



सत्यमेव जयते

**Annual Review on the working of
Public Works and Irrigation & Public Health Divisions
for the year 2017-18**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

TABLE OF CONTENTS

Sr No		Para No	Page No
1	Executive Summary	--	(i) to (iv)
2	Introduction	--	1-2
	Part-I-Observations relating to accounts		3
3	A. General	--	3
4	i) Computerization of accounts		3
	ii) Accrual Accounting		4
	iii) Receipt of Accounts and Vouchers		4
5	B. Persistent and common defects		4
6	Statement No.I Delay in receipt of accounts and vouchers		5
	A-Monthly Accounts		5
	B-Vouchers (Schedule of Dockets)		5
7	Statement No.II Statement showing the position of Divisions from which the following schedules have not been received		6
	i) Schedule of Deposits and Deposit Works with the Monthly Accounts		6
	ii) Non adjustment of AG Memos by the Divisional Officers		6
	iii) Schedule of Miscellaneous Public Works Advances.		7
	iv) Schedule of Cash Settlement Suspense Account.		7

	v) Schedule of Reconciliation with Treasuries (Form-51)		7
8	Statement No.III Statement showing the amounts held under objection upto the end of March 2018.		8
9	Statement No.IV Position of suspense balances		8
	i) Adverse balances under Public Works Deposits 8443		8
	ii) Old Balance under Head of Account 8443-Civil Deposit		9
	iii) Heavy outstanding balances under PAO Suspense (National Highways)		9
	iv) Cash Settlement Suspense Account		10
	v) Material Purchase Suspense Account		10
	vi) Minus balance and excess balance under head 8671-Cash Balance		11
	vii) Outstanding balances under major head of account 8009-GPF		11
10	Statement No.V Arrears in reconciliation of receipt and expenditure figures		11
11	Statement No.VI Defects in the preparation of monthly accounts		12-13
			14
	PART II- AUDIT OBSERVATIONS		
12	Statement No. I Non deduction of royalty from contractors for the year 2017-18.		14
13	Statement No. II Audit Notes and Inspection Reports not replied by the B&R and IPH Divisions.		14
14	Statement No. III Important irregularities noticed in the local Inspection of Public Works/Irrigation & Public Health Divisions.		14
	(A) Public Works Divisions		14
15	Unfruitful/Wasteful/Injudicious/Idle-Investment/ Infructuous Expenditure	1	14
16	Irregular utilization of funds to avoid lapse of budget	2	14
17	Fictitious booking/adjustment of material/stock	3	15
18	Blockage of funds due to non execution of deposit works	4	15

19	Expenditure incurred in excess of deposit received	5	15
20	Non levy of compensation	6	16
21	Non recovery of levied compensation/liquidated damages/non recovery from contractors.	7	16
22	Non finalization of bills/unauthorized deviation	8	16
23	Non accountal of material/lubricant/non verification of accountal of material/short accountal, etc.	9	16
24	Outstanding recoveries under “Miscellaneous Works Advances”	10	16
25	Irregular Expenditure (A) Statement showing the details of expenditure incurred in excess of (A/A & E/S) (B) Execution of works without technical sanction	11	17
26	Non posting of indents	12	17
27	Non disposal of scraps/dismantle material/unserviceable machinery	13	17
28	Irregular payment of pay & allowances HRA/TA/MA etc.	14	17
29	Less recovery of royalty and non recovery of secured advance and Non recovery of Plants, etc.	15	18
30	Statement Showing the detail of Short/Non receipt of Material	16	18
31	Irregular utilization of funds provided for restoration of road damage.	17	18
32	Non crediting of unclaimed/lapse amount to Government revenue	18	18
33	Non forfeiture of earnest money/non crediting of forfeiture of earnest/security money.	19	18
34	Non reconciliation with treasury	20	19
35	Non deposit of sales tax/ labour cess	21	19
36	Minus stock balances	22	19
37	Irregular purchase/utilization/execution of works and irregular maintenance of public deposit head.	23	19
	(B) Irrigation and Public Health Department		20
38	Unfruitful/Wasteful/Injudicious/Idle Investment/ Infructuous Expenditure	1	20
39	Irregular utilization of budget grant at the fag end of the year	2	20
40	Fictitious booking/adjustment of material/stock	3	20
41	Blockage of funds due to non execution of deposit works	4	20
42	Expenditure incurred in excess of deposit received	5	21

43	Non levy of compensation	6	21
44	Non Finalisation of bills/unauthorized deviation.	7	21
45	Non Accountal of material/lubricant/non verification of accountal of material/short accountal, etc.	8	21
46	Advance payment to HPSEB limited	9	22
47	Outstanding recoveries under "Miscellaneous Works Advances."	10	22
48	Irregular expenditure (A) Statement showing the details of expenditure incurred in excess of (A/A&E/S) (B) Execution of works without technical sanction	11	22 23
49	Non disposal of scraps/dismantle material/unserviceable machinery.	12	23
50	Irregular payment of pay and allowances/HRA/TA/DA etc.	13	23
51	Less recovery of royalty and non recovery of labour cess, etc.	14	23
52	Outstanding water/sewerage charges.	15	23
53	Infructuous expenditure due to non functional hand pumps	16	24
54	Unrealistic estimation/diversion of funds	17	24
55	Minus balance/Non receipt of pipes	18	24
56	Outstanding abiana charges.	19	24
57	Non crediting of unclaimed/Lapse amount to Government revenue.	20	24
58	Non forfeiture of earnest money/non crediting of forfeiture of earnest/security money.	21	25
59	Non Reconciliation with treasury	22	25
60	Non recovery of levied compensation/liquidated damages/non recovery from contractors.	23	25

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: 21/01/2019

(Kulwant Singh)
Accountant General (A&E)
Himachal Pradesh

Executive Summary

The 51st 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 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) The balances of **Rs. (-) 224681.88 lakh** under head “8782-00-102-01 Remittances into Treasury” and **Rs. 9367.77 lakh** under head “8782-00-102-02 Cheques” remained unadjusted up to March 2018 due to remittances not made by the Divisions but accounted for by the treasuries and non-cancellation of time barred cheques respectively.

(Statement-II(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. (-)10003.28 lakh** in Public Works divisions and **Rs (-)5400.24 lakh** in IPH Divisions had accumulated up to March 2018.

(Statement-IV(i))

iv) An expenditure of **Rs. 1153.50 lakh** incurred up to March 2018 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(iii))

v) In 65 Divisions an amount of **Rs. 7699.51 lakh** had accumulated under the head 8658-129- Material Purchase Suspense Account till March, 2018.

(Statement-IV(v))

PART-II : Observations relating to audit

Statement No I : Non deduction of royalty from contractors-undue financial favour to contractors **Rs 992.96 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 6828.26 lakh** were released to 24 PWD divisions through Letter of Credit at the fag end of financial year 2017-18. 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. 3807.22 lakh** was adjusted/ booked by 23 PWD divisions to various works just to utilize available budget and later on wrote back in the subsequent year.

(Para-3)

iii) In 30 PWD Divisions, audit revealed that deposits amounting to **Rs 19559.15 lakh** received for execution of works was lying unutilized since long and by equal number of Divisions an amount of **Rs 5409.13 lakh** was incurred in excess of amount deposited by the client departments/ agencies.

(Para 4 & 5)

iv) Final bills of contractors valuing **Rs 5221.34 lakh** in 12 PWD Divisions were not finalized by the Divisional Officers due to non-approval of deviation and for other reasons. There were also cases of payment being made without getting deviation approved from the competent authority.

(Para-8)

- v) In 32 PWD Division an amount of **Rs 21012.50 lakh** was lying outstanding under “Miscellaneous Work Advances” for want of adjustment from individuals, other divisions, departments etc.

(Para-10)

- vi) Twelve Public Works Divisions incurred expenditure of **Rs 6163.01 lakh and Rs 17550.70 lakh** in excess of sanctioned budget/estimates and without obtaining technical sanction respectively.

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

(B) Irrigation & Public Health Divisions

- i) An expenditure of **Rs 24252.36 lakh** incurred on execution of works/schemes by 20 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.

(Para-1)

- ii) Funds amounting to **Rs.3928.16 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.1442.61 lakh** was booked by 12 IPH divisions to various works without any requirement and in the subsequent year the material was written back to stock.

(Para-3)

- iv) On one hand an amount of **Rs. 3749.39 lakh** was received by various IPH Divisions for execution of works which was lying unutilized and on the other hand an amount of **Rs.434.59 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) An amount of **Rs.24845.36 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of adjustment from individuals, other divisions, departments, contractors, firm/suppliers etc.

(Para-10)

INTRODUCTION

The 51st review on the working of Public Works Divisions and Irrigation & Public Health Divisions in Himachal Pradesh has been prepared with the object of presenting an annual report to the State Government depicting deficiencies noticed in the accounts maintained by these divisions and the accounts rendered by these divisions to the office of the Accountant General (Accounts & Entitlement), Himachal Pradesh. The review also contains audit observations that were noticed during audit of the records of these divisions by the office of the Pr. Accountant General (Audit) Himachal Pradesh. This review is supplementary to the comments made from time to time in the report of the Comptroller and Auditor General of India on the accounts of Government of Himachal Pradesh.

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 2017-18 was as under:

Sr. No.	Name of Branch	Number of Divisions
i) Public Works Divisions:		
1.	Building & Roads	61
2.	Electrical	05
3.	Mechanical	06
4.	National Highway	08
	Total	80
ii) Irrigation and Public Health Divisions:		
1.	Irrigation and Public Health	52
	Grand Total	132

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) **Accrual Accounting**

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

(iii) **Receipt of accounts and vouchers**

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

B. Persistent and common defects

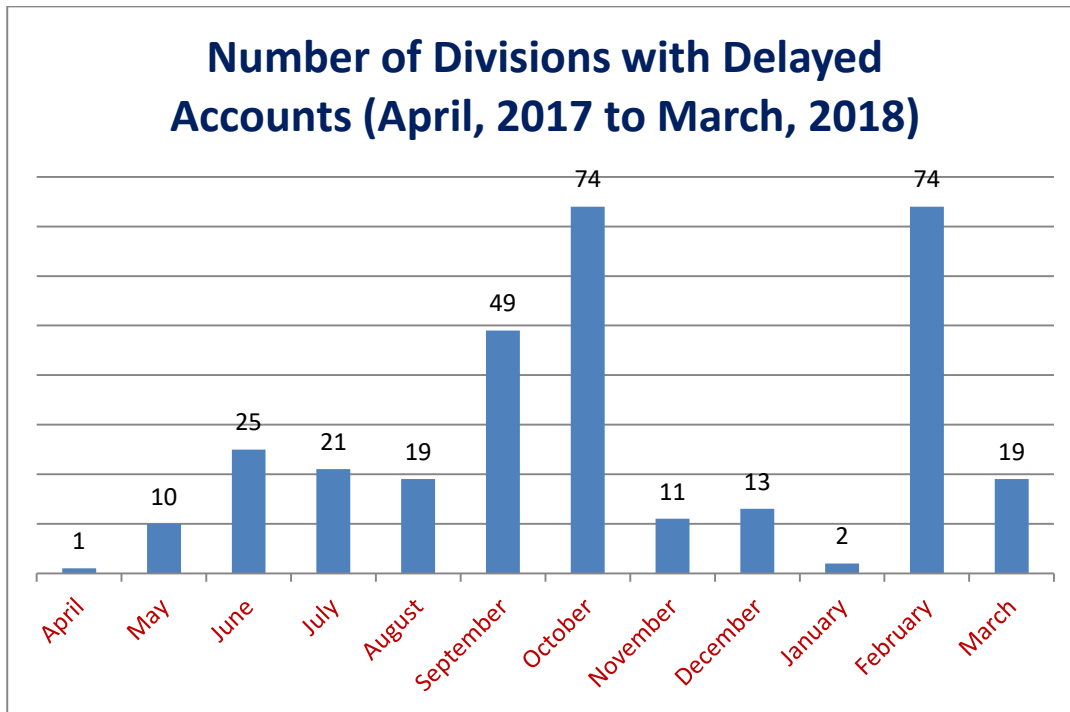
The following statements show the common and persistent defects noticed during processing and examination of the monthly accounts rendered by the divisions and are brought to the notice of the Government/concerned Heads of Department to enable them to take necessary corrective measures.

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 2017-18, 318 monthly accounts pertaining to 132 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 Divisions from which the following schedules have not been received and the position of status thereof,

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 on this account have accumulated to **Rs 69119828/-**-(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.(-) 4290165.78** was outstanding under this head as on 31 March 2018 (**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(-)224681.88 lakh** and 02-Cheques of **Rs. 9367.77 lakh** up-to March 2018 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, 2018.

No item under OB suspense is outstanding up to March, 2018.

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 the department. It was observed that adverse balances to the tune of **Rs. (-) 10003.28 lakh** and **Rs.(-)5400.24 lakh** in Public Works Divisions and Irrigation & Public Health Divisions respectively had accumulated up-to March 2018 (**Annexure-X**).

(Figure in Lakhs of ₹)

Sr. No.	Head of Account	2016-17		2017-18	
		B&R	IPH	B&R	IPH
1	8443-00-108-00	(-)14941.87	(-)1397.57	(-)10003.28	(-)5400.24

It was seen that quantum of adverse balances under Public Works deposits had increased considerably over the previous year in respect of IPH Department indicating 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 incurred on behalf of Departments other than PWD/IPH to get a fair view of the accounts and recover the amount of expenditure incurred in excess of the deposits received there from. This would also avoid unnecessary diversion of funds earmarked for other works/schemes.

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

As per Rule 15.4.1 of PW Account Code, deposits are not to be kept outstanding as a liability for an indefinite period. After a specific period in which the amounts remain unclaimed, these are treated as lapsed and taken to the revenue account of the State Govt. and the deposit balances unclaimed for three or more years are required to

be lapsed and credited to the revenue. The amount concerned is also required to be immediately remitted into Treasury. These provisions are not being adhered to by Executive Engineers concerned, resulting into non-depiction of true and fair picture of the state of accounts of the State Govt.

Recommendation

Divisional Authorities should be directed to follow the Codal provisions and unclaimed deposits for more than three complete financial years may be lapsed to the Government Account immediately. Appropriate action should be initiated against those who don't follow codal provision.

iii) Heavy 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 1153.50 lakh** incurred up-to March 2018 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 ₹)

Sr. No.	Head of Account	2016-17	2017-18
1	8658-01-101-05	1179.80	1153.50

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.

iv) Cash Settlement Suspense Account

The suspense head ‘Cash Settlement Suspense Account’ (CSSA) under major head “8658-00-107 Suspense Account” is intended for settlement of transactions between various divisions for supplies made and services rendered by one division to 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.(-) 4290165.78** was outstanding under this head as on 31 March 2018 (**Annexure-VI**). The operation of CSSA head has been stopped since 1997-98.

Recommendation

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

v) Material Purchase Suspense Account

Whenever any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but in any case not later than the close of the financial year. It was observed that at the end of March 2018 a sum of **Rs. 7699.51lakh** 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	2016-17		2017-18	
		B&R	IPH	B&R	IPH
1	8658-00-129-00	265.54	6719.81	332.25	7367.26

Recommendation

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

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

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.

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

It was observed that there was minus balances of Rs. 270.33 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 03/2018, there is an amount of Rs. 759.88 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 2018.

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

It was observed that in number of cases the monthly accounts were not prepared in accordance with the provisions of relevant Rules and also according to the instructions issued by the Accountant General from time to time with the result the accounts were found incomplete and defective. The main defects noticed in the preparation of monthly accounts received from the Divisions are detailed below:-

Sr. No.	Particulars of defect	Remarks
1	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.	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 and also help in timely preparation of annual accounts.
2	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 amounts indicated against various form in CPWA 83 did not match with the copies of relevant form appended to monthly account. Further, different forms as mentioned in Form 83 were not annexed with the monthly accounts in chronological	

	order. Moreover, proper linking of detailed schedules with various forms by specifying page no. have not been done appropriately.	
3	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.	

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

Recommendation

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

(Dhruv Bhola)
Deputy Accountant General
(Accounts & VLC)

PART-II
Audit Observations

Statement No I : Non deduction of royalty from contractors-undue financial favour to contractors Rs 992.96 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 2017-18 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. 971.90/- lakh and Rs 21.06 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 2017-2018 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.

An expenditure of **Rs. 17714.22 lakh** as per details given in **Annexure “A”** incurred on the execution of works by 34 divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works and to ensure economy, efficiency and effectiveness.

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

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

Test check of records of **25** PWD divisions revealed that funds amounting to **Rs.6828.26 lakh** as per details given in the **Annexure “B”** was released through letter of credit (L.O.C.) by the concerned Superintending Engineer at the fag end of the financial year 2017-18. The amount was drawn by the Executive Engineers and paid through cheques to other divisions/within division and subsequently the amount was returned to concerned divisions by other division just to avoid lapse of available budget. This has also resulted in irregular utilization of Government money.

3. Fictitious booking/ adjustment of material/stock.

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

Contrary to provisions, material valuing **Rs.3807.22 lakh** as per details given in **Annexure “C”** was adjusted/booked by **23** PWD divisions to various works where the material was not required and in subsequent year the material was written back to stock just to show utilization of available budget during the financial year.

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

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

It was noticed that **30** PWD divisions, an amount of **Rs.19559.15 lakh** as detailed in **Annexure “D”** received for execution of works on behalf of other departments was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handing

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

5. Expenditure incurred in excess of deposit received.

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

During audit of divisions, it was noticed that an amount of **Rs. 5409.13 lakh** was incurred by 30 PWD divisions in excess of the amount received from other departments/agencies. The details are given in **Annexure “E”**.

6. Non levy of compensation.

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

It was noticed that various works in **21** PWD divisions as per **Annexure “F”** were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs. 1964.76 lakh** under Clause-2 of contract agreement.

