation of the drinking water supply system on a DBOT (Design-Build-Operate-Transfer) basis. The agreement between the contractor and the Superintending Engineer, Amritsar, was signed on 22.05.2020 and the work started on 02-06-2020 with a timeline of 30 months till 21.11.2022 for the design and construction phase and 10 years for operation and maintenance.

Despite the timeline agreed upon in the contract, the project faced significant delays due to multiple reasons, including:

- Hindrances due to the COVID-19 pandemic (both the first and second waves).
- Delays in approval of designs and drawings.
- Delays in the release of payments and the increased GST from 12% to 18%.
- Delay in shifting of electric poles from the water works site (shifted only by 10.08.2022).
- Delays in obtaining inspection orders for electro-mechanical items and Right of Way due to the non-availability of NOCs from various departments such as B&R, NHAI, WRD, PSPCL, and Forest Department.

Further the contractor, M/s Devendra Construction Company requested SE for time extension December 2022 to June 2023 vide letter dated 26.05.2022 for the above-mentioned reasons. After pending the request of the contractor for 21 months, the department issued a notice dated 23.02.2024 for liquidated damages amounting to ₹6.86 crore considering 3-month extension as instruction of GOI regarding Covid-19 and 177 days relaxation for delay in design and drawing approval at the end of WSSD considering his request. Against the notice of LD, the contractor requested for appointment of an adjudicator as per clause 20.3 of the contract. The adjudicator was appointed on 24.04.2024, and after review, granted a 9-month extension (six months for Design & Build+ three months for O&M), staying the recovery of liquidated damages until the completion of project in revised timeline (till 17.08.2025). Both parties agreed to this decision, and the contractor withdrew the case on 12.07.2024. And in result of the delays in approving time extensions and obtaining timely NOCs resulted in withholding the project for 9 months as letter dated 18.04.2024 vide which division issued instruction to contractor to produce financial statement as work is totally stopped from which it appears that financial position of firm is not sound moreover it is clearly evident that no bill was claimed in 2024, this leading to unfruitful expenditure and which project should be completed in November 2022 still withheld a delay of more than 2 years depriving the arsenic affected villages of the essential benefit of clean drinking water. Despite the adjudicator's decision and the extension granted, the site inspection on 16.12.2024 revealed that work had not resumed yet, moreover NOC from the Forest Department only being obtained on 09.05.2024 after a long delay, referencing the letter dated 23.11.2022. By this time, ₹59.61 crore had already been spent on the project, but due to the delays, the intended benefit of providing potable water to 1.55 lakh people in 112 villages had not been achieved

The department's failure to provide timely time extensions and NOCs had resulted in substantial delays in the shape of an unfruitful expenditure of ₹59.61 crore and depriving the intended benefit of this project to intended beneficiaries.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para 4 Irregularities in the execution and termination of the contract

Test check of the work "Construction of New RCC OHSR of capacity 50 cum, in place of non-existing OHSR in village Tapiala, Block Chogawan, District Amritsar," several irregularities were noticed in the execution and management of the contract. The project, approved under the scheme Special Assistance to State for Capital Investment for F.Y. 2023-24, was allotted to Jasvir Singh Contractor on 20.12.2023, with a completion period of four months at contract value of ₹19,59,844. The agreement was executed on 12.02.2024, on the same date notice to proceed with the work was issued. The following discrepancies were noticed:

(i) Delay in Correspondence and Action

The agreement was signed on 12.02.2024, with a completion timeline of four months. However, it was observed that a letter regarding the contractor's performance was only issued on 07.06.2024, significantly later than the date of commencement. As per clause 55.2(a) of the General Conditions of Contract (GCC), if the contractor stops work for 28 days without the approval of the Executive Engineer, the contract may be breached after issuing a 14-day prior notice (as per clause 55.1, Section 3, GCC). The division failed to take timely action when the contractor defaulted on the work, leading to an unnecessary delay in project completion.

(ii) Delay inTermination of Contract

A notice for termination of the contract was issued to the contractor on 06.11.2024, with a reply sought by 12.11.2024. Subsequently, on 19.11.2024, the contract was terminated, and the process of retendering was initiated. This delay may result in an escalation of the project cost due to re-tendering and inflation in material and labour costs.

(iii) **Expiry of Administrative Approval**

As per the revised preliminary scheme report dated 23.06.2023, and the provision under serial no. 1.3 of Chapter 1 of the Preliminary Feasibility Report (PFR) Volume 1, the administrative approval was valid for one year from the date of issue. If the tender was not allotted within one year, the approval would automatically expire. Since the administrative approval was granted on 23.06.2023, and the re-tendering was carried out within the stipulated time, the approval for the project should have automatically lapsed.

(iv) Deprivation of Benefits to the Public:

Due to the delay in project execution and subsequent termination of the contract, the intended benefit of providing water storage infrastructure to the villagers of Tapiala had been significantly delayed.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para-5: Excessive Surcharge/Interest amounting to Rs.16.50 crore incurred due to delayed payment of electricity bills

Clause 21 (Late payment Surcharge), of Electricity Supply Instruction Manual-2028 (ESIM) states that in the event of the energy bill or other charges relating to electricity not being paid in full within the time specified in the bill, the consumers shall be levied late payment surcharge as under:

21.1 For all categories of consumers having HT/EHT specified supply voltage, if the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 7 days after the due date. After 7 days, the surcharge shall be levied @ 5% on the unpaid amount of bill up to 15 days from the due date.

21.2 In case of consumers having LT specified supply voltage, if the full amount of the bill is not paid within due date, the late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 15 days from the due date.

21.3 In case of AP consumers, late payment surcharge shall not be levied up to 7 days after the due date. After 7 days surcharge shall be levied as in the case of LT consumers.

21.4 Interest @ 1.5% per month on gross unpaid amount including surcharge payable as per clause 21.1, 21.2 & 21.3 above shall be levied after expiry of 15 days from the due date of the bill till the deposit of outstanding amount. Part of the month shall be treated as full month for this purpose.

Scrutiny of records pertaining to O/o of the Additional Director Finance and account (ADFA)Water supply and Sanitation Department, Patiala, Punjab for the audit period from 10/2021 to 03/2024 was revealed that the department made payment of Rs.65 crore on account of Arrear of electricity bills of RO and RWS schemes, but the complete details depicting the component of bill as energy charges, surcharge and interest etc. were not mentioned in the bill even the period for which this arrear relates was also not mentioned. All the payment was made only on the basis abstract of bill. In absence of detail component of bill, the genuineness of payment of bill to PSPCL could not be ascertained in audit. The details of payment of arrear are as given below:

Bill no. and date	Bill amount (in Rs.)	Vr. No. And Date	Paid amount (in Rs.)
1/24.08.2023	24,00,89,646	187, 22.09.2023	24,00,89,646
2/24.08.2023	24,05,67,587	188, 22.09.2023	24,05,67,587

3/24.08.2023	16,93,42,767	189, 22.09.2023	16,93,42,767
Total	**65,00,00,000**		**65,00,00,000**

Further, after being asked by the audit party, the department wrote a letter on 09.05.2024 to PSPCL requesting a detailed bifurcation of electricity bill amounting to Rs.65 crore. In reply of this the PSPCL stated that a tentative amount of Rs.16.50 crore inclusive of Late Payment Surcharge (LPS) and Late Payment Interest (LPI) was included in the outstanding arrears/frozen amount of electricity bills of Rs.65 crore for which payment was received in 2023 in which it shows that the department incurred an excess expenditure of Rs.16.50 crore on account of LPS and LPI. This delay not only resulted in financial repercussions but also indicates a lapse in the department's financial management procedures.
On being pointed out the department stated that the detailed reply will be submitted after verification of records. Final reply is awaited.

Para-6 Improper setting of district drawl limits and unspent funds under Jal Jeevan Mission

As per Section 7.9 of the Jal Jeevan Mission (JJM) Operational Guidelines, the State Water and Sanitation Mission (SWSM) is required to prepare Annual District Action Plans (DAPs) for appropriate fund allocation among districts. Based on these DAPs, drawl limits are to be set for each district to ensure efficient utilization of funds. The guidelines mandate that the allocation and authorization to districts must align with the finalized DAPs, ensuring that the drawl limits reflect the actual requirements of the districts for the execution of JJM schemes.
Test check of records revealed that the HoD DWSS, SAS Nagar operated a Single Nodal Account (SNA) for the allocation and utilization of JJM funds through ICICI Bank Account No. 001301056985.
Further, a gross limit of ₹ 541.68 crore was assigned to 54 divisional offices for the year 2022-23 and ₹ 428.54 crore to 53 divisional offices for the year 2023-24 (Annexure). The actual expenditure incurred during these periods was ₹ 486.64 crore (2022-23) and ₹ .412.72 crore (2023-24), leaving a balance of ₹ 55.05 crore and ₹ 15.82 crore, respectively which had resulted in unspent fund of ₹ 70.87 crore (March 2024). The drawl limits assigned to the districts could not be justified as the required Annual District Action Plans were not prepared during the audit period. As a result, it was unclear whether the limits were proportionate to the district’s project/schemes requirements under JJM. The setting of drawl limits without preparation of DAPs constitutes a violation of Section 7.9 of the JJM operational guidelines, which may lead to inefficiencies in fund allocation and execution of schemes at the district level. The absence of DAPs raises concerns about the transparency and accountability of the fund allocation process under the JJM. The SWSM must ensure compliance with the guidelines, by preparing DAPs for effective fund distribution and setting district-wise drawl limits based on realistic project needs.
On being pointed out, no reply was furnished by department. Final reply would be awaited in audit.

Para 7 Delay in Completion of Work and Non-Imposition of Liquidated Damages

A contract agreement was signed between the Chairman GPWSC, Village Dhilwan Kalan, Block Kotkapura, District Faridkot or his authorized representative (First Party) and M/s Hardev Singh & Company, Goniana Mandi, District Bathinda (Second Party) for

executing the work of providing the Water Supply Scheme Dhilwan Kalan, Block Kotkapura, District Faridkot. The contract was valued at Rs. 4.39 Crore with a stipulated time limit of 15 months from the date of issuance of the acceptance letter (i.e. 07.01.2022). As per Contract Agreement (Clause 7), Any wilful delay on the part of the second party in completing the construction within the stipulated period will render him liable to pay liquidated damages @ Rs. 20135/- per day which will be deducted from payment due to him. The first party may cancel the contract and take resource to such other action as deemed appropriate once the total amount of Liquidate Damages exceeds 5% of the contract agreement.
Test check of records noticed that the work was to be completed within 15 months, i.e., by 06.04.2023 from the date of issuance of the acceptance letter (07.01.2022). However, the work was actually completed on 31.03.2024, resulting in a delay of 164 days. Consequently, the maximum liquidated damages amounting to Rs. 21.94 lakh (5% of the contract value of Rs. 438.85 lakh) were imposed on the contractor for the delay, as per letter no. 562 dated 25.01.2024 of the division. Further, the division made a payment of Rs. 97,16,726/-(5th Running bill Rs. 1630055 dt. 21.03.24, 6th Running bill Rs. 2570314 dt 02.04.24 &7th Running bill Rs. 5516357 dt. 21.06.24 & 24.06.24). However, liquidated damages were not deducted by the division from said running bills.

This had resulted in undue benefit to the contractor, amounting to Rs. 21.94 lakh.

On being pointed out, EE did not submit any reply. Final reply would be awaited in audit.

Para-8 Delay in Completion of Work and Non-Imposition of Liquidated Damages

Time is the essence of any contract. In the case of works related to schemes or projects, timely completion is crucial for ensuring that beneficiaries can access improved facilities without unnecessary delays.
Scrutiny of records revealed that the work titled "Augmentation of Water Supply Scheme for Village Nangran (1 No), Block Nurpur Bedi, District Rupnagar," involving the construction of a 100,000-liter RCC Overhead Storage Reservoir (OHSR) with a silt level not less than 20.50 meters and a full supply level (FSL) not less than 24 meters, chlorination facilities, a pump chamber with toilet, pumping main (raising main), distribution system, house service connections, and development of the waterworks site, was awarded to M/s DNS Construction Company on 26/12/2023. The contract amount was Rs.0.96 crore and period for completion was six-month i.e. stipulated date of completion was 25/06/2024. Despite the passage of one and half months from the stipulated date of completion and incurring expenditure of Rs0.56 crore, the work was still incomplete. The contractor requested for time extension of three months. However, the department found the reasons unsatisfactory and consequently, the Executive Engineer decided not to grant a time extension for the work vide letter no. 4248 dated 17/07/2024.
Furthermore, as per contract agreement condition 50.1, in the event of default, the contractor is liable to pay liquidated damages at the rate of up to 1% of the contract amount, or a lesser amount as determined by the engineer on behalf of the employer, for every week that the work remains uncommented beyond 10 days from the issuance of the acceptance letter, or if the minimum progress of work is not achieved, or if the work remains incomplete after the stipulated completion date. Condition 50.2 further allows for the escalation of liquidated damages in case of continued default or shortfall in progress, with a maximum limit of 5 *per cent* of the contract value.

On being pointed out, department furnished that the detailed reply would be submitted after checking of the records. Final reply would be awaited in audit.

Para-9: Delay in completion of OHSR works

Time is the essence of any contract. In case of works related to any schemes/project, timely completion of the works ensures timely availability of better facilities to the beneficiaries.

The administrative approval for construction of 30 new RCC OHSRs in various water supply schemes being covered under surface water project district Patiala under Head ACA for Rs 6.53 crore was given by the Secretary, Water Supply on 23/06/2023. Further, due to non-availability of funds in ACA Head, revised administrative approval for the work was given under PIDB fund on 02/01/2024.

Scrutiny of records revealed that nine works related to new OHSR were allotted to the different contractors with the stipulated period of completion of six months. The works were not completed even after stipulated date of completion. The works are still pending as detailed below:

Sr no	Name of work	Allotment Cost (Rs in Lakh)	Date of Allotment	Stipulated Date of completion	Percentage of work done (in percentage)
1	Construction of 1 no New RCC OHSR in place of non-existing OHSR at WS Scheme Harplan	20.73	21/12/2023	20/06/2024	65
2	Construction of 1 no New RCC OHSR in place of non-existing OHSR at WS Scheme Ugani	16.99	21/12/2023	20/06/2024	80
3	Construction of 1 no New RCC OHSR in place of dismantled OHSR at WS Scheme UksiSainian	24.60	21/12/2023	20/06/2024	30
4	Construction of 1 no New RCC OHSR in place of non-dismantled OHSR at WS Scheme Kanpur Banga	20.57	11/01/2024	10/07/2024	85
5	Construction of 1 no New RCC OHSR in place of 24.83non existing OHSR at WS Scheme Saidkheri	49.02	10/01/2024	09/07/2024	40
6	Construction of 1 no New RCC OHSR in place of non-dismantled OHSR at WS Scheme Kamikalan	24.83	19/01/2024	18/07/2024	40
7	Construction of 1 no New	20.82	23/01/2024	22/07/2024	85

	RCC OHSR in place of non-dismantled OHSR at WS Scheme Karanpur				
8	Construction of 1 no New RCC OHSR in place of non-dismantled OHSR at WS Scheme Kutha Kheri	24.39	25/01/2024	24/07/2024	25
9	Construction of 1 no New RCC OHSR in place of non-dismantled OHSR at WS Scheme Manjoli	24.78	25/01/2024	24/07/2024	83

Delay in completion of works resulted into delay of intended benefits to public.

On being pointed out, EE stated that due to bearing capacity work could not be executed and further submitted that Lok Sabha Election was also held during this period. Now works are likely to be completed. Final action would be awaited in audit.

Para 10 Delay in completion of works and Non-Levy of Liquidated Damages

A) Rule 7.84 of Department Financial Rules read with Para 2.122 (2) of Public Works Department Code envisages that the accounts of works should be closed as soon as possible after the actual work is completed and a detailed completion report in form PW (35) is to be submitted on completion of works, on which outlay has been recorded by sub-heads. It should give a comparison and explanation of the difference between the quantities, rates and cost of various items of work executed and those in the estimates and should also mention the name of the Engineers and overseers who supervised the work during the period of its execution.
Further, completion of the project work within timelines is essence for the achievement of the project objectives. Also, the accord of Technical Sanction is a certificate that project works are technically viable and feasible for execution & serving objectives.

Test check of the records revealed that there was delays in completion of five works out of the total 14 works under execution/completed works. Delays ranging from 30 to 613 days were observed in the execution of these 5 works (Annexure).

Such delays indicate inefficiencies in project execution, could lead to cost overruns & time overrun, besides delays in achieving objectives / benefits that were to be derived from these works.

B) Out of 14 works, 9 were completed on time, while 5 works experienced delays, ranging from 30 to 613 days. As per Clause 46.2 of GCC, Liquidated Damages (LD) shall be levied at 1 percent of the contract amount per week of delay, subject to a maximum of 5 percent of the contract value.

The Liquidated Damages calculations for each delayed project are presented below:

Name of Work	Cost of Contract (₹ in lakhs)	Delay in Days	Weeks of Delay	LD per Week (₹ in lakhs)	Total LD (₹ in lakhs) (Max 5 percent)
Augmentation Safe Drinking Water Supply Scheme for Village Rupana	660.05	613	87	6.6	33
Laying Of Piped Inlet Channel for Existing Water Supply Scheme Dhulkot	41.8	382	55	0.418	2.09
Augmentation of Water Supply Scheme Madrassa, Sri Muktsar Sahib	190.97	58	8	1.91	9.55
Augmentation of Water Supply Scheme Gandher, Sri Muktsar Sahib	146.32	58	8	1.46	7.32
Augmentation of Water Supply Scheme Mehrajwala, Sri Muktsar Sahib	161.49	30	4	1.61	6.07

The analysis of the five ongoing projects highlights significant delays, particularly in the Village Rupana Water Supply Scheme, which has exceeded its scheduled completion date by 613 days, making it the most delayed project under review. Similarly, the Dhulkot Water Supply Scheme, although now completed, was finished 382 days later than planned. The remaining three projects, Madrassa, Gandher, and Mehrajwala, have delays ranging from 30 to 58 days, reflecting shortcomings in project execution and timeline management.

The total Liquidated Damages (LD) to be recovered across all five projects amounts to ₹58.03 lakhs, with each project reaching the maximum penalty limit of 5 percent of the contract value due to extended delays. These delays not only affect the efficiency of project implementation but also indicate potential deficiencies in contractor performance, project monitoring, and administrative approvals.

Given the substantial overruns, it is imperative that liability need to be fixed on the responsible parties, and corrective measures are taken to prevent such occurrences in future projects. Immediate action should be initiated to recover the LD amount from the contractors, as prescribed in the contract terms. Moreover, projects which are still ongoing should be closely monitored to ensure no further delays, and accountability should be fixed for delays exceeding one year.

Additionally, the time extension requests under process should be scrutinized to assess their validity and determine if any further financial or administrative implications may arise. A structured approach towards project planning, execution, and contractor performance evaluation is necessary to improve the efficiency of public infrastructure projects and ensure optimal utilization of funds.

On being pointed out, EE replied that the delay cases have been submitted to higher authority for grant of time extension. As per the records/progress report provided to the audit only one case of time extension that also for the work at Sr. no. 7 have been submitted for time extension. Therefore, reply of the division is not admissible and the Liquidated Damages as applicable shall be levied under intimation to the audit. Compliance would be awaited in audit.

Para 11 Delay in completion of works

Rule 7.84 of Department Financial Rulesread with Para 2.122 (2) of Public Works Department Code envisages that the accounts of works should be closed as soon as possible after the actual work is completed and a detailed completion report in form PW (35) is to be submitted on completion of works, on which outlay has been recorded by sub-heads. It should give a comparison and explanation of the difference between the quantities, rates and cost of various items of work executed and those in the estimates and should also mention the name of the Engineers and overseers who supervised the work during the period of its execution.

Further, completion of the project work within timelines is essence for the achievement of the project objectives. Also, the accord of Technical Sanction is a certificate that project works are technically viable and feasible for execution & serving objectives.

Scrutiny of progress reportof the division revealed that there was delays in completion of 55 Works out of 82 works under execution/completed works. Delays ranging from 1 to 789 days were observed in the completion of 55 works (Annexure). The grouping of the delay is as shown below:

Range of Delay (Days)	Number of Works
0-30	39
31-60	0
61-90	3
91-180	7
181-365	4
366-730	1

731+	1
Total	**55**

Such delays indicate inefficiencies in project execution, could lead to cost overruns & time overrun, besides delays in achieving objectives / benefits that were to be derived from these works.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para-12 Delay in Completion of Works

Time is the essence of work and contractor shall ensure adherence to the time schedule as specified in the conditions of the agreement. The delay in execution of work may lead to cost escalation as well as denial of indented benefit to the public. Completion of project/works within stipulated timelines is critical to achieving the objectives of the project/works.

Test check of records revealed delays in the completion of the following works:

Name of work	Allotment date and amount (₹in crore)	Schedule date of completion	Actual completion date	Expenditure (₹ in crore)	Delay in completion (in Days)
DharambadMehtha	04.05.2022 (0.72)	04.11.2022	24.04.2023	0.50	170
Basankot Shah Samash	07.05.2021 (0.67)	06.11.2021	30.11.2022	0.65	388
Shamsherpur	30.09.2021 (0.33)	29.11.2021	30.03.2023	0.24	485
Pabarali	01.11.2021 (0.40)	31.01.2022	18.07.2023	0.37	532
Parcha	20.04.2021 (0.71)	19.10.2021	31.07.2022	0.64	284
Dhianpur	20.09.2021 (0.13)	19.11.2021	22.01.2022	0.13	63
Khode Banger	20.04.2021 (0.57)	19.11.2021	30.12.2022	0.56	405
Qila Desa Singh	07.01.2022 (0.49)	06.04.2022	28.03.2023	0.43	355
Teja Kalan	17.06.2021 (0.16)	16.08.2021	18.03.2023	0.13	578
Parowal	26.07.2021 (0.22)	25.01.2022	14.03.2023	0.20	412
Veela Teja	26.07.2021 (0.46)	25.01.2022	30.03.2023	0.39	428
Total	4.86			4.24	

Delays ranging from 63 to 578 days were observed in the completion of 11 works, which were allotted at an estimated cost of ₹ 4.86 crore. An expenditure of ₹ 4.24 crore has been incurred on these works as per physical and financial progress report provided by the division. Such delays indicate inefficiencies in project execution and could result in time overruns and delays in achieving the intended objectives and benefits of the project.

On being pointed out, the division stated that reply would be submitted after verification of facts. Reply would be awaited in audit.

Para-13: Delay in construction of the Overhead Service Reservoir

Punjab Government Administratively Approved the Water Supply Scheme for Gharuan Block Kharar (January 2018)for ₹2.50 crore out of which RIDF XXII contributed ₹2.13 crore and State Government contributed ₹0.37 crore and was subsequently revised to ₹2.21 crore in November 2021. Based on this approval, the rough cost estimates were prepared and were technically approved for ₹2.21 crore including technical approval for Overhead Service Reservoir for ₹0.31 crore (December 2021).

As per the Detailed Scheme Report (DSR) the village panchayat had agreed to provide the required land free of cost, along with the necessary share of beneficiaries. The DSR also indicates that 30 percent of the capacity of the OHSR (Overhead Service Reservoir) was required for eight hours of pumping to meet the daily water demand. As the power availability fluctuates between 8 and 10 hours per day, the system was designed for 8 hours of pumping operation in order to guarantee the supply to the population even during longer power outages.

Audit observed that the village panchayat had agreed to transfer the land required for the water supply system to the Water Supply and Sanitation Department (WSSD) on (December 2020) and that the beneficiary's share of ₹8.02 lakh was deposited in the department's bank account (November 2020). The rough cost estimates, technical approvals, etc. were in pipelines during the period from December 2020 (from the date of approval of the village panchayat to hand over the land to the date of technical sanction) to December 2021. In accordance with the department’s decision of November 2019, tenders were then issued in November 2021 for four packages: (i) tube well, (ii) civil works, (iii) pump set and (iv) OHSR. The work for (i) to (iii) was successfully completed as part of these tenders. However, the tender for OHSR (₹ 31.40 lakh) could not be finalized as the prices offered by the contractors were higher. It was however, noteworthy that the tender was conducted ten times between December 2021-October 2022, but the work could not be finalized due to repeated high bids from the contractors. The revised estimate of ₹ 51.40 lakh was submitted to the Chief Engineer (South) and The CE returned the DNIT (December 2023) stating that no work would be awarded under NABARD XXIII program after September 2023 and directing to submit the proposal under another suitable Head of account.

Due to delay in construction of the OHSR by the department, the beneficiaries have been deprived of the intended benefits of the scheme: an uninterrupted water supply of 70 litres per capita per day (LPCD) for 8 hours per day for a period of three years and nine months from the date of land transfer and payment of beneficiary share to the Department till the date of audit. In addition, the Department also needs to reallocate funds for OHSR as NABARD has withdrawn funding under RDF XXIII with effect from September 2023.

On being pointed out, department stated that detailed reply would be submitted shortly. Reply would be awaited in audit.

Para-14: Delay in installation of tube wells

Time is the essence of any contract. In case of works related to any schemes/project, timely completion of the works ensures timely availability of better facilities to the beneficiaries.

The Administrative Approval for installation of 103 new tubewells in lieu of existing failed tubewells and installation of tubewells on water supply schemes proposed for Augmentation/Bifurcation etc. for ₹13.74 crore was given by the Chief Secretary(July 2023) under JJM/ACA Head. Further due to nonavailability of funds in JJM/ACA Head, revised administrative approval for the work was given under JJM/PIDB fund by the Chief Secretary (February 2024) for ₹ 13.79 crore.

Test check of records noticed that two works were allotted to M/S A One Engineer and one work was allotted to Goyal tubewell stores with the period of completion of three months. These works are still incomplete even after completion of the stipulated date. The detail is given as under:

Sr no	Name of work	Allotment Cost (₹ in Lakh)	Date of Allotment	Stipulated Date of completion
1	Abhepur (Majri Block)	15.58	31/01/24	30/04/24
2	Kubaheri (Majri)	21.74	13/03/24	12/06/24
3	Majri (Majri)	24.79	12/03/24	11/06/24

Delay in completion of works resulted into delay of intended benefits to public.

On being pointed out, department stated that compliance will be made. Compliance would be awaited in audit.

Para-15: Delay in Completion of the Work

The work titled "Augmentation of Water Supply Scheme Jhottian Wali" was administratively approved in May 2023 for ₹ 2.37 crore and technically sanctioned in June 2023 for ₹ 1.96 crore. The tender for the work was called on 24./8/2023, and the contract was awarded to M/s Oberai Construction Corporation on 30/10/2023 for ₹ 1.86 crore, with the completion period of 10 months from the date of allotment.

Test check of records revealed that the work remained incomplete as of October 2024, exceeding the contractual completion date of August 2024. The physical progress of the work was 85 percent as per the progress report.

It was further noticed that the delay in completion of work was attributed to non-payment of contractor bills by the division. A payment of ₹ 0.44 crore had been made to the contractor up to the second running bill, but subsequent payments were withheld, adversely affecting the pace of work.

The delay in completion of the work has deprived the intended beneficiaries of access to potable water and undermines the social objectives of the scheme. On being pointed out, the division stated that demand of funds has been sent to higher authorities. Final action would be awaited in audit.

Para-16 Delay in completion of work and non-imposing of liquidated damages on the contractor

The work "Augmentation of existing Water Supply Scheme Sampurangarh, Block Bhunerheri to supply water to disconnected village Chaprahar District Patiala" was

Administratively Approved (May 2023) for ₹ 0.25 crore and technically sanctioned vide (August 2023 for ₹ 0.25 crore. The tender was called in September 2023 and work was allotted to Sh. Parwinder Singh Govt. Contractor on 31.01.2024 for ₹ 0.23 crore with a time limit of three months i.e. up to 30.04.2024

Further, as per clause 42 of the contract agreement, the contractor shall ensure due diligence to achieve progress of work not less than that indicated in the following milestones:

a.	On lapse of 25% contractual time	:	10%
b.	On lapse of 50% contractual time	:	30%
c.	On lapse of 75% contractual time	:	65%
d.	On lapse of 100% (full) contractual time	:	100%

In case of default, the contractor shall, notwithstanding issuance of a prior notice in this regard, pay prospectively as liquidated damages an amount up to 1 percent of the amount of contract or such lesser amount that the Engineer may levy on behalf of the Employer for every week of the period for which the work remains un-commenced after 10 days of the issue of acceptance letter; or the minimum progress of work stated above is not achieved; or the work remains unfinished after the completion date. In case of continued default or shortfall in progress, the Engineer may go on enhancing the levy of liquidated damages, each time limited to 1 percent of the amount of the contract per week of further default subject to maximum limit of five (5) percent of the contract value.

Test check of records revealed that the said work was to be completed before April 2024, however, the said work was not yet completed after lapse of five months from the scheduled date of completion and a payment of ₹ 14.97 lakh (upto 2nd running bill) was made to contractor. Despite the delay, the division had not imposed any liquidated damages on the contractor as per the contractual conditions. Due to delay in completion of work the intended beneficiaries have been deprived of the anticipated water supply benefits.

On being pointed out, the Department stated that reply will be submitted after verification of records. Final reply would be awaited in audit.

Para-17 Delay in completion of work and non-imposing of liquidated damages

The work "Bifurcation of village Jagatpur from bifurcated of existing water supply scheme Gurdaspur Bhaian (MH-PC) block Gharotadistt. Pathankot. construction pump chamber size 3.05mx3.70m, providing and installing sub set 162 LPM 42 mtr head, Construction of OHSR 25000 ltr Capacity upto 17.20 mtr height FSL 15.50 mtr bottom Slab, P/F Cl Delivery, Providing and Installing Disinfection Unit, uPVC 10 kg Rising Main, Sluice Valve & Chamber, Development of Water Works, Providing laying jointing testing of Various size uPVC 6kg Pipe including Excavation, Specials and back filling & Prov. & Fixing of Sluice Valve, Dismantling and Restoration of Brick Paving, Concrete Road and Interlock Tile P/F House Hold Connection complete in all respect" was administratively approved (February 2024) for ₹ 44.78 lakh and technically sanctioned (July 2023) for ₹44.06 lakh. The work was allotted to Shri Arun Soni, Government Contractor (February 2024) for ₹39.66 lakh with a time limit of six months i.e. upto 20.08.2024.

