



सत्यमेव जयते

Annual Review on the working of
Public Works and Irrigation & Public Health Divisions
for the year 2015-16



Government of Himachal Pradesh

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Executive Summary

The 49th review on the working of Public Works and Irrigation & Public Health divisions in Himachal Pradesh has been prepared as an annual report to the State Government on the functioning of these divisions.

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

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

Important observations incorporated in the review are as follows:

PART-I: Observations relating to accounts.

- i) An amount of **Rs. 263.64 crore** had accumulated under the head 8658-129- Material Purchase Suspense Account till March 2016 in 47 divisions.
(Statement-1(i))
- ii) The balances of **Rs. (-)2457.18 crore** under head “8782-00-102-01 Remittances into Treasury” and **Rs. 118.73 crore** under head “8782-00-102-02 Cheques” remained unadjusted up to March 2016 due to non-presentation of cheques into treasuries and non-cancellation of time barred cheques.
(Statement-2)
- iii) An expenditure of **Rs. 14.49 crore** incurred up to March 2016 by the Public Works divisions was not reimbursed by the Government of India as it was neither as per the norms fixed by the Ministry of Surface Transport nor in excess of the budget allotted for the purpose or incurred without budget provisions.
(Statement-5)
- iv) Instances were noticed where the expenditure on Deposit Works was incurred in excess of amount of deposit received. As such, adverse balances to the tune of **Rs. 29.39 crore** in Public Works divisions and **Rs. 7.10 crore** in IPH divisions had accumulated up to March 2016.
(Statement-8)

PART-II-Observation relating to audit

A) Public Works Divisions

- i) Funds amounting to **Rs. 25.88 crore** were released to 13 PWD divisions through Letter of Credit at the fag end of financial year 2015-16. This amount was drawn by

the concerned Executive Engineers and paid through cheques to other divisions and subsequently, the amount was returned by the divisions to the concerned divisions, just to avoid lapse of available budget.

(Para-2)

- ii) Material valuing **Rs. 7.56 crore** was adjusted/ booked by 14 PWD divisions to various works just to utilize available budget and later on wrote back in the subsequent year.

(Para-3)

- iii) Final bills of contractors valuing **Rs. 2.40 crore** in 11 PWD Divisions were not finalized by the Divisional Officers due to non-approval of deviation and for other reasons. There were also cases of payment being made without getting deviation approved from the competent authority.

(Para-9)

- iv) On one hand deposits amounting to **Rs. 71.88 crore** received for execution of works were lying unutilized and on the other hand an amount of **Rs. 25.50 crore** was incurred in excess of amount deposited by other agencies.

(Para 4 & 5)

- v) An amount of **Rs. 40.94 crore** was lying unadjusted under “Miscellaneous Work Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-10)

- vi) An expenditure of **Rs. 159.72 crore** was incurred in excess of sanctioned amount/estimates and an expenditure of **Rs. 277.89 crore** had been incurred without obtaining technical sanction from competent authority.

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

B) Irrigation & Public Health Divisions

- i) An expenditure of **Rs.42.68 crore** incurred on execution of 34 works/schemes by 14 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-1)

- ii) Funds amounting to **Rs. 127.23 crore** released through Letter of Credit at the fag end of financial year were drawn by Executive Engineers and paid through cheques to other divisions. These amounts were subsequently returned by the other divisions in the following year.

(Para-2)

iii) Material valuing to **Rs. 4.08 crore** was booked to various schemes without any requirement and in the subsequent year the material was written back to stock.

(Para-3)

iv) On one hand an amount of **Rs. 27.57 crore** was deposited by various agencies for execution of work which was lying unutilized and on the other hand an amount of **Rs. 21.23 crore** was incurred in excess of the amount deposited by the agencies.

(Para-4&5)

v) An amount of **Rs. 8.93 crore** was lying outstanding under “Miscellaneous Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-11)

vi) An expenditure of **Rs. 135.21 crore** was incurred in excess of the sanctioned amount and expenditure of **Rs. 154.63 crore** was incurred in execution of works for which technical sanction was yet to be obtained.

(Para-12(A)&(B))

Introduction

The 49th review on the working of Public Works Divisions and Irrigation & Public Health Divisions in Himachal Pradesh has been prepared with the object of presenting an annual report to the State Government depicting deficiencies noticed in the accounts maintained by these divisions and the accounts rendered by these divisions to the office of the Accountant General (Accounts & Entitlement), Himachal Pradesh. The review also contains audit observations that were noticed during audit of the records of these divisions by the office of the Pr. Accountant General (Audit) Himachal Pradesh. This review is supplementary to the comments made from time to time in the report of the Comptroller and Auditor General of India on the accounts of Government of Himachal Pradesh.

The review intends to draw attention of the State Government and Heads of the Department to the shortcomings, lapses etc. Given the special nature of functioning of works divisions, this review highlights the shortcomings in functioning of divisions, processes which were in departure from the Codes and Rules of the Public Works System and also recommends remedial measures so that financial, administrative and technical controls are optimally maintained hierarchically.

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

The number of divisions under Building & Roads, including Mechanical, Electrical and Irrigation and Public Health in operation during 2015-16 was as under:

Sr. No.	Name of Branch	Number of Divisions
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i) Public Works Divisions:		
1.	Building & Roads	66
2.	Electrical	05
3.	Mechanical	06
	Total	77
ii) Irrigation and Public Health Divisions:		
1.	Irrigation and Public Health	52
	Grand Total	129

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

PART-I-Observations relating to Accounts

A General

i) Computerization of accounts

The Public Works Department submits compiled accounts in paper form (hard copy) to the office of the Accountant General (A&E), Himachal Pradesh. These accounts are then entered manually into the VLC system (the computerized system for processing the accounts in the office of the Accountant General (A&E)), which involves unnecessary loss of time and eventual delays. It is worthwhile to mention here that the treasuries of the State Government have been computerized and major

portion of accounting data is being made available to the office of the Accountant General (A&E) Himachal Pradesh, by these treasuries in digital form.

Recommendation

The departments (PWD & IPH) should computerize the accounting function which would be in step with other departments of the state Government and this will help in speedy generation of accounts.

ii) Accrual Accounting

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

iii) Receipt of accounts and vouchers

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

B. Persistent and common defects

The following statements show the common and persistent defects noticed during processing and examination of the monthly accounts rendered by the divisions and

are brought to the notice of the Government/concerned Heads of Department to enable them to take necessary corrective measures.

Statement No 1 –Position of suspense balances

i) Material Purchase Suspense Account

If any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but not later than the close of the financial year, in any case. It was observed that at the end of March 2016 a sum of **Rs. 263.64 crore** had accumulated under this suspense head. This balance included the amounts which were outstanding for more than ten years. There were also minus balances against some divisions. The division-wise detail of balances of suspense head are indicated in **Annexure I-A**. In order to clear the balances under this suspense head, timely action is required to be taken otherwise position would go from bad to worse.

Recommendation

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

ii) Cash Settlement Suspense Account

The suspense head 'Cash Settlement Suspense Account' (CSSA) under major head "8658-00-107 Suspense Account" is intended for settlement of transactions between various divisions for supplies made and services rendered by one division to another. According to rules/ instructions on the subject, claims preferred by one division should be settled within 10 days and there should be no outstanding balances under this head at the end of the year. However, an amount of **Rs.(-)6,56,568.31** was outstanding under this head as on 31 march 2016 (**Annexure-I B**). The operation of CSSA head has been stopped since 1997-98.

Recommendation

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

(iii)Reconciliation with Treasury

The Schedule of Settlement with Treasuries (C.P.W.A-51) enables to keep watch over the encashed/un-encashed cheques and cash remitted by the divisions into Treasury. The Divisional Officers are required to conduct a monthly reconciliation of receipt and payment with all the Treasuries with which they have an account and intimate the results of such reconciliation through the Schedule of Settlement with Treasuries in form C.P.W.A-51 depicting the differences between the cheques issued by a Division and acknowledged by the Treasury. It was noticed that 30 *per cent* of the divisions (Detailed in **Annexure III**) had not supplied the duly reconciled Form-51 to this office. In the absence of monthly reconciliation, the likelihood of misappropriation of Government money cannot be ruled out.

Recommendations

Government may issue instructions to all the divisions of Public Works and Irrigation & Public Health through respective Engineers-In-Chief to reconcile their receipts and payment with treasuries.

Statement No.2-Non adjustment of Dr/Cr pertaining to Remittance Heads of Account

Cash remitted by the Public Works Divisions into the Treasuries/Banks is classified under head “8782-00-102-01“Remittances into Treasury” in the Divisional Accounts. The corresponding credit appears in the Treasury account. Similarly draws by the division drawing cheques from Treasuries/Banks are credited under “8782-00-102-02 cheques”, and corresponding debit after encashment of cheques appears in treasury account. The review of outstanding balances under this head revealed that the Divisional Officers were not giving high priority to the adjustment of debits/ credits under this head. The balances under 8782-01 Remittances and 02 Cheques primarily remain unadjusted due to non-presentation of cheques into treasuries and time barred cheques. The time barred cheques were regularly being shown outstanding and no action to get the time barred cheques cancelled and get the accounts adjusted had been taken by the Divisional Officers. Due to non-adjustments/cancellation of time barred cheques possibilities of fraudulent draws from Treasuries cannot be ruled out. Division-wise detail of outstanding balances under 01 Remittances of Rs(-) **2457.18 crore** and 02-Cheques of Rs. **118.73 crore** up-to March 2016 is given in Annexure IV-A and Annexure IV-B respectively.

Recommendation

Directions need to be issued to all the divisions to initiate action as per provisions laid down in Rule-46 to 48 of Receipt and Payment Rules 1983 for settlement of long outstanding cheques.

Statement No 3- Non adjustment of AG memos by the Divisional Officers.

It was noticed that A.G memos were not being adjusted by the Divisions expeditiously and in case these were adjusted, the names of PAOs were not being mentioned. As a result of the above shortcoming these memos remained outstanding in the books of Accounts Office and could not be cleared for want of the relevant information.(**Details in Annexure V**).

Recommendation

The Government may issue instructions to the divisions to (i) Quote complete name of PAO and number and date of reference to this office in adjustment form;

(ii) Reconcile and settle old outstanding AG Memos by deputing concerned official to AG office.

Statement No.4-Arrears in reconciliation.

As provided in Rule-66 (2) of General Financial Rules, reconciliation of figures with booked figures of the Accountant General's office is required to be done on monthly basis by the Heads of the Departments and on quarterly basis by the divisions of PW and I&PH departments. Quarterly reconciliation was done by the respective divisions and there was no arrear on account of reconciliation up to March 2016. **Recommendation**

There is a need to ensure monthly reconciliation on regular basis at Head of the Department level especially the March account to enable preparation of Finance Account of the State Government on time.

Statement No.5- Heavy outstanding balances under PAO Suspense (National Highways)

Expenditure on construction, repair and maintenance of National Highways by various Public Works Divisions is incurred by the State Government in the first instance by booking the expenditure under the Major Head "8658-Suspense Account" items adjustable by PAO (National Highways). This head is subsequently cleared after realizing the amount from Government of India. It was noticed that an expenditure of Rs. **14.49 crore** incurred up-to march 2016 by the Public Works Department was not reimbursed as the expenditure was either not as per norms fixed by the Ministry of Surface Transport, Government of India or was over and above the sanctioned estimates or was in excess over budget allotment or incurred without budget provision (**Annexure II**).

Recommendation

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

Statement No.6- Minus balance and excess balance under 8671-Cash Balance

It was observed that in certain divisions, the sub-divisions working under their control had transferred amount of cash from one sub-Division to another sub-division while closing their account just to avoid lapsing of budget. Such action on

the part of the division and sub-divisions was irregular and needs to be stopped forthwith. There are also minus balances against some divisions due to book keeping errors as shown in **Annexure VI-A**. It was also observed that some of the divisions had closing balances in excess of the prescribed limit. The details are given at **Annexure VI-B**.

Recommendation

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

Statement No. 7 -Minus balances under 8009-GPF

It was observed that certain divisions had minus balance in 8009-GPF of Work Charged staff as detail in **Annexure-VII**. This could be a result of sanction of advances beyond the available balance or missing entries.

Recommendation

The Divisions may be directed to reconcile the balances immediately.

Statement No. 8-Adverse balances under Public Works Divisions Deposits 8443

As per codal provisions Deposit Works are undertaken by the Public Work Divisions on behalf of local bodies, non-government organizations etc. Before a deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the party concerned either in lump sum or in installments. But the instances were noticed where the expenditure on deposit works had been incurred in excess of the deposited amount. Due to this, adverse balances under Major Head 8443-Deposits had arisen in many divisions of department. It was observed that adverse balances to the tune of **Rs. 29.39 crore** and **Rs 7.10 crore** in Public Works Divisions and Irrigation & Public Health Divisions respectively had accumulated up-to March 2016 (**Annexure VIII**).

Recommendation

Suitable instructions needs to be issued by the Government directing the division to comply with the codal provision strictly besides getting the wanting amount deposited under the said head.

Statement No. 9- Common defects in the preparation of monthly accounts.

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

(i) Monthly accounts in Form C.P.W.A.80 received from many divisions were found incomplete and were not prepared in the prescribed Performa. Due to this the status of follow-up of memos of Miscellaneous Cash receipts paid into treasuries and certificate of cash balances in the divisional office could not be assessed. In some cases it was seen that the detail given in Form 80 did not tally with detail given in Form C.P.W.A. 74 (Classified Abstract)

(ii) The classification of receipts and expenditure shown in the Classified Abstract (C.P.W.A.-74) was in some cases incomplete or incorrect. Even the basic nature of expenditure and other particulars viz. Demand No. Voted or Charged, Plan or Non-Plan and Centrally Sponsored Schemes and nomenclature of Primary Unit of Appropriation were generally not mentioned clearly or were incorrectly indicated by most of the divisions. Thus the possibility of transactions being miss-posted could not be ruled out. The main reason attributed for this was the non-receipt of Demand for Grants from Circle Offices due to which they were unable to quote correct classification of expenditure.

(iii) Schedule of works expenditure (Form 64) was generally found incomplete and it did not exhibit budget allocation, estimated cost of each Scheme, expenditure incurred up-to the end of the year and progressive total expenditure of each scheme. This detail was extremely necessary to enable the Divisional Officers to keep a watch over the flow of expenditure. Even the minor and detailed heads of classifications and head wise, sub head wise totals were not found recorded. The computer codes of each scheme were not given in Form 64.

(iv) Under the Suspense and Remittance heads, the minor heads were not being mentioned in various forms. Form-C.P.W.A-80 and Classified Abstract in Form-74

are required to be attached in chronological order. These forms were not annexed with the monthly accounts in chronological order. Further, page numbers were not marked in C.P.W.A. form 83 (list of documents attached with the monthly accounts).

(v) Debits/credits relating to GPF subscribers were incorrectly shown in Form-80. Divisional Officers also did not submit GPF credit schedules systematically in respect of Work Charged employees converted into regular establishment while transferring their GPF account balances to Accounts Office. Month up-to which the interest had been allowed was not shown in the Schedule.

(vi) It was observed that divisions while preparing the Form-77 (Schedule of Remittances of Cheques issued by Division/Sub-Division),cheques/token No. was either not mentioned or incorrect number was recorded. The divisions concerned should incorporate full and complete information/details of monthly transaction in the prescribed forms to be annexed to monthly account.

(vii) Sanction of Reserve Stock Limit (R.S.L) was not recorded by most of the divisions on Form-73 of the monthly account.

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

Recommendation

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

PART-II AUDIT OBSERVATIONS

(A) Public Works Divisions

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

An expenditure of **Rs. 11443.73 lakh** as per details given in Annexure “A” was incurred on the execution of **53** works by **24** divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works and to ensure economy, efficiency and effectiveness.

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

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

Test check of records of **13** PWD divisions revealed that funds amounting to **Rs. 2588.62 lakh** as per details given in the Annexure “B” was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2015-16. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/within division and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

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

Contrary to provisions, material valuing **Rs.756.00 lakh** as per details given in Annexure “C” was adjusted/booked by **14** PWD divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

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

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

It was noticed that 27 PWD divisions, an amount of **Rs. 7188.43 lakh** as detailed in Annexure “D” was received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handing over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Expenditure incurred in excess of deposit received.

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

During audit of divisions, it was noticed that an amount of **Rs. 2550.85 lakh** was incurred by 21 PWD divisions in excess of the amount received from other department/agencies. The details are given in Annexure “E”.

6. Non levy of compensation.

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

It was noticed that various works in 22 PWD divisions as per Annexure “F” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 1645.68 lakh** under Clause-2 of contract agreement.

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

It was noticed that in 6 PWD divisions, compensation amounting to **Rs. 124.83 lakh** was levied by the Divisional Officers as per details given in Annexure “G” but the amount was not recovered from the contractors which resulted undue favor to contractors and loss to Government.

8. Non finalization of bill/ unauthorized deviation.

In 15 PWD divisions final bills of the contractors valuing **Rs. 10402.33 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in Annexure “H”.

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

It was noticed that in **11** PWD divisions, an amount of **Rs 240.16** lakh was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “**I**”.

10. Outstanding recoveries under “Miscellaneous Works Advances”.

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

It was noticed that in **28** PWD divisions, an amount of **Rs. 4094.9 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in Annexure “**J**”.