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

It was noticed that in **7** PWD divisions, compensation amounting to **Rs. 246.59 lakh** was levied by the Divisional Officers as per details given in **Annexure “G”** but the amount was not recovered from the contractors which resulted in extension of undue favour to contractors and loss to Government.

8. Non finalization of bill/ unauthorized deviation.

In **12** PWD divisions final bills of the contractors valuing **Rs.5221.34 lakh** were not finalized by the Divisional Officers due to non approval of deviation and for other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in **Annexure “H”**.

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

It was noticed that in 4 PWD divisions, an amount of **Rs 145933.33** lakh was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in **Annexure “I”**.

10. Outstanding recoveries under “Miscellaneous Works Advances”.

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

It was noticed that in 32 PWD divisions, an amount of **Rs.21012.50 lakh** was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firm/suppliers as per details given in **Annexure “J”**.

11. Irregular expenditure.

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

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

Contrary to the above Rule, an amount of **Rs.6163.01 lakh** had been incurred in excess of the sanctioned amount/ estimates by **12 PWD** divisions but no revised A/A & E/S estimates were prepared and got approved from the competent authority. The details are given in **Annexure “K”**.

(B) Execution of works without technical sanction.

As per Rule 87(2) of HPFR, 2009 every work shall be taken up for execution after preparation of detailed design and estimates and preceded by sanction of works.

It was noticed that an expenditure of **Rs. 17350.70 lakh** has been incurred on the execution of works by **12 PWD** divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in **Annexure “L”**.

12. Non posting of indents.

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

It was noticed that material valuing **Rs. 398.68 lakh** were issued by **8** PWD divisions as per details given in **Annexure “M”** to contractors for the execution of works. The material issued was not accounted for/ entered in contractor ledger. Thus, the recovery of cost of material made from contractors could not be verified.

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

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

It was noticed that in **09** PWD divisions machinery/ store book valuing **Rs. 207.74 lakh** becomes unserviceable but the machinery/ store has yet not auctioned which resulted in unnecessary watch and ward loss due to its deterioration. The details are given in **Annexure “N”**.

14. Irregular payment of pay and allowance and HRA/ License fees/ Medical claim/LTC advance/leave encashment

In **15** PWD divisions, the pay and allowances ,HRA/License fees/Medical claim/LTC advance/Leave encashment amounting to **Rs. 1146.66 lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in **Annexure “O”**.

15. Less recovery of royalty and non recovery of secured advanced/hire charges/non recovery of plants, etc.

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

It was noticed that in **12** PWD divisions, the royalty charges/labour cess hire charges, recovery of plants issued amounting to **Rs. 123.84 lakh** was not deducted, resulting in loss of revenue to Government and undue favour to contractors. The details are given in **Annexure “P”**.

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

It was noticed that in **02** PWD divisions, material costing to **Rs. 9.34 lakh** was received less or still to be received. The details of short receipt of material are given in **Annexure “Q”**.

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

It was noticed that in **04** division, funds amounting to **Rs. 154.12 lakh** provided for restoration of road damage had been utilized by diverting the funds to other tasks/works. The restoration funds were diverted without obtaining sanction of the competent authority. The details are given in **Annexure "R"**.

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

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

During test check of records and information supplied by 29 PWD divisions, it was noticed that an amount of **Rs.1314.32 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in **Annexure "S"**.

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

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

During test check of records, it was noticed that in 21 PWD Divisions various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs.20.46 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in **Annexure "T"**.

20. Non reconciliation with treasury.

Rule 2.31 (a) HPFR, 1971, Vol-1 provides that with a view to enable the Head of Office to see that all amounts drawn from the treasury have been entered in the cash book, they should invariably obtain from Treasury Officer by the 15th of every month a list of all bills drawn and money remitted by him during the previous month and trace all the amounts in the cash book.

During test check of records of **22** PWD Divisions, it was noticed that there was difference of **Rs. 25709.42 lakh** between figures of department and treasury. The details are given in **Annexure "U"**.

21 Non deposit of sales tax/ labour cess

In **8** PWD divisions, the sale tax and labour cess amounting to **Rs 185.21 lakh** detected from the bills of contractors, etc. had not been deposited into Govt account by the divisional officers. The detail are given in **Annexure "V"**

22 Minus stock balance-

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

During test check of record of **13 PWD** divisions, it was noticed that there was minus stock balance amounting to **Rs 7266.86** lakh as shown in **Annexure "W"**

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

In 09 **PWD** Divisions, it was noticed that expenditure of **Rs.244.049** lakh was incurred on irregular purchase/utilisation/ execution of works by the divisions. as shown in **Annexure" X"**

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Sr. Audit Officer

(B) Irrigation and Public Health Department

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

An expenditure of **Rs. 24252.36 lakh** as per details given in **Annexure "2A"** was incurred on the execution of works by 34 divisions was rendered unfruitful/wasteful/injudicious due to improper, faulty planning, lackadaisical approach in execution of works and lack of coordination etc. Remedial measures are required to be taken to spend the Government money prudently on productive works as well as to ensure economy, efficiency and effectiveness.

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

Rule 2.10 of the Himachal Pradesh Financial Rules 1971 (Vol.-1) stipulates that no money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw money in advance from treasury for execution of work which is likely to take considerable time. Test check of records of **15** divisions revealed that funds amounting to **Rs.3928.16 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 2017-18. 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. 1442.61 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 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 **15** divisions, an amount of **Rs.3749.39 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. 434.59 lakh** was incurred by 8 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 contract should be strictly observed by the contractor. Failing to comply with the provisions, the contractor shall be liable to pay compensation maximum upto 10 percent of the tendered amount for such delay.

It was noticed that various works in **18** I&PH divisions as per **Annexure “2F”** were awarded to contractors but not completed within stipulated period. The Divisional Officers has not levied compensation which works out to **Rs.1144.53 lakh** under Clause-2 of contract agreement resulted in extension of undue favour to the contractors.

7. Non finalization of bill/ unauthorized deviation.

In 3 I&PH divisions final bills of the contractors valuing **Rs. 790.24 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/ lubricant/ non verification of accountal of material/short accountal etc.

Rule 135 of HPFR, 2009 provides that all goods shall be counted, measured or weighed and inspected at the time of receipt with a view to ascertain the quality, quantities and specifications. Details of goods received shall thereafter be entered in the stock register.

It was noticed that in **09** divisions, an amount of **Rs.156.86 lakh** was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in **Annexure “2H”**.

9. Advance payment to HPSEB limited

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

It was noticed that advance payment of **Rs.2675.60 lakh** had been made by **09** I&PH divisions to HPSEB Limited for the supply of power (SOP) and the amount was debited to the final head of account of schemes instead of placing the amount under “Miscellaneous Works Advances” pending account/UCs. The details of such cases are given in **Annexure “2I”**. Thus, debiting the amount of advance payment to the final head of account of schemes without execution of SOP work was irregular.

10. Outstanding recoveries under “Miscellaneous Works Advances”.

“Miscellaneous Works Advances” is a transitory suspense head which is intended to record transactions relating to advance payments to firm/ suppliers, expenditure incurred on deposit works in excess of deposit received, amount recoverable from officers/ officials on account of shortage, hire

charges, amount recoverable from other divisions/ departments, etc. and other items of expenditure the allocation of which is not known and which cannot immediately be adjusted to the final head of account.

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

It was noticed that in **18** I&PH divisions, an amount of **Rs.24845.36 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.10078.16 lakh** had been incurred in excess of the sanctioned amount/ estimates by **6** I&PH divisions but no revised estimates were prepared and got approved from the competent authority. The details are given in **Annexure “2K”**.

(B) Execution of works without technical sanction.

As per Rule 87(2) of HBFR, 2009 every work shall be taken for execution after preparation of detailed design and estimates and preceded by sanction for works.

It was noticed that an expenditure of **Rs.19725.75 lakh** has been incurred on the execution of works by **5** I&PH divisions but the technical sanction for execution of works has not yet been obtained from the competent authority. The details are given in **Annexure “2L”**.

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

As per Rule 145 of HPFR, 2009, a department shall declare the goods as surplus or obsolete or unserviceable and dispose of the same in the prescribed manner.

It was noticed that in **04** I&PH divisions machinery/ store, having book value of **Rs.18.75 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 “2M”**.

13. Irregular payment of pay and allowance/HRA/license fee/Medical claim/TA-DA

In **6 I&PH Division** divisions, the pay and allowances/HRA/license fee/Medical claim/TA-DA amounting to **Rs. 12.96 lakh** was paid irregularly but no action had been taken to recover the amount or to set right the irregularity. The details are given in **Annexure “2N”**.

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

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

It was noticed that in **05 I&PH** divisions, the royalty charges/labour cess amounting to **Rs. 34.43 lakh** was not deducted/deposited, resulting in loss of revenue to Government and undue favour to contractors. The details are given in **Annexure “2O”**.

15. Outstanding water/sewerage charges

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

Test check of records and information supplied by **22 I&PH** divisions revealed that an amount of **Rs.5874.17 lakh** was recoverable from the consumers to whom the water/sewerage connection had provided but the water/sewerage charges had not collected/realized by the department from the consumers. Reasons for non recovery of water/sewerage charges from the consumers on due date was not furnished. Immediate action was therefore, required to be taken so that the Government dues are credited promptly into Government account. The details of outstanding water/sewerage charges are given in **Annexure “2P”**.

16. Infructuous expenditure due to non functional hand pumps.

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

Scrutiny of records and as per information supplied by **04 I&PH** divisions revealed that these divisions had installed hand pumps at a cost of **Rs.186.65 lakh**. These hand pumps had become non functional due to muddy water, lowering of water level, falling of assembly and having gone dry and required flushing. The expenditure incurred on their installation remained infructuous. The details are given in **Annexure “2Q”**.

17. Unrealistic estimation/diversion of funds

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

It was noticed that in **03** I&PH divisions, an amount of **Rs. 175.83 lakh** had been diverted irregularly. The details are given in **Annexure “2R”**.

18. Minus balance/Non receipt of pipes

During test check of records of **03** I&PH divisions, it was noticed that there was a figure of minus stock balance and non receipt of different pipes amounting to **Rs.414.03 lakh** as shown in **Annexure “2S”**. No action had been taken by the department.

19. Outstanding abiana charges

Test check of records and information supplied by **15** I&PH divisions revealed that an amount **Rs.214.46 lakh** was recoverable from the farmers to whom the irrigation facility had been provided by the department. The Department had not taken effective steps to realize the outstanding abiana charges. The matter needs to be looked into on priority basis so that revenue receipts are credited into the state exchequer. The details of outstanding abiana charges are given in **Annexure “2T”**.

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

Rule 12.7 of HPFR,1971, Vol 1 provides that all balances of unclaimed deposits for more than three complete account years shall at the close of March in each year be credited to the Government.

During test check of records and information supplied by **22** I&PH divisions, it was noticed that an amount of **Rs.499.10 lakh** was lying unclaimed in Govt. account for more than three years. The details of unclaimed amount are given in **Annexure “2U”**.

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

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

During the test check of records, it was noticed that in **13** I&PH Divisions various works were awarded to contractors but the contractors were failed to commence the work within stipulated period. The earnest money **Rs. 14.1 lakh** deposited by these contractors should have been forfeited and credited to Government revenue. But no action had been taken by the Divisional Officers to forfeit the earnest money. The details are given in **Annexure “2V”**.

22. Non reconciliation with treasury.

Rule 2.31 (a) of HPFR, 1971, Vol.1 provides that with a view to enable the Head of Office to see that all amounts drawn from the Treasury have been entered in the cash book should invariably obtain from Treasury Officer by the 15th of every month a list of all bills drawn and money remitted by him during the previous month and trace all the amounts in the cash book.

During the test check of records of **10 I&PH Division**, it was noticed that there was difference of **Rs. 96764.71 lakh** between figures of department and treasury. The details are given in **Annexure "2W"**.

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

It was noticed that in **5 division**, compensation amounting to **Rs. 621.95 lakh** was levied by the Divisional Officers as per details given in **Annexure "2X"** but the amount was not recovered from the contractors which resulted in extension of undue favour to contractors and loss to Government.

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**Sr. Audit Officer
(General Sector)**

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-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18
1	600	B&R Mandi-I	10 th of following month except March which is 15 th of the following month and whenever 10 th or 15 th is a holiday next working day is due date.	11.5.17	12.06.17	11.07.17	08.08.17	08.09.17	12.10.17	10.11.17	11.12.17	10.01.18	12.02.18	12.03.18	18.04.18
2	601	B&R Mandi-II		09.5.17	12.06.17	11.07.17	11.08.17	07.09.17	11.10.17	13.11.17	11.12.17	10.01.18	10.02.18	12.03.18	20.04.18
3	602	B&R Karsog		09.5.17	08.06.17	10.07.17	10.08.17	11.09.17	12.10.17	13.11.17	12.12.17	12.01.18	12.02.18	12.03.18	20.04.18
4	603	B&R Sundernagar		11.5.17	12.06.17	11.07.17	11.08.17	11.09.17	11.10.17	10.11.17	11.12.17	11.01.18	12.02.18	12.03.18	20.04.18
5	604	B&R Sarkaghat		11.5.17	11.06.17	10.07.17	10.08.17	12.09.17	10.10.17	13.11.17	11.12.17	10.01.18	12.02.18	09.03.18	13.04.18
6	606	B&R Theog		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
7	607	B&R Chopal		11.5.17	13.06.17	12.07.17	10.08.17	13.09.17	10.10.17	13.11.17	07.12.17	10.01.18	09.02.18	09.03.18	16.04.18
8	608	B&R Rohru		11.5.17	12.06.17	10.07.17	10.08.17	15.09.17	10.10.17	13.11.17	11.12.17	10.01.18	13.02.18	09.03.18	23.04.18
9	609	B&R Jubbal		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	09.02.18	09.03.18	24.04.18
10	611	B&R Arki		11.5.17	12.06.17	10.07.17	08.08.17	11.09.17	12.10.17	15.11.17	11.12.17	10.01.18	13.02.18	12.03.18	16.04.18
11	613	B&R Solan		11.5.17	08.06.17	07.07.17	10.08.17	07.09.17	10.10.17	08.11.17	08.12.17	09.01.18	09.02.18	09.03.18	12.04.18
12	614	B&R Kasauli		09.5.17	08.06.17	11.07.17	10.08.17	08.09.17	09.10.17	06.11.17	12.12.17	10.01.18	12.02.18	09.03.18	16.04.18
13	616	B&R Shimla-I		11.5.17	12.06.17	10.07.17	08.08.17	08.09.17	10.10.17	13.11.17	11.12.17	09.01.18	09.02.18	09.03.18	16.04.18
14	617	B&R Shimla-II (Dhami)		11.5.17	08.06.17	10.07.17	07.08.17	11.09.17	10.10.17	08.11.17	07.12.17	10.01.18	09.02.18	09.03.18	13.04.18
15	618	B&R Shimla-III		11.5.17	12.06.17	10.07.17	09.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
16	620	B&R Dharamshala		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	14.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
17	621	B&R Palampur		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	08.11.17	11.12.17	10.01.18	12.02.18	09.03.18	16.04.18

18	622	B&R Baijnath	10 th of following month except March which is 15 th of the following month and whenever 10th or 15th is a holiday next working day is due date.	09.5.17	12.06.17	11.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	08.01.18	08.02.18	12.03.18	17.04.18
19	623	B&R Kangra		11.5.17	12.06.17	10.07.17	10.08.17	12.09.17	06.10.17	07.11.17	07.12.17	10.01.18	12.02.18	09.03.18	17.04.18
20	624	Mech Dharmshala		11.5.17	12.06.17	10.07.17	10.08.17	08.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	23.04.18
21	626	B&R Kullu-I		11.5.17	08.06.17	10.07.17	11.08.17	12.09.17	12.10.17	10.11.17	11.12.17	11.01.18	12.02.18	12.03.18	17.04.18
22	627	B&R Kullu-II		11.5.17	12.06.17	11.07.17	11.08.17	11.09.17	13.10.17	16.11.17	07.12.17	12.01.18	12.02.18	12.03.18	20.04.18
23	629	B&R Chanav Velly Udaypur		NIL	12.06.17	10.07.17	11.08.17	11.09.17	12.10.17	10.11.17	11.12.17	10.01.18	NIL	NIL	17.04.18
24	630	B&R Chamba		11.5.17	12.06.17	10.07.17	11.08.17	11.09.17	11.10.17	08.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
25	631	B&R Salooni		11.5.17	12.06.17	10.07.17	08.08.17	12.09.17	10.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
26	632	B&R Dalhousie		11.5.17	12.06.17	10.07.17	10.08.17	12.09.17	11.10.17	10.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
27	633	B&R Pangi		11.5.17	12.06.17	13.07.17	11.08.17	12.09.17	10.10.17	13.11.17	11.12.17	12.01.18	12.02.18	12.03.18	16.04.18
28	634	B&R Hamirpur		11.5.17	09.06.17	10.07.17	10.08.17	11.09.17	12.10.17	08.11.17	11.12.17	09.01.18	12.02.18	09.03.18	16.04.18
29	635	B&R Una		11.5.17	12.06.17	11.07.17	11.08.17	11.09.17	12.10.17	14.11.17	12.12.17	12.01.18	08.02.18	08.03.18	16.04.18
30	636	B&R Bharwain		11.5.17	12.06.17	10.07.17	11.08.17	11.09.17	13.10.17	15.11.17	13.12.17	12.01.18	12.02.18	12.03.18	16.04.18
31	637	B&R Barsar		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
32	639	B&R Nurpur		11.5.17	12.06.17	10.07.17	17.08.17	11.09.17	10.10.17	06.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
33	640	B&R Fatehpur		11.5.17	12.06.17	10.07.17	09.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
34	641	B&R Dehra		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	09.01.18	09.02.18	12.03.18	16.04.18
35	642	B&R Jawali		11.5.17	12.06.17	10.07.17	09.08.17	10.09.17	10.10.17	13.11.17	11.12.17	10.01.18	12.02.18	09.03.18	16.04.18
36	643	B&R Bilaspur-I	11.5.17	12.06.17	11.07.17	11.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	08.02.18	09.03.18	16.04.18	
37	644	B&R Bilaspur-II	11.5.17	08.06.17	11.07.17	11.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	08.02.18	12.03.18	16.04.18	
38	645	B&R Ghumarwin	11.5.17	13.06.17	10.07.17	11.08.17	11.09.17	11.10.17	14.11.17	10.12.17	10.01.18	12.02.18	12.03.18	16.04.18	

