



सत्यमेव जयते

**Annual Review on the working of  
Public Works and Irrigation & Public Health Divisions  
for the year 2018-19**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Himachal Pradesh**

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## **PREFACE**

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

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

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

**Shimla**  
**Dated:**

**(Satish Garg)**  
**Pr. Accountant General (A&E)**  
**Himachal Pradesh**

## Executive Summary

The 52<sup>nd</sup> review on the working of Public Works and Irrigation & Public Health divisions in Himachal Pradesh has been prepared as an annual report to the State Government on the functioning of these divisions.

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

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

Important observations incorporated in the review are as follows:

### **PART-I: Observations relating to accounts.**

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

(Statement-1(A))

- ii) Statement showing the position of submission of various schedules with monthly Accounts of Public Works and Irrigation and Public Health Divisions of state of Himachal Pradesh.

(Statement-II(i)(ii)(iii)(iv)(v))

- iii) Instances were noticed where the expenditure on Deposit Works was incurred in excess of amount of deposit received. As such, adverse balances to the tune of **Rs. (-)7171.76 lakh** in Public Works divisions and **Rs (-)2002.13 lakh** in IPH Divisions had accumulated up to March 2019.

(Statement-IV(i))

- iv) Test check of schedule of deposits pertaining to 22 divisions of Public Works/IPH Divisions revealed that deposits made by the client departments to the tune of **Rs. 1,57,04,97,959/-** was lying unused since long.

Statement-IV (ii)

- v) Recovery of **Rs. 4,00,72,38,106/-** from Contractors/Suppliers/Firms/ Officers/ Officials of Public Works/IPH Departments was lying pending since long.

Statement -IV(iii)

- vi) An expenditure of **Rs. 198.72 lakh** incurred up to March 2019 by the Public Works Divisions on repair and maintenance of National Highways was not reimbursed by the Government of India as it was either not as per the norms fixed by the Ministry of Surface Transport or was in excess of the budget allotted or without budget provisions for the purpose.

(Statement-IV(iv))

- vii) In 67 Divisions an amount of **Rs. 5712.07 lakh** had accumulated under the head 8658-129- Material Purchase Suspense Account till March, 2019.

(Statement-IV(vi))

## **PART-II : Observations relating to audit**

**Statement No I** : Non deduction of royalty from contractors-undue financial favour to contractors **Rs 1123.80 lakh** and loss of revenue to government.

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

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

### **(A) Public Works Divisions**

- i) Funds amounting to **Rs 8035.75 lakh** were released to 18 PWD divisions through Letter of Credit at the fag end of financial year 2018-19. 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. 1599.58 lakh** was adjusted/ booked by 17 PWD Divisions to various works just to utilize available budget and later on wrote back in the subsequent year.

(Para-3)

- iii) In 24 PWD Divisions, audit revealed that deposits amounting to **Rs 22623.50 lakh** received for execution of works was lying unutilized since long and 15 PWD Divisions an amount of **Rs 3796.56 lakh** was incurred in excess of amount deposited by the client departments/ agencies.

(Para 4 & 5)

- iv) Final bills of contractors valuing **Rs 3563.06 lakh** in 4 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-7)

- v) In 18 PWD Division an amount of **Rs 3962.75 lakh** was lying outstanding under “Miscellaneous Work Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-9)

- vi) 15 Public Works Divisions incurred expenditure of **Rs 6903.99 lakh and Rs 12873.90 lakh** in excess of sanctioned budget/estimates and without obtaining technical sanction respectively.

(Para 10(A) & 10(B))

### **(B) Irrigation & Public Health Divisions**

- i) An expenditure of **Rs 51576.41 lakh** incurred on execution of works/schemes by 36 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-1)



- ii) 25 Divisions revealed that funds amounting to **Rs.19380.98 lakh** released through Letter of Credit at the fag end of financial year were drawn by Executive Engineers and paid through cheques to other divisions. These amounts were subsequently returned by the other divisions in the following year.

(Para-2)

- iii) Material valuing to **Rs.3372.91 lakh** was booked by 16 IPH divisions to various works without any requirement and in the subsequent year the material was written back to stock.

(Para-3)

- iv) On one hand an amount of **Rs. 5828.29 lakh** was received by 16 IPH Divisions for execution of works which was lying unutilized and on the other hand 6 divisions an amount of **Rs.292.85 lakh** was incurred in excess of the amount received from other departments/agencies for the works to be done on behalf of them.

(Para-4&5)

- v) 19 IPH divisions an amount of **Rs.2979.14 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of adjustment from individuals, other divisions, departments, contractors, firm/suppliers etc.

(Para-10)

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## INTRODUCTION

The 52<sup>nd</sup> 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 Pr. 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.

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

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

The number of divisions under Building & Roads, including Mechanical, Electrical and Irrigation and Public Health in operation during 2018-19 was as under:

Sr. No.	Name of Branch	Number of Divisions
<b>i) Public Works Divisions:</b>		
1.	Building & Roads	61
2.	Electrical	05
3.	Mechanical	06
4	National Highway	08
	<b>Total</b>	<b>80</b>
<b>ii) Irrigation and Public Health Divisions:</b>		

1.	Irrigation and Public Health	54
	<b>Grand Total</b>	<b>134</b>

**PART-I**  
**Observations relating to Accounts**

**A General**

**i) Computerization of accounts**

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

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

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

**Recommendation**

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

**ii) 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 7<sup>th</sup> to 10<sup>th</sup> days of the following month. For the monthly accounts of March, an extension of three days to the dates fixed for submission of the divisional accounts has been allowed. The accounts and vouchers received from all the divisions were included in the monthly Civil Accounts.

**B. Persistent and common defects**

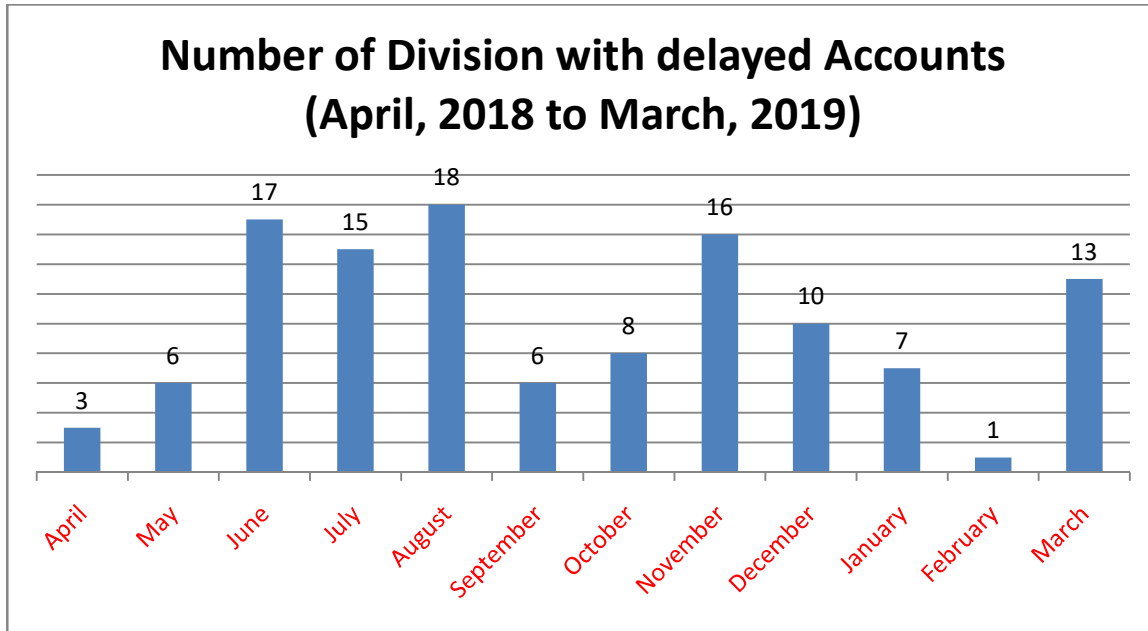
The following statements show the common and persistent defects noticed during processing and examination of the monthly accounts rendered by the divisions and are brought to the notice of the Government/concerned Heads of Department to enable them to take necessary corrective measures.

## ACCOUNTS WING

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

#### A-MONTHLY ACCOUNTS

According to prescribed time schedule the monthly accounts are required to be submitted to this office between 7th to 10th of the following month to which they relate. It was, however, observed that some of the monthly accounts were received after the due date. During Financial Year 2018-19, 120 monthly accounts pertaining to 134 Divisions were received late as is shown below in fig-I & detailed in **Annexure-I**.



(Fig.-I)

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

#### **B- VOUCHERS (SCHEDULE OF DOCKETS)**

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

### Statement No. II : Statement showing the position of submission of following schedules by the Public Works /IPH Divisions.

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

The Monthly Accounts of the Divisions should be prepared in Form 80 for presentation (with all supporting registers, schedules, vouchers etc.) to the Divisional Officer and submission to the Accountant General (A&E). The Monthly Accounts should have Schedule of Deposits (Form 78 or 79) extracted from the Deposit Register

maintained in Form 67 and Schedule of Deposit Works (Form 65) with reports of progress of expenditure. From the Deposit Register a monthly extract, known as the Schedule of Deposits (Form 78) showing the opening balance, receipts, adjustments of the month and the closing balance for each item should be prepared. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works.

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

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

### **Recommendation**

*There is a need to ensure submission of Schedules forming part of Monthly Accounts as per prescribed forms to facilitate proper accountal of funds received for deposit works.*

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

It was noticed that the AG Memos were not being adjusted by the Divisions expeditiously and in case these were adjusted, the names of PAOs were not being mentioned. As a result of above shortcomings these memos remained outstanding in the books of Accounts Office and could not be cleared for want of the relevant information. The outstanding of Rs. 475.15 lakh on this account still persists (Details in **Annexure II**).

#### **iii) Schedule of Misc Public Works Advances**

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

#### **iv) Schedule of Cash Settlement Suspense Account**

An amount of **Rs.(-) 3778106.34** was outstanding under this head as on 31 March 2019 (**Annexure-VI**). The operation of Cash Settlement Suspense Account head has been stopped since 1997-98.

#### **v) Schedule of Reconciliation with Treasuries (Form 51)**

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

For the purpose of reconciliation of the remittance figures of the Divisions with those of the Treasuries, monthly accounts submitted by the Divisions are to be accompanied by a "Schedule of monthly settlements with

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

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

Further, the Divisions were simply submitting Form-51 only with the detail of amount remitted by the Divisions and the amount responded by the Treasuries but no analysis of the differences were incorporated therein and as such no significant progress in reconciliation is achieved. Division-wise detail of outstanding balances under 01 Remittances of **Rs(-)328048.22 lakh** and 02-Cheques of **Rs. 23827.91 lakh** up-to March 2019 is given in **Annexure IV-A** and **Annexure IV-B** respectively.

***Recommendation***

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

**Statement No-III : Statement showing amounts held under objection to the end of March, 2019.**

No item under OB suspense is outstanding up to March, 2019.

**Statement No-IV : Position of suspense balances**

**i) Adverse balances under Public Works Deposits 8443**

As per codal provisions Deposit Works are undertaken by the Public Works Divisions on behalf of local bodies, non-government organizations etc. Before a deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the party concerned either in lump sum or in installments. But instances were noticed where the expenditure on deposit works had been incurred in excess of the amount deposited by client departments. Due to this, adverse balances under Major Head 8443-Deposits had arisen in many divisions of both the departments. It was observed that adverse balances to the tune of **Rs. (-) 7171.76 lakh** and **Rs.(-)2002.13 lakh** in Public Works Divisions and Irrigation & Public Health Divisions respectively had accumulated up-to March 2019 (**Annexure-X**).

(Figure in Lakhs of ₹)

Sr. No.	Head of Account	2017-18		2018-19	
		B&R	IPH	B&R	IPH
1	8443-00-108-00	(-)10003.28	(-)5400.24	(-)7171.76	(-)2002.13



It was seen that quantum of adverse balances under Deposit Works in both the departments still on higher side which is indicative neglect over the timely requisition of additional deposits from client Departments.

### ***Recommendation***

***Suitable instructions need to be issued by the Government directing the divisions to reconcile the expenditure and recover the amount of expenditure incurred in excess of the deposits received there from. This would also avoid unnecessary diversion of funds earmarked for other works/schemes.***

#### **ii) Old Balances under Head of Accounts (8443-Civil Deposit)**

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

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

Test check of schedule of Deposit Works pertaining to 22 Divisions of Public Works and Irrigation and Public Health Departments for the month of September 2019, revealed that an amount of Rs.1,57,04,97,959/- was deposited by various client departments/agencies between January 2003 to March 2019 for execution of 462 works as per detail given in Annexure-XI was lying unused as a whole. Not only this, it was also noticed that balance amount in respect of works which were taken up long back was also lying pending in the Divisional Account and many Divisional Officers kept amount in deposit for execution of various works possibly by diverting the same from other heads of account. Non initiation of deposit works for which amount was deposited long back resulted in depriving the beneficiaries from intended benefits which they were to derive from the timely completion of the scheme/work etc.

### ***Recommendation***

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

#### **iii) Outstanding recovery under Misc. Public Works Advances.**

Test check of schedule of Public Works Miscellaneous Advances for the month of September 2019 in respect of 35 Public Works and Irrigation & Public Health Divisions revealed that recovery amounting to Rs.4,00,72,38,106/- (**Annexure-XII**) was pending from various Contractors/Firms/Suppliers/Officers, Officials of the department and other agencies on account of advance payments, excess payments and other recoveries etc.

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

### **Recommendation**

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

#### **iv) Outstanding balances under PAO Suspense (National Highways)**

Expenditure on repair and maintenance of National Highways by various Public Works Divisions is incurred by the State Government in the first instance by booking the expenditure under the Major Head “8658-Suspense Account” items adjustable by PAO (National Highways). This head is subsequently cleared after realizing the amount from Government of India. It was noticed that an expenditure of **Rs 198.72 lakh** incurred up to March 2019 by the Public Works Department was not reimbursed as the expenditure was either not as per norms fixed by the Ministry of Surface Transport, Government of India or was over and above the sanctioned estimates or was in excess of budget allotment or incurred without budgetary provision (**Annexure-VII**).

(Figure in Lakhs of ₹)

<b>Sr. No.</b>	<b>Head of Account</b>	<b>2017-18</b>	<b>2018-19</b>
1	8658-01-101-05	1153.50	198.72

### **Recommendation**

***Government may issue instructions to avoid such practice in future to ensure that the State exchequer is not burdened unnecessarily with such expenditure and an action plan should be put in place to clear the old outstanding balances.***

#### **v) Cash Settlement Suspense Account**

The suspense head ‘Cash Settlement Suspense Account’ (CSSA) under major head “8658-00-107 Suspense Account” is intended for settlement of transactions between various divisions for supplies made and services rendered by one division to other division. According to rules/ instructions on the subject, claims preferred by one division should be settled within 10 days and there should be no outstanding balances under this head at the end of the year. However, an amount of **Rs.(-) 37.78 Lakh** was outstanding under this head as on 31 March 2019 (**Annexure-VI**). The operation of CSSA head has been stopped since 1997-98.

### **Recommendation**

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

#### **vi) Material Purchase Suspense Account**

Whenever any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but in any case not later than the close of the financial year. It was observed that at the end of March 2019 a sum of **Rs 5712.07 lakh** had accumulated under this suspense head. This balance included the amounts which were outstanding for more than ten years. There were also minus balances against some divisions. The division-wise detail of balances are indicated in **Annexure-**

V. In order to clear the balances under this suspense head, timely action is required to be taken otherwise position would keep deteriorating.

(Figure in Lakhs of ₹ )

Sr. No.	Head of Account	2017-18		2018-19	
		B&R	IPH	B&R	IPH
1	8658-00-129-00	332.25	7367.26	181.23	5530.84

***Recommendation***

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

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

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

***Recommendation***

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

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

It was observed that there was minus balances of Rs. **305.54 lakh** under head 8009-01-101-02 GPF in respect of divisions detailed in **Annexure-IX-A**. This may be as a result of sanction of advances beyond the available balances at the credit of the subscriber or some missing entries.

Further, the GPF balances in respect of work charged staff have been transferred to their regular GPF account being maintained by the A.G. Office, so in the books of WAD Section there should not be any balance under this head, but as on 03/2019, there is an amount of Rs. **765.88 lakh**, which has not been debited/transferred by the Divisions to the respective account of the subscriber. Division wise detail is given in **Annexure-IX B**.

**Recommendation**

***The Divisions may be directed to reconcile the balances immediately.***

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

As provided in Rule-66 (2) of General Financial Rules, reconciliation of figures with booked figures of the Accountant General's office is required to be done on monthly basis by the Heads of the Departments and on quarterly basis by the divisions of PW and I&PH departments. Quarterly reconciliation was done by the respective divisions and there was no arrear on account of reconciliation up to March 2019.

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

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

time with the result that the accounts were found incomplete and defective. The main defects noticed in the preparation of monthly accounts received from the Divisions are detailed below:-

- Schedule of works expenditure (Form 64) was generally found incomplete and it did not exhibit budget allocation, estimated cost of each Scheme, details of Administrative approval and technical sanction, expenditure up-to the end of the previous year and progressive expenditure of each scheme. These details are extremely necessary to enable the Divisional Officers to keep a watch over the flow of expenditure. Even the minor and detailed heads of classifications and head wise, sub- head wise totals were not found recorded. The computer codes of each scheme were also not given in Form 64.
- Monthly accounts in Form C.P.W.A.80 received from many divisions were found incomplete and were not prepared in the prescribed proforma. Abstract of Memos of Misc cash receipts paid into treasuries, certificate of cash balance and details of credit cash balances were not appended with CPWA 80 as per requirement under CPWA code. The page numbering indicated against various forms in CPWA 83 did not match with the copies of relevant form appended to monthly account.
- Further, different forms as mentioned in Form 83 were not annexed with the monthly accounts in chronological order. Moreover, proper linking of detailed schedules with various forms by specifying page no. have not been done appropriately.
- It was observed that divisions while preparing the Schedule of Remittances of Cheques issued by Division/Sub-Division, cheques/ token No. was either not mentioned or incorrect number was recorded. The divisions concerned should incorporate full and complete information/details of monthly transaction in the prescribed forms to be annexed to monthly account.
- In many cases the opening balance of the schedules are not taken with reference to closing balance for the previous month's account.
- During March (sy) 2019 account, it was noticed that an expenditure of Rs. 16.70 crore was withdrawn from Major head 3054-R&B and the same was debited to Major head 8443-Deposit by sixteen divisions which was contrary to financial rules and the same was not accepted in account. The Divisional Officers are advised to desist themselves from this practice in future as well.
- Expenditure without budget: During the financial year 2018-19 an expenditure of Rs. 891.23 lakh was booked without budget by the following Divisions of Irrigation and Public Health Department. Despite protracted references by Accounts Office, no budget was provided under these head of Account.

Name of the Division	Head of Account	Budget	Expenditure Booked
IPH Division Reckongpeo	2215-01-796-04-SOON-79-P	-Nil-	24966055
	2215-01-796-05-SOON-79-P	-Nil-	693562
	2215-01-796-06-SOON-79-P	-Nil-	4756157
IPH Division Pooh	2702-80-796-08-SOON-79-P	-Nil-	10028031
	2702-80-796-09-SOON-79-P	-Nil-	950249
	2702-80-796-10-SOON-79-P	-Nil-	8582879

IPH Division Kaza	2702-80-796-08-SOON-79-P	-Nil-	3690896
	2702-80-796-09-SOON-79-P	-Nil-	904191
	2702-80-796-10-SOON-79-P	-Nil-	12125031
IPH Division Keylong	2702-80-796-08-SOON-79-P	-Nil-	22096838
	2702-80-796-09-SOON-79-P	-Nil-	324138
	2702-80-796-10-SOON-79-P	-Nil-	5000
<b>Total</b>			<b>89123027</b>

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

***Recommendation***

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

***Deputy Accountant General***

***(Accounts & VLC)***

**PART-II**  
**Audit Observations**

**Statement No I : Non deduction of royalty from contractors-undue financial favour to contractors Rs 1123.80 lakh and loss of revenue to government.**

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

During the central audit of vouchers for the year 2018-19 of B&R Divisions and I&PH Divisions, it was noticed that various contractors had supplied sand, boulder stone and aggregate and accordingly payment had been made but neither the royalty charges amounting to **Rs. 1121.42 lakh** and **Rs 2.38 lakh** of B&R Divisions and IPH Divisions respectively had been deducted from the running account bills/final bills of the contractor nor Form "M"/Bill of aggregate/ sand purchased from stone crusher were found attached. The details are given in **Annexure "Y"**.

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

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

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

**(A) Public Works Divisions**

**1. Unfruitful/wasteful/ Injudicious/ idle investment/ infructuous expenditure/Irregular or Non utilization of funds received/Irregular payment**

An expenditure of Rs.47685.09 lakh as per details given in **Annexure "A"** was incurred by 25 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 18 PWD divisions revealed that funds amounting to Rs. 8035.75 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 fog end of the financial year 2018-19. 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 recorded strictly in accordance with the provisions of Article 96 of Account Code Vol.-111. It also strictly prohibits fictitious stock adjustments.

Contrary to provisions, material valuing Rs. 1599.58 lakh as per details given in **Annexure "C"** was adjusted/booked by 17 PWD division to various works where the material was not required and in subsequent year the material was written back to stock just to utilize the available budget during the financial year.

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

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

It was noticed that 24 PWD divisions, an amount of Rs. 22623.50 lakh as detailed in **Annexure “D”** was received for execution of works on the behalf of other department/ was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handling over site, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

**5. Irregular 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. 3796.56 lakh was incurred by 15 PWD divisions in excess of the amount received from other department/ agencies. The details are given in **Annexure “E”**.

**6. Non levy of compensation/ Non recovery of levied 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 provision, 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 16 PWD divisions as per **Annexure “F”** were awarded to contractors but not completed within stipulated period. The Divisional Officers has either not levied compensation or no recovery regarding the levied compensation was made which works out to Rs. 1175.67 lakh under Clause-2 of contract agreements. Thus, not taking action under Clause-2, an undue financial favour to contractors has been extended.

**7. Non finalization of bill/ unauthorized deviation.**

In 4 PWD divisions final bills of the contractors valuing Rs. 3563.06 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 “G”**.

**8. Non accountal of material/non verification of accountal of material due to non production of records/Non-maintenance/ Irregularities of records etc.**

(A) It was noticed that in 14 PWD divisions, accountal of material amounting to Rs 891.42 lakh could not be verified due to non production of records as per details given in **Annexure “H1”**.

(B) It was noticed that in 10 PWD division, either records amounting to Rs 14347.57 lakh are not being maintained or there are irregularities in maintenance of records are per details given in **Annexure “H2”**.

**9. 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 shortages, trunk call charges, hire charges, amount recoverable from other divisions/ departments, etc. Huge balances remaining outstanding under “Miscellaneous Works Advances” for a long time could involve risk of loss to Government.

It was noticed that in 18 PWD divisions, an amount of Rs.3962.75 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 “I”**. No action had been taken by the department to recover the amount.

**10. 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, an amount of Rs. 6903.99 lakh had been incurred in excess of the sanctioned amount/ estimates by 15 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 "J"**.

**(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. 12873.9 lakh has been incurred on the execution of works by 13 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 "K"**.

**11. 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 or instructions issued by Government time to time.

It was noticed that in 19 PWD divisions machinery/ store book valuing Rs.901.93 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 "L"**.

**12. Irregular payment of pay and allowances /Recovery of pay and allowances/ HRA/Medical claim/ LTC advance/ TA and DA**

In 23 PWD divisions, the pay and allowances amounting to Rs.282.22 lakh was paid irregularly as pay and allowances / HRA/Medical claim/ LTC advance/ TA and DA but no action had been taken to recover the amount or to set right the irregularity. The details are given in **Annexure "M"**.

**13. Non/ Less recovery of royalty/labour cess/Useful stone/other recoveries.**

It was noticed that in 21 PWD divisions, the royalty charges/labour cess/Useful stone charges amounting to Rs. 663.23 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 "N"**.

**14. Irregular diversion of funds/Wrong debit/credit to work.**

It was noticed that an expenditure of Rs.598.46 lakh as details given in **Annexure "O"** was debited by 13 Divisions to those works which was actually pertained to other works. The wrong debit needs rectification.

**15. Minus balance of stock**

It was noticed that an amount of Rs 1257.95 relating to 5 PWD divisions has been lying as minus stock balance as per details given in **Annexure "P"**.

**16. 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 year, it should be credited to the Government revenue at the close of march each year.



During test check of records and information supplied by 15 PWD divisions, It was noticed that an amount of Rs. 1129.04 lakh was lying unclaimed in Govt. account for more than three years. The unclaimed amount had not been credited to revenue head of Government as per provision of rules. The details of unclaimed amount are given in **Annexure "Q"**.

**17. Non forfeiture of earnest money/ non crediting of forfeiture of earnest/security money.**

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

During the test check of records, it was noticed that in 13 PWD divisions, Earnest money amounting to Rs 29.30 lakh was not forfeited after the contractor failed to commence/ start the work within stipulated period specified in the contract as per details given in **Annexure "R"**.

**18. 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 15<sup>th</sup> 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 9 PWD Divisions, it was noticed that there was difference of Rs. 16068.54 lakh between figures of department and treasury. No action had been taken by the department to reconcile the difference amount by taking the matter with the concerned Treasury Officer. The details are given in **Annexure "S"**.

**19. Irregular release of Short/non recovery of Hire charges/Material/Cement**

It was noticed that 10 PWD divisions, an amount of Rs 420.85 lakh relating to Performance security/liquidated damages/ hiring charges from contractor has not being either levied or not been recovered as per details given in **Annexure "T"** but the amount was not recovered from the contractors which resulted undue favor to contractors and loss to Government.

**20. Rush of expenditure during 4th quarter**

It was noticed that in 8 PWD units, irregular rush of expenditure which is in violation of HP Financial Rules guidelines was done during the fourth quarter , the details of which are given in "**Annexure U**".

**21. Irregular splitting of work.**

In 6 PWD divisions, works costing to Rs. 956.75 lakh as shown in **Annexure "V"** were split up into small contracts/parts to avoid sanction of the competent authority which is against the instructions issued by the Government from time to time.

**22. Delay in award/Completion of projects/ Delay in deposit of govt receipts**

In 13 PWD Divisions, delay in award/Completion of projects/ Delay in deposit of govt receipts amounting Rs 4506.46 lakh were noticed as per fetails give in ANNEXURE "**W**".

Sd/-  
**Dy.Accountant General (G.S.)**

## **(B) Irrigation and Public Health Department**

### **1. Unfruitful/idle investment/ Unproductive Expenditure/infructuous expenditure/Inordinate Delay in work/Irregular expenditure/Under-utilisation of irrigation expenditure and undue favour to contractor**

It was noticed that in 36 IPH Divisions, an amount of Rs 51576.41 lakh was spent on various works which appeared to be unfruitful/idle/unproductive/infructuous/ led to under utilization of irrigation potential as per the details given in "Annexure2 A".

### **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 **25** divisions revealed that funds amounting to **Rs. 19380.98 lakh** as per details given in the Annexure "**2B**" was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2018-19. 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. 3372.91 lakh** as per details given in Annexure "**2C**" was adjusted/booked by **16** 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 **16** divisions, an amount of **Rs. 5828.29 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. 292.85 lakh** was incurred by **6** divisions in excess of the amount received from other department/agencies. The details are given in Annexure "**2E**".

### **6. Non levy of compensation.**

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

It was noticed that various works in **17 I&PH divisions** as per Annexure “**2F**” were awarded to contractors but not completed within stipulated period. The Divisional Officers has either not levied compensation or not recovered the levied compensation which works out to **Rs. 2256.96 lakh** under Clause-2 of contract agreement.

**7. Non finalization of bill/ unauthorized deviation.**

In **9 I&PH divisions** final bills of the contractors valuing **Rs. 7119.12 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 “**2G**”.

**8. Non accountal of material/non verification of accountal of material due to non production of records/Non-maintenance/ Irregularities of records etc.**

(A) It was noticed that in **16 IPH divisions**, accountal of material amounting to **Rs.679.17 lakh** could not be verified due to non production of records as per details given in **Annexure “2H1”**.

(B) It was noticed that in **17 IPH division**, either records amounting to **Rs 4433.21 lakh** are not being maintained or there are irregularities in maintenance of records as per details given in **Annexure “2H2”**.

**9. Advance payment to HPSEB limited/HPSCS Corp.**

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. 11425.33 lakh** had been made by **13 I&PH divisions** to HPSEB Limited/HPSCS Corp. 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 “2I”**. Thus, debiting the amount of advance payment to the final head of account of schemes without execution of SOP work was irregular.

**10. Outstanding recoveries under “Miscellaneous Works Advances”.**

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

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

It was noticed that in **19 I&PH divisions**, an amount of **Rs. 2979.14 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in Annexure “**2J**”.

## **11. Irregular expenditure.**

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

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

Contrary to the above Rule, an amount of **Rs. 10177.03 lakh** had been incurred in excess of the sanctioned amount/ estimates by **11 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 **"2K"**.

### **(B) Execution of works without technical sanction.**

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

It was noticed that an expenditure of **Rs. 27738.30 lakh** has been incurred on the execution of works by **15 I&PH** divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in Annexure **"2L"**.

## **12. Non disposal of scraps/ dismantle material/unserviceable machinery.**

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

It was noticed that in **12 I&PH** divisions machinery/ store book valuing **Rs. 20.97 lakh** becomes unserviceable but the machinery/ material has yet not been auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in Annexure **"2M"**.

## **13. Irregular payment of pay and allowances /Recovery of pay and allowances/ HRA/Medical claim/ LTC advance/ TA and DA**

In **24 IPH** divisions, the pay and allowances amounting to Rs. 29.49 lakh was paid irregularly as pay and allowances / HRA/Medical claim/ LTC advance/ TA and DA/License Fee/Leave Encashment/TTA but no action had been taken to recover the amount or to set right the irregularity. The details are given in Annexure **"2N"**.

## **14. Less recovery/ non recovery of royalty, labour cess, Service tax etc.**

It was noticed in **17 IPH** Divisions that an amount of Rs 92.33 lakh relating to royalty/labour cess/Useful stone/Service tax was not recovered or not deposited with H.P. Building and Other Construction Workers Welfare Board and Labour Officer-cum-Cess Collector. The details are given in **Annexure "2O"**.

## **15. Irregular diversion of funds/Wrong debit/credit to work.**

It was noticed that an expenditure of Rs.1598.93 lakh as details given in **Annexure "2P"** was debited by **17** Divisions to those works which was actually pertained to other works. The wrong debit needs rectification.

## **16. Outstanding water/sewerage/Abiana charges**

Test check of records of **20 IPH** Divisions revealed that an amount of Rs 7582 lakh pertaining to Water/sewerage/ Abiana Charges was remaining outstanding. The details are given in **"Annexure 2Q"**.

## **17. Non crediting of unclaimed/lapsed amount to Government revenue.**

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

During test check of records and information supplied by **18** I&PH divisions, it was noticed that an amount of **Rs. 882.64 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in Annexure “**2R**”.

**18. 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 **20** 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. 50.42 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 “**2S**”.

**19. 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 15<sup>th</sup> 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 **7** I&PH Divisions, it was noticed that there was difference of **Rs. 5467.55 lakh** between figures of department and treasury. The details are given in Annexure “**2T**”.

**20. Non recovery of levied compensation/ liquidated cdamages/ non recovery/ Non renewal of performance guarantees from contractor/ Irregular payment of contractor**

In test check of records of **10** IPH Divisions, it was noticed that an amount of **Rs 695.42 lakh** relating to renewal of performance guarantees/recovery of material issued/irregular payment to contractor was lying pending. The details are given in "**Annexure2 U**".

**21. Delay in award/Completion of projects/ Delay in deposit of govt receipts**

In **6** IPH Divisions, delay in award/Completion of projects/ Delay in deposit of govt receipts amounting **Rs 224.01 lakh** were noticed as per details give in ANNEXURE "**2V**".

**22. Irregular splitting of work.**

In **11** IPH divisions, works costing to **Rs. 2844.77 lakh** as shown in Annexure “**2W**” were split up into small contracts/parts to avoid sanction of the competent authority which is against the instructions issued by the Government from time to time.

**23. Non reconciliation of deduction towards pipes from LOC**

It was noticed that in **5** IPH Divisions, there was non-reconciliation of deduction towards pipes from LOC amounting to **Rs 33272.47** as per details given in Annexure "**2X**".

**24. Rush of expenditure/Authorization of LOC in last quaters**

It was noticed that in 10 IPH units, Rush of expenditure was done during the fourth quarter , the details of which are given in Annexure "2Y".

Sd/-

**Deputy Accountant General**

**Annexure-I**

Sr. No.	DDO	Name of Division	Account due on	Actual Date of receipt of Account/vouchers All Bold accounts/vouchers were delayed during current financial year											
				Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
1.	600	B&R Mandi-1	10 <sup>th</sup> of following month except March which is 15 <sup>th</sup> of the following month and whenever 10th or 15th is a holiday next working day is due date.	10.05.18	11.06.18	10.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	<b>11.01.19</b>	11.02.19	11.03.19	16.04.19
2.	601	B&R Mandi-II		10.05.18	11.06.18	10.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	<b>11.01.19</b>	11.02.19	11.03.19	16.04.19
3.	602	B&R Karsog		10.05.18	<b>12.06.18</b>	<b>11.07.18</b>	<b>13.08.18</b>	10.09.18	09.10.18	12.11.18	10.12.18	09.01.19	11.02.19	11.03.19	<b>22.04.19</b>
4.	603	B&R Sundernagar		10.05.18	<b>12.06.18</b>	<b>11.07.18</b>	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
5.	604	B&R Sarkaghat		08.05.18	8.06.18	10.07.18	13.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
6.	606	B&R Theog		09.05.18	11.06.18	10.07.18	10.08.18	<b>11.09.18</b>	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
7.	607	B&R Chopal		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
8.	608	B&R Rohru		10.05.18	11.06.18	<b>12.07.18</b>	08.08.18	10.09.18	10.10.18	12.11.18/	10.12.18	10.01.19	11.02.19	13.03.19	16.04.19
9.	609	B&R Jubbal		07.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	14.03.19	16.04.19
10.	611	B&R Arki		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	09.10.18	12.11.18	10.12.18	09.01.19	11.02.19	11.03.19	16.04.19
11.	613	B&R Solan		08.05.18	07.06.18	10.07.18	08.08.18	07.09.18	10.10.18	09.11.18	07.12.18	09.01.19	8.02.19	08.03.19	10.04.18
12.	614	B&R Kasauli		07.05.18	11.06.18	9.07.18	10.08.18	10.09.18	09.10.18	06.11.18	07.12.18	10.01.19	11.02.19	11.03.19	12.04.19
13.	616	B&R Shimla-I		10.05.18	08.06.18	6.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
14.	617	B&R Shimla-II (Dhami)		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	08.11.18	10.12.18	08.01.19	08.02.19	11.03.19	16.04.19
15.	618	B&R Shimla-III		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
16.	620	B&R Dharamshala		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.3.19	15.04.19
17.	621	B&R Palampur		10.05.18	11.06.18	10.07.18	10.8.18	10.09.18	10.10.18	12.11.18	10.12.12.	10.01.19	11.02.19	11.03.19	16.4.19

18.	622	B&R Bajjnath		10.05.18	11.06.18	<b>11.07.18</b>	09.08.18	10.09.18	10.10.18	12.11.18	<b>11.12.18</b>	10.01.19	11.02.19	11.03.19	<b>18.04.19</b>
19.	623	B&R Kangra		09.05.18	11.06.18	<b>12.07.18</b>	10.08.18	10.09.18	10.10.18	12.11.18	<b>11.12.18</b>	10.01.19	<b>13.02.19</b>	11.03.19	<b>18.04.19</b>
20.	624	Mech Dharmshala		09.05.18	11.06.18	09.07.18	10.08.18	10.09.18	10.10.18	<b>13.11.18</b>	10.12.18	10.01.19	11.02.19	11.03.19	<b>22.04.19</b>
21.	626	B&R Kullu-I		<b>11.05.18</b>	11.06.18	10.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	09.01.19	<b>12.02.19</b>	11.03.19	16.04.19
22.	627	B&R Kullu-II	10 <sup>th</sup> of following month except March which is 15 <sup>th</sup> of the following month and whenever 10 <sup>th</sup> or 15 <sup>th</sup> is a holiday next working day is due date.	10.05.18	11.06.18	09.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	<b>11.01.19</b>	nil	11.03.19	16.04.19
23.	629	B&R Chanav Velly Udaypur		10.05.18	<b>12.06.18</b>	10.07.18	10.08.18	<b>11.09.18</b>	10.10.18	12.11.18	10.12.18	10.01.19	05.02.19	11.03.19	<b>18.04.19</b>
24.	630	B&R Chamba		10.05.18	11.06.18	10.07.18	10.8.18	10.09.18	10.10.18	12.11.18	<b>17.12.18</b>	<b>11.01.19</b>	11.02.19	11.03.19	15.04.19
25.	631	B&R Salooni		10.05.18	11.06.18	10.07.18	09.08.18	<b>12.09.18</b>	10.10.18	12.11.18	<b>11.12.18</b>	10.01.19	11.02.19	11.03.19	15.04.19
26.	632	B&R Dalhousie		10.05.18	11.06.18	10.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	<b>11.12.18</b>	<b>14.01.19</b>	11.02.19	11.03.19	15.04.19
27.	633	B&R Pangi		10.05.18	08.06.18	<b>11.07.18</b>	10.08.18	<b>12.09.18</b>	10.10.18	12.11.18	<b>11.12.18</b>	<b>14.01.19</b>	11.02.19	<b>12.03.19</b>	<b>18.04.19</b>
28.	634	B&R Hamirpur		10.05.18	11.06.18	<b>11.07.18</b>	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	<b>14.12.18</b>	10.01.19	11.02.19	11.03.19	16.04.19
29.	635	B&R Una		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	09.01.19	11.02.19	11.03.19	15.04.19
30.	636	B&R Bharwain		10.05.18	<b>12.06.18</b>	<b>11.07.18</b>	09.08.18	10.09.18	10.10.18	12.11.18	<b>12.12.18</b>	<b>11.01.19</b>	11.02.19	11.03.19	<b>23.04.19</b>
31.	637	B&R Barsar		10.05.18	08.06.18	10.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
32.	639	B&R Nurpur		7.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
33.	640	B&R Fatehpur		7.05.18	11.06.18	09.07.18	09.08.18	10.09.18	10.10.18	12.11.18	<b>11.12.18</b>	10.01.19	11.02.19	11.03.19	16.04.19
34.	641	B&R Dehra		10.05.18	<b>18.06.18</b>	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
35.	642	B&R Jawali		<b>11.05.18</b>	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
36.	643	B&R Bilaspur-I		10.05.18	11.06.18	<b>11.07.18</b>	10.08.18	10.09.18	10.10.18	<b>13.11.18</b>	10.12.18	09.01.19	11.02.19	11.03.19	16.04.19
37.	644	B&R Bilaspur-II		10.05.18	11.06.18	09.07.18	10.08.18	<b>11.09.18</b>	<b>11.10.18</b>	<b>13.11.18</b>	10.12.18	09.01.19	11.02.19	11.03.19	16.04.19