11. Irregular expenditure.

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

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

Contrary to the above Rule, an amount of **Rs. 15972.22 lakh** had been incurred in excess of the sanctioned amount/ estimates by **19 PWD** divisions but no revised A/A & E/S estimates were prepared and got approved from the competent authority. The details are given in Annexure “**K**”.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of **Rs. 27789.25 lakh** has been incurred on the execution of works by **18** PWD divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure “**L**”.

12. Non ledgering of indents.

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

It was noticed that material valuing **Rs. 45.22 lakh** issued by 1 PWD divisions as per details given in Annexure “M” to contractors for the execution of works. The material issued was not accounted for/ entered in contractor ledger. Thus, the recovery of cost of material made from contractors could not be verified.

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

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

It was noticed that in 15 PWD divisions machinery/ store book valuing **Rs. 576.62 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “N”.

14. Irregular payment of pay and allowance and medical.

In 9 PWD divisions, the pay and allowances amounting to **Rs. 1199.34 lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in Annexure “O”.

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

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

It was noticed that in 12PWD divisions, the royalty charges amounting to **Rs. 198.745 lakh** was not deducted, resulting in loss of revenue to Government and undue favour to contractors. There were also cases of non recovery of secured advances and labour cess from contractors. The details are given in Annexure “P”.

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

It was noticed that in **01** PWD division, material costing to **Rs. 29.51 lakh** was received less or still to be received. The details of short receipt of material are given in Annexure “Q”.

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

The funds provided by Govt. for a particular purpose under the Sub Head A/R & M/O should be spent on that very purpose only. The expenditure incurred on any contingent item (purchase of stationery, making payment on account of photostat, etc.) should not be charged to A/R & M/O of work.

It was noticed that in **03** divisions, funds amounting to **Rs. 49.47 lakh** provided for annual repair and maintenance of works had been utilized by diverting the funds to other tasks/works. The A/R & M/O funds were diverted without obtaining sanction of the competent authority. The details are given in Annexure “R”.

18. Overpayment to contractor/ undue favour to contractor on a/c of hire charges/ short recovery of rest house charges/ tender sale.

It was noticed that in **4** PWD divisions, an amount of **Rs. 123.31 lakh** had been over paid to contractors which includes cases of short recovery of hire charges of machinery/ short recovery of rest house/ short recovery of tender sale. No action has been taken to recover the overpaid amount or to recover the balance amount of hire charges of rest house/ tender forms. The details are given in Annexure “S”.

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

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

During test check of records and information supplied by **26** PWD divisions, it was noticed that an amount of **Rs. 1121.17 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in Annexure “T”.

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

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

During the test check of records, it was noticed that in **19** PWD Divisions various works were awarded to contractors but the contracts were failed to commence the work within stipulated period. The earnest money **Rs. 30.9 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in Annexure “U”.

21. Non reconciliation with treasury.

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

During test check of records of **18** PWD Divisions, it was noticed that there was difference of **Rs. 9081.26 lakh** between figures of department and treasury. The details are given in Annexure “V”.

22 Non deposit of sales tax/ labour cess-

In **1** PWD divisions, the sale tax and labour cess amounting to **Rs 159.69** lakh detected from the bills of contractors, etc. had not deposited into Govt account by the divisional officers. The detail are given in **annexure "W"**

23 Minus stock balance-

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

During the test check of record of **10 PWD** divisions, it was noticed that there was minus stock balance amounting to **Rs 3484.66** lakh as shown in **annexure "X"**

24 Non –Preparation of outturn of machinery;

In **03 PWD** Divisions, it was noticed that the outturn of machinery was not prepared this resulted in los of **Rs 108.81 lakh** as shown in **annexure" Y"**

-sd-

Deputy Accountant General

(General Sector)

(B) Irrigation and Public Health Department

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

An expenditure of **Rs. 4268.1 lakh** as per details given in Annexure “2A” was incurred on the execution of **34** works by **14** divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works as well as to ensure economy, efficiency and effectiveness.

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

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time. Test check of records of **9** divisions revealed that funds amounting to **Rs. 12723.7lakh** as per details given in the Annexure “2B” was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2013-14. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/sub divisions within divisions and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3 Fictitious booking/ adjustment of material/stock.

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

Contrary to provisions, material valuing **Rs. 408.99 lakh** as per details given in Annexure “2C” was adjusted/booked by **5** divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

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

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

It was noticed that in **10** divisions, an amount of **Rs. 2757.43 lakh** as detailed in Annexure “2D” was received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying

unspent for want of non handing over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5 Expenditure incurred in excess of deposit received.

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

During audit of divisions, it was noticed that an amount of **Rs. 2123.94 lakh** was incurred by **9** divisions in excess of the amount received from other department/agencies. The details are given in Annexure “**2E**”.

6 Statement showing non-payment of outstanding amounts to firms in respect of material (MPSA)

If any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but not later than the close of the financial year, in any case .It was observed that at the end of March 2016 a sum of Rs **1664.66 lakh** had accumulated under this suspense head. This balance included the amounts which were outstanding for more than ten years. The division wise detail of balances under this suspense head are indicated in **Annexure2F**

7 Non levy of compensation.

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

It was noticed that various works in **9** I&PH divisions as per Annexure “**2G**” were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 304.36 lakh** under Clause-2 of contract agreement.

8 Non finalization of bill/ unauthorized deviation.

In **2** I&PH divisions final bills of the contractors valuing **Rs. 859.21 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in Annexure “**2H**”.

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

It was noticed that in **04** divisions, an amount of **Rs. 64.71** lakh was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in Annexure “**2I**”.

10 Advance payment to HPSEB limited

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

It was noticed that advance payment of **Rs.4205.82 lakh** had been made by **6 I&PH divisions** to HPSEB Limited for the supply of power (SOP) and the amount was debited to the final head of account of schemes instead of placing the amount under “Miscellaneous Works Advances” pending account/UCs. He details of such cases are given in **Annexure “2J”**. Thus, debiting the amount of advance payment to the final head of account of schemes without execution of SOP work was irregular.

11 Outstanding recoveries under “Miscellaneous Works Advances”.

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

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

It was noticed that **in 9 I&PH** divisions, an amount of **Rs. 893.12 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in Annexure “**2K**”.

12 Irregular expenditure.

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

Rule 7.86 read with Rule 18.9 of the Department Hand Book No. 3 provides that when the expenditure on a work is likely to exceed the amount of A/A & E/S by more than five

percent, a revised estimate should be prepared and got approved from the competent authority.

Contrary to the above Rule, an amount of **Rs. 13521.98 lakh** had been incurred in excess of the sanctioned amount/ estimates by **6 I&PH divisions** but no revised A/A & E/S estimates were prepared and got approved from the competent authority. The details are given in Annexure “**2L**”.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of **Rs. 15463.58 lakh** has been incurred on the execution of works by **5 I&PH divisions** but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure “**2M**”.

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

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

It was noticed that in **01 I&PH divisions** machinery/ store book valuing **Rs. 6.29 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure “**2N**”.

14. Irregular payment of pay and allowance and medical.

In **1 I&PH Division** divisions, the pay and allowances amounting to **Rs. 2.41lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in Annexure “**2O**”.

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

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

It was noticed that in **03 I&PH divisions**, the royalty charges amounting to **Rs. 8.14 lakh** was not deducted, resulting in loss of revenue to Government and undue favour to

contractors. There were also cases of non recovery of secured advances and labour cess from contractors. The details are given in Annexure “2P”.

16. Outstanding water/sewerage charges

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

Test check of records and information supplied by **13** I&PH divisions revealed that an amount of **Rs. 4178.38 lakh** was recovered from the consumers to whom the water/sewerage connection had provided but the water/sewerage charges had not collected/realized by the department from the consumers. Reasons for non recovery of water/sewerage charges from the consumers on due date was not furnished. Immediate action was therefore, required to be taken so that the Government dues are credited promptly into Government account. The details of outstanding water/sewerage charges are given in **Annexure “2Q”**.

17. Infertuous expenditure due to non functional hand pumps.

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

Scrutiny of records and information supplied by **02** I&PH divisions revealed that these divisions had installed hand pumps at a cost of **Rs. 92.40 lakh**. These hand pumps had become non functional due to muddy water, lowering of water level, falling of assembly and having gone dry and required flushing. The expenditure incurred on their installation remained infertuous. The details are given in **Annexure “2R”**.

18. Unrealistic estimation/diversion of funds

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

It was noticed that in **03** I&PH divisions, an amount of **Rs. 180.87 lakh** had been paid over and above the estimated cost. The details are given in **Annexure “2S”**.

19. Minus balance/Non receipt of pipes

During test check of records of **06** I&PH divisions, it was noticed that there was a figure of minus stock balance and non receipt of different pipes amounting to **Rs. 680.26 lakh** as shown in **Annexure “2T”**. No action had been taken by the department.

20. Outstanding abiana charges

Test check of records and information supplied by 9 I&PH divisions revealed that an amount **Rs. 161.4 lakh** was recoverable from the farmers to whom the irrigation facility had been provided by the department. The Department had not taken effective steps to realize the outstanding abiana charges. The matter needs to be looked into on priority basis so that revenue receipts are credited into the state exchequer. The details of outstanding abiana charges are given in **Annexure “2U”**.

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

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

During test check of records and information supplied by 13 I&PH divisions, it was noticed that an amount of **Rs. 409.69 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in **Annexure “2V”**.

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

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

During the test check of records, it was noticed that in 9 I&PH Divisions various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs. 21.96 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in **Annexure “2W”**.

23. Non reconciliation with treasury.

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

During the test check of records of **04 I&PH Divisions**, it was noticed that there was difference of **Rs. 7568.07 lakh** between figures of department and treasury. The details are given in Annexure "**2X**".

24 Irregular payment to PRI without obtaining UC/APRs

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

During test check of records, it was noticed that payment accounting to Rs **106.3** lakh were made to panchayat pardhans in **5 I&PH Divisions** as per detail given in Annexure "**2Y**"

Deputy Accountant General

Annexure-I A**List of MPSSA “129” outstanding balance upto of 3/2016**

Sr. No	Name of Division	Amount
1	B&R Ghumarwin	0.00
2	B&R Bilaspur-II	15358826.00
3	B&R Kalpa	0.09
4	B&R Karchham	68393.00
5	B&R Rampur	-0.51
6	B&R Kaza	1395.51
7	Mech Rampur	0.11
8	B&R Nahan	-0.27
9	B&R Rajgarh	8183855.77
10	B&R Sangrah	0.23
11	B&R Shillai	-4.25
12	B&R Nahan Foundary	0.65
13	B&R Chopal	14690.46
14	B&R Dodra Kawar	736200.00
15	B&R Jubbal	13262482.81
16	B&R Rohru	0.22
17	B&R UNa	10944392.47
18	B&R Padhar	7642763.00
19	B&R Gohar	28227797.00
20	B&R Karsog	3234939.90
21	B&R Mandi-I	4025753.84
22	B&R Mandi-II	27847395.49
23	B&R Sarkaghat	0.00
24	B&R Sunder Nagar	37097648.51
25	B&R Theog	572299.53
26	B&R Arki	4141537.00
27	B&R Kasauli	0.07
28	B&R Nalagarh	1513200.00
29	B&R Solan	27329830.47
30	B&R Shimla-I	12578391.87
31	B&R Shimla-III	575928.39
32	B&R Baijnath	2710844.30
33	B&R Dhami	0.46
34	B&R Dharamshala	51.12
35	Mech Dharamshala	66831.31
36	B&R Dharampur	0.00
37	B&R Kangra	10163474.55
38	B&R Palampur	163406.54
39	MC Division Tanda	3496880.00
40	B&R Tauni Devi	15470480.00

41	B&R Kullu-I	-0.16
42	B&R Kullu-II	71624.05
43	Mech Kullu	0.29
44	B&R Chamba	6252424.75
45	B&R Dalhousie	11714626.70
46	B&R Pangi	0.25
47	B&R Salooni	206591.90
48	B&R Barsar	0.80
49	B&R Hamirpur	-7.79
50	B&R Udaipur	847080.00
51	B&R Fatehpur	9471492.09
52	B&R Nurpur	0.00
53	Electrical Kasumpti	292039.90
54	Electrical Shimla-II	-0.20
55	Electrical Mandi	4351029.60
56	NH Solan	0.49
57	NH Joginder Nager	708103.60
58	NH Pandoh	1856484.28
59	Difference of Old Division	2180173.19
60	Masster Plan Division	-1511252.05
	B&R Total	271873397.33
	IPH	
1.	Complin Division Bassi	-6463950.00
2.	IPH Bilaspur	154936016.65
3.	IPH Ghumarwin	11863566.00
4.	IPH Chamba	58260573.58
5.	IPH Dalhousie	44653686.08
6.	IPH Salooni	106226402.00
7.	IPH Dharamsala	29995645.66
8.	IPH Palampur	5796146.74
9.	IPH Shahpur	29978451.00
10.	IPH Thural	23710225.00
11.	IPH Hamirpur	84673134.99
12.	IPH Barsar	59798434.10
13.	IPH Sarkaghat	169631919.58
14.	IPH Dehra	101532639.00
15.	IPH Kullu-I	41998626.12
16.	IPH Kull-II	89828684.00
17.	IPH Anni	105603734.20
18.	IPH Keylong	5825618.00
19.	IPH Nohredhar	24453400.00
20.	IPH Nahan	13617064.45
21.	IPH Nalagarh	32803613.46
22.	IPH Paont Sahib	13907636.81

23.	IPH Solan	23586141.52
24.	IPH Jawali	26694906.00
25.	IPH Indora	22484206.65
26.	IPH Nurpur	33262323.76
27.	IPH Pooh	4201072.00
28.	IPH Rampur	64791520.95
29.	IPH Recong Peo	38189285.54
30.	IPH Jubbal	68635807.20
31.	IPH Nerwa	100004411.40
32.	IPH Rohru	414864.30
33.	IPH Shimla-I	55270001.57
34.	IPH Arki	44698910.37
35.	IPH Sunni	61261984.00
36.	IPH Baggi	111378948.90
37.	IPH Mandi	70898947.74
38.	IPH Padhar	114263863.00
39.	IPH SunderNager	148323163.10
40.	IPH Karsog	73000802.00
41.	Complin Bassi at Bilaspur	-2051441.00
42.	Flood Protection Gagret	148528.92
43.	IPH DW NO-I Una	82814797.00
44.	IPH Una-II	6834040.98
45.	Senior Hydrologist Ground water project org. Una	400.00
46.	Tube well Division Gagret Una	1058226.78
47.	Shah Nehar Division Gandharain	2038233.00
48.	Shah Nehar Project Sansarpur Terrace	9688544.73
	IPH Total	2364523757.85
	B&R Total	271873397.33
	Grand Total	2636397155.18

Annexure I-B

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

Balance as on 31/3/16

B&R	Rs -300981.40
IPH	<u>Rs -335586.91</u>
Total	<u>Rs - 656568.31</u>

Details

Old Divisions (IPH)

1	Planning &Investigation Division Shimla	Rs 175951.74
2	Thural	Rs 598.35
3	Kullu-II	Rs (-)512137.00
	Total	Rs (-)335586.91

B&R

1	HP Electricity Board (old Balance)Master plan Division	Rs 11120.00
2	National Highway Rampur Bushehar	Rs 479.00
3	Chamba	Rs 6883.54
4	Nurpur	Rs(-)1540.33
5	Rural Division at Dhami	Rs(-)166121.00
6	MC Division Shimla	Rs 166144.32
7	B&R Rohru	Rs(-) 59.95
8	B&R Shillai	Rs 21.86
9	B&R Karsog	Rs 38.78
10	Mech. Kullu	Rs(-)318005.00

11 Elect. Mandi

Rs 57.38

Total

Rs(-)300981.40

Annexure-II

14.49 crores in respect of National Highway pertains to year 2015-16 & will be in the process of clearing in next year after re-imburement is subsequently received from PAO Chandigarh.