39	647	B&R Rampur		11.5.17	12.06.17	10.07.17	07.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	09.02.18	13.03.18	16.04.18
40	648	B&R Kumarsain		12.5.17	12.06.17	10.07.17	10.08.17	11.09.17	18.10.17	13.11.17	11.12.17	10.01.18	12.02.18	13.03.18	16.04.18
41	649	B&R Nirmand		11.5.17	12.06.17	10.07.17	10.08.17	12.09.17	12.10.17	13.11.17	11.12.17	10.01.18	09.02.18	08.03.18	16.04.18
42	650	B&R Kalpa		11.5.17	12.06.17	12.07.17	11.08.17	20.09.17	10.10.17	13.11.17	12.12.17	12.01.18	12.02.18	13.03.18	16.04.18
43	651	B&R Karchham		11.5.17	14.06.17	17.07.17	10.08.17	12.09.17	11.10.17	14.11.17	14.12.17	13.01.18	12.02.18	13.03.18	16.04.18
44	653	B&R Kaza		NIL	12.06.17	10.07.17	09.08.17	09.09.17	11.10.17	13.11.17	18.12.17	10.01.18	02.02.18	NIL	16.04.18
45	654	Mech Rampur		11.5.17	08.06.17	10.07.17	08.08.17	07.09.17	10.10.17	06.11.17	11.12.17	08.01.18	09.02.18	09.03.18	16.04.18
46	655	B&R Nahan		11.5.17	12.06.17	10.07.17	11.08.17	12.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
47	656	B&R Poanta Sahib		11.5.17	08.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
48	657	B&R Rajgarh	10 th of following month except March which is 15 th of the following month and whenever 10th or 15th is a holiday next working day	11.5.17	08.06.17	10.07.17	08.08.17	08.09.17	09.10.17	06.11.17	11.12.17	09.01.18	12.02.18	09.03.18	16.04.18
49	658	B&R Sangarh		11.5.17	12.06.17	10.07.17	11.08.17	12.09.17	10.10.17	13.11.17	11.12.17	10.01.18	12.02.18	14.03.18	16.04.18
50	659	B&R Shillai		11.5.17	12.06.17	10.07.17	10.08.17	12.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
51	660	Mech Dhali		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	16.11.17	11.12.17	11.01.18	09.02.18	12.03.18	12.04.18
52	661	Mech Bilaspur		11.5.17	12.06.17	11.07.17	09.08.17	11.09.17	12.10.17	13.11.17	12.12.17	10.01.18	12.02.18	09.03.18	16.04.18
53	662	Mech Kullu		11.5.17	12.06.17	11.07.17	10.08.17	12.09.17	10.10.17	04.11.17	11.12.17	11.01.18	08.02.18	12.03.18	20.04.18
54	671	B&R Nahan Foundary		---	---	--	---	---	---	---	---	---	---	---	---
55	674	B&R Bharmour		11.5.17	12.06.17	12.07.17	16.08.17	11.09.17	11.10.17	13.11.17	12.12.17	12.01.18	12.02.18	12.03.18	16.04.18
56	675	B&R Dodra Kawar		NIL	12.06.17	12.07.17	07.08.17	13.09.17	10.10.17	13.11.17	12.12.17	11.01.18	08.02.18	12.03.18	23.04.18
57	676	B&R Nalagarh		11.5.17	08.06.17	11.07.17	11.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
58	678	Mech Rohru	11.5.17	12.06.17	11.07.17	04.08.17	06.09.17	10.10.17	06.11.17	07.12.17	09.01.18	08.02.18	09.03.18	16.04.18	

			is due date.												
59	680	B&R Dharampur	10 th of following month except March which is 15 th of the following month and whenever 10th or 15th is a holiday next working day is due date.	11.5.17	12.06.17	10.07.17	14.08.17	12.09.17	11.10.17	13.11.17	08.12.17	11.01.18	12.02.18	09.03.18	23.04.18
60	681	B&R Bangana		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	12.12.17	11.01.18	12.02.18	09.03.18	20.04.18
61	682	B&R Tauni Devi		11.5.17	09.06.17	10.07.17	10.08.17	12.09.17	10.10.17	06.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
62	684	B&R Jogindernagar		09.5.17	12.06.17	11.07.17	11.08.17	13.09.17	11.10.17	14.11.17	11.12.17	10.01.18	12.02.18	12.03.18	20.04.18
63	685	B&R Gohar		11.5.17	12.06.17	11.07.17	11.08.17	08.09.17	10.10.17	14.11.17	11.12.17	10.01.18	12.02.18	12.03.18	20.04.18
64	686	B&R Jaisinghpur		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	08.11.17	11.12.17	10.01.18	09.02.18	09.03.18	17.04.18
65	695	MC Tanda		11.5.17	12.06.17	10.07.17	10.08.17	11.09.17	09.10.17	13.11.17	07.12.17	10.01.18	12.02.18	09.03.18	20.04.18
66	700	IPH Sunder Nagar		08.05.17	06.06.17	10.07.17	10.08.17	11.09.17	10.10.17	07.11.17	08.12.17	09.01.18	08.02.18	12.03.18	16.04.18
67	701	IPH Sarkaghat		11.05.17	12.06.17	10.07.17	07.08.17	11.09.17	17.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
68	702	IPH Baggi		11.05.17	12.06.17	11.07.17	10.08.17	11.09.17	10.10.17	08.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
69	703	IPH Mandi		11.05.17	07.06.17	10.07.17	08.08.17	08.09.17	10.10.17	08.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18
70	704	IPH Padhar		11.05.17	07.06.17	10.07.17	10.08.17	11.09.17	10.10.17	08.11.17	07.12.17	09.01.18	08.02.18	12.03.18	16.04.18
71	705	IPH Chamba		11.05.17	13.06.17	10.07.17	10.08.17	11.09.17	10.10.17	08.11.17	11.12.17	09.01.18	12.02.18	12.03.18	16.04.18
72	706	IPH Dalhousie		08.05.17	13.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	16.04.18
73	707	IPH Salooni		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	12.03.18	16.04.18
74	708	IPH Rekong-Peo		11.05.17	05.06.17	10.07.17	10.08.17	08.09.17	11.10.17	08.11.17	11.12.17	10.01.18	09.02.18	12.03.18	16.04.18
75	709	IPH Pooh		11.05.17	05.06.17	10.07.17	08.08.17	08.09.17	11.10.17	13.11.17	08.12.17	10.01.18	09.02.18	12.03.18	16.04.18
76	710	IPH Rampur		11.05.17	08.06.17	11.07.17	10.08.17	11.09.17	11.10.17	10.11.17	08.12.17	09.01.18	12.02.18	12.03.18	16.04.18
77	711	IPH Anni	04.05.17	09.06.17	10.07.17	08.08.17	11.09.17	12.10.17	10.11.17	08.12.17	10.01.18	09.02.18	12.03.18	16.04.18	
78	712	IPH Kaza	08.05.17	12.06.17	10.07.17	08.08.17	07.09.17	12.10.17	10.11.17	11.12.17	08.01.18	12.02.18	12.03.18	09.04.18	

79	713	IPH Kullu-1	10 th of following month except March which is 15 th of the following month and whenever 10 th or 15 th is a holiday next working day is due date.	08.05.17	08.06.17	10.07.17	10.08.17	08.09.17	12.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18
80	714	IPH Keylong		08.05.17	12.06.17	10.07.17	08.08.17	08.09.17	12.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	10.04.18
81	715	IPH Shimla-1		11.05.17	08.06.17	10.07.17	10.08.17	11.09.17	11.10.17	07.11.17	08.12.17	10.01.18	09.02.18	12.03.18	10.04.18
82	717	IPH Nerwa		11.05.17	07.06.17	11.07.17	10.08.17	11.09.17	10.10.17	07.11.17	07.12.17	08.01.18	08.02.18	08.03.18	13.04.18
83	718	IPH Jubbal		11.05.17	12.06.17	11.07.17	10.08.17	11.09.17	11.10.17	13.11.17	08.12.17	10.01.18	09.02.18	09.03.18	17.04.18
84	719	IPH Rohroo		11.05.17	12.06.17	10.07.17	10.08.17	08.09.17	11.10.17	08.11.17	08.12.17	10.01.18	09.02.18	08.03.18	16.04.18
85	720	IPH Poanta Sahib		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	08.12.17	09.01.18	12.02.18	09.03.18	16.04.18
86	722	IPH Nahan		09.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	08.01.18	12.02.18	12.03.18	16.04.18
87	723	IPH Nalagarh		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	05.01.18	12.02.18	09.03.18	16.04.18
88	724	IPH Solan		04.05.17	07.06.17	10.07.17	08.08.17	08.09.17	10.10.17	10.11.17	11.12.17	09.01.18	09.02.18	09.03.18	16.04.18
89	725	IPH Arki		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
90	726	IPH Dharmshala		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	13.04.18
91	727	IPH Palampur		08.05.17	13.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	08.12.17	09.01.18	09.02.18	09.03.18	13.04.18
92	728	IPH Dehra		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	07.11.17	11.12.17	09.01.18	12.02.18	12.03.18	16.04.18
93	729	IPH Thural		09.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	07.11.17	08.12.17	10.01.18	09.02.18	09.03.18	10.04.18
94	730	IPH Indora		05.05.17	08.06.17	10.07.17	10.08.17	08.09.17	10.10.17	08.11.17	07.12.17	08.01.18	12.02.18	12.03.18	16.04.18
95	731	IPH Nurpur		11.05.17	13.06.17	10.07.17	10.08.17	11.09.17	12.10.17	13.11.17	11.12.17	10.01.18	12.02.18	09.03.18	16.04.18
96	732	IPH Una-1		09.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	09.01.18	09.02.18	09.03.18	16.04.18
97	733	IPH Una-2		11.05.17	13.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	08.03.18	16.04.18
98	734	IPH T. Well Gagret		05.05.17	07.06.17	10.07.17	10.08.17	07.09.17	10.10.17	07.11.17	08.12.17	05.01.18	08.02.18	12.03.18	13.04.18
99	735	IPH G. W.O. UNA	11.05.17	12.06.17	10.07.17	08.08.17	11.09.17	11.10.17	13.11.17	08.12.17	05.01.18	08.02.18	08.03.18	16.04.18	
100	736	IPH Bilaspur	11.05.17	08.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18	
101	737	IPH Ghumarwin	11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	12.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18	

102	738	IPH Hamirpur
103	739	IPH Barsar
104	740	IPH Sunni
105	752	IPH FP Div.Una
106	753	IPH Jawali
107	754	IPH Shahpur
108	756	IPH Shah Nehar-I
109	757	IPH SRFM Haroli
110	760	IPH Sadwan
111	763	IPH Kullu-II
112	764	IPH Karsog
113	767	IPH Nohradhar
114	770	IPH Hydrdogy
115	773	IPH Nagrota Bagwan
116	774	IPH Fatehpur
117	775	IPH Matiana
118	605	NH Joginder nagar
119	612	Elect Kasumpti
120	615	NH Solan
121	619	Elect Shimla
122	625	Elect Palampur

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

10th of following month except March which

08.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	09.01.18	09.02.18	12.03.18	16.04.18
11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	08.12.17	09.01.18	09.02.18	12.03.18	16.04.18
11.05.17	19.06.17	10.07.17	08.08.17	08.09.17	13.10.17	13.11.17	11.12.17	10.01.18	09.02.18	12.03.18	16.04.18
11.05.17	06.06.17	05.07.17	10.08.17	07.09.17	12.10.17	10.11.17	11.12.17	05.01.18	08.02.18	09.03.18	16.04.18
05.05.17	12.06.17	10.07.17	10.08.17	11.09.17	12.10.17	10.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18
11.05.17	12.06.17	07.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	16.04.18
11.05.17	07.06.17	07.07.17	08.08.17	11.09.17	10.10.17	08.11.17	07.12.17	09.01.18	12.02.18	09.03.18	16.04.18
08.05.17	06.06.17	07.07.17	10.08.17	07.09.17	10.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18
11.05.17	13.06.17	10.07.17	08.08.17	11.09.17	12.10.17	13.11.17	11.12.17	09.01.18	12.02.18	12.03.18	16.04.18
09.09.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	10.01.18	12.02.18	12.03.18	17.04.18
09.09.17	12.06.17	10.07.17	10.08.17	07.09.17	10.10.17	10.11.17	07.12.17	09.01.18	12.02.18	12.03.18	16.04.18
11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	08.12.17	10.01.18	12.02.18	12.03.18	16.04.18
11.05.17	08.06.17	07.07.17	10.08.17	08.09.17	10.10.17	13.11.17	08.12.17	05.01.18	09.02.18	09.03.18	09.04.18
08.05.17	06.06.17	10.07.17	10.08.17	08.09.17	10.10.17	13.11.17	11.12.17	10.01.18	09.02.18	09.03.18	13.04.18
05.05.17	12.06.17	10.07.17	09.08.17	11.09.17	10.10.17	13.11.17	11.12.17	09.01.18	12.02.18	12.03.18	16.04.18
08.05.17	08.06.17	10.07.17	10.08.17	11.09.17	10.10.17	10.11.17	11.12.17	10.01.18	09.02.18	12.03.18	16.04.18
09.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	09.04.18
11.05.17	08.06.17	10.07.17	10.08.17	08.09.17	10.10.17	08.11.17	08.12.17	05.01.18	09.02.18	09.03.18	13.04.18
08.05.17	08.06.17	07.07.17	10.08.17	11.09.17	10.10.17	17.11.17	08.12.17	09.01.18	12.02.18	12.03.18	13.04.18
11.05.17	08.06.17	10.07.17	10.08.17	08.09.17	10.10.17	10.11.17	08.12.17	08.01.18	09.02.18	09.03.18	16.04.18
11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	08.12.17	09.01.18	12.02.18	08.03.18	16.04.18

123	628	NH Pandoh	is 15 th of the following month and whenever 10th or 15th is a holiday next working day is due date.	08.05.17	12.06.17	10.07.17	10.08.17	11.09.17	11.10.17	13.11.17	07.12.17	10.01.18	12.02.18	12.03.18	13.04.18
124	638	Elect Una		11.05.17	08.06.17	10.07.17	09.08.17	11.09.17	12.10.17	13.11.17	11.12.17	09.01.18	12.02.18	09.03.18	16.04.18
125	646	Elect Mandi		11.05.17	08.06.17	10.07.17	09.08.17	11.09.17	10.10.17	08.11.17	11.12.17	10.01.18	12.02.18	12.03.18	13.04.18
126	652	NH Rampur		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	07.11.17	11.12.17	09.01.18	12.02.18	12.03.18	16.04.18
127	683	NH Hamirpur		08.05.17	09.06.17	07.07.17	08.08.17	08.09.17	10.10.17	13.11.17	08.12.17	10.01.18	09.02.18	09.03.18	13.04.18
128	696	NH Shahpur		11.05.17	12.06.17	10.07.17	10.08.17	11.09.17	10.10.17	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	13.04.18
129	665	NH Chamba		08.05.17	09.06.17	07.07.17	07.08.17	08.09.17	10.10.17	13.11.17	08.12.17	10.01.18	12.02.18	08.03.18	13.04.18
130	698	NH Theog		---	---	---	---	---	---	13.11.17	08.12.17	10.01.18	12.02.18	12.03.18	10.04.18
131	699	NH Nahan		04.05.17	06.06.17	07.07.17	10.08.17	11.09.17	11.10.17	13.11.17	11.12.17	09.01.18	09.02.18	09.03.18	10.04.18
132	689	B&R Tissa		---	---	---	---	---	---	13.11.17	13.12.17	11.01.18	09.02.18	12.03.18	17.04.18

Annexure-II

Detail of AG Memos not adjusted by the Divisional Office upto 03/2018
PAO Madras AG Memos

SL.NO	DDO_CODE	DIVISION_NAME	AMOUNT
1	601	B&R Mandi-II	91,502
2	602	B&R Karsog	619
3	606	B&R Theog	-487
4	609	B&R Jubbal	21,218
5	612	Elect.Kasumpti Shimla	-11,234
6	614	B&R Kasauli	2,014
7	617	B&R Shimla-II (Dhami)	-60,841
8	619	Elect. Shimla	30,470
9	620	B&R Dharamshala	21,990
10	621	B&R Palampur	-7,327
11	624	Mech Dharamshala	-2,596
12	625	Elect. Palampur	334,874
13	626	B&R Kullu-I	539,467
14	627	B&R Kullu-II	-90,924
15	629	B&R Chenav Velly Udaipur	-130,548
16	639	B&R Nurpur	-23,719
17	646	Elect. Mandi	137,340
18	646	Elect. Mandi	140,111
19	647	B&R Rampur	-5
20	660	Mech Dhali	-34,306
21	661	Mech Bilaspur	547,909
22	662	Mech Kullu	-219,281
23	700	I&PH Sunder Nagar	-418
24	701	I&PH Sarkaghat	3,210
25	706	I&PH Dalhousie	500
26	708	I&PH Rekong-Peoo	16,814
27	709	I&PH Pooh	141,150
28	710	I&PH Rampur	-294,580
29	711	I&PH Anni	50,070
30	711	I&PH Anni	31,843
31	715	I&PH Shimla-1	172,311
32	716	I&PH Shimla-2	101,856
33	717	I&PH Nerwa	1,640,600
34	719	I&PH Rohru	956,484
35	720	I&PH Paonta Sahib	21,561
36	724	I&PH Solan	46,363
37	726	I&PH Dharmshala	-13,082
38	727	I&PH Palampur	-859,618
39	728	I&PH Dehra	-36,485
40	729	I&PH Thural	1,543,290