As per clause 46 of the contract agreement, the contractor shall ensure due diligence to achieve progress of work not less than that indicated in the following milestones:

a. On lapse of 25 *percent* contractual time : 10 *percent*

b. On lapse of 50 *percent* contractual time : 30 *percent*

c. On lapse of 75 *percent* contractual time : 65 *percent*

d. On lapse of 100 *percent* (full) contractual time : 100 *percent*

In case of default, the contractor shall, notwithstanding issuance of a prior notice in this regard, pay prospectively as liquidated damages an amount up to 1 *percent* of the amount of contract or such lesser amount that the Engineer may levy on behalf of the Employer for every week of the period for which the work remains un-commenced after 10 days of the issue of acceptance letter; or the minimum progress of work stated above is not achieved; or the work remains unfinished after the completion date. In case of continued default or shortfall in progress, the Engineer may go on enhancing the levy of liquidated damages, each time limited to 1 *per cent* of the amount of the contract per week of further default subject to maximum limit of five *per cent* of the contract value.

Test check of records revealed that the work was to be completed upto 20/08/2024, however, only 40 *per cent* work has been completed till now i.e. after lapse of almost three months after the scheduled date of completion. Despite the delay in completion of work, no liquidation damages were imposed on the contractor by the divisional officer which is in violation of the conditions of the agreement. Due to delay in completion of work the intended beneficiaries have also been deprived of the anticipated water supply benefits. It was also noticed that an additional performance security for imbalance items was also not obtained from the contractor.

On being pointed out, the division stated that detail reply will be submitted after verification of records. Final reply would be awaited in audit.

Para 18: Delay and Slow progress of work

The Construction of Main Pumping Station & Sewage Treatment Plant Based on Suitable, Sustainable & Proven Technology including O & M of main pumping station and sewage Treatment Plant for 5 Years after commissioning in village Budha Theh, Beas & Abadi Gurunanakpura Block Rayya, Amritsarallotted to M/s HydrotechParyavara (India) Pvt. Ltd. SAS Nagar Mohali vide letter no. 1740 dated 11.03.2020. Agreement was signed on 06.07.2020 with Xen WSSD No. 2 Amritsar. Time limit for completion of work is 12 monthsfrom the date of issue of acceptance letter with allotted Capital amount ₹ 5.66 crore and O & M Cost Rs. 1.38 crore.

During Scrutiny of records of the Division it was noticed that the said work has started from 11.07.20 and completion date of work was expired in July 2021, three time extension provided by the competent authority (Chief Engineer WSSD Punjab) as first time to till 31.12.22. Second time extension provided till 14.07.23 and third time extension was provided till 31.03.24. Audit further noticed that till third running bill only ₹ 1.62 crore has been paid till date. Physical progress of work only 45 percent approximate after lapse of 4 years. However, extension of time has been sanctioned three time till 31.03.24. After third extension work was only 45 percent is completed. Audit further noticed that Chief Engineer (North) WSSD Punjab imposed liquidated damages (LD) ₹28.28 lakh vide letter no. 424 dated 07.03.2024. Audit again further noticed that LD was recovered ₹14.88 lakh vide 3rd Running Bill dated 27.3.24 and ₹8.39 lakh vide 2nd Running Bill dated 26.3.24.

However still ₹5.00 lakh is awaited for recovery. Division has not imposed any LD for further delay of work. However, the work was still in progress and work was not completed till date after lapse of 13505 days (37 Months) and three-time extension provided for the work till 31.03.24. Delay in start of work can lead to cost escalation due to inflation and changes in market conditions and the beneficiaries are being deprived from the intended benefits from the work.

On being pointed out in audit Division submitted that physical progress of work is 68 percent & Financial progress is 28 percent. However, audit direction has been noted for compliance. Reply of the Division is not tenable as Division has not provided any document for support of his reply. Final action awaited.

Para: 19 Deprival of benefit due to slow progress of work

The work "Design and Build all components of the Drinking Water Supply System, including Water Treatment Plant of 14 MLD capacity, Clear Water & Raw Water Pumping Station along with Pumping Machineries, Clear Water Transmission mains up to OHSRs of existing Village Water Works, Installation of Bulk Water Meters, Silent Generator, Transformer, SCADA/PLC, etc." for providing bulk water supply to 102 villages of Block Dhariwal, Kalanaur, Gurdaspur, and Dera Baba Nanak, District Gurdaspur on DBOT basis, was awarded to Devendra Construction Company at a cost of ₹ 75.75 crore on 14/10/2020, with a stipulated timeline of 30 months (27 months for design and build, and 3 months for trial run). The agreement was signed between the Superintending Engineer, Water Supply and Sanitation Division Circle, Gurdaspur, and the contractor.

During scrutiny of the records, it was observed that the work, which was to be completed by 13/04/2023 was still in progress with around 66 percent completion and an expenditure of ₹ 46.93 crore incurred as of the audit date. The stipulated date of completion was extended to 31/10/2023 due to delays caused by the rising spring levels at the Water Treatment Plant site and hindrances related to No Objection Certificates (NOCs), site clearances, the COVID-19 pandemic (both waves), mining bans, and delays in the approval of drawings.

Liquidated damages amounting to ₹ 5.55 crore were imposed on the contractor as per the letter dated 20/03/2024. The contractor sought arbitration, citing reasons for the delay, including the COVID-19 pandemic, delays in design approval, site handover issues, material bans, and adverse weather conditions. The contractor argued that the employer had not fulfilled its obligations under the agreement, specifically in terms of obtaining NOCs in a timely manner and fixing the commencement date as per General Conditions of Contract (GCC) Clause 8.1. It is pertinent to note that Clause 8.1 mandates the timely provision of necessary approvals and clearances by the employer.

Additionally, the status of the pipeline work, which came to light during arbitration proceedings on 10/07/2024 was summarized as follows:

- Length of pipeline to be laid: 127 KM
- Pipeline arranged at site: 83 KM

- Pipeline yet to be arranged: 44 KM
- Pipeline already laid: 60 KM

It was also observed that there were significant delays in the release of payments to the contractor, often exceeding the stipulated 56-day period, which adversely affected the contractor's ability to meet project milestones. The contractor has claimed interest for the delayed payments, and the delay in releasing funds has been acknowledged as a potential cause for disrupting the project schedule.

Furthermore, the audit noted that the NOC from the Forest Department, which was to be provided by 30/09/2024 for 34 km of pipeline work, remains pending as of the audit date. The delay in obtaining this NOC is further impacting the progress of the project.

The purpose of this surface water project is to provide potable water to 102 villages affected by arsenic and heavy metals in District Gurdaspur. Due to Oversight of division in providing NOC, payment to contractor on time resulting delays in project execution and the lack of timely clearances and payments are affecting the timely completion of this critical public health initiative.

On being pointed out, EE replied that reply would be sent after verification of records. Final reply would be awaited in audit.

Para: 20 Non-imposition of Liquidated Damage - ₹ 3.24 lakh

The work for "Construction of Pump Chamber with WC, OHSR 25000 ltr capacity with FSL 17.20 meters, Providing & Installing Pumping Machinery, Disinfection Unit, Cl Fitting in Pump Chamber, Providing Estate Water Supply, Irrigation Hydrant, Estate Sewerage, Construction of Septic Tank and Soakage Pit, Fire Fighting Arrangement, and Rain Water Harvesting, Complete in all respects at Govt. College Kalanour, Block Kalanour, District Gurdaspur" was allotted to contractor Jaswinder Singh at an estimated cost of ₹64.79 lakh vide letter no. 4079 dated 30/08/2022.

Clause 46.2 of the GCC provides for the imposition of a minimum levy of liquidated damages (LD) at the rate of 5 percent of the contract value in cases of continued default or shortfall in progress. Scrutiny of record, i noticed that stipulated time for completion of the work was one year from the date of the allotment letter. Therefore, the work was to be completed by 30/08/2023. However, till date, the work remains incomplete despite the lapse of 18 months beyond the stipulated deadline. As per Clause 46.2 minimum 5 percent liquidated damage of contract value shall be imposed which amounts ₹ 3.24 lakh. Despite the significant delay, no liquidated damages have been levied on the contractor for the delay in completion of the work, resulting in undue benefit to the contractor. Further it was also noticed that SBD is also not signed by the contractor.

On being pointed out, EE stated that reply would be sent after verification of records. Final reply would be awaited in audit.

Para 21 Non-Start of Work

The administrative approval of Water Supply & Sewerage Scheme in different districts of the State of Punjab under Head NABARD XXIX, with an estimated cost of Rs. 168.16 Crores (NABARD Share Rs. 142.94 Crores + State Share Rs. 25.22 Crores), was granted vide letter dated 25.05.2023. Further, as per condition no. 17 of the administrative approval, the approval shall be valid for one year from the date of issue. If the tender for the work could not be allotted within one year than approval will automatically lapse. The work was also technically sanctioned for Rs. 46.83 lakhs on dated 31.05.23

Test check of records noticed that the work under above mentioned scheme for village Dansiwal in Block Garhshankar got administrative approval for Rs. 53.85 lakhs. Further, scrutiny of records revealed that tender for the work was not allotted to any agency (July 2024) however, tender for the work was invited two times on 23.06.2023 and 27.09.2023 respectively.

Non allotment of work had resulted into lapse of administrative approval of the work and denial of the intended benefits of providing a sustainable piped water supply to the village.

The audit emphasizes the need for timely action in the tendering and assignment process following administrative approvals to ensure the efficient execution of projects and adherence to procedural compliance. The reasons for the delay in the tendering process should be communicated to the audit team at the earliest.

On being pointed out, EE stated that revised administrative approval has been sent to higher authority for approval. Final action would be awaited in audit.

Para-22: Non start of OHSR works

Time is the essence of any contract. In case of works related to any schemes/project, timely completion of the works ensures timely availability of better facilities to the beneficiaries.

The Administrative Approval for construction of 30 no new RCC OHSRs in various water supply Schemes being covered under surface water project district Patiala under head ACA amounting to Rs 653.14 lakhs was given by the Secretary of the department on 23.06.23. Further, due to non availability of funds in ACA head, revised administrative approval for the work was given under PIDB fund by the Secretary of the department on 02.01.2024 .

Scrutiny of records revealed that three works were allotted to the contractor on 21/12/2023 with completion in six months even though the works had not been started yet. Further noticed that SDO Banaur at Rajpura wrote vide letter no. 813 dated 08/08/2024 to the EE, WSSD, Rajpur in which it was written that the bearing capacity of soil of three OHSRs works was less than actually bearing capacity of (8.75 t/sq.m) and water table were encountered in these villages, Faridpur 5.10 m, Jansua 10.50 m and Dhabali 4.80 m and sought the necessary instruction in this regard. The details of the works are as under:

S. No.	Name of work	Allotment Cost (Rs. in lakh)	Date of Allotment	Stipulated Date of Completion	Expenditure (Rs. in lacs)
1	Construction of 1 no New RCC OHSR in place of non-existing OHSR at water Supply Scheme Faridpur Block Rajpura District Patiala	20.09	21/12/2023	20/06/2024	Nil
2	Construction of 1 no New RCC OHSR in place of Dismantled OHSR at water Supply Scheme Dhabali Kalan 2(no) Block Rajpura District Patiala	20.05	21/12/2023	20/06/2024	Nil
3	Construction of 1 no New RCC OHSR in place of non-existing OHSR at water Supply Scheme Jansua Block Rajpura District Patiala	36.97	21/12/2023	20/06/2024	Nil

Delay in start of work can lead to cost escalation and the beneficiaries were being deprived from the intended benefits from the work.

On being pointed out, EE submitted that audit instructions noted for compliance. Compliance would be awaited in audit.

Para-23 Blockade of Funds

Test check of records revealed that ₹ 10.34 crore were received in Punjab National Bank Account No.3529001100000450 of HOD, Water Supply and Sanitation, Mohali from Punjab Water Supply and Sewerage Board (February 2019) for water supply and sewerage schemes in Urban areas of South and Central Zone.
Further, the breakdown of the allocation across divisions is as follows:

Sr. No.	HoD order No. and date	Fund received/ issued	Fund received (₹ in crore)	Funds issued. (₹ in crore)	Balance (₹ in crore)
01		PIDB	10.34		
02.	WSS/Mon/98 dated 26.02.2019	XEN WSS Fazilka		1.22	9.12
03.	WSS/Mon/101 dated	XEN WSS		0.13	8.99

	27.02.2019	Div. 2 Muktsar			
04.	WSS/Mon/137 dated 13.03.2019	XEN WSS Div. 3 Mohali		0.88	8.11
05.	WSS/Mon/137 dated 13.03.2019	XEN WSS Div. Faridkot		1,00	7.11
06.	WSS/Mon/4240 dated 23.05.2019	XEN WSS Div. 2 Muktsar		1.06	6.05
07.	SWSS Order dated 09.07.2019	XEN WSS Div. Malout		0.20	5.84
08.	HOD/DWSS-Accts/891/19/5244 dated 15.07.2019	XEN WSS Div. Abohar		0.0174	5.83
09.	WSS/Mon/381 dated 08.09.2020	XEN WSS Div. Faridkot		0.27	5.56
10.	WSS/Mon/475 dated 02.11.2020	XEN WSS Div. 2 Moga		0.28	5.28
11.	HOD/DWSS-Accts (871)/20/6505 dated 14.12.2020	XEN WSS Div. Malout		0.02	5.25
12.	WSS/Mon/44 dated 25.01.2021	XEN WSS Div. 2 Moga		0.72	4.54
13.	WSS/Mon/72 dated 29.01.2021	XEN WSS Div. Faridkot	0.37	Nil	4.91

It is evident from the above table that balance of ₹ 4.91 crore - remains unutilized in the PNB account of the HOD Office, Mohali. Despite the passage of over five years since the receipt of these funds, the amount has neither been utilized fully nor the balance amount returned to the Punjab Water Supply and Sewerage Board (PWSSB). The prolonged retention of unutilized funds reflects poor financial management and non-compliance with the intended objectives of the schemes. It also constitutes a blockade of public funds, which could have been used for other developmental activities.

On being pointed out, no reply was furnished by department. Final reply would be awaited in audit.

Para-24: Non-Utilization/ non refund of funds

Scrutiny of records noticed that an amount of Rs. 121.44 lakh (12 cases) as per monthly account of July 2024 was lying as deposit from various authorities but neither the work had been initiated, nor the funds were returned to concerned agencies even after lapse of substantial time period. The details are as under:

Sr. no.	**Details of Work**	**Total deposit up to date**
1	Capital Works	17.08
2	SDM Rajpura Funds	0.05
3	Dedicated Freight Corridor Corporation of India ltd. (Ministry of Railways)	0.09

4	Laboratory	0.14
5	Small Bore Sewerage System (VDF)	78.88
6	ARWSP Sport Activity (CCDU)	0.003
7	World Bank (Sewerage)	1.46
8	NRWSP Swap Mode	3.51
9	World Bank DPMC Batch-I	4.44
10	Under NRWSP Sustainability	14.71
11	NBA/SBM (IHHL) (350000+4068000)	0.62
12	Unspent amount lying with GPWSC	0.50
	Total	121.44

Non-utilisation/ non refund of funds resulted in blockade of funds.

On being pointed out, EE submitted that these funds were outstanding since very long period and no records were available , however points is noted for compliance. Compliance would be awaited in audit.

Para-25 Non-Submission of Detailed Contingent (DC) Bills

Rule 274 of Punjab Treasury Rules provides that every Drawing and Disbursing Officer (DDO) is required to submit Detailed Contingent (DC) bills within six months after the drawl of Abstract Contingent (AC) bills. Additionally, the DDO must certify that no further AC bills are drawn if DC bills from previous AC bills are pending. Timely submission of DC bills is critical for ensuring financial accountability and transparency.
Test check of records noticed that the department withdrew funds totalling ₹ 824.57 crore (₹ 543.32 crore for 2022-23 and ₹ 281.25 crore for 2023-24) under schemes such as SBM(G), Augmentation, Jal Jeevan Mission (JJM), World Bank (WB), State Disaster Response Fund (SDRF), and NABARD through AC bills. However, the department submitted DC bills for only ₹ 453.56 crore (₹ 314.65 crore for 2022-23 and ₹ 38.91 crore for 2023-24) to the treasury as of the audit date. Consequently, DC bills amounting to ₹ 371.00 crore (₹ 228.66 crore for 2022-23 and ₹ 142.34 crore for 2023-24) remain outstanding beyond the prescribed period of six months, reflecting non-compliance with treasury rules.
The bifurcation of scheme wise withdrawal through AC bills and DC bills submitted is as detailed below: -

Sr. No.	Name of Scheme	Amount withdrawal through AC Bill (₹ in crore)	DC bill submitted (₹ in crore)	Remaining Balance (₹ in crore)
01.	World Bank	186.50	81	105.93
02.	JJM	73.34	8.86	64.49
03.	SDRF	2.64	1.59	1.05
04.	Augmentation	47	28,17	18,83
05.	NABARD-RIDF-XXIII	38,53	12.93	25.60
06.	NABARD-RIDF-XXI	67.90	42,08	25,82
07.	NABARD-RIDF-	18,33	8,18	10,14

	XXII(i)			
08.	NABARD-RIDF-XXII(ii)	145.00	124.11	20,89
09.	SBM	245.33	147.08	98,26
	Grand Total	**824.57**	**453.56**	**371.00**

Non-submission of DC bills for such a significant amount raises concerns regarding the proper utilization of funds and financial accountability. This practice could potentially result in irregularities, mismanagement, or delayed reconciliation of government accounts, thereby hampering the monitoring and control of public expenditure.

Further, as per sub clause 3b(ii) of draft guidelines for implementation of PFMS regarding Jal Jivan Mission, in case of failure to submit detailed contingent bills by DDO within prescribed period into the treasury, the next abstract bill of the ACFA/DDO of HoD office will not be entrained by the treasury. But it was noticed that despite the failure of the Department to submit the DC bills on due timelines the Treasury had passed all the subsequent AC bills submitted by the Department which shows the negligence on the part of the treasury also.

On being pointed out, no reply was furnished by department. Reply would be awaited in audit.

Para 26 Non submission of Detailed Contingent Bill

Rule 274 of Punjab Treasury Rules provides that every DDO is required to submit Detailed Contingent Bill (DC) within six months after drawl of Abstract Contingent (AC) bills. DDO should submit certificate that “No AC bill be drawn by DDO where DC bill is yet to be submitted is pending during Month.”

Test check of records it was noticed that the department had withdrawn amounting to Rs. **8,35,57,53,013/-** under SBMG, augmentation, JJM, WB,SDRF and NABARD during the financial year 2021-2022 to 2023-24 from treasury through A.C. Bill. However, Department had submitted only DC bill amounting to Rs. **5,52,08,85,533**/- to treasury till date. Resultantly, the department had not submitted DC bill amounting to Rs. **2,83,48,67,480**/- to treasury even after lapse of several months (details given below): -

(Amount in Rs.)

Sr. No.	Name of component	Withdrawn amount	DC bills submitted	Balance
	2021-22			
1	SBMG	110000000	44415607	65584393
	Total	**110000000**	**44415607**	**65584393**
	2022-23			
1	Augmentation	320000000	3039703313	2393497867
2	JJM (CSS)	83416000		
3	NABARD-RIDF-XXIII	260317000		
4	NABARD-RIDF-XXVI	375000000		
5	NABARD-RIDF-XXVII(i)	153262000		
6	NABARD-RIDF-XXVII(ii)	700000000		

7	WB	1865039000		
8	SBMG	1677847180		
	Total	**5434881180**	**3039703313**	**2395177867**
	2023-24			
1	Disaster Fund	26407000		
2	SBMG	775464833		
3	Augmentation	150000000	2436766613	374105220
4	JJM	650000000		
5	NABARD-RIDF-XXIII	125000000		
6	NABARD-RIDF-XXVI	304000000		
7	NABARD-RIDF-XXVII(i)	30000000		
8	NABARD-RIDF-XXVII (ii)	750000000		
	Total	**2810871833**	**2436766613**	**374105220**
	Grand total	**8355753013**	**5520885533**	**2834867480**

On being pointed out, the auditee submitted that DC bills would be submitted to the treasury. Compliance would be awaited in audit.

Para-27: Unadjusted Abstract Contingent Bills

Financial Rules (Rule 2.10 of Punjab Financial Rules) envisage that no money should be drawn from Government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 274 of the Punjab Treasury Rules as amended vide instructions issued by the State Government on 11 November and 19 December 2016, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within six months from the date of drawal of such advance.

Scrutiny of records revealed that AC bill for ₹7.98 crore was drawn from the treasury, but the same remained unadjusted till date.

On being pointed out, division replied that DC bill will be prepared shortly. Compliance would be awaited in audit.

Para-28 Non-release of Funds from Central Government due to delay in release of State share and non-utilisation of funds under Jal Jeevan Mission

The following conditions set forth by the Government of India (GoI) for releasing funds under JJM:

The first instalment, which is 50 percent of the total allocation, is released in two tranches. The first tranche is to be released in April, provided that excess opening balance (OB) beyond 10 percent from the previous year is subsumed. The second tranche of the first instalment is to be released as and when States furnish the UC showing expenditure of at least 60 percent of available fund of central and state share. The release of 2nd tranche of 1 instalment will be made automatically based on 80 percent utilization of available fund (OB + fund release under complete 1st tranche of 1st instalment). For the second instalment, which also constitutes 50 percent of the total allocation, a similar phased release in two tranches is followed. However, before releasing the second instalment, the following documents must be submitted by the State:

(i) Provisional utilization certificate (UC) for the current year, covering 60 percent of the available balance (Central fund and matching State share).
(ii) A report from the Accountant General (AG) or an audit report by a CAG-empanelled Chartered Accountant for the previous year.
(iii) Final UCs for the previous year, both for Central and State funds.

Test check of records revealed that the Government of India (GoI) had released an amount of ₹ 119.75 crore (October 2023) towards the first tranche of the first instalment (₹ 239.51 crore) for the financial year 2023-24 under JJM.This release was intended to meet the committed liabilities of ongoing schemes, support associated activities, and enhance water quality monitoring and surveillance under the Mission.
Further, as per Clause No. 6 of the GoI's sanction order, the State Government was required to release its matching share within 15 days of the receipt of the GoI funds to the ESCROW account of the implementing agency of JJM. The clause further stipulated that no subsequent releases from the Central Government would be made until the State had released its matching share for the previous tranche. But it was noticed that the state share was not got released within the stipulated timelines and the state share was released with the delay ranged between 17 to 155 days. It was further noticed that out of 2283 schemes only 5 schemes were verified by the state. Moreover, Ministry of Finance, Department of Expenditure (June.2023) instructed that the balance in SNA account should not be more than 50 percent of the 1st instalment of Centre share likely to be released to a state in financial year including corresponding State share. However, it has been noticed that the balance in the SNA was ₹ 183.37 crore (76.56 per cent) as on 13/03/2024 which was in violation of the said instructions. These lapses in compliance with the GoI guidelines resulted in the non-receipt of the remaining portion of the sanctioned amount from the Central Government for the financial year 2023-24, thus adversely impacting the implementation of the JJM in the State.
On being pointed out, no reply was furnished by department. Final reply would be awaited in audit.

Para-29 Non-Utilization of Grant for New Water Supply Schemes

The Department of Deputy Economic and Statistical Advisor, Ropar allocated funds of ₹ 55 lakh in November 2021 and the Department of Deputy Commissioner, Ropar allocated funds of ₹ 32.80 lakh (October 2021) to the Executive Engineer, Water Supply and Sanitation Division-II, Ropar under the schemes PM-10 State Level Initiatives (Punjab Nirman Programme), PM-3 Untied Funds of CM/Dy. CM/FM, and PM-5 Untied Funds of DPCs/District Specific Schemes for the implementation of new Water Supply Schemes in five villages.

Test check of records revealed said funds were deposited (July 2022) in the treasury under Head 1475-00-800-85-00 Miscellaneous Receipts by the division. This action was taken in compliance with letter dated 12/07/2022 from the Department of Deputy Economic and Statistical Advisor, Ropar, due to delays in tender processing and allotment of work for the proposed Water Supply Schemes. The delay in the tender processing and subsequent return of funds reflects inadequate planning and inefficiency in execution, which resulted in not only funds remained idle for eight months but also the intended beneficiaries in five villages were deprived of access to improved water supply.

On being pointed out, the division stated that reply would be submitted after verification of records. Final Reply would be awaited in audit.

Para 30 Non-obtaining of Utilization Certificates

Rule 8.14 93) (b) of Punjab Financial Rules Vol-I provides that the utilization certificates/audited statement of the account are required to be obtained from the concerned agency/body to whom the funds/grants are released by the sanctioning authority in order to ensure that the grant/funds have been utilized for the purpose for which it was sanctioned by the sanctioning authority.

Test check of the records noticed that funds amounting to Rs. 29.66 crore pertaining to 2022-23 and 2023-24 were transferred to various Gram Panchayats under Swacch Bharat Mission (SBM) Scheme, but required utilization certificates/statement of expenditure were not obtained from the concerned Gram Panchayat without which the utilization of the grant for the purpose for which it was disbursed cannot be ascertained. Moreover, the department had no mechanism to check the status of funds being utilized by the Gram Panchayats.

On being pointed out, department stated utilization certificate wiill be submitted as and when received from the executive agency i.e. P.R.I/B.D.P. office. Further, there is existence of internal mechanism to check the these funds utilization. Compliance would be awaited in audit.

Para 31 Non-obtaining of Utilization Certificates

Rule 8.14 (30 (b) of Punjab Financial Rules Vol-I provides that the utilization certificates/audited statement of the account is required to be obtained from the concerned agency/body to whom the funds/grants are released by the sanctioning authority in order to ensure that the grant/funds have been utilized for the purpose for which it was sanctioned by the sanctioning authority.

Test check of the records revealed that funds of ₹23.44 crore pertaining to 2020-21 to 2024-25 (till December 2024) was transferred to various Gram Panchayats under Swacch Bharat Mission (SBM) Scheme, but requisite utilization certificates/statement of expenditure were notobtained from the concerned GPs without which the utilization of the grant for the purpose for which it was disbursed cannot be ascertained. Moreover, the department had no mechanism to check the status of funds being utilized by the Gram Panchayats.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para-32 Non-obtaining of Utilization Certificates

Rule 8.14 (3) (b) of Punjab Financial Rules Vol-I provides that the utilization certificates/audited statement of the account are required to be obtained from the concerned agency/body to whom the funds/grants are released by the sanctioning authority in order to ensure that the grant/funds have been utilized for the purpose for which it was sanctioned by the sanctioning authority.

Test check of the records noticed that funds of ₹2.35 crore were transferred to various Gram Panchayats(GPs) under Swachh Bharat Mission (SBM) Scheme during 2022-23 and 2023-24, but required utilization certificates/statement of expenditure were not obtained from the concerned GPs, in absence of which the utilization of the grant for the purpose for which it was disbursed cannot be ascertained.

On being pointed out by audit, no reply was submitted by the department. Reply would be awaited in audit.

Para-33 Awaited utilization certificates

Rule 8.14(3) (b) of the Punjab Financial Rule Volume-I provides that every Drawing and Disbursing Officer should obtain utilization certificate from the concerned agency to which the funds/ grants were released/disbursed by him to ensure that the amount has been actually utilized for the purpose it was released.

Test check of records revealed that funds of ₹ 15.64 crore were released to various Gram Panchayat Water and Sanitation Committees under the Swachh Bharat Mission (SBM) Phase-I and Mahatma Gandhi Sarbat Vikas Yojna (MGSVY) Phase-II during the financial year 2022-23 and 2023-24 as detailed below:

Year	**Name of Scheme**	**Fund transferred to GPWSC (₹ in crore)**	**Utilization certificate received (₹ in crore)**	**Utilization certificate pending (₹ in crore)**
2022-23	MGSVY-II	13.55	Nil	13.55
	SBM-I	1.39	Nil	1.39
2023-24	MGSVY-II	0.70	Nil	0.70
	SBM-I	-	-	-
Total		**15.64**		**15.64**

Utilization certificate for ₹ 15.64 crore were awaited till date. Non-obtaining of utilization certificate was in contravention of rules mentioned *ibid*and also in the absence of utilization certificates/statement of expenditure it was not possible to ascertain whether the funds were utilized for their intended purpose under the SBM and MGSVY. On being pointed out, the division stated that UCs would be submitted soon. Compliance would be awaited in audit.

Para-34 Awaited utilization certificates under Swachh Bharat Mission

Rule 8.14((3) b) of the Punjab Financial Rule Volume-I provides that every Drawing and Disbursing Officer should obtain utilization certificate from the concerned agency to which the funds/ grants were released/disbursed by him to ensure that the amount has been actually utilized for the purpose it was released.

Test check of records noticed that funds amounting to ₹4.64 crore in the financial year 2022-23 and ₹1.21 crore in the financial year 2023-24 were released to various Gram Panchayat Water and Sanitation Committees under the Swachh Bharat Mission (SBM). However, no utilization certificates were received for these funds. As of the date of the audit, UCs for an aggregate amount of ₹ 5.85 crore were awaited. Non-obtaining of utilization certificate was in contravention of rules mentioned *ibid*and also in the absence of utilization certificates/statement of expenditure it was not possible to ascertain whether the funds were utilized for their intended purpose under the SBM.

On being pointed out, the division stated that detailed reply would be submitted after verification of records. Final reply would be awaited in audit.

Para-35 Non-obtaining of Utilization Certificates

Rule 8.14 (3) (b) of Punjab Financial Rules Vol-I provides that the utilization certificates/audited statement of the account are required to be obtained from the concerned agency/body to whom the funds/grants are released by the sanctioning authority in order to ensure that the grant/funds have been utilized for the purpose for which it was sanctioned by the sanctioning authority.
Test check of the records noticed that funds of ₹ 13.37 crore for 2021-22, 2022-23 and 2023-24 were transferred to various Gram Panchayats under Swacch Bharat Mission (SBM) Scheme. The required utilization certificates/statement of expenditure were not obtained from the concerned GP without which the utilization of the grant for the purpose for which it was disbursed could not be ascertained.
Moreover, the department had no mechanism to check the status of funds being utilized by the Gram Panchayats.
On being pointed out, no reply was submitted by the division. Reply would be awaited in audit.