**-sd-
AAO (WM)**

Annexure-III

**POSITION OF OUTSTANDING SCHEDULE OF SETTLEMENT WITH
TREASURIES (Form51) 4/2015 to 3/2016**

B&R Divisions

Sr. No	Name of Division	Code	Month
1	B&R Mandi-I	600	4/2015 to 3/2016
2	B&R Karsog	602	8/2015 to 3/2016
3	B&R Gohar	685	4/2015 to 3/2016
4	B&R Una	635	4/2015 to 3/2016
5	B&R Joginder Nagar	684	10/2015 to 3/2016
6	B&R Baijnath	622	4/2015 to 3/2016
7	B&R Kullu-II	627	5/2015 to 3/2016
8	C.V Udaipur	629	4/2015 to 3/2016
9	B&R Bilaspur-II	644	4/2015 to 3/2016
10	B&R Bilaspur-I	643	5/2015,10/2015 to 3/2016
11	B&R Dehra	641	4/2015 to 3/2016
12	B&R Chopal	607	4/2015 to 3/2016
13	B&R Rohru	608	4/2015 to 3/2016
14	B&R Dodra Kawar	675	4/2015 to 3/2016
15	B&R Dharampur	680	4/2015 to 3/2016
16	B&R Karchham	651	4/2015 to 3/2016
17	B&R Kaza	653	4/2015 to 3/2016
18	B&R Tauni Devi	682	8/2015 to 3/2016
	I.P.H Division		
1	I.P.H. Sundernager	700	04/2015 to 08/2015
2	I.P.H. Sarkaghat	701	09/2014 to 03/2016
3	I.P.H. Baggi	702	04/2015 to 03/2016
4	I.P.H. Padhar	704	04/2015 to 03/2016
5	I.P.H. Salooni	707	02/2015 to 03/2016
6	I.P.H. Recongpeo	709	08/2015 to 03/2016
7	I.P.H. Rampur	710	03/2014 to 03/2016
8	I.P.H. Shimla-1	715	3/2016
9	I.P.H. Jubbal	718	02/2016, 03/2016
10	I.P.H. Rohru	719	04/2014 to 03/2016
11	I.P.H. Paonta Sahib	720	06/2015 to 03/2016
12	I.P.H. Nalagarh	723	02/2016, 03/2016
13	I.P.H. Solan	724	11/2015 to 03/2016
14	I.P.H. Dharamshala	726	05/2015
15	I.P.H. Dehra	728	05/2015 to 03/2016
16	I.P.H. Thruval	729	05/2015 and 06/2016

17	I.P.H. Indora	730	04/2015 to 03/2016
18	I.P.H. Una-1	732	04/2015 to 03/2016
19	I.P.H. Una-2	733	02/2016, 03/2016
20	I.P.H. T.W. Gagret	734	04/2015 to 06/2015
21	I.P.H. G.W. Una.	735	03/2016
22	I.P.H. Bilaspur	736	04/2015 to 03/2016
23	I.P.H. Ghuharwin	737	06/2015 to 08/2015, 01/2016 & 02/2016
24	I.P.H. Barsar	739	07/2015
25	I.P.H. F. P. Gagret	752	12/2015
26	I.P.H. Jawali	753	04/2015 to 03/2016
27	I.P.H. Shahpur	754	06/2015 & 07/2015
28	IPH Shah Nehar-1	756	06/2015 to 03/2016
29	I.P.H. S N H	757	04/2015, 07/2015, 08/2015, 01/2016 to 03/2016
30	I.P.H. Sadwan	760	04/2015 to 03/2016
31	I.P.H. Karsog	764	06/2015 to 03/2016
32	I.P.H. Sidhata	765	04/2015 to 03/2016
33	I.P.H. Bassi	766	04/2015, 05/2015, 07/2015 to 03/2016
34	I.P.H. Nohradhar	767	04/2015 to 03/2016
35	Electrical Sml-2	619	10/2015 to 03/2016
36	Electrical Palampur	625	01/2016 to 03/2016
37	N.H. Solan	615	03/2015 to 03/2016
38	N. H. Joginder Nagar	605	02/2016, 03/2016
39	N. H. Rampur Bushaher	652	04/2014 to 03/2016
40	N. H. Pandoh	628	01/2016 to 03/2016

Annexure –IV-A

**Outstanding balance under the Head 8782-102-01 Remittances
up-to 31/3/2016**

Sr. No	Name of Division	Amount
1	B &R Mandi-I	-163648652
2	B &R Mandi-II	-197750411
3	B &R Karsog	-100304535
4	B &R Sundernagar	-223796276
5	B &R Sarkaghat	-34936274
6	B &R Dharampur	-81319890
7	B &R Theog	-50877465
8	B &R Chopal	-152512243
9	B &R Arki	-107647553
10	B &R Solan	-192429433
11	B &R Kausali	-122372389
12	B &R Nalagarh	-160271150
13	Medical College Tanda	-86628916
14	B &R Shimla-I	-463359014
15	B &R Shimla-II	-663756480
16	B &R Shimla-III	-2533460871
17	B &R Dharamshala	-513426473
18	B &R Palampur	-194124297
19	B &R Baijnath	-108290514
20	B &R Kangra	-322989000
21	Mech.Dharmshala	-8159199
22	B &R Kullu-I	-205011356
23	B&R Udaipur	-104471911
24	B &R Kullu-II	-163176598
25	Mech. Kullu	-66582643
26	B &R Nirmand	-65450214
27	B &R Chamba	-235764100
28	B &R Dalhousie	-141878683
29	B &R Salooni	-94853265
30	B &R Killar (Pangi)	-50064079
31	B &R Hamirpur	-256400476
32	B &R Bharmour	-61538869
33	B &R Barsar	-156875060
34	B &R Tauni Devi	-84531945
35	B &R Nurpur	-87865771
36	B &R Fatehpur	-94384737
37	B &R Dehra	-172862702
38	B &R Jawali	-63121331

39	B &R Bilaspur-I	-164258589
40	B &R Bilaspur-II	-187980022
41	B &R Ghumarwin	-122786600
42	B &R Rampur	-131919315
43	B &R Kumarsain	-101078380
44	B &R Kalpa	-349823697
45	B &R Kaza	-109649295
46	B &R Karcham	-163479823
47	Mech Rampur	-41870264
48	B &R Nahan	-167422783
49	B &R Paonta	-63622497
50	B &R Rajgarh	-78200159
51	B &R Haripurdhar Sangrah	-66724642
52	Nahan Foundary	-87160
53	B &R Una	-220392535
54	B &R Bharwain	-97078607
55	B &R Bangana	-181158490
56	B &R Rohru	-165475641
57	B &R Jubbal	-276285721
58	B &R Shillai	-189007236
59	B &R Dodra Kowar	-32411170
60	B &R Joginder Nagar	-85303627
61	Mech Rohru	-25164930
62	Mech Bilaspur	-33845035
63	Mech Shimla	-65000465
65	Elect. Shimla-I Kasumpti	-114058235
66	Elect Shimla-II Sanowdon	-89425553
67	Elect.Mandi	-45215993
68	Elect. Una	-45841924
69	Elect Palampur	-102972186
70	B &R Ghoar	-166750814
71	NH Joginder Nagar	-27638431
72	NH Pandoh	-107850275
73	NH Rampur	-83634294
74	NH Solan	-81665372
75	NH Hamirpur	-168211205
76	MC Tanda-695	-31747168
77	Chief engineer (C.Z) Mandi	-1670
	Total	-12771934578
76	IPH Shimla-I	-4636893182
77	IPH Arki	-81276810
78	IPH Sunni	-149272982
79	IPH Rohru	-225018629
80	IPH Nerwa	-90932729
81	IPH Jubbal	-88239550

82	IPH Nahan	-179347577
83	IPH Paonta	-317062791
84	IPH Solan	-379483676
85	IPH Nalagarh	-84096434
86	IPH Rampur	-76162091
87	IPH Pooh	-80236468
88	IPH Ghandran	-321683
89	Hydro Const. & Maint. Division-5	-20601101
90	IPH Shimla-II	-304141587
91	Water Supply Shimla	-48261419
92	IPH Reckong Peo	-56464804
93	IPH Hamirpur	-830929299
94	IPH Barsar	-125735093
95	IPH Ghumarwin	-164613797
96	IPH Bilaspur	-224114708
97	IPH Keylong	-6029155
98	IPH Kullu-I	-232112967
99	IPH Kullu-II	-158125041
100	IPH Mandi	-75648294
101	IPH Sundernagar	-162453424
102	IPH Sarkaghat	-190753972
103	IPH Baggi	-90981951
104	IPH Paddar	-117676085
105	IPH Karsog	-24447389
106	IPH Una-I	-209480126
107	IPH Una-II	-92897364
108	IPH Gagret	-33021319
109	TW Gagret	-14923607
110	IPHDharamshala	-296090477
111	IPH Palampur	-108793051
112	IPH Shahpur	-212748916
113	IPH Thural	-95159024
114	IPH Nurpur	-130083220
115	IPH Indora	-102589935
116	IPH Dehra	-175967329
117	IPH Jawali	-31380622
118	IPH Chamba	-216337191
119	Dalhousie	-111379198
120	IPH Saloonie	-47665200
121	Shahnehar Div-I	-55686314
122	Shahnehar Div-II	-91712101
123	IPH Anni	-178033438
124	Sidhatha Medium Jawali Kangra	-206123630
125	Camip Bassi	-3950035
126	IPH Nohradhar	-78867251

127	GWO Una	-73907
128	IPH Kaza	-14964613
129	Sewerage Treatment Division Shimla	48970
130	IPH Dharawal Sub Division	-377449
131	Phina Singh M Sadwan	-70059634
132	Haroli Una	-124700
	Total	-11799875369
	B&R Total	-12771934578
	Grand Total	-24571809947

Annexure –IV-B

**Outstanding balance under the Head 8782-102-02 Remittances up-to 31/3/2016 in
respect of B&R and I.P.H. Division.**

Sr. No	Name of Division	Amount
1	B&R Mandi-I	11934988
2	B&R Mandi-II	2550942
3	B&R Karsog	2143161
4	B&R Sundernagar	4444856
5	B&R Sarkaghat	-3968383
6	B&R Dharampur	9491784
7	B&R Theog	-26056969
8	B&R Chopal	1661308
9	B&R Arki	2015597
10	B&R Solan	-25630880
11	B&R Kausali	-7962935
12	B&R Nalagarh	-30789500
13	B&R Medical College Balakrupi	-3601030
14	B&R Shimla-I	49212416
15	B&R Shimla-II	59777336
16	B&R Shimla-III	35388019
17	B&R Dharamshala	2680981
18	B&R Palampur	1932111
19	B&R Baijnath	7027796
20	Kangra	-7563672
21	B&R Dharamshala Mech	-301714
22	B&R Kullu-I	1164551
23	B&R Kullu (Udaipur)	27884942
24	B&R Kullu-II	8478671
25	B&R Kullu Mech	-200000
26	B&R Nirmand	167311
27	B&R Chamba	24960962
28	B&R Dalhousie	23772022

29	B&R Salooni	18225812
30	B&R Killar (Pangi)	15829850
31	B&R Hamirpur	4275679
32	Bharmour	37184417
33	B&R Barsar	12503883
34	B&R Tauni Devi	476380
35	B&R Nurpur	13928850
36	B&R Fatehpur	1464286
37	B&R Dehra	-9159692
38	B&R Jawali	4645025
39	B&R Bilaspur-I	-1752538
40	B&R Bilaspur-II	8872836
41	B&R Ghumarwin	7555834
42	B&R Rampur	2589741
43	B&R Kumarsain	4961499
44	B&R Kalpa	1999959
45	B&R Kaza	9187471
46	B&R Karchham	1315857
47	Rampur Mech	-242487
48	B&R Nahan	-3956570
49	B&R Ponta	-2982942
50	B&R Rajgarh	-774352
51	B&R Haripurdhar Sangrah	3049782
52	Nahan Foundary	-56615
53	B&R Una	30379767
54	B&R Bharwain	-6289213
55	B&R Bangana	22041862
56	B&R Rohru	-494530
57	B&R Jubbal	2466738
58	B&R Shillai	-9301226
59	B&R Dodra Kowar	118813
60	B&R Joginder Nagar	6177687
61	Mech Rohru	-6330707
62	Mech Bilaspur	-724760
	Mech Shimla	25923667
63	Shimla-I Elect	6616954
64	Shimla-II Elect	1847837
65	Mandi Elect	600520
66	Una Elect.	579792
67	Palampur Elect	-7486204
68	B&R Gohar	2184044
69	N.H Joginder Nagar	1004001
70	N.H Pandoh	2211436
71	N.H Rampur	127430
72	N.H Solan	80840135

73	N.H Hamirpur	856467
	Mech Kullu	-4777152
	Total	448329994
74	I.P.H Shimla-I	362111233
75	I.P.H Arki	18652467
76	I.P.H Sunni	1929296
77	I.P.H Rohru	-6480498
78	I.P.H Nerwa	-111053
79	I.P.H Jubbal	234293
80	I.P.H Nahan	-17475458
81	I.P.H Paonta	-76396
82	I.P.H Solan	-461601
83	I.P.H Nalagarh	8008848
84	I.P.H Rampur	-6523909
85	I.P.H Pooh	2015004
86	I.P.H Ghandran	470
87	Hydro Const. & Maint. Division	-549677
88	I.P.H Shimla-II	43477546
89	Water Supply & Swrage Div Sadwan	-3515234
90	I.P.H Reckong Peo	2194940
91	I.P.H Hamirpur	6521051
92	I.P.H Barsar	-7495679
93	I.P.H Ghumarwin	15361156
94	I.P.H Bilaspur	-36653948
95	I.P.H Keylong	5215520
96	I.P.H Kullu-I	-18812705
97	I.P.H Kullu-II	1184279
98	I.P.H Mandi	4404029
99	I.P.H Sundernagar	23417869
100	I.P.H Sarkaghat	-38632776
101	I.P.H Baggi	-2289225
102	I.P.H Paddar	3685899
103	I.P.H Karsog	229148
104	I.P.H Una-I	29817414
105	I.P.H Una-II	3271710
106	FP Gagret	231770
107	T.W. Gagret	993404
108	I.P.H Dharmshala	843622
109	I.P.H Palampur	40462405
110	I.P.H Shahpur	4497868
111	I.P.H Thural	-183159
112	I.P.H Nurpur	-1158086
113	Indora	1214499
114	I.P.H Dehra	87702703
115	I.P.H Jawali	25305660

116	I.P.H Chamba	14082375
117	I.P.H Dalhousie	4683753
118	I.P.H Saloonie	1526442
119	Shahnehar Div-I	11453084
120	Shahnehar Div-II	-189257
121	I.P.H Anni	8421471
122	Sidhatha Medium Div Jawali Kangra	45929506
123	Camip IPH Bassi	9527195
124	I.P.H Nohradhar	16261136
125	G.W.O Una	-38816
126	I.P.H Kaza	-10065630
127	Phina Singh Sadwan	3590534
	Water Supply & Swrage Div Shimla	18515327
	Haroli (SWW River Flood)	62748455
	Total	739010274
	Grand Total	1187340268

Annexure-V

**Non adjustment of AG Memos by the Divisional Officers upto 3/2016
PAO madras AG Memos**

Sr. No	Name of Divison	Amount
1.	B&R Mandi-I	94710.50
2.	B&R Mandi-II	4.00
3.	B&R Sarkaghat	86.00
4.	B&R Theog	86545.30
5.	B&R Dharamsala	16.90
6.	B&R Dharamsala	56670.00
7.	CV Udaipur	9970.70
8.	Mech Kullu	658.00
9.	B&R Salooni	5969.00
10.	B&R Hamirpur	103185.00
11.	Elect.Shimla-II	-105.00
12.	IPH Sarkaghat	13619.00
13.	IPH Padhar	276.00
14.	IPH Una-I	183.45
15.	IPH Shimla-I	715.90
16.	IPH Recong Peo	569.70
17.	Old Balances HPSEB	737290.35
	Total	1110364.80

PAO CALCUTTA A.G.MEMO'S UP TO 3/2016

SR.NO	NAME OF DIVISION	AMOUNT
1.	B&R Mandi-II	91502.00
2.	B&R Sarkaghat	11392.00
3.	B&R Theog	-486.75
4.	B&R Kasauli	2014.00
5.	B&R Shimla-II	-60840.60
6.	B&R Dharamshala	21989.50
7.	B&R Dharamshala	-2595.90
8.	B&R Kullu-II	-90923.70
9.	B&R Udaipur	-130548.25
10.	Mech. Kullu	-219280.75
11.	B&R Salooni	163223.00
12.	B&R Hamirpur	64969.55
13.	B&R Jawali	31599.00
14.	B&R Rampur	45.00
15.	Mech Rampur	-859472.00
16.	B&R Jubbal	21217.95
17.	B&R Kaza	0.05
18.	Elect Shimla-I	-11233.75
19.	Elect Shimla-II	30469.90
20.	Elect Palampur	334873.65
21.	B&R Karsog	619.05
22.	IPH Bilaspur	96742.00
23.	IPH Anni	81913.00
24.	IPH Sunder Nager	-418.00
25.	IPH Sarkaghat	3209.95
26.	IPH Baggi	434983.45
27.	IPH Una-I	52735.00
28.	IPH Una-II	-8692.85
29.	T/Wall Gagret	494475.00
30.	IPH Dharamsala	-13082.25
31.	IPH Palampur	-859618.30
32.	IPH Thural	1543290.00
33.	IPH Dehra	-36485.00
34.	IPH Indora	-7566.00
35.	IPH Dalhousie	9445.20
36.	IPH Salooni	811.00
37.	IPH Shimla-I	172311.11
38.	IPH Suni	54189.00
39.	IPH Nerwa	1640599.70
40.	IPH Rohru	956484.00
41.	IPH Paonta	21560.70
42.	IPH Solan	66362.85
43.	IPH Keylong	16814.00

44.	IPH Pooh	141150.00
45.	IPH Rampur	-994580.00
46.	IPH Shimla-II	101856.00
47.	HPSEB	11545253.18
	Total	14912275.69

PAO BOMBAY A.G. MEMO'S UPTO 3/2016

Sr. No	Name of Division	Amount
1.	B&R Mandi-I	251075.40
2.	B&R Mandi-II	94289.20
3.	B&R Sunder Nagar	316403.65
4.	B&R Karsog	68257.80
5.	B&R Dharamshala	243794.80
6.	B&R Sarkaghat	38660.40
7.	B&R Theog	227300.29
8.	B&R Kasauli	29019.85
9.	B&R Shimla -I	0.15
10.	B&R Shimla-II	-5263.80
11.	Mech Dharamsala	4764.30
12.	B&R Kullu-II	-28338.20
13.	C.V Udaipur	-770.10
14.	Mech Kullu	388417.15
15.	B&R Pangi	26166.30
16.	B&R Hamirpur	2867.00
17.	B&R Salooni	22082.20
18.	B&R Jawali	-86040.00
19.	B&R Rampur	9822.35
20.	B&R Kumarsain	41687.75
21.	B&R Karchham	261.00
22.	Mech Rampur	-56522.00
23.	B&R Paonta	416971.00
24.	B&R Sangarah	-1.55
25.	B&R Shillai	-2000.00
26.	B&R Rohru	58172.00
27.	B&R Jubbal	25576.00
28.	B&R Una	-264393.65
29.	B&R Bharwain	-94851.45
30.	Mech Bilaspur	107643.50
31.	NH Joginder Nagar	-0.20
32.	NH Rampur	102254.00
33.	HPSEB	-651823.15
34.	IPH Anni	122110.00