41	730	I&PH Indora	-7,566
42	732	I&PH Una-1	52,735
43	733	I&PH Una-2	-8,693
44	733	I&PH Una-2	-8,693
45	736	I&PH Bilaspur	96,742
46	739	I&PH Barsar	8
47	740	I&PH Sunni	54,189
48		S.E.B(State Elect.Board)	11,545,253
			16,532,088

PAO CALCUTTA A.G. MEMOS UP TO 03/2018

SL.NO	DDO_CODE	DIVISION_NAME	AMOUNT
1	601	B&R Mandi-II	4
2	606	B&R Theog	86,545
3	619	Elect. Shimla	-105
4	620	B&R Dharamshala	19
5	624	Mech Dharmshala	56,670
6	626	B&R Kullu-I	2,781
7	629	B&R Chenav Velly Udaipur	9,978
8	643	B&R Bilaspur-I	-16,695
9	646	Elect. Mandi	149,841
10	660	Mech Dhali	7,361
11	661	Mech Bilaspur	-53,008
12	662	Mech Kullu	658
13	701	I&PH Sarkaghat	13,619
14	704	I&PH Padhar	276
15	708	I&PH Reckong-peo	570
16	713	I&PH Kullu-I	-41,320
17	715	I&PH Shimla-1	712
18	729	I&PH Thural	12,425
19	731	I&PH Nurpur	-2,773
20	732	I&PH Una-1	183
21	738	I&PH Hamirpurr	544
22		S.E.B(State Elect.Board)	737,290
			965,575

PAO BOMBAY A.G. MEMOS UPTO 03/2018

SL.NO	DDO_CODE	DIVISION_NAME	AMOUNT
1	601	B&R Mandi-II	94,289
2	602	B&R KaRsog	68,258
3	606	B&R Theog	227,300
4	608	B&R Rohru	58,172
5	609	B&R Jubbal	25,576
6	614	B&R Kasauli	29,020

7	617	B&R Shimla-II (Dhami)	-5,264
8	620	B&R Dharamshala	243,795
9	621	B&R Palampur	-11,357
10	624	Mech Dharamshala	4,764
11	626	B&R Kullu-I	52,552
12	627	B&R Kullu-II	-28,338
13	629	B&R Chenav Velly Udaipur	-770
14	631	B&R Salooni	-1,852
15	633	B&R Pangi	26,166
16	636	B&R Bharwain	-94,851
17	639	B&R Nurpur	1,012,011
18	640	B&R Fatehpur	195
19	641	B&R Dehra	53,401
20	642	B&R Jawali	-86,040
21	643	B&R Bilaspur-I	-14,825
22	645	B&R Ghumarwin	10
23	647	B&R Rampur	9,822
24	648	B&R KumaRsain	41,688
25	651	B&R Karchham	261
26	652	NH Rampur	102,254
27	656	B&R Paonta Sahib	416,971
28	658	B&R Sangrah	-2
29	659	B&R Shillai	-2,000
30	660	Mech Dhali	206,841
31	660	Mech Dhali	-164
32	661	Mech Bilaspur	107,644
33	662	Mech Kullu	388,417
34	700	IPH Sundernagar	-168,019
35	701	IPH Sarkaghat	73,162
36	708	IPH Rekong-Peoo	25,687
37	709	IPH Pooh	98,073
38	710	IPH Rampur	25,858
39	711	IPH Anni	122,110
40	712	IPH Kaza	87
41	713	IPH Kullu-1	217,110
42	715	IPH Shimla-1	-3,831,281
43	716	IPH Shimla-2	4,460,248
44	717	IPH Nerwa	305,161
45	719	IPH Rohroo	-200
46	720	IPH Paonta Sahib	-1,512
47	724	IPH Solan	55,338
48	725	IPH Arki	-19,878
49	726	IPH Dharamshala	212,680

50	727	IPH Palampur	157,898
51	728	IPH Dehra	64
52	729	IPH Thural	50,561
53	732	IPH Una-1	252,170
54	733	IPH Una-2	68,252
55	733	IPH Una-2	4,394
56	733	IPH Una-2	148,764
57	735	G. W.O. Una	1,444
58	737	I&PH Ghumarwin	-41,439
59		IPM (Giri Irrigation Division Majra	-439,889
60		S.E.B(State Elect.Board)	-651,823
			4,049,160

PAO DELHI A.G. MEMOS UPTO 03/2018

SL.NO	DDO_CODE	DIVISION_NAME	AMOUNT
1	601	B&R Mandi-II	3,214,112
2	602	B&R Karsog	375,179
3	603	B&R Sundernagar	-1
4	605	NH Jogindernagar	-374,562
5	606	B&R Theog	1,521,539
6	609	B&R Jubbal	191,338
7	610	Medical College Division Shimla	1,633
8	612	Eelect.Kasumpti	779,642
9	614	B&R Kasauli	17,612
10	617	B&R Shimla-II (Dhami)	2,460,657
11	620	B&R Dharamshala	581,283
12	621	B&R Palampur	-50,299
13	624	Mech Dharmshala	13,494
14	625	NH. Rampur	129,438
15	627	B&R Kullu-II	1,104,198
16	629	B&R Chenav Velly Udaipur	-2,305,332
17	631	B&R Salooni	-62,899
18	631	B&R Salooni	564
19	636	B&R Bharwain	44,446
20	638	Elect. Una	872
21	639	B&R Nurpur	7,150,664
22	640	B&R Fatehpur	290,577
23	643	B&R Bilaspur-I	947
24	645	B&R Ghumarwin	249,311
25	646	Elect.Mandi	365
26	646	Elect.Mandi	6,534
27	646	Elect.Mandi	2,265
28	647	B&R Rampur	794,490

29	648	B&R KumaRsain	763,213
30	649	B&R Nirmand	-88,360
31	651	B&R Karchham	284,030
32	652	NH Rampur	-101,800
33	653	B&R Kaza	99,377
34	656	B&R Paonta Sahib	-23,663
35	657	B&R Rajgarh	170
36	657	B&R Rajgarh	1,622
37	659	B&R Shillai	164,565
38	660	Mech Dhali	-40,499
39	661	Mech Bilaspur	207,234
40	662	Mech Kullu	553
41	662	Mech Kullu	13,539
42	662	Mech Kullu	354,671
43	700	I&PH Sunder Nagar	-1,303,627
44	701	I&PH Sarkaghat	275,522
45	703	I&PH Mandi	1,848
46	704	I&PH Padhar	623
47	706	I&PH Dalhousie	9,647
48	706	I&PH Dalhousie	8,512,831
49	708	I&PH Rekong-Peo	10,591
50	708	I&PH Rekong-Peo	46,699
51	708	I&PH Rekong-Peo	1,792,097
52	709	I&PH POOH	5,645
53	709	I&PH POOH	4,967
54	709	I&PH POOH	459,479
55	710	I&PH RAMPUR	6,043
56	710	I&PH RAMPUR	-369,320
57	711	I&PH Anni	6,855
58	711	I&PH Anni	1,515,025
59	712	I&PH Kaza	135,995
60	713	I&PH Kullu-I	-767,699
61	715	I&PH Shimla-I	1,573,998
62	716	I&PH Shimla-II	1,943
63	716	I&PH Shimla-II	1,395,944
64	717	I&PH Nerwa	9,514
65	717	I&PH Nerwa	-647,748
66	718	I&PH Jubbal	17,772
67	718	I&PH Jubbal	14,606
68	719	I&PH Rohru	18,457
69	719	I&PH Rohru	114,323
70	720	I&PH Paonta-Sahib	96,353
71	724	I&PH Solan	-846,788

72	725	I&PH Arki	-247,282
73	726	I&PH Dharamshala	9,948
74	726	I&PH Dharamshala	645,547
75	727	I&PH Palampur	2,943
76	727	I&PH Palampur	1,715,310
77	728	I&PH Dehra	272,178
78	729	I&PH Thural	2,064,160
79	730	I&PH Indora	2,511,272
80	732	I&PH Una-I	1,586,071
81	733	I&PH Una-II	29,845
82	733	I&PH Una-II	-7,667
83	733	I&PH Una-II	8,208
84	733	I&PH Una-II	3,191
85	733	I&PH Una-II	-7,667
86	735	G.W.O.Una	-205,785
87	736	I&PH Bilaspur	1,482
88	737	I&PH Ghumarwin	-377,110
89		IPM (Giri Irrigation Division Majra)	44,123
90		MPD(Master Plan Division)	244
91		PID(Planing & Investigation Division Shimla)	31
92		SEB(State Electricity Board)	9,659,650
			47,573,005
		Grand total	69,119,828

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Sr. Accounts Officer

**OUTSTANDING SCHEDULE OF SETTLEMENT WITH
TREASURIES (Form 51) 04/2017 to 03/2018**

B&R Divisions

Sr. No	Name of Division	Code	Month
1	B&R Karsog	602	04/2017 to 03/2018
2	B&R Theog	606	07/2017 to .03/2018
3	B&R Chopal	607	04/2017 to 03/2018
4	B&R Rohru	608	04/2017 to 03/2018
5	B&R Jubbal	609	01/2018 to 03/2018
6	B&R Dhami	617	07/2017 to 03/2018
7	B&R Baijnath	622	04/2017 to 03/2018
8	B&R Kullu-1	626	04/2017 to 03/2018
9	B&R Kullu-2	627	06/2017 to 03/2018
10	B&R Chenab Valley Udaipur	629	04/2017 to 03/2018
11	B&R Hamirpur	634	01/2018 to 03/2018
12	B&R Bharwain	636	04/2017 to 03/2018
13	B&R Nurpur	639	02/2018 to 03/2018
14	B&R Rampur	647	10/2017 to 03/2018
15	B&R Kalpa	650	04/2017 to 03/2018
16	B&R Karchham	651	04/2017 to 03/2018
17	B&R Kaza	653	04/2017 to 03/2018
18	Mechanical Rampur	654	01/2018 to 03/2018
19	B&R Paonta Sahib	656	07/2017 to 03/2018
20	B&R Sangrah	658	07/2017 to 03/2018
21	Mech. Dhalli	660	02/2018 to 03/2018
22	Mech. Bilaspur	661	03/2018
23	Mech. Kullu	662	04/2017 to 03/2018
24	B&R Nahan Foundary	671	04/2017 to 03/2018
25	B&R Bharmour	674	08/2018 to 03/2018
26	B&R Dodra Kwar	675	04/2017 to 03/2018
27	B&R Nalagarh	676	04/2017 to 03/2018
28	B&R Dharampur	680	04/2017 to 03/2018
29	B&R Bangana	681	04/2017 to 03/2018
30	B&R Tauni Devi	682	07/2017 to 03/2018
31	B&R Joginder nagar	684	04/2017 to 03/2018
32	N. H. Joginder Nagar	605	04/2017 to 03/2018
33	N. H. Rampur	652	04/2017 to 03/2018
34	N. H. Chamba	665	04/2017 to 03/2018
I&P.H Division			
1	IPH Bilaspur	736	01/2018 to 03/2018
2	IPH Nurpur	731	09/2017 to 03/2018
3	PSMIP Sadwan	760	04/2017 to 03/2018

4	IPH Pooh	709	04/2017 to 03/2018
5	IPH Reckongpeo	708	04/2017 to 03/2018
6	IPH Rampur	710	04/2017 to 03/2018
7	IPH Kaza	712	04/2017 to 03/2018
8	IPH Rohru	719	04/2017 to 03/2018
9	IPH Palampur	727	07/2017 to 03/2018
10	IPH Shahpur	754	07/2017 to 03/2018
11	IPH Nahan	722	11/2017 to 03/2018
12	IPH Matiana	775	04/2017 to 03/2018

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Sr. Accounts Officer

Annexure –IV-A

Outstanding balance under the head 8782-00-102-01 Remittances up to 31/03/2018 in respect of B&R and I&PH division.			
Sr. No	DDO	Name of Division	AMOUNT
1	600	B&R Padhar Mandi	-140053428
2	600	B&R Mandi-1	-802952
3	601	B&R Mandi-II	-274942708
4	602	B&R Karsog	-96796408
5	603	B&R Sundernager	-191534268
6	604	B&R Sarkaghat	-42784543
7	605	NH Jogindernager	-72085452
8	606	B&R Theog	-292140576
9	607	B&R Chopal	-259611381
10	608	B&R Rohru	-488506599
11	609	B&R Jubbal	-156046809
12	611	B&R Arki	-148931593
13	612	Elect Kasumpti	-101858754
14	614	B&R Kasauli	-131832702
15	613	Solan	-163258330
16	615	NH Solan	-26081510
17	616	B&R Shimla-I	-476849761
18	617	B&R Shimla-II (Dhami)	-567389836
19	618	B&R Shimla-III	-3848375110
20	620	B&R Dharamshala	-341238629
21	621	B&R Palampur	-215536536
22	622	B&R Baijnath	-101623114
23	623	B&R Kangra	-329535198
24	624	Mech Dharmshala	-10636841
25	625	Elect Palampur	-49122806
26	626	B&R Kullu-I	-92146316
27	627	B&R Kullu-II	-256947035
28	628	NH Pandoh	-38877895
29	629	B&R Chenav Velly Udaipur	-87056830
30	630	B&R Chamba	-243969718
31	631	B&R Salooni	-104155166
32	632	B&R Dalhousie	-85472901
33	633	B&R Pangi	-75338369
34	634	B&R Hamirpur	-204980061
35	635	B&R Una	-215900197
36	636	B&R Bharwain	-149346218
37	637	B&R BaRsar	-143003964
38	638	Elect.UNA	-12892119
39	639	B&R Nurpur	-67725465
40	640	B&R Fatehpur	-142261387

41	641	B&R Dehra	-244036546
42	642	B&R Jawali	-95355550
43	643	B&R Bilaspur-I	-236647744
44	644	B&R Bilaspur-II	-223198862
45	645	B&R Ghumarwin	-218727754
46	649	Elect.Mandi	-28344844
47	647	B&R Rampur	-454588902
48	648	B&R Kumarsain	-80535374
49	649	B&R Nirmand	-77211288
50	650	B&R Kalpa	-293032441
51	651	B&R Karchham	-82508736
52	652	NH Rampur	-4195083
53	653	B&R Kaza	-68469172
54	654	Mech Rampur	-47752951
55	655	B&R Nahan	-379110122
56	656	B&R Paonta Sahib	-61973669
57	657	B&R Rajgarh	-89100670
58	658	B&R Sangrah	-149843934
59	659	B&R Shillai	-121162309
60	660	Mech Dhali Shimla	-124042803
61	661	Mech Bilaspur	-90314281
62	662	Mech Kullu	-182019764
63	671	B&R Nahan Foundary	-77139
64	674	B&R Bharmour	-99229185
65	675	B&R Dodra Kawar	-31418710
66	676	B&R Nalagarh	-161077558
67	678	Mech Rohru	-22427855
68	680	B&R Dharampur	-161426415
69	681	B&R Bangana	-191072555
70	682	B&R Tauni Devi	-129169080
71	683	NH Hamirpur	-119946235
72	684	B&R Jogindernagar	-98763572
73	685	B&R Gohar	-277016884
74	686	B&R Balakrupi	-163712015
75	689	B&R Tissa	-52690
76	695	MC Tanda	-31875713
77	698	NH Theog	-3018200
78	699	NH Nahan	-4796216
			-15294902306

Sr. No	DDO	Name of Division	AMOUNT
1	700	IPH Sunder Nagar	-80231555
2	701	IPH Sarkaghat	-65848104
3	702	IPH Baggi	-33905331

4	703	IPH Mandi	-154094188
5	704	IPH Padhar	-19012559
6	705	IPH Chamba	-118211453
7	706	IPH Dalhousie	-42833916
8	707	IPH Salooni	-26271531
9	708	IPH Rekong-Peoo	-13272697
10	709	IPH Pooh	-7039317
11	710	IPH Rampur	-40283952
12	711	IPH Anni	-145266646
13	712	IPH Kaza	-12646611
14	713	IPH Kullu-1	-113299104
15	714	IPH Keylong	-3822373
16	715	IPH Shimla-1	-3698109781
17	716	IPH Shimla-2	-112275453
18	717	IPH Nerwa	-22869487
19	718	IPH Jubbal	-99625241
20	719	IPH Rohroo	-173763057
21	720	IPH Paonta Sahib	-105398276
22	722	IPH Nahan	-46057865
23	723	IPH Nalagarh	-47642530
24	724	IPH Solan	-87766161
25	725	IPH Arki	-98596181
26	726	IPH Dharmshala	-104553045
27	727	IPH Palampur	-33295240
28	728	IPH Dehra	-18270917
29	729	IPH Thural	-78221382
30	730	IPH Indora	-17816744
31	731	IPH Nurpur	-54889209
32	732	IPH Una-1	-9527840
33	733	IPH Una-2	-649387
34	734	T. Well Gagret	-2609798
35	735	G. W.O. UNA	-73907
36	736	IPH Bilaspur	-90738709
37	737	IPH Ghumarwin	-137277701
38	738	IPH Hamirpur	-392627415
39	739	IPH Barsar	-103041155
40	740	IPH Sunni	-58657052
41	752	FP Div. Gagret Una	-215024
42	753	IPH Jawali	-17977120
43	754	IPH Shahpur	-133670057
44	755	Shah nehar project Fatehpur	-26250
45	756	IPH Shah Nehar-I	-4284670
46	757	IPH Shah Nehar-II Badukhar	-81129328
47	760	Phina Singh Irrigation Scheme	-20025000