38.	645	B&R Ghumarwin		09.05.18	11.06.18	<b>12.07.18</b>	10.08.18	10.09.18	12.10.18	12.11.18	<b>13.12.18</b>	10.01.19	<b>12.02.19</b>	11.03.19	15.04.19
39.	647	B&R Rampur		08.05.18	11.06.18	10.07.18	13.08.18	10.09.18	10.10.18	09.11.18	10.12.18	10.01.19	11.02.19	11.03.19	<b>22.04.19</b>
40.	648	B&R Kumarsain		10.05.18	11.06.18	09.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
41.	649	B&R Nirmand		08.05.18	11.06.18	10.07.18	<b>13.08.18</b>	06.09.18	08.10.18	06.11.18	10.12.18	08.01.19	11.02.19	11.03.19	15.04.19
42.	650	B&R Kalpa		10.05.18	08.06.18	10.07.18	10.08.18	10.09.18	10.10.18	<b>14.11.18</b>	<b>11.12.18</b>	<b>14.01.19</b>	11.02.19	11.03.19	12.04.19
43.	651	B&R Karchham		10.05.18	08.06.18	<b>16.07.18</b>	09.08.18	10.09.18	10.10.18	06.11.18	10.12.18	10.01.19	11.02.19	11.03.19	<b>18.04.19</b>
44.	653	B&R Kaza		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	<b>11.10.18</b>	<b>19.11.18</b>	<b>11.12.18</b>	<b>14.01.19</b>	<b>12.02.19</b>	11.03.19	16.04.19
45.	654	Mech Rampur		10.05.18	11.06.18	07.07.18	09.08.18	13.09.18	<b>11.10.18</b>	08.11.18	10.12.18	10.01.19	11.02.19	11.03.19	15.04.19
46.	655	B&R Nahan		10.05.18	08.06.18	09.07.18	<b>13.08.18</b>	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	<b>12.02.19</b>	11.03.19	11.04.19
47.	656	B&R Poanta Sahib		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	15.04.19
48.	657	B&R Rajgarh	10 <sup>th</sup> of following month except March which is 15 <sup>th</sup> of the following month and whenever 10th or 15th is a holiday next working day is due date.	10.05.18	11.06.18	10.07.18	10.08.18	07.09.18	07.10.18	12.11.18	10.12.18	09.01.19	07.02.19	11.03.19	15.04.19
49.	658	B&R Sangarh		10.05.18	11.06.18	09.07.18	10.08.18	11.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	15.04.19
50.	659	B&R Shillai		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	08.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	15.04.19
51.	660	Mech Dhali		10.5.18	11.06.18	<b>11.07.18</b>	08.08.18	11.09.18	10.10.18	<b>13.11.18</b>	10.12.18	09.01.19	06.02.19	11.03.19	15.04.19
52.	661	Mech Bilaspur		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	8.11.18	10.12.18	07.01.19	08.02.19	11.03.19	10.04.19
53.	662	Mech Kullu		10.05.18	11.06.18	09.07.18	<b>13.08.18</b>	11.09.18	10.10.18	12.11.18	10.12.18	09.01.19	<b>12.02.19</b>	11.03.19	10.04.19
54.	671	B&R Nahan Foundary		10.05.18	11.06.18	<b>12.07.18</b>	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	<b>18.4.19</b>
55.	674	B&R Bharmour		10.05.18	11.06.18	<b>12.07.18</b>	<b>13.08.18</b>	14.9.18	<b>18.10.18</b>	12.11.18	<b>14.12.18</b>	<b>14.01.19</b>	<b>12.02.19</b>	11.03.19	16.04.19
56.	675	B&R Dodra Kavar		11.05.18	11.06.18	<b>13.07.18</b>	10.08.18	10.09.18	<b>11.10.18</b>	<b>13.11.18</b>	10.12.18	11.01.19	11.02.19	11.03.19	<b>18.04.19</b>
57.	676	B&R Nalagarh		08.05.18	11.06.18	09.07.18	09.08.18	10.09.18	09.10.18	08.11.18	10.12.18	07.01.19	11.02.19	11.03.19	16.04.19
58.	678	Mech Rohru		04.05.18	06.06.18	04.07.18	10.08.18	11.09.18	10.10.18	<b>22.11.18</b>	<b>11.12.18</b>	10.01.19	11.02.19	11.03.19	10.04.19

59.	680	B&R Dharampur		09.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	<b>22.04.19</b>
60.	681	B&R Bangana		10.05.18	11.06.18	<b>12.07.18</b>	<b>13.08.18</b>	<b>11.09.18</b>	10.10.18	12.11.18	<b>11.12.18</b>	10.01.19	11.02.19	11.03.19	<b>23.04.19</b>
61.	682	B&R Tauni Devi		08.05.18	07.06.18	11.07.18	09.08.18	07.09.18	08.10.18	12.11.18	10.12.18	09.01.19	11.02.19	11.03.19	16.04.19
62.	684	B&R Jogindernagar	10 <sup>th</sup> of following month except March which is 15 <sup>th</sup> of the following month and whenever 10 <sup>th</sup> or 15 <sup>th</sup> is a holiday next working day is due date.	09.05.18	11.06.18	09.07.18	10.08.18	<b>11.09.18</b>	11.10.18	12.11.18	<b>13.12.18</b>	10.01.19	11.02.19	11.03.19	<b>22.04.19</b>
63.	685	B&R Gohar		08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	15.04.19
64.	686	B&R Jaisinghpur		10.05.18	11.06.18	09.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	16.04.19
65.	689	B&R Tissa		10.05.18	08.06.18	<b>11.07.18</b>	09.08.18	<b>11.09.18</b>	10.10.18	12.11.18	10.12.18	10.01.19	11.02.19	11.03.19	11.04.19
66.	695	MC Tanda		10.05.18	11.06.18	09.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	11.01.19	11.02.19	12.03.19	15.04.19
67.	700	IPH Sunder Nagar		07.05.18	07.06.18	10.07.18	10.08.18	07.09.18	10.10.18	12.11.18	06.12.18	08.01.19	11/02/19	08.03.19	15.04.19
68.	701	IPH Sarkaghat		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	08.01.19	11/02/19	11.03.19	15.04.19
69.	702	IPH Baggi		08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	07/02/19	11.03.19	15.04.19
70.	703	IPH Mandi		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	12.04.19
71.	704	IPH Padhar		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
72.	705	IPH Chamba		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
73.	706	IPH Dalhousie		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
74.	707	IPH Salooni		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	09.01.19	11/02/19	11.03.19	15.04.19
75.	708	IPH Rekong-Peo		08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
76.	709	IPH Pooh	09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	09.11.18	10.12.18	10.01.19	08/02/19	11.03.19	16.04.19	

77.	710	IPH Rampur
78.	711	IPH Anni
79.	712	IPH Kaza
80.	713	IPH Kullu-1
81.	714	IPH Keylong
82.	715	IPH Shimla-1
83.	717	IPH Nerwa
84.	718	IPH Jubbal
85.	719	IPH Rohroo
86.	720	IPH Poanta Sahib
87.	722	IPH Nahan
88.	723	IPH Nalagarh
89.	724	IPH Solan
90.	725	IPH Arki
91.	726	IPH Dharmshala
92.	727	IPH Palampur
93.	728	IPH Dehra
94.	729	IPH Thural

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

10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	06.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
10.05.18	07.06.18	09.07.18	09.08.18	10.09.18	09.10.18	09.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	05.10.18	06.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
10.05.18	08.06.18	09.07.18	09.08.18	10.09.18	08.10.18	08.11.18	10.12.18	08.01.19	07/02/19	11.03.19	15.04.19
08.05.18	11.06.18	09.07.18	06.08.18	07.09.18	10.10.18	09.11.18	10.12.18	07.01.19	11/02/19	11.03.19	15.04.19
08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
09.05.18	08.06.18	09.07.18	10.08.18	10.09.18	09.10.18	05.11.18	06.12.18	10.01.19	11/02/19	08.03.19	09.04.19
09.05.18	11.06.18	10.07.18	09.08.18	11.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	12.04.19
10.05.18	06.06.18	10.07.18	08.08.18	10.09.18	09.10.18	12.11.18	10.12.18	07.01.19	11/02/19	08.03.19	11.04.19
10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	07/02/19	11.03.19	12.04.19
10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
10.05.18	11.06.18	10.07.18	10.08.18	07.09.18	10.10.18	12.11.18	10.12.18	08.01.19	11/02/19	11.03.19	15.04.19
07.05.18	11.06.18	09.07.18	10.08.18	07.09.18	10.10.18	12.11.18	10.12.18	09.01.19	11/02/19	11.03.19	16.04.19
10.05.18	08.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
09.05.18	11.06.18	10.07.18	09.08.18	<b>11.09.18</b>	10.10.18	09.11.18	07.12.18	07.01.19	06/02/19	08.03.19	15.04.19
09.05.18	08.06.18	09.07.18	08.08.18	10.09.18	09.10.18	12.11.18	10.12.18	10.01.19	11/02/19	08.03.19	15.04.19
10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	12.04.19
08.05.18	08.06.18	09.07.18	08.08.18	10.09.18	09.10.18	12.11.18	10.12.18	07.01.19	11/02/19	11.03.19	09.04.19

95.	730	IPH Indora		08.05.18	11.06.18	09.07.18	10.08.18	10.09.18	10.10.18	05.11.18	10.12.18	10.01.19	08/02/19	11.03.19	16.04.19
96.	731	IPH Nurpur		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	05.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
97.	732	IPH Una-1		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
98.	733	IPH Una-2		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
99.	734	IPH T. Well Gagret		08.05.18	11.06.18	10.07.18	09.08.18	07.09.18	10.10.18	08.11.18	07.12.18	07.01.19	08/02/19	11.03.19	15.04.19
100.	735	IPH G. W.O. UNA		10.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	08.11.18	06.12.18	08.01.19	08/02/19	11.03.19	15.04.19
101.	736	IPH Bilaspur	10 <sup>th</sup> of followi ng month except March which is 15 <sup>th</sup> of the followi ng month and whenev er 10th or 15th is a holiday next workin g day is due date.	10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	06.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
102.	737	IPH Ghumarwin		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
103.	738	IPH Hamirpur		09.05.18	11.06.18	09.07.18	09.08.18	10.09.18	09.10.18	12.11.18	10.12.18	08.01.19	11/02/19	11.03.19	16.04.19
104.	739	IPH Barsar		09.05.18	11.06.18	10.07.18	08.08.18	07.09.18	10.10.18	12.11.18	10.12.18	08.01.19	11/02/19	11.03.19	15.04.19
105.	740	IPH Sunni		09.05.18	11.06.18	10.07.18	09.08.18	07.09.18	09.10.18	12.11.18	10.12.18	09.01.19	11/02/19	08.03.19	12.04.19
106.	752	IPH FP Div.Una		05.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	08.11.18	10.12.18	10.01.19	08/02/19	11.03.19	11.04.19
107.	753	IPH Jawali		09.05.18	11.06.18	<b>12.07.18</b>	06.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
108.	754	IPH Shahpur		10.05.18	<b>12.06.18</b>	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	07.01.19	11/02/19	08.03.19	15.04.19
109.	756	IPH Shah Nehar-I		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	08.10.18	12.11.18	07.12.18	10.01.19	08/02/19	11.03.19	16.04.19
110.	757	IPH SRFM Haroli		08.05.18	07.06.18	09.07.18	06.08.18	10.09.18	08.10.18	08.11.18	10.12.18	09.01.19	08/02/19	11.03.19	15.04.19

111.	760	IPH Sadwan	10 <sup>th</sup> of following month except March which is 15 <sup>th</sup> of the following month and whenever 10th or 15th is a holiday next working day is due date.	10.05.18	11.06.18	09.07.18	10.08.18	10.09.18	09.10.18	05.11.18	10.12.18	09.01.19	11/02/19	11.03.19	16.04.19
112.	763	IPH Kullu-II		10.05.18	11.06.18	09.07.18	10.08.18	10.09.18	10.10.18	09.11.18	10.12.18	09.01.19	11/02/19	11.03.19	15.04.19
113.	764	IPH Karsog		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
114.	767	IPH Nohradhar		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	08.10.18	12.11.18	10.12.18	10.01.19	08/02/19	11.03.19	12.04.19
115.	770	IPH Hydrdogy		08.05.18	08.06.18	09.07.18	08.08.18	07.09.18	10.10.18	09.11.18	10.12.18	10.01.19	08/02/19	08.03.19	11.04.19
116.	773	IPH Nagrota Bagwan		09.05.18	06.06.18	10.07.18	08.08.18	07.09.18	10.10.18	12.11.18	07.12.18	10.01.19	11/02/19	08.03.19	15.04.19
117.	774	IPH Fatehpur		09.05.18	11.06.18	10.07.18	06.08.18	10.09.18	10.10.18	09.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
118.	775	IPH Matiana		09.05.18	11.06.18	10.07.18	09.08.18	10.09.18	10.10.18	12.11.18	10.12.18	09.01.19	08/02/19	11.03.19	18.04.19
119.	776	IPH Thunag		08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	15.04.19
120.	775	Dharampur Bharari		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	10.10.18	08.11.18	10.12.18	09.01.19	11/02/19	11.03.19	16.04.19
121.	605	NH Joginder nagar		08.05.18	11.06.18	10.07.18	09.08.18	11.09.18	10.10.18	09.11.18	10.12.18	10.01.19	07/02/19	08.03.19	15.04.19
122.	612	Elect Kasumpti		10.05.18	08.06.18	10.07.18	10.08.18	07.09.18	08.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	12.04.19
123.	615	NH Solan		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	08.10.18	09.11.18	07.12.18	07.01.19	08/02/19	08.03.19	10.04.19
124.	619	Elect Shimla		10.05.18	08.06.18	10.07.18	10.08.18	10.09.18	10.10.18	12.11.18	10.12.18	10.01.19	08/02/19	11.03.19	12.04.19
125.	625	Elect Palampur		10.05.18	11.06.18	10.07.18	10.08.18	11.09.18	09.10.18	09.11.18	10.12.18	10.01.19	11/02/19	11.03.19	16.04.19
126.	628	NH Pandoh		10.05.18	08.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	07.12.18	08.01.19	08/02/19	08.03.19	15.04.19
127.	638	Elect Una		08.05.18	11.06.18	10.07.18	10.08.18	10.09.18	09.10.18	09.11.18	10.12.18	09.01.19	11/02/19	11.03.19	16.04.19
128.	646	Elect Mandi		08.05.18	07.06.18	10.07.18	10.08.18	11.09.18	10.10.18	06.11.18	10.12.18	10.01.19	08/02/19	11.03.19	16.04.19

129.	652	NH Rampur		10.05.18	08.06.18	09.07.18	10.08.18	10.09.18	10.10.18	09.11.18	07.12.18	09.01.19	11/02/19	08.03.19	15.04.19
130.	683	NH Hamirpur		10.05.18	11.06.18	10.07.18	08.08.18	10.09.18	10.10.18	09.11.18	07.12.18	10.01.19	11/02/19	11.03.19	12.04.19
131.	665	NH Chamba		09.05.18	11.06.18	10.07.18	10.08.18	10.09.18	09.10.18	12.11.18	07.12.18	09.01.19	07/02/19	11.03.19	15.04.19
132.	698	NH Theog		10.05.18	08.06.18	10.07.18	10.08.18	<b>11.09.18</b>	09.10.18	12.11.18	10.12.18	10.01.19	11/02/19	11.03.19	12.04.19
133.	699	NH Nahan		06.05.18	11.06.18	10.07.18	09.08.18	10.09.18	08.10.18	12.11.18	07.12.18	08.01.19	07/02/19	11.03.19	11.04.19
134.	689	B&R Tissa		10.05.18	11.06.18	10.07.18	10.08.18	10.09.18	08.10.18	12.11.18	07.12.18	10.01.19	08/02/19	11.03.19	16.04.19

**Annexure-II**

**Detail of AG Memos not adjusted by the Divisional Office upto 03/2019  
(Position as on 30 September 2019) PAO Madras AG Memos**

SL.NO	DDO_CODE	DIVISION_NAME	AMOUNT
1.	600	B&R Padhar Mandi	-189422.00
2.	600	B&R Mandi-I	94710.50
3.	606	B&R Theog	86545.30
4.	620	B&R Dharamshala	-21971.10
5.	629	B&R Chenav Velly Udaipur	9977.70
6.	643	B&R Bilaspur-I	-16695.00
7.	708	IPH Reckong Peo	569.70
8.	731	I&PH Nurpur	-2,773.30
9.		S.E.B(State Elect.Board)	737290.35
			698232.15

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**PAO CALCUTTA A.G. MEMOS UP TO 03/2019**  
**(Position as on 30 September 2019)**

SL.NO	DDO CODE	DIVISION NAME	AMOUNT
1.	602	B&R Karsog	619.05
2.	606	B&R Theog	-486.75
3.	609	B&RJubbal	-21217.95
4.	612	Electrical Division No-I Shimla	11233.75
5.	614	B&R Kasauli	-2014.00
6.	617	Shimla –II Dhami	60840.60
7.	620	B&R Dharamshala	11970.50
8.	621	B&R Palampur	-7327.00
9.	625	Electrical Palampur	334873.65
10.	627	B&R Kullu -II	-90923.70
11.	629	B&R Chenav Velly Udaipur	-130548.25
12.	639	B&R Nurpur	-23719
13.	647	B&R Rampur	-5
14.	708	I&PH Reckong-peo	16814
15.	709	IPH Pooh	141150
16.	710	IPH Rampur	-294580
17.	711	IPH Anni	50070
18.	711	IPH Anni	31843
19.	716	IPH Shimla-II	101856
20.	717	IPH Nerwa	1640599.70
21.	719	IPH Rohru	956484
22.	724	IPH Solan	46362.85
23.	727	IPH Palampur	-859618.30
24.	730	IPH Indora	-7566
25.		S.E.B(State Elect.Board)	11545253.18
			14371582.63



**PAO BOMBAY A.G. MEMOS UPTO 03/2019**  
**(Position as on 30 September 2019)**

SL.NO	DDO CODE	DIVISION NAME	AMOUNT
1.	600	B&R Padhar Mandi	251075.40
2.	600	B&R Mandi-I	-502150.81
3.	602	B&R KaRsog	68257.80
4.	606	B&R Theog	227,300.29
5.	608	B&R Rohru	58,172
6.	609	B&R Jubbal	25,576
7.	614	B&R Kasauli	29019.85
8.	617	B&R Shimla-II (Dhami)	-5,263.80
9.	621	B&R Palampur	-11,356.50
10.	627	B&R Kullu-II	-28,338.20
11.	629	B&R Chenav Velly Udaipur	-770.10
12.	633	B&R Pangi	26,166.30
13.	639	B&R Nurpur	1,012,011.30
14.	641	B&R Dehra	53,401.45
15.	642	B&R Jawali	-86,040.00
16.	643	B&R Bilaspur-I	-14,824.70
17.	647	B&R Rampur	9,822.35
18.	648	B&R KumaRsain	41,687.75
19.	651	B&R Karchham	261
20.	652	NH Rampur	102,254
21.	658	B&R Sangrah	-1.55
22.	659	B&R Shillai	-2,000
23.	708	IPH Rekong-Peo	25,687.20
24.	709	IPH Pooh	98,072.60
25.	710	IPH Rampur	25,857.50
26.	711	IPH Anni	122,110
27.	712	IPH Kaza	86.50
28.	716	IPH Shimla-2	4,460,248.15
29.	717	IPH Nerwa	305,161.70
30.	719	IPH Rohroo	-200
31.	724	IPH Solan	55,338.20
32.	725	IPH Arki	-19,878
33.	727	IPH Palampur	157,898.25
34.	737	I&PH Ghumarwin	-41,439
35.		IPM (Giri Irrigation Division Majra	-439,889.40
36.		S.E.B(State Elect.Board)	-651,823.15
			5351490.38

**PAO DELHI A.G. MEMOS UPTO 03/2019**  
**(Position as on 30 September 2019)**

Sl. No.	DDO CODE	DIVISION NAME	AMOUNT
1.	600	B&R Padhar Mandi	-231699.01
2.	600	B&R Mandi-I	-463398.02
3.	602	B&R Karsog	375,178.60
4.	605	NH Jogindernagar	-374,562
5.	606	B&R Theog	1,521,539.30
6.	609	B&R Jubbal	191,337.90
7.	610	Medical College Division Shimla	1,633.35
8.	612	Eelect.Kasumpti	779,641.60
9.	614	B&R Kasauli	17,612
10.	617	B&R Shimla-II (Dhami)	2,460,656.81
11.	621	B&R Palampur	-50,299
12.	625	NH. Rampur	129,438
13.	627	B&R Kullu-II	1,104,198.15
14.	629	B&R Chenav Velly Udaipur	-2,305,332.15
15.	631	B&R Salooni	-62,899.45
16.	638	Elect. Una	872
17.	639	B&R Nurpur	7,150,664
18.	643	B&R Bilaspur-I	947
19.	647	B&R Rampur	794,490.45
20.	648	B&R KumaRsain	763,213.25
21.	649	B&R Nirmand	-88,360
22.	651	B&R Karchham	284,030
23.	652	NH Rampur	-101,800
24.	653	B&R Kaza	99,376.55
25.	657	B&R Rajgarh	170
26.	657	B&R Rajgarh	1,622
27.	659	B&R Shillai	164,564.90
28.	708	I&PH Rekong-Peo	10,591
29.	708	I&PH Rekong-Peo	46,699
30.	709	I&PH POOH	5,645
31.	709	I&PH POOH	4,967
32.	709	I&PH POOH	459,479
33.	710	I&PH RAMPUR	6,043
34.	710	I&PH RAMPUR	-369,320.43
35.	711	I&PH Anni	6,855
36.	711	I&PH Anni	1,515,025
37.	712	I&PH Kaza	135,995.10
38.	716	I&PH Shimla-II	1,943
39.	716	I&PH Shimla-II	1,395,943.85
40.	717	I&PH Nerwa	9,514
41.	717	I&PH Nerwa	-647,748

42.	718	I&PH Jubbal	17,772
43.	718	I&PH Jubbal	14,606
44.	719	I&PH Rohru	18,457
45.	719	I&PH Rohru	114,323
46.	724	I&PH Solan	-846,788
47.	725	I&PH Arki	-247,282
48.	726	I&PH Dharamshala	9,948
49.	727	I&PH Palampur	2,943
50.	727	I&PH Palampur	1,715,31.81
51.	730	I&PH Indora	2,511,272
52.	731	IPH Nurpur	1426628.10
53.	736	I&PH Bilaspur	1,482
54.	737	I&PH Ghumarwin	-377,110
55.		IPM (Giri Irrigation Division Majra)	44,123
56.		PID(Planing & Investigation Division Shimla)	31.30
57.		SEB(State Electricity Board)	9,659,650.24
		Total	27094523.39
		<b>Grand total</b>	47515829.00

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**Sr. Accounts Officer**

**OUTSTANDING SCHEDULE OF SETTLEMENT WITH  
TREASURIES (Form 51) 04/2018 to 03/2019  
(Position as on 30 September 2019)**

**B&R Divisions**

<b>Sr. No</b>	<b>Name of Division</b>	<b>Code</b>	<b>Month</b>
1.	B&R Mandi	600	4/18,11/18, to 3/19
2.	B&R Karsog	602	04/2018 to 03/2019
3.	B&R Sundernagar	603	4/18,11/18 to 3/19
4.	B&R Theog	606	4/18 to 8/18 and 10/18 to 3/19
5.	B&R Chopal	607	04/2018 to 03/2019
6.	B&R Rohru	608	04/2018 to 03/2019
7.	B&R Arki	609	4/18
8.	B&R Solan	613	5/18
9.	B&R Shimla-I	616	6/18,8/18
10.	B&R Shimla-III	618	4/18,3/18
11.	B&R Palampur	621	9/18,10/18
12.	B&R Baijnath	622	04/2018 to 03/2019
13.	B&R Kangra	623	4/18,1/19 to 3/19
14.	B&R Mech Dharamshala	624	04/2018 to 03/2019
15.	B&R Kullu-I	626	04/2018 to 03/2019
16.	B&R Kullu-II	627	04/2018 to 03/2019
17.	B&R Chanav Velly udaypur	629	04/2018 to 03/2019
18.	B&R Chamba	630	6/18
19.	B&R Salooni	631	4/18,5/18,8/18,to 3/19
20.	B&R Dalhousie	632	2/19
21.	B&R Pangi	633	4/18,11/18 to 1/19
22.	B&R Hamirpur	634	4/18,10/18 to 1/19,3/19
23.	B&R Una	635	4/18
24.	B&R Bharwain	636	04/2018 to 03/2019
25.	B&R Barsar	637	5/18to 6/18
26.	B&R Nurpur	639	4/18,2/19 to 3/19
27.	B&R Fatehpur	640	9/18 ,10/18and 2/19
28.	B&R Dehra	641	11/18 to 1/19
29.	B&R Bilaspur-II	644	9/18
30.	B&R Rampur	647	4/18,7/18 to 3/19
31.	B&R Kumarsain	648	4/18 and 11/18
32.	B&R Nirmand	649	4/18and 1/19 to 3/19
33.	B&R Kalpa	650	04/2018 to 03/2019
34.	B&R Karchham	651	04/2018 to 03/2019

35.	B&R Kaza	653	04/2018 to 03/2019
36.	Mech. Rampur	654	12/18 ,1/19 to 3/19
37.	B&R Nahan	655	10/18 to 12/18
38.	B&R Ponta Sahib	656	04/2018 to 03/2019
39.	B&R Rajgarh	657	12/18 to 1/19
40.	B&R Sangarh	658	4/18,10/18,11/18,12/18,1/19and3/19
41.	Mech. Dhalli	660	2/19,3/19
42.	Mech Kullu	662	04/2018 to 03/2019
43.	B&R Nahan Foundary	671	04/2018 to 03/2019
44.	B&R Dodra Kawar	675	04/2018 to 03/2019
45.	B&R Nalagarh	676	4/18 and 3/19
46.	Mech Rohru	678	04/2018 to 03/2019
47.	B&R Dharampur	680	04/2018 to 03/2019
48.	B&R Tauni Devi	682	04/2018 to 03/2019
49.	B&R Jogindernagar	684	04/2018 to 03/2019
50.	B&R Gohar	685	4/18,11/18,to 3/19
51.	B&R Jaisinghpur	686	4/18,1/19 to 3/19
52.	MC Tanda	695	04/2018 to 03/2019
53.	B&R Tissa	689	04/2018 to 03/2019
54.	B&R Jhangali	663	04/2018 to 03/2019
55.	NH Pandoh	628	11/2018 to 03/2019
56.	N. H. Rampur	652	04/2018 to 03/2019
57.	NH Chamba	665	04/2018 to 03/2019
58.	NH Theog	698	04/2018 to 03/2019
59.	Electrical Palampur	625	04/2018 to 03/2019
<b>I&amp;P.H Division</b>			
1.	IPH Dehra	728	04/2018 to 03/2019
2.	IPH Matiana	775	04/2018 to 03/2019
3.	Ground water Una	735	04/2018 to 03/2019
4.	IPH Jubbal	718	09/2018 to 03/2019
5.	IPH Rorhu	719	04/2018 to 03/2019
6.	IPH Shahpur	754	10/2018 to 03/2019
7.	IPH Keylong	714	01/2019 to 03/2019
8.	IPH Kullu-2	763	09/2018 to 03/2019
9.	IPH Bilaspur	736	10/2018 to 03/2019
10.	IPH Rampur	710	04/2018 to 03/2019
11.	IPH Reckongpeo	708	04/2018 to 03/2019
12.	IPH Pooh	709	04/2018 to 03/2019
13.	IPH Kaza	712	04/2018 to 03/2019

Sd/-  
Sr. Accounts Officer

## Annexure –IV-A

<b>Outstanding balance under the head 8782-00-102-01 Remittances up to 31/03/2019 in respect of B&amp;R and I&amp;PH divisions. (Position as on 30 September 2019)</b>			
<b>Sr. No</b>	<b>DDO</b>	<b>Name of Division</b>	<b>AMOUNT</b>
1.	004	SUPERINTENDING ENGINEER 10TH CIRCLE PWD BILASPUR(BLP00,004)	-20,138
2.	047	IPH SUB DIVISION DHARWALA	-377,449
3.	600	B&R PADHAR DIVISION,MANDI	-276,205,275
4.	600	B&R DIVISION NO-I MANDI	-802,952
5.	601	B&R DIVISION NO-II MANDI	-450,920,844
6.	602	B&R DIVISION KARSOG	-143,537,194
7.	603	B&R DIVISION SUNDERNAGAR	-235,910,193
8.	604	B&R DIVISION SARKAGHAT	-191,430
9.	604	B&R DIVISION SARKAGHAT	-103,488,111
10.	605	N. H DIVISION JOGINDER NAGAR	-72,383,651
11.	606	B&R DIVISION THEOG	-455,145,448
12.	607	B&R DIVISION CHOPAL	-248,276,131
13.	608	B&R DIVISION ROHRU	-636,384,869
14.	609	B&R DIVISION JUBBAL	-225,997,002
15.	610	B&R DIVISION INDORA, KANGRA	-4,547,050
16.	611	B&R DIVISION ARKI	-4,547,050
17.	612	ELEC. DIVISION NO.I KASUMPTI	-200,313,745
18.	613	B&R DIVISION SOLAN	-132,306,906
19.	614	B&R DIVISION KASAULI	-143,367,607
20.	615	N H DIVISION SOLAN	-26,338,709
21.	616	B&R DIVISION NO-I SHIMLA	-579,288,968
22.	617	B&R DHAMI DISTT. SHIMLA	-744,609,157
23.	618	B&R DIVISION NO-III SHIMLA	-8,174,145,177
24.	619	ELEC. DIVISION NO.II SNOWDON SHIMLA	-42,249,815
25.	620	B&R DIVISION DHARAMSALA	-499,913,269
26.	621	B&R DIVISION PALAMPUR	-353,450,136
27.	622	B&R DIVISION BAIJNATH	-129,926,935
28.	622	B&R DIVISION BAIJNATH	-1,906,470
29.	623	B&R DIVISION KANGRA	-352,811,442
30.	624	MECHANICAL DIVISION DHARAMSHALA	-12,648,471
31.	625	ELEC. DIVISION PALAMPUR KANGRA	-47,997,356
32.	626	B&R DIVISION NO-I KULLU	-133,964,690
33.	627	B&R DIVISION NO-II KULLU	-402,387,999
34.	628	NATIONAL HIGHWAY DIVISION PANDOH	-38,886,186
35.	629	B&R C.V.DIVISION UDAIPUR	-120,969,317
36.	630	B&R DIVISION CHAMBA	-298,688,517

37.	631	B&R DIVISION SALOONI	-184,332,098
38.	632	B&R DIVISION DALHOUSIE	-183,712,930
39.	633	B&R DIVISION PANGI (KILLAR)	-192,591,564
40.	634	B&R DIVISION HAMIRPUR	-299,516,327
41.	635	B&R DIVISION UNA	-354,387,088
42.	636	B&R DIVISION BHARWAIN	-216,527,116
43.	637	B&R DIVISION BARSAR	-215,437,286
44.	638	ELEC. DIVISION UNA	-14,282,839
45.	639	B&R DIVISION NURPUR	-253,014,386
46.	640	B&R DIVISION FATEHPUR	-229,517,199
47.	641	B&R DIVISION DEHRA GOPIPUR	-541,105,740
48.	642	B&R DIVISION JAWALI	-107,092,063
49.	643	B&R DIVISION NO-I BILASPUR	-312,145,576
50.	644	B&R DIVISION NO-II BILASPUR	-237,606,114
51.	645	B&R DIVISION GHUMARWIN	-333,134,124
52.	646	ELEC. DIVISION MANDI	-28,533,531
53.	647	B&R DIVISION RAMPUR	-533,788,307
54.	648	B&R DIVISION KUMARSAIN	-129,497,417
55.	649	B&R DIVISION NIRMAND	-89,806,368
56.	650	B&R DIVISION KALPA	-356,331,027
57.	651	B&R DIVISION KARCHHAM	-87,059,572
58.	652	N H DIVISION RAMPUR	-4,381,203
59.	653	B&R DIVISION SPITI AT KAZA	-89,913,932
60.	654	MECH. DIVISION RAMPUR	-62,752,767
61.	655	B&R DIVISION NAHAN	-590,668,131
62.	656	B&R DIVISION PAONTA SAHIB	-94,600,683
63.	657	B&R DIVISION RAJGARH	-143,719,036
64.	658	B&R DIVISION SANGRAH	-170,107,504
65.	659	B&R DIVISION SHILLAI	-170,872,637
66.	660	MECH DIVISION SHIMLA	-206,761,728
67.	661	MECH. DIVISION BILASPUR	-174,308,667
68.	662	MECH. DIVISION KULLU	-269,369,164
69.	663	B&R DIVISION SERAJ AT JANJEHLI	-491,036,610
70.	664	B&R DIV. BHORANJ , HAMIRPUR,(HP)	-4,000,000
71.	665	NH DIVISION CHAMBA	-4,000,000
72.	666	B&R DIV. KOTKHAI , SHIMLA,(HP)	-5,500,000
73.	667	B&R DIV. NERCHOWK	-5,900,000
74.	668	B&R DIV. MANALI, KULLU(HP)	-58,568,610
75.	669	B&R DIV. BHAWARNA,	-3,350,000
76.	671	NAHAN FOUNDARY	-194,964
77.	674	B&R DIVISION BHARMOUR	-5,500,000
78.	675	B&R DIVISION DODRA KAWAR	-5,900,000
79.	676	B&R DIVISION NALAGARH	-58,568,610
80.	677	CHIEF ENGINEER ( CENTRAL ZONE)	-3,350,000

81.	678	MECH. DIVISION ROHRU	-954,139
82.	680	B&R DIVISION DHARAMPUR	-3,175,000
83.	680	HPPWD DHARAMPUR	-127,692,916
84.	681	B&R DIVISION BANGANA	-33,928,510
85.	682	B&R DIVISION TAUNI DEVI	-213,522,526
86.	683	N. H DIVISION HAMIRPUR	-1,670
87.	684	B&R DIVISION JOGINDERNAGAR	-21,414,792
88.	684	B&R DIVISION JOGINDERNAGAR	-4,023,013
89.	685	B&R DIVISION GOHAR	-167,935,198
90.	686	B&R M.C DIVISION, TANDA/ BALAKRUPI	-240,749,415
91.	689	B&R DIVISION TISSA,	-134,873,465
92.	695	B&R DIVISION, TANDA AT NAGROTA BAGWAN,	-121,711,435
93.	698	NH DIVISION, HPPWD THEOG	-142,310,164
94.	699	NH DIVISION, HPPWD NAHAN	-60,957
			<b>-24,030,001,777</b>

Sr. No	DDO	Name of Division	AMOUNT
1.	700	I.P.H. DIVISION, SUNDERNAGAR	-138,050,112
2.	701	I.P.H. DIVISION, SARKAGHAT	-62,341,137
3.	701	I.P.H. DIVISION, SARKAGHAT	-4,755,451
4.	702	I.P.H. DIVISION, BAGGI	-37,759,212
5.	703	I.P.H. DIVISION, MANDI	-99,368,230
6.	704	I.P.H. DIVISION, PADHAR	-27,055,956
7.	705	I.P.H. DIVISION, CHAMBA	-140,022,091
8.	706	I.P.H. DIVISION, DALHAUSIE	-55,990,427
9.	707	I.P.H. DIVISION, SALOONI	-38,427,727
10.	708	I.P.H. DIVISION, REKONG PEO	-4,653,506
11.	709	I.P.H. DIVISION, POOH	-7,746,747
12.	710	I.P.H. DIVISION, RAMPUR	-52,032,073
13.	711	I.P.H. DIVISION, ANI	-146,951,675
14.	712	I.P.H. DIVISION, KAZA	-17,227,317
15.	713	I.P.H. DIVISION NO. 1 KULLU	-240,159,291
16.	714	I.P.H. DIVISION, KEYLONG	-11,141,673
17.	715	I.P.H. DIVISION NO. 1, SHIMLA	-4,048,087,727
18.	716	I.P.H. DIVISION NO.2, SHIMLA	-112,275,453
19.	717	I.P.H. DIVISION, NERWA	-22,739,798
20.	718	I.P.H. DIVISION, JUBBAL	-104,455,723
21.	719	I.P.H. DIVISION, ROHRU	-181,621,401
22.	720	I.P.H. DIVISION, PAONTA SAHIB	-152,908,714
23.	722	I.P.H. DIVISION, NAHAN	-51,430,308
24.	723	I.P.H. DIVISION, NALAGARH	-47,642,530
25.	723	I.P.H. DIVISION, NALAGARH	-17,841,360
26.	724	I.P.H. DIVISION, SOLAN	-93,401,052



27.	724	I.P.H. DIVISION, SOLAN	-28,109,869
28.	725	I.P.H. DIVISION, ARKI	-98,596,042
29.	725	I.P.H. DIVISION, ARKI	-5,872,873
30.	726	I.P.H. DIVISION, DHARAMSHALA	-232,709,191
31.	727	I.P.H. DIVISION, PALAMPUR	-38,569,418
32.	728	I.P.H. DIVISION, DEHRA	-47,239,885
33.	728	I.P.H. DIVISION, DEHRA	-3,862,757
34.	729	I.P.H. DIVISION, THURAL	-83,801,877
35.	730	I.P.H. DIVISION, INDORA	-109,421,203
36.	731	I.P.H. DIVISION, NURPUR	-78,422,253
37.	732	I.P.H. DIVISION NO.1, UNA	-27,886,606
38.	733	I.P.H. DIVISION NO.2, UNA	-5,759,533
39.	734	TUBEWELL DIVISION, GAGRET	-3,133,047
40.	735	SR.HYDROLOGIST GROUND WATER ORGANISATION UNA(XXX00,735)	-73,907
41.	736	I.P.H. DIVISION, BILASPUR	-87,782,266
42.	736	I.P.H. DIVISION, BILASPUR	-6,995,209
43.	737	I.P.H. DIVISION, GHUMARWIN	-97,421,510
44.	737	I.P.H. DIVISION, GHUMARWIN	-4,784,180
45.	738	I.P.H. DIVISION HAMIRPUR	-395,921,632
46.	739	I.P.H. DIVISION, BARSAR	-104,803,732
47.	740	I.P.H. DIVISION, SUNNI	-45,259,540
48.	750	I&PH CIRCLE SHAHNAHAR	-647,331
49.	752	FLOOD PROTECTION DIVISION, GAGRET	-240,390,424
50.	753	I.P.H. DIVISION JAWALI	-19,661,903
51.	754	I.P.H. DIVISION, SHAHPUR	-151,791,723
52.	755	SHAHNEHAR PROJECT CIRCLE FATEHPUR(KNG06,755)	-26,250
53.	756	SHAHNEHAR PROJECT DIVISION NO-I SANSARPUR TERRACE	-3,151,920
54.	757	SWAN RIVER FLOOD MANAGEMENT PROJECT DIVISION HAROLI,DISTT.UNA	-239,486,275
55.	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	-81,129,328
56.	760	EXECUTIVE ENGINEER,PHINA SINGH MEDIUM IRRIGATION PROJECT DIVN. SADWAN	-30,029,500
57.	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	-48,261,419
58.	762	SEWERAGE TREATMENT PLANT CONSTRUCTION DIVISION SHIMLA	48,970
59.	763	I.P.H. DIVISION NO. 2 KULLU	-96,319,702
60.	764	IPH DIVISION KARSOG	-2,604,876
61.	765	SIDHATHA MEDIUM IRRIGATION DIVISON AT GUGLARA	-205,788,915
62.	766	CAMLIP IPH DIVISION BASSI	-56,913

63.	767	I. P.H DIVISION NOHRADHAR	-64,668,450
64.	768	SHAHNEHAR DIVISION GHANDRAN	-321,283
65.	770	IPH HYDROLOGY CONSTRUCTION & MAINTENANCE DIV.SHIMLA-5	-131,762
66.	773	IPH NAGROTA BAGWAN,	-64,443,964
67.	774	I.P.H DIVISION FATEHPUR KANGRA	-5,719,409
68.	775	I.P.H. DIVISION MATIANA ,	-77,494,262
69.	776	I.P.H DIVISION THUNAG DISTT	-134,231
70.	777	I.P.H DIVISION DHARAMPUR AT BHARARI,	-3,333,975
71.	779	I.P.H DIVISION CHAUNTRA,	-579,576
72.	780	I.P.H DIVISION SHILAI	-54,500
73.	781	I.P.H DIVISION BHORANJ	0
74.	782	I.P.H DIVISION JHANDUTTA DISTT.	-9,297,100
75.	783	I.P.H DIVISION JASWAN PRAGPUR	-21,890
76.	784	I.P.H DIVISION TISSA AT BHANJRARU	-6,809,302
			<b>-8,774,820,434</b>
<b>B&amp;R Total</b>			<b>-24,030,001,777</b>
<b>Gross Total</b>			<b>(-) 32,804,822,211</b>