35.	IPH Sundernagar	-168018.80
36.	IPH Sarkaghat	73161.65
37.	IPH Baggi	41615.05
38.	IPH Una-I	252169.85
39.	IPH Una-II	148763.65
40.	IPH F.P Gagraat	5462.05
41.	IPH G.W.O Una	1444.20
42.	IPH Dharamshala	212679.97
43.	IPH Palampur	157898.25
44.	IPH Thural	50561.15
45.	IPH Dehra	64.40
46.	IPH Dalhousie	190019.80
47.	IPH Salooni	4608.00
48.	IPH Shimla-I	-3831281.00
49.	IPH Nerwa	305160.70
50.	IPH Rohru	-200.00
51.	IPH Ponta	-1511.90
52.	IPH Solan	55338.20
53.	IPH Pooh	98072.60
54.	IPH Rampur	25857.50
55.	IPH Kaza	86.50
56.	IPH Shimla-II	4460248.15
57.	IPH Reconge Peo	25687.20
	Total	3515479.16

PAO Delhi A.G. Memo's upto 3/2016

Sr.No	Name of Division	Amount
1.	B&R Mandi-I	231699.01
2.	B&R Mandi-II	3214111.80
3.	B&R Sundernagar	5063320.50
4.	B&R Theog	1521539.30
5.	B&R Medical College	1633.35
6.	B&R Karsog	375178.60
7.	B&R Kasauli	17612.00
8.	B&R Shimla-I	0.59
9.	B&R Shimla-II	2460656.81
10.	B&R Dharamshala	581282.92
11.	Mech Dharmshala	13493.65
12.	B&R Kullu-I	1666077.95
13.	B&R Kullu-II	1104198.15
14.	CV Udaipur	-2305332.15
15.	B&R Nirmand	-88360.00
16.	Mech Kullu	368763.20
17.	B&R Salooni	-38401.25
18.	B&R Hamirpur	507623.10
19.	B&R Rampur	794490.45
20.	B&R Kumarsain	763213.25
21.	B&R Karchham	284030.00
22.	B&R Kaza	99376.75
23.	Mech Rampur	-70744.00
24.	B&R Ponta	-23663.45
25.	B&R Rajgarh	-1792.00
26.	B&R Sangarh	221856.35
27.	B&R Shillai	164564.90
28.	B&R Jubbal	191337.90
29.	B&R Bharwain	44446.00
30.	Elect. Palampur	129438.00
31.	B&R Chopal	779641.60
32.	B&R Una	452034.15
33.	Elect Una	872.00
34.	NH Joginder Nagar	-374562.00
35.	NH Rampur	-101800.00

36.	IPH Ghumarwain	-377110.45
37.	IPH Anni	1508170.00
38.	IPH Sundernagar	-1303627.00
39.	IPH Sarkaghat	275521.90
40.	IPH Baggi	55665.00
41.	IPH Padhar	623.00
42.	IPH Una-I	1586070.50
43.	T/Well Gagret	289153.05
44.	GWO Una	205785.00
45.	IPH Dharamshala	645546.90
46.	IPH Palampur	1715309.31
47.	IPH Thural	2064160.00
48.	IPH Dehra	272177.63
49.	IPH Indora	2511272.00
50.	IPH Nurpur	1426628.10
51.	IPH Dalhousie	4261238.99
52.	IPH Salooni	163990.00
53.	IPH Thural	32378.00
54.	IPH Shimla-I	1573997.95
55.	IPH Arki	-247282.00
56.	IPH Nerwa	-638233.50
57.	IPH Rohru	132780.00
58.	IPH Paontasahib	96352.75
59.	IPH Solan	-846788.00
60.	IPH Recongpeo	1836853.08
61.	IPH Pooh	4594791.00
62.	IPH Rampur	-369320.43
63.	IPH Kaza	135995.10
64.	IPH Shimla-II	1395943.85
65.	HPSEB	9650.24
	Total	41055529.40

Annexure-VI-A

List of minus balance under Head 8671 up to 3/2016

Sr. No	Name of Division	Amount
1	Mech Division Rohru	-812
2	RIDF	-7
3	B&R Bharwain	-463
4	B&Rajgarh	-12
7	Mech Dharamsala	-840
	Total	-2134
1	IPH Pooch	-308
	Total	-308
	B&R and IPH Total	-2442

Annexure VI-B

8671-Closing Balances of **B&R, I.P.H./Electric/N.H. Divisions** excess of
Prescribed amount w.e.f 1/4/2015 to 31/3/2016

DDO Code	Division Name	Months	Amount
680	B&R Dharampur	06/2015	1209
680	B&R Dharampur	07/2015	1530
680	B&R Dharampur	08/2015	1107
649	B&R Nirmand	07/2015	1188
649	B&R Nirmand	08/2015	1162
649	B&R Nirmand	12/2015	1006
649	B&R Nirmand	02/2016	1039
654	Mech Rampur	06/2015	1063
630	B&R Chamba	06/2015	1232
630	B&R Chamba	07/2015	1470
630	B&R Chamba	09/2015	1245
632	B&R Dalhousie	12/2015	1096
632	B&R Dalhousie	01/2016	1054
674	B&R Bharmour	08/2015	1064
674	B&R Dalhousie	09/2015	1363
674	B&R Dalhousie	10/2015	1413
674	B&R Bharmour	11/2015	1391
674	B&R Dalhousie	01/2016	1140
674	B&R Dalhousie	02/2016	1102
658	B&R Sangarh	05/2015	1119
658	B&R Sangarh	06/2015	1209
659	B&R Shillai	08/2015	1191
659	B&R Shillai	09/2015	1296
601	B&R Mandi-II	07/2015	1111
601	B&R Mandi	10/2015	1017
601	B&R Mandi	12/2015	1032
601	B&R Mandi	01/2016	1211

601	B&R Mandi	02/2016	1476
603	B&R SunderNagar	11/2015	1098
643	B&R Bilaspur-I	11/2015	6173
643	B&R Bilaspur-I	01/2016	1136
644	B&R Bilaspur-II	09/2015	1067
645	B&R Ghumarwin	02/2016	1118
662	Mech. Kullu	06/2015	1152
662	Mech. Kullu	01/2016	1178
662	Mech. Kullu	02/2016	1226
611	B&R Arki	09/2015	1129
611	B&R Arki	10/2015	1163
611	B&R Arki	12/2015	1106
613	B&R Solan	07/2015	1102
641	B&R Dehra	07/2015	1064
641	B&R Dehra	08/2015	1122
641	B&R Dehra	09/2015	1056
641	B&R Dehra	11/2015	1065
641	B&R Dehra	12/2015	1199
641	B&R Dehra	01/2016	1024
607	B&R Chopal	05/2015	1065
607	B&R Chopal	06/2015	1165
607	B&R Chopal	01/2016	1275
609	B&R Jubbal	04/2015	1061
609	B&R Jubbal	07/2015	1223
609	B&R Jubbal	09/2015	1103
609	B&R Jubbal	10/2015	1216
609	B&R Jubbal	11/2015	1076
616	B&R Shimla-I	01/2016	1077
616	B&R Shimla-I	02/2016	1111
618	B&R Shimla-III	01/2016	1331
618	B&R Shimla-III	02/2016	1023
623	B&R Kangra	05/2015	1067
623	B&R Kangra	06/2015	1038
623	B&R Kangra	07/2015	1003
623	B&R Kangra	08/2015	1087
623	B&R Kangra	10/2015	1035
623	B&R Kangra	11/2015	1203
660	Mech Dhalli	08/2015	1231
660	Mech Dhalli	10/2015	1312
660	Mech Dhalli	11/2015	1406
660	Mech Dhalli	12/2015	1266
661	Mech Bilaspur	06/2015	1176
605	N. H. Joginder Nagar	02/2016	1274
612	Electric Shimla-1	01/2016	1112
625	Electric Palampur	01/2016	1119

683	N. H. Hamirpur	10/2015	1264
683	N. H. Hamirpur	11/2015	1247
683	N. H. Hamirpur	02/2016	1068
700	I. P. H. Sunder Nagar	07/2015	1498
707	I. P. H. Salooni	02/2016	1295
716	I. P. H. Shimla-2	01/2016	1041
717	I. P. H. Nerwa	11/2015	1312
720	I. P. H. Paonta Sahib	07/2015	1392
720	I. P. H. Paonta Sahib	10/2015	1311
720	I. P. H. Paonta Sahib	11/2015	1496
720	I. P. H. Paonta Sahib	12/2015	1164
722	I. P. H. Solan	11/2015	1405
724	I. P. H. Solan	12/2015	1093
724	I. P. H. Nahan	08/2015	1024
726	I. P. H. Dharmshala	06/2015	1153
726	I. P. H. Dharmshala	08/2015	1120
726	I. P. H. Dharmshala	09/2015	1096
726	I. P. H. Dharmshala	10/2015	1366
726	I. P. H. Dharmshala	11/2015	1344
726	I. P. H. Dharmshala	12/2015	1154
726	I. P. H. Dharmshala	01/2016	1431
726	I. P. H. Dharmshala	02/2016	1154
726	I. P. H. Dharmshala	03/2016	1256
728	I. P. H. Dehra	05/2015	1158
728	I. P. H. Dehra	07/2015	1186
728	I. P. H. Dehra	08/2015	1114
728	I. P. H. Dehra	10/2015	1402
728	I. P. H. Dehra	01/2016	1402
728	I. P. H. Dehra	02/2016	1662
736	I. P. H. Bilaspur	08/2015	1079
739	I. P. H. Barsar	08/2015	1081
739	I. P. H. Barsar	10/2015	1015
739	I. P. H. Barsar	11/2015	1060
752	I. P. H. Flood Pro. Gagret	06/2015	1218
752	I. P. H. Flood Pro. Gagret	07/2015	1140
752	I. P. H. Flood Pro. Gagret	08/2015	1687
756	I. P. H. Shahnehar	04/2015	23,55,753
770	Hydrology Shimla	12/2015	1108
770	Hydrology Shimla	01/2016	1185
770	Hydrology Shimla	02/2016	1225
770	Hydrology Shimla	03/2016	1210

Annexure-VII**Minus Balances under the Head (8009) work Charged staff up to 3/2016
B&R Division**

Sr. No	Name of Division	Amount
1	B&R Bilaspur	-1237860
4	B&R Spiti at Kaza	-3932755
5	B& Rajgarh	-17564.30
8	B&R Bharwain	-1948319
9	B&R Una	-1845778
10	B&R Bajinath	-2680165
11	B&R Dharampur	-1718307
12	B&R Joginder Nagar	-1540961
14	B&R Mandi-I	-789324
16	B&R Sarkaghat	-1279228
17	B&R Solan	-161322
25	B&R Udaypur	-724715.35
26	B&R Kullu-I	-329258.65
27	B&R Kullu-II	-1231637
30	B&R Pangi	-8438322
31	B&R Jawali	-194880
32	B&R Arki	-104141
33	B&R Kasauli	-274100
34	B&R Jubbal	-148760
	Total	-28597397.30

**Minus Balances under the Head (8009) work Charged staff up-to 3/2016
IPH Division**

1	I.P.H.Ghumarwin	-3804533
2	I.P.H Nurpur	-166992
3	I.P.H Sarkaghat	-583353
4	Flood Protection Gagret	-551938
5	Tube well Div Gagret	-4047509
	IPH Total	-9154325
	B&R Total	-28597397.30
	Grand Total	-37751722.30

AnnexureVIII

**ADVERSE BALANCES UNDER PUBLIC WORKS AND IRRIGATION & PUBLIC
HEALTH DEPOSITS-8443 UPTO 3/2016
IN R/O B&R DIVISIONS**

Div No	Name of Division	Name of Work	Closing Balance 3/2016
682	B&R Tauni Devi	C/O Science Lab in GSSS Tauni Devi	-1642041
	B&R Tauni Devi	C/O Women Hostel in Existing Poly Technical Hamirpur	-10485032
	B&R Tauni Devi	C/O 3 Nos room in GHS Samirpur	-261891
	B&R Tauni Devi	C/O Add. Accom. for 100 student in Boys Hostel at Govt Poly Tech. Hamirpur	-1592650
	B&R Tauni Devi	C/O Science Lab at Lambloo	-2537060
	B&R Tauni Devi	C/O Vety. Disp. Buildg. at Kohin	-422121
	B&R Tauni Devi	C/O Middle School Buildg. at Samirpur	-1378314
657	B&R Rajgarh	C/O Health sub centre Bldng.at Sarsoo	-998895
	B&R Rajgarh	C/O Ghurdwara Dahan road	-245362
659	B&R Shillai	C/O Science Lab. at GSSS Neghta	-147792
	B&R Shillai	C/O GSSS at Kanti Mashwa	-195068
	B&R Shillai	C/O HSC Buldg at Millah	-288874
	B&R Shillai	C/O Police station Buildg at Shillai	-1626812
656	B&R Ponta Sahib	C/O 100 Beded Hospital at Ponta Sahib	-28178446
	B&R Ponta Sahib	C/O HSC Lolri Bias	-1473316
	B&R Ponta Sahib	C/O Bridge over Bata River on Jamniwala Santoshgar road	-2000000
632	B&R Dalhousie	C/O GSSS Buildg. at Dalhousie	-1318470
	B&R Dalhousie	C/O Type III Qtrs Building at Dalhousie	-255848
634	B&R Hamirpur	C/O ADR centre Buildg. at Hamirpur	-4677907
	B&R Hamirpur	C/O PHC Buildg. at Kot Hamirpur	-286587
	B&R Hamirpur	C/O Distt. Ayruvedic Hospital Buildg at HMR	-9139211
	B&R Hamirpur	S/R Hospital Chowk to Hathli Khad road	-312575
637	B&R Barsar	S/R to non residential Buildg. of Police Station Barsar	-104010
	B&R Barsar	C/O PHC Garli	-984145
	B&R Barsar	C/O Science Blick in GSSS Maharal	-2462765
	B&R Barsar	C/O Sceince Lab Block at GSSS Garli	-2922157
	B&R Barsar	C/O Model Sceince Lab At GSSS Mehal	-2020830
	B&R Barsar	C/O Lab at GSSS Kashmir	-1668258
604	B&R Sarkaghat	C/O PHC Buildg. at Gopalpur	-599307
	B&R Sarkaghat	C/P PHC Buildg. at Bhambla	-912544
	B&R Sarkaghat	C/O Science Lab at Samaila	-1718316
	B&R Sarkaghat	C/O Science Lab at Nabahi	-1224128
	B&R Sarkaghat	C/O Science Lab at Bhadrawar	-2197545

	B&R Sarkaghat	C/O Science Lab at Jamni	-1550698
	B&R Sarkaghat	C/O Type II Qtrs at Sarkaghat	-197906
655	B&R Nahan	C/O New OPD Block for RH Nahan for maternity ward	-4568820
651	B&R Karchham	RRD on Chhitkul Bridge	-3913642
647	B&R Rampur	C/O GSSS Buildg at Dansa	-18245108
	B&R Rampur	C/O GSSS at Dhargaura	-14667074
	B&R Rampur	C/O LParking at Sarahan	9595000
648	B&R Kumarsain	C/O GSSS Khaneli Sadoch	-3134072
	B&R Kumarsain	C/O GSSS Kangal	-4135558
	B&R Kumarsain	C/O Govt College Buildg. at Suni	-17765983
	B&R Kumarsain	C/O GSSS Shamathala	-2476732
649	B&RNirmand	C/O Outdoor Stadium at Nirmand	-5760679
	B&RNirmand	C/O Police Station Buildg. at Anni	-604248
	B&RNirmand	C/O Office cum residence of Asstt Engineer at Sub Division Anni	-350000
684	B&R Joginder Nagar	C/O Govt. Ayurvedic Pharmacy at J/Nagar	-19227
	B&R Joginder Nagar	C/O GSSS at Outpur	-2642151
	B&R Joginder Nagar	C/O RTI Buildg at J/Nagar	-3269142
622	B&R Baijnath	C/O PHC Buildgs at Rakkar-II	-192353
	B&R Baijnath	C/O Science Lab Buildg at GSSS Majhera	-968645
	B&R Baijnath	C/O GSSS Buildg at Makol	-641011
	B&R Baijnath	I/Upgradation of Paragliding Buildg. at Bir	-5645581
601	B&R Mandi –II	C/O Science Lab Buildg at Gurukotha	-3353609
	B&R Mandi –II	C/O GHS Buildg at Ghashnoo	-1114020
603	B&R Sunder Nagar	C/O GSSS Buildg at Phangwas	-2912040
	B&R Sunder Nagar	C/O GSSS Buildg at Jarol	-1251261
643	B&R Bilaspur-I	RRD on Panoh Harlog	-15228
644	B&R Bilaspur-II	C/O AHC Buildg at Baddu	-327600
626	B&R Kullu-I	C/O GSSS Buildg Pinni	-3309892
	B&R Kullu-I	C/O GSSS Buildg Shamsheer	-2415823
	B&R Kullu-I	C/O GHS Buildg at Raila	-810473
	B&R Kullu-I	C/O PHC Buildg at Bhunter	-455960
	B&R Kullu-I	C/O CHC Buildg at Banjar	-416079
635	B&R Una	C/O Science Lab GSSS Bhadsali	-4879424
	B&R Una	Imp/Strength of L/R Agouli PB to S/Garh Talwara industrial Area	-13366129
	B&R Una	C/O 50 Bedded Hospital at Haroli	-7596294
	B&R Una	C/O Rain Shelter Horoli	-1662810
	B&R Una	C/O Park at Pubobal	-1107794
636	B&R Bharwain	C/O 2 rooms Accommodations Buildg in GSSS At Joh	-88965
	B&R Bharwain	C/O GSSS Diara Under RMSA	-303518