48	762	Sewerag Treatment Plant Shimla	-48212449
49	763	IPH Kullu-II	-94324906
50	764	IPH Karsog	-1846203
51	765	Sidhata Medium IRRG.Guglara	-205788915
52	766	CAMLIP Bassi	-56973
53	767	IPH Nohradhar	-77969416
54	768	IPH Ghandrain Shahnehar	-321283
55	770	Hydrology Shimla	-120624
56	773	IPH Nagrota Bagwan	-13154369
57	774	IPH Fatehpur Kangra	-1202555
58	775	IPH Matiana	-2567845
IPH Total			-7173285857
B&R Total			-15294902306
Gross Total			(-) 22468188163

Annexure –IV-B

**Outstanding balance under the Head 8782-00-102-02 Remittances up-to 31/03/2018 in
respect of B&R and I&P.H. Division.**

Sr. No	DDO	Name of Division	Amount
1	600	B&R Mandi-1	-2651779
2	600	B&R Mandi-1	-964707
3	601	B&R Mandi-II	31695603
4	602	B&R KaRsog	-3236511
5	603	B&R Sundernagar	3062104
6	604	B&R Sarkaghat	-6063937
7	604	B&R Sarkaghat	-3146621
8	605	NH Jogindernagar	803353
9	605	NH Jogindernagar	-870792
10	606	B&R Theog	-1737520
11	607	B&R Chopal	-1516317
12	608	B&R Rohru	447191
13	609	B&R Jubbal	26126830
14	611	B&R Arki	-1777023
15	612	Elect Kasumpti	-2972440
16	614	B&R Kasauli	12434357
17	613	B&R Solan	-6881711
18	615	NH Solan	30320
19	615	NH Solan	-24214642
20	615	NH Solan	23769103
21	616	B&R Shimla-I	6775132
22	617	B&R Shimla-II (Dhami)	-30834256
23	618	B&R Shimla-III	23682356
24	619	Elect. Sanodan Shimla	-381972
25	620	B&R Dharamshala	19536102
26	621	B&R Palampur	1504762
27	622	B&R Baijnath	276975981
28	622	B&R Baijnath	-270033755
29	623	B&R Kangra	-8573695
30	624	Mech Dharmshala	-385155
31	624	Mech Dharmshala	1149806
32	625	Elect Palampur	-7484715
33	626	B&R Kullu-I	-8750607
34	627	B&R Kullu-II	8599946
35	628	NH Pandoh	1940650
36	629	B&R Chenav Velly Udaipur	25551317
37	630	B&R Chamba	43620381
38	631	B&R Salooni	20817772
39	632	B&R Dalhousie	48825670
40	633	B&R Pangi	12882134

41	634	B&R Hamirpur	23473265
42	635	B&R Una	49625621
43	636	B&R Bharwain	29932590
44	637	B&R BaRsar	11916205
45	638	Elect. Una	580520
46	639	B&R Nurpur	-1890790
47	640	B&R Fatehpur	-220432
48	641	B&R Dehra	6771135
49	642	B&R Jawali	-5848991
50	643	B&R Bilaspur-I	1937020
51	644	B&R Bilaspur-II	19656130
52	645	B&R Ghumarwin	6084682
53	646	Elect. Mandi	225839
54	646	Elect. Mandi	-59000
55	647	B&R Rampur	916089
56	648	B&R Kumarsain	-43362
57	649	B&R Nirmand	878600
58	650	B&R Kalpa	-4895627
59	651	B&R Karchham	5048322
60	652	NH Rampur	80000
61	652	NH Rampur	267309
62	652	NH Rampur	-354586
63	653	B&R Kaza	13872518
64	654	Mech Rampur	-170634
65	655	B&R Nahan	-3910850
66	656	B&R Paonta Sahib	-1153498
67	657	B&R Rajgarh	9351868
68	658	B&R Sangrah	3049781
69	659	B&R Shillai	-8926226
70	660	Mech Dhali Shimla	-494685
71	660	Mech Dhali Shimla	879419
72	660	Mech Dhali Shimla	-368968
73	661	Mech Bilaspur	-2879447
74	662	Mech Kullu	-2399991
75	665	NH Chamba	-17218
76	671	B&R Nahan Foundary	-56615
77	674	B&R Bharmour	37172600
78	675	B&R Dodra Kawar	-1273298
79	676	B&R Nalagarh	-25148172
80	678	Mech Rohru	-4832091
81	680	B&R Dharampur	12262293
82	680	B&R Dharampur	-16620119
83	681	B&R Bangana	14679341
84	682	B&R Tauni Devi	443980
85	683	NH Hamirpur	359725

86	683	NH Hamirpur	317181
87	684	B&R Jogindernagar	-241598702
88	684	B&R Jogindernagar	239867398
89	685	B&R Gohar	3200715
90	686	B&R Balakrupi	-8771572
91	696	NH Shahpur	-50000
92	698	NH Theog	3579
93	699	NH Nahan	65096
Total			368686662
Sr. No	DDO	Name of Division	Amount
1	700	IPH Sunder Nagar	-9614242
2	701	IPH Sarkaghat	-34648520
3	701	IPH Sarkaghat	-31351408
4	702	IPH Baggi	-3540310
5	703	IPH Mandi	-270208
6	704	IPH Padhar	16360363
7	705	IPH Chamba	22082141
8	706	IPH Dalhousie	5093964
9	707	IPH Salooni	751496
10	708	IPH Rekong-Peoo	7645946
11	709	IPH Pooh	1941401
12	710	IPH Rampur	5815234
13	711	IPH Anni	-2086400
14	712	IPH Kaza	-13753535
15	713	IPH Kullu-1	-42431448
16	714	IPH Keylong	5215520
17	715	IPH Shimla-1	101203877
18	716	IPH Shimla-2	381766
19	717	IPH Nerwa	-119471
20	718	IPH Jubbal	15245494
21	719	IPH Rohroo	-12517798
22	720	IPH Poanta Sahib	12277356
23	722	IPH Nahan	2162917
24	723	IPH Nalagarh	126966221
25	723	IPH Nalagarh	-120272217
26	724	IPH Solan	45126447
27	725	IPH Arki	32051954
	726	IPH Dharmshala	2478733
28	727	IPH Palampur	19439562
29	728	IPH Dehra	8816934
30	728	IPH Dehra	88998837
31	729	IPH Thural	-229341
32	730	IPH Indora	11870854
33	731	IPH Nurpur	7631914
34	732	IPH Una-1	7879629

35	733	IPH Una-2	-144610
36	734	T. Well Gagret	993404
37	735	G. W.O. Una	-33816
38	736	IPH Bilaspur	-160996035
39	736	IPH Bilaspur	116832641
40	737	IPH Ghumarwin	16492417
41	737	IPH Ghumarwin	-3041035
42	738	IPH Hamirpur	13180352
43	739	IPH BaRsar	-11724515
44	740	IPH Sunni	57752039
45	752	FP Div. Gagret Una	165646770
46	753	IPH Jawali	4380590
47	754	IPH Shahpur	3615125
48	754	IPH Shahpur	-24350
49	756	IPH Shah Nehar-I Sansarpur Terrace	3179679
50	757	IPH Shah Nehar-II Badukhar	-142239
51	757	IPH Shah Nehar-II Badukhar	-47018
52	760	Phina Singh Irrigation Scheme Divn. Sadwan	3602264
53	762	Sewerag Treatment Plant Shimla	-3515234
54	762	Sewerag Treatment Plant Shimla	18515327
55	763	IPH Kullu-II	-223330
56	764	IPH KaRsog	6331996
57	765	Sidhata Medium Irrg.Guglara	-1023494
58	766	IPH CAMLIP Bassi	28982182
59	766	IPH CAMLIP Bassi	-19464987
60	767	IPH Nohradhar	17646478
61	773	IPH Nagrota Bagwan	356000
62	775	IPH Matiana	34360638
IPH Total			568090901
B&R Total			368686662
Grand Total			936777563

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Sr. Accounts Officer

Annexure -V

Detail of outstanding balances under head 8782-00-129-00 MPSSA upto 03/2018

B&R DIVISIONS

Sr. No	DDO_CODE	Name of Division	Amount
1	643	B&R Bilasppur-I	-7.00
2	644	B&R Bilasppur-II	-7092.00
3	651	B&R Karchham	68393.00
4	653	B&R Kaza	1395.51
5	646	B&R Chopal	-415577.34
6	646	B&R Chopal	430267.80
7	675	B&R Dodra Kawar	736200
8	635	B&R Una	2422018.47
9	603	B&R Sundernagar	-1788782.49
10	636	B&R Bharwain	5155799.00
11	611	B&R Arki	-396.00
12	614	B&R Kasauli	1866785.07
13	616	B&R Shimla-I	3412842.87
14	620	B&R Dharamsala	8341740.12
15	623	B&R Kangra	-2996.45
16	624	Mech. Dharamsala	-116610.69
17	686	B&R Balakrupi	11961259.00
18	695	B&R M.C Tanda	600000.00
19	640	B&R Fatehpur	-108652.91
20	634	B&R Hamirpur	-7.79
21		Differences of old Division	2180173.19
22		Master plan Division	-1511252.05
		B&R Total	33225499.31

I&PH DIVISIONS

1.	766	CAMLIP IPH Division Bassi	-6463950.00
2.	736	IPH Bilaspur	14092925.65
3.	737	IPH Ghumarwin	19214896.00
4.	705	IPH Chamba	8115368.58
5.	706	IPH Dalhousie	2978201.08
6.	707	IPH Salooni	-1509150.00
7.	727	IPH Palampur	-3048755.26
8.	738	IPH Hamirpur	9230333.99
9.	701	IPH Sarkaghat	122266058.58
10.	728	IPH Dehra	-84970049.00
11.	713	IPH Kullu-I	4186924.12
12.	763	IPH Kull-II	41703531.00
13.	711	IPH Anni	106919486.20
14.	714	IPH Keylong	430100
15.	767	IPH Nohradhar	37692507

16.	722	IPH Nahan	5669818.45
17.	723	IPH Nalagarh	21428313.46
18.	720	IPH Paonta Sahib	17128945.81
19.	724	IPH Solan	9882668.52
20.	753	IPH Jawali	2654160.00
21.		IPH Dehra	84206778.00
22.	730	IPH Indora	3668933.65
23.	731	IPH Nurpur	256559.76
24.	709	IPH Pooh	-1089.00
25.	710	IPH Rampur	-2206615.05
26.	718	IPH Jubbal	6877025.20
27.	717	IPH Nerwa	35628955.41
28.	719	IPH Rohru	414864.30
29.	715	IPH Shimla-I	-134413.43
30.	725	IPH Arki	9035583.87
31.	740	IPH Sunni	14875363.00
32.	775	IPH Matiana	41465152.00
33.	755	IPH Fatehpur	15547641.00
34.	704	IPH Padhar	39772790.00
35.	700	IPH SunderNager	19901361.10
36.	764	IPH Karsog	39860615.00
37.	766	IPH Bassi at Bilaspur	-2051441
38.	732	IPH Una-1	58152642.00
39.	733	IPH Una-II	40909635.98
40.	735	Sr. Hydro. Ground water proj. org. Una	400.00
41.	734	Tube well Division Gagret Una	1058226.78
42.	768	Shah Nehar Division Gandharain	2038233.00
43.	756	Shah Nehar Project Sansarpur Terrace-I	-153501.27
		IPH Total	736726033.48
		B&R Total	33225499.31
		Grand Total	769951532.79

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Sr. Accounts Officer

Annexure -VI

Cash Settlement Suspense Account
Major Head 8658-107-CSSA

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
		Total (-)	3954585.02

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
4	763	IPH Kullu-II	-512137.00
		Total (-)	335580.76
		B&R Total	(-) 3954585.02
		IPH Total	(-)335580.76
		Grand Total (-)	4290165.78

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Sr. Accounts Officer

Annexure –VII

OUTSTANDING BALANCES UNDER 8658-101-05 NATIONAL
HIGHWAY upto 03/2018

MONTH_YEAR	Name of Division	V. NO.	AMOUNT
Aug-11	NH RAMPUR BUSHEHAR	6	174264
	NH RAMPUR BUSHEHAR	5	174370
	NH RAMPUR BUSHEHAR	7	200960
	NH SOLAN	9	136016
		TOTAL (I)	685610
Sep-11	NH PANDOH	9	315
	NH PANDOH	11	932723
	NH PANDOH	20	165
	NH PANDOH	21	502
	NH PANDOH	24	277
	NH PANDOH	25	86
	NH RAMPUR BUSHEHAR	1	28758
		TOTAL (II)	962826
Oct-11	NH HAMIRPUR	3	6601
	NH HAMIRPUR	12	9856
	NH PANDOH	7	192410
	NH RAMPUR BUSHEAHAR	7	10000
		TOTAL (III)	218867
Nov-11	NH RAMPUR BUSHEHAR	18	1038121
	NH RAMPUR BUSHEHAR		10728065
		TOTAL (IV)	11766186
Dec-11	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		22584407
Jan-12	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		1689352
Feb-12	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		1178748
Mar-12	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		-12887024
Oct-12	RAMPUR BUSHEHAR		386154
Nov-12	PANDOH/- J/NAGAR		927978
Oct-13	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		14350764
Feb-14	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		9945779
Mar-14	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		46069020
Apr-14	JOGINDERNAGAR		112130
Oct-14	HMR,SOL,J/NAGAR/RAMPUR/PANDOH)		728940

Nov-14	J/NAGAR,PANDOH,RAMPUR ,SOLAN			627562
Dec-14	J/NAGAR,PANDOH,RAMPUR ,SOLAN			3804934
Jan-15	J/nagar & Solan			665394
Feb-15	J/nagar & Solan			1160177
Feb-16	Jogindernagar			829456
Mar-16	Hamirpur,Jogindernagar,Pandoh,Rampur,Solan			5134513
Aug-16	JOGINDERNAGAR			56342
Feb-18	ALL DIVISION			441202
Mar-18	ALL DIVISION			3911623
			TOTAL (V)	10171745 1
			GRAND TOTAL(I TO V)	11535094 0

Annexure-VIII-A**List of minus balance under Head 8671 cash balance up to 03/2018**

Sr. No	DDO_Code	Name of Division	Amount
1	678	Mech Division Rohru	-649.00
2	679	RIDF Taklech	-7.00
3	636	B&R Bharwain	-454.00
4	622	B&R Baijnath	-386.00
5	600	B&R Padhar	-212.00
6	606	B&R Theog	-18.10
7	624	Mech Dharamsala	-1004.00
8	675	B&R Dodra Kawar	-85.00
9	632	B&R Dalhousie	-22.75
		Total	-2837.85
1	709	IPH Pooh	-308.00
2	732	Shahnehar Project Division-I	-68
		Total	-376.00
		B&R and IPH Total	-3213.85

-sd-**Sr. Accounts Officer**

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

DDO Code	Name of Division	Months	Amount
656	B&R Paonta Sahib	06/2017	1325
658	B&R Sangrah	06/2017	17468
645	B&R Ghumarwin	07/2017	1182
656	B&R Paonta Sahib	07/2017	1087
601	B&R Mandi 2	08/2017	1005
617	B&R Dhami	08/2017	1125
661	Mechanical Bilaspur	08/2017	1122
621	B&R Palampur	09/2017	1102
645	B&R Ghumarwin	09/2017	1160
649	B&R Nirmand	10/2017	1001
661	Mechanical Bilaspur	10/2017	1129
680	B&R Dharampur	10/2017	1254
680	B&R Dharampur	11/2017	1037
641	B&R Dehra	11/2017	1018
645	B&R Ghumarwin	11/2017	1111
649	B&R Nirmand	11/2017	1001
618	B&R Shimla-III	12/2017	1040
645	B&R Ghumarwin	12/2017	1070
649	B&R Nirmand	12/2017	1140
609	B&R Jubbal	12/2017	1397
618	B&R Shimla-III	01/2018	1173
637	B&R Barsar	01/2018	29425
641	B&R Dehra	01/2018	1126
609	B&R Jubbal	01/2018	1632
660	Mechanical Dhalli	01/2018	1026
602	B&R Karsog	02/2018	1239
680	B&R Dharampur	02/2018	1147
641	B&R Dehra	02/2018	1066
645	B&R Ghumarwin	02/2018	1465
658	B&R Sangrah	02/2018	1034
612	Ele. 1 Shimla	06/2017	1022
733	IPH UNA-II	07/2017	1008
727	IPH PALAMPUR	08/2017	1075.30
732	IPH UNA-I	10/2017	1243
732	IPH UNA-I	03/2018	2693

Annexure-IX-A**Minus Balances under Head (8009) GPF of work Charged staff up to 03/2018
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	636	B&R Bharwain	-1948319.00
6	622	B&R Baijnath	-2834874.00
7	684	B&R Joginder Negar	-1540961.00
8	680	B&R Dharampur	-1718307.00
9	600	B&R Mandi-I	-789324.10
10	604	B&R Sarkaghat	-1279228.35
11	611	B&R Arki	-104141.00
12	614	B&R Kasauli	-274100.40
13	686	B&R Balakrupi	-
			161322.00
14	629	B&R Udaypur	-724715.35
15	662	Mech.Kullu	-329258.65
16	633	B&R Pangi (Killar)	-8438322.00
17	631	B&R Salooni	-8552.65
		Total	-25765353.25