**Annexure –IV-B**

**Outstanding balance under the Head 8782-00-102-02 Remittances up-to 31/03/2019**

**In respect of B&R and I&P.H. Division. (Position as on 30 September 2019)**

<b>Sr. No</b>	<b>DDO</b>	<b>Name of Division</b>	<b>Amount</b>
1.	600	B&R DIVISION NO-I MANDI	-2,651,779
2.	600	B&R PADHAR DIVISION,MANDI	0
3.	601	B&R DIVISION NO-II MANDI	547,764
4.	602	B&R DIVISION KARSOG	-3,286,511
5.	603	B&R DIVISION SUNDERNAGAR	29,924,322
6.	604	B&R DIVISION SARKAGHAT	-9,395,516
7.	605	N. H. DIVISION JOGINDER NAGAR	30,041,167
8.	605	N. H. DIVISION JOGINDER NAGAR	-67,439
9.	606	B&R DIVISION THEOG	-59,162,404
10.	607	B&R DIVISION CHOPAL	14,284,198
11.	608	B&R DIVISION ROHRU	-8,601,379
12.	609	B&R DIVISION JUBBAL	12,173,416
13.	611	B&R DIVISION ARKI	-1,677,023
14.	612	ELEC. DIVISION NO.I KASUMPTI	-3,825,808
15.	613	B&R DIVISION SOLAN	16,559,876
16.	614	B&R DIVISION KASALI	12,390,951
17.	615	N. H. DIVISION SOLAN	-65,999,924
18.	615	N. H. DIVISION SOLAN	-520,507
19.	617	B&R DIVISION NO-I SHIMLA	-223,017
20.	617	B&R DIVISION AT DHAMI	0
21.	618	B&R DIVISION NO-III SHIMLA	230,666,121
22.	619	ELEC. DIVISION NO.II SNOWDON SHIMLA	-892,622
23.	620	B&R DIVISION DHARAMSALA	16,217,163
24.	621	B&R DIVISION PALAMPUR	4,513,517
25.	622	B&R DIVISION BAIJNATH	16,953,295
26.	623	B&R DIVISION KANGRA	6,576,305
27.	624	MECHANICAL DIVISION DHARAMSHALA	-11,720,878
28.	625	ELEC. DIVISION PALAMPUR	-7,483,374
29.	626	B&R DIVISION NO-I KULLU	-8,464,981
30.	627	B&R DIVISION NO-II KULLU	30,701,220
31.	628	N. H. DIVISION PANDOH	2,249,106
32.	628	N. H. DIVISION PANDOH	1,946,984
33.	629	B&R C.V.DIVISION UDAIPUR	25,551,317
34.	630	B&R DIVISION CHAMBA	43,544,089
35.	631	B&R DIVISION SALOONI	32,023,468
36.	632	B&R DIVISION DALHOUSIE	28,737,887
37.	633	B&R DIVISION PANGI (KILLAR)	12,849,971

38.	634	B&R DIVISION HAMIRPUR	146,114,553
39.	635	B&R DIVISION UNA	36,193,911
40.	636	B&R DIVISION BHARWAIN	43,619,548
41.	637	B&R DIVISION BARSAR	63,764,299
42.	638	ELEC. DIVISION UNA	579,016
43.	639	B&R DIVISION NURPUR	-3,833,748
44.	640	B&R DIVISION FATEHPUR	-140,075
45.	641	B&R DIVISION DEHRA GOPIPUR	70,350,257
46.	642	B&R DIVISION JAWALI	27,733,824
47.	643	B&R DIVISION NO-I BILASPUR	-2,097,604
48.	644	B&R DIVISION NO-II BILASPUR	19,593,818
49.	645	B&R DIVISION GHUMARWIN	-2,856,187
50.	646	ELEC. DIVISION MANDI	166,839
51.	647	B&R DIVISION RAMPUR	5,104,782
52.	648	B&R DIVISION KUMARSAIN	-138,073
53.	649	B&R DIVISION NIRMAND	690,704
54.	650	B&R DIVISION KALPA	-5,012,063
55.	651	B&R DIVISION KARCHHAM	5,248,457
56.	652	N. H. DIVISION RAMPUR	2,529,258
57.	652	N. H. DIVISION RAMPUR	29,185
58.	653	B&R DIVISION SPITI AT KAZA	9,393,563
59.	654	MECH. DIVISION RAMPUR	-6,986,889
60.	655	B&R DIVISION NAHAN	33,303,790
61.	656	B&R DIVISION PAONTA SAHIB	-1,173,451
62.	657	B&R DIVISION RAJGARH	1,642,305
63.	658	B&R DIVISION SANGRAH	32,494,472
64.	659	B&R DIVISION SHILLAI	-8,926,226
65.	660	MECH DIVISION SHIMLA	19,325,410
66.	661	MECH. DIVISION BILASPUR	-15,830,460
67.	662	MECH. DIVISION KULLU	1,941,401
68.	665	NH DIVISION CHAMBA	41,764,980
69.	665	NH DIVISION CHAMBA DISTT.	-17,218
70.	671	NAHAN FOUNDARY	12,040,385
71.	671	NAHAN FOUNDARY	-56,615
72.	674	B&R DIVISION BHARMOUR	39,660,284
73.	675	B&R DIVISION DODRA KAWAR	-1,273,298
74.	676	B&R DIVISION NALAGARH	-25,112,451
75.	678	MECH. DIVISION ROHRU	385,825
76.	680	B&R DIVISION DHARAMPUR	12,786,230
77.	680	HPPWD DHARAMPUR	154,493
78.	681	B&R DIVISION BANGANA	14,656,320
79.	682	B&R DIVISION TAUNI DEVI	2,248,077
80.	683	N. H. DIVISION HAMIRPUR	59,166,005
81.	683	N. H. DIVISION HAMIRPUR	520,926
82.	684	B&R DIVISION JOGINDERNAGAR	-111,255,306

83.	684	B&R DIVISION JOGINDERNAGAR	126,542,945
84.	685	B&R DIVISION GOHAR	1,872,114
85.	686	B&R M.C DIVISION TANDA BALAKRUPI	20,678,978
86.	689	B&R DIVISION TISSA,	94,655
87.	695	B&R DIVISION, TANDA AT NAGROTA BAGWAN, KANGRA (KNG01,695)	20,161,474
88.	696	NH, SHAHPUR, KANGRA (KNG01,696)	-19,464,987
89.	698	NH DIVISION, HPPWD THEOG	0
90.	699	NH DIVISION, HPPWD NAHAN	5,259
<b>Total</b>			<b>1,052,862,666</b>
<b>Sr. No</b>	<b>DDO</b>	<b>Name of Division</b>	<b>Amount</b>
1.	700	I.P.H. DIVISION, SUNDERNAGAR	13,477,531
2.	701	I.P.H. DIVISION, SARKAGHAT	5,215,520
3.	702	I.P.H. DIVISION, BAGGI	-17,180,814
4.	703	I.P.H. DIVISION, MANDI	-2,275,567
5.	704	I.P.H. DIVISION, PADHAR	66,307,736
6.	705	I.P.H. DIVISION, CHAMBA	45,318,024
7.	706	I.P.H. DIVISION, DALHAUSIE	4,741,004
8.	707	I.P.H. DIVISION, SALOONI	-13,753,535
9.	708	I.P.H. DIVISION, REKONG PEO	23,378,105
10.	709	I.P.H. DIVISION, POOH	2,637,700
11.	710	I.P.H. DIVISION, RAMPUR	53,239,857
12.	711	I.P.H. DIVISION, ANI	3,602,264
13.	712	I.P.H. DIVISION, KAZA	381,766
14.	713	I.P.H. DIVISION NO. 1 KULLU	0
15.	714	I.P.H. DIVISION, KEYLONG	-438,171
16.	715	I.P.H. DIVISION NO. 1, SHIMLA	252,230
17.	716	I.P.H. DIVISION NO.2, SHIMLA	-753,377
18.	717	I.P.H. DIVISION, NERWA	11,275,957
19.	718	I.P.H. DIVISION, JUBBAL	18,280,580
20.	719	I.P.H. DIVISION, ROHRU	-376,392
21.	720	I.P.H. DIVISION, PAONTA SAHIB	97,645,185
22.	722	I.P.H. DIVISION, NAHAN	36,725,512
23.	723	I.P.H. DIVISION, NALAGARH	15,441,020
24.	724	I.P.H. DIVISION, SOLAN	-30,854,335
25.	725	I.P.H. DIVISION, ARKI	498,970
26.	726	I.P.H. DIVISION, DHARAMSHALA	-38,676,205
27.	727	I.P.H. DIVISION, PALAMPUR	16,348,191
28.	728	I.P.H. DIVISION, DEHRA	35,970,392
29.	729	I.P.H. DIVISION, THURAL	-2,351,228
30.	730	I.P.H. DIVISION, INDORA	3,113,573
31.	731	I.P.H. DIVISION, NURPUR	-5,220,001
32.	732	I.P.H. DIVISION NO.1, UNA	-11,000,000
33.	733	I.P.H. DIVISION NO.2, UNA	21,071,768
34.	734	TUBEWELL DIVISION, GAGRET	-4,833,691
35.	734	TUBEWELL DIVISION, GAGRET	993,404
36.	734	FLOOD PROTECTION DIVISION, GAGRET	0
37.	735	SR.HYDROLOGIST GROUND WATER ORGANISATION UNA(XXX00,735)	-5,186,140
38.	735	SR.HYDROLOGIST GROUND WATER ORGANISATION UNA(XXX00,735)	-38,816

39.	736	I.P.H. DIVISION, BILASPUR	21,921,346
40.	737	I.P.H. DIVISION, GHUMARWIN	819,535,237
41.	738	I.P.H. DIVISION HAMIRPUR	-8,771,612
42.	739	I.P.H. DIVISION, BARSAR	-30,897,463
43.	740	I.P.H. DIVISION, SUNNI	-122,484
44.	753	I.P.H. DIVISION JAWALI	6,215
45.	754	I.P.H. DIVISION, SHAHPUR	-343,892
46.	756	SHAHNEHAR PROJECT DIVISION NO-I SANSARPUR TERRACE	-293,139
47.	756	SHAHNEHAR PROJECT DIVISION NO-I SANSARPUR TERRACE	3,629,679
48.	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	15,766
49.	757	SWAN RIVER FLOOD MANAGEMENT PROJECT DIVISION HAROLI,DISTT.UNA	-272,151
50.	757	SHAHNEHAR PROJECT DIVISION NO-II BADUKHAR	-189,257
51.	757	SWAN RIVER FLOOD MANAGEMENT PROJECT DIVISION HAROLI,DISTT.UNA	62,748,455
52.	760	PHINA SINGH MEDIUM IRRIGATION PROJECT DIVN. SADWAN	-50,000
53.	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	764,651
54.	760	WATER SUPPLY AND SEWERAGE DIVISION SHIMLA	15,000,093
55.	763	I.P.H. DIVISION NO. 2 KULLU	-579,708
56.	764	I.P.H DIVISION KARSOG	191,514
57.	765	SIDHATHA MEDIUM IRRIGATION DIVISON AT GUGLARA	29,440,993
58.	765	SIDHATHA MEDIUM IRRIGATION DIVISON AT GUGLARA	-1,023,494
59.	766	CAMLIP IPH DIVISION BASSI	28,982,182
60.	766	I.P.H DIVISION BASSI DISTT	1,899,600
61.	767	I.P. H DIVISION NOHRADHAR	46,715,223
62.	775	I.P.H. DIVISION MATIANA	-1,354,077
63.	777	IPH DIVISION DHARAMPUR AT BHARARI,	-2,614
<b>IPH Total</b>			<b>1,329,929,080</b>
<b>B&amp;R Total</b>			<b>1,052,862,666</b>
<b>Grand Total</b>			<b>2,382,791,746</b>

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**Sr. Accounts Officer**

## Annexure -V

**Detail of outstanding balances under head 8782-00-129-00 MPSSA upto 03/2019  
(Position as on 30 September 2019)**

**B&R DIVISIONS**

Sr. No	DDO_CODE	Name of Division	Amount
1.	644	B&R Bilaspur-II	4385814.00
2.	651	B&R Karchham	68393.00
3.	653	B&R Kaza	1395.51
4.	646	B&R Chopal	430267.80
5.	622	B&R Baijnath	-2710844.00
6.	622	B&R Baijnath	2710844.00
7.	684	B&R Jogindernagar	3232521.00
8.	600	B&R Padhar Mandi	108605.00
9.	600	B&R Mandi-I	4025753.84
10.	675	B&R Dodra Kawar	736200
11.	695	B&R Tanda at Nagrota Bagwan	600000
12.	686	B&R Tanda/Balakrupi	3496880
13.	624	Mechanical Division Dharamshala	368294.31
14.		Differences of old Division	2180173.19
15.		Master plan Division	-1511252.05
		<b>B&amp;R Total</b>	<b>18123045.60</b>

**I&PH DIVISIONS**

1.	736	IPH Bilaspur	18375688.65
2.	737	IPH Ghumarwin	3708902.00
3.	706	IPH Dalhousie	21348825.00
4.	707	IPH Salooni	1583309.00
5.	773	IPH Nagrota Bagwan	13395730.00
6.	726	IPH Dharamshala	7167099.66
7.	727	IPH Palampur	-3048755.26
8.	754	IPH Shahpur	17603432.00
9.	777	IPH Dharampur at Bharari	72544543.00
10.	738	IPH Hamirpur	26990544.99
11.	739	IPH Barsar	39239.10
12.	728	IPH Dehra	-763271.00
13.	713	IPH Kullu-I	4186924.12
14.	763	IPH Kullu-II	85769408.00
15.	711	IPH Anni	127659995.20
16.	714	IPH Keylong	430100.00
17.	767	IPH Nohradhar	41668.00
18.	722	IPH Nahan	-3124962.55
19.	720	IPH Paonta Sahib	2657176.81
20.	774	IPH Fatehpur Kangra	9788915.00
21.	753	IPH Jawali	11456502.00
22.	730	IPH Indora	-21223796.35
23.	731	IPH Nurpur	256559.76
24.	709	IPH Pooh	-23828456.00

25.	710	IPH Rampur	18332823.95
26.	717	IPH Nerwa	49165227.41
27.	719	IPH Rohru	414864.30
28.	715	IPH Shimla-I	1337287.57
29.	740	IPH Sunni	384710.00
30.	775	IPH Matiana	361150.00
31.	725	IPH Arki	3223024.37
32.	724	IPH Solan	149204.52
33.	702	IPH Baggi	1351045.91
34.	703	IPH Mandi	3500674.74
35.	704	IPH Padhar	3000000
36.	700	IPH SunderNager	3706725.10
37.	766	IPH Bassi at Bilaspur	-2051441.00
38.	732	IPH Una-I	27177983.00
39.	733	IPH Una-II	67062148.98
40.	735	Sr. Hydro. Ground water proj. org. Una	400.00
41.	734	Tube well Division Gagret Una	1068923.78
42.	756	Shah Nehar Project Sansarpur Terrace-I	1884731.73
		<b>IPH Total</b>	<b>553084805.50</b>
		<b>B&amp;R Total</b>	<b>18123045.60</b>
		<b>Grand Total</b>	<b>571207851.10</b>

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**Sr. Accounts Officer**



## Annexure -VI

**Cash Settlement Suspense Account up to 3/2019**  
**Major Head 8658-107-CSSA(Position as on 30 September 2019)**

**B&R DIVISIONS**

Sr. No	DDO_CODE	Name of Division	Amount
1.	619	HP Electricity Board (old Balance)Master plan Division	11120.00
2.	652	National highway Rampur Bushehar	479.00
3.	630	B&R Chamba	6883.54
4.	639	B&R Nurpur	-1540.33
5.	617	B&R Rural Division at Dhami	-166121.00
6.		MC Division Shimla	166144.32
7.	678	B&R Rohru	-59.95
8.	659	B&R Shillai	21.86
9.	602	B&R Karsog	-38.78
10.	662	Mech. Kullu	-3971666.00
11.	646	Elect. Mandi	114.76
		<b>Total</b>	<b>-3954662.58</b>

**I&PH DIVISIONS**

Sr. No	DDO_CODE	Name of Division	Amount
1.		Planning & Investigation Division Shimla	175951.74
2.	736	IPH Bilaspur	6.15
3.	729	IPH Thural	598.35
		<b>Total -</b>	<b>176556.24</b>
		<b>B&amp;R Total</b>	<b>(-) 3954662.58</b>
		<b>IPH Total</b>	<b>176556.24</b>
		<b>Grand Total</b>	<b>(-)3778106.34</b>

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Sr. Accounts Officer

**Annexure –VII**

**Outstanding balance under 8658-101-05 NATIONAL HIGHWAY Upto 3/2019  
(Position as on 30 September 2019)**

<b>MONTH YEAR</b>	<b>Name of Division</b>	<b>AMOUNT</b>
FEBRUARY2018	All DIVISION	441202
MARCH-2018	NH HAMIRPUR	184461
	NH NAHAN	787176
	NH SOLAN	12331
	NH THEOG	3171859
	NH CHAMBA	81317
	NH JOGINDER NAGAR	1949127
MARCH 2019	NH JOGINDER NAGAR	11089942
JULY 2019	NH RAMPUR BUSHAR	2154983
	Total	19872398

**Sd/-**

**Sr.Accounts Officer**

## Annexure-VIII-A

**List of minus balance under Head 8671 cash balance up to 03/2019  
(Position as on 30 September 2019)**

<b>Sr. No</b>	<b>DDO Code</b>	<b>Name of Division</b>	<b>Amount</b>
1.	675	B&R Dodra Kawar	-85
2.	679	B&R R.I.D.F. Taklech	-07
3.	636	B&R Bharawin	-616
4.	622	B&R Baijnath	-531
5.	684	B&R Jogindernagar	-82
6.	600	B&R Padhar	-402
7.	624	Mech. Dharamshalla	1025
8.	633	B&R Pangi	-10
9.	698	NH Theog	-16
		<b>Total</b>	<b>-724</b>
1.	766	IPH CAMLIP Bassi	-30
2.	736	IPH Bilaspur	-126
3.	737	IPH Ghumarwain	-320
4.	777	IPH Dharampur Bharari	-41
5.	728	IPH Dehra	-224
6.	701	IPH Sarkaghat	-55
7.	713	IPH Kullu	-124
8.	774	IPH Fatehpur	-47
9.	709	IPH Pooh	-308
10.	725	IPH Arki	-23
11.	776	IPH Thunag	-65
12.	757	S.R.F.M. Project Haroli	-96
13.	756	Shahnehar Project Sansarpur Tarrace	-66
14.	782	IPH Jhandutta	-90
15.	779	IPH Chauntra	-21
16.	723	IPH Nalagarh	-10
		<b>Total</b>	<b>-1646</b>
		<b>B&amp;R and IPH Total</b>	<b>-2370</b>

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Sr. Accounts Officer

**Annexure VIII-B****Detail of cash balances kept in excess of prescribed limit by the Divisional officers**

<b>Sr. No</b>	<b>DDO Code</b>	<b>Name of Divisions</b>	<b>Months</b>	<b>Amount</b>
1.	600	B&R Mandi-I	04/2018 & 05/2018	2584
2.	603	B&R Sundernagar	05/2018 & 06/2018	227630
3.	645	B&R Ghumarwin	05/2018	1191
4.	645	B&R Ghumarwin	06/2018 & 07/2018	1158
5.	618	B&R Shimla -III	08/2018	1099
6.	613	B&R Solan	09/2018 & 10/2018	1075
7.	618	B&R Shimla -III	09/2018	1125
8.	644	B&R Bhoranj	09/2018 & 10/2018	1102
9.	618	B&R Shimla -III	10/2018	1125
10.	618	B&R Shimla -III	11/2018	1124
11.	618	B&R Shimla -III	12/2018 & 01/2019	1151
12.	680	B&R Dharampur	01/2019	1076
13.	617	B&R Dhami	02/2019 & 03/2019	1022
14.	660	Mechanical Dhalli	01/2019	1104
15.	643	B&R Bilaspur-I	02/2019 & 03/2019	1072
16.	660	Mechanical Dhalli	02/2019 & 03/2019	1195
17.	728	IPH Dehra	05/2018	1112
18.	727	IPH Palampur	06/2018	1031.30
19.	737	IPH Ghumarwin	06/2018	1123
20.	770	IPH Hydrology Tutikandi	09/2018	1005
21.	740	IPH Sunni	11/2018	5274
22.	733	IPH Una-2	11/2018	1880
23.	732	IPH Una-1	11/2018	1572
24.	733	IPH Una-2	12/2018	2316
25.	732	IPH Una-1	12/2018	1477
26.	732	IPH Una-1	01/2019	1003
27.	732	IPH Una-1	02/2019	1076
28.	739	IPH Barsar	02/2019	1023
29.	730	IPH Indora	03/2019	2082
30.	732	IPH Una-1	03/2019	1125

Sd/-

**Sr. Accounts Officer**

**Annexure-IX-A****Minus Balances under Head (8009) GPF of work Charged staff up to 03/2019  
(Position as on 30 September 2019)****B&R Division**

Sr. No	DDO	Name of Division	Amount
1.	643	B&R Bilaspur-I	-1237860.50
2.	653	B&R Spiti at Kaza	-3932755.05
3.	658	B&R Sangrah	-297552.20
4.	609	B&R Jubbal	-148760.00
5.	622	B&R Baijnath	-2834874.00
6.	684	B&R Joginder Negar	-1540961.00
7.	680	B&R Dharampur	-1718307.00
8.	600	B&R Mandi-I	-789324.10
9.	604	B&R Sarkaghat	-1279228.35
10.	611	B&R Arki	-104141.00
11.	629	B&R Udaypur	-62794.35
12.	633	B&R Pangi	-8438322.00
		<b>Total</b>	<b>-25765353.25</b>

**IPH Division**

1.	732	IPH Ghumarwain	-3804533.50
2.	731	IPH Nurpur	-166992.00
3.	701	IPH Sarkaghat	-583353.70
4.	716	Water Supply & Swerage Division Shimla	-36982.00
5.	756	ShahNehar Project Sansarpur Terrace -I	-197021.00
		<b>IPH Total</b>	<b>-4788882.20</b>
		<b>B&amp;R Total</b>	<b>-25765353.25</b>
		<b>Grand Total</b>	<b>-30554235.45</b>

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**Sr. Accounts Officer**

**Annexure-IXB**

**Outstanding Balances under Head (8009) GPF of work Charged staff up to 03/2019  
(Position as on 30 September 2019)**

**B&R Division**

Sr. No	DDO	Name of Division	Amount
1.	600	B&R Mandi-1	832395.00
2.	603	B&R Sundernagar	2538608.35
3.	676	B&R Nalagarh	1556788.00
4.	622	B&R Baijnath	4215839.25
5.	638	Elect. Una	4701220.35
6.	639	B&R Nurpur	248696.75
7.	644	B&R Bilaspur-II	1557275.70
8.	645	B&R Ghumarwin	731425.70
9.	649	B&R Nirmand	13133771.00
10.	650	B&R Kalpa	639643.00
11.	656	B&R Paonta Sahib	2316311.90
12.	657	B&R Rajgarh	17563.70
13.	671	B&R Nahan Foundary	913307.00
14.	674	B&R Bharmour	26897641.00
15.	678	Mech Rohru	1063537.00
16.	681	B&R Bangana	242959.00
17.	682	B&R Tauni Devi	65019.00
18.	684	B&R Jogindernagar	1540961.00
19.		R.I.D.F. Taklech	1429738
20.		Medical College Shimla	412212.61
21.		Master Plan Division	11573.00
<b>Total</b>			<b>65066486.31</b>

**IPH Division**

Sr. No	DDO	Name of Division	Amount
1.	700	IPH Sunder Nagar	
2.	701	IPH Sarkaghat	583354.00
3.	711	IPH Anni	158195.00
4.	714	IPH Keylong	143057.00
5.	719	IPH Rohroo	261.55
6.	724	IPH Solan	3805625.09
7.	728	IPH Dehra	850947.90
8.	736	IPH Bilaspur	3969546.95
9.	736	IPH Bassi Bilaspur	991.00
10.	753	IPH Jawali	269189.00
11.	757	IPH Shah Nehar-II Badukhar	8667.00
12.	762	Sewerag Network Construction Division Shimla	27380
13.	762	Sewerag Treatment Plant Shimla	140997
14.	763	IPH Kullu-II	240082.00
15.		Giri Irrigation Division Majra	723838.00
16.		Planing and Investigation Division Shimla	143.00
<b>Total</b>			<b>10922274.49</b>
<b>Grand total</b>			<b>76588760.80</b>

Sd/-

Sr.Accounts Officer

## Annexure-X

**ADVERSE BALANCES UNDER PUBLIC WORKS AND IRRIGATION & PUBLIC HEALTH  
DIVISIONS 8443- DEPOSITSUPTO 03/2019**

DDO	Name of Division	Name of work	Amount
681		Labour cess deducted from various contractors during the Month detail attach	-447208
623	Kangra	C/O Sub Centre Tehsil Building at Darini	-1101744
		C/O Jeepable road from shiv Mandir Bangla to Samshanghat G.P Birta DD no. 214344	-457368
		C/O Development of Mela Ground in Shotpuri (Shahpur) W. No. 2 C No.012427	-2944
		C/O Shed Near Noun Ward No. 7 G.P Nerti Vr. No. 7 dt. 28/5/2018	-4686
		C/O Steps and Stair Mela Ground Dohab 014951 dt 3/4/18/	-14692
		C/ o link road from Mahila Mandal Bhawan Raj Kumar House Village Farma laying of wearing C. No. 419917	-599325
		C/O Boundary wall Civil Hospital at Kangra C. No. 125657 dt/ 27/1/2014	-551509
		C/O approach road to PHC Darini	-263683
		C/O AHC at Bharkawatu Vr. No. 2 dt 29/10/2014 DD No.	-631855
		Vetnary Dispensary Building at Tundu	-63008
		C/O Vetnary Dispensary Building at Jassai	-36009
		C/O Administrative Block Building GSS School At Shahpur Cheque no 584862	-578897
		C/o Addl. Acco Sr. Sec School Lunj	-950606
		C/o Sceinence lab in Sr. Sec School Shahpur	-623540
		C/o Admn Block Govt. Sr. Sec. School Charri	-141529
		C/O Addl. Acco. Sr. Sec. School Kanol	-513200
		C/o Addl. Acco Sr. Sec School Dairni	-1733116
		C/o Additional Acco GSSS Durgella	-1152672
		C/o Additional Accommodation GSSS Ghallian	-608219
		S/R GSSS old Kangra	-122147
		C/o R wall play ground GSSS Shahpur Through Challan Vr. No. 142	-125208
		C/o building Govt. Sr. Sec School Matour C no 839884	-4142342
		C/o Building Govt. Sr. Sec. School Salot VR. No. 20 dt 13/8/2019	-61950
		R/F Principal GSSS Rait Vr. No. 34 dt 20/7/2012 vide Cheque No. 434070	-773401
		Govt. Sr. Sec. School Rajal	-232153
		Govt. Sr. Sec. Booh	-489068

		Govt. Sr. Sec. School Kuthar Ranital	-460609
		Govt. Sr. Sec. School Kalyiara	1299861
		Repair of existing Temperory Buildihng of Govt. Degree College Takkipur C No. 28401	-176623
		C/o 2 Nos room in GHS lapiana Through Challan Vr. No. 142 det 24/5/2016	-1246872
		S/R of NIFT Complex at Kangra kitchen and wing A	-220800
<b>684</b>	<b>Gohar</b>	C/o Building portion Ai All Bi BII CII CII	-17324793
		C/O science Lab got. Sr. Sec. School (Girls) J/Nagar.	-2927322
		C/O Science Block in GSSS at lad Bharol	-474126
		C/o Govt. High School At Drubbal	121100
		C/O Govt. Sr. Sec. School Outpur	-2229086
		C/O Sr. Secondary School builds at Chauntra	84640
		C/o Circle office Field lab at J/Nagar.	-46630
		C/o RTI at J/ Nagar (SH:- C/O Type II qtr.	-5677009
		C/O R/ Wall of Govt. Sen. Sec. School Nimalary in distt. Mandi	-67449
		C/O Additional accommodation to Govt. High School Drahal (RMSA)	-353727
		C/O Rope way Bridges over River Bias from Van Kotla to Kandpattan.	-98000
		C/O Manoh to Bagra Road	-95869
		C/o M/T of road Balakrupi Bypass	-108252
		C/O Karkuhi Jalh road (SDP) Sr. No. 2	-109174
		C/o Balance work of Govt. Sen .Sec. School Building aT Kuthera	-1089984
		C/O Balance work of Ahju Khajoor Trembli road (Allocation of Vr. No. 187=620000	-4596667
		C/O road Upper Bharyara to Lower Bharyara	-1350000
		Periodical Maintenance of Raja Bharola Nagan road	-202248
		Periodical Maintenance on Joginder Nagar Sarkaghat Ghumarwin road Km 0/0	-488610
		Periodical maintenance on BNLBKP ROAD (MDR-43)	-464168
		C/O road from Pajalg to Harzen Basti Kathaun via Nichla Paqjnalag (CC192)	-194763
		C/O 72.00 mtr. Span bridge over Rana Khad	-457140
		C/o 42.65 mtr. M/Bridge on Dhelu Chowki Chantra Road	-177940
		C/O link road from Garoru Pul to Community Bhawan Garoru (Deposit)	-60430
		C/O link road from Chwasi to Harizan Basti Banog (C.C104)	-239002
		C/o widening of road from Harsa to Patiyar (Sr. No. 83)	-90676
		C/O link road from Chhamb to Village Chhamb ( Sr. No 89)	-31250



		C/O Tikkar to Andralu Uperla road (Sr. No. 102)	-616830
		C/O Ambulace road to Villag Naun (BASP) Sr. No. 100	-8332
		Up gradation & soling Har Kumharda Bhora Road (BASP Sr. NO. 70)	-77186
		C/o including M/T of J/ able link road from Badoun to Almehar Kamehar (654/ BASP Sr. No. 110)	-92599
		C/O & M/t Balakrupi bye pass road (BASP Sr. 91)	-150392
		C/o link Karkuhi Jahl Chaghed road	-51986
		C/o up gradation & Nm/t of main road to link road chulla	-37620
<b>689</b>	<b>Tissa</b>	Providing C.D work on Nakrot Tikri Bhagai road Km. 12/0 to 15/0	-534935
		Construction of shalwin to Paedhrolu road K. 0/0 to 1/600	-394002
		C/O Retaining Wall of GSSS Jhajjkothi under General Budget	-395208
		Link road to village Junas Km 2/0 to 4/500	-855212
<b>611</b>	<b>Arki</b>	C/O Kuftoo Mamligh road.	-1077312
<b>632</b>	<b>Dalhousie</b>	C/O Link road to village Padhrotu	-87498
		C/O Govt. Sr. Sec. School Building at Dalhousie	-1318470
		R/F E.E HP PWD Division Dalhousie vide his Cheque No. 163083 dt. 31.3.14 a/c for vide GR. No. A.E Dalhousie 78470884603	-4892000
		R/F DC Chamba for Imp. & upgd. Of Balera Ghatasni road 18/800 to 24/0 vide Cheque no. 0178702 dt. 24.6.2008	-34517
<b>635</b>	<b>Una</b>	C/o Science Lab GSSS Takka	14600
		C/O L/R Thakur Behli Bhai Lala Dass	-22933
		C/O Saloh Chowk	-4224
		C/O L/R Bhoolgarh Bhadsali	-33212
		C/O Community Centre IPH Badehar	-2888
		C/O rain Shelter Una S/garh	-528
<b>636</b>	<b>Bharwin</b>	C/O Boundary Wall GSSS Badehra Rajputtan	-471470
		C/O Science Lab. In Govt. Senior Secondary School at Thathal	-2252534
		C/O Science Lab. In GSSS Badehra Rajputtan	-820635
		C/O Science Lab. In GSSS Mubarikpur	--113136
		C/O additional accommodation GSSS Bhanjal under RMSA	-180308
		C/O GSSS Nari	-13124
		C/O Govt. Polytech College at Gagret	-119906
		C/O Sub Centre bldg kharoh	-174000
		C/O 50 Bedded Hospital at Amb	-1676000
		C/O HSC Building at Amboa	-420124
		C/O HSC Building at Chahbag	-28000
		C/O CHC Amb	-48957

		C/O Ayurvedic Health Centre at Amol Kalan Pritam	-162840
		R/F D.C Unavide Cheque 656473 dt 10.05.2016 for on account of R/R damages to residence of civil judge cum JMIC	-378295
		Repair of NMT Road	-1458340
		C/O pucca path from guga mandir to tubewell no. 15 bhanjal upper	-171625
		A/R M/O Bharwain chintpurni road km 0/0 to 3/0	-3230714
		C/O Pucca path from house of roshan to abadi uma Sharma ward no. 1 village	-3361
		C/O Rain Shelter at GP Sanghnai near gujjar Khad bridge ward no. 3	-22178
		C/O Pucca path from Mubarikpur Sunkali L/R to Dussi Bhanjal Mubarikpur Khad	-3656
		C/O Pucca path from Shiv Mandir to Gugga Mandir Basti Bhanjal	-27129
		L/R Mohalla Pukhru Chadyar	-8631
		C/O Mohalla jaswalan Jattan Bharmana etc.	-1636
		C/O L/R NMT Road and andora daulatpur chowk	-577880
		C/O RCC Box Girder Bridge over hruman khad at RD 6/198 To 6/247	-99622
		R/M of Police station Chinpurni ji at Bharwain	-28000
		Imp. of black spoton NMT road	441584
		Fatehpur to Kabirpanthiya Mohalla Tundkhari Km 0/0 to 1/800	-450736
		Improvement of black Spot on Channi devi to guret road	674543
		Improvement of black spot on vill dangoh Khas	-300000
		Improvement of black spot on KGST Road	-925193
<b>647</b>	<b>Rampur Bsr.</b>	C/O Vetenary dispensary building at Dansa	-702753
		S/R to hawaghar near Bhimakali Temple at Sarahan	-129970
		C/O parking near Brandli Temple G.P Narain	-198698
		C/O link road Bhalidhar to GSSS Deothi Debri	-1014292
		C/O Bhajwa khad to Bhajwa road	-33552
		C/O road new Bus stand at rampur	-40385
		CRF Repair & re3storation on Barshaol Kainchi to Dimani road	-69596
		C/O of GSSS at Dhargaura	-597783
		C/O Science laboratory block at Gov.t Sr. Sec. School building at Rampur	-8750425
		C/O stage at Govt. Sr. Sec. School at Nankheri	-286559
		C/O Govt. Sr. Sec. School building at Khunni	-4415409
		C/o Science Block in Govt. Sr. Sec. School at Delath	-1430914
		C/O Science Lab in Govt. Sr. Sec. School at Nankhari	-2481253
		C/O PHC building at Barach	-989379
		C/O PHC building at samaj	-1127044

		C/O GSS building at Bhadwali	-19976080
		C/O PHC building at Ganvi	-3723872
		C/O R/Wall at GSSS at Jeori	-1584614
		S/R to Tribal Hostel (Boys) Rampur	-563806
		C/O Vety Dispensary at Paj Panoli	-12916
		C/O PHC building at Sarpara	-8500
		Renovation work of sub Treasury Rampur	-94947
		C/O HEO Quarter Type II at Sarahan	-416982
		C/O Car Parking at Sarahan	-5569928
		C/O foot over bridge at Chatti (LADA)	-1632653
		C/O Tourist Hut at Kuhal Near SWharkoti	-148558
		C/O Addl. Accommodation at CHC Taklech	-1565798
		R/M of Polic Post building at Nankheri	-44572
		GSSS (Girls Rampur)	-64962
		C/O Ayurvedic Hospital building at Rampur	-4163078
		C/O Civil Hospital at Sarahan	-318070
		S/R & Renovation of Shraikoti Mata Temple	-4796677
		C/O Police Chowki building at Taklech	-1901236
		Hire Charges	-28
		R/O PHC Deothi	-71338
		Charges of W/S pipes of PHC Jeori	-9347
		R/M of Fee Collection Centre of College Building	-6145
		C/o small class room at Govt. College Rampur	-460386
		Dismatling of GSSS Sarahan	-5142
		C/O PHC Lalsa	-1348756
		R/o PHC building at Taklech	-5454482
		C/O Vety. DEispensary at Dofda	-1108159
		Conversion of Old Sub Centre building into Naib Tehsildar at Taklech	-100000
		C/O Basket Ball Court and Badminten at GSSs Nankhari	-16500
		C/O Multipurpose Hall at GSS Taklech	-3698398
		C/O Govt. S.S building at Dara	-5616009
<b>649</b>	<b>Nirmand</b>	C/O GSSS Kungash GP	-533082
		C/O Govt. High School Buld. Shawad in GP Shawad	-239884
		C/O GHS Digem GP Digerh.	426168
		C/O road from Stangidhar to Koil via Sabhour in Km. 0/0 to 2/300	-423198
		C/O road from Punan Khad to Tippaldhar	-47472
		C/O link road to Village Tandi GP Khani.	-180256
		M/T & CD work on link road to Village Ropa GPF	61730
		C/O link road Talhanallah to Vill. Phaneota in GP Dehra	-154752
		C/O link road from Batog to Kothi	-466668
		M/T work on link road Ambika Mata Temple, Nirmand	-93408

		Restoration of Khanag Sush Takrashi road	-95243
		Completion of link road from Mohalli to Dhar via Saraga	-599937
		C/O Road from Mohali to Dhar Via Sargha	-711272
		C/O Foot bridge over river Satluj at Jhakri	-282773
		C/O conference hall over existing terries of SDM office Ani	-740884
		R/R damages on various roads	-5293507
		C/O civil Dispensary Building at Kothi	-108216
		Special repair of CHC Building Anni	-142934
		C/O Examination Hall at Sr. Sec. School Neether	-108631
		C/O Library Hall in Govt. Sr. Sec. School Nirmand	-384716
		C/O 2 class room School building for GSSS Anni	-507741
		Renovation of Govt. Primery School Bldg.	-701682
		C/O vety. Dispensary at Badari	-287428
		C/O Bus Stand at Anni	-919139
		C/O Outdoor Satdiu8m at nirmand	-3814464
		C/O Chowk at the point of bifurcation of road near khang	-94230
		C/O Tourist hut at khanag	-158516
		C/O Tourist Hut at Sarahan	-150165
		C/O additional Accommodation HPPWD Rest House at Anni	-13749
		C/O Rajmata Devi GSSS Nirmand	-1125563
		C/O Science Block & Additional Accommodation at GSSS Dalash, Distt. Kullu	-852232
		Renovation of Govt. Rimery School Bldg. Nirmand Painting Distempring and Joinery	-145854
		Minor repair of 4 no. Toilet at Police Station Nirmand	-2454128
		Renovation of Govt. Primery School bldg. Nirmand Painting, Distempring and Joinery	-34335
		Minor repair of 4 No. Toilet at Police station Nirmand	-12673
		Renovation of Govt. Primery School Bldg. Nirmand (Pokhudhar Re3placement of CGI sheet	-69205
		R/R damages on W.B Jhakri Samej road	-132017
		C/O Science Block at GSS Anni	-1213014
<b>648</b>	<b>Kumarsain</b>	C/O Cold Store at Tikkar	-618115
		Repair of GSSS at Sunni	-64454
		C/O Stage og Ghumana	-41509
		C/O Stadium at Kumarsain	-350541
		C/O GHS Karyali	-281324
		C/O Aurveydic Dispensary at Maholi	-358078
		C/O Aurveydic Dispensary at Galani	-101031
		C/O GHS Mandhlghat	-127574

		C/O GSSS Kangal	-4984914
		C/O GSSs Khaneti Sadoch	-3106306
		C/O Science Lab Sr. Sec. School Khaneti Sadoch	-855403
		C/O Science Lab Sr. Sec. School Kumarsain	-243787
		C/O Animal Health Centre Thnedhar	-108189
		C/O Multipurpose Sport Complex at Kuftu Stadium	-814341
		C/O Police Post at Narkanda Mess Baric etc.	-302390
		C/O Addl. Accomodation Civil Hospital Kotgarh	-2040117
		C/O Sr. Sec. School Narkanda	-5730409
		C/O Govt. College at Suni	-1758294
		C/O Science Lab Sr. Sec. School Narkanda	-1589225
		C/O Science Lab Sr. Sec. School Vigharh	-1130317
		C/O Parking Place at Hattu Mandi	-253679
		C/O GSSS Shamathala	-5353125
		Parking Near Hattu at Near Circuit House	-389037
		C/O Vetty. Dispensary building at Narkanda	-736722
		S/R to Mechanical work shop Kumarsain	-148250
		Execution of civil work for strengthening of existing School infrustrcture	-99878
		Execution fo civil work for strengthening of existing School infrustrcture under RMSA GSSS at Galani	-54948
		M/T Link road to PHC at Bargaon	-60640
<b>605</b>	<b>Jogindernagar</b>	C/O Chovin Chowk rain Shelter	-154307
<b>652</b>	<b>NH Rampur</b>	C/O Buddha Temple at Rampur	-1262076
<b>616</b>	<b>Shimla-I</b>	M/T of road from Lower Bharari to Kuftadhar	-72175
		C/O Sr. Sec. School at KiarKoti	-885785
		C/O Science Lab Pro GSSS at Junga	-538014
		C/O Science Lab at GSS Cheog	-1167859
		C/O Sub Centre at Gumma	-161348
		Repair and Maintance of Sub Centre building at Baldan	-49041
		C/O PHC building at Bani Fagu	-13807
		Masobra Baikhelty M/T work	-858897
		C/O Link road from Durgapur to Kasumpti Balika Ashram	-91480
		C/O Terminal building & Prov. Renewal Coat on Kalyani Halipad	-747746
<b>617</b>	<b>Dhami</b>	C/O Govt. SSS building at Shakrah	-2044249
		C/O Science Block at Govt. SS Shoghi	-824054
		C/O Science Lab in Govt. SSS Khoagh	-21331394
		C/O Kirtan Hall at Sankat Mochan Mandir Tara Devi	-1373501
		C/O Science Block at Dargi	5530226