	B&R Bharwain	C/O GHS Andoura	-347042
	B&R Bharwain	C/O GHS Buildg at Kaloh	-225855
	B&R Bharwain	C/O Girl Hostel at Govt. Poly Tech. College at Gagret	-1380320
639	B&R Nurpur	C/O Sceince Block GSSS at Raja Ka Talab	-2228404
	B&R Nurpur	C/O GHS Buildg at Kukher	-700883
	B&R Nurpur	C/O GSSS at Bhadwar	-287247
	B&R Nurpur	C/O CHC Buildg at Rehan	-1690559
642	B&R Jawali	C/O Foot Bridge at Khed Khad	-912436
	B&R Jawali	C/O CHC Buildg at Jawali	-1993461
	B&R Jawali	S/R CHC at N/Surian	-254924
	B&R Jawali	C/O Model Science Lab at GSSS Jawali	-636291
	B&R Jawali	C/O 6Nos Class room and Boundary wall at Harsar	-2088723
620	B&R Dharamshalla	C/O 2 Nos rooms for the staff of CMO Kangra at D/Shala	-1184613
	B&R Dharamshalla	C/O PHC at Bagli	-161220
	B&R Dharamshalla	C/O OBC Bhawan at Nagrota Bagwan	-10517969
	B&R Dharamshalla	C/O Tribal Bhawan at D/Shala	-2341240
	B&R Dharamshalla	C/O Rajeev Gandhi Govt. Engineer College at N/Bagwan	-6577000
621	B&R Palampur	C/O Community bhawan at Gadiara	-415751
623	B&R Kangra	C/O Bhim Rao Ambedkar Bhawan Kangra	-146879
	B&R Kangra	C/O Bhim Rao Ambedkar Bhawan Shahpur	-246702
	B&R Kangra	C/O Community centre Buildg at Laleta	-270755
	B&R Kangra	C/O Community Bhawan at Dhanotu	-107945
	B&R Kangra	C/O GSSS Buildg at Salol	-2020002
	B&R Kangra	C/O GSSS Buildg at Rait	-673601
	B&R Kangra	C/O GSSS Buildg at Sarah	-1685023
686	B&R Jaisinghpur	C/O CHC Vety. Dispensary Buildg at Gander	-55089
	B&R Jaisinghpur	C/O PHC Buildg at Majheen	-1640943
	B&R Jaisinghpur	C/O HSC Buildg at Harrot	-409721
	B&R Jaisinghpur	C/O HSC buildg at Dhandole	-860382
	B&R Jaisinghpur	C/O HSC buildg at Molag	-1325559
	B&R Jaisinghpur	C/O HSC buildg at Thural	-766635
	B&R Jaisinghpur	C/O HSC buildg at Barram	-241930
695	B&R Tanda	C/O 18Nos Type V Qtrs at Tanda	-11306070
	B&R Tanda	C/O 120 Nos Type III Qtrs at Dr. RPGMC Tanda	-5173790
613	B&R Solan	C/O Addl.Accommodation at Govt. Girl SSS Solan	-4911556
614	B&R Kasuali	C/O & Repair of Playground at GSSS Kuthar	-1503062
	B&R Kasuali	C/O Science Lab at GSSS Kasauli	-3982321
	B&R Kasuali	C/O CHC Buildg at TBS Complex at	-4326534

		Dharampur	
	B&R Kasuali	R/M of Sub Judge Court Buildg at Kasuali	-757661
	B&R Kasuali	C/O Ayurvedic health centre Buildg at Haripur	-723016
676	B&R Nalagarh	C/O Car parking GP College Nalagarh	-107981
		C/O Science Block at GSSS (Boy) Nalagarh	-3906581
		B&R Total	-293912502

IRRIGATION & PUBLIC HEALTH DIVISION			
Code	Name of Division	Works	C. B.
754	I. P. H. Shahpur	NRDWP Works 2012-13	-1157249
754	I. P. H. Shahpur	CRF for the F4 2014-15	-127678
754	I. P. H. Shahpur	FIS Raj Kulh	-380201
754	I. P. H. Shahpur	Prov. WSS to NIFT Kangra	-63177
754	I. P. H. Shahpur	Path from Main Kuhal ghnette to Gurbaksh House	-68298
754	I. P. H. Shahpur	CAD TO Baddi Kulh	-198259
754	I. P. H. Shahpur	Balance work of community hall of Ram Lella	-15872
729	I. P. H. Thural	Treatment Plant of LWSS Dali Bhalundor	-169352
729	I. P. H. Thural	Sostn of WSS Lahru Sadda	-23576
731	I. P. H. Nurpur	PWSS to power Grid cet Bodh	-158021
731	I. P. H. Nurpur	PWSS to village kaphri	-103449
731	I. P. H. Nurpur	PWSS to village Thehar	-70368
731	I. P. H. Nurpur	Road & other Inprasture Dor Corpn shimla	-130180
731	I. P. H. Nurpur	Linking of source Tareta Kandwal	-87776
731	I. P. H. Nurpur	NCRF for the year 2011-12	-130712
731	I. P. H. Nurpur	Basp PWSS Hathi Dhar	-1336446
731	I. P. H. Nurpur	Sew to Nurpur town for the 2014-15	-390366
738	I. P. H. Hamirpur	Provision Sewerage Scheme Nadaun Town	-16006398
738	I. P. H. Hamirpur	Sewerage Scheme Hamirpur Town	-6394984
738	I. P. H. Hamirpur	Sewerage Scheme Sujanpur Town	-195135
738	I. P. H. Hamirpur	Pro. Sge SoL to Sujanpur Town	-2681543
738	I. P. H. Hamirpur	Pro. Sge SoL S. Scheme Hamirpur Town	-383023
738	I. P. H. Hamirpur	WSS Krishi Vikas Kendra Basa H/pur	-1762263
738	I. P. H. Hamirpur	Imp. Of Well at pandola in GP Thankari	-79594
738	I. P. H. Hamirpur	PRI Under NRDWP	-2384091
738	I. P. H. Hamirpur	Irr. Pond Near Partap Singh House in vill.Dobber	-73540
738	I. P. H. Hamirpur	R/F HIMUDA Imp. Of remodelling of LWSS H/pur	-3630639
739	I. P. H. Barsar	Beautification of Pond at Tal	-969790
710	I. P. H. Rampur	LIS Halti Land Adersh Nagar Khamadi	-268390
715	I. P. H. Shimla	Kedheri parchi Tikkar Kohwan	-1711000

715	I. P. H. Shimla	LWSS Schemes Matiana	-11046843
715	I. P. H. Shimla	Raina Dochi G. P. Bagain	-334300
715	I. P. H. Shimla	Wheel Khujar G. P. Junga Pro. G.W.S.S.	-1394865
715	I. P. H. Shimla	LWSS Aug. of 8 No's Matiana	-11137237
715	I. P. H. Shimla	R/M of VWSS Ghanahatti Sec.	-180505
715	I. P. H. Shimla	R/M of VWSS Koti Sec.	-184917
715	I. P. H. Shimla	R/M of VWSS Matiana Sec.	-79734
715	I. P. H. Shimla	R/M of VWSS Sainj Sec.	-148488
715	I. P. H. Shimla	R/M of VWSS Balag Sec.	-372531
715	I. P. H. Shimla	R/M of VWSS Theog Sec.	-79484
715	I. P. H. Shimla	R/M of VWSS Matiana Sec.	-79734
725	I. P. H. Arki	Aug. of LWSS behli Bagain	-145200
722	I. P. H. Nahan	Aug. of LWSS Kheel Belu	-350019
722	Flood Protection gagret Una	Repair of Danga at Nalla on the Boundry	-81850
722	Flood Protection gagret Una	Pro. FPW Bhdouri Khad	-10654
727	I. P. H. Palampur	AIBP Various works 191	-3871785
727	I. P. H. Palampur	Pro. Water facility Aryavadic Complex Paprola	-414476
		IPH Total	-71063992

Annexure-A

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R division Arki	3	1	443.16	Unfruitful expenditure on Construction of road
	-do-		2	179.16	Unfruitful expenditure construction of road
	-do-		3	32.10	Unfruitful expenditure on incomplete construction of road
2	B&R Division Chopal	3	1	123.91	Idle investment on construction of road from.
	-do-		2	1222.59	Unfruitful expenditure on construction of Govt. Degree College building
	-do-		3	15.40	Unfruitful expenditure on C/o Govt. Sen. Sec. School building
3	B&R Division Dehra	2	1	82.76	Unfruitful expenditure on the construction of road
	-do-		2	444.09	Unfruitful expenditure on the construction of road/bridges
4	B&R Division Baijnath	2	1	137.75	Unfruitful expenditure the construction of road
	-do-		2	146.46	Unfruitful expenditure of on construction of Road.
5	B&R Division Karcham	1	1	388.42	Unfruitful expenditure on the construction of road
6	B&R Division Killar Pangi	3	1	139.91	Unfruitful expenditure on construction of I.T.I Building at Killar

	-do-		2	56.62	Idle investment on Construction bridge over road
	-do-		3	163.14	Unfruitful expenditure on construction of Degree College Building
7	B&R Division Fatehpur	2	1	132.98	Unfruitful Expenditure on construction of road
	-do-		2	109.06	Unfruitful expenditure on construction of road
8	B&R Division Kangra	2	1	171.04	Unfruitful expenditure on construction of road
	-do-		2	65.80	Unfruitful Expenditure on construction of road
9	B&R Division Nirmand	2	1	444.80	Unfruitful Expenditure on construction of road
10	B&R Division Nurpur	3	1	224.01	Unfruitful Expenditure on construction of road
	-do-		2	60.10	Unfruitful expenditure on construction of residential building
11	B&R Division Sangrah	2	1	33.44	Unfruitful expenditure on construction of Science
	-do-		2	316.33	Unfruitful Expenditure on construction of road
12	B&R Division Dharampur	2	1	1445.84	Unfruitful Expenditure on construction of road
			2	239.35	Unfruitful Expenditure on construction of road
13	B&R Division Tauni Devi	3	1	203.23	Unfruitful Expenditure on construction of road
			2	46.67	Unfruitful Expenditure on construction of road
			3	98.78	Unfruitful Expenditure on construction of road
14	B&R Division Dalhousie	3	1	118.73	Unfruitful Expenditure on construction of road
			2	41.38	Unfruitful Expenditure on construction of Science lab
			3	151.82	Unfruitful Expenditure on construction of road
15	B&R Division Ghumarwin	2	1	124.14	Delay in construction of road due to land dispute, idle investment
	-do-		4	80.21	Unfruitful Expenditure due to delay in construction.
16	B&R Division Palampur	1	1	138.85	Non completion of work due to involvement of private land, idle investment on the construction of road.
17	B&R Division Kasauli	2	1	337.33	Unproductive expenditure on construction of balance work of Berghal-Kathlog Gunai Road Rs. 308.27 lakh and avoidable payment

					escalation Rs. 29.06 lakh.
			2	159.80	Unfruitful expenditure on construction of road Deothi Bara Koon Rs. 108.25 lakh and avoidable cost escalation payment Rs. 51.55 lakh.
18	B&R Solan	2	1	209.62	Unfruitful expenditure of Rs. 189.76 lakh in c/o Paughal Kot Kadour Baodhan Road undue favour to contractor Rs. 19.86 lakh.
			2	115.19	Unfruitful expenditure of Rs. 107.13 lakh and undue favour to contractor of Rs. 8.06 lakh.
19	B&R Shillai	2	1	582.17	Unfruitful expenditure due to held up work Rs. 244.54 lakh cost escalation thereof Rs. 279.99 lakh and undue benefit to contractor Rs. 57.64 lakh.
			2	253.72	Unfruitful expenditure due to delay in construction of road Rs. 186.52 lakh and non levy of compensation Rs. 22.27 lakh recovery of useful stone Rs. 4.91 lakh and excess expenditure Rs. 40.02 lakh.
20	B&R Bharmour	2	1	340.84	Ill planned executing on construction of Machhetar to Garima via Stur Road non construction of bridge Rs. 316.58 lakh and undue favour to contraction (Rs. 24.26) lakh.
			2	260.13	Unfruitful expenditure Rs. 219.07 lakh on construction of Pilli-Swai Road and undue favour to contractor Rs. 41.06 lakh.
21	B&R Karsog	3	1	90.34	Unfruitful expenditure of Rs. 54.64 lakh, undue favour Rs. 35.70 lakh.
			2	256.11	Idle investment on construction of incomplete bridge of Rs. 231.64 lakh and undue favour Rs.24.47 lakh.
			3	60.13	Unfruitful expenditure of Rs. 56.92 lakh and to Govt. revenues due to non levy of compensation Rs. 3.21 lakh time overrun of 51 months.
22	Electrical Div. Palampur	2	1	51.38	Unfruitful expenditure providing C/o combined office building at Nurpur Rs. 40.39 lakh and undue favour to Rs. 10.99 lakh.
			2	174.95	Unfruitful expenditure of Rs. 35.22 lakh, awaited A/A & E/S for Rs. 139.73 lakh.
23	B&R Sarkaghat	2	1	264.96	Unfruitful expenditure Rs. 217.59 lakh C/o Dali Rakhoh Jandhru Kothi Poplog Dharnasi Mortan Road undue favour to contractor Rs. 27.26 lakh. Non recovery of Royalty Rs. 5.86 lakh irregular payment of 10cc claims Rs. 8.80 lakh. Non recovery of liquidated damages Rs. 5.45 lakh.

			2	125.06	Unfruitful expenditure on held up work Rasher Hawani Trangla Bhalyana road due to Forest Land Rs. 115.95 lakh. Non recovery of levied compensation and security Rs. 9.11 lakh.
24	NH Rampur	2	1	339.97	Unfruitful expenditure due to delay in completion of work and un-authorized expenditure of Rs. 296.61 lakh and undue benefit to the contractor Rs. 43.36 lakh.
Total	24 divisions	53		11443.73	

Annexure-B

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

Sr. No	Name of unit	No. of paras	Par a No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Bangana	1	9(1)	100.00	Execution of maintenance and deposit works without availability of budget resulting in creation of liability Rs 100.00 lakh
2	B&R Division Dehra	1	3	75.00	Irregular utilization of budget
3.	B&R Division Sundernagar	1	1	172.00	Irregular utilization of budget telecom funds
4.	B&R Division Jogindernagar	1	2	75.00	Irregular utilization of budget
5.	B&R Division Dharampur	1	3	896.03	Regarding drawl/utilization of funds
6.	B&R Division Tauni Devi	1	4	166.06	Irregular utilization of budget and advance payment made to the firm
7.	B&R Dalhouise	1	4	67.48	Irregular utilization of budget
8.	B&R Division Ghumarwin	1	6	153.95	Irregular utilization of budget Rs. 153.95 lakh.