Para-36: Awaited utilization certificates

Rule 8.14 (3) (b) of the Punjab Financial Rule Volume-I provides that every Drawing and Disbursing Officer should obtain utilization certificate from the concerned agency to which the funds/ grants were released/disbursed by him to ensure that the amount has been actually utilized for the purpose it was released.

Test check of records noticed that funds amounting to ₹7.75 croreduring the financial year 2022-23 and 2023-24 were released to various Gram Panchayat Water and Sanitation Committees under the Jal Jivan Mission (JJM), World Bank (WB), Swachh Bharat Mission (SBM), NABARD and 4215-Augumentation as per detailed below:

Year	**Fund transferred to GPWSC (₹ in crore)**	**Utilization certificate received (₹ in crore)**	**Utilization certificate pending ₹ in crore**
2022-23	4.79	Nil	4.79
2023-24	2.96	1.66	1.30
Total	**7.75**	**1.66**	**6.09**

Audit noticed that UCs for Rs 6.09 crore were still awaited. Non-obtaining of utilization certificate is in contravention of rules mentioned *ibid*and also in the absence of utilization certificates/statement of expenditure it is not possible to ascertain whether the funds were utilized for their intended purpose under the SBM.

On being pointed out, the division stated that reply would be submitted after verification of records. Final Reply is awaited.

Para-37 Initiation of work without obtaining of Insurance cover

Clause 13.1 of General Conditions of the agreements provided that the contactor was to provide an insurance cover in the joint name of employer and the contactor from the start date to the end of the defect liability period for the following events which are due to the Contractor's risk:

i) loss of or damage to the work, Plant and Materials;

ii) loss of or damage to Equipment:

iii) loss of or damage of property in connection with the contractand

iv) personal injury or death.

Clause 13.2 provided that polices and certificates for insurance should be delivered by the contractor to the Engineer for the Engineer's approval before the Start Date. Further Clause 13.3 provided that if the Contractor did not provide any of the policies and certificates required, the employer may affect the insurance which the Contractor should have provided and recover the premiums the employer had paid from the payments otherwise due to the contractor or, if no payment was due, the payment of the premiums should be a debt due.

Scrutiny of records noticed that the following works under NABARD XXIX were started without obtaining Insurance policies as cited in above clause resulting into undue favour to the contractor:

Sr. No.	**Name of Work**	**Name of the Contractor**	**Date of Allotment**	**Contract Amount (Rs in crore)**	**Stipulated date of completion**	**Defect Liability period**	**Physical Progress of work (in *per centage*)**
1	Bifurcation/Augmentation of Water Supply Scheme in Village Ganaru& Gara (2 Nos.) under NABARD-XXIX	DNS Construction Company	22/02/2024	0.86	21/11/2024	6 months after completion	20
2)	Bifurcation of Water Supply Scheme in Village Algran (3 No.) under NABARD-XXIX	M/s Johal Builders & Cont.	02/02/2024	0.58	01/09/2024	6 months after completion	30
3)	Augmentation of Water Supply Scheme for Village Nangran(1 No.) under NABARD-XXIX	DNS Construction Company	26/12/2023	0.96	25/06/2024	6 months after completion	70
4)	Providing of Water Supply Scheme in Village Khad Rajgiri(Kima Bass) under NABARD-XXIX	M/S Murari Parshad	21/02/2024	0.90	20/11/2024	6 months after completion	20
5)	Bifurcation of Water Supply Scheme for Village Nahloti Lower (1 No.) under NABARD-XXIX	M/s Murari Parshad	26/12/2023	0.65	25/09/2024	6 months after completion	85
6)	Providing of Water Scheme in Village Shahpur Bela Block Nurpur Bedi Distt.	The Jai Durga Co-op L&C Society	26/12/2023	0.37	25/06/2024	6 months after completi	50

	Rupnagar under NABARD-XXIX	Ltd.				on	
7)	Augmentation of Water Supply Scheme for Village Dabour Lower under NABARD- XXIX	Matharoo Electrical	25/01/2024	0.22	24/06/2024	6 months after completion	15

On being pointed out, Department stated that reply would be submitted after detail checks of records. Final reply would be awaited in audit.

Para-38 Non-obtaining of Insurance Cover

Clause-13 of the General Conditions of Contract (Section-3) of the Standard Bidding Documents for Procurement of Works, Government of Punjab provided that the Contractor shall provide, in the joint names of the Engineer and the Contractor, insurance cover from the Start Date to the end of the Defect Liability Period, in the amount and deductibles stated in the Contract Data for the following events which are due to the Contractor's risk:-

Loss of or damage to the Works, Plant and Materials;

Loss of or damage to Equipment.

Loss of or damage of property (except the Works, Plant, Materials and Equipment) in connection with the Contract; and

Personal injury or death **(Clause-13.1)**.

Policies and certificates for insurance shall be delivered by the Contractor to the Engineer for the Engineer's approval before the Start Date. All such insurance shall provide the compensation to be payable in the types and proportions of currencies required to rectify the loss or damage incurred **(Clause-13.2)**.

If the Contractor does not provide any of the policies and certificates required, the Employer may affect the insurance which the Contractor should have provided and recover the premiums, the Employer has paid from payments otherwise due to the Contractor or, if no payment is due, the payment of the premiums shall be a debt due **(Clause-13.3)**.

Alterations to the terms of insurance shall not be made without the approval of the Engineer **(Clause-13.4)**.

Both parties shall comply with any conditions of the insurance policies **(Clause-13.5)**.

Scrutiny of records revealed that Division executed/commenced main/major 19 works/schemes during the period covered under Audit (August 2022 to July 2024) but failed to obtain requisite insurance cover from the contractors before start date as required as per *ibid* clause-13.2 of the General Conditions of Contract.

Audit further observed that the Division had also not affected the insurance cover, in case of non-furnishing insurance cover by the allotted contractors as per Clause-13.3 of the General Conditions of Contract. This had resulted into non-compliance of the terms of the General Conditions of Contract which may also led to financial implication in case of mishappening.

On being pointed out, department stated that insurance cover was obtained from the contractor as per agreement. However, no such insurance cover was shown to audit. Therefore, the reply was not satisfactory. Reply would be awaited in audit.

Para 39: Non-providing of Insurance Cover to the end of the defect liability period

The Construction of Main Pumping Station & Sewage Treatment Plant Based on Stable, Sustainable & Proven Technology including O & M of main pumping station and sewage

Treatment Plant for 5 Years after commissioning in village Budha Theh, Beas & Abadi Gurunanakpura Block Rayya, Amirtsaralloted to M/s HydrotechParyavara (India) Pvt. Ltd. SAS Nagar Mohali vide letter no. 1477-81 dated 11.03.2020. Agreement was signed on 06.07.2020 with Xen WSSD No. 2 Amritsar. Time limit for completion of work is 12 months from the date of issue of acceptance letter with allotted Capital amount Rs. 5.66 crore and O & M Cost Rs. 1.38 crore

Clause 13 of General Condition of Contract provides that the contactor was to provide an insurance cover in the joint name of employer and the contactor from the start date to the end of the defect liability period for the following events which are due to the Contractor's risk:

i) loss of or damage to the work, Plant and Materials;

ii) loss of or damage to Equipment:

iii) loss of or damage of property in connection with the contract:and

iv) personal injury or death

Scrutiny of records of the work provides that first time contractor insurance cover provided from 11.07.22 to 31.12.22 and second time provided till up to 20.09.23. the same was obtained after more than two years from start of work (11.07.2020) and the same was not extended up to end of defect liability period. The work is still not completed till date after provided third time extension till 31.03.24. This had resulted into putting up the men, plant and machinery into risk during non-insured period but also provided undue benefit to the contractor in audit.

Para-40 Non adhering of the terms of the allotment resulted in undue favour to contractor

The work for augmentation Water Supply Scheme Ghabdan Block, Distt. Sangrur was administratively approved by the Department (September 2021) for ₹ 1.12 crore. The work was awarded to Shri Baljit Kumar, Contractor (December 2021) for ₹1.02 crore with time limit of 6 months.

As per Allotment letter and under Clause 30 of Standard Bidding Document, the contractor was instructed to furnish Performance Security within 21 days of receipt of Letter of Acceptance in the form of Bank Guarantee or Fixed Deposit Receipt for the 5 percent amount of the agreement amount i.e. ₹5.12 lakh with validity up to 11/12/2022 in the name of Executive Engineer failing which no payment shall be made to the contractor. Failure of the successful bidder to comply with the instructions shall constitute sufficient grounds for cancellation of award and forfeiture of the Bid Security.

Further, as per Clause 13 of Section 3 of Standard Bidding Document, the contractor shall provide in the joint names of Engineer and the contractor, insurance cover from the start date to the end of defect liability period of total amount of contract, before the start date. If the contractor does not provide any insurance, the employer may affect the insurance which the contractor should have provided and recover the premiums from the payments due.

Scrutiny of records noticed that Performance Security in the form of Demand Draft dated 25/03/2022 with a validity of three months was provided by the contractor, which was against the condition of agreement. Further, no insurance cover was provided by the contractor as per terms of agreement. It was also noticed that 1st running bill was passed for ₹50.84 lakh (March 2022). The completion of the work was also delayed by two months (August 2022)) and no Liquidated Damages were imposed on contractor nor extension was granted by the division.

Audit observed that the non-deduction of Performance Security and non-recovery on account of insurance cover from the 1st bill of contractor and non-imposition of Liquidated Damages on account of delay in completion of works resulted into undue favour to the contractor.

On being pointed out, the division stated that the time extension was granted by competent authority, so Liquidated Damages were not imposed on the contractor. However, no records, mentioning time extension granted by division, were shown to audit. Compliance would be awaited in audit.

Para-41: Execution of work without obtaining of Bank Guarantee

As per Standard Operation Procedure of contract agreement/ DNIT and condition of allotment of work, the department needs to ensure obtaining of bank guarantee from contractual agency before commencement of work/within 28 days of allotment of work.

Scrutiny of records noticed that in four works allotted to the contractors under the NABARD RIDF-23 in villages i.e. Bari Karoran, Gharuan, Behra and Tanda Masol. The contractors failed to furnish the bank guarantee as per contract agreement. The execution of work without obtaining of Bank Guarantee was not only the violation of contract agreement and DNIT/ condition of allotment.

On being pointed out, department replied that bank guarantee would be obtained. Final action would be awaited in audit.

Para 42 : Non-Verification and non-renewal of Performance bank Guarantee

The Construction of Main Pumping Station & Sewage Treatment Plant Based on Suitable, Sustainable & Proven Technology including O & M of main pumping station and sewage Treatment Plant for 5 Years after commissioning in village Budha Theh, Beas & Abadi Gurunanakpura Block Rayya, Amirtsarallotted to M/s HydrotechParyavara (India) Pvt. Ltd. SAS Nagar Mohali vide letter no. 1476 dated 11.03.2020. Agreement was signed on 06.07.2020 with Xen WSSD No. 2 Amritsar. Time limit for completion of work is 12 months from the date of issue of acceptance letter with allotted Capital amount ₹ 5.66 crore and O & M Cost ₹1.38 crore . Clause 48 of GCC provides that The Performance Security shall be valid until a date 28 days pursuant to the date of expiry of the Defects Liability Period and the additional Security for unbalanced bids shall be valid until a date 28 days from the issue of Certificate of Completion.

Scrutiny of records noticed that the work was first time extended vide letter no. 2206 dated 02.09.2022 till 31.12.22. Second time Time extension provided till 14.07.23 and third time time extension was provided till 31.03.24. The work was still progress. Audit further noticed that performance bank Guarantee amounting to ₹28.13 lakh was only valid till 28.03.24 for capital work. The Performance bank Guarantee for unbalanced bid amounting to ₹5.21 lakh also valid till 28.03.24. Audit again further noticed that the Division was not verified bank guarantee from concern bank. The work was still in progress. Audit noticed that the work was not completed till date but both the bank guarantee were not renewed by the contractor.

On being pointed out in audit Division submitted that audit instructions have been noted. Final Compliance awaited.

Para-43 Pending liabilities

Rule 17.20 of PFR provides that incurring of expenditure is subject to general conditions regarding provision of funds etc. The Divisional officer should keep a constant watch over the flow of funds and take steps to obtain the funds from the state government or department on whose behalf the work were being executed as deposit work. No expenditure should be incurred on any item/work until and unless funds are available.

Test check of the records revealed that an amount of Rs 51.1 lakh was outstanding for want of funds upto 06/2024 for making payment to the various contractual agencies creating a liability to the government exchequer. The creation of such huge liability may result in unnecessary arbitration.

On being pointed out, Executive Engineer furnished that all pending liabilities would be cleared as and when amount received from Government. Compliance would be awaited in the audit.

Para-44 Pending Liability on Account of Secretarial Services and Audit Fee

Test check of records revealed that the Company had failed to clear payments due to M/s Mast Ram Chechi and Associates, appointed as the Company Secretary by the Board of Directors in their first meeting held on 11/04/2022. Sh. Mast Ram Chechi was appointed for a period of two years to handle the secretarial assignments of the company, with a fixed monthly salary of ₹ 15000 as per the terms of appointment. As per records, M/s Mast Ram Chechi and Associates raised a claim of ₹ 3.60 lakh (24 months * ₹ .15,000) for the period from April 2022 to March 2024. In addition, ₹ 3,900 was claimed as statutory fees for filing form DIR-12.

However, it was noticed that the company had not made any payments against these claims (March 2024). Further, an additional amount of ₹ 25,000 was due as audit fee. Despite these liabilities, no payments had been made by the Company leading to a pending liability of ₹ 3.89 lakh.

The delay in settling these dues may result in potential litigation and additional financial burden on the company in the form of interest on late payments.

On being pointed out, the company did not furnish any reply. Final reply would be awaited in audit.

Para-45 Unspent deposits and possible mis-appropriation of funds

Scrutiny of monthly accounts revealed following major discrepancies:

a. Unspent balances of deposit works

A significant balance of ₹ 62.54 lakh related to deposit works remained unspent in the divisional office as of December 2021, out of which ₹ 59.82[1] lakh pertained to previous periods whereas as per the bank statement (Account No. 2985000100189001 of Punjab and National Bank) only ₹ 5.37 lakh were available with the divisional office.

Of this, detailed work-wise information for ₹ 56.74 lakh was not available in the monthly accounts.

The divisional office has neither utilized these funds nor refunded them to the concerned authorities, with no documented efforts made to settle or clear these balances.
There were substantial discrepancies between the divisional bank account's balances (Account No. 2985000100189001 of Punjab and National Bank) and the balances recorded in the monthly accounts (Annexure).

b. Non-utilization of funds received on account of deposit works

Funds totalling ₹ 22.87 lakh, received between January and March 2024 for the execution of eight works (Annexure), remained unutilized, leading to capital lock-up, with delays ranging from 7 to 9 months.

Name of Scheme	Funds received (in ₹)	Month of receipt	Expenditure incurred	Balance (in ₹)	Period since pending (months)
WSS Barkatpur	15,00,000	Jan-24	Nil	15,00,000	9
WSS Udaipur/Diwanwala	7,25,000	Jan-24	Nil	7,25,000	9
Draft received for GPWSC Jalbera	5,033	Mar-24	Nil	5033	7
Draft received for GPWSC chuhat	12,189	Mar-24	Nil	12189	7
Draft received for GPWSC Devinagarurfswaisinghwala	28,545	Mar-24	Nil	28545	7
Draft received for GPWSC Dudhangujra	6,973	Mar-24	Nil	6973	7
Draft received for GPWSC kherirajusingh	6,536	Mar-24	Nil	6536	7
Draft received for GPWSC Majrakalan	3,088	Mar-24	Nil	3,088	7

Additionally, it was also noticed that ₹ 16.12 lakh were received for four works between July 2023 and April 2024 against which expenditure of ₹ 11.22 lakh was incurred leaving a balance of ₹ 4.90 lakh with the divisional office and no further payments have been made against this or refunded to the concerned authorities.

c. Water charges account deficit

From April 2022 onward, the water charges account showed a negative closing balance each month, indicating possible fund diversion from other deposit work funds, which is against financial regulations.

The audit observed that prolonged retention of unspent balances, originally allocated for project works, led to significant capital lock-up, with some funds remaining idle for over

34 months. The absence of utilization or clearance efforts for these pending deposits raises concerns about possible/potential misappropriation of funds.

On being pointed out, the Department stated that reply will be submitted after verification of records. Final reply would be awaited in audit.

[1] ₹ 56,74,403–no details for this amount were mentioned in the accounts, ₹ 85,169–funds received from EE2 Division, Patiala, ₹ 2,20,000–fund received for repair of Firefighting system, ₹ 2,616–craft mela 2020.

Para-46: Outstanding liability of electricity bills

Rule 17.2 read with Rule 17.15 and 17.18 of PFR Vol-I provides that no expenditure should be incurred unless these are sufficient funds to need the same, further all liabilities of financial year should be discharged within the same financial year and in no case be kept pending to be meet from the provision of the next financial year. In case of funds falling short additional appropriation should be obtained.

Test check of records revealed that electricity dues of Rural Water Supply Schemes were not being paid timely. Due to this, an amount of Rs.1484.05 crore was pending on account of pending electricity dues as of 10/2023. Out of which, an amount of Rs.907.20 crore (Principal amount Rs.471.58 crore and late payment surcharge/interest amounting to Rs.435.62 crore) for the schemes operated by Gram Panchayats and an amount of Rs.584.85 crore for the schemes operated by DWSS was pending. Non-payment of electricity bills of water supply schemes had attracted an extra liability in the shape of surcharge/interest.

On being pointed out, the department stated that the detailed reply will be submitted after verification of records. Final reply would be awaited in audit.

Para 47 Excess expenditure over deposits

Financial Rule provides that the executing agency while executing the works on behalf of other departments or bodies should get the estimated amount of the work deposited in advance from the client department. The expenditure on any deposit work should not exceed the amount of funds received. Immediate steps should be taken to recover the excess amount incurred on work in case the outlay on works exceeds the amount of funds received.
Test check of records (PWA 33) it was noticed that divisional office was executing various deposit works on behalf of different departments. It was noticed that in the following works the funding agencies had deposited Rs. 3.65 crore for works whereas, the expenditure of Rs. 6.54 crore was incurred against these works.

(Rs. in crore)

Sr. No.	Name of department	Total Fund received	Total expenditure	Excess expenditure
1	Swachh Bharat Mission (Base line survey S/A)	0.77	0.87	0.09
2	Community Sanitary Complexes (SBM-G)	0.88	0.92	0.04
3	MGSVY (SBM-G)	2.00	4.75	2.75
	Total	**3.65**	**6.54**	**2.89**

This had resulted into excess expenditure of Rs. 2.89 crore over and above the deposits received from the departments.
On being pointed out, department stated that efforts were being made to reconcile the data. Figure will be corrected in the coming monthly accounts after verification. Compliance would be awaited in audit.

Para-48 Excess expenditure on deposit works

As per B&R Manual of orders 'Expenditure incurred on deposit works should be debited against the amount the amount advanced by the party concerned to the extent of that amount. Any excess, which should be promptly brought to the notice by office in charge of the work to the superior and to the party concerned, over that amount and any expenditure on a deposit work which has been authorized by competent authority in anticipation of the receipt of money, should be classified under 'Miscellaneous P. W. Advances' pending recovery'.
Scrutiny of monthly accounts (Form PWA-33) revealed that in the works excess expenditure ₹ 3.65 Lakh (04 cases) was incurred, but the same had not been classified under 'Miscellaneous P. W. Advances. Non-monitoring of the excess expenditure becomes irrecoverable and consequent loss to Govt.

On being pointed out, department stated that reply would be submitted after verification of facts. Reply would be awaited in audit.

Para: 49 Excess Expenditure on Deposit Works in Contravention of Punjab PWD Code Provisions

As per Para 2.112(V) of the Punjab PWD Code, it is the duty of the officer in charge of the work to immediately notify their superiors and the concerned local body or individuals of any anticipated excess over the estimate. Additionally, the officer must provide comprehensive information regarding the progress of expenditure to prevent any responsibility falling on the Government in the event of a work stoppage due to insufficient funds.

Scrutiny of the Form PWA-33 (Part-II: Account of Deposit Works) for the month of December 2024, the audit observed the following:

The statement reflects the budget received from various agencies for the execution of works and the corresponding expenditure incurred by the division. Out of a total of **47 works** executed by the division (as depicted in the monthly account, notably), in **12 works**, the division incurred an expenditure exceeding the deposited funds. Specifically:

- **Deposited Amount:** ₹ 6,56,11,443
- **Expenditure Incurred:** ₹ 12,89,62,116
- **Excess Expenditure:** ₹ -6,33,50,673

It was not evident to the audit from which account or head the excess expenditure of ₹6,33,50,673 was sourced. This unaccounted expenditure is in direct contravention of the provisions of PWD Code, which mandates strict adherence to deposited amounts and prohibits incurring liabilities beyond available funds. Furthermore, an amount of ₹19,07,262 have been transferred to the MPWA by the division however no specific record in support of this transfer have been provided to the audit.

The unauthorized excess expenditure of ₹ 6,33,50,673 reflects a serious lapse in financial management, risking fund mismanagement and potential liabilities for the Government. Such practices undermine financial discipline, expose the division to stakeholder distrust, and may lead to financial strain if not rectified promptly.

The division must immediately reconcile the excess expenditure, identify its source, and ensure proper accounting. The division must refrain from transferring the excess expenditure in the MPWA without identifying the cause of excess expenditure and sourcing the same from the funding agency. Strict adherence to Punjab PWD Code provisions is essential to prevent such lapses.

On being pointed out, EE replied that detailed reply will be submitted after verification of records. Reply would be awaited in audit.

Para 50 Excess Expenditure on Deposit Works

Para 2.112(V) of the Punjab PWD Code, it is the duty of the officer in charge of the work to immediately notify their superiors and the concerned local body or individuals of any anticipated excess over the estimate. Additionally, the officer must provide comprehensive information regarding the progress of expenditure to prevent any responsibility falling on the Government in the event of a work stoppage due to insufficient funds.

Scrutiny of the Form PWA-33 (Part-II: Account of Deposit Works) for the month of December 2024, the audit observed the following:

The statement reflects the budget received from various agencies for the execution of works and the corresponding expenditure incurred by the division. Out of **238 works** executed by the division (as depicted in the monthly account, notably), in **27 works**, the division incurred an expenditure exceeding the deposited funds (Annexure). Specifically:

- **Deposited Amount:** ₹ 12.54 crore
- **Expenditure Incurred:** ₹ 13.81 crore
- **Excess Expenditure:** ₹ 1.26 crore

It was not evident to the audit from which account or Head the excess expenditure of ₹ 1.26 crore was sourced. This unaccounted expenditure was in direct contravention of the provisions of PWD Code, which mandates strict adherence to deposited amounts and prohibits incurring liabilities beyond available funds.

The unauthorized excess expenditure of ₹ 1.26 crore reflects a serious lapse in financial management, risking fund mismanagement and potential liabilities for the Government.

Such practices undermine financial discipline, expose the division to stakeholder distrust, and may lead to financial strain if not rectified promptly.

The division must immediately reconcile the excess expenditure, identify its source, and ensure proper accounting. Strict adherence to Punjab PWD Code provisions was essential to prevent such lapses.

On being pointed out, EE gave assurance to send the reply in due course. Reply would be awaited in audit.

Para-51 Excess expenditure on deposit works not classified under MPWA

As per B&R Manual of orders 'Expenditure incurred on deposit works should be debited against the amount the amount advanced by the party concerned to the extent of that amount. Any excess, which should be promptly brought to the notice by office in charge of the work to the superior and to the party concerned, over that amount and any expenditure on a deposit work which has been authorized by competent authority in anticipation of the receipt of money, should be classified under 'Miscellaneous P. W. Advances' pending recovery'.

During review of monthly accounts (Form PWA-33), audit noticed that excess expenditure of ₹2.69 Crore (12 cases) was incurred, but the same had not been classified under 'Miscellaneous P. W. Advances. Non-monitoring of the excess expenditure becomes irrecoverable and consequent loss to Govt.

On being pointed out by audit, the department stated that the expenditure shown (₹1.54 Crore) at Sr. No. 1 is expenditure incurred on operation and maintenance of water supply schemes against water charges received. This expenditure is to be clubbed with expenditure mentioned at Sr no. 11 of form-33 P II which has expenditure of ₹ 4.85 Crore against fund of ₹ 7.50 Crore. The needful will be updated in monthly account of 09/2024. Compliance would be awaited in audit.

Para-52 Excess expenditure on deposit works not classified under MPWA

As per B&R Manual of orders 'Expenditure incurred on deposit works should be debited against the amount the amount advanced by the party concerned to the extent of that amount. Any excess, which should be promptly brought to the notice by office in charge of the work to the superior and to the party concerned, over that amount and any expenditure on a deposit work which has been authorized by competent authority in anticipation of the receipt of money, should be classified under 'Miscellaneous P. W. Advances' pending recovery'.

Scrutiny of monthly accounts (Form PWA-33) noticed that (as detailed in Annexure- 'A'), excess expenditure ₹12.36 Lakh was incurred, but the same has not been classified under 'Miscellaneous P. W. Advances.

Non-monitoring of the excess expenditure may becomes irrecoverable and consequent loss to Govt.

On being pointed out, no reply was submitted by the department. Reply would be awaited in audit.

Para-53 Shortfall in achievement of target under MGSVY scheme & solid and liquid waste management

(A) Shortfall in achievement of target under MGSVY scheme

The Department of Water Supply and Sanitation, Punjab, is implementing the Swachh Bharat Mission (Grameen) Phase II, which complements the Mahatma Gandhi Sarbat Vikas Yojna (MGSVY).

Test check of records o District Sanitation Officer, Fazilka noticed that funds of ₹ 28.83 crore were allotted for construction of 19222 IHHL's under MGSVY from 2020-21 to till date, detailed below:

Financial Year	No. of approved IHHL	Sanctioned Amt. in Lakh	Sanction order of Amt. & Date
2020-21	11298	5.50	HoD-DWSS-Acctts(7-E)/20/1828 dated 27/04/2020
		4.08	HoD-DWSS-Acctts(7-E)/20/3325 dated 22/07/2020
		1.71	HoD-DWSS-Acctts(7-E)/20/3650 dated 04/8/2020
		2.26	118 dated 08/01/2021
		3.39	1452 dated 31/03/2021
2021-22	7924	11.89	HoD-DWSS-Acctts()/21/4467 dated 22/09/2021
Total	19222	28.83	

Despite the release of funds for 19222 IHHLs, the physical progress reported as of the audit date indicates significant delays:

District	No. of MGSVY toilets for which funds have been released	Total no. of toilets completed	Total no. of toilets in Progress	Total no. of toilets not started
Ropar	19222	12528	2445	4249

It was evident from the above fact that against the target of constructing 19222 toilets, only 12528 toilets had been completed, indicating a shortfall of 6694 toilets (35 percent). Further, 2445 toilets were still under construction, and 4249 toilets had not been started despite the release of funds.

(B) Non-completion of Solid and Liquid Waste Management

The construction of Solid and Liquid waste management (SLWM) was part of the guidelines of phase-II of SwachhBharat Mission (Para 5.4 & 5.5 of the Phase-II) the SLWMs and are to be constructed in the villages across the State of Punjab. There are constructed with the aim to provide an adequate number of individual and community compost pits for biodegradable waste including agricultural, Cattle waste, Human waste and an adequate segregation and collection system for waste.

Furter, as per section of 15.2 of programme financial assistance will be provided to the GPs for construction of SLWM at village level.

Test check of records pertaining to District Sanitation Officer, Fazilka noticed that an amount of ₹ 10.23 crore was transferred to 494 Villages during the year 2021-22 to 2023-24 for construction of Solid and Liquid waste management (SLWMs) by the divisional office. However, the progress of the construction was significantly delayed, as detailed below:

Liquid Waste Management

No. of Village work approved	Total amount (₹ in crore)	Completed LWMs	Incomplete LWMs	Partially completed LWMs
57	6.49	18	15	24

Solid Waste Management

No. of Village work approved	Total amount (₹ in crore)	Completed SWMs	Incomplete SWMs	Partially completed SWMs
434	3.33	142	292	0

Plastic Waste Management

No. of Village work approved	Total amount (₹ in crore)	Completed PWMs	Incomplete PWMs	Partially completed PWMs
03	Nil	Nil	01	02

Additionally, it was noticed that proper and complete records related to the SLWMs construction activities were not maintained by the District Sanitation Officer (DSO). The non completion of SLWMs undermines the objectives of the SBM to provide sanitation facilities to communities' further funds allocated for this purpose remain unutilized or underutilized leading to blockade of funds.

On being pointed out, the division stated that reply would be submitted after verification of records. Final reply would be awaited in audit.

Para-54 Shortfall in achievement of target under MGSVY scheme

The Department of Water Supply and Sanitation, Punjab, is implementing the Swachh Bharat Mission (Grameen) Phase II, which complements the Mahatma Gandhi Sarbat Vikas Yojna (MGSVY).

Test check of records pertaining to the District Sanitation Officer, Ropar, it was noticed that ₹ 2.38 crore fund were allotted for construction of 1591 IHHL's under MGSVY from 2020-21 to 2023-24 as per detailed below:

Financial Year	No. of approved IHHL	Sanctioned Amount (₹ in crore)	Sanction order of Amount & Date
2020-21	762	0.76	HoD-DWSS-Acctts(7-E)/20/3325 dated 22/07/2020
		0.23	1452 dated 31/03/2021
		0.15	118 dated 08/01/2021
2021-22	43	0.06	MD/SBM(G)/2023/118 dated 21/02/2023
2022-23	786	1.18	HoD-DWSS-Acctts()/22/6362 dated 20/11/2022
Total	**1591**	**2.38**	

Despite the release of funds for 1,591 IHHLs, the physical progress reported as of the audit date indicates significant delays:

District	No. of MGSVY toilets for which funds have been released	Total no. of toilets completed	Total no. of toilets in Progress	Total no. of toilets not started
Ropar	1591	1207	228	156

It was evident from the above fact that against the target of constructing 1,591 toilets, only 1,207 toilets were completed, indicating a shortfall of 384 toilets (24.1 percent). Further, 228 toilets were still under construction, and 156 toilets had not been started despite the release of funds.

On being pointed out, the division stated that reply would be submitted after verification of records. Final Reply would be awaited in audit.