		C/O Govt. SSS Building SSS at Dargi	869912
		S/R to printing & stationery Deptt. Ghoda Chawoki	-2134100
		C/O Community Center Dr. Bhim Rao Ambedkar Bhawan Shoghi	-2816634
		C/O Observation Home at Hiranagar	-1501899
		C/O Old age Home at Basantpur	-225696
		C/O Examination Hall in Govt. SS Khantol	-1503729
		C/O Offive cum residence Quarter for Horticulture Dept. Sunni	-1759548
		C/O Health Sub Center building Chanog (Delivery Room)	-284409
		C/O Judicial Acadamy at Ghandal	-50996
		C/O Sub Center Building Bamot Tehsil Sunni	-4105536
		C/O Addl. Accommodation Science Lab. Govt. SSS Dhami	-4501259
		C/O Govt. Degree College Hadmi at 16 mile	-18339441
		C/O Stadium at mandir	-346953
		C/O Bus stand Sunni	-253022
		C/O Comined office building at Dhami	-2833582
		C/O Add. Accom. At Tara Devi rest House	-2265292
		Imp. of black spot on shall Karyali road	-2057553
		Imp. of Shimla Tatapani Mandi road	-734156
		C/O Govt. SSS Kohbag	-571246
		S/R t Shimla Nalagarh road	-1138141
		Imp. of black spot on galog Nehra okhru Road	-183375
		C/O A rmoury building at BTC Sunni	-920967
		Imp of Black Spot Slapper Tatta Pani Sunni Luri road	-55620
		C/O link road from dev nagar to Moolbari	-70261
		M/T of link road village jadaini	-490398
		Imp. of black spot on Tara Mata Mandir road KM 0/0 to 2/220	-187441
		Imp of black spot on Sal Karyali orad Km 4/0 to 15/300	-57090
		C/O PHC at Kohbag	-160998
		Repair of Sub Center building at Sal	-112515
		S/R to GSSS Kohbag	-135640
<b>606</b>	<b>Theog</b>	C/O PHC building at Mohari	-459807
		A/R & M/O Civil Hospital at Theog	-332112
		C/O GSSS Mohari	-1887146
		C/O Meeting Hall PHC Builging at Matinana	-189955
		C/O Rain Nallaha to Mundu road	-119609
		C/O link road from Shirguli Kainchi to Nerwa	-42694
		R/R damages on various Works	-515018
<b>604</b>	<b>Sarkaghat</b>	Link road from Passwan Kanchi road to Ropa Passwan	-9070

		C/O ling road from Gehra to Chanda Nal via Kufru dabrog	-10182
		C/O Taring Soling Danga Main road Near G.P Jukan to Kawali	-67355
		C/O Link road to Katogan narbrani bera road	-12600
		C/O Jabrali to rakhoh	-487857
		Link road Dhar to kalahoo	-42595
		C/O PHC building Dhalwan	-4396765
		C/O Science Lab building Sarkaghat	-129523
		C/O Science lab vuilding Bhambla	-1369128
		C/O Science lab building Samalla	-723432
		C/O Science lab Naabhai	-3279807
		C/O Science lab building Bhadrwar	-261135
		C/O Science lab building Jammi	-150715
		R/R GSSS at Rissa	-276758
		A/A GSSS Dhadwan Kolani	-251509
		A/A GSSS Dhadwan Kolani	-63772
		C/O Balance work Girls Hostel Degree College at Sarkaghat	-310914
<b>695</b>	<b>Tanda</b>	C/o 48 NOS Type –III Qtr. DR RPGMC Tanda	-5779187
		C/O Burn Unit Dr. RPGMC Tanda	-9990744
		Damages Caused by fi9re interme Hostel Vr. No. 17	-15255
		Repair of Residential Building Accomodation Dr. RPGMC Tanda	-10186
		S/R To Boys Hostel to 2 <sup>nd</sup> at Dr. RPGMC Tanda	-6789702
		R/M of Hostel	-1264342
		S/R work in the central Library building hall and para clinic building Tanda	-362356
		C/O Various work of Tanda Division	-336745
		Restoration of Damaged Kangra Tanda Road	-86379
		C/O road block & animal house building at Tanda	-76687
		C/O Post for Boom Barrier check post at Dr. RPGMC	-536223
		R/M 500 bedded hospital at tanda	-196511
		S/R to auditorium building at Tanda	-29811
		Principal office Admn Block at Tanda	-1527344
		R/M 500 bedded hospital at Tanda	-63405
		P/F black out roller blin fabric Guest House at Tanda	-300863
		R/M of lecture theatre at Dr. RPGMC Tanda	-126884
		R/M of Lecture Theatre at Dr. RPGMC Tanda	-126884
		C/O boundary wall around intermess Hostel at Tanda	-169722
		Providing Lift OPD Block exting place of lift in Tanda	-322413
		S/R to TB Santorium at DRRPGMC Tanda	100859
		P/L CC Pavement at RD 0/0 to 0/70 in Parking near Auditorum DR RPGMC	-13962281

		Reparir & Maintence Work of Para Clinical building at Tanda	-977733
		C/O Truck Skhop at Dr. RPGMC Tanda	-634201
		C/O Mother Child Hospital at Tanda	-370425
		S/R ENT war female at Tanda	-117705
		C/O 5nos shop of Modular Structure at Tanda	-210000
		C/O Govt. Degree College at Nagrota Bagwan	-224684
		C/O ITI Nagrota Bagwan Distt. Kangra	-984783
		C/O Rajiv Gandhi Engieneering College at Nagrota Bagwan	-2908104
		C/O Govt. ITI Serathana building Nagrota	-8210279
		C/O old bus stand Nagrota Bagwan	-1052846
		C/O 4 Nos class rooms in GSSS Aeria	-76259
		C/O Nos rooms in GSSS A Erla -1909659	
		SDP 2015/743 C/O link road to village Batlahari	-191548
		C/O link lroad to village Choukar	-194978
		C/O Road digging by IPH Department Sewerage ling on Road from Kangra to Tanda	-454054
		C/O Balance work Sarai Bhawan Near Sitla Mat Mandir	-123412
		Repair of Community Centre at Baroh	-278872
		C/O link road to ITI Sartoari in KM 0/0 to 1/835	-477379
		C/O Pletion of DR. Ambedkar Bhawan Kharat	-401345
		C/O link road to vill. Chidder	-78190
		C/O link road to Natyh Basti	-421793
		C/O link road village Dehru	-103500
		C/O Approach road for BDO office at Nagrota Bagwan	-42161
		C/O Baldhar Uprehar road in Tehsil Nagrota	-152160
		C/O jeepable link road from Amin road to Serathan	-187030
<b>640</b>	<b>Fatehpur</b>	C/O Add. Acc GSSS at Malahri	-1496807
		C/O Add. Acc GSSS at Dah Kulara	-5600377
		R/D various works	-4822025
		C/O Add. Acc. GSSS at Sathana	-219000
		RD Purani Gangath to Kuttan road	495016
		S/R HSC Barot Banal	-5759
		C/O L/R from MTN road to village Bakar lahar	-33497
		R/D path from Hand pump to people Tree	-122101
		C/O boundary wall with wire at Police Chowki Dangupeer	-6646
		R/D Civil Enclave Pathankot	-3335870
<b>642</b>	<b>Jawali</b>	C/O link road from Kuther Maszid to Kerta	-162004
		C/O J/able road Bhol to Maira Bhanie School	-74633
		C/O Kehrain Mansa Matta Nagrotu Kahad Samlana road	-335013



	C/O Butt to Kharar road	-138923
	C/O lahru Mariana Haridwar road	-41640
	C/O link road from House of Sh. Malkit Singh to vill Darkali Machine	-43968
	C/O Butt paphan to Kharota road	-112218
	C/O Foot bridge over Baral Khad	-807384
	C/O Tehsil building at N/Surian	-20479
	C/O Cement payment of road RKT to Tiara road to Gurial Mandi	-91986
	C/O pucca path from choudhary basti to Shamshan ghat to hut	-48529
	C/O Ghera to Bantungli road Shaheed Sangram Singh Shap drain	-83563
	C/O road from Jior to Bhangoli	-35705
	C/O Link road Naad Khad to Vill Buskwara	-2756
	S/R CHC Ewai & qtr. Building at N/Surian	-101479
	C/O Sanitary fitting of CHC Jawali	-27441
	C/O CHC Building at Jawali	-524371
	ç/o PHC building at Kotla	-56806
	S/R PHC building at Kotla	-105803
	C/O HSC at Spail	-493320
	S/R CHC at N/Surian	-254924
	C/O PHC building at Durana	-1508927
	C/O HSC building at Bhaded	-832498
	C/O HSC building at Dhar	-743705
	C/O HSC builing at Harrian	-538790
	C/O HSC Building at Behi Pathair	-1012041
	C/O HSC Building at Bhalad	-491302
	C/O 4 Nos Class room GHS at Balli	-35305
	C/O Model Science Lab GSSS at Jawali	-636291
	C/O GSSS at Anni	-113304
	Repair & Maintenance of School building at N/Surian	-81162
	C/O GSSS at Bharmar	-73180
	C/O GSSS Building at N/Surian	-288350
	C/O R/Wall GSSS at Jawali	-46259
	C/O GSSSS Daroka at Baral	-500149
	C/O Six room & B/Wall GSSS at Harsar	-2355999
	C/O four room & B/Wall GHS at Behi Pathiair	-595237
	C/O GSSS building at Sidhpurghar	-879405
	C/O GSSS at Guglara	-1140395
	C/O GSSS at Bhalli	-274039
	C/O Govt. Degree College building at N/Surian	-509375
	Repair of Residential building Police Station at Jawali	-58793
	C/O Maira Buskwara road	-597950

		P/R Bajera to Ghar road	-559036
		P/M Dehar Khad Bridge to Banderu	-442800
		P/R Kardial to Paphan road	-888930
		AMP Dhamin Anuhi road	-916250
		AMP Bhalli to Bhorka road	-562330
		A/R PCM road to Bhatoli & Soldha to Bharrel road	-486400
		A/M Mastgarh Pathirar road	-483310
		Issue of Material	-177661
		P/R of various works under Jawali divin.	-7259846
		AMP Galu to Katora road	-947400
		Surian to Spail road	-776320
		P/R Jawali Thanger road	-513760
		M/T to vill Sihuni	-1887818
<b>620</b>	<b>D/Shala</b>	S/R to Kangra Art Gallery at D/Shala	-104758
		C/O Rain Shelter at Ghiana on Yol Masherhar road	-144427
		S/R to link road to lower Rasan (Tapovan	-74616
		C/O City Livelihood centre at D/Shala	-1955307
		Addl. Altr. To Zonal Hospital at D/Shala	-86444
		Addl. Alteration Paryass Bhawan for strong room in Govt. at D/Shala	-136070
<b>639</b>	<b>Nurpur</b>	C/O Science Block at Arya College at Nurpur	-1066328
		C/O GSSS at Aund	-590283
		C/O GSSS at Khanni	-681103
		C/O Science Block GSSS at Raja Ka Talab	-1591764
		C/O GSSS at Bldg. at Kot Palahri	-6067924
		C/O GSSS at Sadwan (RMSA)	203880
		C/O GSSS at Suliali	-382794
		C/O GSSS at Raja ka Talab	-1472246
		C/O GSSS at Kandwal	-212722
		C/O GSSS at Kot Plahari	-696561
		C/O GSSS at Kukher	-9319447
		C/O GSSS at Minzgran	779996
		Special repair of Govt. Ayra College at Nurpur	-79779
		C/O New Black Arya Degree College at Nurpur	-1103147
		Special repair industrial Training Institue building at Nurpur	-86939
		C/O CHC building at R Rehan	-464520
		C/O PHC Building at Kharian	-685333
		C/O OPD Block Civil Hospital bldg. at Nurpur	-1477146
		C/O HSC Bldg. at Golwan	-834992
		C/O HSC bldg at Aund	-113299
		C/O HSC bldg. at Rinna	-142042
		S/R to civil hospital bldg at Nurpur	-149843
		C/O Boundary wall& disposal tank PHC bld. at Kherian	-95147

		C/O Vetty. Dispansery bldg. at Sluliali	-10970
		C/O Govt. Ayurvedic CHC Bldg at Gurchai	-20985
		C/O Govt. Ayurvedic CHC bldg at Jounta	-401626
		C/O Govt. Ayurvedic CHC Bldg at Bhol Thakran	-401426
		Repair & Maintenance of Jail bldg at Nurpur	-137384
		Repair and Maintenance of Non residential building of CID Sub Unit Nurpur	-335197
		S/R Sainik Rest House bldg at Nurpur	-132010
		C/O link road to Nai Ghai Basti Bari Batrahan	-3827
		Other Development of Chocki and drain near Jaidar behra	-65159
		C/O brick pavement of path in vill chamoli	-34111
		C/O Path in H/Basti VPO Golwan	-4851
		C/O Memorial Gate to freedom fighter wazir Ram Singh Pathania in GP Kher	-9631
		Meeting of road to Nai Basti Golwan in GP Golwan	-26849
		Tarring of Jeepable road from Sh. Birbal House to Surinder House vill Janera GP Khajjan	-57356
		Tarring of Garan to Thather road	-246308
		C/O link road from Main road to shaheed santosh Singh and other Houses	-18268
		C/O road from Raja ka Talab via Shamshan Ghat	-16195
		C/O road from Sub Sandhu Ram House to road vill batran	-90565
		C/O Jeepable road from H/basti Karan Singh House W.No. 6 Raka ka Bagh	-33626
		C/O Jeepable road & releatede work main roaed to Dhiman basti Hadal (Kaiala	-14482
		C/O link road from keor Ghariyan to GSSS at Kotaplarhari Gram Panchyat Milkh	-16605
<b>656</b>	<b>Paonta Shaib</b>	C/O of New Polic Station building at Paonta	-7069845
		C/O Govt. Hisgh School Haripur Khol	-531988
		C/O Fisher Seed farm at Badripur	-178334
		C/O Tehsil Office Building at Paonta Sahib	-1693916
		C/O Judiciary Staff qtr. At Paonta	-1515798
<b>609</b>	<b>B&amp;R Jubbal</b>	C/O GSSS Barthata	-2572154
		C/O GSSS Deem	-1123301
		C/O Sciece block for GSSS at Jubbal	-1297172
		C/O GSSS at Pandranoo	-1420295
		C/O GSSS 1No.Room with Toilet,C.C flooring & barbed wire for P.H.C Barthata	-68827
		C/O Staff Qtrs for civil hospital Jubbal	-1083752
		C/O of P.S building(Kitchen/Dining Room) at Jubbal	-82500
		C/O Vetty Dispansary at Parounthi	-896060
		C/O I.T.Ibuilding at Jubbal (staff quarter)	-2787413

		C/O I.T.Main building at Jubbal	-2472473
		C/O GSSS at Jharag Nakrari	-1641409
		C/O GSSS at Rathal	-266269
		C/O GSSS at Rawat	-786185
		C/O GSSS at Solang	-4374361
		C/O GSSS at Nandpur	-3153696
		C/O HDO office (Beekeeping) at Annu	-504823
		C/O GSSS at Jhagtan	-2653000
		C/O GSSS at Jharag Nakrari	-1641409
		C/O Sciece Lab for GSSS at S/Nagar	-7860999
		C/O PHC Mnadal	-68949
		C/O PHC at Giltari (BASP)	-1719831
		C/O Vetty. Hosoital Bhollar	-812970
		C/O Sciece Lab at Kotkhai	-1516369
		C/O GSSS at Jouni	-149100
		C/O GSSS at Himari	-654279
		C/O (Girls) at Kotkhai	-4217698
		C/O PHC building at Gumma	-1998170
		C/O Community Centre at Ghunsa	-38387
		C/O FRU at Kotkhai	-176786
		C/O PHC Devgarh	-723524
		C/O PPc at Mahasu	-277951
		C/O Vetty.Disp building at Prem Nagar	-171412
		C/O PPc at Devorikhanety	-764444
		C/O Stadium at Tahu	-96550
		C/O PHC at Ratnari	-602648
		C/O Sciece Lab for GSSS Kalbog	-216868
		C/O GSSS at Baghi	-141201
		C/O A.v Disp. at Baghal	-340572
		C/O PHC at Baghi	-151588
		C/O PHC at Chamain	-259876
		C/O Vetty Disp. At Rawal Kiar	-115709
		C/O M.T.on link road to Deem	-202071
		C/O A.E Office cum storebuilding at Hatkoti Su Division	-99600
		C/O A.E Office cum storebuilding at Hatkoti Su Division Kalbog	-85000
<b>621</b>	<b>B&amp;R Palampur</b>	C/O Reapir and restoration of rain damaged link road from Moul Khad to Max colony	-79278
		C/O Reapir of restoration building at police Station Palampur	-120759
		C/O Mutlipupose Hall at Khera	-372710
		C/O Meeting Hall at CHC Bhawarna	-180486
		C/O Jeepable road from Ghar to Dhiora Basti	-81863
		C/O Link road Ropa Kappor Basti Jagrainer	-562250
		C/O Road Nihag Tikka SCVB college road to col	-104097

	Vikram Katoch house & other	
	C/O Jeepable road to vill Kudan GP Chowki	-51000
	C/O Jeepable road to Katharu in GP Kairwan	-180000
	C/O Residence and canteen block at degree college at Palampur	-9010960
	C/O A/A GSSSKona	-7202424
	C/O B/W of civil Hospital at Palampur	-301612
	C/O Toile block near Garh Mata Temple	-216121
	C/O Link road from Sidhpur Sarkari toward orchit resort up to Chimbahar	-204709
	C/O Comp of pavement work of path from Ajay Dogra to Kiki Goel house	-92637
	C/O S/R Lab to Sericulture Deptt Palampur Flooring, Plastering, Paint and distempering	-55305
	C/O GSSS Dhati	-2597306
	C/O Addl accn in GSSS Bhawarna	-3713385
	C/O Sciece Lab for GSSS Bindraban	-745353
	C/O Sciece Lab for GSSS Ghugar	-784604
	C/O Sciece Lab for GSSS Daroh	-1419346
	C/O GSSS Kalbog Khera	-1031870
	C/O Examination Hall in GSSS Sulah	-480489
	C/O PHC Khera	-459412
	C/O Staff Qaurter at CHC Khera	-462571
	C/O PHC Rajhoon	-254254
	C/O PHC Gopalpur	-2180824
	C/O Repair & maintenance roads & bridges Palampur	-5000000
	C/O Link road from Gallu to Khill	-98103
	C/O Link road from thandol Panchayat Ghar to Chatwal basti	-78593
	C/O Link road Chikrain to Thirak via village Devi Tilla	-1529417
	C/O Gallu Ghanetta baba Kirpa road	-1621945
	C/O Approach road to Mech. Sub divn palampur	-700976
	C/O Link road Kaheru to Pathania Awadi	-893356
	C/O Link road Angaria Basti	-961075
	C/O Ghuggar Punner Nallah Har road	-664194
	C/O Paraur Dheera Naura road	-2241000
	C/O Link road Garh basti to Malkeher	-824349
	C/O Link road to village Luleher	-810372
	C/O Link road to village Gatehed	-748936
	C/O Link road Malahoo to Malahoo via Harizen basti	-591656
	C/O Link road Kural Rada Mandap	-588546
	C/O Link road Sihotu briddge to Rakkar	-296159
	C/O Link road to Chhider Mahadev	-265804
	C/O Dehan Arth Malag road	-3130378
	C/O Link road to Siara to Kudana	-939251

		C/O Link road to Barkhata	-1143479
		C/O Link road to village Panaper Kholi	-543415
		C/O Tamloh BHaranta road	-597580
		C/O Maint of Ghugar Nalahhar road under Non PMGSY rural road	-216493
		C/O Periodical Maint of link road to Parour Kharath road	-236459
		C/O Periodical Maint of Bhadgwar to Mangher uperli upto badrain under Non PMGSY rural road	-405881
		C/O Periodical Maint of link road bran Theru to Garh Mata	-314387
		C/O Link road to Karahu Mahadev	-69674
		C/O P/M of Bhawarna to Bhadgwar road	-277788
		C/O P/M of Parour Dheera Noura road	-857529
		C/O P/M of Parour to Ballah road	-564514
		C/O P/M of link road from Punner to Patrodak	-1010457
		C/O P/M of link road from Dehan to Malag	-1462157
		C/O P/M of link road from Bari to Samba KM 4/000 to 5/000	-940298
		C/O P/M of link road from Bari to Samba KM 6/000 to 76/000	-942273
		C/O P/M of Gallu Ghaneta baba Kripa Chahar kho;a road	-897148
		C/O P/M of Gallu Ghaneta bhoda Shivnagar under Rural road	-537041
		C/O P/M of Punner to Patrodak under PMGSY road	-604667
		C/O P/M of Bhawarna to Khera Alampur road	-1228333
		C/O P/M of Sulah Kanrain road under rural road	-482176
		C/O P/M of Sidhpur Sarkari to Kalheru via Dunka Colony and railway crossing under PMGSY	-609057
		C/O P/M of Link road from Khilroo to Bindraban road	-544390
<b>650</b>	<b>B&amp;R Kalpa</b>	C/O Baily bridge over Hango Nallah	-217414
<b>653</b>	<b>B&amp;R Kaza</b>	C/O Rueil Hospital Spiti at Kaza	
<b>686</b>	<b>B&amp;R Jaisinghpur</b>	C/O Govt Degree Collage at Jaisinghpur	-31368726
		C/O Science block at Degree Collage at Jaisinghpur	-8322613
		C/O Govt Poly Tech. Talwar	-15511930
		C/O Civil work Poly Tech. Collage Talwar	-258582
		C/O Civil work Admin block Poly Tech. Collage Talwar	-184016
		C/O Science Lab for GSSS Thural	-644163
		C/O Science block building at Jaisinghpur	-519237
		C/O Reprir of GSSS building at Lambagoan	-791872
		C/O GSSS building at Kona	-93531
		C/O Science Lab GSSS building at Alampur	-262520
		C/O B/W of vet. Dipsensary building at Majheen	-530344

		C/O Vety. Dipsensary building at Gander	-57289
		C/O & M/O CHC building cum OPD block at Jaisinghpur	-263537
		C/O HSC Majhoti	-1182094
		C/O Add. Acc. CHC Thural	-172424
		C/O PHC building Majheen	-1640943
		C/O HSC building at Harrot	-679241
		C/O HSC building at Dhandole	-712721
		C/O HSC building at Molag	-1325559
		C/O CHC building at Thural	-172424
		C/O HSC Barram	-243979
		C/O Helth Sub center building at Bharer	-206591
		C/O Helth Sub center building at Sialkar	-194204
		C/O Ayurvedic Dispensary at Bhatwan	-256859
		C/O Type – II Quarter at Lambagaon	-481731
		C/O Combined office building Police Station at Lambagoan	-102048
		C/O Community hall chulla	-255844
		C/O road from main road to Kalhun	-269148
		C/O Culvert near GSSS Harsi	-65883
		C/O Nola road in GP Harsi	-87195
		C/O Link road from main road to Khalta	-299788
		C/O M/T of road from main road Naloti to vill. Rangra Basdi GP. Pihri	-69460
		C/O Link road Marera badi to Prittam Chand	-167794
		C/O Link road from Duhak Tikkri to Rakha basdi	-120759
		C/O Link road from main road to Supural at Sanhoon road	-152013
		C/O 120mtr Span duble lane bridge over Mandh Khad	-106200
		C/O Paplak Bandhu odri gnader Barram Kangian road	-74845
		C/O Talwar to Kutwalla vis raipur road	-603698
		C/O D/Sala Dhad holta Chadhiar Sari Molag road	-1641000
<b>626</b>	<b>B&amp;R Banjar</b>	C/O GSSS Plach	-5013215
		C/O GSSS Building at Pini	-1382624
		C/O GSSS Shansher	-3432294
		C/O GSS Building Khalogi under RMSA	-960036
		GSS Building Garsa RMSA	-512104
		C/O S/R Dhandhar to Majhan road	-135390
		C/O CHC Buliding at Teghubehar	-8778664
		C/O Ayurvedic Despensary Build at Kamand	-352463
		C/O Ayurvedic Despensary Build at Panihar	-184729
<b>627</b>	<b>Kullu-II</b>	C/O Science Lab Block at GSSS at Baran (SH:Prov. E.I)	-2604379
<b>630</b>	<b>Chamba</b>	C/O CHC building at Sahoo chamba	-11397428

		C/O Repair of SP residence laying of Krono flooring painting etc.	-387980
		C/O Accommodation R/wall b/wall Garage etc at District Attorney Chamba	-158078
		C/O Ditt. Treasury office building at Chamba	-1668989
		C/O M/T and Imp. Of link road to Dyanand math	-499911
		C/O Govt. Degree College Building at Tissa	-1878097
		C/o Bridg over Gagla Khad on Chaned Chamdoli road	-886800
		C/O Govt. High School Ganed under RMSA	-82913
		C/O Govt Accomodation of DPO Staff	-289782
		C/O Type-IV Quarter for Distt. Treasury officer at Chamba	-1418760
		C/O Reair of link road to Jawahar Navodya Vidyalay at Sarol	-102139
		C/O link road to Village Lahri	75293
		C/O Imp. Of black SPOT ON Bharmour Chowk to old stand	-854370
		C/O of Science Leb. In GSSS Girls at Cahmaba	-482000
		C/O GSSS Cahmaba under RMSA	-144994
		C/O of 100 Girls Hostel at Diet Cahmaba (Saru)	-1489489
		C/O Repair of building Govt Boys SSS Chamba	-71837
		Construction of Ayurvedic Health Center at Dehra	-594000
		C/O Ayurvedic Disp. Building at Dand	-300000
		Construction of Ayurvedic Dispensary building at Baror	-112000
		C/O Vety Disp. Building at Sach	-62000
		C/O Vety. Hospital Building at Ganed	-501000
		C/O Vety Dsip Building at Panela	-130000
		C/O of 2 no. Type –III quarter of Policce line at Cahmaba under modernization of Police force sceme.	-260000
		C/O 9 Nos Type –II Resi. Qtr. At Police line Chamba for Personel of police station Tissa , kihar	-622000
		C/O Residencial accommodation od Distt. Attorne & staff at chamba	-379000
		C/O Kalyan Bhawan at Chamba	-4628000
		C/O Distt. Planing officer residence Type-IV at chamba	-288000
		C/O Approach road to circuit House to S.P residence PCC R/wall	-775763
		C/O Protection work from bus stand to Bharmour Chowk	-235182
		C/O Annual Surfacing of link road to village Bhagwanpur	-106506
		C/O BASP (Backward area Sub Plan)	-5027446
<b>601</b>	<b>Mandi -I</b>	C/O Rewalsar Dhiundhar road (SH-C/O R/ Wall)	-234268
		C/O S/R to Mini Sec office building Mandi	-359285



		C/O Kenchimore to Gadyara (SH-Hirin of JCB) for formation cutting 5/7 mtr wide	-382625
		C/O 124.46 mtr spen bridge over beas river Victoria bridge i/c approches connecting to NH 20(SH-125 mtr psan PSC box	-1616690
		C/O link road from Sarandha to Ghataluthar	-86220
		C/O Additional Accomadation for type 1&2 Qtr emioye of Vm college Mandi	-177494
		C/O Neran Gheru Balh	-731557
		C/O Additionality to Damaged Path & P/wall near House of Aninudh village Lagae Upper Kushada MB No.1& Final	-295623
		C/O S/R Restoration building of Division commissioner Bhiuli	-401327
	<b>Total</b>		<b>-717176990</b>

<b>IRRIGATION &amp; PUBLIC HEALTH DIVISION</b>			
<b>Code</b>	<b>Name of Division</b>	<b>Works</b>	<b>Closing Balance 03/2019</b>
<b>703</b>	<b>I.P.H. Mandi</b>	WSS Bhans Bhawas Tehsil Sadar	-254394
		Prov. Irrigation system to Paddle Ground	-129405
<b>704</b>	<b>I.P.H. Padhar</b>	C/o Remodelling of distribution system of LWSS Daled	-90533
<b>720</b>	<b>I.P.H. Paonta</b>	C/o LIS Badhana Kalatha in Tehsil Paonta	-155625
		C/o LIS Upper Mashoo in Tehsil Paonta	-769000
		RRD in Sodhonwala, Misserwala and Surajpura to Protect the cultivated land and houses under IPH s/d Majra	-127200
		RRD to FIS Paggar Dandiwala in GP Danda Tehsil Paonta	-124832
		R/M of LIS Nawada	-99694
		Energisation of 4 Nos Hnd Pumps	-159650
		Energisation of 4 Nos Hnd Pumps	-154990
<b>701</b>	<b>IPH Sarkaghat</b>	UIDSSMT scheme for IPH Div Sarkaghat	-735320
<b>705</b>	<b>I.P.H Chamba</b>	Deposit Work BASP	-315654
		Prov. WSS to PC Hab. Of census village Dhar in GP Judera	-200731
		IPM of WSS Karangad Bhordi in Chamba (SCSP)	-1056039
		Pdg. WSS to NC/PC Hab. To vill. Rundega & Karian (NRWP)	-918800
		Pdg. WSS to NC/PC Hab to Bharori JhelhuSharan-I Under C/Village Gan(NRWP)	-341320
		Repalcement of Old Pipe of Gravity line of Chambe town	-224632
<b>706</b>	<b>I.P.H Dalhousie</b>	Received for Assistant Eng. IPH Shimla on a/c of amount deposit for CRF for hand Pump for the yuear 2012-13	-1244455
		To amount received on a/c of various works under A/R & O/M Rural WSS under IPH division Dalhousie	-3959380
		Various works under A/R & M/O urban WSS Dalhousie	-764243
		Various works under Restoration and Rain Damages CRF	-1444082
		Various works under 2702 Lis/Fis Irrigation Dalhousie	-618719
		Sewerage Scheme to Dalhousie Town	-11217459

		Instt. of various hand pump under IPH Div Dalhousie	-3226145
<b>707</b>	<b>I.P.H Salooni</b>	Labotary Setup at Koti Salooni	-410785
		NRDWP Deposit Jal Rakshak	-35249
		NRDWP Deposit NCRF Chamba	-20769
<b>715</b>	<b>IPH Shimla</b>	Misc Deposit (CRF)_ & R/F	-19207342
<b>728</b>	<b>IPH Dehar</b>	Pro. Sew. System in Dehar Town	-1926777
		CRF under SDRF for the year 2018-19	-8729367
<b>732</b>	<b>IPH UNA-I</b>	US Upper Beet	-8831599
		R/M of various WSS & LIS Schemes	-10628766
		HIMCAD	-810157
<b>734</b>	<b>Tubewell Div Gagret</b>	D/L of Assy. T/well at Bhangran Phoolpur	-111603
		D/L of Assy T/Well at Nakroh (Bilu de Talai)	-152898
		D/L of Assy T/Well at 45 Bhadsali	-871050
		D/L of Assy T/Well at 54 at Bathu	-801569
		C/O LIS Panjavar	-327730
		C/O T/well Lis Kungrath	-147013
		D/L of Assy of T/well at Shandol	-1008133
<b>738</b>	<b>IPH Hamirpur</b>	Prov. Sewerage scheme to Naduan Town	-9789823
		Providing separate water line to regional hospital Himarpur	-259940
<b>739</b>	<b>IPH Barsar</b>	CRF during NRDWP 2017-18	-11731845
<b>775</b>	<b>IPH Matiana</b>	CRF for Matiana Division	-4051906
<b>777</b>	<b>IPH Dharampur Bharari</b>	C/O Lis Seoh	-1051103
		CRF/NDRF i.e restoration of rain damage of various WSS & installation of handpumps	-18241980
<b>763</b>	<b>I.P.H Kullu-II</b>	Funds under O&M Sewerage Scheme Bhunter Town	-1420646
		Tapp. Add SSource to WSS Khani Bauli to vill. Narpali	-160355
		Prov. WSS to Raila Surrounding	-6633124
<b>753</b>	<b>IPH Jawali</b>	CRF	-8930440
		C/O 12 Nos Tube well in Fatehpur area	-13478778
		Imp and extension of various Tube well in Jawali Area	-2615340
		C/O 15 Nos Tube well in Bharmar Area	-2907457
<b>731</b>	<b>IPH Nurpur</b>	BASP PWSS Hathi Dhar in Tehsil Nurpur	-1336446
		PLWSS to JE Qtr. IPH Rest House and other in village Mandanpur	-105408
<b>711</b>	<b>IPH Anni</b>	R/R WSS under IPH SDN Nirmand	-162000
		R/R FIS Bagipul Nore Lanj	-140194
		R/R LWSS Rishta Mishta	-330000

		R/R WSS Ropri in GP Behna	-105671
		R/R WSS Rathi Nallah	-161784
		R/R WSSBagi Bala Zehra etc	-160000
		R/R WSS Smoh Jaged	-129422
		R/R WSS Dalash Ph-I	-207492
		R/R WSS Thachwa J/Khana	-292500
		R/R WSS Nither	-220750
		PWSS Driedup of source due to C/o RHEP	-187372
		PWSS Army Camp Averi	-131904
		PWSS Driedup of source due to C/O RHEP	-123500
		WSS Anni Town	-1399000
<b>638</b>	<b>Electrical Una</b>	C/O New OPD Block in CHC Building at Bharari	-150320
<b>724</b>	<b>IPH Solan</b>	Provision Roof Top rain harvesting structure at CRI Kasauli	-244930
		Eng. Of Hand Pump for WSS Manjhiyari GP Bhojnagar	-176673
		Eng. Of Hand Pump for Kheel Barser GP Chewa	-142194
		Pro. Water facility to Muscular Dystrophy Centre at village Kothon	-115106
		Prov. Water facility to Hirthi Mata Mandir GP Kawarag	-152799
		C/o tank at Gandhi gram	-112496
		Prov. Pipe line to village nehog	-126849
		C/o rain water haversting structure in Danganka Nalah	-457652
		C/o LIS Jangal Jakhroda	-198387
		LWSS Fort at Dharon Ki Dhar	-234310
		Eng. Of Hnad Pump at Kiyar	-230845
		LIS under AIBP	-1435819
<b>725</b>	<b>IPH Arki</b>	C/o water testing laboratory at Arki	-905115
		O&M Sewarage system to kunihar	-689372
		C/o Sewarage scheme arki town	-9017333
		R/M Sewarage scheme arki town	-975521
<b>770</b>	<b>IPH Hydrology</b>	R/F IPH DivisionNo-2 for various works under CRF for R/R of rain damages	-13762
<b>726</b>	<b>IPH Dharamshala</b>	R/M of sewerage scheme to Dharamshala Town	-86899
		Ren/Imp.of drainage Zorabar singh Stadium	-434618
		Repair of S.R resident quarter at Chilgari	-541992
		For various works in MC Dharamshala WNio 12 to14	-2056047
		CRF for 2017-18 &18-19	-4243539
		Prov. Sewerage Scheme to Dharamashala Town	-715525
		IPH residential Coloney near housing Board Coloney	-129150

		Tehsil Dharamshala	
727	<b>IPH Palampur</b>	Deposit for AIBP various works 191 shelf	-2993392
		Lab O&M Panchrukhi	-91482
729	<b>IPH Thural</b>	Prov.WSS to SC hab of CV KurlaMahroon and Daroh Garth	-174276
		Instt.of various hand pump under IPH Division Thural (Sulah Constituency)	-160330
		NRDWP supports & WQMSP	-257500
		RRD work for WSS Daroh Garth	-108213
754	<b>IPH Shahpur</b>	Instt. & Eng of HP Shahpur Constituency.	-26427
773	<b>IPH Nagrota Bagwan</b>	Prov. LWSS Govt. Eng. College Massal	-3177547
		O/M for Sew. Scheme Tanda	-195908
		Energation of Hand Pump W No -6 ,Tikari, Sunhi, Garni	-69758
		Drilling of Hand Pump under drought	-552047
<b>Total</b>			<b>-200213422</b>

**ANNEXURE-XI**

<b>Detail of Deposit Works for the year 2018-19 where amount has been received but the work has not been taken up by the B&amp;R Department (position as on 09/2019)</b>					
<b>Sr. No.</b>	<b>Name of the B&amp;R Division</b>	<b>Month of Deposit</b>	<b>Name of Work</b>	<b>Amount of Deposit/ Opening Balance</b>	<b>Expenditure</b>
1	Sarkaghat	10/2015	Link road PHC Building Dhalwan	100000	NIL
2		03/2015	C/o Rain shelter Bain banoha Main road	141800	NIL
3		11/2012	C/o Foot bridge over jakrand khad in vill.Mujhan	200000	NIL
4		02/2013	C/oculvet on link road jandhru dharampur	100000	NIL
5		03/2014	C/o link road to village Dharoh	100000	NIL
6		09/2014	C/O PCC wall to road of Sh. Hukam chand to RDCm member G.P. Rakoh	200000	NIL
7		01/2015	On a beautification of referal hospital at sarkaghat	100000	NIL
8		02/2015	MT link road Ghori galloo cheack	100000	NIL
9		04/2015	MT gori galloo cheack	100000	NIL
10		09/2015	C/o link road to village Upper bag KM0027500 SHCO FC R WALLS between	250000	NIL
11		12/2015	C/o link road bera to kathogan vie navrani	100000	NIL
12		03/2016	M/t on datoli to khudla road in G.P. kgudla UNDER MPLAD	300000	NIL
13		04/2016	C/o soling and concreate road to link road to nawani village	100000	NIL
14		04/2016	C/o foot bridge on gehru nalla at village salyani	200000	NIL
15		04/2016	C/o Breast wall P/wall on along the footpath below the house to devender kumar	100000	NIL
16		05/2016	C/o drain and wall in road panssagalu to chhater village	200000	NIL
17		11/2016	C/o link road Rissa Berry Road to Tour Gehas Rissa	100000	NIL
18		06/2017	Link road Bhadri Nala to Jamni Via Bari	250000	NIL
19		08/2017	S/r Sainik Repair at Sarkaghat	238909	NIL
20		05/2018	C/o Link road & Protection wall near Radha Swami Satsang Bhawan Sarkaghat	300000	NIL
21		08/2018	(1) Link road R/wall in village Kiran	100000	NIL
22		08/2018	(2) C/o R/wall of Dhalwan Pounta Bharnal Pounta Main road at village Kangu	100000	NIL
23		08/2018	(3) C/o link road chek to harzan Bast Rasehed	100000	NIL