9.	B&R Rampur	1	4	20.90	Irregular utilization of budget Rs. 20.90 lakh.
10.	B&R Kasauli	1	3	90.00	Irregular utilization/drawl of funds in advance of requirement Rs. 90.00 lakh.
11.	B&R Solan	1	3	567.00	Irregular drawl/utilization of funds Rs. 567.00 lakh.
12	B&R Karsog	1	4	180.00	Irregular drawl/utilization of funds Rs. 180.00 lakh.
13	HPPWD Elect. Div. Mandi	1	1	25.20	Irregular drawl and utilization of funds Rs. 25.20 lakh.
Total	13 Divisions	13		2588.62	

Annexure-C

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Bangana	1	3	42.03	Issue of material to works without requirement
2	B&R Division Killar Pangi	1	4	4.85	Issue of materials to works without immediate requirement
3	B&R Division Fatehpur	1	3	45.52	Fictitious booking of material to works without requirement
4	B&R Division Nurpur	1	4	64.03	Fictitious booking of material
5	B&R Division Sangrah	1	4	42.84	Fictitious charge of expenditure by fictitious booking of material to works
6.	B&R Division Joginder Nagar	1	3	128.50	Fictitious booking of material to works without requirement

7	B&R Division Dharampur	1	5	7.36	Fictitious booking of material to works without requirement
8	B&R Division Dalhousie	1	6	12.55	Issue of materials to works without immediate requirement
9	B&R Division Arki	1	4	44.65	Irregular drawl of funds and advance payment made to firm and booking of material without immediate requirement resulting blockage of Govt. funds Rs. 44.65 lakh.
10	B&R Kasauli	1	6	32.91	Fictitious booking of material of works requirement Rs. 32.91 lakh.
11	B&R Shillai	1	3	69.61	Resulting fictitious booking/irregular utilization of budget Rs. 69.61 lakh.
12	B&R Karsog	1	5	173.95	Fictitious Booking of material Rs. 173.95 lakh.
13	B&R Rampur	1	2	51.26	Fictitious booking of material Rs. 51.26 lakh.
14	B& R Division Sarkaghat	1	4	35.94	Fictitious booking of material to works requirement- Rs. 35.94 lakh.
Total	14 Divisions	14		756.00	

Annexure-D

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	7	108.76	Blockage of Govt. funds due to non-execution of deposit works
2	B&R Division Bangana	1	8	47.02	Blockage of Government funds due to non-execution of deposit works
3	B&R Division Chopal	1	6	160.45	Blockage of Govt. funds due to un-spent deposits
4	B&R Division Dehra	1	4	199.71	Blockage of Govt. funds due to un-spent deposits

5	B&R Division Bajnath	1	4	236.97	Blockage of Govt. funds to un-spent deposits
6	B&R Division Karcham	1	6	23.25	Blockage of Government funds due to non-execution of deposit works
7	B&R Division Fethapur	1	6	325.05	Blockage of Govt. funds to un-spent deposits
8	B&R Division Kangra	1	8	107.38	Blockage of Govt. funds
9	B&R Division Nirmand	2	6	84.51	Blockage of Government funds due to non-execution of deposit works
	-do-		7	35.00	Blockage due to unauthorized retention of funds Backward Area Sub-Plan (BASP)
10	B&R Division Nurpur	1	6	256.50	Blockage of Government funds due to non-execution of deposit works
11	B&R Division Sangrah	1	6	179.75	Blockage of Govt. funds due to un-spent deposits
12	B&R Division Joginder nagar	1	6	526.42	Blockage of Government funds due to non-execution of deposit works
13.	B&R Division Nalagarh	2	4	133.71	Blockage of funds
			5A	132.80	Blockage of Govt. funds owing to non-taking up of Deposit works
			5B	275	Blockage of Government funds due to non-execution of deposit works
14	B&R Division Dharmapur	1	8	397.79	Blockage of Govt. funds due to non start of execution of work.
15.	B&R Division Tauni Devi	1	6	190.92	Blockage of Government funds due to non-execution of deposit works
16.	B&R Division Ghumarwin	1	5	225.42	Blockage of Government funds due to non-execution of deposit works
17.	B&R Palampur	1	3	419.34	Blockage of Govt. funds due to non-execution of deposit work Rs. 419.34 lakh.
18.	B&R Kasauli	1	4	145.44	Blockage of Govt. funds due to non execution of Deposit Works worth Rs. 145.44 lakh.
19.	B&R Solan	1	6	48.19	Blockage of Govt. funds due to non execution of deposit works.
20.	B&R Shillai	1	4A	284.94	Blockage of Govt. funds Rs. 284.94 lakh.
21.	B&R Bharmour	1	6	341.23	Blockage of Govt. funds due to non execution of deposit works Rs. 341.23 lakh.
22.	B&R Karsog	1	7	238.14	Blockage of Govt. funds due to non execution of deposit works Rs. 238.14 lakh.
23.	Electrical Division Palampur	1	5	49.54	Blockage of Govt. funds Rs. 49.54 lakh.

24.	B&R Division Sarkaghat	1	9	86.11	Blocking of Govt. Fund due to unspent deposit of rs. 86.11 lakhs
25.	National Highway Division Rampur	2	2	1763.66	Blockage of central grant due to delay in execution of work Rs. 1568.29 lakh and creation of inevitable liability of Rs. 194.37 lakhs.
			3A	81.20	Blockage of Govt. funds Rs. 81.20 lakh due to non-start of execution of works and unspent amount lying under deposit
26	National Highway Division Hamirpur	1	5	71.57	Blockage of govt. funds on deposit work Rs. 71.57 lakhs
27	H.P.P.W.D, Electrical Division Mandi	1	2	12.66	Issue of material to works without requirement resulted in blockage of funds Rs. 12.66 lakhs
Total	27 Divisions	30		7188.43	

Annexure-E

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

Sr.No	Name of unit	No of paras	Para No.	Amount (Rs.in lakh)	Subject
1	B&R Division Arki	1	8	123.23	Excess Expenditure incurred over the amount of deposit received

2	B&R Division Bangana	1	2	503.65	Awarding of contracts in excess of annual limit
3	B&R Division Dehra	1	5	154.39	Excess expenditure over the amount of deposit received
4	B&R Division Bajnath	1	5	107.62	Excess expenditure over the amount of deposit received
5	B&R Division Karcham	1	7	213.52	Excess Expenditure incurred over the amount of deposit received
6	B&R Division Kangra	1	9	221.28	Excess expenditure over the amount of deposits received
7	B&R Division Nirmand	1	9	44.46	Excess Expenditure incurred over the amount of deposit received
8	B&R Division Nurpur	1	7	54.30	Excess Expenditure incurred over the amount of deposit received
9	B&R Division Jogindernagar	1	7	218.36	Excess Expenditure incurred over the amount of deposit received
10	B&R Division Dharampur	1	9	42.50	Excess Expenditure incurred over the amount of deposit received
11	B&R Division Tauni Devi	1	7	329.00	Excess Expenditure incurred over the amount of deposit received
12	B&R Dalhousie	1	7	36.57	Expenditure incurred on deposit works in excess of deposits received
13	B&R Division Ghumarwin	1	10	9.18	Excess Expenditure incurred over the amount of deposit received
14.	B&R Kasauli	1	5	148.10	Excess expenditure incurred over the amount of deposit received Rs. 148.10 lakh.
15.	B&R Solan	1	7	46.07	Excess Expenditure incurred over the amount of deposit received Rs. 46.07 lakh.
16.	B&R Shillai	1	4B	81.89	Excess Expenditure incurred over the amount of deposit received Rs. 31.89 lakh.

17.	B&R Bharmour	1	7	106.08	Excess Expenditure incurred over the amount of deposit received Rs. 106.08 lakh.
18.	B&R Karsog	1	8	16.94	Excess Expenditure incurred over the amount of deposit received Rs. 16.94 lakh.
19.	B&R Division Sarkaghat	1	11	23.58	Excess expenditure over the amount deposit received Rs. 23.58 lakhs
20	H.P.P.W.D, Electrical Division Mandi	1	6	1.79	Excess expenditure over the amount of deposit received Rs. 1.79 lakhs
21	NH Rampur	1	3B	68.34	Expenditure incurred on deposit works in excess of deposits received Rs. 68.34 lakhs.
Total	21 Divisions	21		2550.85	

Annexure-F

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Baijnath	1	6	229.92	Non-levy of compensation
2	B&R Division Karcham	2	2	33.27	Construction of School Building at Rakchham and undue favour to contractor of Rs. 33.27 lakh due non levying of compensation.
			5	90.60	Non-levy of compensation
3	B&R Division K,Pangi	1	12	28.01	Non levy of compensation
4	B&R Division Fatehpur	1	5	47.08	Non-levy of compensation
5	B&R Division Kangra	1	5	75.83	Non-levy of compensation
6	B&R Division Nirmand	1	5	3.91	Non-levy of compensation
7	B&R Division Nurpur	1	8	59.34	Non-levy of compensation
8	B&R Division Jogindernagar	1	8	99.48	Non levy of compensation undue financial favour to contractor
9	B&R Division Tauni Devi	1	8	71.89	Non levy of compensation
10	B&R Division Dalhousie	1	8	33.06	Non levy of compensation
11	B&R Division Ghumarwin	1	13	43.83	Non levy of compensation
12	B&R Palampur	2	5	7.34	Non levy of compensation undue financial favour to contractor.
13.	B&R Rampur	1	1	00	
				27.05	ii) Non levy of compensation Rs. 27.05 lakh.
				68.52	iii) Payment of Rs. 68.52 lakh without approval of deviation.
14.	B&R Kasauli	1	9	90.59	Non levy of compensation Rs. 90.59 lakh.
15.	B&R Solan	1	5	139.24	Non levy of compensation Rs. 139.24 lakh.
16.	B&R Shillai	1	6	6.99	Non levy of compensation undue financial favour to contractors Rs. 6.99 lakh.
17.	B&R Bharmour	1	5	14.75	Non levy of compensation Rs. 14.75 lakh.
18.	B&R Karsog	1	9	61.77	Non levy of compensation Rs. 61.77 lakh.

19.	National Highway Division Rampur	1	6	391.91	Non-levy of compensation undue financial favour to contractors Rs. 391.91 lakhs
20.	H.P.P.W.D Electrical Division Mandi	1	5	21.30	Non-levy of compensation Rs. 21.30 lakh
Total	20 Divisions	22		1645.68	

Annexure-G

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

Sr. No	Name of unit	No.of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Sangrah	1	3	19.04	Non recovery of levied compensation
2.	B&R Division Jogindernagar	1	9	15.16	Non recovery of levied compensation
3.	B&R Division Tauni Devi	1	9	4.82	Non recovery of levied compensation
4.	B&R Division Ghumarwin	1	3	46.42	Non recovery of Govt. dues from the contractor.
5.	B&R Division Sarkaghat	1	16	14.01	Non recovery of Govt. dues from contractors-Rs. 14.01 lakh.
6	National Highway Division Hamirpur	1	6	25.38	Non recovery of levied penalties from the contractor rs. 25.38 lakh.
Total	6 Divisions	6		124.83	

Annexure-H

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Baijnath	1	8	1127.51	Non finalization of final bills of the contractors
2	B&R Division Killar Pangi	1	13	9.34	Non finalization of bills
3	B&R Division Fatehpur	1	8	122.13	Non finalization of bills of contractors
4	B&R Division Nirmand	1	8	71.04	Irregular Deviation
5	B&R Division Nurpur	2	9	55.51	Payment made to contractors over the amount put to the tender without approval of the deviation from the competent authority
			10	143.85	Non preparation of final bill of contractors
6	B&R Division Jogindernagar	1	11	56.49	Irregular payment of deviations
7	B&R Division Tauni Devi	1	10	197.50	Non preparation of final bill of contractor
	-do-	1	11	56.49	Irregular payment of deviations
8	B&R Division Ghumarwin	2	12	305.52	Non finalization of contractor's bills
			17	0.40	Unauthorised retention of Govt. accommodation and non recovery of license fee at panel rate.
9	B&R Rampur	2	10A	0.08	Unauthorized occupation of Govt. accommodation and non recover of license fee at penal rate.
			8(1)	193.98	Irregular payment of deviation
			8(2)	451.30	Nonpreparation of final bill of contractors
10	B&R Shillai	1	7	467.32	Non finalization of final bills of the contractors Rs. 467.32 lakh.
11	B&R Bharmour	1	8	55.29	Non preparation of final bill of contractors Rs. 55.29 lakh.
12.	B&R Karsog	2	10	103.30	Non preparation of final bill of contractors Rs. 103.30 lakh.

			11	14.40	Non finalization of contractors bills due to irregular deviation Rs. 14.40 lakh.
13.	B&R Division Sarkaghat	1	7	79.14	Non-finalization of contractor bill-Rs. 79.14 lakh.
14.	National Highway Division Rampur	2	5	116.36	Irregular deviation of Rs. 116.36 lakh.
			7	5980.38	Non finalization of final bill of the contractor's Rs. 5980.38 lakh.
15.	National Highway Division Hamirpur	1	7	795.00	Non preparation of final bill of contractors Rs. 7.95 crore.
Total	15 Divisions	21		10402.33	

Annexure-I

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Bangana	1	11	29.76	Non verification of recovery of materials
2	B&R Division Chopal	1	7	2.83	Non verification of accountal of material
3	B&R Division Dehra	2	11(1)	1.21	Non verification due to non production of treasury remittances schedules.
	-do-		13	0.20	Non –accountal of material
4	B&R Division Baijnath	2	7	21.59	Non verification of recovery of material
	-do-		12	00	Non-production of records
5	B&R Division Karcham	1	8	16.09	Non verification of recovery of material
6	B&R Division Killar Pangi	4	6	14.74	Non-verification of recovery of materials issued to contractors
	-do-		7	2.12	Non production of voucher No. 269 dated 29.01.15 in respect of Divisional office-Rs. 2.12 lakh.
	-do-		10	0.02	Non posting of materials issued to contractor in bin card
7	B&R Division Kangra	1	6	95.24	Non verification of recovery of material
8	B&R Division sangrah	1	8	37.91	Non verification of accountal of material
9	B&R Rampur	1	11	13.55	Non verification of recovery of materials issued to contractors.
10.	B&R Division Sarkaghat	1	10	1.75	Non-accountal of material valuing Rs. 1.75 lakh.
11	B&R Palampur	1	10	3.15	Non handing over of charge suspected pilferage T&P Items and material valuing.
Total	11in Divisions	16		240.16	

Annexure-J

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	10	67.26	Non recovery/ clearance of outstanding amount under MPWA
2	B&R Division Bangana	1	10	0.69	Outstanding balances under “Misc. Works Advances’
3	B&R Division Chopal	2	9	157.15	Outstanding amount under “Miscellaneous Works Advances
			11	20.40	Outstanding amount under “Miscellaneous Works Advances
4	B&R Division Dehra	1	19	90.15	Outstanding amount under “Miscellaneous Works Advances
5	B&R Division Baijnath	1	9	5.09	Outstanding amount under “Miscellaneous Works Advances”
6	B&R Division Karcham	1	11	696.19	Non-recovery/clearance outstanding amount under MPWA
7	B&R Division Killar Pangi	2	9	0.15	Non adjustment of Misc. Advance
	-do-		15	231.59	Outstanding amount under Misc.Works Advances
8	B&R Division Fatehpur	1	10	217.54	Outstanding balances/recoveries under “Misc. Works Advance”
9	B&R Division Kangra	1	10	116.81	Outstanding balances/recoveries under “Misc. Works Advance”
10	B&R Division Nirmand	1	14	393.94	Non recovery/clearance of outstanding amount under MPWA
11	B&R Division Nurpur	1	15	38.70	Non recovery/ clearance of outstanding amount under MPWA
12	B&R Division Sangrah	1	9	6.93	Outstanding amount under “Miscellaneous Works Advances”
13	B&R Division Joginder Nagar	1	14	28.12	Non recovery/ clearance of outstanding amount under MPWA
14	B&R Division Dharampur	1	12	414.62	Non recovery/ clearance of outstanding amount under MPWA
15.	B&R Division Tauni Devi	1	14	103.34	Non recovery/ clearance of outstanding amount under MPWA

16.	B&R Division Dalhousie	1	10	95.74	Outstanding amount under Misc.Works Advances
17.	B&R Division Ghumarwin	1	11	50.73	Non-recovery of outstanding amount under MPWA
18.	B&R Palampur	1	13	118.17	Outstanding amount under Miscellaneous Works Advances Rs. 118.17 lakh.
19.	B&R Kasauli	1	10	96.50	Outstanding amount under miscellaneous Works Advances
20.	B&R Solan	2	8	30.44	Outstanding recoveries in R/o on account of supply of plants Rs. 30.44 lakh.
			16	99.80	Non recovery/clearance of outstanding amount under MPWA Rs. 99.80 lakh.
21.	B&R Shillai	1	8	80.01	Outstanding amount under Miscellaneous Works Advances Rs. 80.01 lakh.
22.	B&R Bharmour	1	13	42.21	Non recovery/clearance of outstanding amount under MPWA Rs. 42.21lakh.
23.	B&R Karsog	1	14	14.89	Non recovery/clearance of outstanding amount MPWA Rs. 14.89 lakh.
24.	Mechanical Rampur	1	5	336.04	Non recovery/clearance of outstanding amount under MPWA Rs. 336.04 lakh.
25.	B&R Division Sakaghat	1	15	250.00	Outstanding amount "Miscellaneous Advances" Rs. 250.00 lakh.
26.	NH Division Rampur	1	9	259.81	Outstanding amount under "Miscellaneous Works Advances" Rs. 259.81 lakh.
27.	NH Division Hamirpur	1	12	2.05	Outstanding amount under "Miscellaneous Works Advances" Rs. 2.05 lakh.
28.	HPPWD Electrical Division Mandi	1	8	29.84	Outstanding amount under "Miscellaneous Works Advance" Rs. 29.84 lakh.
Total	28 Divisions	31		4094.9	

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

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	11	182.14	Expenditure incurred in excess of A/A & E/S
2	B&R Division Dehra	1	17a	377.97	Expenditure incurred in excess of A/A and E/S
3	B&R Division Baijnath	1	10a	660.46	Expenditure incurred in excess of A/A & E/S
4	B&R Division Karcham	1	12a	256.07	Expenditure incurred in excess of A/A and E/S
5	B&R Division Killar Pangi	1	16a	1962.86	Expenditure incurred in excess of A/A and E/S
6	B&R Division Fatehpur	1	7a	69.46	Expenditure incurred in excess of A/A & E/S
7	B&R Division Nirmand	1	13a	317.06	Expenditure incurred in excess of A/A and E/S
8	B&R Division Nurpur	1	16a	228.04	Expenditure incurred in excess of A/A and E/S
9	B&R Division Jogindernagar	1	15A	378.75	Expenditure incurred in excess of A/A and E/S
10	B&R Division Tauni Devi	1	15A	81.80	Expenditure incurred in excess of A/A and E/S
11	B&R Division Ghumarwin	1	14A	270.09	Expenditure incurred in excess of A/A and E/S
12	B&R Palampur	1	6	271.63	Excess expenditure incurred over the amount of deposit received.
13	B&R Kasauli	1	11A	346.88	Expenditure incurred in excess A/A & E/S Rs. 346.88 lakh.
14	B&R Solan	1	17A	416.74	Expenditure incurred in excess A/A & E/S Rs.416.74 lakh.