IPH Division

1	731	I.P.H Nurpur	-166992.00
2	712	I.P.H Kaza	-320676.00
3	701	I.P.H Sarkaghat	-583353.70
4	756	ShahNehar Project Sansarpur Terrace -I	-197021.00
		IPH Total	-1268042.70
		B&R Total	-25765353.25
		Grand Total	-27033395.95

-sd-**Sr. Accounts Officer**

Annexure-IXB**Outstanding Balances under Head (8009) GPF of work Charged staff up to 03/2018****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
		Master Plan Division	11573.00
Total			65066486.31

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
Total			10922274.49
Grand total			75988760.80

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Sr. Accounts Officer

Annexure-X

**ADVERSE BALANCES UNDER PUBLIC WORKS AND IRRIGATION & PUBLIC HEALTH
DEPOSITS-8443 UPTO 03/2018**

Building & Road Divisions			
DDO Code	Name of Division	Name of Work	Closing Balance 3/2018
606	B&R Theog	C/O GSSS at Kot Shallaroo	-26330
		C/O RoutineMNTS.Imp of black spot challa mohair Narkanda road (PBMC)	-35702
		C/O Link road from RNS road	-129222
		C/O Link road from Shirguli Kanchi to Nerwa road	-293547
		C/O Bani Nalla to Roag road	-1074312
609	B&R Jubbal	C/O GSSS Barthata	-2148854
		C/O GSSS Deem	-1105901
		C/O GSSS at Sarot	-1823065
		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	-809837
		C/O Vetty Dispansary at Parounthi	-896060
		C/O I.T.building at Jubbal (staff quarter)	-2787413
		C/O R/wall in front of Mech Motortrade at I.T.I Jubbal	-78203
		C/O Link road from Shari Nalla to lunga Dhar	-327379
		C/O GSSS at Rawat	-786185
		C/O GSSS at Solang	-4974361
		C/O GSSS at Nandpur	-806773
		C/O HDO office (Beekeeping) at Annu	-504823
		C/O GSSS at Jhagtan	-1392850
		C/O GSSS at Jharag Nakrari	-1641409
		C/O Sciece Lab for GSSS at S/Nagar	-7560999
		C/O PHC Mnadal	-689491
		C/O PHC at Giltari (BASP)	-1190101
		C/O Vetty. Hosoitai Bhollar	-940670
		C/O Sciece Lab at Kotkhai	-1516369
		C/O GSSS at Jouni	-149100
		C/O GSSS at Himari	-1154279
		C/O PHC building at Gumma	-1998170
		C/O PPc at Deorikhanety	-723524
		C/O PPc at Mahasu	-122451
		C/O Lower kuffar bag to serti Shakti Nagra	-188695
		C/O Sciece Lab for GSSS Kalbog	-864338
		C/O GSSS at Baghi	-130701
		C/O A.v Disp. at Baghal	-340572
		C/O PHC at Baghi	-192561

		C/O PHC at Chamain	-259876
		C/O CRF	-54916571
		C/O M.T.on link road to Deem	-202071
616	B&R Shimla Dvi-I	C/O Community Centre at long wood (Sh Anand Sharma)	-388403
		C/O M/T of road from long Bharari to kuftadhar (Smt. Bimla kashyap Sood)	-72195
		C/O GHS at Dubloo	-1080080
		C/O Addl. Acc. for GSSS at Sanjauli	-293894
		C/O GSSS at Durgapur	-1375314
		C/O Sciece Lab GSSS at Cheog	-1471560
		C/O Health Sub Centre at Dubioo (6/13=10.00 9/13=70, 9/17=10.00) Total:- 25.70	-535176
		C/O Repair and Maintenance of Sub Centre	-49041
		C/O RRD on Various roads under Shimla Division No.1 (CRF)	-191177
617	B&R Dhama	C/O GSSS Building at Shakrah	-3259617
		C/O Sciece block at GSSS Shoghi	-223230
		C/O GSSS Building at Dargi	-3424954
		C/O Community Centre Dr. Bhim Rao Ambedkar Bhawan Shoghi	-2134100
		C/O Old age Home at Basantpur	-370618
		C/O Office cum-Residence Quarter for Horticulture Dept. Sunni	-1303729
		C/O Health Institute without residence at G/Hatti Distt Shimla	-870499
		C/O Sub Centre Building Bamot Tehsil Sunni	-9962
		C/O Stadium at Mandri	-346953
		C/O GSSS Building at Bycheri	-5839
		C/O ADR Center building at Chakkar	-5588926
		C/O Link road to village Mungna	-165240
		C/O P/L fencing around play Ground at GDC Sunni	-19011
		C/O Imp of black Sopt on Jalog gadheri road	-597189
		C/O Combined office building at Dhama	-2133528
		C/O S/R to road from bus stand at Sunni to Thalli	-27390
		C/O Imp. of black spot on shal Karyali road	-5753
		C/O Imp. of Shimla Tattapani Mandi road	-734156
		C/O Imp. of black spot on Galog Nehra Okhru road	-157039
		C/O Dental & Nursing College at Ghanahatti	-31339
		C/O PHC building at Jubbarhatti	-18363
618	B&R Shimla Dvi-III	C/O Examination Hall/Library. Computer room GSSS Lalpani	-1799000

	C/O S/R to primary education at Glen, Shimla (SH P/F water storage tank for Directorate primary education)	-25376
	C/O S/R to Type qtrs main sewerage line	-19077
	C/O A/R & M/O balashram at Tutikandi Shimla	-30934
	C/O of state Library Shimla	-3332693
	C/O Supervisory training centre at Navbahar, Smt (SH C/o bldg portion)	-2248160
	C/O S/R to Director of Horticulture at Navbhar Shimla (Sh P/L 150 mm dia sewerage line from DOH bldg to main line)	-18606
	C/O Repair of fruit center at Navbhar Shimla (Sh Repair of glass panes)	-7105
	C/O S/R to SSOW block U.s. Club CC flooring P/F drain Pipe etc	-2465
	C/O R/M of Govt. resdl bldg during 2010-11 Minor repair of Supdt of police residence south wood Shimla	-3518
	C/O residence Surya udey Coloney for leper coloney	-1097161
	C/O S/R to DDU Hospital building at Shimla (SH C/O ramp on toilet floor on ortho ward)	-99584
	C/O S/R to residential accommodation to Sh Raman Kumar at DDU hospital (SH Repair of additional room)	-1055
	C/O bldg of science technology environment at Bomlloe	-1878789
	C/O Special repair to ITI Hostel block No. 26	-3059
	C/O S/R to Distt treasury officer at Shimla	-15125
	C/O Special repair of branch toilet Shimla	-54135
	C/O Special repair to HPPSC office bldg at Nigam Vihar	-94138
	C/O R/O Gaiety theatre the Mall Shimla	-44100
	C/O Repair of ground floor and drain and repair of Nalla for protection of bldg	-87194
	C/O Repair & maintenance of yojna bhawan at Shimla	-140776
	C/O Special repair to Armsdale	-14812
	C/O S/R to old metrople bldg at Shimla	-67171
	C/O A/R & M/O new MLA hostel V/Sabha	-10830
	C/O Furnishing of office of the Advocate General at Majitha house	-21358
	C/O P/F carpet at Raj Bhawan at Shimla	-7597
	C/O Advo Gen bldg at near High Court Shimla	-14418733

		C/O A/R & M/O to Medical College at IGMC Shimla	-200
		C/O Himachal Kala Academy bhawan at wood hall college Long Wood Shimla	-15
		C/O 4No. Type-II residential qtrs at Police line kaithu	-6147
		C/O A/R & M/O to Nurses and civil hostel at IGMC Shimla	-945
		C/O S/R to approach road from cart road to kemotharapy room at IGMC Shimla	-1754
620	B&R Dharamshala	C/O OBC Bhawan at Nagrola Bagwan	-427548
		C/O GHS building at Village Jassour	-29447
		C/O Path from main road to Chunni lal houes	-260015
621	B&R Palampur	C/O R/D Various road under Palampur Division	-2006000
623	B&R Kangra	C/O Bhim Rao Ambedkar bhawan Kangra	-146879
		C/O Bhim Rao Ambedkar bhawan Shahpur	-246702
		C/O Community Centre building at Laleta	-270755
		C/O Community bhawan at Dhanotu	-178994
		C/O Mahila bhawan Dadhamb	-23215
		C/O Community Centre at Rehlu GP. Rehlu	-6628
		C/O Community Centre balugola in GP. balugola	-63790
		C/O Community Centre Hall in Bushal GP.	-114515
		C/O Pucca link road Kapdu Chowk to Sandu Nallah GP. Chandrot	-58452
		C/O Development of Mala Ground Gharoh in GP. Gharoh	-5914
		C/O Path Desh Raj house to Chuni Lal House	-2005
		C/O Repair of link road from main road to Tibtian College Sarah	-274700
		C/O Link road from old Nursary to Jhikli Ratiar	-49475
		C/O S/R of food bridge over river banoi khad	-144182
		C/O Mround GP basnoor Phase-II	-6404
		C/O of New bulding of Tandonclub at kangra	-581234
		C/O Foot bridge over Sukhad khad near GHS Kholi	-398517
		C/O Various road under Kangra Division	2446783
		C/O Sub Centre Tehsil building at Darini	-1101744
		C/O GOS Pahu	-5488
		C/O link road Puhara ward No.5	-371312
		C/O Path over Dharodu Nallah GP Charri	-8017
		C/O link road roshan Lal house to onwards	-92575

		main to kholi Handpump in village khart GP Nandrool	
		C/O link road Muhshi and Satish house to kharti	-804
		C/O link road at balla etc in kharti GP Nandrool	-40187
		C/O link road near Archna Devi house Thehra Nandrool	-19610
		C/O Danga Sher Singh house kharti	-30379
		C/O R/Wall Partap Singh house Sh Kehar Singh Kourian	-1995
		C/O link road Ashwani Kumar Cow shed to Ranjeet Singh house ward	-1500
		C/O Jeepable road Nad babari to Mahohar lal	-1164
		C/O link road from mahila Mandal bhowan Raj Kumar house village farna laying of wearing	-24840
		C/O E.E HP.PWD Division No.III on account of Calamity Relief Funds for the current financial year 2015-16	-3359466
		C/O Reliance jio infocom LTD Reliance cor Shimla	-78469
		C/O Computersition of Distt and Subordinate Court Kangra	-54581
		C/O Health Centre at Bhitlu	-875
		C/O Boundary wall PHC Darini	-16596
		C/O PHC Sehun	-1828393
		C/O Health Sub Centre at Rulehar	-122422
		C/O Bounday wall civil hospital at Kangra	-551509
		C/O Approach road to PHC Darini	-263683
		C/O PHC at Gheen DD	-207875
		C/O S/R RHFWTC chheb	-54343
		C/O Primary health centre at Nandrool	-11397
		C/O Ayurvedic helth centre Darini	-378477
		C/O AHC at Pargod	-41684
		C/O AHC at Bopharkawaloo	-631855
		C/O Vetnary Staff Qtrs at Goju	-41663
		C/O Vety.Dispensary Kutharna	-131507
		C/O Vety Dis. at hamera	-138245
		C/O Vety Dis. at Rajol	-15009
		C/O Vety hospital Kangra	-9085
		C/O Vety Dis. Gubber Draft	-33814
		C/O Vety Dis building at Jassai	-36009
		C/O Vety Dis building at Sarotan	-10627
		C/O School building Govt Middle School	-67676

		Bhitlu	
		C/O Vety Dis building at Gheena	-25571
		C/O Science Lab block GSSS Dhugariri	-99333
		C/O Science Lab Harchakian	-48803
		C/O Addl. Acco GSSS Lunj	-950606
		C/O Science Lab block GSSS Shahpur	-623540
		C/O Science Lab block GSSS Charri	-141529
		C/O Science Lab block GSSS Rajol	-684857
		C/O Science Lab block GSSS Purana kangra	-25721
		C/O Science Lab block GSSS harri	-240416
		C/O Science Lab block GSSS Kanol	-513200
		C/O Addl. Acco GSSS Darini	-1733116
		C/O Addl. Acco GSSS Durgella	-1152672
		C/O Addl. Acco GSSS Kachhiari	-171316
		C/O Addl. Acco GSSS Ghallian	-608219
		C/O S/R GSSS Old Kangra	-122147
		C/O R/wall play ground GSSS Shahpur	-125208
		C/O building GSSS Matour	-4742342
		C/O building GSSS Salol	-761950
		C/O R/F Princpal GSSS Rait	-773401
		C/O 4room alingiwth stair case barandha at GSSS Sarah	-90578
		C/O GSSS Lunj	-632252
		C/O GSSS Kachhiari	-16912
		C/O GSSS Boh	-489068
		C/O GSSS Kuthar	-60130
		C/O GSSS Kalyiara	-1305161
		C/O 2 No. class room in GSSS Rait	-28017
		C/O GHS at Lchhi	-70708
		C/O GSSS Parei	-106282
		C/O Addl. Acco Tribal Student hostel Shahpur	-47331
		C/O Resi Acco. Type I Qtrs Shahpur	-842299
		C/O S/R of NIFT complex at Kangra Kitchen and wing A	-1246872
		C/O Hostel block at Chheb	-220800
		C/O Building Portion Ai,All,BI,BII,CII, Block	-2585006
		C/O Rait Stadium	-1073681
		C/O Indor Vedmintaion court Tandan club at kangra	-270144
624	Mechanical Divin Dharamshala	C/O 55 Mtrs span Steel Truss Bridge over biara Nallah on Kakri Kherna road	-2763381
639	B&R Nurpur	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	-2228404
	C/O GSSS at Bhadwar (RMSA)	-281247
	C/O GSSS at Nurpur (RMSA)	-203880
	C/O GSSS at Suliali (RMSA)	-63233
	C/O GSSS at Raja ka Talab (RMSA)	-789125
	C/O GSSS at Kandwal (RMSA)	-374058
	C/O GSSS at Kot Plahari (RMSA)	-931947
	C/O GSSS at Minzgran (RMSA)	-779996
	C/O GSSS (Girls) Rehan (RMSA)	-82925
	C/O GSSS (Boys) Rehan (RMSA)	-29123
	C/O Special repair of Govt Arya College at Nurpur	-79779
	C/O CHC bldg at Rehan	-464520
	C/O PHC bldg at Kherian	-305304
	C/O Civil Dispensary bldg at Nurpur	-1477146
	C/O HSC bldg at Thora Bhaloon	-834992
	C/O HSC bldg at Ladori	-820036
	C/O HSC bldg at Jounta	-824597
	C/O HSC bldg at Rinna	-304376
	C/O Vetty Dispensary bldg at Suliali	-10970
	C/O Govt Ayurvedic CHC bldg at Gurchal	-20985
	C/O Govt Ayurvedic CHC bldg at Jounta	-401626
	C/O Govt Ayurvedic CHC bldg at Bhol Thakran	-137384
	C/O Repari & Maintenace of Jail bldg at Nurpur	-2598
	C/O Storage facilities for Narcoties and psychotropie and substance at Police station Nurpur	-179171
	C/O Computerisation of subordinate court in Distt HP state	-335197
	C/O Link road to Nai Ghai Basti Bari Batrahan	-3827
	C/O Other development of chocki and drain near jaildar behra	-65159
	C/O Brick Pavement of path in village chamoli	-34111
	C/O Path in H/Basti VPO- Golwan	-4851
	C/O Memorilal Gate of freedon fighter Wazir Ram Singh Pathania in GP Khajjan	-55356
	C/O Tarring of Garan to Thather road	-246308
	C/O Jeepable road from Sh. Dharam Singh House to Sh. Amar Singh House at Vill. Janera	-20114
	C/O Ause way on Nallah on Sarnooch Gaglia GP Bari Batrahan	-40093

		C/O Link Road Kher to Village Kuthandal	-55463
		C/O Path/Ramp in vill. Chila Jattan	-48848
		C/O Link road and drain from main road to Panhayat Samiti shops at Kamala Panchyat	-36780
		C/O On account of recovery form performance security towards of non maintenance of road from Tikka Nagrota Jikhli Bharmoli from Sh Jatinder Gulerai Govt. Cont.	-61673
		C/O Link road from main road to shaheed santosh singh and other houses	-18268
		C/O CRF	-28865356
		C/O Road from Raja ka Talab via Shamshan Ghat	-16195
		C/O Road from Sub Sadhu Ram House to road vill. Batran	-60365
		C/O Jeepable road from H/Basti Karan Singh House W.N. 6 Raka Ka Bagh	-33626
		C/O Jeepable road & releated work main road to Dhima Basti Hadal	-14482
		C/O Link Road from Keor Ghariyan to GSSS at Kotpalahari Gram Panchyat Milkh	-16605
640	B&R Fatehpur	C/O Vety. Hospital building at Badili	-209239
		C/O Add. Acc. GSSS at Dah Kulara	-476263
		C/O Add. Acc. GSSS at Houri Devi	-173404
		C/O Civil enclave Pathankot	-9981367
		C/O Bridge over Chhouch Khad	-17898034
		C/O R/D various road	-4709278
		C/O R/D Laying of office on pong dam Fatehpur Jassur road	-31500
642	B&R Jawali	C/O Link road from house of Sh. Jagdish Bhamwar upto villege Sudran thee bheth	-102039
		C/O Link road from Kuther Maszid to Kerta	-162004
		C/O J/able road Bhol to Maira Bhanie School	-74633
		C/O Kehrian Mansa Matta Nagrotu Khad Samlana road	-335013
		C/O Butt to Kharar road	-138923
		C/O road R/wall near to house of Aseem Ram vill Ammi	-649
		C/O Tarring of link road from Chakwari to Badchh joining Larth Gurial	-67614
		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 to Kharar road	-112218