24		10/2018	C/o Link road Murah Devi	100000	NIL
25		10/2018	C/o PCC Road Ghadyani Midle School	200000	NIL
26		10/2018	C/o Danger Barchwar to Raswani Tangri road	100000	NIL
27		11/2018	C/o link road Batalri to Bhairoo ner Goshala under VKVNY	100000	NIL
28		01/2019	C/o Link road village Bhadroi	100000	NIL
29		02/2019	C/o Westling Stdium at Village Baira Pingla Sub Tehsil Bhand Ropa Disstt. Mandi H.P	3000000	NIL
30		02/2019	C/o Soling of link road Badhu Jukain to Sangroh vie Ropru Chamvanala Panchayat Jukain	200000	NIL
31		02/2019	C/o C.C Link road to village Bhiue Manotala	100000	NIL
32		03/2019	Release Amount of CRF work	300000	NIL
33		03/2019	C/o Danga on under C/O road from Dadar Galu to H/O Anil kumar etc. GP Rakhoh	100000	NIL
34		08/2016	S/R to Seva smiti hospital Sarayai bulding at Sarkaghat	150388	NIL
35		03/2018	C/o Jabrail to Rakhoh	150000	NIL
36		03/2018	C/o link road Panyali to Gehra	500000	NIL
37		03/2018	J.E office come residence kharot	1630000	NIL
38		03/2018	J.E office come residence Smaila	145000	NIL
39		03/2018	J.E office come residence Baldwara	145000	NIL
40		03/2018	J.E office come residence Bhambla	145000	NIL
41		03/2018	C/o residence for the civil judge-cum-JMIC-II Sarkaghat	1500000	NIL
42		10/2018	A/A Dismantly of Brick wall at SDM office at Sarkaghat	100000	NIL
43		11/2018	Add. And Alteration SDM office at Sarkaghat	237130	NIL
44		03/2018	C/o 25mtrs span Biddge on Jaboth Khad at RD 0/600	4300000	NIL
45		03/2018	C/o earmaked residence for the civil judge cum JMIC-II at Sarkaghat	500000	NIL
46		03/2018	C/o combined office cum residence at Baldwara	12000000	NIL
47		04/2018	AMP Kathri Ropa Thathar road under PMGSY	559130	NIL
48		08/2018	Amp Fatehpur Chandesh Durgapur road and (II) AMP meterial Sarkaghat Maseran road under PMGSY	2880232	NIL
49		09/2018	AMP on Jandhru (II) Plassi Shimla Trifalghat road (III) Banoha Mator Tanda road	1761388	NIL
			<b>TOTAL:-</b>	<b>34583977</b>	
50	Tauni Devi	01/2003	R/F Director Edu. Shimla C/o sr.sec. school	707944	NIL

			bldg. Kakkar		
51		06/2004	C/o Health sub center bldg. at Baloh	212269	NIL
52		06/2004	C/o Health sub center bldg. at Bthter	403580	NIL
53		11/2008	C/o RCC ramp in 40 Bedded Hospital at CHC. Tauni Devi	3129537	NIL
54		03/2010	C/o balance work of 4room additional accomodation at GHS Bairol	1473329	NIL
55		05/2010	C/o Health Sub Centre Bajrol	297300	NIL
56		05/2010	C/o AHC. Kakkar	1006668	NIL
57		10/2018	C/o Science Lab in Govt. Sr. Sec. school Pouch	4356825	NIL
58		10/2018	C/o add. Accommodation Govt. Sr. Sec. School Bir Baghera	997867	NIL
59		10/2017	C/o link road Village Bhatar to Kaloh	100000	NIL
60		10/2017	S/R to Building T/Devi (SH:- Repair & Plaster & wood work etc	189781	NIL
61		10/2017	C/O Boundary wall Govt. Sr. Sec. School J/Beri	143725	NIL
62		10/2017	C/O CHC Tauni Devi with staff qtr.	2280018	NIL
			<b>TOTAL:-</b>	<b>15298843</b>	
63	<b>Kasauli</b>	03/2019	Recived From Director of Higher Eduction of H.P for the Work of C/O Science Lab of Govt. Seniro Secondary School at Sultanpur Distt Solan	1000000	NIL
			<b>TOTAL:-</b>	<b>1000000</b>	
64	<b>Mech.D/Shala</b>	03/2009	Repairs charge of Truck No.HP-39-9580	59147	NIL
65		01/2016	CRF(R/F A.E>Vidhan Sabha Sub-Divin.HPPWD Shimla vide Cheque No.A-147211 dt.16/09/2015 under calamity Relife Fund)	1000000	NIL
			<b>TOTAL:-</b>	<b>1059147</b>	
66	<b>Solan</b>	12/2016	R/F DD A/Y Solan for remaining C/O Building at DY DIR AH Solan	153400	NIL
67		03/2017	R/F DY A/N For C/O VET. DISPENCERY AT SHER CHIRAG O/O DY DIR A/H SOLAN THROUGH E-CHALLAN (983000+461000=(3/18=1444000	1444000	NIL
68		08/2018	S/R TO POULTARY EXTENSION CENTER	187916	NIL
69		08/2018	S/R TO SEMAN BANK	314768	NIL



70		08/2018	S/R TO OLD SEMEN STORE	731700	NIL
71		09/2016	DC SOLAN FOR RR DAMAGES VARIOUS ROADS UNDER SOLAN DIVISION	200000	NIL
72		12/2017	R.R-OFROAD FROM NH TO AYURVEDIC HOSPITAL VIA MINISECTT.& POLICE STATION KANDAGHAT	200000	NIL
72		02/2019	R/F D.C SOLAN ON ACCOUNT OF RE-CONST. OF R/W ALL NEAR TYPE-IV DPO RESIDANCE KATHEER.	300000	NIL
74		07/2017	DY DIR SOCIAL JUSTISCE SHIMLA FOR PLANTATION IN OLD AGE HOME SHIMLA E CHALLAN	546760	NIL
75		03/2019	C/O SCIENCE LAB (ADD ACC. AT G.S.S.S. GIRLS AT SOLAN)3888000(3/19)	3888000	NIL
76		06/2014	C/O GSSS AT KEHLOG (UPGRADSTION) (7(9/17)=7.00)	700000	NIL
77		01/2019	R/F DIRECTOR OF HIGHER EDUCATION SHIMLA C/OADD. ACCOM. GSSS AT KEHLOG=7.00)	700000	NIL
78		05/2016	C/O ADDL ACCO TO GSSS AT JAUNAJI, DISTT SOLAN(2.74+3+2.24=7.98	798000	NIL
79		10/2016	C/O GOVT SSS GHANITEE=3.00+7.00(9/17)=10.00+600000 =1600000	1600000	NIL
80		01/2015	R/F DIR HIR EDU SHIMLA FOR C/O SCIENCE LAB AT GSSS DOMEHAR (5+10+4=19)	1900000	NIL
81		09/2017	C/O GSSS DHOL KA JUBBER=4.00 (9/17)+5.00(9/18)=9.00	900000	NIL
82		09/2018	R/F DIRECTOR OF HIGHER EDUCATION HP. SHIMLA VIDE E/CHALLAN NOB18H115335 DATED 10-08-18 FOR C/O SCIENCE LAB G.S.S.S. GAURA	700000	NIL
83		09/2018	R/F DIRECTOR OF HIGHEER EDUCATION HP. SHIMLA VIDE E/CHALLAN NOB18H115335 DATED10-08-2018 FOR C/O SCIENCE LAB G.S.S.S SHAMROR	500000	NIL
84		01/2019	R/F DIRECTOR OF HIGHEER EDUCATION HP. SHIMLA VIDE E/CHALLAN NO B18J121571 DATED10-50-2018 FOR C/O PLAY GRUOND/DRAIN/B/WALL AT G.S.S.S. JAUNAJI	300000	NIL
85		07/2017	ASSTT DIRECTOR FISHIRIES FOR S/R TO THYPE-II QTR SET NO 1 SOLAN AT SHAMTI DD NO 168566 DT 30.5.17=26200+32800(9/17)+72000(3/18)=	131000	NIL

86		05/2017	R/F CMO SOLAN ON AC REPAIR OF TYPE-II QTR SET NO-2(GROUND FLOOR) R H SOLAN	80500	NIL
87		06/2016	R/F SANDEEP KUMAR GOVT CON ON AC OF COST OF DIMENTLLING OF EXISTING OLD HOSPITLA AT KANDAGHAT DD NO 122222DT 6.6.17	249100	NIL
88		12/2017	REPAIR OF SEWRAGE LINE BLOCK-BIN CMO OFFICE	100000	NIL
89		12/2017	S/R TO TYPE IV RESIDANANTAL ACCMOODATION	98950	NIL
90		09/2018	R/F C.M.O SOLAN THROUGH E-CHALLAN FOR REPAIR OF HEALTH SUB CENTER GHATTI SOLAN	110000	NIL
91		04/2018	R/F CMO SOLAN FOR REPAIR OF HEALTH SUB CENTER DHARJA THROUGH E-CHALLAN.109000	109000	NIL
92		03/2018	R/F MANAGER MASHRUM CHAMBAGHAT FOR C/O FARMAR HOSTAL=100000+20.00(12/18)	2100000	NIL
93		10/2017	REPAIR OF DRAIN FROM ST/LUCKS SOLAN TO DOHRI DIWARCHEQUE NO 354912 DT 4-9-17(250000+300000(3/18.))=550000	550000	NIL
94		02/2017	RF EE SHIMLA DIVISION NO-III ON AC OF PAYMENT OF ADMINSTRATIVE COST OF LAND ACQUITION IN STATE OF HP MY MORTH NH AND OTHER AGENCIES	8000000	NIL
95		08/2017	LAYING OF OFC ON NOUNI TO THODO GROUND	493760	NIL
96		10/2016	OFC ON OACHGHAT KALAGHAT NADAL ROAD	607940	NIL
97		03/2017	TOYS CELLUAR LTD ON AC OF OFC/DIGGING ON POLY TECH ROAD KANDAGHAT DD NO 440461 DT 8.2.17	977000	NIL
98		01/2019	R/F RELIANCE JIO TELECOME OF CHAIL HAURA ROAD	74752	NIL
99		11/2017	R/F ADD.SUPDT OF POLIC SOLAN FOR C/O POLIC SATATION SV&ACB AT CHAMBAGHAT(VIJANCE)	5000000	NIL
100		11/2018	R/F S/P SOLAN ON ACCOUNT OF WIITE WASHING PAINTING OF SHO P.S KANDAGHAT	32900	NIL
101		01/2019	R/F S.P. SOLAN FOR R/R IN SADER POLICE STATION GENTS AND LADIES LOCK UP	80000	NIL
102		10/2016	PRINCIPAL POLY TECH KANDAGHAT FOR C/O R/WALL AT POLY TECH	74160	NIL

103		03/2016	C/O GAURA REH KATAL ROAD UNDER SCSP	500000	NIL
104		07/2018	5054-04-789-02-CONSULTENCY CHARGES	800000	NIL
105		07/2018	4216-01-106-01-RESIDANCEL BUILDING(NP)	2119000	NIL
106		07/2018	5054-04-337-05-UN CONNECTED PANCHYAT	450000	NIL
107		07/2018	4059-01-051-15=UP GRADASION OF JUDSHARY(PPLAN)	540000	NIL
108		07/2018	4059-01-05 1-15=UP GRADASION OF JUDSHARY (NON PLAN)	275000	NIL
109		c	4216-01-106-01 PLAN POOLED ACCOMDATION	280000	NIL
110		03/2019	4216-HOUSING-01-106-01 (NP)	3000000	NIL
111		03/2019	5054-04-101-01-BRIDGE (PLAN)	900000	NIL
112		03/2019	5054-04-337-05-UN-CONNECTED PANCHAYAT	400000	NIL
113		03/2019	5054-04-337-18(PALN)	689000	NIL
114		03/2019	5054-04-789-02-LINK ROAD TO UNCONNECTED PANCHAYATS	1200000	NIL
115		03/2019	5054-04-337-11-MUKHYA MANTRI GRAM SADAK YOJNA (NP)	2028429	NIL
116		03/2019	5054-04-789-04-BRIDGES	10000000	NIL
117		03/2019	5054-04-101-01-BRIDGES(PPLAN)	100000	NIL
118		04/2018	R/F ELECT.DIVISION SHIMLA FOR C/O MINI SECTT.VIDE D.D. NO 763785 DT.31.3.18=1500000	1500000	NIL
			<b>TOTAL:-</b>	<b>59715035</b>	
119	<b>TANDA</b>	12/2014	S/R OT in Block-5,6&7(Block-5 only)weather proof paint oil bound distemper & plastic emulsion Dr.RPGMC Tanda Vr.No.1dt.28/11/2014	2095750	NIL
120		09/2018	S/R to Type-1 Qtrs Block A&C in Tanda plaster	1224730	NIL
121		09/2018	S/R to Type-1,11 & IV Qtrs No.1 to 8 Block E & A Sewerage work,painting	1862500	NIL
122		09/2018	S/R to type-IV Block-B at Tanda,S/R to type- V Block-G Qtrs.No.37 & 39 ,S/R to type-III Block-5 Qutr No.4, S/R to type-III Qtrs Block A Dismantling bathroom,painting puty	454850	NIL
123		09/2018	A/R & M/O NR building at tanda various work for 2018-19	2809710	NIL
124			<b>TOTAL:-</b>	<b>8447540</b>	
125	<b>BANJAR</b>	10/2018	R/F DIRECTOR HIGHER EDUCATION, SHIMLA	500000	NIL

126		10/2018	R/F DIRECTOR HIGHER EDUCATION, SHIMLA ON A/C DEPOSIT FOR THE WORK C/O GSSS BUILDING KHALOGI	2900000	NIL
127		10/2018	R/F DIRECTOR HIGHER EDUCATION, SHIMLA VIDE E CHALLAN & AE BHUNTER	500000	NIL
128		10/2018	R/F DIRECTOR HIGHER EDUCATION, SHIMLA VIDE E CHALLAN & AE BHUNTER	500000	NIL
129		10/2018	R/F DIRECTOR HIGHER EDUCATION, SHIMLA VIDE E CHALLAN & AE BHUNTER	500000	NIL
130		10/2018	R/F ASSISTANT ENGINEER, RAJ BHAWAN, SUB-DIVISION, HPPWD, SHIMLA AE BHUNTER	3000000	NIL
131		12/2018	R/F DISTT. PLANNING OFFICER, KULLU ON A/C OF DEPOSIT FUNDS UNDER BASP FOR 2017-18	1200000	NIL
			<b>TOTAL:-</b>	<b>9100000</b>	
133	<b>KAZA</b>	09/2016	C/O KHAR BRIDGE 102.314mtrs SPAN TRUSS DECK TYPE BRIDGE OVER PIN RIVER	11835279	NIL
134		08/2016	R/F DISSTT. YOUTH SERVICE & SPORTS OFFICE & SPITI AT KAZA C/O INDOOR STAUDUM AT KAZA	10793400	NIL
135		12/2018	R/F SUB DIVISINAL POLICE OFFICE SPITI AT KAZA ON KAZA	3100000	NIL
136		12/2018	R/F BLOCK MEDICAL OFFICER SPITI AT KAZA ON ACCOUNT	400000	NIL
137		12/2016	R/F ADC, KAZA ON ACCOUNT OF C/O AYURVEDIC SUB CENTER	1261382	NIL
138		12/2016	R/F ADX, KAZA ON ACCOUNT OF C/O SCIENCE BLOCK GSSS KIBBER	2456253	NIL
139		12/2016	R/F ADC, KAZA ON ACCOUNT OF C/O CONFERENCE HALL AT KEE	1767492	NIL
140		12/2016	R/F ADC, KAZA ON ACCOUNT OF C/O MUSUAM-CUM-LIBRARY AT KEE GOMPA	200000	NIL
141		12/2017	R/F PRINCIPAL ITI RANGRIK ON ACCOUNT OF C/O ITI BUILDING (CIVIL WORKS) RANGTONG RANGRIK	6225249	NIL
142		10/2017	R/F DISTT YOUTH SERVICES SPORTS OFFICER SPITI AT KAZA ON ACCOUNT OF C/O PLAY GROUND AT MUD	3000000	NIL
143		09/2017	R/F E.E SHIMLA DIVISION NO-III HPPWD SHIMLA ON ACCOUNT OF ADMINISRATIVE AND CONTINGENCY CHARGES FOR ACQUISTION OF LAND IN THE STATE OF HP BY MINISTRY OF RAILWAY DEFENSE	3434495	NIL

144		03/2018	R/F DEPUTY DIRECTOR ELEMENTARY EDUCATION SPITI AT KAZA ON ACCOUNT OF C/O GOVT. DEGREE COLLAGE SPITI AT KAZA	10700000	NIL
145		03/2018	R/F TO DISTT. YOUTH & SERVICES SPORTS SPITI AT KAZA ON ACCOUNT OF C/O KHEL MAIDAN AT GHS HULL	1000000	NIL
146		06/2018	R/F TO ADC KAZA ON ACCOUNT OF IMPROVEMENT OF SAILING ROAD	500000	NIL
147		06/2018	R/F TO ADC KAZA ON ACCOUNT OF C/O ROPE WAY AT RANGRIK	1500000	NIL
			<b>TOTAL:-</b>	<b>58173550</b>	
148	<b>BAIJNATH</b>	10/2014	C/O GSSS AT SANSAL	724121	NIL
149		05/2017	C/O AHC BLDG. AT SANSAL	1042381	NIL
150		05/2016	C/O CANTEEN BLOCK FOR PSRGDC AT BAIJNATH	2855323	NIL
151		06/2017	ON ACCOUNT OF MATERIAL ISSUED FROM STATE STORE TO PMGSY WORKS	2698496	NIL
152		10/2018	P/M OF JALAG DALLI NAHLANA DHUPKIARA ROAD	800000	NIL
153		03/2018	IMP. & STRENGTHNING OF DHARAMSHALA DADH PALAMPUR HOLTA CHADHIAR ROAD	22202411	NIL
154		04/2018	C/O RAILWAY OVER BRIDGE ON BAIJNATH CHOBIN ROAD	6113000	NIL
			<b>TOTAL:-</b>	<b>36435732</b>	
155	<b>SHIMLA</b>	12/2013	C/O OFFICE ACCOMODATION OF THE DISTT. ATTORNEY SHIMLA	100000	NIL
156		05/2018	DIGGING OF ROAD FROM PANCHYATI RAJ TRAINING INSTITUTTE HOSTEL GATE MASHOBRA BRAIGNANO TO HILL REST RESORT BY BHARTI AIRTEL LTD. AT RD 0/790 TO 2/00	1356410	NIL
157		11/2016	DIGGING OF SANJAULI DHALLI BYE PASS ROAD	3166516	NIL
158		03/2016	DIGGING OF ROAD FROM SANJAULI CHOWK TO DINGU TEMPLE ROAD AND BHARARI ROAD BOTH SIDE AND SANJAULI DHALLI BYE ROAD AND CART ROAD TO DENTAL COLLAGE	2144255	NIL
159		02/2017	PRD ON ROAD FROM SANJAULI TO DHINGU TEMPLE ROAD, BOTH SIDE IN BHARARI ROAD, SANAJULI DHALLI BYE PASS ROAD AND DENTAL COLLEGE ROAD	6010286	NIL
160		09/2017	C/O DEAF AND DUMP CHILDREN NEW BUILDING AT DHALLI	24724421	NIL
161		11/2017	C/O ADUIITORIUM BLOCK AT HIPA	79741167	NIL

162	10/2017	M/T OF ROAD LEADING TO HIMALAYAN FORET RESEARCH INSTITUTE PANTHGHATI SHIMLA	198400	NIL
163	08/2018	MAINTENANCE OF H.P. STATE LEGAL SERVICES AUTHORITY SHIMLA	729842	NIL
164	01/2019	PERMISSION FOR DIGGING FOR LAYING OF 150.00MM DIA D.I. PIPE LIN NEAR DEEPAK GUEST HOUSE TO S.S. MOTOR INDER NAGER DHALLI BYE PASS ROAD.	1715080	NIL
165	01/2019	PERMISSION FOR DIGGING OF TRANCHES FOR LAYING OF G.I. PIPE LINE 65MM ON MASHOBRA BEKHLTY ROAD	200000	NIL
166	02/2019	M/T OF LINK ROAD FROM BYE PASS TO FOREST COLONY MIST CHEMBER	1045000	NIL
<b>TOTAL</b>			<b>121131377</b>	
<b>GRAND TOTAL OF B&amp;R DIVISIONS</b>			<b>343945201</b>	

**IPH Department (position as on 09/2019)**

<b>Sr. No.</b>	<b>Name of the IPH Division</b>	<b>Month of Deposit</b>	<b>Name of Work</b>	<b>Amount of Deposit/ Opening Balance (Rs. In lakh)</b>	<b>Expenditure</b>
1	<b>Jawali</b>	09/2015	Imp. Of tubewell Baroh 1st in Tehsil Jawali C/O outlet and P/L/J HDPE pipe in D/S Jawali Contituency	150000	NIL
2		11/2015	Installation of submersible pump pipe panchyat Nana	50000	NIL
3		05/2016	Other Imp. Of water supply village Amlala Prov. /G.I. Pipe under LWSS Ghar Jarot	100000	NIL
4		07/2016	Other installation of hand pump in Harijan Basti Near Kishori Lal House Ludret	140000	NIL
5		09/2016	Other installation of hand pump in Harijan Basti Near Kishori Lal House Ludret	140000	NIL
6		10/2016	C/O wire crate from LIS Kuther dunga near Sidhatha Nehar	200000	NIL
7		01/2017	WSS Ghar Karpt SH: Improvement of water facility newly settled aabadi from Railwat curvert No. 345 near house of Ravinder Kumar	150000	NIL
8		08/2017	EE Store purchase US Club Shimla of Sewerage	1500000	NIL
9		09/2017	Installation of hand pump in GP Nandpur Bhatoli Near Shiv Temple Danoya	150000	NIL
10		10/2017	Repair of wire crate to protect land of Harijan Basti Paloura	400000	NIL
11		03/2018	AE IPH SUB DIV Jawali Allocation CAD SMIP	4158000	NIL
12		03/2018	Imp. Ext. Of varous old WSS in Jawali Area Nabard SOON	2592000	NIL
13		03/2018	Imp. Ext. Of varous old WSS in Jawali Area Nabard SOON	2250000	NIL
14		03/2018	Replacement of old pumping machiner LIS T/Well IPH Nagrota Surian of IPH Division Jawali	1739000	NIL
15		03/2018	Replacement of old pumping machiner LIS T/Well IPH Nagrota Surian of IPH Division Jawali	140000	NIL

16		03/2018	Urban WSS Jawali	1000000	NIL
17		03/2018	PWSS Chakban MNP	107000	NIL
18		03/2018	PWSS Jeor Dasoli MNP	108000	NIL
19		03/2019	Installation of hand pump near Gurdwara in Village Chalwara	300000	NIL
20		03/2019	Installation of hand pump in GP Kuther near Tara Chand House	300000	NIL
	<b>TOTAL</b>			<b>15674000</b>	
21	<b>Keylong</b>	<b>10/2007</b>	Deputy Director Education Klg vide Cheque No. 585569 dt. 29/12/2007 WSS TO Schools	749639	<b>NIL</b>
22		07/2011	Rest. FP Tandri Sangam	100000	NIL
23		11/2013	Ae Institute of Himalyan Bioresource Palampur Vide cheque No. 756650 dt. 14/10/2013 for Hand Pump	576900	NIL
24		07/2017	FIS Lote Nala	150000	NIL
25		01/2018	Irrigation Fec. DWR Dalang Maidan	2500000	NIL
26		01/2018	Irrigation Fec. DWR Dalang Maidan	297504	NIL
27		03/2018	FIS Tandri Sumnam Kuhal From Khandeep Nala	8150000	NIL
28		03/2018	FIS Gohrma rapding Kothi, FIS Jholing-II	800000	NIL
29		03/2019	FIS Tandri Sumnam Kuhal From Khandeep Nala	4510000	NIL
	<b>TOTAL</b>			<b>17834043</b>	
30	<b>Reckong Peo</b>	06/2018	Prov. Drinking water scheme to GP Barang	2500000	NIL
31		06/2018	FIS Hukka Rakchham	1000000	NIL
32		06/2018	FIS Khawangi Telangi	1000000	NIL
33		06/2018	WSS Kashmir to Upper Brelangi	1000000	NIL
34		06/2018	FIS Chakka to Kalpa	1000000	NIL
35		06/2018	Sewerage Scheme of Village Kalpa	300000	NIL
36		07/2018	Prov. & Laying Sewerage Line In Reckongpeo	400000	NIL
37		07/2018	Prov. & Laying Sewerage Line In Sangla	300000	NIL
38		07/2018	Prov. & Laying Sewerage Line In Chitkul	300000	NIL
39		10/2018	R/R damages to FIS Boktu, R/R Damages to FIS Nalzo	1900000	NIL
40		02/2019	Remodeling and Ext. Of WSS Peo Township	700000	NIL
41		02/2019	FIS Kamroo (Kharogla to Kuppa) PMKSY	5000000	NIL
42		03/2019	FIS Kamroo (Kharogla to Kuppa) PMKSY	1863872	NIL
43		03/2019	FIS Chaura	3000000	NIL



	<b>TOTAL</b>			<b>20263872</b>	
44	<b>Hamirpur</b>	09/2017	Sewerage Scheme Sujanpur, Energy Charges Sewerage scheme Hamirpur and Sujanpur	2049570	NIL
45		07/2017	Work Prov. Sewerage Scheme Hamirpur	43035300	NIL
46		11/2017	Upgradation of STP's Sewerage scheme Hamirpur	3638004	NIL
47		11/2017	Upgradation of STP's Sewerage scheme Sujanpur	662000	NIL
48		05/2018	Sewerage Connectivity for Hospital HMR	320378	NIL
49		07/2014	Installation of Hand pump near house of Sh Kudeep Chand vill Buyllah Bulahana	175000	NIL
50		01/2015	Installation of Hand pump in vill baleta khurd in the field of rafo ram vill baleta	175000	NIL
51		06/2015	Installation of 04 No. Hand pump near house of Shakti Chand & Bhag Singh vill jangle vill tillo ward no. 6, 3 vil buli sukrial , Dhiman Basti karur	440591	NIL
52		04/2016	Sewerage connection of Police Colony at Dosarka	98559	NIL
53		04/2017	WSS to Hindu Di Dhar GP Jandroo under lwss Logwalti Bomson	201643	NIL
54		03/2018	Installation of Hand pump in vill Dodroo India Mark-III	150000	NIL
55		03/2019	R/F Planning officer Hamirpur on account of various rurla water supply scheme	1296463	NIL
56		03/2019	Asstt. Director Palampur (Fisherier C/O Retaining wall path in fisheries complex hamirpur	648188	NIL
57		03/2012	Shifting of Sewerage line in new bus stand	2085105	NIL
58		02/2014	Providing and installation of hand pump at systhetic track hamirpur	272000	NIL
59		07/2013	Sewerage connection for DIC Colony (Residential Qtr)	411165	NIL
60		07/2014	C/o Sangroh to Guhana road	207500	NIL
61		10/2015	R/F from IPH Div Dharamshala on account of DI pipes	300000	NIL
62		04/2015	Hand pump 95 mtrs. At milk processing plant at Janglwe Beri	253746	NIL
63		03/2016	FPW Kashmir near Senior Sec. School	982428	NIL
64		08/2016	LWSS Kangroo Gasota Kallar Katocha and Kallar Prochata	1682012	NIL
65		02/2017	Connectivity of Sewerage line in building	471690	NIL

			office HMR		
66		03/2017	Safe Drinking Water at Gasoti Khad at LWSS Lambloo	1649444	NIL
67		03/2017	Safe Drinking Water at LWSS Nadaun	907283	NIL
68		03/2017	LIS Bhaletth	4720036	NIL
69		03/2018	LWSS Lambloo Kangroo Gasota, LWSS Kallar Katochan and Purohitan	21200000	NIL
70		06/2018	Water Supply Schemes Hamirpur	1195390	NIL
71		07/2018	Installation of Hnd Pump Barsar	1520000	NIL
72		02/2019	LWSS Jhaniara Bassi	4000000	NIL
	<b>TOTAL</b>			<b>94748495</b>	
73	<b>Shimla</b>	07/2010	R/F E-in-Chief on a/c of GI Pipes	74344000	NIL
74		02/2010	Sewerage Scheme under SCCP	29453000	NIL
75		12/2016	Installation of Hand pump with motor and storage tank near Mahila Mandal Bhawan in Vill Shakrah	200000	NIL
76		06/2018	Imp. Of GWSS Kolu Nallah to Deothi, P/GWSS Sujana Nallah Madrain to Vill Lakhoti	2200000	NIL
77		06/2018	Kuthar, Ghorna, Bagri and Basadhar Prov. LIS VILL of GP	17546000	NIL
78		06/2018	Koti, C/O FIS in various GPs under IPH S-Division	14461682	NIL
	<b>TOTAL</b>			<b>138204682</b>	
79	<b>Sunni</b>	07/2014	Sewerage scheme in Sunni	7832640	NIL
80		11/2017	Imp. Of GWSS Ayog Sandao	212317	NIL
81		11/2017	C/O water pipe LWSS Khaniwar near sain	300000	NIL
82		11/2017	Rep. Of GWSS Galah Sarah	500000	NIL
83		11/2017	Rep. Of WSS Duman Bathora	500000	NIL
84		11/2017	C/O lis Bathora Khud to Bindeldhar	450000	NIL
85		11/2017	Rep of Irrig. Scheme Sohal	567800	NIL
86		11/2017	Prov. Of WS from LIS Kothi Ogli to Kothi Khul and Repair of WSS Jhar	150000	NIL
87		11/2017	Repair of WGWSS from Gadhu to Tharu	108840	NIL
88		11/2017	GWSS from Bharal Nallah to village Banuna and C/O S/Tank at Bharai	200000	NIL
89		11/2017	Repair of Irrig. Scheme Sohal Nehra	150000	NIL
90		05/2018	Prov. LIS Gadhu	600000	NIL
91		04/2018	GWSS Kothi Ogli	250000	NIL
92		07/2018	Prov. Annu Mandrech Ratia	166400	NIL
93		07/2018	Prov. Parlog Khad to Kothi Ogli	929462	NIL

94		07/2018	Prov. Annu Mandrech Ratia	556088	NIL
95		07/2018	Prov LIS Ayog Sandoa	474592	NIL
96		07/2018	Prov. Parlog Khad to Kothi Ogli	720537	NIL
97		07/2018	Prov. Annu Mandrech Ratia	1000000	NIL
98		07/2018	Prov. LIS Ayog Sandoa	694740	NIL
99		07/2018	Gravity Drinking water schemes from Brainhal Nalla to Village Banuna	125000	NIL
100		09/2018	C.I FIS Bairty	100792	NIL
101		09/2018	Prov. LIS Ayog Sandoa	3659000	NIL
102		09/2018	Prov. LIS Parlog Khad to Kothi Ogli	3889662	NIL
103		09/2018	Prov. Annu Mandrech Ratia	2324744	NIL
104		11/2018	Trepair fo Pipe Line from water supply tand GSS Pahal to Bushor GP Kotla	200000	NIL
	<b>TOTAL</b>			<b>26662614</b>	
105	<b>Karsog</b>	03/2014	C/O Laying of WSS from Natunata to Galohan Newandi GP Kahnu	200000	NIL
106		07/2015	C/O Irrig. Scheme from Khadd to Thanali	150000	NIL
107		06/2018	C/O Prov. WSS to Village Mehandi	375000	NIL
108		06/2018	C/O Imp. Of WSS Bagadhar in GP Gattu	700000	NIL
	<b>TOTAL</b>			<b>1425000</b>	
109	<b>Palampur</b>	09/2015	C/O Water Tank in Theru Vill Banne Da Kholoa Balli	100000	NIL
110		10/2015	RCC Storage Tank Kharjared 1500 ltrs	100000	NIL
111		11/2015	L/J pipe line Darognu Kandi	100000	NIL
112		01/2016	Repair of RRD of old pipe line WSS Palampur	500000	NIL
113		01/2016	Submission of WOM&S Activity Water Quality	150000	NIL
114		03/2016	Inst. & Energ Hand Pump at Kharanal	100000	NIL
115		04/2016	Install. Of Hand Pump W.No. 2	150000	NIL
116		05/2016	Rep.of WSS Binwa Kudail Bus Stand to Puni house	115000	NIL
117		08/2016	Sewerage Scheme Baijnath & Paprola	5100000	NIL
118		11/2016	Payment of Jal Rakshak ( Ist Installment)	381000	NIL
119		06/2017	C/O Kuhl Surjeet house W.N.7 Jhonfhi Ram	100000	NIL
120		06/2017	C/O WTP at Bundla Filtter Bed	600000	NIL
121		08/2017	Energ HP Nr Govt Girls School Paprola (50+20)=70	70000	NIL
122		08/2017	Install of HP at Village Sagoor Mohal upperli Sagoor	200000	NIL

123		10/2017	RRD works WSS at Palampur	500000	NIL
124		10/2017	Energ HP at Banghiyar	70000	NIL
125		10/2017	WSS to village Andherali Malain	200000	NIL
126		10/2017	WSS to village Chherna & Mata Badherna Mandir	200000	NIL
127		11/2017	Energ HP IPH Sub Division Panchrukhi	150000	NIL
128		03/2018	C/o LIS Hat Tara Chobbu (PMKSY)	2145000	NIL
129		01/2018	C/o LIS Tamber (PMKSY)	1955000	NIL
130		03/2018	Insatt HP Khernal W. No 7 Nr Sanjay Kumar	200000	NIL
131		06/2018	Energ. HP in Jaisingpur Consty. Simble Khole, Andretta art Gallary, Ram Nager & Gadiara	300000	NIL
132		08/2018	Install of Mini T/Well Ghirtholi & Ghar Bahi	1000000	NIL
133		08/2018	Funds alloted under NRDWP 2018-19	130000	NIL
134		09/2018	CRF for the Year 2018-19 ( 84.50 ) 50.50 CRF	5050000	NIL
135		10/2018	Sewerage Scheme Palampur Town D.No.28 Contivity	3000000	NIL
136		10/2018	Install. Of mini T/Well in vill Kandwari & Khudli	835000	NIL
137		10/2018	Insatll. Of small T/well Sunpur Mandhol Khalainu	600000	NIL
138		11/2018	Clamity Relief Fund (NDRF) (Hand Pump)	500000	NIL
139		12/2018	C/o Storage Tank in Vill Dehru GP Kosri	100000	NIL
140		01/2019	C/o 15 no Hand Pump in Baijnath C/instituency	1500000	NIL
141		01/2019	Installation of small T/well Nr Ashwani Choudhary House in war4d No 2 Baijnath	500000	NIL
142		01/2019	Ener, of hand pumps at Nandan gau sadan near ITI Palampur	250000	NIL
143		01/2019	R/ damages of FIS Kirpal Chand Kulh	500000	NIL
144		01/2019	RRD to WSS Palampur town	500000	NIL
145		02/2019	R/O FIS Fateh Chand Kulh	300000	NIL
146		02/2019	R/O FIS Kirpal Chand Kulh	400000	NIL
147		03/2019	Upgradation of Sub Divisional Lab	500000	NIL
	<b>TOTAL</b>			<b>29151000</b>	
148	<b>Nagrota bagwan</b>	09/2017	Repair of WSS Tanda Massal GI pipe over the Shiun nalla Ch. No. 892343 dt. 21.09.2017	250000	NIL

149		10/2017	C/O Shed in at Guglahar Ch.No. 213887 dt.9.10.17	100000	NIL
150		09/2017	Dev. Of park at Pathiar Ch. No.14638 dt. 29.09.17	100000	NIL
151		09/2017	Upgradation of STP of Sewerage Scheme Tanda	822000	NIL
152		12/2017	Funds received from Member Secy. Cum EE IPH Divn. D/Shala Ch. No. 916800 dt. 5.12.17	500000	NIL
153		12/2017	CAD Work to FIS Kandul Kuhl	10000000	NIL
154		12/2017	CAD Work to FIS Lilly Dhar	2386000	NIL
155		11/2018	Funds recd. on a/c SDRF vide cheque No. 000076 dt. 19.11.18 Rain damage to Prov. Sep. WSS to vill Sadarpur Thanpuri.	200000	NIL
156		11/2018	-do- FIS Gadul Kuhl	500000	NIL
157		11/2018	-do- FIS Kandul Kuhl	200000	NIL
158		11/2018	-do-- Rain damage to provide LWSS to NC/PC Hab. Bag Bhati Honsti Hardu	300000	NIL
159		11/2018	-do-- Samloti Ustehar	300000	NIL
160		11/2018	-do-- Bhat Lahri & Ghami	200000	NIL
161		11/2018	-do-- R/M of various LWSS under IPH Sub. Divn. Sarotri in Teshil Baroh shifting of Route	200000	NIL
162		12/2018	-do-- R/M of various LWSS under IPH Sub. Divn. Sarotri .	300000	NIL
163		12/2018	Funds received from Distt. Planning Officer Kangra for Install. Of small Tube Well in Vill. Amtrar Cheque No.786510 dt.24.12.18	600000	NIL
164		01/2019	Funds received from Distt. Planning Officer Kangra vide cheque No.018458 dt. 28.01.19 Reg. engergistation of Hand Pump nr. House of Sh. Saini Kumar W.No. 5 Vill. Kawari.	200000	NIL
165		02/2019	Funds received from Distt. Planning Officer Kangra vide cheque No.003543 dt. 06.02.19 in W.No.3 Nr. House of Smt. Vibha ward member Nagrota .	150000	NIL
166		03/2019	R/M of LWSS Baroh Bushal Vill. Bhujeta Danoa Ch. No.834355 dt. 2.3.19	200000	NIL
167		03/2019	R/M of LWSS Baroh Bushal Vill. Kamlota Ch. No.834355 dt. 2.3.19	100000	NIL
168		03/2019	R/M of Various WSS Hand Pump under IPH S/Divn. Sarotri Ch. No.834355 dt. 2.3.19	100000	NIL

169		03/2019	R/M of Various WSS Sunhi Sarotri Vill Aprair Ch. No.834355 dt. 2.3.19	100000	NIL
170		03/2019	R/M of Various WSS Sunhi Sarotri Vill. Danger Harayet Ch. No.834355 dt. 2.3.19	150000	NIL
171		03/2019	R/M of Various WSS Sunhi Sarotri Vill Pandal Ch. No.834355 dt. 2.3.19	125000	NIL
172		03/2019	R/M of Various WSS kandi Dharoon Vill. Ghunger Ch. No.834355 dt. 2.3.19	200000	NIL
	<b>TOTAL</b>			<b>18283000</b>	
173	<b>Thural</b>	03/2017	C/O Irrigation facilities from RWH and its adjoining village from Haler Khad	300000	NIL
174		12/2015	C/O Community Bhawan in GP Khera	2400000	NIL
175		03/2017	C/O Community Bhawan in GP Khera	3000000	NIL
176		10/2017	C/O Community Bhawan in GP Khera	3500000	NIL
177		10/2017	C/O Community Bhawan in GP Khera	1000000	NIL
178		08/2017	Installation and energisation of Hand Pump near Gian Deep Public School Arla in GP Arla	250000	NIL
179		03/2018	Imp of WSS Kangain to Thamboo	12234000	NIL
180		03/2018	Imp of WSS Kangain to Thamboo	2396500	NIL
181		03/2018	Imp of WTP Unit of L.WSS Kona Pihri Galoti	200000	NIL
182		03/2018	Imp & Extn of LIS Alampur & Lambagoan	24000000	NIL
183		03/2018	Imp & Dist.System of LIS Thural	2909000	NIL
184		03/2018	CAD work to LIS Thandol	3500000	NIL
185		03/2018	CAD work to LIS Naun	2500000	NIL
186		03/2018	CAD work to LIS Purba Balota	4447000	NIL
187		03/2018	CAD work to LIS Purba	2135000	NIL
188		03/2018	C/O LIS Jagroop Nagar (PMKSY)	7865000	NIL
189		03/2018	C/O LIS Sugri Da Bag (PMKSY)	1249000	NIL
190		03/2018	C/O FIS Batul Kuhl State	190500	NIL
191		03/2018	Energisation of Hand Pump at village Rit	75000	NIL
192		03/2018	Replacement of old Water Supply Pipesat Arla	300000	NIL
193		03/2018	R/O L.WSS Thaliyal for Supply water to	2000000	NIL
194		10/2018	C/O LIS Jagroop Nagar (PMKSY)	717200	NIL
195		10/2018	C/O LIS Sugari Da Bag (PMKSY)	250000	NIL
196		03/2018	C/O LIS Kharot (PMKSY)	2000000	NIL
197		10/2018	C/O LIS Kharot (PMKSY)	299000	NIL
198		10/2018	Provdg. LIS Garthoon (PMKSY)	170000	NIL

199		10/2018	Provdg. LIS Thural (PMKSY)	847300	NIL
200		10/2018	Provdg. LIS Sakoh Liunda (PMKSY)	1774000	NIL
201		10/2018	Provdg. LIS Khalta (PMKSY)	262000	NIL
202		10/2018	Provdg. LIS Garh Moul Khad (PMKSY)	6348500	NIL
203		10/2018	Provdg. LIS Noura (PMKSY)	1361000	NIL
204		10/2018	Provdg. LIS Purba (PMKSY)	499000	NIL
205		03/2018	C/O FIS Har Lungni (PMKSY)	1994000	NIL
206		10/2018	C/O FIS Har Lungni (PMKSY)	1421000	NIL
207		03/2018	C/O FIS Kathul Kuhl (PMKSY)	5304000	NIL
208		10/2018	C/O FIS Kathul Kuhl (PMKSY)	10013000	NIL
209		10/2018	C/O FIS Book Kuhl (PMKSY)	3738000	NIL
210		10/2018	Installation of small tube well in village Kuru	600000	NIL
211		03/2019	SDRF (EE IPH Divn Dharamshala)	232000	NIL
212		03/2019	CRF/NDRF (AE IPH Sub Divn.1 Shimla No. 9)	6860000	NIL
213		03/2019	CRF/NDRF (AE IPH Sub Divn.1 Shimla No. 9)	900000	NIL
	<b>TOTAL</b>			<b>122041000</b>	
214	<b>Baggi</b>	06/2009	Demand No.32. Amount kept in Deposit owing to non occurrence of expected liabilities to the extent of available funds.	5241400	NIL
215		03/2012	C/O Balh Valley (Left Bank) Medium Irrigation Project.	12341207	NIL
216		09/2012	Funds received against work" FSIC Medical College & Hospital, Ner Chowk vide Draft No. 781465 dated 7.8.2012.	1695427	NIL
217		09/2012	Amount received from Member Secy.Cum EE IPH Divn-I Shimla-9 vide cheque No. 252725 dated 29.07.13 for the work Sewerage Scheme Rewalsar Programme.	4427469	NIL
218		03/2014	Amount received form General Manager District. Mandi on account of Industrial Area Dhangoo in GP Ner vide Cheque No. 676811 dt 22.02.14	4649247	NIL
219		02/2015	Amount received form District Planning Officer on Account of Fund BASP repair of WSS Sangrai (Nachan)Vide Cheque 433528 dt. 22.08.2014	100000	NIL