Para-55 Non-completion of Community Sanitary Complexes

The construction of Community Sanitary Complexes (CSCs) was part of the guidelines of both phases of Swachh Bharat Mission (SBM) (Para 6.8 of the guidelines phase–I and para 5.3 of the phase–II). The CSCs are to be constructed in the villages across the State of Punjab. These are constructed with the aim to provide toilet facilities to the local community and/or floating population like migratory workers with the objective to provide privacy to the beneficiaries along with measure of safe disposal of the human waste.
Further, as per section of 15.2 of programme funding of SBM, financial assistance up to ₹ 3 lakh per CSC will be provided to the GPs for construction of CSCs at village level. Out of this 30 *per cent* will be borne by the Gram Panchayats from their 15th Finance Commission grants and remaining 70 *per cent* will be provided from SBM (Gramin) Phase-II funds.

Test check of records revealed that ₹ 1.70 crore (70 percent) was transferred to 81 Gram Panchayats from May 2020 to June 2024 for construction of Community Sanitary Complex (CSC) by the divisional office. However, the progress of the construction was significantly incomplete/ delayed, as detailed below:

No. of CSCs	Completed CSCs	Incomplete CSCs	Partially Completed CSCs
81	29	42	10

Additionally, it was noticed that proper and complete records related to the construction activities were not maintained by the District Sanitation Officer (DSO). The non-completion of CSCs undermines the objectives of the SBM to provide sanitation facilities to communities. Further, funds allocated for this purpose remain unutilized or underutilized, leading to blockade of funds.

On being pointed out, the division stated that these works were delayed due to pending share of15th finance commission from Rural Development and Panchayat Raj. Final action would be awaited in audit.

Para-56 Non-completion of Community Sanitary Complexes

The construction of Community Sanitary Complexes (CSCs) was part of the guidelines of both phases of Swachh Bharat Mission (SBM) (Para 6.8 of the guidelines phase–I and Para 5.3 of the phase–II). The CSCs are constructed in the villages across the State of Punjab. These are constructed with the aim to provide toilet facilities to the local community and/or floating population like migratory workers with the objective to provide privacy to the beneficiaries along with measure of safe disposal of the human waste.

Further, as per Section 15.2 of programme funding of SBM, financial assistance up to ₹3 lakh per CSC will be provided to the GPs for construction of CSCs at village level. Out of this, 30 *per cent* will be borne by the Gram Panchayats from their 15th Finance Commission grants and remaining 70 *per cent* will be provided from SBM (Gramin) Phase-II funds.

Test check of records noticed that an amount of ₹1.62 crore (70 percent) was transferred to 76 Gram Panchayats during the year 2022-23 for construction of Community Sanitary Complex (CSC) by the divisional office. However, the progress of the construction was significantly incomplete/ delayed, as detailed below:

No. of CSCs	Completed CSCs	Incomplete CSCs	Partially Completed CSCs
77	2	66	9

Additionally, it was noticed that proper and complete records related to the construction activities were not maintained by the District Sanitation Officer (DSO). The non-completion of CSCs undermines the objectives of the SBM to provide sanitation facilities to communities. Further, funds allocated for this purpose remain unutilized or underutilized, leading to blockade of funds.

On being pointed out, the division stated that detailed reply would be submitted after verification of records. Final reply would be awaited in audit.

Para-57 Non-completion of Community Sanitary Complexes

The construction of Community Sanitary Complexes (CSCs) was part of the guidelines of both phases of Swachh Bharat Mission (SBM) (Para 6.8 of the guidelines phase–I and para 5.3 of the phase–II). The CSCs are constructed in the villages across the State of Punjab. These are constructed with the aim to provide toilet facilities to the local community and/or floating population like migratory workers with the objective to provide privacy to the beneficiaries along with measure of safe disposal of the human waste.

Further, as per section of 15.2 of programme funding of SBM, financial assistance up to Rs 3 lakh per CSC will be provided to the GPs for construction of CSCs at village level. Out of this 30 *per cent* will be borne by the Gram Panchayats from their 15th Finance Commission grants and remaining 70 *per cent* will be provided from SBM (Gramin) Phase-II funds.

Test check of records pertaining to O/o District Sanitation Officer, Ropar, it was noticed that an amount of ₹ 2.98 crore (70 percent) was transferred to 142 Gram Panchayats during the year 2020-21 for construction of Community Sanitary Complex (CSC) by the divisional office. However, the progress of the construction was significantly incomplete/ delayed, as detailed below:

No. of CSCs	Completed CSCs	Incomplete CSCs	Partially Completed CSCs
142	107	3	32

Additionally, it was noticed that proper and complete records related to the construction activities were not maintained by the District Sanitation Officer (DSO). The non-completion of CSCs undermines the objectives of the SBM to provide sanitation facilities to communities. Further, funds allocated for this purpose remain unutilized or underutilized, leading to blockade of funds.

On being pointed out, the division stated that reply would be submitted after verification of records. Final Reply would be awaited in audit.

Para 58 Outstanding recovery of water and sewerage user charges
Audit noticed that ₹55.69 crore of water/user charges remained outstanding across 24 divisions **(Annexure)**, despite clear government instructions permitting their use for essential service costs, indicating poor recovery efforts.

-Sd-
Sr. Audit Officer
AMG-IIIA

Annexure Statement A

Para 1 to 6

Para. No.	Audit Entity	Period of IR	Title of para
1	XEN,WS&SD Division No. 1, Amritsar	February 2023 to December 2024.	Para 1 Irregularities in Mobilization Advance
2	XEN,WS&SD Division No.II, Batala, Gurdaspur	August 2022 to November 2024	Para 6 Analysis of work 1. Loss of interest due to irregular sanctioning of mobilization advance
3	XEN,WS&SD Division No. 1, Amritsar	February 2023 to December 2024.	Para 2 Unfruitful Expenditure of ₹ 59.61 Crore resulted in non-achievement of Intended Objectives
4	XEN, WS&SD Division No. 1, Amritsar	February 2023 to December 2024.	Para 3 Irregularities in the execution and termination of the contract
5	ADFA, Chief Engineer, WS&SD Patiala	10/2021 to 03/2024	Para 2 Excessive Surcharge/Interest amounting to Rs.16.50 crore incurred due to delayed payment of electricity bills.
6	XEN, State Programme Management Cell (HoD, WS&SD SAS Nagar	04/2022 to 03/2024.	Para 4 Improper setting of district drawl limits and unspent funds under Jal Jeevan Mission

Para 7 to 20

Para. No.	Audit Entity	Period of IR	Para no. and Title of para
7	XEN, WS&S Division Faridkot	08/2021 to 06/2024	Para 1 Delay in Completion of Work and Non-Imposition of Liquidated Damages
8	XEN, WS&S Division, Ropar No.1, Sri Anandpur Sahib	November 2022 to June 2024	Para4 Delay in Completion of Work and Non-Imposition of Liquidated Damages
9	XEN, WS&S Division, Rajpura	10/2022 to 08/2024.	Para4 Delay in completion of OHSR works
10	XEN, WS&S Division, Division No. I, Mukatsar	January 2023 to December 2024	Para 1 Delay in completion of works and Non-Levy of Liquidated Damages
11	XEN, WS&S Division No. III Amritsar	February 2023 to December 2024	Para 2 Delay in completion of works
12	XEN, WS&S Division, No.II, Batala,	August 2022 to November 2024	Para4 Delay in Completion of Works
13	XEN, WS&S Division, III, SAS Nagar	September 2021 to August 2024	Para1 Delay in construction of the Over Head Service Reservoir
14	XEN, WS&S Division, III, SAS Nagar	September 2021 to August 2024	Para3 Delay in installation of tube wells
15	XEN, WS&S	01/2023 to	Para2 Delay in Completion of the Work

	Division, Fazilka	10/2024	
16	XEN, WS&S (Mechanical) Division, Patiala	December 2021 to September 2024.	Para3 Delay in completion of work and non-imposing of liquidated damages on the contractor
17	XEN, WS&S Division, No.1, Pathankot	August 2021 to October 2024	Para3 Delay in completion of work and non-imposing of liquidated damages
18	XEN, WS&S Division, No.2, Amritsar	August 2021 to July 2024	Para 1 Delay and Slow progress of work
19	XEN, WS&S Division, No. I, Gurdaspur	February 2023 to February 2025**.**	Para 1 Deprival of benefit due to slow progress of work
20	XEN, WS&S Division, No. I, Gurdaspur	February 2023 to February 2025**.**	Para 2 Non-imposition of Liquidated Damage - ₹ 3.24 lakh

Para 21 to 29

Para. No.	**Audit Entity**	**Period of IR**	**Para no. and Title of para**
21	XEN, WS&S Division Garhshankar	02/2023 to 06/2024	Para 2 Non-Start of Work
22	XEN, WS&S Division, Rajpura	10/2022 to 08/2024.	Para3 Non start of OHSR works
23	XEN, State Programme Management Cell (HoD, WS&SD SAS Nagar	04/2022 to 03/2024.	Para3 Blockade of Funds
24	XEN, WS&S Division, Rajpura	10/2022 to 08/2024.	Para5 Non-Utilization/ non refund of funds
25	XEN, State Programme Management Cell (HoD, WS&SD SAS Nagar	04/2022 to 03/2024.	Para1 Non-Submission of Detailed Contingent (DC) Bills
26	XEN, (Procurement), Mohali	04/2021 to 03/2024.	Para 1 Non submission of Detailed Contingent Bill
27	XEN, WS&S Division III, SAS Nagar	September 2021 to August 2024	Para13 Unadjusted Abstract Contingent Bills
28	XEN, State Programme Management Cell (HoD, WS&SD SAS Nagar	04/2022 to 03/2024.	Para5 Non-release of Funds from Central Government due to delay in release of State share and non-utilisation of funds under Jal Jeevan Mission
29	XEN, WS&S Division No. II, Roop Nagar	September 2021 to October 2024	Para5 Non-Utilization of Grant for New Water Supply Schemes

Para 30 to 36

Para. No.	**Audit Entity**	**Period of IR**	**Para no. and Title of para**
30	XEN, WS&S Division No.1, including	July 2021 to June 2024	Para 3 Non-obtaining of Utilization

	District Sanitation Officer, Hoshiarpur		Certificates
31	XEN, WS&S Division No. III Amritsar	February 2023 to December 2024	Para 9 Non-obtaining of Utilization Certificates
32	XEN, WS&S Division, Fatehgarh Sahib	October 2022 to August 2024	Para4 Non-obtaining of Utilization Certificates
33	XEN, WS&S Division, Fazilka	01/2023 to 10/2024	Para4 Awaited utilization certificates
34	XEN, WS&S Division, No.1, Pathankot	August 2021 to October 2024	Para6 Awaited utilization certificates under Swachh Bharat Mission
35	XEN, WS&S Division, Sangrur	August 2022 to July 2024	Para13 Non-obtaining of Utilization Certificates
36	XEN, WS&S Division, No. II, Roop Nagar	September 2021 to October 2024	Para4 Awaited utilization certificates

Details of funds Para 30 to 36

Sl. No.	Audit Entity	Fund transferred	UC obtained	Pending UCs
1	Division No.1, including District Sanitation Officer, Hoshiarpur	29.66	0	29.66
2	Division No. III Amritsar	23.44	0	23.44
3	Division, Fatehgarh Sahib	2.35	0	2.35
4	Division, Fazilka	15.64	0	15.64
5	Division, No.1, Pathankot	5.85	0	5.85
6	Division, Sangrur	13.37	0	13.37
7	Division, No. II, Roop Nagar	7.75	1.66	6.09
	Total	98.06	1.66	96.40

Para 37 to 42

Para. No.	Audit Entity	Period of IR	Para no. and Title of para
37	XEN, WS&S Division Ropar No.1, Sri Anandpur Sahib	November 2022 to June 2024.	Para3 Initiation of work without obtaining of Insurance cover
38	XEN, WS&S Division Sangrur	August 2022 to July 2024	Para-5Non-obtaining of Insurance Cover
39	XEN, WS&S Division, No.2, Amritsar	August 2021 to July 2024	Para 3 Non-providing of Insurance Cover to the end of the defect liability period
40	XEN, WS&S Division Sangrur	August 2022 to July 2024	Para11Non adhering to the terms of the allotment resulted in undue favour to contractor
41	XEN, WS&S Division III, SAS Nagar	September 2021 to August 2024	Para7 Execution of work without obtaining Bank Guarantee
42	XEN, WS&S Division, No.2,	August 2021 to July 2024	Para 2 Non-Verification and non-renewal

	Amritsar		of Performance bank Guarantee

Para 43-44

Para. No.	Audit Entity	Period of IR	Para no. and Title of para
43	XEN, Division No. II, Patiala	November 2022 to June 2024.	Para7 Pending liabilities
44	Managing Director, Punjab Rural Water Utility Corporation, S.A.S. Nagar	March 2022 to March 2024.	Para2 Pending Liability on Account of Secretarial Services and Audit Fee

Para 45

Para. No.	Audit Entity	Period of IR	Para no. and Title of para
45	(Mechanical) Division, Patiala	December 2021 to September 2024.	Para1Unspent deposits and possible mis-appropriation of funds

Para 46

Sl. No.	Audit Entity	Period of IR	Para no. and Title of para
1	Additional Director Finance and Account (ADFA) o/o Chief Engineer, WS&SD, Patiala,	10/2021 to 03/2024	Para 3 Outstanding liability of electricity bills of Rs.1484.05 crore.

Para 47 to 52

Para. No.	Audit Entity	Period of IR	Para no. and Title of para
47	Division No.1, including District Sanitation Officer, Hoshiarpur	July 2021 to June 2024	Para 1 Excess expenditure over deposits
48	EE-2, Division, Tarn Taran	08/2022 to 07/2024	Para2 Excess expenditure on deposit works
49	Division No. I, Mukatsar	January 2023 to December 2024.	Para 2 Excess Expenditure on Deposit Works in Contravention of Punjab PWD Code Provisions
50	Division No. III Amritsar	February 2023 to December 2024	Para 7 Excess Expenditure on Deposit Works
51	Division, Abohar	January 2023 to August 2024	Para-2 Excess expenditure on deposit works not classified under MPWA
52	Division, Sangrur	August 2022 to July 2024	Para-2 Excess expenditure on deposit works not classified under MPWA

Para 53 to 57

Para. No.	Audit Entity	Period of IR	Para no. and Title of para

53	Division Fazilka	01/2023 to 10/2024	Para7 Shortfall in achievement of target under MGSVY scheme & solid and liquid waste management
54	Division No. II, Roop Nagar	September 2021 to October 2024	Para7 Shortfall in achievement of target under MGSVY scheme
55	Division Fazilka	01/2023 to 10/2024	Para5 Non-completion of Community Sanitary Complexes
56	Division No.1, Pathankot	August 2021 to October 2024	Para5 Non-completion of Community Sanitary Complexes
57	Division No. II, Roop Nagar	September 2021 to October 2024	Para3 Non-completion of Community Sanitary Complexes

Annexure to Para 58

Sl. No.	**Audit Entity**	**Period of IR**	**Para no. and Title of para**	**Amount (in crore)**
1	XEN, Division, Faridkot	08/2021 to 06/2024	Para 7 Outstanding recovery of water charges	2.54
2	Division No.1, including District Sanitation Officer, Hoshiarpur	July 2021 to June 2024	Para 6 Outstanding recovery of user charges	4.03
3	Division, Garhshankar	02/2023 to 06/2024	Para5 Outstanding recovery of water charges	5.48
4	(EE-2), Water Supply & Sanitation Division, Tarn Taran	08/2022 to 07/2024	Para7 Outstanding recovery of water charges	0.69
5	Division, Ropar No.1, Sri Anandpur Sahib	November 2022 to June 2024	Para6 Outstanding recovery of user charges	4.19
6	Division No. II, Patiala	November 2022 to June 2024	Para4 Outstanding recovery of user charges	0.93
7	Division, Rajpura	10/2022 to 08/2024.	Para6 Outstanding recovery of user charges	4.67
8	Division No. I, Mukatsar	January 2023 to December 2024.	Para4 Outstanding recovery of water service charges	0.80
9	Division No. III Amritsar	2023 to December 2024	Para 4 Outstanding recovery of water service charges	0.21
10	Division No.II, Batala, Gurdaspur	August 2022 to November 2024	Para1 Outstanding recovery of revenue on account of water charges	0.66
11	Division No.1, Batala	March 2023 to November 2024	Para1 Outstanding recovery of revenue on account of water charges	1.09
12	Division, Abohar	January 2023 to	Para4 Outstanding recovery of	1.35

		August 2024	water charges	
13	Division No. II, Sri Muktsar Sahib	August 2022 to October 2024	Para1 Outstanding recovery of revenue on account of water and sewerage Charges	13.94
14	Division III, SAS Nagar	September 2021 to August 2024	Para8 Outstanding recovery of user charges	3.08
15	Division No. 1, Amritsar	February 2023 to December 2024.	Para 5 Outstanding recovery of water service charges	0.91
16	Division, Fatehgarh Sahib	October 2022 to August 2024	Para2 Outstanding recovery of Water user charges	1.68
17	Division, Fazilka	01/2023 to 10/2024	Para3 Outstanding recovery of revenue on account of water charges	1.17
18	Mechanical Division, Patiala	December 2021 to September 2024	Para2 Outstanding recovery of revenue on account of water charges	1.24
19	Division No.1, Pathankot	August 2021 to October 2024	Para4 Outstanding recovery of revenue on account of water charges	0.63
20	Division, Sangrur	August 2022 to July 2024	Para3 Outstanding recovery of water charges	1.87
21	Division No.2, Amritsar	August 2021 to July 2024	Para 5 Outstanding recovery of user charges	1.12
22	Division No. II, Roop Nagar	September 2021 to October 2024	Para1 Outstanding recovery of revenue on account of water charges	1.52
23	Division-I Ferozepur	February 2023 to January 2025	Para 1 Outstanding recovery of water service charges and sewerage charges	0.94
24	Division No. I, Gurdaspur	February 2023 to February 2025	Para: 6 Outstanding recoveries of water service charges	0.95
			Total	**55.69**

-Sd-
Sr. Audit Officer
AMG-IIIA

Statement D

Name of officers who held the charge and number of irregularities, WS&SD

Sr. No.	Unit	Period of Audit	Date of Audit	Name of XEN (Sh./Miss/Smt)	Headed by (Sh./Miss/Smt)	Para Section-A	Section-B
1	ADFA,HOD,WSSD, punjab,Patiala	10/2021 to 03/2024	25/4/24-3/5/24	Pushpinder Singh	Akhleshwar Mishra Sr. AO	1	2
2	SE WSS Circle,Faridkpot	10/19 to 6/24	3/7/24-9/7/24	Ravinder Kumar	C.S Shrivastava Sr. AO	0	3
3	xen, (Procurement) Mohali	04/21 to 03/24	3/7/24-12/7/24	Anjali Chawla	B.B. Sharma Sr.AO	0	2
4	XEN, WSSD,Faridkot	08/21 to06/24	10/24-19/7/24	Er.Shaminder Singh	C.S Shrivastava Sr. AO	0	13
5	XEN, WSSD,Garhshankar	02/23 to 06/2 4	27/7/24-31/7/24	Sukhwinder Mahi	C.S Shrivastava Sr. AO	0	11
6	XEN, WSSD--1 Hoshiarpuur Including DSO	07/21 to 06/24	29/7/24-6/8/24	Simranjeet Singh,	B.B. Sharma Sr.AO	0	7
7	XEN, WSSD, Ropar-1 at Anandpur Sahib	11/22 to 06/24	1/8/24-12/8/24	Er.Harjit pal Singh	C.S Shrivastava Sr. AO	0	13
8	XEN, WSSD, Div-II, Patiala	11/22 to06/24	7/8/24-19/8/24	Rashpinder Singh	B.B. Sharma Sr.AO	0	8
9	XEN, WSSD, Rajpura	10/22 to 08/24	13/8/24-23/8/24	Ishan Khushal	C.S Shrivastava Sr. AO	0	11
10	EE-2, WSSD, TarnTaran	08/22 to 07/24	20/8/24-30/8/24	Lovedeep Singh	B.B. Sharma Sr.AO	0	8

11	XEN, WSSD, Div-II, A;mritsar	008/21 to 07/24	27/8/24-3/9/4	Lovedeep Singh	C.S Shrivastava Sr. AO	0	10
12	XEN, WSSD, Sangrur	08/22 to 07/24	2/9/-10/9/24	Honey Gupta	B.B. Sharma Sr.AO	0	14
13	XEN, WSSD, Abohar	001/23 to 08/24	11/9/24-18/9/24	Amritdeep Singh	B.B. Sharma Sr.AO	0	9
14	XEN, WSSD, Division-1 SASNagar,Mohali	09/21 to 08/24	6/9/24-17/9/24	Gurparkash Singh	Sushil kumar Grover Sr. AO	0	8
15	XEN,wssd-3,SAS nager(Mohali) Including DSO Mohali	09/21 to 08/24	18/9/24-27/9/24	Ramanpreet Singh	Sushil kumar Grover Sr. AO	0	17
16	XEN,WSSD,Fathchgarh Sahib	10/22 to 008/24	19/9/24-27/924	Ishan Khushal	B.B. Sharma Sr.AO	0	9
17	MD Punjab RuralWater Utility,water works complex,phase-2 SAS nagar	03/22 to 03/24	7/10/24-10/10/24	J.J.Goyal	Mani ram meena AAO	0	2
18	EE(T)spmc Chod WSS deptt SAS nagar	0422 to 0324	111/10/24-25/10/24	Amit Kum,	Amit Jain Sr.AO	0	6
19	XEN WSSD(Mech) Patiala	12 /21 to 07/24	28/10/24-8/11/24	Vipin Singh	Amit Jain Sr.AO	0	9
20	XEN,WSSD-1,Pathankot	08/21 to 10/24	11/10/24-19/10/24	Mahesh Kumar	Amit Jain Sr.AO	0	9
21	XEN,WSSD-2RoopNagar	09/212 to 10/24	20/11/24-26/11/24	Michel	Amit Jain Sr.AO	0	10
22	XEN,WSSD-2 Muktsar	08/22 to 10/24	27/11/24-3/12/24	Er. Shaminder Singh	Amit Jain Sr.AO	0	8

23	XEN,WSSD, Fazilka	01/23 to 10/24	4/12/24-12/12/24	Dharimander Singh	Amit Jain Sr.AO	1	9
24	EE-2;WSSD;Batala Gurdaspur	08/22 to 11/24	13/12/24-19/12/24	Sukhdeep Singh	Amit Jain Sr.AO	0	10
25	XEN;WSSD-1 Batala	03/23 to 11/24	20/12/24-26/12/24	Sanjeev Kumar	Amit Jain Sr.AO	0	9
26	XEN;WSSD-1;Amritsar	02/23 to 12/24	7/01/25-15/1/25	Nitin Kalia	B.B. Sharma Sr.AO	0	8
27	XEN;WSSD-3 Amritsar	02/23 to 12/24	16/1/25-24/1/25	Charandeep Singh	B.B. Sharma Sr.AO	0	10
28	XEN;WSSD-1 Muktsar	01/23 to 12/24	27/1/25-4/2/25	Rajat Gopal	B.B. Sharma Sr.AO	0	8
29	SE;WSS Circle Muktsar	02/23 to 01/25	5/2/25-4/2/25	Ratesh Garg	B.B. Sharma Sr.AO	1	3
30	XEN,WSSD-1,Ferogpur	02/23 to 01/25	13/2/25-21/2/25	Johnny Khanna	B.B. Sharma Sr.AO	0	7
31	XEN,WSSD,-1Gurdaspur	02/23 to 02/25	10/3/25-18/3/25	Vijay Kumar	Raj Paul Sr.AO	0	8
	Total					03	261

-Sd-
Sr. Audit Officer
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Statement -F

Audit Objections of Compliance Audit WS&SD

Sl. No	Name of Department	Audited or not	As on 01-04-24		Addition 2024-25		Total		Clearance		As on 31-03-25	
			IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Pr. Secy. WSSD Chandigarh	No	9	29	0	0	9	29	3	13	6	16
2	HoD Water Supply & Sanitation Division Mohali	Yes	4	19	1	6	5	25	0	3	5	22
3	XENWater Supply & Sanitation Division-II Amritsar	Yes	12	43	1	10	13	53	6	19	7	34
4	XENWater Supply & Sanitation Division-I Ropar at Anandpur Sahib	Yes	9	25	1	13	10	38	2	2	8	36
5	XENWater Supply & Sanitation Division-I Amritsar	Yes	13	61	1	8	14	69	6	26	8	43
6	XENWater Supply & Sanitation Division-III Amritsar	Yes	12	38	1	10	13	48	5	11	8	37
7	XEN cum DSO Water Supply & Sanitation Barnala	No	12	71	0	0	12	71	6	35	6	36
8	XENWater Supply & Sanitation Division-II Bathinda	No	11	48	0	0	11	48	4	14	7	34

9	XENWater Supply & Sanitation Division-III Bathinda	No	13	39	0	0	13	39	5	11	8	28
10	XENWater Supply & Sanitation Division-II Batala	Yes	4	24	1	10	5	34	0	10	5	24
11	XEN Water Supply & Sanitation Division-I Batala	Yes	13	69	1	9	14	78	5	45	9	33
12	XEN Water Supply & Sanitation Division-I Gurdaspur	Yes	13	59	1	8	14	67	8	22	6	45
13	XEN Water Supply & Sanitation Division-I Ferozepur	Yes	14	56	1	7	15	63	7	29	8	34
14	XEN Water Supply & Sanitation Division-II Ferozepur	No	11	60	0	0	11	60	6	37	5	23
15	XEN Water Supply & Sanitation Division-I Faridkot	Yes	12	42	1	13	13	55	4	19	9	36
16	XEN Water Supply & Sanitation Division Abohar	Yes	13	49	1	9	14	58	6	13	8	45
17	XEN Water Supply & Sanitation Division Fazilka	Yes	14	56	1	10	15	66	7	19	8	47
18	XEN Water Supply & Sanitation Division Garhsankar	Yes	12	48	1	11	13	59	5	22	8	37

19	XEN Water Supply & Sanitation Division-II Gurdaspur	No	3	21	0	0	3	21	0	0	3	21
20	Executive Engineer, Water Supply and Sanitation Dn. No.1 Jalandhar.	No	1	2	0	0	1	2	0	0	1	2
21	XEN Water Supply & Sanitation Division-II Jalandhar	No	6	15	0	0	6	15	2	0	4	15
22	XEN Water Supply & Sanitation Division-III Jalandhar	No	5	22	0	0	5	22	1	0	4	22
23	DSO Water Supply & Sanitation Division-I Mansa	No	12	43	0	0	12	43	3	17	9	26
24	XEN Water Supply & Sanitation Division Mechanical Patiala	Yes	9	35	1	9	10	44	0	0	10	44
25	Xen-EE Water Supply & Sanitation Division-II Tarn Taran	yes	2	10	1	8	3	18	0	0	3	18
26	XEN Water Supply & Sanitation Division-II Mansa	No	9	30	0	0	9	30	4	11	5	19
27	XEN Water Supply & Sanitation Division-I Patiala	No	11	39	0	0	11	39	4	5	7	34
28	XEN Water Supply & Sanitation Division-II Ropnagar	Yes	10	30	1	10	11	40	3	12	8	28

29	XEN Water Supply & Sanitation Division-I Tarn Taran	No	8	31	0	0	8	31	2	3	6	28
30	XEN Water Supply & Sanitation Division SBS Nagar	No	13	55	0	0	13	55	5	10	8	45
31	XEN Water Supply & Sanitation Division-I Pathankot	Yes	2	7	1	9	3	16	0	0	3	16
32	XEN Water Supply & Sanitation Division-II Pathankot	No	6	28	0	0	6	28	0	0	6	28
33	XEN Water Supply & Sanitation Division Sangrur	Yes	14	53	1	14	15	67	7	12	8	55
34	XEN Water Supply & Sanitation Division-II Patiala	Yes	15	72	1	8	16	80	6	9	10	71
35	XEN Water Supply & Sanitation Division Fatehgarh Sahib	Yes	15	79	1	9	16	88	7	26	9	62
36	HOD Water Supply & Sanitation Division Patiala	Yes	10	20	1	3	11	23	6	10	5	13
37	XEN Water Supply & Sanitation Division-I Hoshiarpur	Yes	10	30	1	7	11	37	6	13	5	24
38	XEN Water Supply & Sanitation Division-II Hoshiarpur	No	12	40	0	0	12	40	6	14	6	26

39	**XEN Water Supply & Sanitation Division Khanna**	**No**	**12**	**53**	**0**	**0**	**12**	**53**	**4**	**12**	**8**	**41**
40	**XEN Water Supply & Sanitation Division-I Ludhiana**	**No**	**15**	**71**	**0**	**0**	**15**	**71**	**7**	**23**	**8**	**48**
41	**XEN Water Supply & Sanitation Division-III Ludhiana**	**No**	**8**	**35**	**0**	**0**	**8**	**35**	**1**	**5**	**7**	**30**
42	**XEN Water Supply & Sanitation Division-II Ludhiana**	**No**	**13**	**65**	**0**	**0**	**13**	**65**	**5**	**13**	**8**	**52**
43	**XENEE-II Water Supply & Sanitation Division-II Moga**	**No**	**4**	**27**	**0**	**0**	**4**	**27**	**0**	**1**	**4**	**26**
44	**XEN Water Supply & Sanitation Division-II Mukatsar sahib**	**Yes**	**14**	**60**	**1**	**8**	**15**	**68**	**7**	**38**	**8**	**30**
45	**Water Supply & Sanitation Division-I Moga**	**No**	**11**	**53**	**0**	**0**	**11**	**53**	**4**	**12**	**7**	**41**
46	**XEN Water Supply & Sanitation Division-I Mukatsar sahib**	**Yes**	**15**	**78**	**1**	**8**	**16**	**86**	**7**	**38**	**9**	**48**
47	**XEN Water Supply & Sanitation Division Malout**	**No**	**14**	**69**	**0**	**0**	**14**	**69**	**7**	**27**	**7**	**42**
48	**XEN Water Supply & Sanitation Division-I Mohali**	**Yes**	**8**	**20**	**1**	**8**	**9**	**28**	**3**	**7**	**6**	**21**