15	B&R Shillai	1	9A	123.85	Expenditure incurred in excess A/A & E/S Rs.123.85 lakh.
16	B&R Bharmour	1	14A	9393.20	Expenditure incurred in excess A/A & E/S Rs.9383.20 lakh.
17	B&R Karsog	1	15A	444.29	Expenditure incurred in excess A/A & E/S Rs.444.29 lakh.
18	Electrical Div Palampur	1	6A	98.54	Expenditure incurred in excess A/A & E/S Rs.98.54 lakh.
19.	B&R Division Sarkaghat	1	12A	92.39	Expenditure incurred in excess A/A & E/S Rs.92.39 lakh.
Total	19 Divisions	19		15972.22	

Annexure-L

Statement showing the details of expenditure incurred without technical sanction.

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	11 b	1432.09	Expenditure incurred without technical sanction
2	B&R Division Dehra	1	17b	2751.46	Irregular expenditure incurred without Technical Sanction
3	B&R Division Baijnath	1	10b	1889.83	Expenditure incurred without technical sanction
4	B&R Division Karcham	1	12b	1194.19	Irregular expenditure incurred without technical sanction
5	B&R Division Killar Pangi	1	16b	2964.25	Irregular expenditure incurred without Technical Sanction
6	B&R Division Fethapur	1	7b	688.61	Expenditure incurred without technical sanction
7	B&R Division Nirmand	1	13b	845.29	Irregular expenditure incurred without technical sanction
8.	B&R Division Jogindernagar	1	15b	2473.08	Expenditure incurred without technical sanction
9.	B&R Division Tauni Devi	1	15b	1225.59	Irregular expenditure incurred without technical sanction
10	B&R Division Ghumarwin	1	14B	96.53	Irregular expenditure incurred without technical sanction
11	B&R Kasauli	1	11B	1169.07	Irregular expenditure incurred without technical sanction Rs. 1169.07 lakh.
12	B&R Solan	1	17B	3247.63	Irregular expenditure incurred without technical sanction Rs. 3247.63 lakh.
13	B&R Shillai	1	9B	896.70	Irregular expenditure incurred without technical sanction Rs. 896.70 lakh.

14	B&R Bharmour	1	14B	3751.66	Irregular expenditure incurred without technical sanction Rs. 3751.66 lakh.
15.	B&R Karsog	1	15B	1732.05	Irregular expenditure incurred without technical sanction Rs. 1732.05 lakh.
16.	Electrical Div. Palampur	1	6B	87.71	Irregular expenditure incurred without technical sanction Rs. 87.71 lakh.
17.	B&R Division Sarkaghat	1	12B	1297.69	Irregular expenditure incurred without technical sanction Rs. 1297.69 lakh.
18.	HPPWD Electrical Division Mandi	1	9	45.82	Irregular expenditure incurred without technical sanction Rs. 45.82 lakh.
Total	18 Divisions	18		27789.25	

Annexure-M

Statement showing the details of non ledgering of indents.

Sr.No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Dehra	1	10	Non-ledgering of Indents in contractor ledger Rs. 45.22 lakh.
Total	1 Divisions	1		45.22

Annexure-N

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Chopal	1	8	36.45	Non disposal of un-serviceable vehicles/Machinery
2	B&R Division Dehra	1	18	9.65	Non disposal of un-serviceable, Machinery
3	B&R Division Baijnath	1	11	43.33	Unserviceable store items
4	B&R Division Nirmand	1	12	2.90	Non disposal of idle vehicles/machinery

5	B&R Division Nurpur	2	12	0.11	Non disposal of unserviceable article/ items
	-----		13	37.04	Non disposal of idle vehicles/machinery
6	B&R Division Dharampur	1	10	35.45	Unserviceable store items
7	B&R Division Tauni Devi	2	12	12.60	Non disposal of idle vehicles/machinery
	-do-		13	0.15	Non disposal of unserviceable article/ items
8	B&R Division Dalhousie	1	9	39.73	Non disposal of un-serviceable, Machinery
9	B&R Solan	1	15	0.91	Non disposal of unserviceable article items Rs. 0.91 lakh.
10	B&R Bharmour	1	11	190.18	Non disposal of unserviceable vehicles machinery Rs. 190.18 lakh.
11	B&R Division Sarkaghat	1	8	13.05	Non disposal of unserviceable store, machinery/vehicles Rs. 13.05 lakh.
12	NH Division Rampur	1	8 A	43.00	Non disposal of unserviceable machinery/vehicle Rs. 43.00 lakh.
			8B	100.50	Idle Machinery/vehicle Rs. 100.50 lakh.
13	Mechanical Rampur	1	7	3.10	Non disposal of unserviceable T&P articles Rs. 3.10 lakh.
14	NH Division Hamirpur	1	8	4.90	Non disposal of unserviceable Machinery Rs. 4.90 lakh.
15	HPPWD Division Electrical Mandi	1	7	3.57	Non disposal of unserviceable machinery/vehicles Rs. 3.57 lakh.
Total	15 Divisions	17		576.62	

Annexure-O

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

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	9	0.30	Over payment by allowing irregular annual Increment of
2	B&R Division Bangana	2	6	1160.61	Non surrender of saving under the head salary

	-----		7(1)	16.42	Irregular drawl of salary for idle staff
3.	B&R Division Jogindernagar	1	13	2.66	Irregular expenditure on the pay and allowance of staff deputed in circle office.
4.	B&R Division Ghumarwin	1	16	0.13	Less due to short realization of rent.
5.	B&R Rampur	2	9	1.72	Irregular payment of house rent non deduction of licence fee Rs. 0.45 lakh.
			12(c)	2.98	Irregular payment of house tax
6.	B&R Solan	2	12	0.06	Irregular payment due to grant under 4,9,14. ACP scheme Rs. 5820 excluding allowances.
			13	6.86	Unauthorized/irregular drawl of pay and allowances Rs.6.86 lakh.
7.	B&R Karsog	1	13	5.55	Non payment of salary and created financial liabilities on the Govt. Rs. 5.55 lakh.
8	B&R Dehra	1	16	0.31	Non restriction of cost of medical test with IGMC rates resulted in irregular payment of Rs. 0.31
9	NH Hamirpur	2	9	0.41	Non restriction of cost of medical test at IGMC rates resulted Irregular Payment Rs. 0.41 lakh.
			10	1.33	Non recovery of medical reimbursement claim Rs. 1.33 lakh objected by the Central Party.
Total	9 Divisions	13		1199.34	

Annexure-P

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

Sr.No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Bangana	2	5	83.41	Irregular Utilization of LOC for income tax, royalty and sales tax
			15	0.34	Non deduction of royalty charges from the contractors
2	B&R Division Chopal	1	5	2.35	Less recovery of royalty charges from contractors- undue financial favour to contractors Rs. 2.35 lakh and loss of revenue to Government.
3	B&R Division Dehra	1	21	6.55	Loss of revenue to Government due to non deduction of royalty charges Rs. 6.55 lakh.
4	B&R Division Kangra	1	3	30.04	Non deduction of royalty charges from the contractors -Rs. 30.04 lakh.
5.	B&R Division Dharampur	1	6	3.59	Non/less recovery of royalty charges from contractor
6.	B&R Rampur	1	6A	22.65	Non recovery of useful material Rs. 22.65 lakh.

			6B	0.65	Non recovery of royalty charges.
7.	B&R Bharmour	1	9	6.99	Non deposit of worker/labour welfare cess Rs. 6.99 lakh.
8.	B&R Shillai	1	13	.015	Short deposit of receipt Rs. 1500
9.	B&R Solan	1	11	9.56	Non verification of recovery of material Rs. 9.56 lakh issued to contractors due to non posting of store indents in the contractor ledger.
10.	B&R Division Sarkaghat	1	13	7.82	Non deposit of labour cess deducted from contractor Rs. 7.82 lakh.
11.	NH Division Hamirpur	1	3	0.26	Non/less deduction of royalty charges Rs. 0.26 lakh from the bill of contractor.
12	B&R Karsog	1	12	24.52	Non deposit of work, labor/welfare cess Rs. 24.52 lakh
Total	12 Divisions	13		198.745	

Annexure-Q

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	HPPWD Electrical Division Mandi	1	4	29.51	Non adjustment of secured advance Rs. 29.51 lakh.
Total	1 Divisions	1		29.51	

Annexure-R

Statement showing the details of Irregular utilization of funds provided for A/R & M/O					
Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Solan	2	9	4.65	Irregular diversion of funds provided for annual repair and maintenance of various works Rs. 4.65 lakh.
			10	0.67	Unauthorized charge of circle office expenditure to AR&MO of road.
2	B&R Division Sarkaghat	1	3	42.00	Irregular drawl of NABARD Fund Rs.42.00 lakh.
3	B&R Nurpur	1	14	2.15	Irregular diversion of fund provided for annual repair & maintenance of various works Rs. 2.15 lakh
Total	3 Divisions	4		49.47	

Annexure-S

Statement showing the details of overpayment to contractor/undue favour to contractor on a/c of hire charges, due to non obtaining of performance guarantee/ short recovery of rest house charges/tender sale.					
Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Ghumarwin	1	2	50.88	Undue benefit to the contractors due to not getting the defects rectified during defect liability irregular expenditure.
2	B&R Bangana	1	1	66.72	Undue benefit to contractor due to not getting the defects rectified during defect liability period. irregular expenditure on periodical renewal Rs. 66.72 lakh.

3	B&R Chopal	1	12	3.32	Short realization of tender forms Rs. 3.32 lakh
4	B&R K Pangi	1	8	2.39	Irregular release of security to contractors Rs 2.39 lakh
Total	4 Divisions	4		123.31	

Annexure-T

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	14	19.21	Non crediting of lapsed deposit to Govt. Revenue
2	B&R Division Bangana	1	14	0.85	Non-credit of unclaimed amount (lapsed deposit) in Government account
3	B&R Division Dehra	1	23	12.44	Non crediting of lapsed deposit to Government revenue
4	B&R Division Baijnath	1	15	13.64	Non crediting of lapsed deposits to Govt. revenue
5	B&R Division Karcham	1	16	188.10	Non crediting of lapsed deposit in to Govt. Revenue
6	B&R Division Killar Pangi	1	18	190.86	Non crediting of lapsed deposit to Government revenue
7	B&R Division Kangra	1	13	15.17	Non crediting of lapsed deposits to Govt. revenue
8	B&R Division Nirmand	1	17	44.94	Non crediting of unclaimed deposits to Govt. revenue
9	B&R Division Nurpur	1	19	6.41	Non crediting of lapsed deposit in to Govt. Revenue
10	B&R Division Sangrah	1	11	56.72	Non crediting of lapsed deposit to Government revenue
11	B&R Division Joginder nagar	1	17	89.05	Non crediting of lapsed deposit to Government revenue
12	B&R Division Tauni Devi	1	19	18.58	Non crediting of lapsed deposit to Government revenue
13	B&R Division Dalhousie	1	12	15.28	Non crediting of lapsed deposit to Government revenue
14.	B&R Division Ghumarwin	1	18	3.05	Non crediting of lapsed deposit to Government revenue
15	B&R Palampur	2	7	42.45	Irregular diversion of expenditure from capital to revenue or revenue to capital head.

			16	61.86	Non crediting of lapsed deposit to Govt. Revenue Rs. 61.86 lakh.
16	B&R Rampur	1	14	53.82	Non credit of unclaimed amount (Lapsed deposit) in Govt. account Rs.53.82 lakh.
17	B&R Kasauli	1	14	42.64	Non crediting of lapsed deposits to Govt. Revenue Rs. 42.64 lakh.
18	B&R Solan	1	20	38.80	Non crediting of lapsed deposit in to Govt. revenue Rs. 38.80 lakh.
19	B&R Shillai	1	12	3.18	Non crediting of lapsed deposit in to Govt. revenue Rs.3.18 lakh.
20	B&R Bharmour	1	17	26.46	Non crediting of lapsed deposit in to Govt. revenue Rs.26.46 lakh.
21	B&R Karsog	1	18	34.48	Non crediting of lapsed deposit in to Govt. revenue Rs.34.48 lakh.
22	Mechanical Rampur	1	11	4.97	Non crediting of lapsed deposit in to Govt. revenue Rs.4.97 lakh.
23	B&R Division Sarkaghat	1	18	11.85	Non crediting of lapsed deposit in to Govt. revenue Rs. 11.85 lakh.
24	NH Division Rampur	1	11	105.61	Non crediting of lapsed deposit in to Govt. revenue Rs. 105.61 lakh.
25	NH Division Hamirpur	1	14	3.99	Non crediting of lapsed deposit in to Govt. revenue Rs. 3.99 lakh.
26	HPPWD Electrical Division Mandi	1	11	16.76	Non crediting of lapsed deposit in to Govt. revenue Rs. 16.76 lakh.
Total	26 Divisions	27		1121.17	

Annexure-U

Statement showing the details of non forfeiture of earnest money

Sr. No	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	B&R Division Arki	1	13	0.12	Non forfeiture of earnest money

2	B&R Division Chopal	1	13	1.30	Non forfeiture of earnest money to the Govt.
3	B&R Division Dehra	1	24	1.86	Non forfeiture of earnest money to the Govt. Revenue
4	B&R Division Baijnath	1	14	0.79	Non forfeiture of earnest money to the Govt.
5	B&R Division Karcham	2	14	1.49	Non forfeiture of earnest money
			15	5.25	Non crediting of forfeited earnest money to Govt revenue
6	B&R Division Killar Pangi	1	19	5.31	Non forfeiture of earnest money to the Govt.
7	B&R Division Fatehpur	1	12	0.54	Non forfeiture of earnest money to the Govt.
8	B&R Division Kangra	1	14	4.12	Non forfeiture of earnest money to the Govt.
10	B&R Division Nirmand	1	16	1.57	Non forfeiture of earnest money
11	B&R Division Dalhousie	1	13	0.75	Non forfeiture of earnest money
12	B&R Division Ghumarwin	1	19	0.86	Non forfeiture of earnest money
13	B&R Palampur	1	15	1.88	Non forfeiture of earnest money to the Govt. Rs.1.88 lakh.
14	B&R Kasauli	1	15	0.42	Non forfeiture of earnest money to the Govt. 0.42 lakh.
15	B&R Solan	1	19	0.30	Non forfeiture of earnest money to the Govt. Rs. 0.30 lakh.
16	B&R Shillai	1	11	0.66	Non forfeiture of earnest money to the Govt. Rs. 0.66 lakh.
17	B&R Bharmour	1	16	1.31	Non forfeiture of earnest money Rs. 1.31 lakh.
18	B&R Karsog	1	17	1.82	Non forfeiture of earnest money Rs. 1.82 lakh.
19.	B&R Division Sarkaghat	1	19	0.55	Non forfeiture of earnest money to the Govt. Rs. 0.55 lakh.