220		04/2015	Amount received form Dy. Director Horticulture Mandi on Account of T/well at Bhangrotu Vide Cheque 327958 dt. 30.03.2015	119800	NIL
221		04/2015	Amount received form Dy. Director Horticulture Mandi on Account of T/well at Bhangrotu Vide Cheque 327959 dt. 30.03.2015	80000	NIL
222		10/2015	Amount received form Block Development Officer Sadar Mandi on account of C/O drinking WSS in Vill. Tahad-Rakad vide Cheque No. 998620 dated 22.8.2015	70000	NIL
223		03/2016	Remodelling of FIS Galma Kotlu & Nalwari in GP Galma Demand No. 32 Rs. 3500000	3500000	NIL
224		03/2016	Providing 8 Nos Tube Well in Nachan Constituency. Demand No. 13 Rs. 810000	810000	NIL
225		03/2016	Amount received form Director of Ayurveda H.P. Shimla on account of installation of water connection in the Block of A.H.C Rajgarh vide D.D. No.543692 dated 19.01.2016	25614	NIL
226		03/2017	C/O CAD Work for BVMIP (Left Bank)	17063672	NIL
227		03/2017	LWSS to Rewalser Town	89063	NIL
228		03/2017	PLWSS Salwahan Bag, Lehra & Lower Kot in GP Salwahan (SCSP)	2398795	NIL
229		03/2017	PLWSS to Village Dadour & Seyoli in GP Dadour (SCSP) Demand No. 32 Rs. 2000000/-	2000000	NIL
230		03/2017	LWSS Raaopali in GP Salwahan (SCSP) Demand No. 32 Rs. 2196486/-	2196486	NIL
231		03/2017	Improvement of BVMIP Zone No-I Phase 1st (LIS NABARD) Demand No. 13 Rs. 6481456/-	6481456	NIL
232		03/2017	C/O 8 Nos Tubewell in Nachan Constituency (LIS & FIS NABARD)	6777697	NIL
233		03/2017	FIS Galma Kotlu & Nalwari in GP Galma Demand No. 32 Rs. 1029000/- (LIS State)	1029000	NIL
234		03/2017	Renovation of Kot Seri Kuhl Demand No. 32 Rs. 665000/- (FIS State)	665000	NIL
235		03/2017	Flood Control work of Rajwari Nallah	411515	NIL



236		11/2017	Amount received from Executive Engineer (SP) I&PH Department,US Club,Shimla on account of execution of Sewerage Scheme Nerchowk against Cheque No. A 798174 dt. 11.10.2017 Vide AE IPH S/Divn. No-II GR No. 1024956 dated 20.11.2017 & Challan No.03 dt. 20.11.2017 Rs. 100000/-	100000	NIL
237		03/2018	Amount Kept in deposit to Non Accurance of Liabilities for different works under IPH Division Baggi.	29330607	NIL
238		09/2018	Amount received form Dy.Manager(T) for Project Director PIU Mandi on a/o Release of departmental charges vide Draft No.407275 dt.24/07/2018 and deposit through AE IPH S/D No.II Baggi vide challan No.,03 dt.29/08/2018	770215	NIL
239		09/2018	Amount received form District Planning Officer, DC Office Mandi on account of funds under SDP vide Cheque No. 161754 dated 01.08.2018 deposit through vide AE IPH Sub-Division No.-II Baggi Challan No.02 dt. 29.08.2018	250000	NIL
240		11/2018	Amount Kept in deposit through A.E.IPH S/D Baggi No.II vide Challan No.04 dt.31/10/2018 to Non Accurance of Liabilities for different NABARD works under IPH Division Baggi.	17500000	NIL
241		11/2018	Amount received form AE I&PH Sub-Division Baggi on account of PRI Payment	210478	NIL
242		01/2019	Amount received form District Planning Officer on Account of Fund BASP works C/O Rem.of WSS Pinkul Sainji Rs.150000 & C/O Rem.of WSS Chhamyar Reffle Rs.150000 (Nachan)Vide Cheque 077670 dt. 30.11.2018	300000	NIL
243		03/2019	Amount received form District Planning Officer, DC Office Mandi on account of funds under SDP vide Cheque No. 335563 dated 19.01.2019 deposit through vide AE IPH Sub-Division No.-II Baggi Challan No.00005 dt. 08.03.2019 for Rs.100000/- only.	100000	NIL
244		03/2019	Amount received form District Planning Officer, DC Office Mandi on account of	200000	NIL

			funds under SDP vide Cheque No. 197492 dated 15.02.2019 deposit through vide AE IPH Sub-Division No.-II Baggi Challan No.Nil dt. 07.03.2019 for Rs.200000/-only.		
	<b>TOTAL</b>			<b>120934148</b>	
245	Mandi	06/2016	C/O Restoration of Rain Damages to FIS Khari in G.P. Kholia Nallah	400000	NIL
246		05/2016	Additionality to RWSS Jognidhar Basungi Scheme	168000	NIL
247		03/2016	C/O RWSS to Village Dadwas	500000	NIL
248		06/2016	C/O Improvement of WSS Shegli in G.P. Sheli	500000	NIL
249		06/2016	C/O WSS Batta	250000	NIL
250		07/2016	Repair of Sewerage pipe line near Bhima Kali Temple park at Bhiuli.	700000	NIL
251		07/2016	C/O PWSS Rakhoon Seri	400000	NIL
252		09/2016	C/O PWSS to to LOP of village Bung Nalout Kot	500000	NIL
253		09/2016	C/Otapping Add. Source to WSS Chohari Bhatwara Phase-II	500000	NIL
254		07/2017	C/o Prov. WSS to LOP of CV Kuthachi	230000	NIL
255		04/2017	Prov. Sust. Of Source to WSS Nouna Bhaugi	200000	NIL
256		05/2018	C/O PWSS Deori Sari	232525	NIL
257		05/2018	C/O Prov. Sust. Of water sources of various WSS.	200000	NIL
258		05/2018	Prov. Sustainability of Water Source of various WSS	200000	NIL
259		05/2018	C/O of various WSS and LWSS	400000	NIL
260		05/2018	Prov. WSS to LOP to Village Banseshi from near by LWSS	300000	NIL
261		05/2018	Prov. Sustainability of Water Source WSS Somgad	300000	NIL
262		05/2018	C/O of providing WSs to Village Bung.	300000	NIL
263		05/2018	C/O of providing WSS Village Tikki Bung Madha.	300000	NIL
264		05/2018	Prov. LWSS Kuther	500000	NIL
265		05/2018	Prov. WSS Thachadhar	150000	NIL
266		06/2018	Interlinking with Bore Well	500000	NIL
267		06/2018	Water source of various WSS IPH Sub-Division Bali chowki	150000	NIL
268		06/2018	R/O Watwer source of Gadagusain	150000	NIL

269		06/2018	WSs Khouli phase Tundi Nallah	150000	NIL
270		06/2018	WSS to LOP to village Banshi	150000	NIL
271		06/2018	Water source of WSS Somgad	150000	NIL
272		06/2018	WSS to Village Bung Tikki & Lot	150000	NIL
273		06/2018	Interlinking of WSS Village Tikki Madha	150000	NIL
274		06/2018	WSS Baggi Khudagi	150000	NIL
275		06/2018	WSS to LOPCV Bung Nalot Kot Bhawedi	150000	NIL
276		06/2018	WSS Kuklah	150000	NIL
277		07/2018	PWSS to LOP of C.V. Bung Nalout Koot & Dhandal	400000	NIL
278		07/2018	C/O WSS Hurag in Kathlag	400000	NIL
279		08/2018	R/O Rain damages WSS IPH Sub-Division. Saigaloo cutting testing of G.I. Pipe various	125000	NIL
280		08/2018	Damaged WSS Nagwain Jhiri Panarsa cutting testing of various RDs	125000	NIL
281		08/2018	R/O WSS Dhandal Samrahan intake Chamber source Pandya Ra Thach and Sanita	125000	NIL
282		11/2018	C/O Prov. Sewerage Facility to LOH Sanyardhi	1816000	NIL
283		11/2018	C/O of Improvement of WSS Bandhi	300000	NIL
284		11/2018	C/O LWSS Kathyari Swakhari	300000	NIL
285		11/2018	C/O Remodelling of WSS Bhabed in G.P. Bouchari	500000	NIL
286		02/2019	Interlinking of new source of WSS Balichowki	300000	NIL
287		02/2019	C/O WSs Pandli Chunani	200000	NIL
288		02/2019	C/O Special repair of LWSS Uttarsal Area Thiri Phase-II	150000	NIL
289		02/2019	C/O Laying Replacement of water pipe line from 20mm Dia Sh. Tej Singh Dhabwal	50000	NIL
290		03/2019	C/O Additional source of WSS Khari	200000	NIL
291		03/2019	PWSS pipe line to Bai Nal to Sumnidhar School	400000	NIL
292		03/2019	C/O Prov. Drinking Water Scheme for Village Basan	400000	NIL
293		03/2019	C/P PWSS Dumehar Khaman And Thacharu	200000	NIL
294		03/2019	c/O Laying of new Drinking Water pipe line Badyar Ambla Ra Tale	300000	NIL

<b>295</b>		03/2019	c/O Laying of new Drinking Water pipe line Badyar Ambla Ra Tale	150000	NIL
<b>296</b>		03/2019	C/O Head weir FIS Plased Nallah and Main Channel at RD 0 to 75	220000	NIL
<b>TOTAL</b>				<b>15891525</b>	
<b>GRAND TOTAL OF IPH DIVISIONS</b>				<b>1226552758</b>	
Overall Grand Total of B&R and IPH ( <b>343945201 + 1226552758</b> )				<b>1570497959</b>	

**Annexure -XII**

**Division wise detail of amount recoverable from various Contractors /Suppliers/ Officers/ Officials of the PWD/IPH Departments as on 09/2019**

Sr. No	Name of Division(B&R)	Amount recoverable as on 09/2019(A/c).
1.	B&R Arki	8853337
2.	B&R Kasauli	1124301
3.	B&R Taunidevi	6601786
4.	B&R Dhami	332154119
5.	B&R Dalhousie	1252974
6.	B&R Rampur	4185537
7.	B&R Solan	3284264
8.	B&R Dharampur	17040311
9.	B&R Shimla-3	1432952570
10.	B&R Nahan	44806946
11.	B&R Una	9285957
12.	B&R Udaipur	23003030
13.	B&R Bhabanagar karchham	121396479
14.	B&R Kangra	10188435
15.	B&R Bharwain	19599219
<b>Total</b>		<b>2035729265</b>

IPH Divisions		
1.	IPH Gagret	29809769
2.	IPH Nerwa	11989103
3.	IPH Palampur	2902792
4.	IPH Jubbal	6473197
5.	IPH Shahpur	11449775
6.	IPH Rohru	1967138
7.	IPH Shimla-1	1824186406
8.	IPH Sunni	3802480
9.	IPH Hamirpur	4966065
10.	IPH Kaza	25201039
11.	IPHAnni	1369440
12.	IPH Kullu-1	1885986
13.	IPH Sadwan	690096
14.	IPH Bilaspur	13249534
15.	IPH Nurpur	2436756
16.	IPH Nahan	1936849
17.	IPH Solan	1273934
18.	IPH Karsog	301379
19.	IPH Thunag	24903876
20.	IPH Chauntra	713227
<b>TOTAL</b>		<b>1971508841</b>
<b>Total of B&amp;R and IPH Divisions</b>		<b>4007238106</b>

Sd/-

Sr.Accounts Officer

**Annexure A**

**Statements showing the details of unfruitful/wasteful/ Injudicious/ idle investment/ infructuous expenditure/Irregular or Non utilisation of funds received/Irregular payment**

S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	B & R Kalpa	4	1	732.54	Unfruitful exp/ undue favour : C/O Navodaya Vidyalaya
			2	3680.27	Unplanned execution/undue favour/Diversion of funds- Thangi to Kunnu Charag road
			3	97.79	Unfruitful expenditure : Charang khad to Kota dogri road
			4	67.3	Unfruitful expenditure : Pancha to Patka road
2	B & R Una	1	1	56.04	Unfruitful expenditure/ Delay in completion and time over run
3	B & R Kaza	5	1	176.33	Delay in approval of drawing. Delay in completion- Price escalation- Rs 96.93 and 79.40 due to higher rates
			2	1593.81	Unfruitful expenditue-972.41, Price escalation- 52.14, Cost overrun- 569.26
			4C	154.35	Delay in completion of road and Unfruitful exp. Due to non utilisation of constucted portion of road
			6	33.37	Undue favour to contractor irregular price escalation, extenstion without 10CC 14.41 lakh
			3	13.77	Irregular purchase of wood- Rs 13.66 lakh, exrta payment to contractor(more rates charged)-Rs 0.11 lakh
4	B & R Dharamshala	1	1	69.9	Unfruitful investment due to forest land, Undue favour to contractor
5	CE B&R Kangra	1	4	24970	Non utilisation of funds received and huge accumulation

6	B& R Udaipur	4	1	141.83	Irregular construction of jeepable road on substructure of foot bridge without approval and budget
			5	99.69	Irregular execution of work before award, A/A or E/S, splitting, Undue favour to contractor
			7	366.75	Irregular payment to Contractor without approval of deviation
			12	148.65	Irregular award of works after execution and discrepancies in award
7	B&R Rohru	2	1	820.62	Delay in completion of work resulting in unfruitful expenditure Rs.726.14 lakh on c/o of road M/T on Tutu Pani Kuthari Khalgar Ghasni Deoli and undue favour to contractor due to non levy of compensation Rs.58.19 lakh and non recovery of levied compensation Rs.34.67 lakh and useful stone Rs.1.62 lakh.
			2	348.12	Unfruitful expenditure Rs.342.90 lakh on construction of road "Up-gradation of Badiara Masali Jatata Dakgaon road" and undue favour to contractor due to non levy of compensation Rs.5.22 lakh.
8	SE Kullu	1	5D	81.23	Irregular payment of Rs 81.23 lakh from PMGSY programme fund
			5E	0.2	Irregular payment of taxi charges from administrative fund Rs 0.20 lakh
9	B&R Bilaspur II	1	1	175	Lackadaisical approach resulting in infructuous expenditure of Rs. 175.00 lakh and inordinate delay of 22 months on incomplete bridge
10	B&R Mandi II	1	1	375.55	Idle investment on construction of roads Rs. 231.62 lakh and unjustified expenditure on metalling and tarring of incomplete road Rs.143.93 lakh
11	B&R Chopal	3	1	51.32	Avoidable expenditure of Rs 51.32 lakh due to award of work before getting the approval under FCA

			2	199.86	Unfruitful expenditure of Rs 199.86 lakh due to non completion of complete width under PMGSY stage I
			7J	3.6	Difference in rates of works awarded to contractors on the same date resulting in extra expenditure
12	B&R Tanda	4	1	76.15	Injudicious processing of tender resulting in delay in Central Govt. Sponsored project
			2	224.61	Idle investment on construction of bridges
			3	298.68	Idle investment on construction of incomplete road
			4	463.93	Lackadaisical approach in planning and execution resulting in unproductive expenditure of Rs 249.51 lakh. Wrong booking of expenditure Rs 214.42 lakh
13	B&R Bhawnagar	5	1	1093.49	Undue favour to contractor due to irregular award of work of construction of Chhitkul Dumti road Km 15/0 to 20/750 Rs 989.73 lakh, excess payment of price escalation Rs 41.42 lakh and non recovery of levied compensation Rs 62.34 lakh.
			4`	63.07	Irregular expenditure due to award of works at excessive higher rates and irregular split up of the works into smaller parts to avoid for e-tendering
			5	63.17	Unfruitful expenditure of Rs 61.23 lakh due to delay in completion of C/O of Primary Health Centre (Health Institution level. II with residence at village Sapni and non recovery of levied compensation Rs 1.94 lakh
			6A	64.56	Irregular payment of price escalation after the extended period



			6E	294.53	Irregular purchase of 3 no balley bridge costing Rs 294.53 lakh much in advance and depriving the benefit of warranty clause
			16	0.6	Irregular purchase of Drum Cartridge of Xerox Machine
14	B&R Bharmour	4	1	427.88	Faulty planning in selection of suitable site resulted in unproductive expenditure on construction of 68.00 mtr span Bridge over Pallani Nallah on Bharmour Badgram road
			2	372.53	Idle investment on construction of 60.00 mtr Span Bridge over River Ravi at Jiura on Machatter to Gareima Road Rs 249.68 lakh. Ficitious booking. Avoidable expenditure Rs 105.86 lakh. Undue benefit to contractor Rs 16.99 lakh.
			3	94.11	Avoidable expenditure on construction of Bridge over Ravi River on Bakani Dharbetta Road Rs 57.80 lakh – Undue favour to contractor Rs 4.15 lakh and Rs 32.16 lakh (Labour cess and non-recovery of compensation)
			4	1325.75	Poor planning resulted in idle investment on construction of motorable road Hadsar to Chobia Rs 738.22 lakh-Incurring of excess expenditure over and above A/A and E/S Rs 587.53 Lakh
15	B&R Ghumarwin	1	1	392.16	Delay in completion of road & bridge work resulting in idle expenditure of Rs. 203.21 lakh, undue favour of Rs. 15.95 lakh, time overrun of 21 months and unauthorized reimbursement of NABARD loan Rs 173.00 lakh.
16	B&R Solan	3	1	702.53	Unfruitful expenditure due to ill planning Rs. 383.91 lakh, unauthorized expenditure Rs. 183-91 lakh and creation of liability Rs. 134.71 lakh.

			2	222.34	Unfruitful expenditure due to delay in execution of school building Rs. 150.17 lakh, undue favour to contractor Rs. 15.58 lakh and unauthorized expenditure of Rs 56.49 lakh
			3	-	Undue benefit to contractor due to non-insertion of condition of recovery of useful stone in the award letter
17	B&R Palampur	2	1	238.24	Inordinate delay of 44 months in completion of bridge resulting unfruitful expenditure of Rs. 220.16 lacs and undue favour to contractor of Rs. 18.08 lacs.
			4J	1.3	Un-authorized payment of the expenditure
18	B&R Kasauli	2	1	2214.77	Undue favor to firm due to non recovery of levied compensation Rs 168.86 lakh, release of payment to the firm Rs 61.07 lakh without getting the defects rectified, award of additional work for Rs 483.84 lakh, non compliance to Hon'ble High court direction and deteriorating condition of the road even after incurring expenditure of Rs 15.01 crores
			5C	16.23	Irregular payment of price escalation after stipulated period Rs 16.23 lakh
19	B&R Barsar	2	1	303.9	Delay in completion of work resulting in unfruitful expenditure Rs.271.05 lakh on construction of road and bridge from Chakmoh to Sathwin via Sakari, Samela, Ghariani, Maharal Jangli and undue favour to contractor due to non levy of compensation Rs.32.85 lakh .

			2	118.42	Delay in completion of work resulting in unfruitful expenditure Rs.118.42 lakh on construction of M/T Dasmal Lagmainwin via Tooh Tihra Maira Jar Bhunkher road.
20	B&R Hamirpur	2	1	423.93	Unfruitful expenditure of Rs.327.67 lakh on C/o bridge over Pung Khad, undue favour to the contractor (Rs.96.26 lakh) and time overrun of 10 months
			3	510.84	Unfruitful expenditure on construction of Road

21	B&R Mandi	6	1	42.99	Delay in completion of work- Execution of work below specification-Unfruitful expenditure
			2	-	Execution of work "40 metre span Pre Stressed Concrete/ Reinforce Cement Concrete box Girder Bridge over Luni khad" below specification
			5	223.69	Irregular incurring of expenditure in excess of budget provision and irregular preparation of transfer entry orders- Irregular concealment of expenditure
			6E	-	Irregular payment on running account bills.
			6H	132.49	Irregular payment to contractor without approval of deviation
			6J	32.13	Irregular payment on work done not measured
			7	366.25	Irregular local purchase on hand receipts in excess of delegated powers
			10	70	Irregular advance payment to mechanical division Kullu without obtaining the estimates
			22	B&R Bangana	3
5	8	Irregular purchase of vehicles by diverting funds received from Telecom Deposit for restoration of roads			
6	3.52	Irregular parking of funds in saving bank accounts			
23	B&R Dharamsala	1	1	69.9	Unfruitful investment of Rs. 54.14 lakh (Involvement of forest land) and undue favour to contractor (Rs. 15.76 Lakh).

24	Enigneer in Chief	2	1	979.8	Irregular purchase of vehicles by diverting funds received from Telecom Deposit for restoration of roads Rs 291.92 lakh and irregular purchase of vehicles without approval of Council of Ministers Rs 687.88 lakh
			2	4.87	Irregular release of 100 % payment to North India Computers without receipt of material Rs 4.87 lakh and non accountal of material.
25	B&R Salooni	7	1	327.01	Lackadaisical approach in planning and execution resulted in unproductive expenditure on construction of BathriSundla, Langer- J& K border/ HP Border Road
			2	206.5	Unproductive Expenditure of C/O SundhlaGrijindoo road owing to inordinate delay in completion of road
			3	139.98	Held up work construction of link road Dharunda to KuthedKhas 0/0 to 11/435
			4	56.46	Unfruitful expenditure on Construction of KandlaBadohBangoti Road Rs56.46 lakh
			6A	63.72	Irregular utilization of budget
			6B	51.7	Financial Implication
			6F	7.88	Irregular Expenditure
			11	84.2	Parking of Government funds
			14	7.5	Irregular Payment
			Total		68

**Annexure B****Statements showing the details of irregular utilisation of budget grant at the fag end of the year.**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	2	475	Drawl of funds without physical achievement to avoid lapse opf budget
2	B & R Dharamshala	1	2	69.89	Drawl of funds without physical achievement to avoid lapse opf budget
3	B& R Udaipur	1	2	195	Drawl of funds without physical achievement to avoid lapse opf budget
4	B&R Bilaspur II	2	2	703.25	Irregular utilization of budget at the end of financial year-Rs. 703.25 lakh.
			6A	1095.25	Irregular utilisation-Construction of 317.00 Meter Bridge over Gobind Sagar Reservoir in Distt. Bilaspur (HP)
5	B&R Mandi II	2	3	767	Irregular drawl of funds and irregular utilization of LOC at the fag end of the year
			5C	110.5	Irregular drawl of funds
6	B&R Chopal	1	3	602.16	Drawl of funds without requirement and irregular utilisation of LOC
7	B&R Tanda	1	6C	38.78	Drawl of funds without requirement and irregular utilization of budget
8	B&R Bhawnagar	1	3	45	Drawl of funds without requirement and irregular utilisation of LOC
9	B&R Bharmour	1	5	508.5	Drawl of funds without requirement
10	B&R Ghumarwin	2	2	584	Drawl of funds without requirement

			7E	15	Drawl of funds without requirement
11	B&R Palampur	1	2	260	Irregular drawl and utilisation of budget
12	B&R Kasauli	1	2	780	Drawl of funds without requirement and irregular utilisation of LOC
13	B&R Barsar	1	3	444.6	Regarding drawl of funds without requirement and irregular utilisation of LOC
14	B&R Hamirpur	2	2	200	Irregular drawl and utilisation of budget
			6C	107.49	Irregular drawl and utilisation of budget
15	B&R Mandi I	1	3	422.66	Irregular utilization of LOC at the fag end of year- irregular retention in deposit
16	B&R Banagana	1	2	173.5	Drawl of funds without requirement and irregular utilisation of LOC
17	B&R Dharamsala	1	2	69.89	Irregular drawl and utilization of budget
18	B&R Salooni	1	5	368.28	Drawl of funds without requirement
Total		22		8035.75	

**Annexure C****Statements showing the details of fictitious booking/ adjustment of material at the fag end of the year**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	3	33.19	Issue of material to work without requirement
2	B & R Dharamshala	1	3	45.53	Issue of material to work without requirement
3	B& R Udaipur	1	3	55.2	Irregular utilisation of budget through booking of material
4	B&R Bilaspur II	1	3	92.02	Fictitious booking of material
5	B&R Mandi II	1	4, 5F	72.14	Irregular utilization of budget through booking of material
6	B&R Chopal	1	7K	24.82	Fictitious booking of the cost of material
7	B&R Tanda	1	5	164.82	Irregular stock adjustment
8	B&R Bhawnagar	1	2	20.23	Issue of material to works without requirement – resulted in fictitious booking /irregular utilisation of budget
9	B&R Ghumarwin	2	4	169.24	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget



			7D	20.52	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget
10	B&R Palampur	1	3	132.45	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget
11	B&R Kasauli	1	5G	77.43	Fictitious charge to the work Rs 77.43 lakh and non accountal of material in MAS
12	B&R Barsar	1	4	194.53	Regarding issue of material to works without requirement – resulting fictitious booking /irregular utilisation of budget
13	B&R Hamirpur	1	6B	166.06	Issue of material to works without requirement – resulting fictitious booking/irregular utilization of budget
14	B&R Mandi I	1	4	83.07	Irregular utilization of budget through booking of material
15	B&R Banagana	1	3	129.6	Issue of material to works without requirement – resulted in fictitious booking /irregular utilisation of budget

16	B&R Dharamsala	1	3	45.33	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
17	B&R Salooni	2	6D	38.25	Fictitious booking of material
			10	35.15	Irregular booking of material without requirement
Total		19		1599.58	

**Annexure D****Statements showing the details of blockage of funds due to non-execution of deposit works (unspent amount)**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	5	430.82	Blockage of funds due to non-execution of deposit work
2	B & R Una	1	6	344.47	Blockage of funds due to non-execution of deposit work
3	B & R Kaza	1	10	377.01	Blockage of funds due to non-execution of deposit work
4	B & R Dharamshala	1	5A	59.83	Blockage of funds due to non-execution of deposit work
5	B&R Udaipur	1	8	1245.28	Blockage of funds due to non-execution of deposit work
6	SE Kullu	1	4	421.34	Blockage of funds due to non utilisation of funds received from other Departments under Deposit heads
7	B&R Bilaspur II	1	7	418.36	Blockage of funds due to non utilisation of funds received from other Departments under Deposit heads
8	B&R Mandi II	1	6	443.25	Blockage of funds
9	B&R Chopal	1	8	172.67	Blockade of Govt. funds on deposit work
10	B&R Tanda	1	7	81.95	Blockage of Govt. funds on deposit work
11	B&R Bhawanagar	1	7	177.56	Blockade of Govt. funds on deposit work

12	B&R Ghumarwin	1	5	712.75	Blockade of Govt. funds on deposit work
13	B&R Solan	1	4	525.58	Blockage of Govt. funds on deposit work
14	B&R Palampur	1	6	437.5	Blockage of Govt. funds Rs. 437.50 lakh due to non start of execution of works and unspent money under deposit work.
15	B&R Kasauli	2	4	800	Blockade of funds due to irregular drawl of fund without AA&ES on widening of Barotiwala Mandhala Parwanoo road and irregular utilization of budget Rs 800.00 lakh
			7	187.47	Blockade of Govt. funds on deposit work
16	B&R Barsar	1	7	223.01	Blockade of Govt. funds
17	B&R Hamirpur	1	4	88.78	Blockade of Govt. funds on deposit work
18	CE Mandi	1	3	2526.68	Blockage of Govt. funds due to non-utilization of deposit funds
19	SE Mandi	1	8	3052.79	Blockage of Govt. funds due to non-utilization of deposit funds
20	SE Bilaspur	1	7	9484.21	Blockage of Govt. funds due to non-utilization of deposit funds
21	SE Rampur	1	2	82.56	Blockage of funds due to non utilisation of funds received from other Departments under Deposit heads
22	B&R Banagana	1	7	161.42	Blockade of Govt. funds on deposit work

23	B&R Dharamsala	1	5A	59.83	Blockage of Govt. funds Rs. 59.83 lakh due to non-execution of works.
24	B&R Salooni	1	7A	108.35	Blockage of Govt. funds on deposit work
Total		25		22623.5	

**Annexure E****Statements showing the details of works in which expenditure incurred in excess of deposit received**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	6	182.15	Expenditure incurred on deposit works in excess of deposits
2	B & R Una	1	7	308.78	Expenditure incurred on deposit works in excess of deposits
3	B & R Dharamshala	1	5B	96.7	Expenditure incurred on deposit works in excess of deposits
4	B & R Bilaspur II	1	8	211.93	Expenditure incurred on deposit works in excess of deposits
5	B&R Mandi II	1	7	463	Expenditure incurred on deposit works in excess of deposits
6	B&R Tanda	1	8	57.98	Expenditure incurred on deposit works in excess of deposits
7	B&R Bhawanagar	1	8	218.08	Expenditure incurred on deposit works in excess of deposits
8	B&R Ghumarwin	1	6	72.97	Expenditure incurred on deposit works in excess of deposits

9	B&R Solan	1	5	654.19	Expenditure incurred on deposit works in excess of deposits
10	B&R Palampur	1	5	402.3	Expenditure incurred on deposit works in excess of deposits
11	B&R Kasauli	1	8	373.04	Expenditure incurred on deposit works in excess of deposits received
12	B&R Barsar	1	6	291.62	Expenditure incurred on deposit works in excess of deposits received
13	B&R Hamrpiur	1	5	71.1	Expenditure incurred on deposit works in excess of deposits received
14	B&R Dharamsala	1	5B	96.7	Expenditure incurred on deposit work in excess of deposit received Rs. 96.70 lakh.
15	B&R Salooni	1	7B	296.02	Expenditure incurred on deposit works in excess of deposits received
Total		15		3796.56	

<b>Annexure F</b>					
<b>Statements showing the details of non levy of compensation under clause 2 of contract agreement</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kapla	1	7	91.05	Non levy of compensation
2	B & R Una	1	8	140.21	Non levy of compensation
3	B & R Dharamshala	2	7E	39.95	Non levy of compensation
			8	13.21	Non levy of compensation
4	B&R Rohru	1	3C	62.67	Non levy of compensation
5	B&R Mandi II	1	5E	145.33	Non levy of compensation
6	B&R Chopal	2	4	2.44	Undue benefit to the contractor due to non recovery of levied compensation
			7B	29.36	Non recovery of levied compensation
			7C	24.97	Non levy of compensation
7	B&R Tanda	1	6A	1.11	Non recovery of levied compensation
8	B&R Ghumarwin	2	7G	11.13	Non levy of compensation
			9	28.04	Non levy of compensation
9	B&R Solan	1	6B	114.33	Non levy of compensation
10	B&R Palampur	2	4E	3.14	Non levy of compensation
			7	70.55	Non levy of compensation
11	B&R Kasauli	1	9	19.38	Non levy of compensation
12	B&R Barsar	2	5B	35.12	Non levy of compensation Rs. 28.19 lakh and non recovery of levied compensation Rs.6.93 lakh.
			8	46.84	Non-levy of compensation
14	B&R Banagana	1	4B	72.22	Non levy of compensation



15	B&R Dharamsala	2	7E	39.95	Non levy of compensation
			8	13.21	Non-levy of compensation, undue financial favour to contractors
16	B&R Salooni	2	6G	36.83	Non-levy of compensation
			8	108.37	Non levy of compensation
17	B&R Mandi I	1	6I	26.26	Non levy of liquidated damages
Total		23		1175.67	

<b>Annexure G</b>					
<b>Statements showing the details of non finalisation of contractor bill/ un- authorised deviation</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	5C	177.42 lakh	Non finalisation of bills due to non approval of deviation
2	B&R Ghumarwin	1	10	960.27	Non finalization of bills
3	B&R Palampur	2	8	2083.46	Non-Finalization of final bills.
			10	397.93	Non finalization of contractor bills
4	B&R Salooni	1	9	121.4	Non preparation of final bill of contractors
Total		5		3563.06	

<b>Annexure H(1)</b>					
<b>Statements showing the details of non accountal of material/non verification of accountal of material due to non production of records.</b>					
S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	B & R Kaza	1	4E	27.09	Non verification of accountal due to non maintenance of Contractor ledger
			4F	2.49	Non accountal in MAS
			4I	0.34	Non verification of short recovery of hire charges
			4L	6.96	Non production of stock accounts
2	B & R Dharamshala	1	7F	96.69	Non accountal of cost of material
			7H	24.45	Non accountal of cost of material
			7I	7.49	Less accountal/recovery of cost of cement
			7J	0.53	Excess accountal of materials
3	B&R Udaipur	1	10	0.2	Non accountal of material as MAS was not produced
4	B&R Rohru	1	4	79	Non ledgering of indents in Contractor ledger, non verification of recovery
5	B&R Chopal	1	12	191.03	Non posting ledgering of Indents in contractor ledger and non verification of accountal of material issued to contractors
6	B&R Ghumarwin	1	7F	0.45	Non accountal of cost of material Rs. 0.45 lakh in Contractor Ledger
7	B&R Palampur	1	4F	3.6	Non accountal of cost of material Rs. 3.60 lakh in Contractor Ledger.
8	B&R Kasauli	1	5E	0.35	Non verification of accountal due to non production of MAS
9	B&R Barsar	1	9	13.35	Non ledgering of Indents in contractor ledger and non verification of accountal of material issued to contractors amounting to Rs.13.35 lakh.
10	B&R Hamirpur	1	6F	146.35	Non accountal of cost of material Rs. 146.35 lakh in Contractor

					Ledger
11	B&R Palampur	1	4H	-	Non verification of records-CPWA 64, Agreements and MBs
12	B&R Mandi I	1	8	-	Non verification of accountal or irregular accountal of material.
13	B&R Banagana	1	4C	169.38	Non accountal of material in the contractor ledger
14	B&R Dharamsala	1	7F	96.69	Non accountal of cost of material Rs. 96.69 lakh in Contractor Ledger.
			7H	24.45	Non-accountal/non recovery of the material
			7J	0.53	Excess accountal of materials
15	CE mandi	1	14	-	Non Production/Supplied of records
16	SE Mandi	1	9	-	Non Production/Supplied of records
Total		16		891.42	

Annexure H(2)					
Statements showing the details of Non-maintenance of records and irregularities in records					
S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	B&R Chopal	1	7I	10	Difference of Rs 10.00 lakh in 64 expenditure attached with the monthly accounts and non maintenance of 64 register
			7J	3.6	Difference in rates of works awarded to contractors on the same date resulting in extra expenditure
2	B&R Barsar	2	13	6594	Non maintenance of sub cash book by the Divisional office
			14C	-	Non maintenance of records-PBR, Medical reimbursement register, TA Bill register
3	CE mandi	1	8	642	Non maintenance of cash book of Rs 6.42Crore.
4	CE hamirpur	1	5	-	Irregularities noticed in the Cash Book.
5	SE Dalhousie	1	8A	-	Irregularities in Cash Book
			8B	-	Non Maintenance of records -undisbursed amount register, RTGS register
6	SE Rohru	1	8(1)	-	Non conducting of physical verification of Library books
7	SE Mandi	1	2	7093	Non maintenance of cash book of Rs 70.93 Crore
8	SE Rampur	1	6	-	Irregularities in vouchers passed by the Circle office in respect of PMGSY funds
9	B&R Mandi	2	6A	-	Non maintenance of site order book
			6L	-	Non maintenance of quality control register
			11	4.97	Non maintenance of proper accounts in respect of horticulture sub division and non recovery of plants sold
10	B&R Kasauli	1	5F	-	Non maintenance of Expenditure Register
Total		12		14347.57	

<b>Annexure I</b>					
<b>Statements showing the details of outstanding recoveries under miscellaneous works advances</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	11	22.28	Outstanding recoveries under miscellaneous works advances
2	B & R Una	1	11	28.94	Outstanding recoveries under miscellaneous works advances
3	B & R Kaza	1	11	604.49	Outstanding recoveries under miscellaneous works advances
4	B & R Dharamshala	1	9	37.29	Outstanding recoveries under miscellaneous works advances
5	B& R Udaipur	1	14	273.56	Outstanding recoveries under miscellaneous works advances
6	B&R Bilaspur II	1	9	557.5	Outstanding recoveries under miscellaneous works advances
7	B&R Chopal	1	14	53.2	Outstanding recoveries under miscellaneous works advances
8	B&R Bhawanagar	1	14	987.4	Outstanding recoveries under miscellaneous works advances
9	B&R Ghumarwin	1	11	42.77	Outstanding amount under "Miscellaneous Works Advances"
10	B&R Solan	1	7	37.83	Non recovery/ clearance of outstanding amount under MPWA
11	B&R Palampur	1	9	77.38	Outstanding amount under "Miscellaneous Works Advances"
12	B&R Kasauli	2	12	128.7	Outstanding amount under "Miscellaneous Works Advances"
			14	171.73	
13	B&R Barsar	1	12	200.99	Outstanding amount under "Miscellaneous Works Advances"
14	B&R Hamirpur	1	7	276.17	Outstanding balances under "Misc. Works Advances"

15	B&R Mandi	1	14	112.14	Non recovery of outstanding balances from other quarters and irregular balances under "Miscellaneous Works Advances"-
16	B&R Banagana	1	8	159	Outstanding amount under "Miscellaneous Works Advances"
17	B&R Dharamsala	1	9	37.29	Outstanding amount under "Miscellaneous Works Advances"
18	B&R Salooni	1	12	154.09	Outstanding amount under "Miscellaneous Works Advances"
Total		19		3962.75	

**Annexure J****Statements showing the details of expenditure incurred over budget or in excess of A/A & E/S**

S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	B & R Una	1	13A	755.12	C/O various projects
2	B & R Kaza	1	4B	82.7	C/O motorable road Chhidang to Taggati yogma Godama and Vill. Khar
3	B & R Udaipur	2	4A	14.77	C/O span truss bridge over Chenab
			16	1314.58	C/O various projects
4	B&R Bilaspur II	1	6C	1390	Construction of 317.00 Meter Bridge over Gobind Sagar Reservoir in Distt. Bilaspur (HP)
5	B&R Mandi II	1	5A	275.44	C/o 82 Mtr. Span PSC Box Girder Bridge at Lassi Ka Padhar over SuketiKhad in G.P Rakker
6	B&R Bharmour	1	6A	587.53	Construction of motor able road from Hadsar To Chobia
7	B&R Ghumarwin	2	7B	59.2	Construction of Court Complex at Ghumarwin
			8A	91.82	Expenditure incurred in excess of A/A & E/S
8	B&R Solan	1	8A	461.84	Expenditure incurred in excess of A/A & E/S



9	B&R Palampur	1	4B	77.12	Irregular expenditure in excess of amount of sanctioned estimates
10	B&R Hamirpur	1	6A	307.74	Construction of Mini Secretariat building at Nadaun in Distt. Hamirpur (HP).
11	B&R Mandi I	1	15A	958.88	Expenditure incurred in excess of A/A & E/S
12	B & R Kalpa	1	8D	65.11	C/O Mechanical Workshop
13	B & R Udaipur	1	6	315.35	Irregular expenditure in excess of budget and TE order-concealment of expenditure
14	B&R Ghumarwin	1	7A	54.45	Construction of Court Complex at Ghumarwin
15	CE Mandi	1	13A	73.2	Unutilized funds
			13B	19.14	Excess Expenditure over this budget provision
Total		17		6903.99	