	C/O Foot bridge over Baral khad	-807384
	C/O Cement pavement of road RKT to Tiara road to Guril Mandi	-91986
	C/O Pucca Path from Choudhary Basti to Shamshan Ghat to but	-71704
	C/O Link road Shaheed Ramesh Chand Marg	-1581
	C/O Brick pavement of P/path RKT to chak road to house of Vasudev	-13208
	C/O R/D kthoil Bantungli old bassa missing link N/Surian road	-12524
	C/O Road from jior Talab to Bantungli	-35705
	C/O S/R Sub Centre/LHV qtrs at Mastgrh	-11686
	C/O S/R Sub Centre at Bagga	-3859
	C/O Civil Disp, Building at Dharoon	-16435
	C/O S/R CHC Rest. & qtrs Building at N/Surian	-101479
	C/O Sanitary fitting of CHC Jawali	-27441
	C/O PHC building at kotla	-105803
	C/O PHC at Spail	-493320
	C/O S/R PHC at N/Surian	-254924
	C/O PHC building at Durana	-1431415
	C/O S/R PSC building at Bharmar	-40066
	C/O S/R PSC building at Bhaded	-781022
	C/O S/R PSC building at Bhalad	-385123
	C/O Education 4 Nos.Class room GHS at Bhalli	-35305
	C/O Model Science Lab GSSS at Jawali	-636291
	C/O GSSS at Amni	-113304
	C/O Repair & Maintenance of School building at N/Surian	-81162
	C/O GSSS at Bharmar	-73180
	C/O GSSS at building at N/Surian	-288350
	C/O GSSS at Jawali	-46259
	C/O GSSS at Daroka at Barial	-955114
	C/O Six room & B/wall GSSS at Harsar	-2949259
	C/O Four room & B/ wall GHS at Behi Pathiar	-231163
	C/O GSSS at Guglara	-437064
	C/O GSSS at Bhalli	-77271
	C/O Alteration & modenisation of vety. Hospital at Baroh	-21499
	C/O P/Path from hand pump to Kartar house to Chandu Ram Feedom Fighter. GP Sihuni	-652
	C/O Link road to range office N/Surian	-20719
	C/O Maira Buskwara road	-198950

		C/O AM N/Surian Nandpur road	-17736
		C/O AM Lubh jounta Mastgarh road	-909450
		C/O AM to various rods under Jawali Divn	-2486830
		C/O Preiodical maintenance Dehar Khad bridge to Banderu	-442800
		C/O Preiodical renewal Kardial to Papahan road	-463050
		C/O Preiodical renewal Ghatnalujol road	-447400
		C/O AM to various roads under Jawali Divn	-4722650
		C/O Harnota to vill. Bhagwal	-25559
		C/O Guglara Bhaglar road	-10305
		C/O Larth to bhol khas road	-22170
		C/O Narhan to vill.Nana khas	-24800
		C/O Katholi to Bantungli road	-22749
		C/O Jawali to thanger road	-42319
		C/O Durana to Dhewa road	-12850
		C/O Bather to Padher road	-49641
		C/O Mastgarh to Pathiar road	-31087
		C/ODhamin to Dhar road	-22245
		C/O Batoli to Bonka road	-8850
		C/O Maira Buskwara road	-13082
		C/O Nadholi to Parkher road	-28343
		C/O Shivo ka Than to Sughal road	-7351
		C/O Ludhiar Darkati road	-535
686	B&R Jaisinghpur	C/O Govt Degree Collage at Jaisinghpur	-26383020
		C/O Boundary Wall Govt Collage at Jaisinghpur	-42577
		C/O Govt Poly Tech. Tawar	-45540247
		C/O Civil work Poly Tech. Tawar	-258582
		C/O Science Lab for GSSS Thural	-144163
		C/O Science block building at Jaisinghpur	-519237
		C/O Science block building at Sanhoon	-43123
		C/O S/R GSSS building at Sanghole	-28252
		C/O Reprir of GSSS building at Lambagoan	-791872
		C/O GSSS building at Kona	-93531
		C/O Science Lab GSSS building at Alampur	-399411
		C/O B/W of vet. Dipsensary building at Majheen	-530344
		C/O Vety. Dipsensary building at Gander	-57289
		C/O S/RVety. Dipsensary building at Jaisinghpur	-40986
		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 Dhandoe	-1412721
		C/O HSC building at Molag	-1325559
		C/O CHC building at Thural	-7398
		C/O HSC Barram	-243979
		C/O B/wall of HSC at Alampur	-206591
		C/O Helth Sub center building at Bharer	-194204
		C/O S/R work of HSC building at Tambar	-38019
		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 Link road from Oach Pihri to Upper Naloti	-21006
		C/O Link road to Bhatwan to Shamshan ghat Bakil Chand house	-38750
		C/O Link road from Balkrupi Lahru road to Ganga Ram house	-43248
		C/O Link road to Main road to Gareeb Dass house Nahlliana	-10711
		C/O Bearing of road from Baru ka Ban Lohar Basti in GP.Sanghol	-9450
		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 house Wrd No.I	-27041
		C/O Link road from Duhak Tikkri to Rakha basdi	-291809
		C/O Link road from Supural at Sanhoon road	-34200
695	B&R Tanda	C/O Jr Residence at Dr. RPGMC Tanda	-235767
		C/O 120Nos. Type-III qtr for Nurses staff at Dr. RPGMC at Tanda	-494307
		C/O Damages caused by fire inteme hostel	-10188
		C/O Jr Repair of Residencial building Accommodation Dr. RPGMC Tanda	-3936751
		C/O S/R to boys houstel to 2 nd at Dr. RPGMC Tanda	-1264342
		C/O R/M of hostel painting work of CGI sheet roofing of r Ravi boys and intemess houstel building at RPGMC Tanda	-362356
		C/O S/R work in the central library building hall and para clinic building Tanda	-27686
		C/O road of Autopsy block & Animai house building at Tand	-536223

		C/O S/R to Auditorium bulding at Tanda	-906561
		C/O R/M 500 bedded hospital at Tanda	-300863
		C/O S/R Radiology Dept. at Tanda	-51628
		C/O P/F black out roller blin fabric Guest house at Tanda	-126884
		C/O R/M of lectur theatre at Dr. RPGMC Tanda	-169722
		C/O Boundary wall around intemees hostel at Tanda	-322413
		C/O Providing Lift OPD block exiting place of lift in Tanda	-100859
		C/O S/R to Basket ball play ground at Tanda	-19523
		C/O P/L CC pavement at Auditorium Dr. RPGMC Tanda	-933336
		C/O Tuck shop at Dr. RPGMC Tanda	-634201
		C/O 4Nos. Class rooms in GSSSAerla	-1150668
		C/O Pucca path village Sadarpur	-63979
		C/O Link road village Chunkar	-194978
		C/O Ambedkar Bhawan at baroh	-191548
		C/O Link road to Sarotari	-477379
		C/O Link road village Khasrehar	-144421
		C/O Sham shan ghat and Shed in Tikka Barai	-14853
		C/O Link road village Apereher	-42100
		C/O Sham shan ghat in village Kaled	-47148
		C/O Link road Lehar Sasnsai	-83150
		C/O Link road from Ustehar Khajan Chand house	-30183
		C/O Mala Standium village Thana Bargran	-11391
		C/O Link road to Mangrella to Nath Basti	-469403
		C/O Link road Pucca path to Gharati Basti	-3980
		C/O Link road to village Chidder	-78190
		C/O Link road to village Gadrana	-75396
		C/O Link road from Sarotari to house of Sh. Kuldeep Chand	-145810
		C/O Link road Thapla to Bath	-94024
		C/O Community centre at upperli Kothi	-146603
		C/O Sarai to village Skot	-76120
656	B&R Paonta Sahib	C/O GSSS Nihalgarh	-197586
		C/O GDC Ponta Chemistry lab in old science lab	-24993
		C/O residential Acco. Judiciary paonta	-1160925
		C/O Thesil office building at paonta Sahib	-638273
		A/R M/o Variouds road under PMGSy Amp	-132000
626	B&R Kullu -I	C/O GSSS Garsa	-70039

		C/O GSSS Building at Pini	-1382624
		C/O GSSS Shansher	-3086792
		C/O GSS Building Khalogi under RMSA	-1760036
		GSS Building Garsa RMSA	-512104
		GSSS Building at Pujali	-429376
		CHC Buliding at Sainj	-1573271
		C/O CHC Buliding at Teghubehar	-8034615
		C/O Ambedkar Nagar to Kahudhar Road	-66559
		C/O Ayurvedic Dispensary Build at Panihar under BASP	-84729
		Ext. of Dohra Nallah Kharihar road from Khalogi to kamand	-586139
		MT on Khorage Palgi road	-86644
		Various work under CRF	-36145359
		C/O City Livelihood Center building at ITI Shamshi	-77172
		C/O Path from Bahu main road to GHS Bahu	-33920
627	B&R Kullu-II	C/O Science Lab Block at GSSS at Baran (SH:Prov. E.I)	-2604379
		C/O Parking Near Kalakendra Dhalpur Kullyu.	-2795310
		C/O Govt. SSS at Haripur RMSA	-77888
		<u>C/O Span Bailly Bridge over river Parvati Tosh Nallah</u>	-1383731
		<u>C/O A/A of Govt. Sr. Sec. School at Bhalyani.</u>	-6498045
		<u>C/O Boxing ring at GSSS Boys Kullu</u>	-28900
		C/O Mall road at Manali	-12985
		C/o Govt. High School Buliding at Palchan	-6798108
		C/O Creation Storage Facility room Police Line Bashing	-492475
		S/R to residential Building at Police line Bashing Kullu	-22494
		Special Repair of Distt. Hospital Building at Kullu	-276527
		C/O GSSS jagatsukh Distt. Kullu	-276527
		Construction of GSSS Jagatsukh Distt. Kullu	-6941984
		C/O Span bridge at Kalath	-3568994
662	MECH KULLU	Construction of Span Steel Truss Jeepabler Bridge in Beri Over Sakodhi Khad	-117566
		C/O Passenger rope way Triveni Mahadev to Seri Molang	-55232
		C/O Passenger rope way to Village Naine	-328026
		C/O Span Steel Truss Bridge at Udidhar	-1185883
		C/O Bridge at Udidhar	-136913
		Span Steel Truss Foot Bridge at Smalang	-440036

		C/O Span Passenger ropeway from Chulla to Seoh Jogindernagar	-61237
		C/O Pedestrian Fopopt Path alongwith NH-21 Dhalpur Kullu	-362135
		C/O Pedestrian Jarol Khad	-419177
		C/O Pedestrian Pul Harabagh Nallah to Village Kurada in GP	-544239
		C/O Span Steel Truss Bridge at Anu Over Pangna Sarour Khad in GP	-309112
		Fabrication of Dippy at Karpat	-131938
		C/O Span Passenger Ropeway over River Beas at Batahar Bihal at 15 mile	-156496
		C/O Span Passenger Ropeway over River Beas at Solang Nallah	-731777
		Installation of Mechanical Boom Barrier at chouri Bihal for Green Tax	-32952
		C/O Pre Fabricated Structure at Lal Chand Prarthi Kala Kendra at Kullu	-12241
		C/O span Steel Truss Bridge at Phalt Nallah	-53283
		S?R of Bailey Bridge on Hurla Nallah at Shillagarh	-875654
		C/O span Steel Truss Bridge Bharrai	-292293
		C/O Span Foot Bridge at Kasol Manikaran valley	-1115205
		C/O Pre Fabricated Structure for Police rescue post at Kothi Gulaba	-234746
		C/O Passenger Ropeway Bridge over River Chandra at Sutri Dhaka Base Chandertal Road Near Batal	-101262
		C/O Garage fro Three Vehicles for Fire Tenders at Fire Station at Larji	-210461
		C/O Pre Fabricated Buliding of commandant 6 th batt.	-441829
		C/O Eco –Friendly Toilet at Rohtang	-14502
		C/O Pre fabricated Animal Operation theatre Kullu	-282804
		C/O Integrated Check post at Marhi Tehsil Manali	-570392
		Providing& Installation of Silent Diesel generator set at Green tax	-7196
		R/F C/O Survey roerich Art Gallary Nagar	-7327
		C/O Carriage Ropeway at Village Kraun in Lug Valley	-13000
		C/O Conference Hall at Veternary Poly Clinic at Mohal Kullu	-15000

		Fabrication & Supplying of Modular Structure Security guard Room at Rohatng	-26000
		Fabrication & Supplying of Modular Structure Security Guard Room at Gulaba	-26000
		C/O Installation of PWT Septic Tank Sock Pit Solang Manali Distt. Kullu	-322057
		C/O Installation of PWT Septic Tank Sock Pit Solang Manali Distt. Kullu	334859
		R/F Distt Tourism Development Officer –cum-Member Secy.,	119299
		R/F XEN Mandi Division No.-1 HPPWD Mani on a/c of Deposit	-61464
		R/F XEN Chenab Balley Division HPPWd	-105592
		R/F Executive officer, Municipal council, Kullu on deposit account	-14950
		R/M of dhaman Bridge	-2331
		C/O Span SSR Bailey Briage at Thaltu Khad at Mandi	-2540
630	B&R CHAMBA	C/O CHC building at Sahoo R/f chief medical officer chamba	-9784321
		C/O of Govt. Degree College Building at Tissa	-1878097
		C/O Bridge over Gagla Khad on Chaned Chamdoli road	-886800
		C/O Panella to Ghatred road km 0/0 to 995	-4396206
		C/O PHC chaned to Turna Drmata road km 1/1500	-1458667
		M/T of Chamba Sahoo road /Imp of Crash Barrier km 16/00	-7369213
		C/o 4 Nos type -111 quarter for PWD at Chamba	-60000
		C/O Type –IV Quarter for Distt. Treasury Officer at Chamba	-1418760
		Repair of link road to Jawahar Navodya Vidyaly at sarol.	-102139
		C/O of Science Lab. In Sr. Seconday School Girls at Cahmaba	-482000
		C/O Ayurvedeic Dsipensary building at Chanju.	-345000
		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 art Dhanei	-22000
		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 Cahmba 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	-2401000
		C/O Distt. Planing officer residence Type-IV at chamba	-288000
		R/M of various roads under C.R.F	8813075
		R/F ADM Chamba vide cheque no. 762768 dt 13.09.2017 for the work S/R to Steel suspension Sheetla bridge over River Ravi.	1234735
		R/F executive Engineer Division No. II hppwd Shimla vide Cheque No. A-343618	23361390
632	B&R Dhalousie	R/F HPPWD Construction of kalian bhwan chawli	-206210
635	B&R UNA	C/O 50 Beded Hospital Haroli	-13592205
		C/O PHC Pnajawar	-3405832
		C/O Chhetran Umrali Dulehar	-1196142
		C/O Gali to vill Chhetran Moh Deetan	-822103
		C/O L/R from Khawaja Mandir to PNB kungrat	-357181
		C/O Approach road from dulehar Ghaua Sees Di Gali	-636757
		CRF	-1630721
		C/O LR Una Nangal Road to FCI Godown in GP Jalgran	-578126
		Rain Shelter S/garh	-285198
		Rasta Una Amb Road	160153
622	B&R Baijntah	C/O HSC Bulding Nadli	-648860
		C/O Vety. Dhang	-64617
		Sternigthing of Exiciting of School buldg. Under RM SA Kandwari	-9447597
		C/O Additional Accomadation for girlsSSS	--751086
		Improvement and Devlopment Paragliding take off site at billing	-6965386
		C/O 30 mtr span Duble Lane bridge over Moul Khad on Kalu Di Hatti Rajpur road	-2203514
		C/O Foot bridge over Pun Khad between Village Sarsoa and upper odder	-303000
		A/R various roads under Baijnath Division	-4050540

681	B&R Bangana	R/F DPO for C/O L/R Narhoon Sohari Up to Dam	-121751
		C/O L/R to abadi Lakhbir Singh in GP Harot	-27480
		C/O L/R to vill upper dhundla	-166465
636	B&R Bharwain	C/O Boundary Wall GSSS Jawar	-389000
		C/O Science Lab. In Govt. Senior Secondary School at Thathai	-2720690
		C/O Govt. Polytech College ³ at Gagret	-119906
		C/O Sub Centre bldg Kharoh	-174000
		C/O 50 Beded hospital at Amb	-1676000
		C/O HSC Building at Amboa	-420124
		RRD on L/R Jowar to Mairi road	-102348
		C/O Road from Olinder Bohroo via Chaughat under NABARD	-273338
		C/O Pucca path from gufa Mandir to tubewell no. 15 bhanjal upper	-171625
		A/R M/O Bharwain Chintpurnii road km 00 to 3/00	-2848304
		C/O link road to village Nandpur to Mairi road Pkg. No. Hp-12-05 Phase -VII	-357714
684	B&R Joginder Nagar	C/O Revenve of Training Institute Joginder nagar	-4826324
		C/O Car Parking at Mela Ground at Joginder Nagar	-988066
		C/O Additional Accomadation for Govt. School Drahal	-450064
		C/O Health Sub Centre Building of Sainthy	-351319
		C/O Health Sub Centre Building balh Jaolly	-1111159
		C/O Since Block in Govt. of Sr. Sec. School Ladbharol	-4085041
		C/O Improvement of Black Spot on Various Road	-366949
		Periodically Maintance Harabag road	-537206
		Periodically Maintance of Majharnoo to Syouri road	-811366
		C/O of road Peerbhadlu	-1176212
		Periodically Maintance of Petu Nallah Gadhui road	-650000
		C/O of Bridge over Sukhar Khad on Delhu Choki Road	-162615
		C/O of 72 mtr. Span Bridge over vinwakhad	-206759
645	B&R Ghumarwin	C/O of M/T on L/R from H/O Sri Basrideen	-17990