Total	19 Divisions	19		30.9	
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Annexure-V

Statement showing the details of non reconciliation with treasury

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Division Arki	1	15	57.89	Non reconciliation with treasury
2	B&R Division Bangana	1	13	5.06	Late deposit of Government receipt into the treasury
3	B&R Division Baijnath	1	16	951.69	Non reconciliation with treasury
4	B&R Division Karcham	1	17	407.61	Non Reconciliation with treasury
5	B&R Division Fethapur	1	13	181.97	Non reconciliation with treasury
6	B&R Division Nirmand	1	18	113.62	Non reconciliation of difference with treasury
7	B&R Division Nurpur	1	20	1050.07	Non reconciliation with treasury
8	B&R Division Jogindernagar	1	19	315.53	Non reconciliation with treasury
9	B&R Division Tauni Devi	1	20	577.52	Non reconciliation with treasury
10	B&R Palampur	1	17	1976.21	Non reconciliation of amounts with Treasury
11	B&R Rampur	1	15	1.16	Non reconciliation of amounts with treasury Rs. 1.16 lakh.
12	B&R Kasauli	1	12	488.15	Non reconciliation with treasury Rs. 488.15 lakh.
13	B&R Solan	1	21	924.60	Non reconciliation with treasury Rs. 924.60 lakh.
14	B&R Shillai	1	14	00	Non reconciliation with treasury
15	B&R Bharmour	1	18	1681.36	Non reconciliation with treasury Rs. 1681.36 lakh.
16	Electrical Division Palampur	1	9	59.77	Non reconciliation with treasury Rs. 59.77 lakh.
17	Mechanical Div. Rampur	1	12	184.55	Non reconciliation with treasury 184.55 lakh.
18	NH Division Rampur	1	12	104.50	Non reconciliation with treasury
Total	18 Divisions	18		9081.26	

Annexure W**Non deposit of sales tax/ labour cess**

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in lakh)	Subject
1	B&R Palampur	1	2	159.69	Irregular diversion of budget provided for income tax and sale tax
Total	1 Division	1		159.69	

Annexure-X**Statement showing the details of Minus stock balance.**

Sr. No.	Name of unit	No. of paras	Para No.	Amount
1	B&R ARKI	1	5	82.89
2	Dehra	1	15	1819.21
3	Fatehpur	1	9	217.19
4	Kangra	1	7	11.79
5	Nirmond	1	4	522.17
6	Nurpur	1	3	179.17
7	B&R Palampur	1	8	314.62.
8	B&R Kasauli	1	8	154.68
9	Mechanical Palampur	1	1	149.04
10	B&R Division Sarkaghat	1	6	33.90
Total	10 Divisions	10		3484.66

Annexure-Y

Statement showing the details of non-preparation of outturn of machinery/

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Bangana	1	9	105.39
2.	B&R Solan	1	14	2.90
3.	B&R Division Sarkaghat	1	14	0.52
Total	3 Divisions	3		108.81

Annexure-2A

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Chamba	4	1	419.91	Lackadaisical approach in execution of sewage scheme to left out area of Chamba town unfruitful expenditure
			2	46.45	Unfruitful expenditure on providing WSS to NC/PC Habitation of census village Kohlari, Kunna and Chil Bagla
			3	15.00	Non taking up providing FIS to village Guita Siya and Bagoon for execution unfruitful expenditure.
			10	103.63	Wasteful expenditure on Flow Irrigation Schemes.
2	Dalhousie	1	1	98.85	Delay in completion of " Remodeling of flow irrigation schemes lower Samote"- idle investment
3	Paonta Sahib	5	1	106.56	Wasteful expenditure on abandoned LIS IInd stage Ponta Bandla Dha owing to inadequate investigation.
			2	133.21	Abandoned work due to laxity of deptt. on LIS chhacheti in Tehsil p/sahib unproductive expenditure.
			3	81.32	In fructuous expenditure on construction of three no. tube well due to selection of unsuitable site
			4	58.59	Lackadaisical approach to execution of LWSS chain piplet lying held up resulting in unproductive expenditure.
			5	157.19	Unproductive expenditure on C/O LIS Kanti Mashwa
4	Bilaspur	1	2	219.46	Non occupation of I&PH Circle building completed at the cost of Rs.151.84 lakh resulted idle investment, payment Rs. 21.78 lakh without

					approval of deviation and irregular expenditure Rs. 45.84 lakh over the amount of Administrative Approval and Expenditure Sanction
5	Ghumarwin	4	1	134.36	Less utilization of irrigation potential, unfruitful expenditure of 200.57 lakh on payment of energy charges and running maintenance of LIS scheme.
			2	79.36	Delay in construction of improvement of Water Supply scheme to Village Bhagatpur and its adjoining villages in Tehsil Jhandutta unfruitful expenditure Rs 79.36 lakh
			4	82.06	Infructuous expenditure of Rs 134.36 lakh on payment of energy charges and running and maintenance of the non functional schemes
			5	200.57	Delay in construction of Lift Irrigation Scheme Sunhani for 1 st an 2 nd stage in Tehsil Jhandutta Unfruitful expenditure Rs 82.06 lakh
6	Barsar	2	1	297.34	Non utilisation of irrigation potential, infructuous expenditure of Rs 240.47 lakh on completion of the LIS schemes and Rs 56.87 lakh on running and maintenance of the schemes
			3	53.60	Infructuous expenditure of Rs 53.60 lakh on payment of energy charges and running and maintenance of LIS schemes due to non utilisation of irrigation potential.
7	Hamirpur	1	1	143.25	Delay in completion of Remodelling and extension of Lift Irrigation Scheme (LIS) Bhaletth resulted in infructuous/idle investment of Rs.132.49 lakh and failure to impose compensation of Rs.10.76 lakh.
8	Jawali	1	1	168.68	Delay in completion of work-Infructuous expenditure on dry tube wells- Rs. 168.68 lakh.
9	Shahpur	2	2	53.53	Unfruitful expenditure of Rs 53.53 lakh on construction of Water supply scheme Kohala due to non incomplete water source
			3	379.90	Less utilisation of irrigation potential on completed LIS schemes, unfruitful expenditure Rs 379.90 lakh

10	Solan	1	1	253.89	Unfruitful exp. Of Rs 237.92 lakh prov. LWSS to sakri jhanja changed Hinner and Barajani in chail and undue favor of Rs 15.97 lakhs
11	D/Sala	2	1	75.01	Unfruitful expenditure exp of Rs 74.06 of construction of wss and undue favour to contractors Rs 0.83 earnest money Rs 0.12 lakh
			6	7.04	Unfruitful exp.due to non functioning hand pumps
12	Palampur	2	1	145.86	Unfruitful exp. on the construction lift irrigation scheme Gwal,Dadin,Rajal
			2	59.32	Involvement of forest land unfruitful exp. 59.32 lakh
13	Nalagarh	4	1	114.35	Unproductive exp. on construction of s.s to baddi town owing to inadequate survey and investigation
			2	97.58	Unfruitful exp.on aug.lwss Ramshehar
			3	79.64	Unfruitful exp. on construction of Tubewell Ambwald
			4	42.30	Delay in construction of tubewell at village Broona .unfruitful exp.42.30 lakh
14	Arki	4	1	106.09	<i>Ill planning resulting into unfruitful of Rs. 106.09 lakh on augmentation of LWSS Behli Bagain</i>
			2	110.25	<i>Unfruitful expenditure of Rs. 110.25 lakh on augmentation of LWSS Shallaghat.</i>
			3	80.78	<i>Under utilization of irrigation Potential of the Lift Irrigation Scheme and unfruitful expenditure of Rs. 80.78 lakh.</i>
			4	63.17	Unfruitful expenditure on incomplete scheme Aug. LWSS Bassi Bangoa (Rs. 58.67 lakh), time overrun (45 months) and undue favour to contractor of Rs. 4.50 lakh
Total	14 Divisions	34		4268.1	

Annexure-2B

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Dalhousie	1	2	58.69	Regarding Drawl of funds without requirement and irregular utilization of LOC Rs.58.69 lakh.
2	Poanta Sahib	1	7	10631.69	Irregular utilization/drawl of funds in advance of requirement- Rs. 10631.69 lakh.
3	Nahan	1	2	630.77	Irregular utilization of budget at the end of financial year
4	Bilaspur	1	1	374.90	Irregular drawl and utilization of funds under NABARD, AIBP, state head and CAD.
5	Gumarwin	2	3	131.45	awl of funds without requirement and irregular utilisation of LOC Rs.131.45 lakh.
			7	42.92	Regarding issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget Rs.42.92 lakh.
6	Hamirpur	1	3	55.77	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 55.77 lakh.
7	Jawali	1	2	148.06	Irregular utilization of budget at the end of financial year- Rs. 148.06 lakh.
8	Shahpur	1	1	561.07	Irregular utilisation of budget Rs 561.07 lakh
9	Palampur	1	3	88.38	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget Rs. 88.38 lakh.
Total	9 Divisions	10		12723.7	

Annexure-2C

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Dalhousie	1	4	111.00	Irregular utilization of budget through booking of material.
2	Bilaspur	1	8	23.77	Issue of material to work without requirement resulted in fictitious booking of material.
3	Chamba	1	4A	165.00	Irregular drawl and utilization of budget
			4B	58.91	Fictitious booking of material
4	Jawali	1	7	10.73	Irregular booking of material without requirement- Rs. 10.73 lakh.
5	Arki	1	7	39.58	Regarding issue of material to works without requirement
Total	5 Divisions	5		408.99	

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Dalhousie	1	6	453.61	Blockage of govt. fund due to non execution of deposit work.
2	Nahan	2	1	158.23	Non-execution of sewage scheme Nahan- Blockage of Govt. funds
			7	11.85	Irregular utilization of Govt. funds outside the govt. account and irregular parking of un utilized funds in the saving account Rs. 11.85 lakh
3	Chamba	1	6	126.43	Blockage of govt. funds due to unspent deposit.
4	Jawali	1	5	416.33	Blockage of Govt. funds Rs. 416.33 lakh.
5	Solan	1	2	701.43	Blockage of govt funds rs 701.43 lakh due to non start of execution of works
6	D/Shala	1	2	19.89	Blockage of Govt funds Rs 19.89
7	Palampur	1	4	41.70	Blockage of Govt funds due to unspent deposits Rs 41.70 lakh
8	Nalagarh	1	5	746.69	Blockage of Govt funds to unspent deposits rs 746.69 lakh
9	Arki	2	11	42.96	Blockage of Govt. funds due to non-execution of deposit works Rs. 42.96 lakh.
			12	22.92	Unspent money under deposit head Rs. 22.92 lakh.
10	Gumarwin	1	9	15.39	Unspent money under deposit head Rs. 15.39 lakh.
Total	10 Divisions	12		2757.43	

Annexure-2E

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	8b	18.89
2	Nahan	1	5	1459.05
3	Bilaspur	1	4	132.17
4	Barsar	1	11	15.76
5	Hamirpur	1	5	132.85
6	Shahpur	1	13A	0.06
			13B	80.76
7	Solan	1	3	95.61
8	D/shala	1	3	21.09
9	Nalagarh	1	6	167.70
Total	9 Divisions	9		2123.94

Annexure-2F

Statement showing non- payment of outstanding amounts to firms in respect of supply of material (MPSA)

Sr. No.	Name of unit	No. of para	Para No.	Amount in lakh	Subject
1	Dalhousie	1	3	466.74	Non- payment of outstanding amounts to firms in r/o supply of materials(MPSA)
2	Nahan	1	4	390.53	Non-payment of outstanding amounts to firms in r/o supply of materials
3	Jawali	1	3	246.61	<i>Non payment of outstanding amounts to firms in respect of supply of material-Huge balances under Material Purchase Suspense Account (MPSA)= Rs.246.61 lakh.</i>
4	Bilaspur	1	3	560.78	Outstanding payment of material value appears under MPSA
Total	4 Divisions	4		1664.66	

Annexure-2G

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Dalhousie	1	7	7.39
2	Bilaspur	1	7a	4.91
3	Gumarwin	1	10	102.46
4	Barsar	1	9	12.99
5	Hamirpur	1	7	35.40
6	Solan	1	5	11.91
7	D/Shala	1	5	12.95
8	Nalagarh	1	7	103.54
9	Arki	1	10	12.81
Total	9 Divisions	9		304.36

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Hamirpur	1	9	507.71	Non-Finalization of Contractor's bills Rs.507.71 Lakh.
2	Nalagarh	1	10	351.50	Non finalization of bill rs 351.50 lakh
Total	2 Divisions	2		859.21	

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Chamba	1	11	1.95	Non verification of recovery of material issued to contractor due o non posting of store indents in the contractor ledger and non verification of recovery in MBs
2	Hamirpur	1	6	12.88	Non verification of accountal of material and civil work of contractor due to non production of MBs and MAS Rs. 12.88 lakh.
3	Shahpur	1	9	44.62	Non verification of recovery of materials valuing Rs.44.62 Lakh issued to contractors due non maintenance of contractor ledger.
4	Palampur	1	6	5.26	Suspected misappropriation of govt money Rs 5.26 lakh
Total	4 Divisions	4		64.71	

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Bilaspur	1	9	1390.30
2	Barsar	1	8	346.06
3	Hamirpur	1	11	1733.93
4	Jawali	1	6	257.98
5	Palampur	1	9	22.91
6	Arki	1	8	454.64
Total	6 Divisions	6		4205.82

Annexure-2K

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In lakh)
1	Dalhousie	1	9	7.50
2	Paonta Sahib	1	10	218.32
3	Nahan	1	9	8.92
4	Chamba	1	12	236.70
5	Hamirpur	1	10	126.44
6	Solan	1	6	30.54
7	D/Shala	1	8	86.57
8	Palampur	1	10	49.04
9	Nalagarh	1	13	129.09
Total	9 Divisions	9		893.12

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. In lakh)
1	Dalhousie	1	10A	1072.58
2	Hamirpur	1	8	2033.63
3	Jawali	1	10A	599.27
4	D/Shala	1	7	8325.57
5	Nalagarh	1	14A	729.58
6	Arki	1	14A	761.35
Total	6 Divisions	6		13521.98

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Dalhousie	1	10B	2176.44
2	Hamirpur	1	8B	5636.24
3	Jawali	1	10B	3196.53
4	Nalagarh	1	14B	2778.64
5	Arki	1	14B	1675.73
Total	5 Divisions	5		15463.58

Annexure-2N

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Chamba	2	8	3.29	Non disposal of unserviceable dismantal material
			9	3.00	Non condemnation/disposal of unserviceable vehicle
Total	1 Divisions	2		6.29	

Annexure-20**Statement showing the details of overpayment of pay and allowances/HRA/Medical**

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Nahan	1	8A	1.13	Excess payment due to wrong fixation of pay
			8B	1.28	Excess payment due to wrong fixation of pay
Total	1 Divisions	1		2.41	

Annexure-2P

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Bilaspur	1	15A	0.26	Recoveries relating to royalty pointed out by central audit party
2	Chamba	1	18	1.01	Non deposit of labor less with HP building and other construction workers welfare Board and labor officer cum-cess collection
3	Barsar	1	7	6.87	Non deposit/crediting of Labour/Welfare Cess Rs.6.87 lakh
Total	3Divisions	3		8.14	

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	14	24.80
2	Nahan	2	12	5.09
			14	41.69
3	Bilaspur	1	14A	15.28
			14B	0.07
			14C	2.77
4	Chamba	1	14	43.75
5	Ghurmarwin	1	15	11.14
6	Barsar	1	13	7.89
7	Hamirpur	1	16	4.86
8	Jawali	1	14	20.80
9	Shahpur	1	12	16.64
10	Solan	1	10	3535.45
11	Palampur	1	14	416.31
12	Nalagarh	1	17	20.10
13	Arki	1	16	11.74
Total	13 Divisions	14		4178.38

Annexure-2R

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	9	42.80
2	Arki	1	9	49.60.
Total	2 Divisions	2		92.40

Statement showing the details of irregular diversion of funds/unrealistic estimation

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Bilaspur	1	5	21.89	Irregular expenditure without LOC as well as concealment of expenditure under cap. and non withdrawn of expenditure diverted to other heads.
2	Jawali	1	9	56.87	Irregular diversion of budget provided for income tax and sale tax- Rs. 56.87 lakh.
3	Shahpur	1	5	102.11	Irregular Utilization of LOC for income tax, royalty and sales tax Rs 102.11 lakh.
Total	3 Divisions	3		180.87	

Annexure-2T

Statement showing the details of minus balance/ short receipt/balance of material purchased/non receipt of pipes

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Subject
1	Bilaspur	1	10A	56.43	Non receipt of GP pipes from HPSCS
			10B	0.04	Short accountal of G.I pipes
			10C	0.02	Short accountal of cement bags
			10D	137.70	Incorrect reporting of stock in hand value
2	Chamba	1	7	61.31	Unutilized material
3	Palampur	2	12	22	Non reconciliation of govt receipt as deposited
			13	14.28	Delay in deposit of govt. receipt
4	Nalagarh	1	9	256.56	Minus stock balance Rs 256.56 lakh
5	Arki	1	6	129.15	Minus stock balance Rs 129.15 lakh
6	Hamirpur	1	2	2.77	Minus stock balance Rs(-) 2.77 lakh
Total	6 Divisions	7		680.26	

Annexure-2U

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in lakh)
1	Poanta sahib	1	15	12.24
2	Nahan	1	13	2.72
3	Chamba	1	17	0.99
4	Ghumarwin	1	16	.68
5	Hamirpur	1	17	.35
6	D/Shala	2	12	72.70
			13	7.96
7	Palampur	1	15	34.41
8	Nalagarh	1	18A	4.88
			18B	23.32
9	Arki	1	19	1.15
Total	9 Divisions	10		161.4

Annexure-2V

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	12	19.68
2	Nahan	1	11	38.46
3	Chamba	1	16	21.82
4	Ghumarwin	1	13	15.52
5	Barsar	1	12	40.53
6	Hamirpur	1	14	20.76
7	Jawali	1	13	72.88
8	Shahpur	1	11	10.65
9	Solan	1	9	67.11
10	D/Shala	1	11	27.63
11	Palmpur	1	16	5.78
12	Nalagarh	1	16	54.02
13	Arki	1	17	14.85
Total	13 Divisions	13		409.69

Annexure-2W

Statement showing the details of non- forfeiture of earnest money.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Poanta Sahib	1	13	3.15
2	Nahan	1	15	0.96
3	Chamba	1	15	0.45
4	Ghurmarwin	1	14	1.88
5	Barsar	1	14	.54
6	Solan	1	8	1.07
7	D/shala	1	10	0.53
8	Palampur	1	17	12.82
9	Arki	1	18	0.56
Total	9 Divisions	9		21.96

Annexure-2X

Statement showing the details of non reconciliation with treasury.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	Nahan	1	16	3357.08
2	Chamba	1	19	0.25
3	Hamirpur	1	15	3661.07
4	Jawali	1	12	549.67
Total	4 Divisions	4		7568.07

Annexure-2Y**Statement showing the details of irregular payment to PRI without obtaining UCs/APRs**

Sr. No	Name of unit	No. of para	Para No.	Amount in lakh	Subject
1	Dalhousie	1	8	2.19	Irregular payment to PRI without obtaining UCs/APRs
2	Gumarwin	1	11	18.22	Irregular payment to PRI without obtaining UCs/APRs Rs.18.22 lakh.
3	Barsar	1	6	30.41	Irregular payment to PRI without obtaining UCs/APRs Rs.30.41 lakh.
4	Jawali	1	8	3.56	Irregular payment to PRI without obtaining UCs/APRs Rs.3.56 lakh.
5	Shahpur	1	6	51.92	Irregular payment to PRI without obtaining UCs/APRs Rs.51.92 lakh.
Total	5 divisions	5		106.3	