49	XEN Water Supply & Sanitation Division-II Mohali	No	7	18	0	0	7	18	0	0	7	18
50	XEN Water Supply & Sanitation Division-III Mohali	Yes	9	37	1	17	10	54	4	8	6	46
51	XEN Water Supply & Sanitation Division-II Malerkotla	No	10	35	0	0	10	35	4	16	6	19
52	XEN, WSSD, Talwara	No	13	52	0	0	13	52	6	17	7	35
53	XEN, WSSS Division-I Bathinda	No	14	74	0	0	14	74	7	30	7	44
54	Officer In-charge trade waste Reserch Unit WSSD, Patiala	No	3	5	0	0	3	5	0	0	3	5
55	XEN WSSD Div-I, Kapurthala	No	9	41	0	0	9	41	4	8	5	33
56	XEN WSSD Div., Rajpura	Yes	14	44	1	11	15	55	7	14	8	41
57	XEN, WS&S Division no. 2 Ferozpur at Zira	No	4	10	0	0	4	10	0	0	4	10
58	S.E. CIRCLE, Ludhiana	No	4	15	0	0	4	15	0	3	4	12
59	S.E. CIRCLE, Jalandhar	No	5	7	0	0	5	7	2	2	3	5
60	S.E. CIRCLE, Amritsar	No	4	16	0	0	4	16	1	3	3	13
61	S.E. CIRCLE, Gurdaspur	No	3	6	0	0	3	6	1	1	2	5

62	**S.E. CIRCLE, Chandigarh**	**No**	**4**	**7**	**0**	**0**	**4**	**7**	**2**	**3**	**2**	**4**
63	**S.E. CIRCLE, Ludhiana 2**	**No**	**4**	**15**	**0**	**0**	**4**	**15**	**4**	**15**	**0**	**0**
64	**S.E. CIRCLE, Sangrur**	**No**	**3**	**9**	**0**	**0**	**3**	**9**	**1**	**3**	**2**	**6**
65	**S.E. CIRCLE, Bathinda**	**No**	**2**	**6**	**0**	**0**	**2**	**6**	**0**	**0**	**2**	**6**
66	**S.E. CIRCLE, Hoshiarpur**	**No**	**5**	**13**	**0**	**0**	**5**	**13**	**3**	**8**	**2**	**5**
67	**S.E. CIRCLE, Patiala**	**No**	**4**	**7**	**0**	**0**	**4**	**7**	**3**	**5**	**1**	**2**
68	**S.E. CIRCLE, Mukatsar Sahib**	Yes	**1**	**4**	**1**	**4**	**2**	**8**	**0**	**2**	**2**	**6**
69	**S.E. CIRCLE, Fridkot**	**Yes**	**3**	**7**	**1**	**3**	**4**	**10**	**2**	**3**	**2**	**7**
70	**XEN, WS&SD, Mechnical, Patiala**	**No**	**9**	**35**	**0**	**0**	**9**	**35**	**9**	**35**	**0**	**0**
71	**XEN (Procurement), Mohali**	**yes**	**0**	**0**	**1**	**2**	**1**	**2**	**0**	**0**	**1**	**2**
72	**MD, Punjab Rural Water Utility, Water Works Complex, Phase-2, SAS Nagar**	**yes**	**0**	**0**	**1**	**2**	**1**	**2**	**0**	**0**	**1**	**2**
	Total		**622**	**2492**	**31**	**264**	**653**	**2756**	**252**	**844**	**401**	**1912**

Note: --added IR-31 & Para-264 are cleared IR-252& Para-844

-Sd-
Sr. Audit Officer
AMG-IIIA

Annexure A-1

B&R PWD (70 Divisions)			
Sr No.	Name of the Division	Receipt (in ₹)	Expenditure (in ₹)
1	Provincial Division Jalandhar	173370332	444637447
2	Construction Division No. I Jalandhar	45795673	54192861
3	Construction Division No. II Jalandhar	84167061	81373077
4	Electrical Division Jalandhar	2965512	14331153
5	Mechanical Division Jalandhar	4029864	806829
6	Central Works Division Jalandhar	314861	2200210
7	Construction Division No.II Kapurthala	492706323	277025585
8	Construction Division No. I Kapurthala	98864030	62856642
9	Provincial Division Ludhiana	266612324	343018146
10	Construction Division No. I Ludhiana	214652435	370557886
11	Construction Division No.III Ludhiana	108760768	138442007
12	Electrical Division Ludhiana	41374492	9744575
13	Horticulture Division Ludhiana	2670343	1701648
14	Provinvial Division-I Patiala	191574208	109878061
15	Construction Division Patiala	136476030	46878610
16	Provincial Division II Patiala	123495669.2	169142467
17	Construction Division Nabha	17687959	33964784
18	Construction Division Sirhind	44403433	94555212
19	Construction Division IV Ludhiana	165496	320057
20	Construction Division Muktsar	22125642	22802841
21	Construction Division Moga	144156008	22487951
22	Provincial Division Gurdaspur	159752003	166217508.2
23	Construction Division Pathankot	52760887	71902441
24	Construction Div Gurdaspur at Batala	131205442	111009937
25	Construction Division Mukerian	53308796	95876006
26	Provincial Division Mansa	36453224	50089793
27	Provincial Division Faridkot	102585665	78307886
28	Electrical Division Faridkot	10503107	11684773
29	Construction Division Gidderbaha	29386250	29507511
30	Construction Division I Amritsar	79119098.7	98859728.6
31	Provincial Division PWD B&R Amritsar	178211306	221218293
32	Central Works No. I Amritsar	73443458	892003
33	Construction Division No. II Amritsar	39773785	76911446

34	Electrical Division Amritsar	41139735	42856658
35	Central Works No. II Amritsar	364353524	198077533
36	Provincial Division Bhatinda	178858848	200629739
37	Construction Division II Bhatinda	257451123	121690955
38	Central Works Bhatinda	4449206	3212851
39	National Highway Division Abohar	432258	422950
40	Provincial Division Nawanshehar	23577130	47448534
41	Electrical Division Bhatinda	14462782	15147782
42	Central Works No 2, Bhatinda	2279147	19312100
43	Provincial Division Sangrur	631631995	613325301
44	Construction Division Sangrur	143455002	200533641
45	Electerical E Div 1 Patiala	24482472	36752737
46	Central Works Division, Sangrur at Patiala	19843564	186713287
47	Central Works Division , Patiala	2412490	889480
48	Mechanical Division , Patiala	51189.67	437428
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	31586524	26490194
50	Provincial Division, Mohali	312886576	240248107
51	Construction Div No. 1, mohali	144057580	5829961
52	Central Works Division, Ropar	1623162	2877074
53	Electrical Division , Chandigarh	46320884	18395337
54	Horticulture Division , Patiala	-33170623.08	1805731
55	Construction Division , Malerkotla	270365724	216104940
56	Construction Division , Barnala	362996788	243316969
57	Central Works Division No. 1 , Ludhiana	4726.8	0
58	Central Works Division , Mohali	10213867	23290269
59	Electrical Division Sangrur	4741999.9	4901907
60	Construction Division , Ropar	186186248.7	144030730
61	National Highway Division , Pathankot	13761520	196680
62	Provincial Division , Hoshiarpur	232371834	191346075
63	Construction Division No. 1 , Hoshiarpur	36859454	49652970
64	Construction Division No. 2 , Hoshiarpur	52847790	107517675
65	Central Works Division, Hoshiarpur	1759680	509560
66	Provincial Division, Ferozepur	79705740	84002208
67	Construction Division No. 1 , Ferozepur	203094697	237208464
68	Construction Div. No. 2 , Ferozepur at Fazilka	61754932	52380889
69	Central Works Division, Ferozepur	3369380	42136
70	Provincial Division , Chandigarh	-11241909	19560394
	Total	**6883848526**	**6670554621**

Panchayati Raj Department (16 Divisions)			
Sr No.	Name of the Division	Receipt	Expenditure
		(in ₹)	(in ₹)
1	Panchayati Raj, Ferozepur	69407859	59002926
2	Panchayati Raj , Hoshiarpur	4383560	45241069
3	Panchayati Raj , Gurdaspur	62089381	85764664
4	Panchayati Raj , Fatehgarh Sahib	15301552	26530784
5	Panchayati Raj Division , Ropar	21301871	25251895
6	Panchayati Raj Division , Sangrur	228270046	307678369
7	Panchayati Raj Division , Patiala	89777752	146679423
8	Panchayati Raj Division , Taran taran	7802543	22585205
9	Panchayati Raj Division , Jalandhar	19072659	49055066
10	Panchayati Raj Division, Bathinda	-19698898	70803306
11	Panchayati Raj Division , Amritsar	57520726	125652045
12	Panchayati Raj Division , Ludhiana	84526533.88	81248569
13	Panchayati Raj Division , Moga	82225335	91575916
14	Panchayati Raj Division , Mohali	61224843	79266727
15	Panchayati Raj Division , Muktsar	179494275	153490592
16	Panchayati Raj Division ,Malerkotla	34147130	44317244
	Total	**996847167.9**	**1414143800**

Water Resources Department (54 Divisions)			
Sr No.	Name of the Division	Receipt	Expenditure
		(in ₹)	(in ₹)
1	Kandi Area Dam Maintenance Division no 2, WRD Hoshiarpur	1048486	1053429
2	B.M.L Canal & Ground Water Division WRD, Patiala	147967320	212672756
3	Devigarh Patiala Canal and Ground Water Division WRD	103145248	107161910
4	Ludhian Canal & Ground water Division, Ludhiana	17813962.93	14263344
5	Faridkot Canal ground water, Faridkot	15200835	16198519
6	Ropar canal and ground water, Ropar	40505404	36547244
7	Bathinda Canal & ground water, Bathinda	102285803	109797831
8	Bist Doab canal & gournd water, Jalandhar	4298316	4856336.26

9	Ground Water Resources Division II, Mohali	121198	121198
10	Lehal Canal Division WRD, Patiala	8173907	10157242
11	Mansa Canal & Ground Water Division WRD, Mansa	287921814	290345750
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	217805442	91895407
13	Faridkot Drainage cum Mining & Geology Division WRD	38201300	33646564
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	567225690	729228622
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	746117872.4	201048746
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	98978450.15	23504251.61
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	331997705.4	228235652
18	Sangrur Canal & Ground Water Division WRD, Sangrur	40617479	41054686
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	-60410347.24	79840458
20	BBMB Nangal	0	0
21	Ground Water Resources Division I, Mohali	0	0
22	Vigilance Quality Control Division, Amritsar	0	0
23	Ludhiana Drainage cum Mining & Geology Division WRD	323377056.2	257200604
24	Amritsar Drainage cum Mining & Geology Division WRD	330762728	236475987
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	12854955	7779137
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	169908655	111287574
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	97140734	83034353
28	Harike Canal Division, WRD Ferozepur	16763925	11173383
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	116984566	64673625
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	2446831.7	11272454
31	Madhopur Canal & Ground water Division WRD Gurdaspur	10378418	10469410
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	224494377	3514892
33	Ropar Drainage cum Mining and Geology	417189008	584516653

	Circle WRD Ropar		
34	Workshop Division, Chandigarh	398889892	331070487
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	91023968	109091752
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	40418481	39836705
37	Kandi Canal-3 WRD Hoshiarpur	28799	5200
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	11099140	51604746
39	Talwara Canal Division WRD Talwara	4040870	4728451.18
40	Ferozepur Drainage cum Mining & Geology Division WRD	376597629.5	286900793
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	135095868	114317036
42	D.I.P.R Division, Amritsar	343100	343100
43	Mechanical Construction Division, WRD	43486811	69343356
44	Abohar Canal & Ground Water Divison WRD, Abohar	26321999	118596708
45	F.A & C.A.O R.S.D Thein Dam	257167555	316358364
46	F.A & C.A.O Shahpurkandi	2340717381	2403554104
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	131750362.4	81732671
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	62272	70920
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	4544955	527023
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	326433302	399038096
51	GroundWater Management Circle SAS Nagar	295246294	16683473
52	Barnala Canal And Ground Water Division Barnala	2189387	2171266
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	27335711.3	7226514
54	Shri muktsar sahib canal and ground water gidderbaha	5210604	4967071
	Total	**8949321521**	**7971195854**

Water Supply & Sanitation Department (53Divisions)			
Sr No.	**Name of the Division**	**Receipt**	**Expenditure**
		(in ₹)	**(in ₹)**
1	WSSD No.3, Armritsar	20408463	34287993
2	WSSD No.I, Amritsar	128972947	129494716
3	WSSD No.2 , Amritsar.	12180266	10200905
4	WSSD, Taran Taran	246405	13759713
5	WSSD No.1, Bathinda	16597145.31	19098891
6	WSSD No.3, Bathinda	25096554	35517181
7	WSSD No.2, Bathinda	4345719.2	5432851
8	WSSD, Faridkot	35398372	30590854
9	WSSD No.2, Mukatsar	66831937	61857501
10	WSSD Malerkotla	18964958	21662577
11	WSSD, Malout	4653498.07	4402262
12	WSSD Fatehgarh Sahib	33712110.85	31985764
13	WSSD No.1, Ferozepur	3101701	6037134
14	WSSD, Fazilka	9624901	8882330
15	WSSD, Abohar	162487551	139810924
16	WSSD No.2, Ferozepur	2894829	2032369
17	WSSD, Pathankot	16616785	17334734
18	WSSD, Batala.	-2096254.8	12651523
19	WSSD, Gurdaspur	30682945	30292837
20	WSSD No.2, Hoshiarpur	37605375	37553746
21	WSSD No.1, Hoshiarpur	38654359	43169665
22	WSSD, Talwara	16000827	23713318
23	WSSD, Garhshankar	44757033	39662250
24	WSSD No.1, Jalandhar	8751975	17216776
25	WSSD No.2, Jalandhar	27456328	30457413
26	WSSD, Kapurthala	10042642	10020839
27	WSSD No.3, Ludhiana	4069138	4905495
28	WSSD No.1 Ludhiana	15150885	14177820
29	WSSD No.2, Ludhiana	9178108	9159852
30	WSSD Khanna	21514820	21749313
31	WSSD No.1, Mansa	15209157.57	12153807
32	WSSD No.2, Mansa	4874747	4331028

33	WSSD No.2 Patiala	25107545	14653944
34	WSSD, Rajpura	115565592	106865865
35	Mech. Division Patiala	16807868	8562311
36	WSSD No.1 Patiala	20642657	27780322
37	WSSD No.1 Mohali	101896333	92055489
38	WSSD No.-1 Ropar at Anandpur Sahib	26406977	29611332
39	WSSD No.2 Mohali	94791188	91597493
40	WSSD No.2, Ropar	25643771	20226042
41	WSSD No.3, Mohali	56504362.7	64705905
42	WSSD Barnala	11201606	12624606
43	WSSD Sangrur	40015829	49664192
44	WSSD, Moga	2910778.2	3415203.9
45	WSSD No.1, Mukatsar	27556893	27440752
46	WSSD, Nawanshahar	29756659	34215530
47	WSSD No-2 (EE 2) Jalandhar	5149896	3413415
48	WSSD (EE 2) Gurdaspur	7603289	7457230
49	WSSD (EE 2) Pathankot	10777783	10624413
50	WSSD (EE 2) Tarn Taran	3434196	3451759
51	WSSD (EE 2) Ferozepur at Zira	1374074.46	2404291
52	WSSD (EE 2) Batala	97753487.52	100232307
53	WSSD (EE 2) Moga	1630030	747270
	Total	**1566517042**	**1595354053**

Annexure A-2

Delay in Rendition of the PW Monthly Accounts for the Year 2024-25

PWD B&R Department

Sr.No.	Name of the Division	No. of MA Received by Due Date	No. of MA Received Late upto 5 days	No. of MA Received Late more than 5 days
1	Provincial Division Jalandhar	9	3	0
2	Construction Division No. I Jalandhar	8	4	0
3	Construction Division No. II Jalandhar	9	3	0
4	Electrical Division Jalandhar	7	5	0
5	Mechanical Division Jalandhar	5	7	0
6	Central Works Division Jalandhar	7	5	0
7	Construction Division No.II Kapurthala	8	4	0
8	Construction Division No. I Kapurthala	8	4	0
9	Provincial Division Ludhiana	4	7	1
10	Construction Division No. I Ludhiana	5	5	2
11	Construction Division No.III Ludhiana	7	4	1
12	Electrical Division Ludhiana	4	7	1
13	Horticulture Division Ludhiana	11	1	0
14	Provinvial Division-I Patiala	9	3	0
15	Construction Division Patiala	5	7	0
16	Provincial Division II Patiala	11	1	0
17	Construction Division Nabha	10	2	0
18	Construction Division Sirhind	8	3	1
19	Construction Division IV Ludhiana	2	10	0
20	Construction Division Muktsar	10	2	0
21	Construction Division Moga	7	5	0
22	Provincial Division Gurdaspur	8	4	0
23	Construction Division Pathankot	3	8	1
24	Construction Div Gurdaspur at Batala	7	5	0
25	Construction Division Mukerian	5	7	0
26	Provincial Division Mansa	1	11	0
27	Provincial Division Faridkot	7	5	0
28	Electrical Division Faridkot	1	11	0
29	Construction Division Gidderbaha	10	2	0
30	Construction Division I Amritsar	9	2	1
31	Provincial Division PWD B&R Amritsar	2	9	1
32	Central Works No. I Amritsar	8	4	0

33	Construction Division No. II Amritsar	2	10	0
34	Electrical Division Amritsar	5	7	0
35	Central Works No. II Amritsar	2	10	0
36	Provincial Division Bhatinda	6	6	0
37	Construction Division II Bhatinda	7	5	0
38	Central Works Bhatinda	6	6	0
39	National Highway Division Abohar	8	3	1
40	Provincial Division Nawanshehar	9	3	0
41	Electrical Division Bhatinda	8	4	0
42	Central Works No 2, Bhatinda	8	4	0
43	Provincial Division Sangrur	4	8	0
44	Construction Division Sangrur	10	2	0
45	Electerical E Div 1 Patiala	4	8	0
46	Central Works Division, Sangrur at Patiala	10	2	0
47	Central Works Division , Patiala	8	4	0
48	Mechanical Division , Patiala	10	2	0
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	9	3	0
50	Provincial Division, Mohali	3	9	0
51	Construction Div No. 1, mohali	5	7	0
52	Central Works Division, Ropar	10	2	0
53	Electrical Division , Chandigarh	11	1	0
54	Horticulture Division , Patiala	10	2	0
55	Construction Division , Malerkotla	3	8	1
56	Construction Division , Barnala	3	8	1
57	Central Works Division No. 1 , Ludhiana	9	3	0
58	Central Works Division , Mohali	7	4	1
59	Electrical Division Sangrur	6	5	1
60	Construction Division , Ropar	3	9	0
61	National Highway Division , Pathankot	7	4	1
62	Provincial Division , Hoshiarpur	3	9	0
63	Construction Division No. 1 , Hoshiarpur	7	5	0
64	Construction Division No. 2 , Hoshiarpur	9	3	0
65	Central Works Division, Hoshiarpur	11	1	0
66	Provincial Division, Ferozepur	9	3	0
67	Construction Division No. 1 , Ferozepur	7	5	0
68	Construction Div. No. 2 , Ferozepur at Fazilka	7	4	1
69	Central Works Division, Ferozepur	7	5	0
70	Provincial Division , Chandigarh	9	3	0
	Number of Divisions	**477**	**347**	**16**

Panchayati Raj Department				
Sr.No.	**Name of the Division**	**No. of MA Received by Due Date**	**No. of MA Received Late upto 5 days**	**No. of MA Received Late more than 5 days**
1	Panchayati Raj, Ferozepur	4	8	0
2	Panchayati Raj , Hoshiarpur	8	4	0
3	Panchayati Raj , Gurdaspur	5	5	2
4	Panchayati Raj , Fatehgarh Sahib	9	3	0
5	Panchayati Raj Division , Ropar	9	3	0
6	Panchayati Raj Division , Sangrur	3	9	0
7	Panchayati Raj Division , Patiala	6	6	0
8	Panchayati Raj Division , Taran taran	7	5	0
9	Panchayati Raj Division , Jalandhar	1	11	0
10	Panchayati Raj Division, Bathinda	7	5	0
11	Panchayati Raj Division , Amritsar	4	8	0
12	Panchayati Raj Division , Ludhiana	8	4	0
13	Panchayati Raj Division , Moga	9	3	0
14	Panchayati Raj Division , Mohali	2	9	1
15	Panchayati Raj Division , Muktsar	5	7	0
16	Panchayati Raj Division ,Malerkotla	7	5	0
	Number of Divisions	**94**	**95**	**3**

WATER RESOURCES DEPARTMENT				
Sr.No.	**Name of the Division**	**No. of MA Received by Due Date**	**No. of MA Received Late upto 5 days**	**No. of MA Received Late more than 5 days**
1	Kandi Area Dam Circle, WRD Hoshiarpur	9	3	0
2	B.M.L Canal & Ground Water Division WRD, Patiala	11	1	0
3	Devigarh Patiala Canal and Ground Water Division WRD	7	5	0
4	Ludhian Canal & Ground water Division, Ludhiana	7	5	0
5	Faridkot Canal ground water, Faridkot	7	5	0

6	Ropar canal and ground water, Ropar	5	6	1
7	Bathinda Canal & ground water, Bathinda	1	9	2
8	Bist Doab canal & gournd water, Jalandhar	4	8	0
9	Ground Water Resources Division II, Mohali	8	4	0
10	Lehal Canal Division WRD, Patiala	9	3	0
11	Mansa Canal & Ground Water Division WRD, Mansa	6	6	0
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	6	6	0
13	Faridkot Drainage cum Mining & Geology Division WRD	7	5	0
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	4	8	0
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	6	6	0
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	5	7	0
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	5	7	0
18	Sangrur Canal & Ground Water Division WRD, Sangrur	7	5	0
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	7	5	0
20	BBMB Nangal	5	7	0
21	Ground Water Resources Division I, Mohali	10	2	0
22	Vigilance Quality Control Division, Amritsar	6	5	1
23	Ludhiana Drainage cum Mining & Geology Division WRD	5	7	0
24	Amritsar Drainage cum Mining & Geology Division WRD	1	11	0
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	5	7	0
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	6	6	0
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	3	9	0
28	Harike Canal Division, WRD Ferozepur	8	4	0
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	6	6	0
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	6	6	0

31	Madhopur Canal & Ground water Division WRD Gurdaspur	2	10	0
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	10	2	0
33	Ropar Drainage cum Mining and Geology Circle WRD Ropar	3	8	1
34	Workshop Division, Chandigarh	10	2	0
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	2	9	1
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	5	7	0
37	Kandi Canal-3 WRD Hoshiarpur	8	4	0
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	7	3	2
39	Talwara Canal Division WRD Talwara	8	4	0
40	Ferozepur Drainage cum Mining & Geology Division WRD	6	5	1
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	7	4	1
42	D.I.P.R Division, Amritsar	6	4	2
43	Mechanical Construction Division, WRD	1	10	1
44	Abohar Canal & Ground Water Divison WRD, Abohar	4	7	1
45	F.A & C.A.O R.S.D Thein Dam	5	7	0
46	F.A & C.A.O Shahpurkandi	5	7	0
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	2	10	0
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	7	5	0
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	9	3	0
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	10	2	0
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	8	4	0
52	Barnala Canal And Ground Water Division Barnala	11	1	0
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	7	5	0
54	Research and State Water Informatics Centre, Water Resoruce Bhawan, SAS Nagar	3	0	0
55	Shri Muktsar Canal and Ground Water, Gidderbaha	4	0	0
	Number of Divisions	**332**	**297**	**14**

Water supply and sanitation department				
Sr.No.	**Name of the Division**	**No. of MA Received by Due Date**	**No. of MA Received Late upto 5 days**	**No. of MA Received Late more than 5 days**
1	WSSD No.3, Armritsar	4	8	0
2	WSSD No.I, Amritsar	3	8	1
3	WSSD No.2 , Amritsar.	4	7	1
4	WSSD, Taran Taran	5	6	1
5	WSSD No.1, Bathinda	7	5	0
6	WSSD No.3, Bathinda	5	6	1
7	WSSD No.2, Bathinda	7	4	1
8	WSSD, Faridkot	6	6	0
9	WSSD No.2, Mukatsar	7	5	0
10	WSSD Malerkotla	10	2	0
11	WSSD, Malout	4	8	0
12	WSSD Fatehgarh Sahib	3	8	1
13	WSSD No.1, Ferozepur	7	5	0
14	WSSD, Fazilka	8	4	0
15	WSSD, Abohar	3	9	0
16	WSSD No.2, Ferozepur	7	5	0
17	WSSD, Pathankot	8	3	1
18	WSSD, Batala.	8	4	0
19	WSSD, Gurdaspur	3	8	1
20	WSSD No.2, Hoshiarpur	10	2	0
21	WSSD No.1, Hoshiarpur	12	0	0
22	WSSD, Talwara	8	4	0
23	WSSD, Garhshankar	9	3	0
24	WSSD No.1, Jalandhar	4	8	0
25	WSSD No.2, Jalandhar	11	1	0
26	WSSD, Kapurthala	10	2	0
27	WSSD No.3, Ludhiana	7	5	0
28	WSSD No.1 Ludhiana	6	5	1
29	WSSD No.2, Ludhiana	9	3	0
30	WSSD Khanna	3	8	1
31	WSSD No.1, Mansa	9	3	0
32	WSSD No.2, Mansa	8	4	0
33	WSSD No.2 Patiala	9	3	0
34	WSSD, Rajpura	4	8	0
35	Mech. Division Patiala	4	8	0
36	WSSD No.1 Patiala	6	6	0

37	WSSD No.1 Mohali	12	0	0
38	WSSD No.-1 Ropar at Anandpur Sahib	5	6	1
39	WSSD No.2 Mohali	6	6	0
40	WSSD No.2, Ropar	8	4	0
41	WSSD No.3, Mohali	6	6	0
42	WSSD Barnala	2	10	0
43	WSSD Sangrur	5	7	0
44	WSSD, Moga	5	7	0
45	WSSD No.1, Mukatsar	6	5	1
46	WSSD, Nawanshahar	8	4	0
47	WSSD No-2 (EE 3) Jalandhar	9	2	1
48	WSSD (EE 2) Gurdaspur	5	7	0
49	WSSD (EE 2) Pathankot	7	4	1
50	WSSD (EE 2) Tarn Taran	7	4	1
51	WSSD (EE 2) Ferozepur at Zira	5	6	1
52	WSSD (EE 2) Batala	7	4	1
53	WSSD (EE 2) Moga	7	5	0
	Total	**348**	**271**	**17**

Annexure A-3

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

कार्यालय महालेखाकार (लेखा व हकदारी)
पंजाब एवं यू.टी , सैक्टर 17 -ई, चंडीगढ़ – 160017.

Office of The Accountant General (A&E), Punjab & U.T., Sector-17 E, Chandigarh – 160017.

Phone: 0172-2702174,2702906,2709576, 2702174, 2703976 **Fax** – 0172-2702286

Mail: agaepunjab@cag.gov.in

आज़ादी का अमृत महोत्सव

No.: Works A/c-II/Delay in monthly account/2024-25/

Date.: 29-04-2024

To

The Executive Engineer,
B&R, Panchayati Raj, Water Resources,
Water Supply and Sanitation,
Divisions, Punjab

Subject: Regarding Submission of Monthly Account for the month of 04.2024 in time i.e. 5th of the following month.

With reference to the above cited subject, it has been observed that various divisions have not submitted their monthly account in time due to non-closing of Cash-Book on time. As per Punjab Financial Rule (PFR) rule 2.2(iv) Cashbook must be closed on the last day of each month. And the hard copy of Monthly Account must be submitted by the 5th of the following month. It is further stated that inordinate delay in submission of Monthly Account may result in exclusion of the same from Monthly Civil Account of the Punjab State Government.

The delay in the submission of Monthly Account will be viewed very seriously and matter will be brought in the notice of higher authorities.

-sd-
Sr. Accounts Officer

A copy of the above is forwarded to Sr. D.A.O./D.A.O/D.A. for necessary action.