<b>Statements showing the details of expenditure incurred without technical sanction</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	8C	74.43	C/O Mechanical Workshop at R/Peo
2	B & R Una	1	13B	3545.02	C/O various projects
3	B & R Kaza	1	4A	154.35	C/O motorable road Chhidang to Taggati yogma Godama and Vill. Khar
4	B & R Dharamshala	1	7C	305.88	C/O link road lower Jandrangal to Shiund
5	B & R Udaipur	2	4B	599.08	C/O span truss bridge over Chenab
			16B	3324.81	C/O various projects
6	B&R Bilaspur II	1	6D	1473.76	Construction of 317.00 Meter Bridge over Gobind Sagar Reservoir in Distt. Bilaspur (HP)
7	B&R Ghumarwin	2	7C	216.03	Construction of Court Complex at Ghumarwin
			8B	40.44	Expenditure incurred without technical sanctions
8	B&R Solan	1	8B	2422.7	Irregular expenditure incurred without technical sanction
9	B&R Palampur	1	4D	487.22	Irregular expenditure incurred without technical sanction
10	B&R Kasauli	2	5A	160	Excess expenditure over technical sanction
			11B	1200.88	Irregular expenditure incurred without Technical Sanction
11	B&R Mandi I	1	15B	2294.77	Expenditure incurred without technical sanction
12	B&R Dharamsala	1	7C	305.88	Irregular expenditure incurred without Technical Sanction
13	B&R Salooni	1	6C	42.45	Irregular expenditure over Technical sanction
Total		13		12873.90	

<b>Annexure L</b>					
<b>Statements showing the details of non disposal of scraps/dismantle material/unserviceable machinery</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	10	33.34	Non disposasl of unserviceable vehicle
2	B & R Una	1	12	1.55	Non disposasl of unserviceable vehicle
3	B & R Kaza	1	12	97.05 lakh	Non disposasl of unserviceable vehicle
4	B&R Mandi II	1	8	-	Non disposasl of unserviceable vehicle
5	B&R Tanda	1	9	3	Unserviceable machinery lying Idle for disposal
6	B&R Bhawanagar	1	10	34.62	Non disposal of un-serviceable Machinery
7	SE Solan	1	4	19.97	Non disposal of unserviceable machinery/ vehicle
8	B&R Kasauli	2	10	27.87	Non Condemnation/ disposal of un-serviceable, Vehicle
			11	325.81	Expenditure incurred in excess of A/A and E/S
9	B&R Barsar	1	14B	2.7	Non disposal of un-serviceable, Machinery
10	SE Una	2	4	0.02	Non disposal of old news papers
			5	-	Non-disposal of obsolete /unserviceable T&P items
11	CE mandi	1	7	365.79	Non- disposal of unserviceable vehicles–Rs. 365.79 lakh
12	CE Hamirpur	1	4	37.65	Non- disposal of unserviceable vehicles
13	SE Dalhousie	1	7A	-	Non-disposal of obsolete /unserviceable T&P items
			7B	-	Non disposal of old newspapers

14	SE Rohru	1	6	0.12	Non disposal of old newspapers
15	SE Mandi	1	4	15.62	Non- disposal of unserviceable vehicles
16	SE Bilaspur	1	4	33.4	Non- disposal of unserviceable vehicles
17	SE Hamirpur	1	3	0.36	Non-disposal of obsolete /unserviceable T&P items
18	SE rampur	1	7	0.11	Non disposal of old newspapers
19	B&R Salooni	1	16B	-	Non-disposal of obsolete /unserviceable T&P items
Total		21		901.93	

<b>Annexure M</b>					
<b>Statements showing the details of overpayment/Recovery of pay and allowances/ HRA/Medical claim/ LTC advance/ TA-DA</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	10	0.014	Irregular increment to contractual employees and excess payment
2	B & R Kaza	2	13	0.41	Non recovery of 2 months advance
			14	0.09	Irregular paym,ent of family planning allowance
3	CE B & R Kangra	2	1	0.11	Irregular payment of family planning allowance
			3	0.22	Irregular payment of inadmissible medicine/lab test/procedure
4	SE Kullu	1	1	1.86	Irregular retention of Government accommodation without orders of competent authority and short recovery of license fee
5	SE Shimla	3	1	4.09	Unauthorised occupation of Government accommodation, non recovery of penal rent
			2	-	Excess payment due to irregular grant of ACP to the category of Technicians
			3A	0.22	Excess payment due to non restricting the cost of hearing aid
			3B	0.06	Excess payment due to non restricted of claim with PGI rate
6	B&R Chopal	3	5A	-	Irregular grant of benefit of increment at the time of placement in the category of Technicians
			5B	-	Excess payment due to irregular grant of ACP

			6	-	Excess payment due to irregular grant of increment on placement as Jr. :- Assistant and wrong fixation of pay
			11	0.2	Irregular payment of family planning allowance
7	B&R Bhawanagar	3	12	0.12	Irregular payment of family planning allowance
			13A	0.25	Excess payment due to wrong fixation of pay Rs 0.25 lakh (without allowances)
			13B	0.15	Excess payment due to irregular grant of ACP to Sh Devender Kumar Sr. Assistant.
			15	0.12	Irregular re-imburement of medical claim
8	SE Solan	1	2	1.4	Irregular payment on account of pay and allowances due to defective orders of the Department
9	B&R Kasauli	2	3	184.86	Irregular payment of pay and allowances of the staff deputed with the HIMSES Society from the consolidated fund of the state Rs 184.86 lakh
			6	-	Excess payment due to irregular of ACP
10	SE Palampur	3	2	0.51	Excess payment due to wrong fixation of pay
			3	-	Excess payment of pay and allowances due to irregular grant of increment under 4/9/14
			4(1)	0.09	Excess payment of Rs 0.09 lakh to the owner of the hotel
11	B&R Barsar	1	11	0.09	Irregular payment of House Rent Allowance
12	SE Una	1	3	0.01	Irregular increment to contractual employees and excess payment- Rs. 891/-
13	CE Mandi	7	1	1.48	Non charging of rent from the contractor of departmental canteen

			2	35.35	Idle expenditure due to excess deployment of staff of Rs.35.35 lakh
			4(a)	0.44	Irregular claim of leave travel concession
			4(b)	0.29	Undue claim of daily allowance
			5	0.01	Irregular increment to contractual employees and excess payment
			6	0.14	Irregular payment of family planning allowance Rs 0.14. lakh
			10	0.03	Irregular payment of medical bills of dependent parents of employees
			11	4.02	Irregular payment of HRA
14	CE Hamirpur	1	3	34.21	Idle expenditure due to excess deployment of staff
15	SE Dalhousie	1	2	-	Irregular payment of LTC Travel Claim
16	SE Rohru	3	4(1)	0.22	Irregular payment of Medical claim
			4(II)	-	Non keeping of records in r/o Medical vouchers
			5	0.24	Irregular purchase of Various items
			7	0.04	Non shown of recovery in LPC
17	SE Mandi	2	5	0.04	Irregular increment to contractual employees and excess payment
			6	8.77	Irregular payment of HRA
18	SE Bilaspur	2	5	0.02	Irregular increment to contractual employees and excess payment
			6A	0.28	Irregular claim of Travelling Allowance
			6B	0.02	Excess payment of daily allowance
19	SE Hamirpur	1	4	0.17	: Irregular Payment of medical bills without obtaining dependency certificate
20	SE Rampur	3	4	0.38	Excess payment due to wrong fixation of pay
			5	0.28	Excess payment due to wrong fixation of pay
			8	0.41	Irregular payment of Medical claim
21	B&R Mandi I	1	12(i)	-	Irregular excess payment on pay and allowances due to wrong grant of ACP and wrong increment

			12(ii)	-	Irregularities in tender sale and tender open register
22	Engineer in Chief	3	3A	-	Irregular grant of benefit of ACP to JEs after 26.8.2009
			3B	-	Irregular grant of benefit after 14 years to Ees
			4	0.15	Excess payment due to wrong fixation of pay Rs 0.15 lakh
			5A	0.02	Irregular payment of inadmissible medicine/cream and lotions amounting to Rs. 1641 /-
			5B	-	Non keeping of records in r/o Medical vouchers
23	B&R Salooni	1	19	0.34	Loss of Govt. revenue due to vacant accommodation
Total		48		282.22	



<b>Annexure N</b>					
<b>Statements showing the details of recovery of roaylty/labour cess/Useful stone/other recoveries</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	4	3.82	Irregular exemption in payment of roaylty
2	B & R Kaza	1	4H	0.34	Short recovery of royalty
3	B & R Dharamshala	2	4	4.64	Non deposit of labour cess
4			7K	5.76	Non recovery of royalty charges
5	B&R Udaipur	2	4J	1.09	Non deduction of royalty
			20	6.1	Non deposit of labour cess
6	SE Kullu	1	5A	133.46	Irregular exemption in payment of royalty to the contractors Rs 133.46 lakh and irregular passing of bills without ensuring correct recovery of royalty -PMGSY
			5B	10.62	Non recovery of useful stones-PMGSY
			5C	11.49	Irregular release of withheld amount of royalty
7	B&R Bilaspur II	1	4	6.64	Non deposit of labour cess with H.P. Building and Other Constructions Workers Welfare Board and Labour Officer-cum-Cess Collector
8	B&R Chopal	2	7G(i)	9.75	Non deduction of royalty charges Rs. 9.75 lakh from the bill of contractor resulted loss of revenue to government and undue financial favour to contractor
			7G(ii)	3.14	Non deduction of royalty charges Rs. 3.14 lakh from the bill of contractor resulted loss of revenue to government and undue financial favour to contractor
			10	2.73	Non deduction of royalty charges from the bill of contractor resulted loss of revenue to government and undue financial favour to contractor
9	B&R Bhawanagar	1	6G	3.82	Short recovery of cost of stones from the Firm

			6H	2.23	Short recovery of royalty due to incorrect calculation
10	B&R Ghumarwin	2	3	10.65	Non deposit of labour cess with H.P. Building and Other Constructions Workers Welfare Board and Labour Officer-cum-Cess Collector-Rs. 10.65 Lakh
			7H	0.04	Less recovery of royalty charges from contractors-undue financial favour to contractors Rs. 0. 04 lakh and loss of revenue to Government.
11	B&R Solan	1	11	45.25	Non recovery on account of supply of plants
12	B&R Palampur	1	4I	0.43	Non recovery of royalty charges from contractors
13	B&R Kasauli	1	5I	0.48	Short recovery of cost of useful stone from the firm
			5J	8.02	Short recovery of royalty Rs 6.52 lakh and irregular release of withheld amount of royalty Rs 1.50 lakh
14	SE Palampur	1	4(2)(A)	0.29	Irregular exemption in payment of royalty to the contractors Maintenance Fund
			4(2)(B)	24.97	Irregular exemption in payment of royalty to the contractors Programme Fund Rs 24.97 lakh and irregular passing of bills without ensuring correct recovery of royalty
			4(3)	1.35	Non recovery of recovery for useful stones Rs 1.35 lakh
15	SE Una	1	1	5.11	Irregular exemption from royalty charges
16	SE Mandi	1	1	187.29	Non deduction of royalty charges from contractors running bill

17	SE Bilaspur	1	1	74.21	Non deduction of royalty charges from contractors running bill
18	B&R Mandi I	1	18	30.44	Non deposit of deduction of labour Cess charges, deducted from the contractors - Rs. 30.44 lakh
19	B&R Banagana	2	4J	11.45	Short recovery royalty from the contractor
			10	13.38	Non deposit of Labour welfare cess
20	B&R Dharamsala	2	4	4.64	Non deposit of labour cess with H.P Building and Other Construction Workers welfare Board and Labour Officer –cum –cess collector –Rs. 4.64 Lakh.
			7K	5.76	Non recovery of royalty charges from contractor
21	B&R Salooni	1	13	33.84	Non-compliance of audit note/deduction of royalty charges
Total		26		663.23	

<b>Annexure O</b>					
<b>Statements showing the details of irregular diversion of funds/Wrong debit/credit to work</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Udaipur	1	4C	68.39	C/O span truss bridge over Chenab-Construction under NABARD as well as state head(no details provided)
			4F	23.84	Irregular adjustment through TE
2	B&R Solan	1	6E	4.43	Irregular diversion of funds
3	CE Hamirpur	1	6	0.94	Unauthorised transferring the expenditure of Chief Engineer Office to divisions
4	SE Dalhousie	2	3	8.55	Unauthorised transferring of Electricity and telephone bills of circle to divisions
			4	0.87	Irregular withdrawal
5	B & R Una	2	5A	25.97	Wrong debit to work
			5B	7.71	Non-debiting of expenditure
6	B & R Kaza	1	4J	22.28	Wrong debit to work
	B & R Dharamshala	1	7G	0.16	Wrong debit to work
7	B&R Udaipur	1	4E	53.42	Wrong debit to work
	B&R Tanda	1	6E	309.74	Wrong debit of funds
8	B&R Solan	1	6D	7.24	Wrong charge to work
	B&R Kasauli	1	5F	0.21	Excess debit to the work
9	B&R Barsar	1	5A	8.54	Wrong debit to work
10	B&R Hamirpur	1	6D	0.56	Wrong debit to work
			6E	46.8	Expenditure charged to other heads
11	B&R Banagana	1	4F	5.71	Wrong debit to work
12	B&R Dharamsala	1	7G	0.16	Wrong debit to work
13	B&R Salooni	1	6I	2.94	Wrong debit to work
Total		18		598.46	

**Annexure P****Statements showing the details of minus balance of stock**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Dharamshala	1	6	333.33	Minus stock balance
2	B&R Udaipur	1	11	140.64	Minus stock balance
3	B&R Bilaspur II	1	5	367.87	Minus stock balance
4	B&R Banagana	1	9	82.78	Minus stock balance
5	B&R Dharamsala	1	6	333.33	Minus stock balance
Total		5		1257.95	

<b>Annexure Q</b>					
<b>Statements showing the details of non crediting of unclaimed/lapsed amount to govt. Revenues</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	13	15.14	Non crediting of lapsed deposit to Government revenue
2	B & R Kaza	1	18	105.06	Non crediting of lapsed deposit to Government revenue
3	B&R Udaipur	1	18	55.92	Non crediting of lapsed deposit to Government revenue
4	B&R Bilaspur II	1	11	0.74	Non crediting of lapsed deposit to Government revenue
5	B&R Mandi II	1	11	82.96	Non crediting of lapsed deposit to Government revenue
6	B&R Chopal	1	17	29.53	Non crediting of lapsed deposit to Government revenue
7	B&R Bhawanagar	1	19	469.33	Non crediting of lapsed deposit to Government revenue
8	B&R Ghumarwin	1	14	2.85	Non crediting of lapsed deposit to Government revenue
9	B&R Solan	1	10	47.67	Non-crediting of lapsed deposit in to Govt. Revenue
10	B&R Palampur	1	11	10.32	Non crediting of lapsed deposit to Government revenue
11	B&R Kasauli	1	14	171.73	Non-crediting of lapsed deposit in to Govt. Revenue
12	B&R Barsar	1	16	29	Non crediting of lapsed deposit to Govt. Revenue
13	B&R Hamirpur	1	10	5.77	Non crediting of lapsed deposit to Government revenue
14	B&R Mandi I	1	17	100.67	Non crediting of lapsed deposit to Government revenue
15	B&R Banagana	1	12	2.35	Non crediting of lapsed deposit to Government revenue
Total		15		1129.04	

**Annexure R**

**Statements showing the details of non forfeiture of Earnest money**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Una	1	15	2.4	Non forfeiture of earnest money
2	B & R Dharamshala	2	7D	3.66	Non forfeiture of earnest money
			11	1.14	Non forfeiture of earnest money
3	B&R Bilaspur II	1	12	1.29	Non forfeiture of earnest money
4	B&R Chopal	1	16	1.4	Non forfeiture of earnest money
5	B&R Tanda	1	13	0.86	Non forfeiture of earnest money
6	B&R Bhawanagar	1	18A	1.85	Non forfeiture of earnest money
			18B	5.25	Non crediting forfeited of earnest money to Govt.
7	B&R Ghumarwin	1	13	1.29	Non forfeiture of earnest money
8	B&R Kasauli	1	15	0.57	Non forfeiture of earnest money
9	B&R Barsar	1	17A	1.26	Non forfeiture of earnest money
			17B	1.48	Non deposit forfeited of earnest money in to Govt.
10	B&R Hamirpur	1	9	0.27	Non forfeiture of earnest money to the Govt.
11	B&R Banagan	1	13	0.8	Non-forfeiture of Earnest Money
12	B&R Dharamsala	1	7D	3.66	Non-forfeiture of Earnest Money
			11	1.14	Non forfeiture of earnest money to the Govt.
13	B&R Salooni	1	18	0.98	Non-forfeiture of Earnest Money
Total		14		29.3	

**Annexure S****Statements showing the details of non reconciliation with treasury**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kaza	1	17	2269.37	Non reconciliation in part I
2	B & R Dharamshala	1	12	791.79	Rs 791.44 lakh in Part I and Rs 0.35 lakh in Part II
3	B&R Udaipur	1	19	-	Non submission of form 51 to AG office for 6 years, non reconciliation with treasury
4	B&R Mandi II	1	10	3117.04	Non reconciliation of difference with treasury- Rs. 2982.00 lakh in part I and Rs. 135.04 lakh in part II.
5	B&R Ghumarwin	1	15	3044.93	Non reconciliation of difference with treasury- Rs.25,83,35,898/- is lying in Part-I (Form-51) and Rs. 4,61,56,665/- in Part-II
6	B&R Palampur	1	12	2374.38	Non reconciliation of difference with treasury- Rs.20,54,14,727/- is lying in Part-I (Form-51) and Rs. 3,20,23,165/- in Part-II
7	B&R hamirpur	1	11	2561	Non reconciliation with treasury-Rs. 214269282/- in part I and a difference of Rs. 41844108/- in part II.
8	B&R Mandi I	1	19	1910.03	Non reconciliation of huge differences with treasury- Rs. 1342.47 in part –I and Rs. 567.56 in part-II.
9	B&R Dharamsala	1	12	-	Non reconciliation of difference with treasury
Total		9		16068.54	



**Annexure T****Statements showing the shot/non recovery of hire charges/material/cement**

<b>S.No.</b>	<b>Unit</b>	<b>No. of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs.)</b>	<b>Subject</b>
1.	B&R Kaza	2	4G	0.88	Short Recovery of hire charges of compressor
			4L	0.07	Excess payment due to higher rate
			7	1.89	Less recovery on hire charges of Road roller
2.	B&R Udaipur	1	4G	3.29	Non recovery of material from Contractor
			4F	136.88	Irregular payment of deviation
			4I	9.24	Suspected excess payment to contractor
3.	SE Shimla	1	4	0.45	Excess payment of price escalation due to incorrect application of labour rates to contractor
4.	B&R Chopal	1	7D	11.4	Irregular release of performance security to the contractor
			7H	10.13	Non recovery of material from the contractor Rs. 10.13 lakh due to non maintenance of contractor ledger
5.	B&R Bhawanagar	2	6B	2.42	Non recovery of material issued to the Contractor due to non maintenance of contractor ledger
			6J	1.66	Short recovery of hire charges from the contractor
			11	0.83	Less recovery on account of hire charges of Air Compressor
6.	B&R Kasauli	1	5H	1.09	Non recovery of material issued to the contractor
7.	1	1	5C	14.86	Non recovery of material from contractor

			5E	1.79	Less consumption of cement executing of wrok below specification Rs. 1.79 lakh
8.	B&R Mandi 1	1	6K	-	Non re-validation of bank guarantee
9.	B&R Banagana	2	4D	5.34	Short recovery of cost of material from the contractor dur to improper entry
			4E	7.28	Non recovery of material from the contractor
			4G	203.84	Undue favour to contractor dur to additional deviated work
			14D	0.02	Short realization of cost of tender forms
10.	B&R Dharamshala	1	7I	7.49	Less accountal/recovery of cost of cement issued to contractor
<b>Total</b>		<b>13</b>		<b>420.85</b>	

**Annexure U****Statements showing the details of Rush of expenditure during 4th quarter**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	SE Una	1	2	-	Rush of expenditure in fourth quarters
2	SE Rohru	1	3	-	Rush of expenditure in fourth quarters.
3	SE Dalhousie	1	1	-	Rush of Expenditure
4	SE Solan	1	3	-	Rush of expenditure at the fag end of the year to avoid lapse of budget.
5	SE Palampur	1	1	2559.04	Irregular receipt and issue of LOC at the fag end of year- Rs.2559.04 lakh
6	SE Mandi	1	3	-	Rush of Expenditure
7	SE Bilaspur	1	3	-	Rush of Expenditure
8	SE Hamirpur	1	1	-	Rush of expenditure in fourth quarters.
Total		8		2559.04	

**Annexure V****Statements showing the details of splitting of works**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	1	8B	86.54	Splitting of work- C/O Mechanical workshop
2	B & R Kaza	2	4D	258.34	Splitting of work- C/O motorable road
			8	1.44	Splitting of work
3	B&R Udaipur	1	9	24.98	Splitting of work-
4	B&R Solan	1	6C	1.47	Irregular Splitting up of works
5	SE Dalhousie	1	5	0.13	Irregular splitting up of bills
6	B&R Mandi I	1	9	583.85	Irregular hiring of JCB/tractor and award of works by splitting of agreements
Total		7		956.75	

**Annexure W****Statements showing the details of delay in award/Completion of projects/ Delay in deposit of govt receipts**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	B & R Kalpa	2	8A	-	Delay in award of work- 19 months- C/O Mechanical workshop
2	B&R Rohru	1	3A	-	Delay in award of work- 10 months- C/O Mechanical workshop
3	B&R Bilaspur II	1	6B	-	Construction of 317.00 Meter Bridge over Gobind Sagar Reservoir in Distt. Bilaspur (HP)- Delay of 238 months.
4	B&R Chopal	1	7A	-	Delay in completion of work- more then 4 years delay
5	B&R Tanda	2	6B	-	Inadequate delay in completion of work-More than one year
			10	0.76	Delay in deposit of Govt receipt
6	SE Solan	1	1	4497.84	Delay in utilization of funds kept under deposit head
7	B&R Palampur	1	4C	-	Delay in completion of sub works of Mini Secretariat/Combined Office Building
8	B&R Kasauli	1	5B	-	Delay in execution of the work-almost 10 years
			5D	-	Delay in taking decision for closure of the agreement
9	B&R Barsar	1	5D	-	Delay in completion of work due to delay in award of work

10	B&R Mandi I	2	6G	-	Delay in completion of work.
			13	-	Late deposit of govt revenue-Temporary mis appropriation of govt. Money
11	B&R Banagana	2	4A	-	Delay in completion of work
			14A	1.95	Late deposit of Government receipt into the treasury
			14B	0.62	Delay in remittance of draft received on account of sale of tenders Rs 0.62 lakh resulted in time barred of drafts
			14C	0.28	Non deposit of drafts amounting to Rs 0.28 lakh
12	B&R Dharamsala	1	7B	-	Delay in completion of work resulted in time over run 14 months.
13	B&R Salooni	2	6E	-	Delay in completion of work-15 months
			15A	3.68	Awaited e-challans
			15B	1.33	Delay in deposit of Govt. receipt Rs 1.33 lakh into Govt. account.
Total		18		4506.46	

**Annexure 2A**

**Statements showing the details of unfruitful/idle investment/ Unproductive Expenditure/infructuous expenditure/Inordinate Delay in work/Irregular expenditure/Underutilisation of irrigation expenditure and undue favour to contractor**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	2	1	2923.12	Unfruitful expenditure/Delay in C/O LWSS from Beas
			2	176.59	Unfruitful expenditure/Delay in C/O projects for habitations less than 100 in Bhota
2	IPH Nurpur	2	1	1013.77	Unfruitful expenditure-960 lakh Undue Favour-53.77 lakh
			8	184.32	Irregular hiring of resources without sanction and undue favour to contractor
3	PSMIP Sadwan	5	1	17868	Non availing of Central Assistance under AIBP, extra burder on state exchquer
			2	904.38	Idle investment on C/O concrete gravity dam due to ill plannining and inordinate delay in finalisation of design and drawings
			3	550.12	Inordinate delay in C/O Main canal
			4	130.92	Idle investment on C/O Aqueduct-closure of agreement-39.10 lakh, Loss to state exchequer- Rs 91.82 lakh
			7B	170	Excess payment of Mobilisation advance, Undue favour to contractor
4	IPH Thural	1	1	1653.32	Unfruitful expenditure due to delay- Rs 1395 lakh, diversion of funds-38.32 lakh, undue favour to contractor-220 lakh
5	IPH Una No II	1	1	296.06	Delay= 30 months, idle investment-258.16 lakh, irregular expenditure-37.90 lakh

6	Flood Management Project Haroli	1	2	155.74	Irregular expenditure on C/O monitoring center
7	IPH Una No I	1	1	282.92	Unfruitful expenditure-279.50 lakh, undue favour to contractor-3.42 lakh
8	IPH Hamirpur	1	1	174.09	Idle investment on incomplete Water Supply Scheme Longni Karot due to lack of proper planning and time overrun of 27 months
9	IPH Sarkaghat	5	1	62.62	Infructuous expenditure on C/O Rain Water Harvesting Structure at Parchu
			2	63.97	Idle investment on LWSS village Patrighat
			3	51.79	Idle investment-Abandoned LIS Scheme Parchoo
			4	62.47	Unfruitful expenditure on C/O LWSS to Jamni group of villages
			5	169.65	Unproductive expenditure on C/O LWSS Jajar Tilla for want of SOP
10	IPH Sundernagar	5	1	170.05	Ill Planned Construction of LWSS Kalahod, TehSundernagarresulting in unproductive expenditure
			2	311.99	Unfruitful expenditure on Construction of Providing LWSS to NC/PC habitation Moviseri and adjoining villages in District Mandi
			3	145.48	Inordinate delay in completion of LWSS owing to lackadaisical approach in execution & involvement of Forest land Resulting in unfruitful expenditure
			4	98.2	Lackadaisical approach in Construction of WSS Doldhar resulting in unfruitful expenditure
			7E	4.84	Idle investment owing to selection of unsuitable site



11	IPH Baggi Mandi		1	51.77	Abnormal delay due to involvement of forest land resulting in unfruitful expenditure of Rs. 51.77 lakh and time overrun on construction of Sewerage Scheme
12	IPH Matiana		1	161.82	Defective planning and execution resulted in inordinate delay in completion of C/O of Prov LWSS PharaKhad to Kumarsain
			2	106.35	Unfruitful expenditure on C/O LWSS SwariKhad (BheraKhad) to Nanja Kirti Gharal in GP kirti Tehsil Kumarsain
			4	62.93	Unproductive expenditure on incomplete scheme
			12	13.23	Idle expenditure of SOP non execution of LWSS by HPSEBL
13	IPH Dharamsala	4	1	115.91	Unfruitful expenditure on construction of Flow irrigation Scheme Machhan Kuhl
			2	71.05	Unfruitful expenditure on Flow Irrigation Scheme Machul Kuhl
			3	37.04	Lackadaisical approach in construction of WSS
			4	887.94	Held up work – Prov House to House connectivity under sewerage system to Dharamshala Town
14	IPH Solan	1	1	99.19	Irregular expenditure of Rs. 13.42 lakh in excess of AA/ES, inordinate delay on construction of LWSS resulting in infructuous expenditure of Rs. 85.77 lakh.
15	IPH Nalagarh	3	1	149.48	Unfruitful expenditure of Rs 149.48 lakh due to delay in completion of drinking water supply schemes

			6	6.21	Irregular award of works of electrical category to civil category contractors
			4	12808.21	Non utilisation of irrigation potential, infructuous expenditure of Rs 12758.14 lakh on completion of the irrigation schemes ,expenditure of Rs 50.07 crore on payment of energy charges and non raising of Abiana charges
16	IPH Kaza	3	1	88.54	Unfruitful expenditure of Rs 77.50 lakh due to held up of construction work of FIS Rajgaon due to involvement of forest land and undue favour to the contractors due to non levy of compensation Rs. 11.04 lakh
			2	202.82	Unfruitful expenditure of Rs 182.67 lakh due to delay in completion of Flow Irrigation scheme Langza, undue favour to contractor due to non levy of compensation Rs 10.15 lakh and irregular split up of jobs into the smaller jobs by keeping the estimated cost below Rs 10 lakh
			5	5841.28	Opening of tenders without allowing minimum time period of 21 days from the date of publication and irregular award of works Rs 5481.28 lakh for more than Rs 1.00 lakh estimated cost without giving wide publicity
17	IPH kaza	1	12	23.39	Unfruitful expenditure of Rs 22.23 lakh due to held up of FIS Lara, Leedang&Shego work due to involvement of forest land and non obtaining of earnest money of Rs 1.16 lakh from the contractor
18	IPH Ponta Sahib	1	1	113.8	Unfruitful expenditure on c/o lift irrigation scheme kanti Mashwa in Tehsil Paonta Sahib Rs 74.76 Lakh. Irregular retention of funds under deposit head Rs 39.04 Lakh.

19	IPH Sunni	5	1	214.47	Defective planning and execution resulted in inordinate delay in completion of LIS scheme Parlog Khad- Unproductive expenditure
			3	114.89	Infructuous expenditure of Rs 114.89 ( Rs 75.85 lakh completion cost and Rs 39.04 lakh maintenance cost ) on completion of the LIS scheme due to less utilisation of irrigation potential
			4(A)	293.15	Irregular expenditure on the work from deposit head
			7	-	Non conducting of prescribed water sample tests
			16	45.72	Wasteful expenditure on Flow Irrigation Schemes
20	IPH Nahan	2	1	608.58	Idle Investment on C/O LWSS to Various census villages in Tehsil Nahan, Distt. Sirmour Rs. 139.05 lakh and loss of central Grant under NRDWP Rs.469.53 lakh
			3K	0.56	Irregular expenditure on hiring of vehicle
21	SE IPH Bilaspur	1	2	1.23	अनाधिकृत व्यय को हस्तांतरित करना रुपये 1.23 लाख।
22	SE IPH Rohru	1	3	0.57	Irregular purchase of Various items
23	IPH Baggi Mandi	1	6	120.66	Outstanding payments on account of repair work of various vehicles/pumping machinery – Rs. 120.66 lakh
24	Engineer in chief	3	1	24	Avoidable Expenditure Rs. 24.00 lakh
			5	0.16	Avoidable expenditure and undue benefit to firm
			6	1.77	Irregular allotment of goods Rs. 1.11 lakh

25	IPH Nerwa	4	1	350.16	Unfruitful expenditure of Rs 74.11 lakh due to delay in construction of LIS for Horticulture land of Gram Panchayat Thana under AIBP due to non execution of the work by contractors, blockage of funds kept under deposit head Rs 253.55 lakh, non recovery of levied compensation of Rs 22.40 lakh
			2	88.57	Unfruitful expenditure of Rs 83.81 lakh due to delay in completion of the LIS scheme and undue favour to contractor due to non levy/non recovery of levied compensation Rs 4.76 lakh
			5I	-	Irregular purchase of pumping machinery much in advance depriving the benefit of warranty clause
			6	28.67	Unfruitful expenditure of Rs 25.00 lakh due to non functioning of 2nd stage of LWSS Khakhrona in GP Gohar due to electric fault and irregular payment of electricity charges to HPSEB Rs 3.67 lakh
26	IPH Dehra	3	1	167.12	Irregular sanction of scheme from two funding agencies and infructuous expenditure on the irrigation scheme "Providing Lift Irrigation Scheme Naleti"- Rs. 167.12 lakh.
			4	93.07	Irregular incurring of expenditure in excess of budget provision and irregular preparation of transfer entry orders
			8	-	<b>Irregular payment under price escalation clause and undue favour to contractor by higher percentage of labour component.</b>
27	IPH Reckong Peo	3	1	71.69	Wasteful expenditure on a defunct Flow Irrigation Scheme Dardarti to Brua
			2	440.76	Unproductive expenditure on C/O FIS from Lambidhar to Pangi owing to delay in completion of scheme

			4	30.86	Unfruitful expenditure on C/O WSS Soyaling to Kothi Kanda due to unplanned execution
28	IPH Shimla No 1	2	1	105.65	Infructuous expenditure of Rs. 94.84 lakh on the heldup work of LIS Tarapur and undue favour to the contractor of Rs.10.81 lakh.
			2	46.58	Unfruitful expenditure of Rs. 39.37 lakh on held up LWSS Totu Dhainda Gurshali and undue favour to contractor Rs.7.21 lakh.
29	IPH Sarkaghat	2	16A	6.88	Unfruitful expenditure due to non-functioning hand pumps
			7	210.06	Underutilization of Irrigation Potential
30	IPH Baggi Mandi	1	10	17.9	Unfruitful expenditure due to non-functioning hand pumps
31	IPH Dharamsala	2	13	11.26	Unfruitful expenditure due to non-functioning hand pumps
			14	2.26	Unfruitful expenditure on installation of Water ATM
32	IPH Matiana	1	9	13.68	Avoidable payment of surcharge
33	IPH Dharamsala	1	18F	-	Avoidable payment of surcharge- Telephone bills are not paid in time and outstanding arrears have been paid after few months.
34	SE Chamba	1	6	0.09	Avoidable payment of surcharge on electricity bill
35	CE IPH Dharamsala	1	6B	0.002	Undue payment of penalties
36	SE IPH Dharamsala	1	6G	0.02	Avoidable payment of surcharge
Total		72		51576.41	

**Annexure 2B****Statements showing the details of irregular utilisation of grant at the fag end of the year**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	3	290	Drawl of funds without requirement / Irregular utilisation of LOC
2	IPH Nurpur	1	2	33.5	Drawl of funds without requirement / Irregular utilisation of LOC
3	PSMIP Sadwan	1	5	1574.63	Drawl of funds without requirement / Irregular utilisation of LOC
4	IPH Thural	2	2	990.8	Drawl of funds without requirement / Irregular utilisation of LOC
			6A	104.67	Drawl of funds without requirement / Irregular utilisation of LOC
5	IPH Una No II	2	2	720	Drawl of funds without requirement / Irregular utilisation of LOC
			8B	18.63	Drawl of funds without requirement / Irregular utilisation of LOC
6	Flood management Project, Haroli	1	1	738.99	Drawl of funds without requirement / Irregular utilisation of LOC

7	IPH Una No. I	1	2	150.06	Drawl of funds without requirement / Irregular utilisation of LOC
8	IPH Hamirpur	1	2	209	Drawl of funds without requirement / Irregular utilisation of LOC
9	IPH Sarkaghat	2	6	540.4	Drawl of funds without requirement and irregular utilization of LOC
			11C	250	Drawl of funds without requirement and irregular utilization
10	IPH Sundernagar	2	5	800	Drawl of funds without requirement
			7D	6.38	Irregular utilization of budget
11	IPH Baggi Mandi	2	3	311.66	Irregular drawl of funds and utilization of budget
			7D	679.15	Irregular drawl of funds and utilization of budget
12	IPH Matiana	1	7D	250	Irregular utilization of budget at the end of financial year
13	IPH Dharamsala	1	5	268.56	Drawl of funds without requirement and irregular utilization of LOC
14	IPH Solan	1	2	230	Irregular drawl and utilisation of budget
15	IPH Nalagarh	2	2	322	Drawl of funds without requirement and irregular utilization of LOC
			5E	40.74	Irregular drawl of funds to avoid lapse of fund

16	IPH Kaza	2	3	516.24	Drawl of funds without requirement and irregular utilisation of LOC
			11	98.12	Lapse of budget and irregular adjustment in monthly accounts
17	IPH Paonta Sahib	1	4C	30	Irregular drawl and utilization of budget
18	SE Una	1	1	695.64	Drawl of funds without requirement and unutilized funds under deposit head
19	IPH Sunni	1	2	846.33	Drawl of funds without requirement and irregular utilisation of LOC
20	IPH Nahan	2	2	642.05	Irregular utilization of budget
			3D	77.75	Irregular drawl and utilization of budget
21	SE IPH Bilaspur	1	1	3249.55	बजट को लैप्स होने से बचाने के उद्देश्य से वर्ष के अन्त में व्यय का अधिक बहाव रूपये 3249.55 लाख।
22	IPH Nerwa	1	3	285.85	Drawl of funds without requirement and irregular utilization of LOC
23	IPH Dehra	1	2	250	Irregular drawl/parking of funds and irregular utilization of LOC at the fag end of the year- Rs. 250.00 lakh.
24	IPH Reckong Peo	1	3	290.28	Irregular drawl of funds and irregular utilization of budget
25	IPH Shimla No 1	1	5	3870	Irregular drawl and utilisation of budget
Total		33		19380.98	



**Annexure 2C**

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

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	2	4	122.42	Issue of material to works without requirement resulting in fictitious booking/irregular utilisation of budget
			5C	14.75	Issue of material to works without requirement resulting in fictitious booking/irregular utilisation of budget
2	IPH Nurpur	1	3	101.31	Irregular utilisation of budget resulting in fictitious booking
3	IPH Thural	1	3	111.83	Irregular utilisation of budget resulting in fictitious booking
4	IPH Una No II	2	3	265.23	Issue of material to works without requirement resulting in fictitious booking/irregular utilisation of budget
			8C	50	Issue of material to works without requirement resulting in fictitious booking/irregular utilisation of budget
5	IPH Una No. I	1	4B	83.74	Booking of amterial without immediate requirement
6	IPH Hamirpur	1	3	97.16	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
7	IPH Sarkaghat	2	8	569.5	Irregular booking of material without requirement
			11B	481.07	Fictitious booking of material
8	IPH Baggi Mandi	1	4	136.01	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
9	IPH Matiana	3	3	185.77	Irregular booking of material without requirement

			7E	177.76	Fictitious booking of material to work without requirement
			10	40	Fictitious booking of material to work
10	IPH Dharamsala	1	8	59.89	Irregular booking of material without requirement
11	IPH Solan	2	5	78.04	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
			8C	53.31	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
12	IPH Nalagarh	1	3	70.93	Fictitious booking of material to work without requirement
13	IPH Paonta Sahib	2	3	218.99	Fictitious booking of material
			4H	-	Fictitious adjustment of material in the MAS
14	IPH Nerwa	1	4	140	Issue of material to works without requirement – resulting fictitious booking /irregular utilization of budget
15	IPH Dehra	2	5B	21.45	Irregular booking of material
			5H	32.62	wrong booking of material- Rs. 32.62 lakh
			6	179.68	Irregular utilization of budget through fictitious booking of material
16	IPH Shimla no 1	1	6	81.45	Issue of material to works without requirement – resulting fictitious booking/ irregular utilization of budget
		24		3372.91	

## Annexure 2D

Statements showing the details of blockage of funds due to non-execution of deposit work (unspent amount)

S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	IPH Barsar	1	6	96.25	Blockage of funds due to non-execution of deposit work
2	IPH Una No II	1	6	70	Blockage of funds due to non-execution of deposit work
3	IPH Una No. I	1	3	15.72	Blockage of funds due to non-execution of deposit work
4	IPH Hamirpur	1	4	559.12	Blockage of funds due to non-execution of deposit work
5	IPH Sarkaghat	1	9	509.68	Blockage of Govt. funds on deposit work
6	IPH Sundernagar	1	8	15.56	Blockage of Govt. funds on deposit work
7	IPH Baggi Mandi	1	5	31.49	Blockage of Govt. funds on deposit work
8	IPH Matiana	1	5	102.9	Blockage of Government funds due to non- execution of deposit works
9	IPH Dharamsala	1	6	537.5	Blockage of Government funds due to non- execution of deposit works
10	IPH Solan	1	14	539.98	Blockage of Government funds due to non- execution of deposit works
11	IPH Nalagarh	1	7	71.82	Blockage of Government funds due to non- execution of deposit works

12	IPH Paonta Sahib	2	2	1280.95	Blockade of funds under deposit head
			6	40.09	Blockage of Govt. fund due to non execution of works
13	IPH Sunni	1	9	117.47	Blockade of Govt. funds on deposit work
14	IPH Nahan	1	4	265.98	Blockage of Govt. Funds due to non-execution of Deposit works
15	SE Nahan	1	1	1499.4	Delay in utilization of funds kept under deposit head
16	IPH Reckong Peo	1	5	74.38	Blockage of Government funds due to non- execution of deposit works
Total		17		5828.29	

<b>Annexure 2E</b>					
<b>Statements showing the details of works in which expenditure incurred in excess of deposit received</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	Hydrology	1	2	9.69	Excess expenditure on deposit works
2	IPH Hamirpur	1	5	<b>72.41</b>	Excess expenditure on deposit works
3	IPH Sarkaghat	1	10	87.69	Expenditure incurred on deposit works in excess of deposits received
4	IPH Sundernagar	1	13	1.83	Expenditure incurred on deposit works in excess of deposits
5	IPH Dharamsala	1	7	86.33	Excess Expenditure incurred over the amount of deposit received
6	IPH Solan	1	15	34.9	Excess expenditure over the amount of deposits received
<b>Total</b>		<b>6</b>		<b>292.85</b>	