-sd-
Sr. Accounts Officer

Annexure A-4

Non-Remittance of the Departmental Receipts into Treasury

B&R PWD			
Sr.No.	**Name of the Division**	**Amount (in ₹)**	**Adverse/ Minus balance (in ₹)**
1	Provincial Division Jalandhar	30939	--
2	Construction Division No. I Jalandhar	583198	--
3	Construction Division No. II Jalandhar	0	--
4	Electrical Division Jalandhar	80910	--
5	Mechanical Division Jalandhar	0	--
6	Central Works Division Jalandhar	188469	--
7	Construction Division No.II Kapurthala	53656	--
8	Construction Division No. I Kapurthala	48669	--
9	Provincial Division Ludhiana		-8140
10	Construction Division No. I Ludhiana	0	--
11	Construction Division No.III Ludhiana	0	--
12	Electrical Division Ludhiana	255348	--
13	Horticulture Division Ludhiana	9472	--
14	Provinvial Division-I Patiala	0	--
15	Construction Division Patiala	104246	--
16	Provincial Division II Patiala	0	--
17	Construction Division Nabha	46602	--
18	Construction Division Sirhind	8837	--
19	Construction Division IV Ludhiana	150355	--
20	Construction Division Muktsar	4193791	--
21	Construction Division Moga	8899099	--
22	Provincial Division Gurdaspur	0	--
23	Construction Division Pathankot	14000	--
24	Construction Div Gurdaspur at Batala	7564598	--
25	Construction Division Mukerian	40050	--
26	Provincial Division Mansa	624216	--
27	Provincial Division Faridkot	660446	--
28	Electrical Division Faridkot	77564	--
29	Construction Division Gidderbaha	291975	--
30	Construction Division I Amritsar	95958	--
31	Provincial Division PWD B&R Amritsar	3449123	--

32	Central Works No. I Amritsar	191459	--
33	Construction Division No. II Amritsar	232528	--
34	Electrical Division Amritsar	10862	--
35	Central Works No. II Amritsar	389902	--
36	Provincial Division Bhatinda	260921	--
37	Construction Division II Bhatinda	17985	--
38	Central Works Bhatinda	399784	--
39	National Highway Division Abohar	0	--
40	Provincial Division Nawanshehar	21774	--
41	Electrical Division Bhatinda	6877	--
42	Central Works No 2, Bhatinda	0	--
43	Provincial Division Sangrur	61379	--
44	Construction Division Sangrur	0	--
45	Electerical E Div 1 Patiala	28704	--
46	Central Works Division, Sangrur at Patiala	40050	--
47	Central Works Division , Patiala	0	--
48	Mechanical Division , Patiala	0	--
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	0	--
50	Provincial Division, Mohali	278642	--
51	Construction Div No. 1, mohali	0	--
52	Central Works Division, Ropar	637483	--
53	Electrical Division , Chandigarh	270043	--
54	Horticulture Division , Patiala	0	--
55	Construction Division , Malerkotla	15149092	--
56	Construction Division , Barnala	10642	--
57	Central Works Division No. 1 , Ludhiana	0	--
58	Central Works Division , Mohali	365353	--
59	Electrical Division Sangrur	5000	--
60	Construction Division , Ropar	1000	--
61	National Highway Division , Pathankot	474952	--
62	Provincial Division , Hoshiarpur	55068	--
63	Construction Division No. 1 , Hoshiarpur	1770474	--
64	Construction Division No. 2 , Hoshiarpur	6686	--
65	Central Works Division, Hoshiarpur	0	--
66	Provincial Division, Ferozepur	313237	--
67	Construction Division No. 1 , Ferozepur	0	--
68	Construction Div. No. 2 , Ferozepur at Fazilka	0	--
69	Central Works Division, Ferozepur	265329	--

70	Provincial Division , Chandigarh	0	--
Total Amount		**48736747**	**-8140**
Number of Divisions		**69 Divisions**	**01 Divisions**

Panchayati Raj Department			
Sr.No.	**Name of the Division**	**Amount (in ₹)**	**Adverse/ Minus balance (in ₹)**
1	Panchayati Raj, Ferozepur	372487	--
2	Panchayati Raj , Hoshiarpur	340671	--
3	Panchayati Raj , Gurdaspur	1082075	--
4	Panchayati Raj , Fatehgarh Sahib	320820	--
5	Panchayati Raj Division , Ropar	214007	--
6	Panchayati Raj Division , Sangrur	961272	--
7	Panchayati Raj Division , Patiala	680702	--
8	Panchayati Raj Division , Taran taran	319759	--
9	Panchayati Raj Division , Jalandhar	1368609	--
10	Panchayati Raj Division, Bathinda	529668	--
11	Panchayati Raj Division , Amritsar	1191307	--
12	Panchayati Raj Division , Ludhiana	0	--
13	Panchayati Raj Division , Moga	0	--
14	Panchayati Raj Division , Mohali	0	--
15	Panchayati Raj Division , Muktsar	0	--
16	Panchayati Raj Division ,Malerkotla	958294	--
Total Amount		**8339671**	**--**
Number of Divisions		**16 Divisions**	

Water Resource Department			
Sr.No.	**Name of the Division**	**Amount (in ₹)**	**Adverse/ Minus balance (in ₹)**
1	Kandi Area Dam Circle, WRD Hoshiarpur	1257270	--
2	B.M.L Canal & Ground Water Division WRD, Patiala	0	--
3	Devigarh Patiala Canal and Ground Water Division WRD	43858	--
4	Ludhian Canal & Ground water Division,	8605	--

	Ludhiana		
5	Faridkot Canal ground water, Faridkot	6036926	--
6	Ropar canal and ground water, Ropar	5887537	--
7	Bathinda Canal & ground water, Bathinda	19337920	--
8	Bist Doab canal & gournd water, Jalandhar	0	--
9	Ground Water Resources Division II, Mohali	8800	--
10	Lehal Canal Division WRD, Patiala	0	--
11	Mansa Canal & Ground Water Division WRD, Mansa	21118	--
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	0	--
13	Faridkot Drainage cum Mining & Geology Division WRD	11448	--
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	1616316	--
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	0	--
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	0	--
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	0	--
18	Sangrur Canal & Ground Water Division WRD, Sangrur	22688	--
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	4706	--
20	Ground Water Resources Division I, Mohali	0	--
21	Vigilance Quality Control Division, Amritsar	0	--
22	Ludhiana Drainage cum Mining & Geology Division WRD	2877	--
23	Amritsar Drainage cum Mining & Geology Division WRD		-3607
24	Fazilka Canal & Ground water Division, C.C. , Ferozepur	235558	--
25	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	86081	--
26	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	1201502	--
27	Harike Canal Division, WRD Ferozepur	438779	--
28	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	0	--
29	Amritsar Jandiala Canal & Ground Water	0	--

	Division WRD Amritsar		
30	Madhopur Canal & Ground water Division WRD Gurdaspur		-3851757
31	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	2512958	--
32	Ropar Drainage cum Mining and Geology Circle WRD Ropar	0	--
33	Workshop Division, Chandigarh	579000	--
34	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	0	--
35	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	5378520	--
36	Kandi Canal-3 WRD Hoshiarpur	2941553	--
37	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	360573	--
38	Talwara Canal Division WRD Talwara	0	--
39	Ferozepur Drainage cum Mining & Geology Division WRD	5665506	--
40	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	51	--
41	D.I.P.R Division, Amritsar	0	--
42	Mechanical Construction Division, WRD	1986911	--
43	Abohar Canal & Ground Water Divison WRD, Abohar	2434699	--
44	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	0	--
45	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	0	--
46	Kandi Canal Stage-2 Division WRD Hoshiarpur	33839	--
47	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	0	--
48	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	0	--
49	Barnala Canal And Ground Water Division Barnala	0	--
50	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	174735	--
51	Shri Muktsar Canal and Ground Water, Gidderbaha	800	--
Total		**58291134**	**-3855364**
Number of Divisions		**49 Divisions**	**02 Divisions**

Water Supply and sainitation department			
Sr.No.	**Name of the Division**	**Amount (in ₹)**	**Adverse/ Minus balance (in ₹)**
1	WSSD No.3, Armritsar	7621	--
2	WSSD No.I, Amritsar	268373	--
3	WSSD No.2 , Amritsar.		-32505
4	WSSD, Taran Taran	1545158	--
5	WSSD No.1, Bathinda	848792	--
6	WSSD No.3, Bathinda	243846	--
7	WSSD No.2, Bathinda	368674	--
8	WSSD, Faridkot	35448	--
9	WSSD No.2, Mukatsar	1840046	--
10	WSSD Malerkotla	5000	--
11	WSSD, Malout	6024602	--
12	WSSD Fatehgarh Sahib	279156	--
13	WSSD No.1, Ferozepur	6184933	--
14	WSSD, Fazilka	2094765	--
15	WSSD, Abohar	77184	--
16	WSSD No.2, Ferozepur	585709	--
17	WSSD, Pathankot	12491463	--
18	WSSD, Batala.	2966325	--
19	WSSD, Gurdaspur	6714655	--
20	WSSD No.2, Hoshiarpur	22424	--
21	WSSD No.1, Hoshiarpur	0	--
22	WSSD, Talwara	0	--
23	WSSD, Garhshankar	247600	--
24	WSSD No.1, Jalandhar	0	--
25	WSSD No.2, Jalandhar	0	--
26	WSSD, Kapurthala		-44045
27	WSSD No.3, Ludhiana	415517	--
28	WSSD No.1 Ludhiana	329074	--
29	WSSD No.2, Ludhiana	0	--
30	WSSD Khanna	0	--
31	WSSD No.1, Mansa	298082	--
32	WSSD No.2, Mansa	1	--
33	WSSD No.2 Patiala	438902	--
34	WSSD, Rajpura	9000	--
35	Mech. Division Patiala	448446	--
36	WSSD No.1 Patiala	4294566	--
37	WSSD No.1 Mohali	0	--

38	WSSD No.-1 Ropar at Anandpur Sahib	0	--
39	WSSD No.2 Mohali	333863	--
40	WSSD No.2, Ropar	8465543	--
41	WSSD No.3, Mohali	4973161	--
42	WSSD Barnala	588883	--
43	WSSD Sangrur	840459	--
44	WSSD, Moga	192148	--
45	WSSD No.1, Mukatsar	551284	--
46	WSSD, Nawanshahar	2525571	--
47	WSSD No-2 (EE 3) Jalandhar	73490	--
48	WSSD (EE 2) Gurdaspur	1493	--
49	WSSD (EE 2) Pathankot	890426	--
50	WSSD (EE 2) Tarn Taran	12788	--
51	WSSD (EE 2) Ferozepur at Zira		-138331
52	WSSD (EE 2) Batala	442493	--
53	WSSD (EE 2) Moga	48418	--
Total		**69025381**	**-214881**
Number of Divisions		**50 Divisions**	**03 Divisions**

Annexure-A-5

Outstanding Taxes/ GST/ LabourCess/ Culture Cess/ Cancer Cess as on 31.03.2025 Amount (in ₹)								
B&R PWD								
Sr. No	**Name of the Division**	**Income Tax**	**GST**	**LWC**	**Culture Cess**	**Cancer Cess**	**Revenue receipt**	**Interest**
1	Provincial Division Jalandhar	24,952.00	25,718.00	14,817.00	3,911.00	63.00	30939	5,77,72,551.00
2	Construction Division No. I Jalandhar	3,649.00	3,650.00	35,533.00	33,708.00	0.00	583198	0.00
3	Construction Division No. II Jalandhar	0.00	0.00	0.00	0.00	0.00	0	15,76,900.00
4	Electrical Division Jalandhar	-1800	0	0	0	0	80910	26857
5	Mechanical Division Jalandhar	2,968.00	0.00	1,484.00	0.00	0.00	0	0.00
6	Central Works Division Jalandhar	0	0	0	0	0	188469	0
7	Construction Division No.II Kapurthala	-6,581.00	-5,222.00	57,540.00	-5,228.00	-1.00	53656	0.00
8	Construction Division No. I Kapurthala	0.00	-6,394.00	0.00	0.00	0.00	48669	0.00
9	Provincial Division Ludhiana	-3,553.00	-7,527.00	0.00	-5,322.00	0.00		3,18,60,876.00
10	Construction Division No. I Ludhiana	0.00	1,70,713.00	0.00	0.00	0.00	0	26,54,438.00
11	Construction Division No.III Ludhiana	25,329.00	45,081.00	23,20,981.00	22,71,167.00	29,10,601.00	0	26,05,060.00
12	Electrical Division Ludhiana	0.00	0.00	0.00	0.00	0.00	255348	0.00

13	Horticulture Division Ludhiana	0.00	0.00	0.00	0.00	0.00	9472	0.00
14	Provinvial Division-I Patiala	0.00	51,138.00	0.00	0.00	0.00	0	0.00
15	Construction Division Patiala	-3.00	0.00	-99.00	100.00	0.00	104246	57,61,983.00
16	Provincial Division II Patiala	5,235.00	1,309.00	1,821.00	1,29,396.00	0.00	0	1,52,24,946.84
17	Construction Division Nabha	0.00	0.00	0.00	0.00	0.00	46602	84,95,379.00
18	Construction Division Sirhind	0.00	33,856.00	0.00	0.00	0.00	8837	2,34,79,047.00
19	Construction Division IV Ludhiana	-2,03,543.00	0.00	0.00	0.00	0.00	150355	13,411.00
20	Construction Division Muktsar	12707	13426	3322872	1552	0	4193791	2499987
21	Construction Division Moga	0.00	0.00	0.00	0.00	0.00	8899099	73,82,171.00
22	Provincial Division Gurdaspur	-2,74,829.00	-2,74,828.00	-1,37,414.00	0.00	0.00	0	3,26,13,000.00
23	Construction Division Pathankot	-60753	-16600	-16337	3554	0	14000	15027018.12
24	Construction Div Gurdaspur at Batala	-2,61,935.00	8,11,230.00	54,68,158.00	3,58,504.00	8,19,488.00	7564598	1,51,26,691.00
25	Construction Division Mukerian	0.00	0.00	0.00	0.00	0.00	40050	1,38,07,466.00
26	Provincial Division Mansa	13,363.00	54,109.00	3,18,931.00	2,082.00	0.00	624216	0.00
27	Provincial Division Faridkot	1,000.00	0.00	0.00	8,348.00	0.00	660446	3,139.00
28	Electrical Division Faridkot	4,457.00	14,730.00	7,364.00	0.00	0.00	77564	0.00
29	Construction Division	0.00	0.00	0.00	0.00	0.00	291975	9,64,221.00

	Gidderbaha							
30	Construction Division I Amritsar	1,19,680.74	2,10,788.74	98,389.87	28,664.14	0.00	95958	0.00
31	Provincial Division PWD B&R Amritsar	19,92,333.00	6,45,063.00	1,14,71,405.00	1,18,60,178.00	20,007.00	3449123	1,84,08,799.00
32	Central Works No. I Amritsar	0	0	0	0	0	191459	353411
33	Construction Division No. II Amritsar	0.00	46,430.00	63,134.00	69,80,939.00	26,54,604.00	232528	0.00
34	Electrical Division Amritsar	1,13,729.00	1,07,427.00	56,863.00	0.00	0.00	10862	0.00
35	Central Works No. II Amritsar	4,27,859.00	0.00	4,48,257.00	2,12,23,702.00	1,15,57,454.00	389902	3,03,58,885.70
36	Provincial Division Bhatinda	-4,903.00	-4,597.00	4,82,254.00	2,67,142.00	0.00	260921	2,16,68,730.00
37	Construction Division II Bhatinda	0.00	0.00	0.00	0.00	0.00	17985	1,62,67,530.00
38	Central Works Bhatinda	0.00	0.00	46,830.00	12,360.00	0.00	399784	0.00
39	National Highway Division Abohar	0	0	0	0	0	0	0
40	Provincial Division Nawanshehar	0	1064172	0	0	0	21774	0
41	Electrical Division Bhatinda	0.00	0.00	0.00	0.00	0.00	6877	0.00
42	Central Works No 2, Bhatinda	0.00	0.00	0.00	0.00	0.00	0	0.00
43	Provincial Division Sangrur	-11,027.00	-4,47,240.00	-7,288.00	28,54,461.00	0.00	61379	55,176.00
44	Construction Division Sangrur	9.00	0.00	0.00	0.00	0.00	0	7,344.00
45	Electerical E Div 1 Patiala	0.00	0.00	0.00	0.00	0.00	28704	0.00
46	Central Works Division,	-4,766.00	9.00	-10.00	0.00	0.00	40050	0.00

	Sangrur at Patiala							
47	Central Works Division , Patiala	0.00	0.00	0.00	1,011.00	0.00	0	39,866.00
48	Mechanical Division , Patiala	1,463.00	0.00	0.00	2,949.00	0.00	0	0.00
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	-99.00	15.00	0.00	0.00	0.00	0	2,71,139.00
50	Provincial Division, Mohali	-2,750.00	0.00	0.00	0.00	0.00	278642	9,11,99,382.00
51	Construction Div No. 1, mohali	0.00	0.00	0.00	0.00	0.00	0	4,60,36,235.00
52	Central Works Division, Ropar	0.00	0.00	0.00	0.00	0.00	637483	0.00
53	Electrical Division , Chandigarh	0.00	0.00	0.00	0.00	0.00	270043	0.00
54	Horticulture Division , Patiala	0.00	0.00	0.00	0.00	0.00	0	35,369.00
55	Construction Division , Malerkotla	1,46,151.00	1,60,665.00	59,802.00	21,927.00	0.00	15149092	11,44,399.00
56	Construction Division , Barnala	3,27,100.00	3,06,372.00	1,52,866.00	1,71,894.00	0.00	10642	1,56,81,310.00
57	Central Works Division No. 1 , Ludhiana	0.00	0.00	0.00	0.00	0.00	0	0.00
58	Central Works Division , Mohali	0.00	0.00	0.00	0.00	0.00	365353	96,52,541.00
59	Electrical Division Sangrur	0	0	21624	0	0	5000	0
60	Construction Division , Ropar	0	0	0	0	0	1000	47340206.9
61	National Highway Division , Pathankot	181569	0	0	0	0	474952	0
62	Provincial Division ,	6,23,183.00	6,30,623.00	6,38,653.00	2,06,484.00	0.00	55068	76,84,101.00

	Hoshiarpur							
63	Construction Division No. 1 , Hoshiarpur	37,145.00	18,137.00	6,993.00	2,901.00	0.00	1770474	44,94,257.00
64	Construction Division No. 2 , Hoshiarpur	4,532.00	-9,210.00	3,029.00	3,029.00	0.00	6686	0.00
65	Central Works Division, Hoshiarpur	0	0	0	0	0	0	0
66	Provincial Division, Ferozepur	0.00	0.00	0.00	0.00	0.00	313237	0.00
67	Construction Division No. 1 , Ferozepur	0.00	0.00	0.00	0.00	0.00	0	19,39,431.00
68	Construction Div. No. 2 , Ferozepur at Fazilka	0.00	0.00	0.00	0.00	0.00	0	0.00
69	Central Works Division, Ferozepur	0.00	0.00	0.00	0.00	0.00	265329	0.00
70	Provincial Division , Chandigarh	0.00	0.00	0.00	0.00	0.00	0	0.00
	Total	**32,31,871.74**	**36,43,043.74**	**2,49,38,452.87**	**4,64,39,413.14**	**1,79,62,216.00**	**48728607**	**54,95,33,254.56**

Panchayati Raj Department								
Sr. No	Name of the Division	Income Tax	GST	LWC	Culture Cess	Cancer Cess	Revenue receipt	Interest
1	Panchayati Raj, Ferozepur	-14058	21969	0	0	0	372487	0.00
2	Panchayati Raj , Hoshiarpur	203651	261590	132245	0	0	340671	0
3	Panchayati Raj , Gurdaspur	20,640.00	56,291.00	12,121.00	0.00	0.00	1082075	0.00
4	Panchayati Raj , Fatehgarh Sahib	0	0	0	0	0	320820	0
5	Panchayati Raj Division , Ropar	0.00	0.00	-503.00	0.00	0.00	214007	0.00
6	Panchayati Raj Division , Sangrur	5.42	0.74	-0.05	0.00	0.00	961272	91,77,762.00
7	Panchayati Raj Division , Patiala	2,64,445.00	3,84,979.00	2,13,871.00	0.00	0.00	680702	0.00
8	Panchayati Raj Division , Taran taran	-25398	0	0	0	0	319759	0
9	Panchayati Raj Division , Jalandhar	51,265.00	34,026.00	91,390.00	3,614.00	0.00	1368609	6,25,425.00
10	Panchayati Raj Division, Bathinda	0.00	0.00	0.00	0.00	0.00	529668	0.00
11	Panchayati Raj Division , Amritsar	0.00	0.00	0.00	0.00	0.00	1191307	0.00
12	Panchayati Raj Division , Ludhiana	0.00	0.00	0.00	0.00	0.00	0	0.00
13	Panchayati Raj Division , Moga	-1,051.00	-2,102.00	-1,051.00	0.00	0.00	0	0.00
14	Panchayati Raj Division , Mohali	-3	6	0	0	0	0	178350
15	Panchayati Raj Division ,	0.00	0.00	0.00	0.00	0.00	0	617.00

	Muktsar							
16	Panchayati Raj Division ,Malerkotla	83854.82	94372.02	49589.91	0	0	958294	1012227
	Total	**583351.24**	**851131.76**	**497662.86**	**3614**	**0**	**8339671**	**10994381**

Water Resources Department								
Sr. No	**Name of the Division**	**Income Tax**	**GST**	**LWC**	**Culture Cess**	**Cancer Cess**	**Revenue receipt**	**Interest**
1	Kandi Area Dam Circle, WRD Hoshiarpur	0	0	0	0	0	1257270	0
2	B.M.L Canal & Ground Water Division WRD, Patiala	0	0	0	0	0	0	0
3	Devigarh Patiala Canal and Ground Water Division WRD	0	0	0	0	0	43858	0
4	Ludhian Canal & Ground water Division, Ludhiana	0	0	147100	0	0	8605	0
5	Faridkot Canal ground water, Faridkot	0	-40	0	-1	0	6036926	0
6	Ropar canal and ground water, Ropar	0	0	0	0	0	5887537	0
7	Bathinda Canal & ground water, Bathinda	49002	55453	37156	66448	0	19337920	0
8	Bist Doab canal & gournd water, Jalandhar	38030	0	4778	0	0	0	134633
9	Ground Water Resources Division II, Mohali	0	0	0	0	0	8800	0
10	Lehal Canal Division	0	0	0	0	0	0	50277

	WRD, Patiala							
11	Mansa Canal & Ground Water Division WRD, Mansa	-2874	3240	2827	-519	0	21118	0
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	68428	36960	34214	18479	0	0	0
13	Faridkot Drainage cum Mining & Geology Division WRD	0	0	0	0	0	11448	0
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	-5291	0	0	0	0	1616316	0
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	667335	691	0	0	0	0	0
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	0	0	0	0	0	0	0
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	0	0	0	0	0	0	0
18	Sangrur Canal & Ground Water Division WRD, Sangrur	0	0	0	0	0	22688	0
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	0	0	0	0	0	4706	0
20	BBMB Nangal							
21	Ground Water Resources Division I, Mohali	0	0	0	0	0	0	0
22	Vigilance Quality Control	0	0	0	0	0	0	0

	Division, Amritsar							
23	Ludhiana Drainage cum Mining & Geology Division WRD	2298321	32720	0	0	0	2877	0
24	Amritsar Drainage cum Mining & Geology Division WRD	21003	-19800	-7610	0	0	-3607	237716
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	4317	-473	-3304	9792	0	235558	0
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	-49087	-37268	-41504	0	0	86081	0
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	-9625	-9785	-4892	15481	0	1201502	0
28	Harike Canal Division, WRD Ferozepur	59781	4547	47193	51262	0	438779	0
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	0	0	0	0	0	0	1688230
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	5987	5402	4856	2993	0	0	0
31	Madhopur Canal & Ground water Division WRD Gurdaspur	5477	20752	14793	-826	0	-3851757	0
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	0	0	0	0	0	2512958	0
33	Ropar Drainage cum Mining and Geology	155369	60100	24186	0	0	0	0

	Circle WRD Ropar							
34	Workshop Division, Chandigarh	0	0	0	0	0	579000	0
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	0	0	0	9838	0	0	695009
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	-357032	-2454	460523	3500	0	5378520	2684328
37	Kandi Canal-3 WRD Hoshiarpur	0	0	0	0	0	2941553	0
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	171163	183481	85580	74119	0	360573	0
39	Talwara Canal Division WRD Talwara	0	0	0	0	0	0	0
40	Ferozepur Drainage cum Mining & Geology Division WRD	-22599	-655655	0	0	-6349	5665506	1867296
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	0	0	0	0	0	51	0
42	D.I.P.R Division, Amritsar	0	0	0	0	0	0	0
43	Mechanical Construction Division, WRD	18333	-79506	-19896	0	0	1986911	0
44	Abohar Canal & Ground Water Divison WRD, Abohar	0	0	0	0	0	2434699	0
45	F.A & C.A.O R.S.D Thein Dam							
46	F.A & C.A.O Shahpurkandi							
47	Hoshiarpur Drainage-Cum-Mining & Geology	62040	0	0	0	0	0	0

	Division WRD, Hoshiarpur							
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	0	0	0	0	0	0	0
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	0	0	0	0	0	33839	0
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	345351	919637	0	0	0	0	8318054
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	0	-3	0	0	0	0	4805944
52	Barnala Canal And Ground Water Division Barnala	0	0	0	0	0	0	0
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	0	0	0	0	0	174735	0
54	Shri Muktsar Canal and Ground Water, Gidderbaha	0	0	0	0	0	800	0
Total		**3523429**	**517999**	**786000**	**250566**	**-6349**	**54435770**	**20481487**

Water Supply andSainitation Department								
Sr. No	**Name of the Division**	**Income Tax**	**GST**	**LWC**	**Culture Cess**	**Cancer Cess**	**Revenue receipt**	**Interest**
1	WSSD No.3, Armritsar	0	0	0	0	0	7621	0
2	WSSD No.I, Amritsar	122456	2069234	1045382	122689	0	268373	6665676
3	WSSD No.2 , Amritsar.	0	0	0	0	0	-32505	0
4	WSSD, Taran Taran	0	0	0	0	0	1545158	0
5	WSSD No.1, Bathinda	-34052	9156	0	0	0	848792	0
6	WSSD No.3, Bathinda	1210466	160765	1124201	0	0	243846	0
7	WSSD No.2, Bathinda	-240	0	0	0	0	368674	0
8	WSSD, Faridkot	141517	57260	844580	0	0	35448	154
9	WSSD No.2, Mukatsar	22479	24176	21159	0	0	1840046	1246372
10	WSSD Malerkotla	0	0	0	0	0	5000	0
11	WSSD, Malout	276138	16555	2876056	0	0	6024602	0
12	WSSD Fatehgarh Sahib	5582219	-381974	4165235	0	0	279156	0
13	WSSD No.1, Ferozepur	0	0	0	0	0	6184933	0
14	WSSD, Fazilka	-0.5	0	1670278.5	0	0	2094765	0
15	WSSD, Abohar	0	0	0	0	0	77184	0
16	WSSD No.2, Ferozepur	0	0	0	0	0	585709	0
17	WSSD, Pathankot	-74840	-70866	45082	0	0	12491463	0
18	WSSD, Batala.	-4873	0	0	0	0	2966325	0
19	WSSD, Gurdaspur	35068	29367	41308	0	188502	6714655	108479
20	WSSD No.2, Hoshiarpur	0	0	0	0	0	22424	40
21	WSSD No.1, Hoshiarpur	0	0	0	0	0	0	0
22	WSSD, Talwara	0	0	0	0	0	0	0
23	WSSD, Garhshankar	0	0	0	0	0	247600	0
24	WSSD No.1, Jalandhar	26687	0	23918	0	0	0	0

25	WSSD No.2, Jalandhar	933	0	933	0	0	0	0
26	WSSD, Kapurthala	0	34124	1004331	0	0	-44045	0
27	WSSD No.3, Ludhiana	-1109	4124	896768	0	0	415517	1460
28	WSSD No.1 Ludhiana	-1927	4520	-457	0	0	329074	-40192
29	WSSD No.2, Ludhiana	0	0	0	0	0	0	974050
30	WSSD Khanna	0	0	0	0	0	0	0
31	WSSD No.1, Mansa	0	0	0	0	0	298082	0
32	WSSD No.2, Mansa	0	0	0	0	0	1	0
33	WSSD No.2 Patiala	266593	55764	4147	0	0	438902	5154
34	WSSD, Rajpura	0	0	0	0	0	9000	0
35	Mech. Division Patiala	6936	21786	3699	0	0	448446	5215
36	WSSD No.1 Patiala	27749	-13417	32201	0	0	4294566	0
37	WSSD No.1 Mohali	0	0	0	0	0	0	0
38	WSSD No.-1 Ropar at Anandpur Sahib	0	0	0	0	0	0	0
39	WSSD No.2 Mohali	119060	124267	39395	0	0	333863	0
40	WSSD No.2, Ropar	0	7	0	0	0	8465543	0
41	WSSD No.3, Mohali	0	1792.02	0	0	0	4973161	6450079.57
42	WSSD Barnala	-629	72826	35282	0	0	588883	0
43	WSSD Sangrur	3000	970	29451	0	0	840459	0
44	WSSD, Moga	-361906.6	-42986.2	-190	0	0	192148	183590
45	WSSD No.1, Mukatsar	0	0	0	0	0	551284	0
46	WSSD, Nawanshahar	-92757	-5720	582716	0	0	2525571	35430
47	WSSD No-2 (EE 3) Jalandhar	9009	0	262418	0	0	73490	8131
48	WSSD (EE 2) Gurdaspur	-6374	0	0	0	0	1493	0
49	WSSD (EE 2) Pathankot	-18221	31793	-4541	0	0	890426	0
50	WSSD (EE 2) Tarn Taran	0	0	0	0	0	12788	0
51	WSSD (EE 2) Ferozepur	0	0	0	0	0	-138331	0

	at Zira							
52	WSSD (EE 2) Batala	-16553	0	0	0	0	442493	0
53	WSSD (EE 2) Moga	290876	400129	500	0	0	48418	1
Total		**7527703.9**	**2603651.82**	**14743852.5**	**122689**	**188502**	**68810500**	**69025381**

Details of balance lying in bank account as on 31.03.2025

Annexure-6

B&R PWD		
Sr. No.	**Name of Division**	**Amount lying in bank account as on 31.03.2025**
1	Provincial Division Jalandhar	261365912
2	Construction Division No. I Jalandhar	104829945
3	Construction Division No. II Jalandhar	182887788
4	Electrical Division Jalandhar	9174522
5	Mechanical Division Jalandhar	3752229
6	Central Works Division Jalandhar	22168122
7	Construction Division No.II Kapurthala	337501740
8	Construction Division No. I Kapurthala	101062995
9	Provincial Division Ludhiana	58875347
10	Construction Division No. I Ludhiana	182704225
11	Construction Division No.III Ludhiana	30854159
12	Electrical Division Ludhiana	37299177
13	Horticulture Division Ludhiana	1430637
14	Provinvial Division-I Patiala	260562063
15	Construction Division Patiala	205095667.9
16	Provincial Division II Patiala	146892065.9
17	Construction Division Nabha	19706211
18	Construction Division Sirhind	76572913
19	Construction Division IV Ludhiana	629989.91
20	Construction Division Muktsar	13382023
21	Construction Division Moga	127614516
22	Provincial Division Gurdaspur	81837797
23	Construction Division Pathankot	86405444.94
24	Construction Div Gurdaspur at Batala	23838848
25	Construction Division Mukerian	60328794
26	Provincial Division Mansa	19658945
27	Provincial Division Faridkot	96350394
28	Electrical Division Faridkot	7343875.5
29	Construction Division Gidderbaha	16607926
30	Construction Division I Amritsar	35039875.32
31	Provincial Division Amritsar	73419231
32	Central Works No. I Amritsar	69851206
33	Construction Division No. II Amritsar	37644296
34	Electrical Division Amritsar	5132260
35	Central Works No. II Amritsar	339410943.7
36	Provincial Division Bhatinda	119683260

37	Construction Division II Bhatinda	233789065
38	Central Works Bhatinda	40124155.01
39	Central Works Abohar	21710429.04
40	Provincial Division Nawanshehar	38620780
41	Electrical Division Bhatinda	13820013
42	Central Works No 2, Bhatinda	3168131
43	Provincial Division Sangrur	147768074
44	Construction Division Sangrur	2268364
45	Electerical E Div 1 Patiala	15254880.72
46	Central Works Division, Sangrur at Patiala	40868908
47	Central Works Division , Patiala	16190512
48	Mechanical Division , Patiala	1207768.14
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	33445759
50	Provincial Division, Mohali	272636916
51	Construction Div No. 1, mohali	124360292
52	Central Works Division, Ropar	53932712
53	Electrical Division , Chandigarh	50457118
54	Horticulture Division , Patiala	10786763.55
55	Construction Division , Malerkotla	236197374
56	Construction Division , Barnala	249188945
57	Central Works Division No. 1 , Ludhiana	4747.8
58	Central Works Division , Mohali	41798002
59	Electrical Division Sangrur	10625425.04
60	Construction Division , Ropar	124717817.7
61	Central Works Division , Pathankot	22346213
62	Provincial Division , Hoshiarpur	114575909
63	Construction Division No. 1 , Hoshiarpur	18208389
64	Construction Division No. 2 , Hoshiarpur	87555442
65	Central Works Division, Hoshiarpur	30148400
66	Provincial Division, Ferozepur	40955734
67	Construction Division No. 1 , Ferozepur	52072173
68	Construction Div. No. 2 , Ferozepur at Fazilka	31646433.4
69	Central Works Division, Ferozepur	96193662
70	Provincial Division , Chandigarh	39217955
	Total	**5572778606**

Panchayati Raj Department		
Sr. No.	**Name of Division**	**Amount lying in bank account as on 31.03.2025**
1	Panchayati Raj, Ferozepur	53872448
2	Panchayati Raj , Hoshiarpur	48625951
3	Panchayati Raj , Gurdaspur	100828207
4	Panchayati Raj , Fatehgarh Sahib	33626355
5	Panchayati Raj Division , Ropar	37471644
6	Panchayati Raj Division , Sangrur	243102492.1
7	Panchayati Raj Division , Patiala	123287591.1
8	Panchayati Raj Division , Taran taran	40222501
9	Panchayati Raj Division , Jalandhar	59074883
10	Panchayati Raj Division, Bathinda	45198436
11	Panchayati Raj Division , Amritsar	130174188
12	Panchayati Raj Division , Ludhiana	116703811.9
13	Panchayati Raj Division , Moga	105619057
14	Panchayati Raj Division , Mohali	153071024
15	Panchayati Raj Division , Muktsar	185950248.9
16	Panchayati Raj Division , Malerkotla	46209890.3
	Total	**1523038728**

Water Resources Department		
Sr. No.	**Name of Division**	**Amount lying in bank account as on 31.03.2025**
1	Kandi Area Dam Circle, WRD Hoshiarpur	1245343.00
2	B.M.L Canal & Ground Water Division WRD, Patiala	38830979.00
3	Devigarh Patiala Canal and Ground Water Division WRD	13925639.50
4	Ludhian Canal & Ground water Division, Ludhiana	7438455.37
5	Faridkot Canal ground water, Faridkot	4656837.00
6	Ropar canal and ground water, Ropar	9656830.00
7	Bathinda Canal & ground water, Bathinda	30134077.00
8	Bist Doab canal & gournd water, Jalandhar	15730344.64
9	Ground Water Resources Division II, Mohali	0.00
10	Lehal Canal Division WRD, Patiala	6092695.00
11	Mansa Canal & Ground Water Division WRD, Mansa	552095.00
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	245519584.00
13	Faridkot Drainage cum Mining & Geology	15166181.66

	Division WRD	
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	303430156.00
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	545492259.36
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	75474198.54
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	145698822.95
18	Sangrur Canal & Ground Water Division WRD, Sangrur	3105984.00
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	87483441.00
20	Ground Water Resources Division I, Mohali	0.00
21	Vigilance Quality Control Division, Amritsar	0.00
22	Ludhiana Drainage cum Mining & Geology Division WRD	312360384.90
23	Amritsar Drainage cum Mining & Geology Division WRD	172008020.00
24	Fazilka Canal & Ground water Division, C.C. , Ferozepur	15485889.00
25	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	132379690.00
26	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	38963293.50
27	Harike Canal Division, WRD Ferozepur	58854922.00
28	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	120318646.16
29	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	8781346.72
30	Madhopur Canal & Ground water Division WRD Gurdaspur	1844059.00
31	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	227469011.00
32	Ropar Drainage cum Mining and Geology Circle WRD Ropar	85477383.00
33	Workshop Division, Chandigarh	198648503.00
34	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	49429769.00
35	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	8369515.00
36	Kandi Canal-3 WRD Hoshiarpur	23759.40
37	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	31282342.00
38	Talwara Canal Division WRD Talwara	1752244.72

39	Ferozepur Drainage cum Mining & Geology Division WRD	159076128.79
40	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	40773306.07
41	D.I.P.R Division, Amritsar	0.00
42	Mechanical Construction Division, WRD	62499200.00
43	Abohar Canal & Ground Water Divison WRD, Abohar	2937071.50
44	F.A & C.A.O R.S.D Thein Dam	128497815.00
45	F.A & C.A.O Shahpurkandi	171085909.00
46	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	79302497.46
47	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	1077319.00
48	Kandi Canal Stage-2 Division WRD Hoshiarpur	4070879.00
49	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	143371007.00
50	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	292778344.00
51	Barnala Canal And Ground Water Division Barnala	22421.00
52	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	20283932.30
53	Shri Muktsar Canal and Ground Water, Gidderbaha	242832.00
	Total	**4119101363.54**

Water Supply & Sanitation Department		
Sr. No.	**Name of Division**	**Amount lying in bank account as on 31.03.2025**
1	WSSD No.3, Armritsar	17194548
2	WSSD No.I, Amritsar	51332510
3	WSSD No.2 , Amritsar.	6119608
4	WSSD, Taran Taran	15648326
5	WSSD No.1, Bathinda	50939864
6	WSSD No.3, Bathinda	33076171
7	WSSD No.2, Bathinda	4691250
8	WSSD, Faridkot	14432800
9	WSSD No.2, Mukatsar	12835989

10	WSSD Malerkotla	22625815
11	WSSD, Malout	4648386
12	WSSD Fatehgarh Sahib	10765494
13	WSSD No.1, Ferozepur	8415690
14	WSSD, Fazilka	3952165
15	WSSD, Abohar	24621583
16	WSSD No.2, Ferozepur	3986605
17	WSSD, Pathankot	9955106
18	WSSD, Batala.	3090822
19	WSSD, Gurdaspur	8059220
20	WSSD No.2, Hoshiarpur	14397285
21	WSSD No.1, Hoshiarpur	19147184
22	WSSD, Talwara	6616229
23	WSSD, Garhshankar	27618038
24	WSSD No.1, Jalandhar	8606330
25	WSSD No.2, Jalandhar	4374946
26	WSSD, Kapurthala	8169977
27	WSSD No.3, Ludhiana	3327642
28	WSSD No.1 Ludhiana	4608159
29	WSSD No.2, Ludhiana	5830746
30	WSSD Khanna	5344771
31	WSSD No.1, Mansa	16204736
32	WSSD No.2, Mansa	4732200
33	WSSD No.2 Patiala	74441508
34	WSSD, Rajpura	37448967
35	Mech. Division Patiala	16622089
36	WSSD No.1 Patiala	12819871
37	WSSD No.1 Mohali	51045858
38	WSSD No.-1 Ropar at Anandpur Sahib	16008090
39	WSSD No.2 Mohali	16458303
40	WSSD No.2, Ropar	14149246
41	WSSD No.3, Mohali	107770370
42	WSSD Barnala	5688391
43	WSSD Sangrur	23703818
44	WSSD, Moga	3280171
45	WSSD No.1, Mukatsar	4380049
46	WSSD, Nawanshahar	2983000
47	WSSD No-2 (EE 3) Jalandhar	9699044
48	WSSD (EE 2) Gurdaspur	1737851

49	WSSD (EE 2) Pathankot	6088738
50	WSSD (EE 2) Tarn Taran	1533116
51	WSSD (EE 2) Ferozepur at Zira	3856212
52	WSSD (EE 2) Batala	5877852
53	WSSD (EE 2) Moga	5306065
	Total	**856268802**

Annexure-A-6 a

Detail of Cash balance and book balance of divisions in respect of PW Deposits (Amount in ₹)

B&R PWD (70 Divisions)

Sr. No.	Name of Division	Cash Balances(Department Balance) Head 8671	Balance under PW Deposits Head 8443
1	Provincial Division Jalandhar	248338394	270337417
2	Construction Division No. I Jalandhar	104821231	107057320
3	Construction Division No. II Jalandhar	182702509	236845150
4	Electrical Division Jalandhar	9127747	15260892
5	Mechanical Division Jalandhar	3757244	4521469
6	Central Works Division Jalandhar	22168350	38241407
7	Construction Division No.II Kapurthala	337062758	347369591
8	Construction Division No. I Kapurthala	101062995	101014326
9	Provincial Division Ludhiana	57543349	88297752
10	Construction Division No. I Ludhiana	182355611	184581795
11	Construction Division No.III Ludhiana	32832167	48781836
12	Electrical Division Ludhiana	37160327	36904979
13	Horticulture Division Ludhiana	1430637	1421165
14	Provinvial Division-I Patiala	260152371	297808955
15	Construction Division Patiala	205077814	342994921
16	Provincial Division II Patiala	146307104	157330523
17	Construction Division Nabha	19696575	65967706
18	Construction Division Sirhind	76696156	97299505
19	Construction Division IV Ludhiana	629990	1311368
20	Construction Division Muktsar	13383607	245792526
21	Construction Division Moga	127580412	155142180
22	Provincial Division Gurdaspur	79960573	190953997
23	Construction Division Pathankot	80352689	111773765
24	Construction Div Gurdaspur at Batala	23808891	90044758
25	Construction Division Mukerian	60328794	60288744
26	Provincial Division Mansa	19639392	36290758
27	Provincial Division Faridkot	96323932	95420842
28	Electrical Division Faridkot	5972242	5894678
29	Construction Division Gidderbaha	16608663	22860884
30	Construction Division I Amritsar	35062328	96677533
31	Provincial Division Amritsar	71674252	426733771
32	Central Works No. I Amritsar	69853740	85810385
33	Construction Division No. II Amritsar	36107819	94109559

34	Electrical Division Amritsar	5132260	17749945
35	Central Works No. II Amritsar	338531895	475456597
36	Provincial Division Bhatinda	119669438	201482798
37	Construction Division II Bhatinda	234270480	254775354
38	Central Works Bhatinda	40124155	43845725
39	Central Works Abohar	21710429	23538022
40	Provincial Division Nawanshehar	38561844	43972817
41	Electrical Division Bhatinda	13820013	13813136
42	Central Works No 2, Bhatinda	3168131	3168131
43	Provincial Division Sangrur	140838200	138194748
44	Construction Division Sangrur	2268364	2603756
45	Electerical E Div 1 Patiala	14907534	19741572
46	Central Works Division, Sangrur at Patiala	40870908	58622794
47	Central Works Division , Patiala	16190512	16595915
48	Mechanical Division , Patiala	1208155	1221469
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	32633357	35583455
50	Provincial Division, Mohali	271535020	272164786
51	Construction Div No. 1, mohali	124119547	179697151
52	Central Works Division, Ropar	53932712	57086448
53	Electrical Division , Chandigarh	50445830	50334477
54	Horticulture Division , Patiala	10786764	10786764
55	Construction Division , Malerkotla	235929906	221209914
56	Construction Division , Barnala	248169202	265949976
57	Central Works Division No. 1 , Ludhiana	4748	4727
58	Central Works Division , Mohali	41784732	41419379
59	Electrical Division Sangrur	10624795	10831249
60	Construction Division , Ropar	124691688	124690688
61	Central Works Division , Pathankot	22338895	83317948
62	Provincial Division , Hoshiarpur	114367728	119443530
63	Construction Division No. 1 , Hoshiarpur	18136166	22815347
64	Construction Division No. 2 , Hoshiarpur	87523443	136069579
65	Central Works Division, Hoshiarpur	30148400	30157059
66	Provincial Division, Ferozepur	40955734	274777984
67	Construction Division No. 1 , Ferozepur	51925984	96804870
68	Construction Div. No. 2 , Ferozepur at Fazilka	31520495	35957605
69	Central Works Division, Ferozepur	96193662	96474136
70	Provincial Division , Chandigarh	39215990	43079516
	Total	**5533837777**	**7684581822**

Detail of Cash balance and book balance of divisions in respect of PW Deposits (Amount in ₹)			
Panchayati Raj Department (16 Divisions)			
Sr. No.	**Name of Division**	**Cash Balances (Department Balance) Head 8671**	**Balance under PW Deposits Head 8443**
1	Panchayati Raj, Ferozepur	101387915	104414977
2	Panchayati Raj , Hoshiarpur	48423987	87533890
3	Panchayati Raj , Gurdaspur	100754644	100023289
4	Panchayati Raj , Fatehgarh Sahib	33626441	33308316
5	Panchayati Raj Division , Ropar	37471644	37261622.5
6	Panchayati Raj Division , Sangrur	221522013.6	220568327.6
7	Panchayati Raj Division , Patiala	123226336.1	128784370
8	Panchayati Raj Division , Taran taran	39499637	39264878
9	Panchayati Raj Division , Jalandhar	58939938	65270990
10	Panchayati Raj Division, Bathinda	38715640	46378933
11	Panchayati Raj Division , Amritsar	130174188	155746828.3
12	Panchayati Raj Division , Ludhiana	115800481.5	115565440.9
13	Panchayati Raj Division , Moga	105645179	108067412
14	Panchayati Raj Division , Mohali	150764898	150764902
15	Panchayati Raj Division , Muktsar	181617358	185801867
16	Panchayati Raj Division , Malerkotla	44849305.3	43891011.3
	Total	**1532419606**	**1622647055**

Detail of Cash balance and book balance of divisions in respect of PW Deposits (Amount in ₹)			
Water Resources Department (54 Divisions)			
Sr. No.	**Name of Division**	**Cash Balances (Department Balance) Head 8671**	**Balance under PW Deposits Head 8443**
1	Kandi Area Dam Circle, WRD Hoshiarpur	1241666	5393009
2	B.M.L Canal & Ground Water Division WRD, Patiala	38831512	147509938
3	Devigarh Patiala Canal and Ground Water Division WRD	13925640	14342687

4	Ludhian Canal & Ground water Division, Ludhiana	7438456	9056755
5	Faridkot Canal ground water, Faridkot	4645154	5152988
6	Ropar canal and ground water, Ropar	9656830	38726873
7	Bathinda Canal & ground water, Bathinda	30215034	10678174
8	Bist Doab canal & gournd water, Jalandhar	15730345	16236215
9	Ground Water Resources Division II, Mohali	8800	0
10	Lehal Canal Division WRD, Patiala	6092695	18014490
11	Mansa Canal & Ground Water Division WRD, Mansa	529288	848612
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	245519584	279683238
13	Faridkot Drainage cum Mining & Geology Division WRD	15166183	36255018
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	303430156	304338175
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	545492259	554801032
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	75474199	87636604
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	145698823	148478601
18	Sangrur Canal & Ground Water Division WRD, Sangrur	3105984	7467651
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	87483441	88100363
20	BBMB Nangal	0	
21	Ground Water Resources Division I, Mohali	0	0
22	Vigilance Quality Control Division, Amritsar	0	0
23	Ludhiana Drainage cum Mining & Geology Division WRD	466049660	469912518
24	Amritsar Drainage cum Mining & Geology Division WRD	170838943	170973555
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	15480087	47434543
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	132343950	154107735
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	38841358	55618228
28	Harike Canal Division, WRD Ferozepur	58882940	58352497

29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	120320222	120315857
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	8771202	10459059
31	Madhopur Canal & Ground water Division WRD Gurdaspur	2167579	6532956
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	227469188	227404758
33	Ropar Drainage cum Mining and Geology Circle WRD Ropar	85477383	85479401
34	Workshop Division, Chandigarh	198648503	199437690
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	48266920	65337484
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	8359812	751785
37	Kandi Canal-3 WRD Hoshiarpur	23759	394431872
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	29664623	32258998
39	Talwara Canal Division WRD Talwara	1704754	1704754
40	Ferozepur Drainage cum Mining & Geology Division WRD	153103913	210409185
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	35252480	36555484
42	D.I.P.R Division, Amritsar	0	17217367
43	Mechanical Construction Division, WRD	62165432	131685458
44	Abohar Canal & Ground Water Divison WRD, Abohar	2917580	16838821
45	F.A & C.A.O R.S.D Thein Dam	278717816	
46	F.A & C.A.O Shahpurkandi	171087100	
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	79302497	79302497
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	1077319	18210707
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	4070879	15854366
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	143371974	143371974
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	292776654	292776654
52	Barnala Canal And Ground Water Division Barnala	26135	26135
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	20283932	20109197

54	Shri Muktsar Canal and Ground Water, Gidderbaha	243703	242903
Total		**4407394345**	**569894434**

Detail of Cash balance and book balance of divisions in respect of PW Deposits (Amount in ₹)			
Water Supply & Sanitation Department (53Divisions)			
Sr. No.	**Name of Division**	**Cash Balances (Department Balance) Head 8671**	**Balance under PW Deposits Head 8443**
1	WSSD No.3, Armritsar	16736301	26719959
2	WSSD No.I, Amritsar	51134208	106059789
3	WSSD No.2 , Amritsar.	6120480	17595370
4	WSSD, Taran Taran	15647176	17666726
5	WSSD No.1, Bathinda	50954825	53311698
6	WSSD No.3, Bathinda	33088159	25155071
7	WSSD No.2, Bathinda	4687274	30823846
8	WSSD, Faridkot	16553780	181854021
9	WSSD No.2, Mukatsar	12905432	21451291
10	WSSD Malerkotla	21292706	21287706
11	WSSD, Malout	4175723	114217002
12	WSSD Fatehgarh Sahib	10643239	98067924
13	WSSD No.1, Ferozepur	8637685	7176556
14	WSSD, Fazilka	3950365	113296999
15	WSSD, Abohar	19189404	86483865
16	WSSD No.2, Ferozepur	3984786	55267916
17	WSSD, Pathankot	9831511	19442702
18	WSSD, Batala.	2285290	12807329
19	WSSD, Gurdaspur	6847749	67884653
20	WSSD No.2, Hoshiarpur	15031249	55667823
21	WSSD No.1, Hoshiarpur	19316932	28241731
22	WSSD, Talwara	6537339	27522857
23	WSSD, Garhshankar	27618038	44215291
24	WSSD No.1, Jalandhar	8606330	45766208
25	WSSD No.2, Jalandhar	4375783	47863309

26	WSSD, Kapurthala	7937636	42964119
27	WSSD No.3, Ludhiana	3302392	14736735
28	WSSD No.1 Ludhiana	4605154	10258765
29	WSSD No.2, Ludhiana	5751308	23126437
30	WSSD Khanna	5338787	9158292
31	WSSD No.1, Mansa	16198342	18332578
32	WSSD No.2, Mansa	4732515	6701059
33	WSSD No.2 Patiala	74485404	97490460
34	WSSD, Rajpura	32098967	53181878
35	Mech. Division Patiala	16291000	22357151
36	WSSD No.1 Patiala	12825359	13925844
37	WSSD No.1 Mohali	50748469	71592690
38	WSSD No.-1 Ropar at Anandpur Sahib	7451865	11717485
39	WSSD No.2 Mohali	29514274	98894029
40	WSSD No.2, Ropar	14183935	172234297
41	WSSD No.3, Mohali	104945884	141304475
42	WSSD Barnala	5668749	5489804
43	WSSD Sangrur	20082505	19970958
44	WSSD, Moga	2510688	18434508
45	WSSD No.1, Mukatsar	4397189	9556639
46	WSSD, Nawanshahar	2764195	43382814
47	WSSD No-2 (EE 3) Jalandhar	9527064	9954652
48	WSSD (EE 2) Gurdaspur	1844850	1843357
49	WSSD (EE 2) Pathankot	6025990	5135564
50	WSSD (EE 2) Tarn Taran	1533116	1400299
51	WSSD (EE 2) Ferozepur at Zira	3858949	3997280
52	WSSD (EE 2) Batala	5862858	5638752
53	WSSD (EE 2) Moga	5306065	5262181
Total		**839945273**	**2263890744**

Annexure-A-7

Deposit Lapsed (Unclaimed Exceeding 3 years) as on 31-03-2025			
Reflected in Form PWA-35 (Schedule of Deposit)(Amounts in Rs)			
B&R PWD			
Sr no.	**Name of the Division**	**Part -I Cash Deposits of Sub-Ordinates (Outstanding Balance)**	**Part -II Cash Deposits of Contractors as Security (Outstanding More than 3 Year Old**
1	Provincial Division Jalandhar	0	1125585
2	Construction Division No. I Jalandhar	0	2257047
3	Construction Division No. II Jalandhar	0	154638
4	Electrical Division Jalandhar	4299	6164
5	Mechanical Division Jalandhar	4299	6164
6	Central Works Division Jalandhar	0	13073359
7	Construction Division No.II Kapurthala	0	2447797
8	Construction Division No. I Kapurthala	0	1473313
9	Provincial Division Ludhiana	0	83501672
10	Construction Division No. I Ludhiana	0	40407733
11	Construction Division No.II Ludhiana	0	12202801
12	Electrical Division Ludhiana	0	185529
13	Horticulture Division Ludhiana	0	0
14	Provinvial Division-I Patiala	0	0
15	Construction Division Patiala	0	0
16	Provincial Division II Patiala	0	0
17	Construction Division Nabha	7416	1200417
18	Construction Division Sirhind	0	32040001
19	Construction Division III Ludhiana	0	253042
20	Construction Division Muktsar	0	44978000
21	Construction Division Moga	0	1376268
22	Provincial Division Gurdaspur	0	1291523
23	Construction Division Pathankot	0	0
24	Construction Div Gurdaspur at	251707	19591961

	Batala		
25	Construction Division Mukerian	0	0
26	Provincial Division Mansa	0	3717084
27	Provincial Division Faridkot	0	936171
28	Electrical Division Faridkot	0	1892930.5
29	Construction Division Gidderbaha	0	6132425
30	Construction Division I Amritsar	0	3406453
31	Provincial Division PWD B&R Amritsar	2	1039120
32	Central Works No. I Amritsar	0	2207286
33	Construction Division No. II Amritsar	0	152896
34	Electrical Division Amritsar	0	2111155
35	Central Works No. II Amritsar/Cons. Div. 3	0	511120
36	Provincial Division Bhatinda	0	28647569
37	Construction Division II Bhatinda	0	3324475
38	Central Works Bhatinda	546	5728820
39	National Highway Division Abohar	0	1619982
40	Provincial Division Nawanshehar	0	7317374
41	Electrical Division Bhatinda	0	58513
42	Central Works No 2, Bhatinda	0	178296
43	Provincial Division Sangrur	0	47571003
44	Construction Division Sangrur	0	0
45	Electerical E Div 1 Patiala	37961	1092213
46	Central Works Division, Sangrur at Patiala	0	36642502
47	Central Works Division , Patiala	0	0
48	Mechanical Division , Patiala	0	0
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	0	1413276
50	Provincial Division, Mohali	0	0
51	Construction Div No. 1, mohali	0	0
52	Central Works Division, Ropar	0	1892056
53	Electrical Division , Chandigarh	0	72851
54	Horticulture Division , Patiala	0	35567
55	Construction Division , Malerkotla	0	5730445
56	Construction Division , Barnala	0	0
57	Central Works Division No. 1 , Ludhiana	0	0

58	Central Works Division , Mohali	0	1826886
59	Electrical Division Sangrur	0	715720
60	Construction Division , Ropar	0	44821090
61	National Highway Division , Pathankot	0	0
62	Provincial Division , Hoshiarpur	0	9998653
63	Construction Division No. 1 , Hoshiarpur	0	10720647
64	Construction Division No. 2 , Hoshiarpur	0	37568370
65	Central Works Division, Hoshiarpur	0	1470335
66	Provincial Division, Ferozepur	0	2238311
67	Construction Division No. 1 , Ferozepur	0	16976512
68	Construction Div. No. 2 , Ferozepur at Fazilka	0	895893
69	Central Works Division, Ferozepur	0	91800
70	Provincial Division , Chandigarh	0	0
Total		**306230**	**548328813.5**

Panchayati Raj Department

Sr no.	Name of the Division	Part -I Cash Deposits of Sub-Ordinates (Outstanding Balance)	Part -II Cash Deposits of Contractors as Security (Outstanding More than 3 Year Old
1	Panchayati Raj, Ferozepur	0	3470500
2	Panchayati Raj , Hoshiarpur	0	294772
3	Panchayati Raj , Gurdaspur	0	2725309
4	Panchayati Raj , Fatehgarh Sahib	0	343709
5	Panchayati Raj Division , Ropar	0	894900
6	Panchayati Raj Division , Sangrur	0	751061
7	Panchayati Raj Division , Patiala	0	3503577
8	Panchayati Raj Division , Taran taran	0	304917
9	Panchayati Raj Division , Jalandhar	0	3839440
10	Panchayati Raj Division, Bathinda	0	156316
11	Panchayati Raj Division , Amritsar	0	2675344
12	Panchayati Raj Division , Ludhiana	0	775630

13	Panchayati Raj Division , Moga	0	1595197
14	Panchayati Raj Division , Mohali	0	139651
15	Panchayati Raj Division , Muktsar	0	12753607
16	Panchayati Raj Division ,Malerkotla	0	0
Total		0	**34223930**

	Water Resources Department		
Sr no.	**Name of the Division**	**Part -I Cash Deposits of Sub-Ordinates (Outstanding Balance)**	**Part -II Cash Deposits of Contractors as Security (Outstanding More than 3 Year Old**
1	Kandi Area Dam Maintenance Div No. 1, Hoshiarpur	0	17133388
2	B.M.L Canal & Ground Water Division WRD, Patiala	0	105586178
3	Devigarh Patiala Canal and Ground Water Division WRD	0	1413321
4	Ludhian Canal & Ground water Division, Ludhiana	0	0
5	Faridkot Canal ground water, Faridkot	0	0
6	Ropar canal and ground water, Ropar	0	29516459
7	Bathinda Canal & ground water, Bathinda	218883	940192
8	Bist Doab canal & gournd water, Jalandhar	0	5493804
9	Ground Water Resources Division II, Mohali	0	0
10	Lehal Canal Division WRD, Patiala	0	8720783
11	Mansa Canal & Ground Water Division WRD, Mansa	0	383905
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	0	4071641
13	Faridkot Drainage cum Mining & Geology Division WRD	0	0
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	0	13980022
15	Jalandhar Drainage-Cum-Mining &	0	312748

	Geology Division WRD, Jalandhar		
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	0	0
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	0	312777
18	Sangrur Canal & Ground Water Division WRD, Sangrur	200000	2308523
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	0	1
20	BBMB Nangal		
21	Ground Water Resources Division I, Mohali	0	0
22	Vigilance Quality Control Division, Amritsar	0	0
23	Ludhiana Drainage cum Mining & Geology Division WRD	6631.33	3923932.91
24	Amritsar Drainage cum Mining & Geology Division WRD	0	23119084
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	0	920592
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	719390	7769438
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	0	1994699
28	Harike Canal Division, WRD Ferozepur	0	5730308
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	0	0
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	0	2071090
31	Madhopur Canal & Ground water Division WRD Gurdaspur	0	2799800
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	0	1534843
33	Ropar Drainage cum Mining and Geology Circle WRD Ropar	0	0
34	Workshop Division, Chandigarh	0	15117899
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	0	3392237
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	220	820294
37	Kandi Canal-3 WRD Hoshiarpur	0	14897972.39
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	400	1091179.47

39	Talwara Canal Division WRD Talwara	0	0
40	Ferozepur Drainage cum Mining & Geology Division WRD	128948	37688016
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	0	-1915511
42	D.I.P.R Division, Amritsar	0	0
43	Mechanical Construction Division, WRD	37154	204971
44	Abohar Canal & Ground Water Divison WRD, Abohar	263645	10001923.71
45	F.A & C.A.O R.S.D Thein Dam		
46	F.A & C.A.O Shahpurkandi		
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	0	0
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	0	17133388
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	0	6373879
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	0	33561490
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	0	0
52	Barnala Canal And Ground Water Division Barnala	0	0
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	0	0
54	Shri Muktsar Canal and Ground Water, Gidderbaha	0	0
Total		**1575271.33**	**378405267.5**

Water Supply & Sainitation Department			
Sr no.	Name of the Division	Part -I Cash Deposits of Sub-Ordinates (Outstanding Balance)	Part -II Cash Deposits of Contractors as Security (Outstanding More than 3 Year Old
1	WSSD No.3, Armritsar	0	6955941
2	WSSD No.I, Amritsar	1605	81477537
3	WSSD No.2 , Amritsar.	0	6831451
4	WSSD, Taran Taran	0	7468715
5	WSSD No.1, Bathinda	0	19828123
6	WSSD No.3, Bathinda	0	2100369
7	WSSD No.2, Bathinda	51292	6664646
8	WSSD, Faridkot	13690	15416228
9	WSSD No.2, Mukatsar	0	6557181
10	WSSD Malerkotla	0	0
11	WSSD, Malout	0	11363964
12	WSSD Fatehgarh Sahib	0	0
13	WSSD No.1, Ferozepur	0	1628519
14	WSSD, Fazilka	139022	5875607
15	WSSD, Abohar	0	8527938
16	WSSD No.2, Ferozepur	4941418	2246928
17	WSSD, Pathankot	0	1809209
18	WSSD, Batala.	0	6779764
19	WSSD, Gurdaspur	14698	14188602
20	WSSD No.2, Hoshiarpur	0	7064795
21	WSSD No.1, Hoshiarpur	0	16285
22	WSSD, Talwara	0	0
23	WSSD, Garhshankar	0	1620137
24	WSSD No.1, Jalandhar	0	4511004
25	WSSD No.2, Jalandhar	0	343196
26	WSSD, Kapurthala	0	4697343
27	WSSD No.3, Ludhiana	166897.38	2543944
28	WSSD No.1 Ludhiana	6200	1476711
29	WSSD No.2, Ludhiana	0	2582604
30	WSSD Khanna	0	4295219
31	WSSD No.1, Mansa	0	479734
32	WSSD No.2, Mansa	0	1418735
33	WSSD No.2 Patiala	0	1859172
34	WSSD, Rajpura	0	0
35	Mech. Division Patiala	379593	748715
36	WSSD No.1 Patiala	693870	6266318
37	WSSD No.1 Mohali	0	625930
38	WSSD No.-1 Ropar at Anandpur Sahib	0	908216