<b>Annexure 2 F</b>					
<b>Statements showing the details of non levy of compensation under clause 2 of contract agreement</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	7	254.68	Non levy of compensation
2	IPH Una No II	2	7	21.2	Non levy of compensation
			8E	7.74	Non levy of compensation
3	IPH Una No. I	2	4A	17.74	Non levy of compensation
			5	32.29	Non levy of compensation
4	IPH Hamirpur	2	6C	32.63	Non levy of compensation
			7	1065.86	Non levy of compensation
5	IPH Sarkaghat	1	12	21.59	Non levy of compensation
	IPH Sundernagar	1	10	28.08	Non levy of compensation
6	IPH Baggi Mandi	2	7C	70.73	Non levy of compensation
			11	73.21	Non levy of compensation
7	IPH Matiana	2	7C	87.85	Non recovery of levied compensation
			8	19.56	Non levy of compensation
8	IPH Dharamsala	1	10	22.9	Non levy of compensation
9	IPH Solan	2	8E	16.18	Non levy of compensation
			12	20.67	Non levy of compensation

10	IPH Nalagarh	1	9	63.76	Non-levy of compensation
11	IPH Kaza	1	4G	36.11	Undue favour to the contractors due to non levy of compensation
12	IPH Paonta Sahib	1	5	15.99	Non levy of compensation
13	IPH Sunni	1	5	0.54	Non recovery of levied compensation Rs 0.54 lakh from M/S Jyoti Trading Co for not properly running and maintenance of Outsourced Water Sample Laboratory and non conducting of minimum number of tests.
14	IPH Nahan	3	3H	1.6	Non recovery of levied compensation
			3I	0.16	Non levy of compensation
			5	43.78	Non levy of compensation
15	IPH Nerwa	2	5C	14.48	Non levy of compensation
			9	1.8	Non recovery of levied compensation
16	IPH Reckong Peo	2	6B	0.19	Non levy of compensation
			7	54.35	Non-levy of compensation
17	IPH Shimla No 1	2	8D	2.63	Non levy of compensation
			9	228.66	Non levy of compensation undue financial favour to contractors
		29		2256.96	

<b>Annexure2 G</b>					
<b>Statements showing the details of non finalisation of contractor bill/ un- authorised deviation</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	12	81.99	Non finalisation of contractor bills
2	IPH Hamirpur	1	9	5643.62	Non finalisation of contractor bills
3	IPH Sarkaghat	1	18	598.42	Non preparation of final bill of contractors
4	IPH Baggi Mandi	1	9	12.69	Non finalisation of contractor bills
5	IPH Solan	1	8H	10.32	Non- Finalization of final bills of the contractor's
6	IPH Nalagarh	1	15	360.23	Non finalisation of contractor bills
7	IPH Paonta Sahib	1	4F	-	Non finalization of contractor bills
8	IPH Reckong Peo	1	8	34.98	Non-Finalization of Contractor's bills
9	IPH Shimla No 1	2	8G	-	Non finalisation of pending final bill of contractors
			10	376.87	Non finalization of final bills of the contractor's
Total		10		7119.12	



<b>Annexure 2H(1)</b>					
<b>Statements showing the details of non aaccountal of material/non verification of accountal of material due to non production of records</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Nurpur	1	7	19.33	Non verification of accountal
2	PSMIP Sadwan	2	9	26.86	Non verification of accountal
			12	32.34	Non verification of material due to non posting of indents in contractors ledger
3	IPH Thural	1	6B	2.28	Non Accountal of material
4	IPH Una No II	2	5	19.6	Non verification of recovery due to non production of MBs
			8F	13.56	Non verification of recovery due to non production of MBs
5	IPH Una No I	1	4C	0.59	Non ledgering/Non verification of materials
6	IPH Hamirpur	1	6D	17.52	Non Accountal of material in contractor ledger
7	IPH Sundernagar	1	15A	-	Non verification of accountal
8	IPH Baggi Mandi	1	7G	6.31	Non accountal of cost of material in contractor ledger
9	IPH Dharamsala	2	9F	1.38	Non verification of Accountal
			15A	9.16	Non verification of accountal
10	IPH Solan	3	3	35.49	Non-verification of recovery of material of Rs. 35.49 lakh issued to Contractors due to non production of MBs.
			8F	123.93	Non-verification of recovery of material of Rs.123.93 lakh issued to Contractors due to non production of MBs.
			8I	0.15	Non accountal of material in the MAS Register

11	IPH Kaza	2	4B	22.71	Non recovery of material due to non maintenance of contractor ledger
			8	128.99	Non-verification of recovery of materials issued to contractors due to non posting of store indents in the contractor ledger and non-verification of recovery in MBs
12	IPH Paonta	1	4G	0.13	Short accountal of material
13	IPH Sunni	3	4D	12.22	Non accountal of material
			4F	3.78	Non accountal of material issued to the firm
			4H	6.16	Non verification of accountal due to non production of MAS/MBs
14	SE IPH Dharamsala	2	4	70.43	Non verification of Accountal
			6E	-	Non-verification of library books
15	IPH Nerwa	2	5J	0.83	Non accountal of material in MAS
			19	15.43	Non ledgering of Indents in contractor ledger and non verification of accountal of material issued to contractors
16	IPH Shimla No 1	2	7	25.13	Non Production of record
			8B	15.06	Non-verification of recovery of material of Rs. 15.06 lakh issued to Contractors due to non production of MBs.
			8C	48.86	Non accountal of cost of material Rs. 48.86 lakh in MAS of Junior Engineers
			8F	20.94	Non verification of records
17	CE Dharamsala	1	6D	-	Non-production of records
Total		28		679.17	

**Annexure 2 H(2)**

**Statements showing the details of non/irregular maintenance of records**

S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	PSMIP	1	11	-	Non maintenance of records- MWA register, TA and medical claims register and Remittance registers
2	IPH Dharamsala	1	18A	-	Non production- for Mechanical sub-division :RTGS register, Remittance register
			18B	-	Non maintenance of records-Electricity register, rent roll register for Dharamsala sub-division
3	IPH Nalagarh	1	5G	-	Non maintenance of site order book
4	CE IPH Dharamsala	1	6F	-	Non-verification of library books
5	IPH Sunni	1	4C	-	Non maintenance of records.-Site order book,Cement consumption register and Quality Control register
6	IPH Nahan	1	3L	-	Non maintenance of site order book
7	SE IPH Rohru	1	1	120.74	Non maintenance of Cash Book and non accountal of transaction
8	SE IPH Sundernagar	1	7B	-	Non maintenance of Undisbursed amount register
9	SE IPH Dharamsala	1	6C	-	Non-maintenance of records
10	SE IPH Dharamsala	1	5	-	Irregularities in Cash Book-Non maintainence etc
11	SE IPH Sundernagar	1	7A	-	Irregularities in Cash Book
12	IPH Solan	1	7	-	Irregularities noticed in the Cash Book
13	SE Reckong Peo	2	2	-	रोकड़ वही खाते में त्रुटियां व बिलों में बॉउचर संख्या अंकित न करना ।
			6	-	प्रस्तावना में रखी पुस्तकों का प्रत्यक्ष सत्यापन न करना
14	SE Nurpur	1	1B	457.04	Non maintenance of cash book
15	IPH Nerwa	2	5K	-	Non maintenance of records
			8	3855.53	Non maintenance of Cash Book and non accountal of transaction
16	IPH Dehra	1	5F	-	Non maintenance of site order book
17	IPH Reckong Peo	2	6E	-	Non maintenance of form 64 Register
			6F	-	Non maintenance of contractor ledger.
			10A	-	Non maintenance of records
Total		20		4433.31	

**Annexure 2 I**

**Statements showing the details of advance/irregular payment of HPSEBL/HPSCS Corp.**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	2	5B	375.3	Advance payment and non obtaining of UCs
			11	416.52	Advance payment and non obtaining of UCs
2	IPH Nurpur	1	6	156.36	Irregular advance payment of energy charges
	PMSIP Sadwan	1	6	4274.5	Undue favour to HPSCS Corp.
3	IPH Thural	1	4	142.17	Irregular advance payment of energy charges
	IPH Una No II	1	9	80.86	Advance payment and non obtaining of UCs
4	IPH Barsar	1	5B	375.3	Advance payment and non obtaining of UCs
	IPH Una No. I	1	10	584.44	Advance payment and non obtaining of UCs
5	IPH Hamirpur	11	10	1524.26	Advance payment and non obtaining of UCs
	IPH Sarkaghat	1	14	762.29	Irregular charge to work SOP
6	IPH Sundernagar	2	6	415.43	Parking of Government funds- Undue favour to HPSEBL
			9	438.36	Irregular charge to work SOP
7	IPH Baggi Mandi	1	8	510.38	Advance payment to HPSEB on account of supply of power
8	IPH Matiana	1	11	98.14	Advance payments to HPSEBL on account of supply of power and non obtaining UCs
9	IPH Dharamsala	1	15C	10	Undue favour to HP State Electricity Board Limited

10	IPH Solan	1	9	118.97	Advance payments to HPSEBL on account of supply of power and non obtaining UCs of Rs. 118.97 lakh.
11	IPH Sunni	2	4B	14.32	Advance payment to HPSEB for SOP
			10	107.32	Irregular charge to work SOP
12	IPH Nerwa	2	5M	19.7	Advance payment to HPSEB for SOP
			18	350.07	Irregular charge to work <u>SOP</u>
13	IPH Dehra	2	3	634.42	Irregular huge advance payment of monthly energy charges
			5J	16.22	Irregular payment to HPSEB for the supply of power and non obtaining of utilization certificates
Total		32		11425.33	

<b>Annexure2 J</b>					
<b>Statements showing the details of outstanding recoveries under miscellaneous works advances</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	14	18.52	Outstanding recoveries under miscellaneous works advances
2	IPH Nurpur	1	11	24.37	Outstanding recoveries under miscellaneous works advances
3	IPH Una No II	1	10	2.47	Outstanding recoveries under miscellaneous works advances
4	FMP Haroli	1	7	6.29	Outstanding recoveries under miscellaneous works advances
5	IPH Una No I	1	11	72.15	Outstanding recoveries under miscellaneous works advances
6	IPH Hamirpur	1	11	46.29	Outstanding recoveries under miscellaneous works advances
7	IPH Sarkaghat	1	17	1217.11	Outstanding recoveries under miscellaneous works advances
8	IPH Sundernagar	1	12	195.62	Outstanding recoveries under miscellaneous works advances
9	IPH Baggi Mandi	1	12	147.34	Outstanding recoveries under miscellaneous works advances
10	IPH Dharamsala	1	12	28.76	Outstanding balances under "Misc. Works Advances"
11	IPH Solan	1	13	8.1	Outstanding balances under "Misc. Works Advances"
12	IPH Nalagarh	1	10	155.87	Outstanding balances under "Misc. Works Advances"
13	IPH Kaza	1	16	234.05	Outstanding amount under "Miscellaneous Works Advances"

14	IPH Paonta Sahib	1	8	272.16	Outstanding amount under "Miscellaneous Works Advances"
15	IPH Sunni	1	11	66.57	Outstanding amount under "Miscellaneous Works Advances"
16	IPH Nahan	1	6	9.25	Non recovery/clearance of outstanding amount under MPWA
17	IPH Nerwa	1	10	119.89	Outstanding amount under "Miscellaneous Works Advances"
18	IPH Reckong Peo	1	9	183.75	Non recovery/clearance of outstanding amount under MPWA
19	IPH Shimla No 1	1	3	170.58	Outstanding balances under "Misc. Works Advances"
Total		19		2979.14	

**Annexure2 K****Statements showing the details of expenditure incurred in excess of A/A & E/S**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	13A	392.13	Expenditure incurred in excess of A/A and E/S
2	IPH Hamirpur	1	8A	1355.73	Expenditure incurred in excess of A/A and E/S
3	IPH Sarkaghat	1	15A	1391.93	Expenditure incurred in excess of A/A and E/S
4	IPH Sundernagar	1	7A	503.35	Providing and installation of Handpumps (under 4215-01-102-08-SOONM Hand Pump) and (under 4215-01-102-22-SOONM Hand Pump NABARD) in Sundernagr Division under Mandi Zone of Himachal Pradesh-(A) Irregular expenditure without A/A and E/S
5	IPH Baggi Mandi	1	13A	707.07	Expenditure incurred in excess of A/A and E/S
6	IPH Matiana	1	10	10.14	Incurring excess expenditure over A/A and E/S
7	IPH Dharamsala	1	11A	473.07	Expenditure incurred in excess of A/A and E/S
8	IPH Solan	1	11A	5206.86	Expenditure incurred in excess of A/A and E/S
9	IPH Nahan	1	3A	29.95	Irregular Expenditure over A/A & E/S
10	IPH Nurpur	1	5	2.4	Expenditure in excess of budget and preparation of TE orders
11	IPH Thural	1	5	104.4	Expenditure in excess of budget and preparation of TE orders
<b>Total</b>		<b>11</b>		<b>10177.03</b>	



**Annexure2 L****Statements showing the details of expenditure incurred without technical sanction**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	13B	1162.31	Expenditure incurred without Technical Sanctions
2	IPH Nurpur	1	4A	221.82	Expenditure incurred without Technical Sanctions
3	IPH Una No II	1	8A	189.34	Expenditure incurred without Technical Sanctions
4	IPH Hamirpur	2	6B	10.55	Expenditure incurred without Technical Sanctions
			8B	2832.06	Expenditure incurred without Technical Sanctions
5	IPH Sarkaghat	2	11A	522.19	Providing LWSS to C.V. RakohCholthraPaplogTihraAwah Devi etc. in GP CholthraAwah Devi Tehsil SarkaghatDistt. Mandi
			15B	6224.64	Expenditure incurred without Technical Sanctions
6	IPH Sundernagar	1	7B	503.35	Providing and installation of Handpumps (under 4215-01-102-08-SOONM Hand Pump) and (under 4215-01-102-22-SOONM Hand Pump NABARD) in Sundernagr Division under Mandi Zone of Himachal Pradesh- Irregular expenditure without obtaining Technical sanction
7	IPH Baggi Mandi	2	7B	87.33	Command Area Development work for Balh Valley (Left Bank) Medium Irrigation Project to District Mandi
			13B	1121.71	Expenditure incurred without Technical Sanctions
8	IPH Dharamsala	1	11B	3779.38	Expenditure incurred without Technical Sanctions
9	IPH Solan	2	8B	162.82	Irregular expenditure incurred without technical sanction

			11B	9944.4	Irregular expenditure incurred without technical sanction
10	IPH Nalagarh	1	5A	12.63	Augmentation of LWSS Kaintha Chadiar in tehsil Baddi, distt. Solan
11	IPH Paonta Sahib	1	4A	227.25	Augmentation and Improvement of LWSS Singhpura Bhagani
12	IPH Nahan	1	3B	352.72	Irregular expenditure without Technical sanction
13	IPH Dehra	1	5A	39.99	Irregular expenditure in excess of technical sanction
14	IPH Reckong Peo	1	6D	207.41	Irregular expenditure without obtaining Technical sanction
15	IPH Shimla No 1	1	8A	136.38	Irregular award of work without technical sanction
		19		27738.3	

<b>Annexure 2M</b>					
<b>Statements showing the details of non disposal of scraps/dismantle material/unserviceable machinery</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	Hydrology	1	5A	0.25	Non-disposal of unserviceable machinery
2	IPH Nurpur	1	9	12.9	Non-disposal of unserviceable vehicle
3	IPH Una No I	1	12	3.95	Non-disposal of unserviceable machinery
4	SE Chamba	2	8	1.72	Non disposal of un-serviceable, Items
			9	0.28	Non disposal of old news papers
5	CE Dharamsala	1	6C	-	Non disposal of old newspapers
6	IPH Kaza	1	15	0.86	Non disposal of un-serviceable, Machinery
7	SE IPH Rohru	2	5	0.19	Non disposal of old news papers
			6	0.04	Non disposal of un-serviceable, Items
8	SE IPH Kasumpti	1	4	0.05	Non disposal of old newspapers
9	SE Reckong Peo	1	7	-	समाचार पत्रों की नीलामी न करने से सरकार को नुकसान ।
10	SE Nurpur	1	8	-	Non disposal of unserviceable items
11	Engineer in Chief	1	8	0.09	Non-auction of newspapers
12	IPH Nerwa	1	5D	0.64	Non realization of cost of scrap value for old pipes
Total		14		20.97	

**Annexure 2N**

**Statements showing the details of overpayment of pay and allowances/ HRA/Medical claim/ LTC advance/ TA-DA/License fee/License Fee/Leave Encashment/TTA**

S.No.	Unit	No. Of Paras	Para No.	Amount (in lakh Rs)	Subject
1	IPH Barsar	1	9	0.52	Irregular payment of HRA/ Non recovery of license \fee
2	Hydrology	1	4	0.23	Irregular LTC claim
3	IPH Thural	1	9	0.26	Less recovery of licence fee
4	Engineer in Chief IPH	3	2	0.44	Irregular LTC claim
			6	1.77	Mediclaim
5	Flood Management Project Haroli	4	5A	0.18	Irregular payment of inadmissible lab test
6	IPH Una No. I	2	8	0.04	Loss to govt revenue due to vacant accomodation
			9	0.2	Irregular increment to contractual employees
7	CE IPH Hamirpur	1	2	1.01	Irregular payment of HRA
8	SE Chamba	3	3	7.36	Payment of leave encashment of Rs. 07.36 lakh without closing the leave account
			5	2.84	Excess payment on Broadband connectivity
			7	0.23	Irregular payment of HRA without obtaining requisite certificates Rs. 0.23 Lakh.
9	CE Mandi	5	2	0.07	Excess payment of leave encashment
			3	0.1	Non restricting the medical claims with govt. rates. Excess payment
			4	0.1	Irregular drawl of funds- Temporary mis appropriation of govt. Money
			5	-	Irregular excess payments due to wrong fixation.

			6A	0.26	Suspected irregular payment of HRA and non recovery of license fee- Rs. 0.26 lakh.
			6B	0.28	Irregular payment of LTC claims
10	CE Dharamshala	3	2	0.06	Irregular payment of pay and allowances due to grant of un-authorized increment- Rs 0.06 lakh
			3	1.9	Excess payment of Medical claims Rs. 1.90 lakh.
			6A	0.01	Irregular drawl of TTA
			6E	-	Irregularity in Medical reimbursement claims
11	IPH Kaza	1	7	0.06	Over payment on account of taxi charges
12	SE Una	3	3	1.58	Excess payment of pay and allowances due to irregular grant of increment under 4/9/14
			4	0.52	Excess payment due to irregular grant of ACP after 4 years to Sh Kuldeep Mandhotra, Sr. Hydrologist Rs 0.52 lakh without allowances
			6	0.26	Irregular payment of inadmissible medicine/lab test /procedure
13	SE IPH Dharamsala	1	6D	-	Irregularity in Medical reimbursement claims and TA Bills
14	SE IPH Sundernagar	1	7C	-	Irregularity in Medical reimbursement claims
15	IPH Sunni	1	8A	-	Excess payment due to irregular grant of ACP
			8B	-	Excess payment due to non changing of increment at the placement in the minimum of pay scale
16	SE IPH Bilaspur	4	3	0.27	रियायती अवकाश का अनियमित भुगतान
			4	0.19	अनाधिकृत चिकित्सा भत्ता की अदायगी राशी

			5	0.01	अनाधिकृत जाली बिलों/कैश मैमों/हैण्ड रसीद के आधार पर की गई अदायगी कुल राशी मु० 1000/- रु०।
			6	-	गाड़ी की लाग-पुस्तिका को भरने में अनियमितताएं।
17	SE IPH Nahan	1	3	1.3	Irregular payment on account of medical reimbursement
18	SE IPH Sundernagar	2	4	0.09	Irregular payment of LTC Travel Claim
			6	0.06	Less deduction of rent/licence fee of Govt. accommodation
19	SE Reckong Peo	2	1	0.6	रियायती अवकाश का अनियमित भुगतान
			3	0.09	निजी चिकित्सालय में करवाए गये टैस्टों व अन्य खर्चों को सरकारी अस्पतालमें निहित दरों से सीमित नहीं करना राशि
20	SE Nurpur	3	2	0.05	Excess payment of TA and hotel reimbursement claims- Rs.3436/- and Irregular payment of TTA Rs. 2000/-
			4	0.03	Non maintenance of pay bill register and irregular excess payment due to wrong fixation of pay Rs. 0.03 lakh.
			5	0.04	Irregular payment of medical reimbursement claims without obtaining the dependency certificate- Rs. 0.04 lakh.
21	Engineer in chief	3	2	0.44	Irregular payment of leave concession
			6	1.77	Overpayment of inadmissible medical claims
			7b	1.11	Mis-use of official vehicles Rs. 1.11 lakh
22	IPH nerwa	2	7	-	Excess payment due to irregular grant of ACP
			22	0.08	Irregular payment of family planning allowance
23	IPH Dehra	1	7	2.7	Irregular excess payment on pay and allowances

24	IPH Reckong Peo	1	12A	0.38	Irregular drawal of TTA Rs 0.38 lac
			12B	-	Irregular grant of grade
Total		50		29.49	

**Annexure 20****Statements showing the details of recovery of roaylty/labour cess/Useful stone/Service tax**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	8	0.39	Less recovery of royalty charges
2	IPH Nurpur	1	4E	0.04	Non recovery of royalty charges
3	PSMIP Sadwan	1	8	0.37	Non recovery of royalty charges
4	IPH Una No II	1	4	5.62	Non deposit of labour cess
5	IPH Una No.I	1	7	4.57	Non deposit of labour cess
6	IPH Hamirpur	1	6E	0.4	Less recovery of royalty charges
7	IPH Sundernagar	1	11	0.19	Non deduction of royalty charges from contractors
8	IPH Baggi Mandi	1	2	5.62	Non deposit of labour cess with H.P. Building and Other Construction Workers Welfare Board and Labour Officer-cum-Cess Collector-
9	IPH Matiana	1	6	0.89	Non deduction of royalty charges from contractors running bill
10	IPH Dharamsala	1	15B	0.25	Non deduction of royalty charges from contractors running bill
11	IPH Solan	1	4	2.24	Non deposit of labour cess with H.P. Building and Other Constructions Workers Welfare Board and Labour Officer-cum-Cess Collector-Rs.2.24 Lakh.



12	IPH Paonta Sahib	1	7	7.42	Non deposit/crediting of Labour/Welfare Cess
13	IPH Sunni	2	4I	5.73	Less deduction of royalty from the firm
			4J	-	Non deduction of withheld amount on account of testing
			4K	-	Non deduction of security deposit from the running bills of the firm
			4L	-	Irregular start of maintenance period of the project without completion of all the work
			4M	-	Non obtaining the insurance bond from the firm
			6	28.09	Non claiming the cost of material supplied to other divisions
14	Engineer in Chief	2	2	0.82	Non-certification outstanding recovery of service tax
			3	0.82	Service tax
15	IPH Nerwa	2	5H	0.06	Short recovery of royalty charges from the contractor
			13	6.7	Non deposit of Labour welfare cess
16	IPH Dehra	1	14	21.01	Non deposit of deduction of labour Cess charges, deducted from the contractors
17	IPH Reckong Peo	1	11	1.1	Non deduction of royalty charges from contractors running bill
Total		20		92.33	

<b>Annexure 2P</b>					
<b>Statements showing the details of irregular diversion of funds/Wrong debit/credd to work</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Nurpur	1	4B	8.85	Irregular diversion of funds
			4F	11.47	Irregular expentiure charged to work instead of repair and maintainance
2	IPH Barsar	1	5D	5.03	Wrong credit to work-LWSS in Nadaunta
3	SE Chamba	1	2	10.68	Unauthorised diversion of liabilities on account of office expenses of Circle to Sub-Division
4	CE Mandi	1	7	16.37	Irregular payments in respect of electricity bills of circle office by the divisional office
5	IPH Kaza	1	10	71.91	Diversion of funds due to Irregular expenditure on Sustainability component of NRDWP
6	SE IPH Sundernagar	1	3	1.79	Unauthorised transferring of Electricity and telephone bills of circle to divisions
7	IPH Barsar	1	5A	-	Delay in award of work- 26 months- C/O LWSS in Nadaunta
8	Flood Management Project Haroli	1	3A	1423.99	Wrong debit to other works
9	IPH Barsar	1	5D	5.03	Wrong Credit to work
10	IPH Sarkaghat	1	11D	0.27	Wrong debit to the work
11	IPH Nalagarh	1	5C	8.87	Wrong debit to the work

			5F	2.69	Non credit of expenditure to work after transfer of material to other work
12	IPH Paonta Sahib	1	4D	1.34	Irregular debit of expenditure on account of procurement of material
13	IPH Nahan	1	3J	3.17	Wrong charge to scheme
14	PMSIP	1	10	2.8	Irregular charging of expenses of other offices
15	IPH Kaza	1	4A	0.59	C/O Minor irrigation scheme Kaza from ShillaNallah in GP Kaza- less debit to work
			4D	1.34	Irregular debit of expenditure on account of procurement of material
16	IPH Nerwa	1	5E	6.13	Irregular debit of expenditure
			5F	13.33	Irregular debit of expenditure to SCSP
17	IPH Dehra	1	5C	3.28	Wrong debit from the work
			5D	-	Irregular retention of material in MAS of work
Total		17		1598.93	

**Annexure2 Q****Statements showing the details of Outstanding water charges/abiana charges**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	18	12.65	Outstanding water charges/abiana charges
2	IPH Nurpur	1	15	65.7	Outstanding water charges/abiana charges
3	IPH Thural	1	11	2.38	Outstanding water charges/abiana charges
4	IPH Una No II	1	14	31.77	Outstanding water charges/abiana charges
5	IPH Una No I	1	15	51.89	Outstanding water charges/abiana charges
6	IPH Hamirpur	1	15	14.57	Outstanding water charges/abiana charges
7	IPH Sundernagar	1	18	21.9	Outstanding water charges/abiana charges
8	IPH Baggi Mandi	2	18	25.82	Outstanding recovery of water charges
			19	15.27	Outstanding recovery of abiana charges
9	IPH Matiana	1	17A	-	Non-collection of water charges due to non-ascertaining and raising of bills
			17B	-	Outstanding Abiana charges
10	IPH Dharamsala	1	21	124.33	Outstanding recovery of water charges
11	IPH Solan	1	19	5442.72	Outstanding water charges
12	IPH Nalagarh	1	12A	98.29	Outstanding recovery of water charges
			12B	28.19	Non recovery of Abiana charges

13	IPH Kaza	2	14	1479.21	Non assessment of Abiana charges for utilisation of irrigation potential in respect of irrigation schemes completed
			19	0.84	Outstanding recovery of water charges
14	IPH Paonta Sahib	1	11A	53.12	Outstanding recovery of water charges
			11B	16.51	Non recovery of abaiana charges
15	IPH Sunni	1	14A	3.59	Outstanding recovery of water charges
			14B	0.09	Outstanding recovery of Abiana charges
16	IPH Nahan	1	11	47.8	Outstanding recovery of water charges
17	IPH Nerwa	3	11	7.52	Outstanding recovery of water charges
			14	0.52	Outstanding recovery of Abiana charges
			15	-	Non assessment of Abiana charges
18	IPH Dehra	1	15	5.61	Non-raising/recovery of outstanding water charges, sewerage charges and abiana charges
19	IPH Reckong Peo	3	6B	-	Non-verification of water charges
			18	1.38	Outstanding Abiana charges
			19	-	Non-collection of water and sewerage charges due to non-ascertaining and raising of bills
20	IPH Shimla No 1	2	13	29.96	Outstanding recovery of water charges
			14	0.37	Outstanding recovery of Abiana charges
Total				7582	

<b>Annexure2 R</b>					
<b>Statements showing the details of non crediting of unclaimed/lapsed amount to govt. Revenues</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	16	78	Non crediting of unclaimed/lapsed amount to govt. Revenues
2	Hydrology	1	7	1.62	Non crediting of unclaimed/lapsed amount to govt. Revenues
3	IPH Nurpur	1	16	30.79	Non crediting of unclaimed/lapsed amount to govt. Revenues
4	IPH Thural	1	12	40.15	Non crediting of unclaimed/lapsed amount to govt. Revenues
5	IPH Una No II	1	12	13.41	Non crediting of unclaimed/lapsed amount to govt. Revenues
6	IPH Hamirpur	1	13	39.21	Non crediting of unclaimed/lapsed amount to govt. Revenues
7	IPH Sarkaghat	1	20	90.73	Non crediting of unclaimed/lapsed amount to govt. Revenues
8	IPH Sunderngar	1	17	27.39	Non crediting of unclaimed/lapsed amount to govt. Revenues
9	IPH Baggi Mandi	1	15	40	Non crediting of unclaimed/lapsed amount to govt. Revenues
10	IPH Dharamsala	1	22	37.32	Non crediting of unclaimed/lapsed amount to govt. Revenues
11	IPH Solan	1	16	91.71	Non-crediting of lapsed deposit to Govt. revenue
12	IPH Nalagarh	1	13	87.84	Non crediting of lapsed deposits to Govt. revenue

13	IPH Kaza	1	18	169.49	Non crediting of lapsed deposits to Govt. revenue
14	IPH Paonta Sahib	1	10	12.95	Non crediting of lapsed deposits to Govt. revenue
15	IPH Sunni	1	13	33.19	Non crediting of lapsed deposit to Government revenue
16	IPH Nahan	1	10	45.56	Non crediting of lapsed deposit to Government revenue
17	IPH Nerwa	1	16	23.32	Non crediting of lapsed deposit to Government revenue Rs. 23.32 Lakh.
18	IPH Reckong Peo	1	16	19.96	Non crediting of lapsed deposit in to Govt. Revenue
Total		18		882.64	

**Annexure 2S****Statements showing the details of non forfeiture of Earnest money**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	17	0.36	Non forfeiture of Earnest money
2	IPH Nurpur	1	4D	0.38	Non forfeiture of Earnest money
3	PSMIP Sadwan	1	18	0.14	Non forfeiture of Earnest money
4	IPH Una No II	2	8D	1.62	Non forfeiture of Earnest money
			13	0.62	Non forfeiture of Earnest money
5	IPH Una No.I	1	14	1.24	Non forfeiture of Earnest money
6	IPH Hamirpur	1	14	0.26	Non forfeiture of Earnest money
7	IPH Sarkaghat	1	21	1.11	Non forfeiture of Earnest money
8	IPH Sundernagar	1	19	0.84	Non forfeiture of Earnest money
9	IPH Baggi Mandi	2	16	1.67	Non-crediting of forfeited earnest money
			17	0.84	Non forfeiture of Earnest money
10	IPH Matiana	1	16	0.44	Non forfeiture of Earnest money
11	IPH Dharamsala	1	23	1.57	Non forfeiture of Earnest money
12	IPH Solan	2	8D	0.18	Non forfeiture of earnest money
			17	8.84	Non forfeiture of earnest money
13	IPH Nalagarh	1	14	1.42	Non-forfeiture of Earnest Money
14	IPH Kaza	1	20	12.88	Non-forfeiture of Earnest Money



15	IPH Paonta Sahib	2	4E	0.02	Non-Forfeiture of earnest money
			12	1.42	Non-Forfeiture of earnest money
16	IPH Sunni	1	15	0.34	Non-forfeiture of Earnest Money
17	IPH Nahan	2	3F	0.07	Non-Forfeiture of earnest money
			8	1.69	Non forfeiture of earnest money to the Govt
18	IPH Nerwa	1	17	9.55	Non-forfeiture of Earnest Money
19	IPH Reckong peo	1	17	1.72	Non forfeiture of earnest money
20	IPH Shimla No 1	1	12	1.2	Non forfeiture of earnest money to the Govt
Total		25		50.42	

**Annexure 2T****Statements showing the details of non reconciliation with treasury**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	19	1581.87	Non reconcilliation in Part I-1454.88 & Part II-126.99
2	Hydrology	1	8	0.46	Non reconcilliation
3	IPH Nurpur	1	13	664	Non submission of Form 51 to AG office for 1.5 years, Non reconcilliation Rs 377.61 in part I and Rs 286.39 in part II
4	IPH Solan	1	18	1630.13	Non reconcilliation Rs 12,68,31,741/- in part I and Rs 3,61,81,363/- in part II
5	IPH Dehra	1	12	815.04	Non reconciliation of difference with treasury- Rs. 603.93 lakh in part I and Rs. 211.11 lakh in part II.
6	IPH Reckong Peo	1	14	776.05	Non reconciliation of difference with treasury Rs.729.95 Lakh in part I and Rs. 46.10lakh in part II.
7	IPH shimla No 1	1	15	-	Non reconciliation with treasury.
Total		7		5467.55	

**Annexure 2U**

**Statements showing the details of non recovery of levied compensation/  
liquidated damages/ non recovery/ Non renewal of performance guarantees from  
contractor/ Irregular payment of contractor**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	5F	123.12	Non renewal of performance guarantees
2	PSMIP Sadwan	1	7F	115.35	Non renewal of performance guarantees-Nov 2015 to Dec 2017
3	IPH Barsar	1	7F	123.12	Non renewal of performance guarantees
4	IPH Baggi Mandi	1	7E	0.28	Non recovery of cost of material from contractor
5	IPH Matiana	1	7F	-	Submission of Performance Guarantee of private bank instead of nationalised bank
			7H,7I	-	Non Maintenance of Form 64 and contractor ledger
6	IPH Dharamsala	2	9G	4.15	Non recovery of material Rs. 4.15 lakh
			15D	2.77	Non-maintenance of contractor's ledger and non-effecting of recovery from contractors
7	IPH Nalagarh	1	5D	0.03	Non maintenance of contractor ledger resulting in less recovery of material
8	IPH Kaza	2	4C	22.05	Irregular grant of permission for procurement of cement
			4E	22.59	Non adjustment of Secured Advance
			4I	0.48	Irregular payment to contractor for extra items without approval of the competent authority

			9D	0.93	Issue of material to the contractors but the work was not started by them, non-recovery of material at penal rates
9	IPH Sunni	1	4E	15.4	Non recording of entries in contractor ledger resulting in non recovery of cost of material from the firm
			4G	4.16	Irregular deduction of material (8 MT of steel ) from the material issued to the firm
10	IPH Dehra	1	10	260.99	Irregular payment to contractor without obtaining the invoices/bills of MSERW pipes
Total		12		695.42	

**Annexure 2V**

**Statements showing the details of delay in award/completion of work or Delay in deposit of govt. Receipts**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Barsar	1	5A	-	Delay in award of work- 26 months- C/O LWSS in Nadaunta
2	IPH sarkaghat	1	11E	-	Delay in taking up of execution of works by contractor -over 4 months
3	IPH Baggi Mandi	1	7A	-	Delay in completion of work- over 12 months
4	IPH matiana	1	7A	-	Delay in award of work to the contractor- 33 Months.
5	IPH Dharamsala	1	9A	-	Delay in completion of work-17 months
			9C	-	Delay in award of work-17 months
6	IPH Solan	1	8A	-	Delay in completion of work resulted time over run 21 months.
7	IPH Nalagarh	1	5B	-	Inordinate delay in award of work to the contractor- almost 3 years
8	IPH Nahan	1	3C	-	Delay in Execution of work
	IPH Nerwa	1	5A	-	Delay in completion of the work even after 7 years of sanction
	IPH Reckong Peo	1	6A	-	Delay in award of work to the contractor
1	IPH Nurpur	1	14	108.56	Delay in deposit of Govt. Money in account-delay of upto 33 days
2	IPH Sarkaghat	1	13	101.74	Delay in deposit of Govt receipt
3	IPH Sundernagar	1	14A	3.25	Delay in deposit of Govt receipt upto 13 days
			14B	0.7	Delay in deposit of cheques into Govt. account 44 to 74 days
			14C	0.83	Delay in deposit of money collected on account of water charges into Govt. account -upto 30 days
4	IPH Dharamsala	1	17A	2.47	Delay in deposit of Govt receipt Rs. 2.47 lakh into Govt. account.-9 to 17 days

			17B	0.54	Delay in deposit of cheques/Demand drafts into Govt. account -29 to 87 days
			17C	-	Delay in deposit of Govt. Revenue-rest house rental charges
5	IPH Nalagarh	1	8	5.92	Delay in deposit of Govt receipt-Rs. 5.92 lakh into Govt. account.
6	IPH Dehra	1	9	-	Temporary mis appropriation of govt. money
Total		16		224.01	

**Annexure 2W**

**Statements showing the details of irregular splitting of works**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	IPH Nurpur	1	4C	42.28	Irregular splitting
2	IPH Una No II	1	8G	193.01	Irregular splitting
3	IPH Baggi Mandi	1	7F	707.27	Irregular splitting up of work agreements
4	IPH Solan	1	8G	311.16	Irregular splitting up of work agreements
5	IPH Kaza	3	6	0.32	Irregular purchase by splitting up into smaller supply order and without following the purchase procedure
			4F	335.81	Irregular award to the different contractors by splitting up the job into the smaller parts
			13	173.7	Irregular award of contracts for carriage of cement by splitting up of contract into smaller parts
6	IPH Paonta Sahib	1	4D	182.46	Irregular Splitting up of works
7	IPH Nahan	2	3E	194.3	Irregular Splitting up of works
			7	367.38	Irregular splitting up of works
8	IPH Nerwa	1	5B	-	Irregular split up of the work into smaller parts to avoid sanction of the higher authority
9	IPH Dehra	1	5E	105.96	Irregular splitting of works
10	IPH Reckong Peo	1	6C	204.87	Irregular Splitting up of work in smaller jobs estimated cost
11	IPH Shimla No 1	1	8E	26.25	Irregular splitting up of work agreements
Total		14		2844.77	

**Annexure 2X****Statements showing the details of non reconciliation**

<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	CE IPH Dharamsala	1	1	24201.44	Non reconciliation of deduction towards pipes from LOC during the year 2015-16 to 2018-19
2	SE IPH Dharamsala	1	1	3665.5	Non reconciliation of deduction towards pipes from LOC
3	SE IPH Kasumpti	1	2	3588.5	Non reconciliation of deduction towards pipes from LOC
4	Flood Management Project Haroli	1	6	1333.35	Non adjustment of huge stock and creation of avoidable stock liability
5	SE Reckong Peo	1	4	483.68	साख पत्र द्वारा जी0आई0पाईप की कटौती का मिलान न करन
Total		5		33272.47	



<b>Annexure 2Y</b>					
<b>Rush of expenditue/Authorisation of LOC in last quaters</b>					
<b>S.No.</b>	<b>Unit</b>	<b>No. Of Paras</b>	<b>Para No.</b>	<b>Amount (in lakh Rs)</b>	<b>Subject</b>
1	CE Hamirpur	1	1	2944.15	Rush of Expenditure
2	CE Dharmsala	1	4	-	Rush of Expenditure
3	CE Mandi	1	12	-	Rush of expenditure
4	SE Bilaspur	1	1	3249.55	बजट को लैप्स होने से बचाने के उद्देश्य से वर्ष के अन्त में व्यय का अधिक बहाव रूपये
5	SE Nahan	1	2	-	Rush of expenditure at the fag end of the years to avoid lapse of budget.
6	SE Rohru	1	2	-	Rush of expenditure in fourth quarters.
7	SE Sundernagar	1	1	-	Rush of Expenditure
8	SE Dharamsala	1	2	-	Rush of Expenditure
9	SE Kasumpti	1	1	-	Rush of Expenditure in Fourth quarters
10	SE Chamba	1	1	1141.31	Authorisation of LOC in 4th quarter above the prescribed percentage
<b>Total</b>		<b>10</b>		<b>7335.01</b>	

**Annexure 2Z****Details of Audit and Inspection Report not replied IPH**

<b>S.No.</b>	<b>IPH Name of Divison</b>	<b>Remarks</b>	<b>Year</b>
1	Matiana	Reply has not been received yet	2018-19
2	Solan	Reply has not been received yet	2018-19
3	Nalagarh	Reply has not been received yet	2018-19
4	Badsar	Reply has not been received yet	2018-19
5	Kaza	Reply has not been received yet	2018-19
6	PSMIP	Reply has not been received yet	2018-19
7	Dehra	Reply has not been received yet	2018-19
8	Una-I	Reply has not been received yet	2018-19
9	Una-II	Reply has not been received yet	2018-19
10	Nurpur	Reply has not been received yet	2018-19
11	Hyrology C&M Div. Tutikandi	Reply has not been received yet	2018-19
12	Baggi	Reply has not been received yet	2018-19
13	Paonta Sahib	Reply has not been received yet	2018-19
14	Nahan	Reply has not been received yet	2018-19
15	Indora	Reply has not been received yet	2018-19
16	Noradhar	Reply has not been received yet	2018-19
17	Sunni	Reply has not been received yet	2018-19
18	Sundernagar	Reply has not been received yet	2018-19