39	WSSD No.2 Mohali	0	2262958
40	WSSD No.2, Ropar	0	23525239
41	WSSD No.3, Mohali	0	1127686
42	WSSD Barnala	0	0
43	WSSD Sangrur	0	10
44	WSSD, Moga	0	12046812
45	WSSD No.1, Mukatsar	0	7344511
46	WSSD, Nawanshahar	0	8514737
47	WSSD No-2 (EE 3) Jalandhar	0	50012
48	WSSD (EE 2) Gurdaspur	0	19014
49	WSSD (EE 2) Pathankot	0	1100137
50	WSSD (EE 2) Tarn Taran	0	118486
51	WSSD (EE 2) Ferozepur at Zira	0	0
52	WSSD (EE 2) Batala	0	152663
53	WSSD (EE 2) Moga	0	0
Total		**6408285.38**	**303441045**

				Annexure-A-8
Pendency of Clearance of saving on works mentioned in Form 33 (amount in Rs)				
B&R PWD				
Sr No	**Name of the Division**	**Fund Deposited for work**	**Expenditure of Work**	**Saving on Work**
1	Provincial Division Jalandhar	107889208	408025884	-300136676
2	Construction Division No. I Jalandhar	34807780	41370696	-6562916
3	Construction Division No. II Jalandhar	78424616	47517670	30906946
4	Electrical Division Jalandhar	890182	12178570	-11288388
5	Mechanical Division Jalandhar	3768491	710166	3058325
6	Central Works Division Jalandhar	52749	232629	-179880
7	Construction Division No.II Kapurthala	447693422	248230429	199462993
8	Construction Division No. I Kapurthala	90467066	53252030	37215036
9	Provincial Division Ludhiana	204758252	281819516	-77061264
10	Construction Division No. I Ludhiana	161953824	319744884	-157791060
11	Construction Division No.III Ludhiana	93968187	104442875	-10474688
12	Electrical Division Ludhiana	40323349	7222000	33101349
13	Horticulture Division Ludhiana	2333534	1340628	992906
14	Provinvial Division-I Patiala	167416950	80141250	87275700
15	Construction Division Patiala	112452346	34158800	78293546
16	Provincial Division II Patiala	77774145	108763395	-30989250
17	Construction Division Nabha	12852225	16905490	-4053265
18	Construction Division Sirhind	27825443	72935700	-45110257
19	Construction Division IV Ludhiana	144750	242102	-97352
20	Construction Division Muktsar	18194193	20149787	-1955594
21	Construction Division Moga	139987813	15456154	124531659
22	Provincial Division Gurdaspur	125476669	137564009	-12087340
23	Construction Division Pathankot	26663806	36038136	-9374330
24	Construction Div Gurdaspur at Batala	102790004	76462208	26327796
25	Construction Division Mukerian	39456582	75918405	-36461823
26	Provincial Division Mansa	26135344	39758623	-13623279
27	Provincial Division Faridkot	86935294	68149092	18786202
28	Electrical Division Faridkot	6287187	7762549	-1475362
29	Construction Division	21324092	19365499	1958593

	Gidderbaha			
30	Construction Division I Amritsar	67952343	79820806.38	-11868463.38
31	Provincial Division PWD B&R Amritsar	113290519	151195510	-37904991
32	Central Works No. I Amritsar	52771575	404494	52367081
33	Construction Division No. II Amritsar	65432497	61931887	3500610
34	Electrical Division Amritsar	36519927	39532920	-3012993
35	Central Works No. II Amritsar	323298514.3	129315778	193982736.3
36	Provincial Division Bhatinda	157381344	175574837	-18193493
37	Construction Division II Bhatinda	235707461	104214826	131492635
38	Central Works Bhatinda	953728	1563132	-609404
39	National Highway Division Abohar	0	172564	-172564
40	Provincial Division Nawanshehar	10228089	41780610	-31552521
41	Electrical Division Bhatinda	12308497	13605095	-1296598
42	Central Works No 2, Bhatinda	1150686	875667	275019
43	Provincial Division Sangrur	540677776	523194802	17482974
44	Construction Division Sangrur	141404546	139813507	1591039
45	Electerical E Div 1 Patiala	19349754	31227140	-11877386
46	Central Works Division, Sangrur at Patiala	11896795	162617	11734178
47	Central Works Division , Patiala	1992908	295947	1696961
48	Mechanical Division , Patiala	0	119711	-119711
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	30093441	17858398	12235043
50	Provincial Division, Mohali	282735076	214099014	68636062
51	Construction Div No. 1, mohali	134043047	-12565286	146608333
52	Central Works Division, Ropar	437069	1914064	-1476995
53	Electrical Division , Chandigarh	44135056	16299454	27835602
54	Horticulture Division , Patiala	-34592722	320971	-34913693
55	Construction Division , Malerkotla	73193463	185941268	-112747805
56	Construction Division , Barnala	311090669	204940975	106149694
57	Central Works Division No. 1 , Ludhiana	0	0	0
58	Central Works Division , Mohali	1659296	4882996	-3223700

59	Electrical Division Sangrur	3368124	2278269	1089855
60	Construction Division , Ropar	155163309.4	107542875	47620434.43
61	National Highway Division , Pathankot	0	0	0
62	Provincial Division , Hoshiarpur	209342567	165308542	44034025
63	Construction Division No. 1 , Hoshiarpur	32144517	38844564	-6700047
64	Construction Division No. 2 , Hoshiarpur	55888663	88794089	-32905426
65	Central Works Division, Hoshiarpur	1360000	174040	1185960
66	Provincial Division, Ferozepur	61768716	66253780	-4485064
67	Construction Division No. 1 , Ferozepur	40625751	44251167	-3625416
68	Construction Div. No. 2 , Ferozepur at Fazilka	52945507	48658085	4287422
69	Central Works Division, Ferozepur	3280381	37136	3243245
70	Provincial Division , Chandigarh	-15302678	17194707	-32497385
Total		**5494743715**	**5043690134**	**451053580.4**

	Panchayati Raj Department			
Sr No	**Name of the Division**	**Fund Deposited for work**	**Expenditure of Work**	**Saving on Work**
1	Panchayati Raj, Ferozepur	58734176	47274647	11459529
2	Panchayati Raj , Hoshiarpur	-1826307	37126634	-38952941
3	Panchayati Raj , Gurdaspur	50765574	72727705	-21962131
4	Panchayati Raj , Fatehgarh Sahib	11165599	21759002	-10593403
5	Panchayati Raj Division , Ropar	18641246	23202670	-4561424
6	Panchayati Raj Division , Sangrur	181724641	260374787	-78650146
7	Panchayati Raj Division , Patiala	66228542	114185437	-47956895
8	Panchayati Raj Division , Taran taran	4959831	18715524	-13755693
9	Panchayati Raj Division , Jalandhar	10842974	42537120	-31694146
10	Panchayati Raj Division,	-27781240	59618713	-87399953

	Bathinda			
11	Panchayati Raj Division , Amritsar	40029950	111736874	-71706924
12	Panchayati Raj Division , Ludhiana	75734127	71753113	3981014
13	Panchayati Raj Division , Moga	72602586	88825941	-16223355
14	Panchayati Raj Division , Mohali	51588743	71921147	-20332404
15	Panchayati Raj Division , Muktsar	166323867	133563641	32760226
16	Panchayati Raj Division ,Malerkotla	27364776	38919964	-11555188
Total		**807099085**	**1214242919**	**-407143834**

Water Resources Department

Sr No	Name of the Division	Fund Deposited for work	Expenditure of Work	Saving on Work
1	Kandi Area Dam Circle, WRD Hoshiarpur	108546	0	108546
2	B.M.L Canal & Ground Water Division WRD, Patiala	-20866773	53142678	-74009451
3	Devigarh Patiala Canal and Ground Water Division WRD	3720888	2133310	1587578
4	Ludhian Canal & Ground water Division, Ludhiana	129345	95018	34327
5	Faridkot Canal ground water, Faridkot	188834	882983	-694149
6	Ropar canal and ground water, Ropar	3248788	0	3248788
7	Bathinda Canal & ground water, Bathinda	22864293	25292505	-2428212
8	Bist Doab canal & gournd water, Jalandhar	793959	852209.26	-58250.26
9	Ground Water Resources Division II, Mohali	0	0	0
10	Lehal Canal Division WRD, Patiala	1016857	2908838	-1891981
11	Mansa Canal & Ground Water Division WRD, Mansa	199099	2595835	-2396736
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	157340417	26508679	130831738

13	Faridkot Drainage cum Mining & Geology Division WRD	3813660	8887	3804773
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	131586567	328763434	-197176867
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	171307087.4	25326809	145980278.4
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	0	0	0
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	80136798	12418333	67718465
18	Sangrur Canal & Ground Water Division WRD, Sangrur	238103	271991	-33888
19	Muktsar Sahib Drainage cum Mining & Geology Division WRD	42363653	62939	42300714
20	BBMB Nangal	0	0	0
21	Ground Water Resources Division I, Mohali	0	0	0
22	Vigilance Quality Control Division, Amritsar	0	0	0
23	Ludhiana Drainage cum Mining & Geology Division WRD	33202860	29961649	3241211
24	Amritsar Drainage cum Mining & Geology Division WRD	260611755	190796976	69814779
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	8070548	5038567	3031981
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	167446284	108079302	59366982
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	86589726	75147529	11442197
28	Harike Canal Division, WRD Ferozepur	7672889	1910260	5762629
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	48195457	22122307	26073150
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	68062	9234068	-9166006

31	Madhopur Canal & Ground water Division WRD Gurdaspur	22785	113777	-90992
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	223076922	1749570	221327352
33	Ropar Drainage cum Mining and Geology Circle WRD Ropar	129013651	231838159	-102824508
34	Workshop Division, Chandigarh	0	0	0
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	-9365294	12052333	-21417627
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	31028137	31624558	-596421
37	Kandi Canal-3 WRD Hoshiarpur	23756	0	23756
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	1249129	40224741	-38975612
39	Talwara Canal Division WRD Talwara	259920	896957.18	-637037.18
40	Ferozepur Drainage cum Mining & Geology Division WRD	104742956	14868112	89874844
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	36151647	19387653	16763994
42	D.I.P.R Division, Amritsar	343100	343100	0
43	Mechanical Construction Division, WRD	35331533	61314809	-25983276
44	Abohar Canal & Ground Water Divison WRD, Abohar	943259	91658717	-90715458
45	F.A & C.A.O R.S.D Thein Dam	0	0	0
46	F.A & C.A.O Shahpurkandi	0	0	0
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	52099696.91	74810503	-22710806.1
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	66670	70908	-4238
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	0	0	0

50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	-1415904	63844525	-65260429
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	289592498	15778945	273813553
52	Barnala Canal And Ground Water Division Barnala	0	0	0
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	28790	0	28790
54	Shri Muktsar Canal and Ground Water, Gidderbaha	0	0	0
Total		**2103240954**	**1584132473**	**519108481**

Water Supply & Sanitation Department

Sr No	Name of the Division	Fund Deposited for work	Expenditure of Work	Saving on Work
1	WSSD No.3, Armritsar	16204201	28706336	-12502135
2	WSSD No.I, Amritsar	65244817	85806487	-20561670
3	WSSD No.2 , Amritsar.	8196499	5608914	2587585
4	WSSD, Taran Taran	1414064	4737128	-3323064
5	WSSD No.1, Bathinda	8487600	12225205	-3737605
6	WSSD No.3, Bathinda	14185476	21409311	-7223835
7	WSSD No.2, Bathinda	1029264	2121069	-1091805
8	WSSD, Faridkot	22776958	16681043	6095915
9	WSSD No.2, Mukatsar	46754458	42569108	4185350
10	WSSD Malerkotla	12613167	14839326	-2226159
11	WSSD, Malout	-2400459	1546997	-3947456
12	WSSD Fatehgarh Sahib	16907421	13379439	3527982
13	WSSD No.1, Ferozepur	422045	2621471	-2199426
14	WSSD, Fazilka	2087250	2185801	-98551
15	WSSD, Abohar	29529560	8536323	20993237
16	WSSD No.2, Ferozepur	916470	0	916470
17	WSSD, Pathankot	2884792	3809454	-924662
18	WSSD, Batala.	-5397075	7796080	-13193155
19	WSSD, Gurdaspur	22769906	23714403	-944497
20	WSSD No.2, Hoshiarpur	17928148	19850266	-1922118
21	WSSD No.1, Hoshiarpur	27118690	29470520	-2351830
22	WSSD, Talwara	874259	7309139	-6434880
23	WSSD, Garhshankar	24403432	18181387	6222045
24	WSSD No.1, Jalandhar	1934986	10560762	-8625776
25	WSSD No.2, Jalandhar	20296739	21498315	-1201576

26	WSSD, Kapurthala	3222802	3029676	193126
27	WSSD No.3, Ludhiana	1410355	2124740	-714385
28	WSSD No.1 Ludhiana	9880954	8639563	1241391
29	WSSD No.2, Ludhiana	4749177	4896074	-146897
30	WSSD Khanna	16005967	15503349	502618
31	WSSD No.1, Mansa	4306079	2663062	1643017
32	WSSD No.2, Mansa	674539	7683	666856
33	WSSD No.2 Patiala	20497318	9805846	10691472
34	WSSD, Rajpura	76340661	61575952	14764709
35	Mech. Division Patiala	13054689	4876909	8177780
36	WSSD No.1 Patiala	14737888	19832839	-5094951
37	WSSD No.1 Mohali	96939071	61124912	35814159
38	WSSD No.-1 Ropar at Anandpur Sahib	7063751	5198222	1865529
39	WSSD No.2 Mohali	90063629	82409221	7654408
40	WSSD No.2, Ropar	12804268	4821479	7982789
41	WSSD No.3, Mohali	23414763	32797792	-9383029
42	WSSD Barnala	3951354	6836712	-2885358
43	WSSD Sangrur	28805361	32863565	-4058204
44	WSSD, Moga	83588	736095	-652507
45	WSSD No.1, Mukatsar	21047223	23477720	-2430497
46	WSSD, Nawanshahar	0	3559245	-3559245
47	WSSD No-2 (EE 3) Jalandhar	2506500	789776	1716724
48	WSSD (EE 2) Gurdaspur	3693633	3663000	30633
49	WSSD (EE 2) Pathankot	271538	642985	-371447
50	WSSD (EE 2) Tarn Taran	0	27500	-27500
51	WSSD (EE 2) Ferozepur at Zira	175875	1113434	-937559
52	WSSD (EE 2) Batala	84098275	83650864	447411
53	WSSD (EE 2) Moga	1661542	110866	1550676
Total		**898643468**	**881943365**	**16700104**

Annexure A-9

Balance of Forms PWA-32 (MPWA), Form PWA-28 (Manufacture), Form PWA-29 (Stock Account) (Amounts in ₹)				
B&R PWD				
Sr. No.	**Name of the Division**	**Balance of Form PWA-32 (MPWA)**	**Balance of Form PWA-29 (Stock Account)**	**Balance of Form PWA-29 (Manufacture Account)**
1	Provincial Division Jalandhar	23934758	6691106	6691105.63
2	Construction Division No. I Jalandhar	5038289	39092099	19016327
3	Construction Division No. II Jalandhar	2118232	10424318	10424318.18
4	Electrical Division Jalandhar	1011618	892201	0
5	Mechanical Division Jalandhar	170955	22321667	20769214
6	Central Works Division Jalandhar	6150499	16172063	16114027
7	Construction Division No.II Kapurthala	0	16941626	6894193.46
8	Construction Division No. I Kapurthala	0	2747580	2747580
9	Provincial Division Ludhiana	17659359	9005715	0
10	Construction Division No. I Ludhiana	1553135	0	0
11	Construction Division No.III Ludhiana	13335341	0	0
12	Electrical Division Ludhiana	0	0	0
13	Horticulture Division Ludhiana	0	0	0
14	Provinvial Division-I Patiala	2839415	5622562	4979462
15	Construction Division Patiala	38397891	304661	25174242
16	Provincial Division II Patiala	243694	1260885	743109
17	Construction Division Nabha	5436558	10279806	10279806.45
18	Construction Division Sirhind	392004	16540675	16221782.71
19	Construction Division IV Ludhiana	298909	0	0
20	Construction Division Muktsar	60403054	7748541	5154968
21	Construction Division Moga	20188888	0	0
22	Provincial Division Gurdaspur	861443	8931147	7731680.3
23	Construction Division Pathankot	5254929	20177692	16865858
24	Construction Div Gurdaspur at Batala	48472681	10078360	10078360
25	Construction Division Mukerian	0	0	0
26	Provincial Division Mansa	2800482	0	0
27	Provincial Division Faridkot	208798	0	0
28	Electrical Division Faridkot	0	0	0
29	Construction Division Gidderbaha	517723	4854829	4854829.47
30	Construction Division I Amritsar	24407649	10518308	5397706

31	Provincial Division Amritsar	1690549	6599098	5839340.2
32	Central Works No. I Amritsar	12806336	42130411	34496827.65
33	Construction Division No. II Amritsar	4697586	12382389	12234206.1
34	Electrical Division Amritsar	0	0	0
35	Central Works No. II Amritsar	138983697	29723101	27906647.58
36	Provincial Division Bhatinda	342449	68064	0
37	Construction Division II Bhatinda	0	0	0
38	Central Works Bhatinda	4459632	2304546	3725535
39	Central Works Abohar	399880	1177775	436334.97
40	Provincial Division Nawanshehar	1840552	0	0
41	Electrical Division Bhatinda	0	153129	0
42	Central Works No 2, Bhatinda	1741901	0	0
43	Provincial Division Sangrur	34663570	3263000	1637191.24
44	Construction Division Sangrur	335392	0	0
45	Electerical E Div 1 Patiala	53156	267043	0
46	Central Works Division, Sangrur at Patiala	8992967	0	0
47	Central Works Division , Patiala	12737038	3219921	1492089
48	Mechanical Division , Patiala	0	3011890	3011889.97
49	Construction Division No. 2 , Mohali at fatehgarh Sahib	3108419	26802486	11546375
50	Provincial Division, Mohali	0	1526397	652389
51	Construction Div No. 1, mohali	60890226	3092077	1104213
52	Central Works Division, Ropar	90496	7842464	4971514
53	Electrical Division , Chandigarh	0	0	0
54	Horticulture Division , Patiala	0	0	0
55	Construction Division , Malerkotla	6198270	0	0
56	Construction Division , Barnala	1836547	16153823	8829479
57	Central Works Division No. 1 , Ludhiana	0	0	0
58	Central Works Division , Mohali	635683	0	0
59	Electrical Division Sangrur	341719	153505	0
60	Construction Division , Ropar	3572824	10215816	10215815.53
61	Central Works Division , Pathankot	2806767	12396856	12231960
62	Provincial Division , Hoshiarpur	199354	8148000	4215210
63	Construction Division No. 1 , Hoshiarpur	3060539	10969951	7228607.56
64	Construction Division No. 2 , Hoshiarpur	125702	0	0
65	Central Works Division, Hoshiarpur	919259	32409911	7179509
66	Provincial Division, Ferozepur	1120816	8394072	6991271
67	Construction Division No. 1 , Ferozepur	3188886	13537185	3470581

68	Construction Div. No. 2 , Ferozepur at Fazilka	6957866	3363809	2436375.02
69	Central Works Division, Ferozepur	835657	264264	0
70	Provincial Division , Chandigarh	1119904	0	0
Total		**60,24,49,941.42**	**48,01,76,823**	**361991930**

Panchayati Raj Department

Sr. No.	Name of the Division	Balance of Form PWA-32 (MPWA)	Balance of Form PWA-29 (Stock Account)	Balance of Form PWA-29 (Manufacture Account)
1	Panchayati Raj, Ferozepur	368344	0	0
2	Panchayati Raj , Hoshiarpur	0	650386	0
3	Panchayati Raj , Gurdaspur	0	0	0
4	Panchayati Raj , Fatehgarh Sahib	81731	1691652	867873
5	Panchayati Raj Division , Ropar	0	0	0
6	Panchayati Raj Division , Sangrur	0	0	0
7	Panchayati Raj Division , Patiala	0	0	0
8	Panchayati Raj Division , Taran taran	0	0	0
9	Panchayati Raj Division , Jalandhar	606841	1372015	600358
10	Panchayati Raj Division, Bathinda	245300	0	0
11	Panchayati Raj Division , Amritsar	349430	1844353	1827580.19
12	Panchayati Raj Division , Ludhiana	0	1009095	0
13	Panchayati Raj Division , Moga	0	0	0
14	Panchayati Raj Division , Mohali	0	0	0
15	Panchayati Raj Division , Muktsar	635969	0	0
16	Panchayati Raj Division , Malerkotla	0	0	0
Total		**22,87,614.61**	**65,67,501.27**	**3295811.19**

Water Resources Department				
Sr. No.	Name of the Division	Balance of Form PWA-32 (MPWA)	Balance of Form PWA-29 (Stock Account)	Balance of Form PWA-29 (Manufacture Account)
1	Kandi Area Dam Circle, WRD Hoshiarpur	49764897	10729753	1450872.81
2	B.M.L Canal & Ground Water Division WRD, Patiala	956190	3113521	0
3	Devigarh Patiala Canal and Ground Water Division WRD	247218	58800	0
4	Ludhian Canal & Ground water Division, Ludhiana	119293	108574	0
5	Faridkot Canal ground water, Faridkot	170120	1163369	185501
6	Ropar canal and ground water, Ropar	30361701	798850	0
7	Bathinda Canal & ground water, Bathinda	377407	0	0
8	Bist Doab canal & gournd water, Jalandhar	376712	167718	0
9	Ground Water Resources Division II, Mohali	50160	1411738	1403538
10	Lehal Canal Division WRD, Patiala	3488809	1965848	0
11	Mansa Canal & Ground Water Division WRD, Mansa	4117736	1072393	0
12	Patiala Drainage cum Mining and Geology Circle WRD, Patiala	1621397	6538244	0
13	Faridkot Drainage cum Mining & Geology Division WRD	22515	1823676	17469
14	Mansa Drainage Cum-Mining and Geology Division, WRD Mansa	5374558	159582	0
15	Jalandhar Drainage-Cum-Mining & Geology Division WRD, Jalandhar	15196354	6535698	565456.66
16	SBS Nagar Drainage-Cum-Mining & Geology Division WRD, SBS Nagar	20347718	0	0
17	Sangrur Drainage cum Mining and Geology Circle WRD Sangrur	1784152	1893770	0
18	Sangrur Canal & Ground Water Division WRD, Sangrur	10835046	0	0
19	Muktsar Sahib Drainage cum Mining &	3239016	2262563	1528047

	Geology Division WRD			
20	BBMB Nangal			0
21	Ground Water Resources Division I, Mohali	0	0	0
22	Vigilance Quality Control Division, Amritsar	0	0	0
23	Ludhiana Drainage cum Mining & Geology Division WRD	20098252	11870891	537319.11
24	Amritsar Drainage cum Mining & Geology Division WRD	6400392	4856956	1780737
25	Fazilka Canal & Ground water Division, C.C. , Ferozepur	1382271	2206523	0
26	Gurdaspur Drainage cum Mining & Geology Division WRD , Gurdaspur	1932007	1774973	1603157
27	Gurdaspur Canal & Ground Water Division WRD Gurdaspur	4757352	4169564	615697
28	Harike Canal Division, WRD Ferozepur	1592873	664882	0
29	SAS Nagar Drainage cum Mining & Geology Circle WRD Mohali	25055302	34890018	34502027
30	Amritsar Jandiala Canal & Ground Water Division WRD Amritsar	16310668	2583589	2008172.75
31	Madhopur Canal & Ground water Division WRD Gurdaspur	3260792	180850	155697.5
32	Rajasthan Feeder & Ground Water Division WRD, Ferozepur	101512	4093807	825016
33	Ropar Drainage cum Mining and Geology Circle WRD Ropar	140371	193702	0
34	Workshop Division, Chandigarh	242347	-1194579	0
35	TaranTaran Drainage -Cum-Mining & Geology Division WRD, Amritsar	348822	1781366	1408497
36	Amritsar Majitha Canal & Ground Water Division WRD Amritsar	12684078	1459186	1459186
37	Kandi Canal-3 WRD Hoshiarpur	86793581	5365319	5082045.47
38	Kandi Canal - 1 & Ground Water WRD Hoshiarpur	21100201	1040830	46396
39	Talwara Canal Division WRD Talwara	0	3168624	2585542.18
40	Ferozepur Drainage cum Mining & Geology Division WRD	2408111	6801330	6422411.58
41	Fazilka Drainage cum Mining & Geology Division WRD Fazilka	300406	66862	0
42	D.I.P.R Division, Amritsar	125299	-3278386	-4861028.67
43	Mechanical Construction Division, WRD	30001962	78153507	73901454.1
44	Abohar Canal & Ground Water Divison	10678113	1045318	0

	WRD, Abohar			
45	F.A & C.A.O R.S.D Thein Dam			0
46	F.A & C.A.O Shahpurkandi			0
47	Hoshiarpur Drainage-Cum-Mining & Geology Division WRD, Hoshiarpur	5148805	0	0
48	Kandi Area Dam Maintenance Division No. 2 WRD Hoshiarpur	50931355	7010931	146436.97
49	Kandi Canal Stage-2 Division WRD Hoshiarpur	122616031	17943392	165096.62
50	Pathankot Drainage cum Mining & Geology Division WRD Pathankot	0	0	0
51	GROUND WATER MANAGEMENT CIRCLE SAS NAGAR	0	0	0
52	Barnala Canal And Ground Water Division Barnala	0	0	0
53	Drainage Cum Mining & Geology Division WRD Anandpur Sahib	0	0	0
54	Shri Muktsar Canal and Ground Water, Gidderbaha	0	0	0
Total		**572861901**	**226653553**	**133534745.1**

Water Supply & Sanitation Department				
Sr. No.	**Name of the Division**	**Balance of Form PWA-32 (MPWA)**	**Balance of Form PWA-29 (Stock Account)**	**Balance of Form PWA-29 (Manufacture Account)**
1	WSSD No.3, Armritsar	909132.89	2693877	0
2	WSSD No.I, Amritsar	19640992	20468821	0
3	WSSD No.2 , Amritsar.	11883586	0	0
4	WSSD, Taran Taran	157965	7649049	0
5	WSSD No.1, Bathinda	51565647.76	4835572	4835572
6	WSSD No.3, Bathinda	8241892.89	11221029	3491839.2
7	WSSD No.2, Bathinda	7312485	0	0
8	WSSD, Faridkot	2405514	9037567	5097162
9	WSSD No.2, Mukatsar	24592543	10011084	7067417
10	WSSD Malerkotla	0	0	0
11	WSSD, Malout	63129975.3	9223753	2437729
12	WSSD Fatehgarh Sahib	881889.7	3625035	0

13	WSSD No.1, Ferozepur	38109591	2753841	4673346
14	WSSD, Fazilka	26292244	0	0
15	WSSD, Abohar	40030645	1007251	0
16	WSSD No.2, Ferozepur	7290669	0	0
17	WSSD, Pathankot	3319520.34	4425544	0
18	WSSD, Batala.	4522916	0	0
19	WSSD, Gurdaspur	28992287	4825788	0
20	WSSD No.2, Hoshiarpur	3367888	20861629	4520389
21	WSSD No.1, Hoshiarpur	1325910.45	1937710.03	705667.72
22	WSSD, Talwara	168444	0	0
23	WSSD, Garhshankar	31284799.21	1289320.4	0
24	WSSD No.1, Jalandhar	5449611	1754796	0
25	WSSD No.2, Jalandhar	7232696	11104303	0
26	WSSD, Kapurthala	7263666	0	0
27	WSSD No.3, Ludhiana	3851037.04	3456403.6	2803744.6
28	WSSD No.1 Ludhiana	29402166	0	0
29	WSSD No.2, Ludhiana	3185069	0	0
30	WSSD Khanna	4952317	273872	0
31	WSSD No.1, Mansa	13634355.39	6236	0
32	WSSD No.2, Mansa	6256411	0	0
33	WSSD No.2 Patiala	8352379	0	0
34	WSSD, Rajpura	20484351	0	0
35	Mech. Division Patiala	66345700	24727941.05	18480845.9
36	WSSD No.1 Patiala	25159394.8	2450156.33	238499.83
37	WSSD No.1 Mohali	119510317.8	1328344	217932
38	WSSD No.-1 Ropar at Anandpur Sahib	6371690	0	0
39	WSSD No.2 Mohali	925436355.1	2764853	2764853
40	WSSD No.2, Ropar	8761336.67	0	0
41	WSSD No.3, Mohali	21626412.05	-4917663	5296406
42	WSSD Barnala	1483203	0	0
43	WSSD Sangrur	45154110.89	-10800216	2360937
44	WSSD, Moga	14817301.62	-237654	0
45	WSSD No.1, Mukatsar	20168883	6987111	0
46	WSSD, Nawanshahar	4359119.08	0	0
47	WSSD No-2 (EE 3) Jalandhar	0	0	0
48	WSSD (EE 2) Gurdaspur	0	0	0
49	WSSD (EE 2) Pathankot	0	0	0
50	WSSD (EE 2) Tarn Taran	0	0	0

51	WSSD (EE 2) Ferozepur at Zira	0	0	0
52	WSSD (EE 2) Batala	27026	0	0
53	WSSD (EE 2) Moga	0	0	0
Total		**1744711446**	**154765353.4**	**64992340.25**

Annexure-A-10		
Adverse/ Minus Balance (Profit) in Form PWA-29 Stock Account (Amounts in ₹)		
Water Resources Department		
Sr. No.	**Name of the Division**	**Balance of Form PWA-29**
1	Workshop Division, Chandigarh	-11,94,579
2	DIPR DIVISION Amritsar	-32,78,386
Total		**-44,72,965**

Adverse/ Minus Balance (Profit) in Form PWA-29 Stock Account (Amounts in ₹)		
Water Supply & Sanitation Department		
Sr. No.	**Name of the Division**	**Balance of Form PWA-29**
1	WSSD Sangrur	-10800216
2	WSSD, Moga	-237654
3	WSSD No.3, Mohali	-4917663
Total		**-1,59,55,533**