601	B&R Mandi - I	C/O of regional research Institute Ayurveda Zaral	-10597591
		C/O PHC Building of Lada	-7701720
		C/O Additional Accomadation for GSSS Gokhara	-378507
		C/O Chiling Plant at Kasal	-1635968
		C/O panchayat Bahawan at Bhargoan	-1887251
		C/O additional Accomadation first flor at GPS Tawana	-173141
		C/O Administrative Block Additional GSSS KOTLI	-4584716
		C/O U Shape Deep Drain RCC Ree Cast slab near chowk	-384267
		C/O PHC Building Nana Bhawain	-2787338
		C/O GSSS Baryara	-480761
		C/O GSSS Building at Bagla	-316955
		C/O HSC Building at Hart (sh. c/o b/wall)	-1043784
		C/O Sub center bldg at Tandri	-408457
		C/O Kid swimming Pull Bhiuli	-178277
		C/O Panchayat Bahwan at Sehil	-155804
		Restoration of Laying water pipe by I&PH dept. on old shimla Mandi road oad	-1022014
		C/O Naren Gheru to Dolra Balh Road (SH.-formation cutting 5/7	-1020497
		C/O rampe for zonal Hospital Mandi	-488999
		C/O one room with kitchen for chowkidar in Ist flor at Paddal	-30000
602	B&R Karsog	C/O Thakur Thana pukhi Road	-1004947
		Providing Plantation on SMR	-143101
		Periodicaly Renewal vaskl road	-7178494
603	B&R Sunder Nagar	C/O PHC Khurahal	-1870232
		Ayurvedic Disp. At Bhena	-1136547
		C/O GSSS Ghiri	-2835560
		C/O SR to GSSS PauraKothi	-105079
		C/O 66/mtr span Box girider Bridge Suketikahd	-4335698
		C/O Jetty. Vote ghat at Karla	-171547
		C/O bohun to Vari	-124634
685	B&R Gohar	Expenditure Incurred on various deposit works without DC	-23131480
657	B&R Rajgarh	CRF works for the year 2017-18 works for Fagu TO Bathau Dhar road	-1258914
		Sub centre buld. Bagpashog	-67500
		Repair AHC RASU Mandir	-15104

		M/O PWD Rest House Rajgarh	25844
		A/R &M/O Sub Judge Court Building Rajgarh	42911
		A/R & M/O Govt. Residential Building at Rajgarh	-13536
		C/O LR to Village Plashala	-608413
		Various road under NABARD	-910959
		Balance work of Churwadhar Dahan road	-101950
		Balance work of MDM Road	-231752
		A/R & M/O Govt. NR building at Rajgarh	-263615
		Halipad Kawag Dhar	-574102
647	B&R Rampur	Hawaghar near Bhimakali Temple at Sarahan	-129970
		Parking near Brandli Temple G.P. Narain	-198698
		Link Road Bhalidhar to GSSS Deothi Debri	-528665
		GSSS building at Dansa	-6386700
		GSSS at Dhargaura	-597783
		Stage at GSSS at Nankheri	-286559
		GSSS Building at Khunni	-2002031
		Science Block in GSSS at Delath	-1430914
		Science Lab in GSSS at Nankhari	-2481253
		PHC Building at Samaj	-1127044
		PHC Buidling at Dhargaura	-1951694
		GSSS Building at Bhadwal	-8858297
		PHC Building at Ganvi	-3723872
		Retaining wall at GSSS at Jeori	-1584614
		Tribal Hostel Boys Rampur	-563806
		Parking at Sarahan	-3331250
		Foot over bridge at Chatti (LADDA)	-2771238
		Tourist hut at kahal ear shraikoti	-2052973
		Addl. Accommodation at CHC Taklech	-2113854
		Sports hostel at GSSS Duttanagar	-1287105
		Civil hospital at sarahan	-318073
		Renovation of Shrailoti Mata Temple	-735660
		Police Chowli Bilding at Taklech	-1901236
		Small class room at Govt. College Rampur	-460386
		PHC Lalsa	-1650194
		PHC Building at Taklech	-100000
689	B&R Tissa	Strength of exectiing School Infsfatructure of GSSS Jhajjakoti	-145400
		Govt. Degree College Buld. Tissa	-10140
		Spl Repair of Hospital Buld. In Govt. College Tissa	-390000
		Strength of Execting School Infsfatructure of GSSS	-83000
647	B&R Rampur	Parking near temple G.P.Narain	-198698

		Link Road Balidhar to GSSS Deothi	-528665
		GSSS Buld. Dansa	-6386700
		GSSS Dhargaura	-597783
		Stage at GSSS Nankheri	-286559
		GSSS Buld. Khunni	-2002031
		PHC Buld. Smaj	-1127044
		Since Lab GSSS Nankheri	-2481253
		Science Block GSSS at Delth	-1430914
		GSSS Buld. At bhadwali	-8858297
		PHC Buld Ganvi	-3723872
		R/Wall at GSSS Jeori	-1584614
		Tribble Hospital Boys Rampur	-563806
		Parking at saraian	-3331250
		C/o Foot over Bridge at Chatti Lada	2771238
		Tourist Hut at Kuhal Near Shrikoti	2052973
		Addl. Accommodation at CHC Taklech	-2113854
		Sports Hospital GSSS Duttanagar	-1287105
613	B&R Solan	MT on link road Center ware House of IT office	-183948
		C/O Link Road Village chamrog	-114950
		C/O GSSS Kehlog under RMSA	-432280
		C/O GSSS Girls Solan	-503296
		C/O GSSS atChhusa	-153230
		GSSS Koti Dewra	-867875
		Govt. Degree College Kandaghat	-176668513
		S/R Tribble Hostel Girl GDC Solan	-196677
		C/O Health Center Buld Jhajha	-453934
		C/O General Hospital Solan	-5816129
		CMO Civil Hospital Knadaghat	-13254357
		Mini Sectt. Buld. Solan	-1162070
		Solan Byepass Rajgarh	-595647
		Kotla sainj road	-112500
		Kotal sainj road	-200000
		Multi Purpose Cultural at Jatoli	322962
		Circuit House Chambaghat	-4728482
		Rajgarh byepass solan	-3952805
		Shiv Mandir to Salogra Dhaunci Road	-1382912
		Link Road Dharin to Bodh	-14865
		Kndaghat MiniSectt.	-32594
		GSSS Guga Ghat	-26123
		Multi Purpose Culture Jatoli	-2365
		Vetty. Office Gayana	-53550
		SP Solan Creation Storge facility	-420331
		SP Solan Repair Water Tank	-29975
		L/R Snow View to Tikkar	-127404

		L/R Shiv Mandir Salogra to Dhausni	-320815
656	Paonta Sahib	GSSS Nihalgarh	-197586
		GSSS Haripur Khol	-519488
		Residential Accommodation Judiciary. Paonta	-1160925
		Teh. Buld. Paonta Sahaib	-638273
		M/O Variouds Road under PMGSY	-132000
676	B&R Nalagarh	HSC Masterpura	-765551
		Teh. Buld. Baddi	-3922613
648	B&R Kumarsain	Cold store at Tikkar	-618115
		Stadium at Kumarsain	-350541
		GSSS Karyali	-281324
		Aurvaiddic Dispensary Maholi	-358078
		Durveydic Dispensary Galani	-101031
		Animal Health Centre at Dawala	-201642
		GHS Mandholhat	-127574
		GSSS Khaneti	-1849877
		GSSS Kangal	-5684914
		Science lab Govt. Sr. Sec. School Kumarsain	-855403
		Multipurpose sport Comlecx Kuftu Stadium	-108189
		Police Post at Narkanda	-814341
		Addl. Accomodation Kotgarh	-302390
		GSSS Narkanda	-2671712
		Govt. College Sunni	-7765983
		PHC Buld. Virgarh	-1758294
		Science lab Narkanda	-1586840
		Science Lab veergarh	-1830317
		Parking Place Hattu	-253679
		GSSS Shamathala	-4953125
		Parking Near Hattu	-383192
		Vett. Dispensary Narkanda	-736722
		National response Fund NDRF	-2428232
649	B&R Nirmand	Extention of Repair Raja Raghuvir singh Stadium Anni	-956184
		Drian in Dalash Bazar	-74672
		GSSS Kungash	-533082
		GHS Digerh	-426168
		GHS Buld. Shawad	-239884
		C/O Road From stangidhar to Koil	-423198
		C/O Road from Purn Khad to Tippal Dhar	-47472
		C/O Link Road to Tandi	-56302
		C/D work of Link road Ropa	-61730
		M/T Main Road to CHC Neether	-6703
		Link Road Talhanllah to Phaneopa	-154752

	Link Road to Batog	--466668
	Sawaghat Gate of Nirmand	-73749
	Completion of Link Road from Mohali to Dhar	-549863
	C/O Road from Mohali to Dhar via Sargha	-819272
	C/O Foot Bridge over River Satulj	-282773
	C/O Conference Hall over Exicting Terris	-740884
	SDM Complex Anni	-203
	Resturantion of Rain Damage on Wazir Bowli	-19849
	Damage of various roads	-13984530
	PMGSY Works	-32278
	Wide Wazir Bowali Jhakri	-31
	Civil Dispensry Buld. Kothi	-132941
	PHC Neethar	-108216
	Development of CHC Anni	-288279
	Special Repair CHC Buld. Anni	-142934
	CHC Buld at Nirmand	-266989
	Repair of Toilet CHC Nirmand	-21938
	Exemption Hall at Neethar	-108631
	Playground boundary wall GPS Chilla	-27885
	Library Hall Govt. SR. Sec. School Nirmand	-384716
	C/O Class Room GSSS Anni	-178593
	Police Station Anni	-211248
	Type II Quarter Police Nirmand	-701682
	Sub Divisional Police Office Anni	-272998
	Repair at Maint. Police Department Nirmand	-109163
	Vety. Disp. Buld. Badari	-287428
	Bus Stand at Anni	-2835139
	Out Door Stadium Nirmand	-3805185
	Chowk at the Point of birucation Road Khang	-94230
	Tourist Hutt at Khang	-158516
	Tourist Hutt at Sarahan	-150165
	Additional Accomadation PWD Rest House Anni	-13749
	Office Buld. For Police Relation at Anni	-1125536
	Destemring Residential Buld. CHC Nirmand	-9503
	Raj Mata Shanti Devi GSSS Niir;mand	-852232
	Raj Mata Shanti Devi Assembly Ground Nirmand	-145854
	Bus Stand at Nirmand	3506816
	Science Block GSSS Dalash	-3752515
	Klayan Bhawan at Anni	-3172355
Total		-1000328364

IRRIGATION & PUBLIC HEALTH DIVISIONS			
DDO Code	Name of Division	Name of Work	Closing Balance 03/2018
705	I.P.H Chamba	C/o Fis Andrla Gram to Guita Seia	-1519228
		Irrg.Scheme for krishi vigyan bhagot Chamba	-1586
706	I.P.H Dalhousie	CRF For Handpump Salooni	-1244455
		WSS at SRU Dalhousie	-3208
		Deposit for Calamity Releif Funds	-498510
		Deposit for Payment of PRI 's Workers (Jal Rakshak)	-190799
		Deposit for NRDWP Calamity Releif Funds	-173615
		<u>Urban WSS under IPH Div Dalhousie</u>	-1128129
		<u>Instt. of various hand pump under IPH Div Dalhousie</u>	-1912385
		Swerage scheme for Dalhousie Town	-5414037
707	I.P.H Salooni	Labotary Setup at Koti Salooni	-410785
		NRDWP Deposit Jal Rakshak	-44249
		NRDWP Deposit NCRF Chamba	-20769
710	I.P.H. Rampur	Manglad Khad, Aug. & Rest. Dried up	-808615
		Water supply scheme to new Bustand Rampur	-497546
		PRI Deposit Nankhari (B.D.O. Nankhri)	-268106
740	I.P.H Suni	NCRF Chilling Plant Arpu	-231514
		Deposit 13.70	-53818
		Deposit for Jal Rakshak and Hand Pump	-13480
		BASP aug. Senj Bag Barota	-1093361
		Imp. of LWSS Hirni	-908691
		Jal Rakshak	-102491
		Refund of Deposit	-25000000
763	I.P.H Kullu-II	Providing Sewerage Scheme Bhunter Town	-4296773
		LIS Shahul Salwar	-1717680
		LWSS to Kanoun Salwar	-3392106
		Prov. WSS to Raila Surrounding	-3027247
		Prov. WSS to Sathali Sub Vill. Manikaran	-379436
		R/M of LIS Shamshi Ist Phase	-104752
		R/M of FIS Dobha Shamshi	-104752
717	I.P.H Nerwa	Prov. GWSS Banah Sarounthly	-604246
		Cons. of LWSS Chourdhar Temple	-1152683
		Prov. GWSS Jori Nupri & Kaflah	-472895
		Prov. GWSS to village Kafoti in GP Bour	-102557
734	I.P.H Tuwell Gagret	D/L of Assy. T/well at Bhangana Phoolpur	-111603
		D/L of Assy. T/well at Nakhroh	-152898
		D/L of Assy. T/well at No. 45 Bhadsali	-871050

		D/L of Assy. T/well at 54 at Bathu	-775576
		D/L of Assy. T/well No. 75 Nakhroh	-733012
		D/L of Assy. T/well For WSS Distt. Hospital Una	-225843
		C/O LIS Panjavar	-327730
		C/O T/Well LIS Kungrath	-147013
752	I.P.H F/P Gargret	Repair of Danga at Nalla Boundryof Khurwain	-81850
		Prov. FPW Bhdoruri Khad	-10654
773	I. P. H. N/Bagwan	LWSS to Dr. RPMC Tanda	-346061
		CRF Cheque 2017-18	-3173835
		Prov. & Instll. various Hand Pumps	-2444375
		Aug. of Various WSS in Nagrota Bagwan Consty.	-2032445
729	I. P. H. Thural	Provision WSS to SC hab. Kuralmarhoon & Daroh Garh	-174276
		Target samples tested in labs payment of outsources	-175000
		Calamities relief fund (NDRF) – 2017-18	-718287
		Prov. LWSS to SC Hab. Chanjerahar Bhawarna	-4375916
		Prov. LWSS to SC Hab menja Fulwar Umri	-124864
		Aug. WSS scheme in constituency Jaisinghpur, Palampum, Khundia Dehra	-2037040
		Provision LWSS of Village Bhangoli Bhared	-122591
		Aug. & Imp of WSS Parour Kharot	-1157000
738	I. P. H. Hamirpur	Sewerage Scheme Hamirpur Town	-3716579
		PRI Under NRDWP	-3304456
		R/F RR Damage on various scheme for CRF Works	-248204
		C/O MIP Nadaun (write back of material)	-1002662
739	I. P. H. Barsar	CRF during NRDWP NCRF 2017-18	-2241700
715	I. P. H. Shimla	Misc. Deposit Civil Supply	-383155521
		Misc. Deposit Matiana	-871745
727	I. P. H. Palampur	AIBP Various works 191	-4067074
726	I. P. H. D/Shala	Reno. & Imp. of drainage Zorabar Singh Stadium	-434618
		Repair of S.R resident quarter at Chilgari	-541992
		Various Work in MC D/shala	-2036083
770	I.P.H Hydro Project Tutti Kandi	Calamities Releif funds for r/o Rain Damages	-969161

712	IPH Kaza	Remod of WSS to Virdha Ashram	-143250
		Provid LWSS Kee	-129690
		FIS Langza	-1611485
		WSS Sagnam from Takcheche	-225504
		FIS Chwnagpa to Mal	-1046427
		FP Work to Village Losser	-320744
		FP Work at Shweta Nallah	-1459320
		FP Work at Village Mane	-486595
		Extension of FIS Piyour Kuhl	-857506
		FIS Peour Yongma	-179687
		FIS Tangti Gongma	-252450
		Paid against 8443 CRF	-556082
753	IPH Jawali	CRF	-3209944
		Providing water facility to village Beed Mokhar	-133876
		P/L/J PPR Pipe small dia to bigger dial chalwara Near Kailash Bishamber house GP Paphan WSS Chalwara	-133364
		Amount received from EE SMIP Jawali for extra deduction of GI Pipe	-3027199
		C/O 12 Nos Tube well in Fatehpur area	-13478778
		Imp and extension of various Tube well in Jawali Area	-2841848
		C/O 15 Nos Tube well in Guler now in Jawali Area	-875011
		C/O 15 Nos Tube well in Bharmar Area	-4344829
		PWSS SCCP Harijan Basti Samkehar	-829755
731	IPH Nurpur	Installation of Hand Pumps in Power Grid Colony Bodh Now PWSS to Power Grid Col. Bodh	-158021
		Work PWSS to Village Kaphri	-103449
		Ex. Engr. MD HP road and other Ifrastructure Dv Corp. Shimla	-130180
		Amount received from Superintending Engineer, I&PH Circle Nurpur against Cheque No. 683205 dated 14/06/2011 on account of NCRF for the year 2011-12 Rs. 20000000/-	-130712
		BASP PWSS Hathi Dhar in Tehsil Nurpur	-1336446
		PLWSS to JE Qtr. IPH Rest House and other in village Mandanpur	-105408
		Amount received form Assistant Engineer, I&PH Division No. 1 Shimla on account of CRF for the year 2016-17	-157096
711	IPH Anni	FIS Karshaigad Sampal	-189745
		FIS Mochka Kaharga	-133956

		PLWSS Franally	-178172
		PLWSS Shila Bona Sarga	-170280
		PLWSS Thachwa	-141955
		PLWSS Nirmand	232330
		PLWSS Anni Town	-165180
		PLWSS Anni Town	-123750
		PLWSS Anni Town	-213600
		PLWSS Nirmand	-132658
		PLWSS Nirmand	-121300
		PLWSS Rishta Mishta	-105127
		PWSS Chhaunti behna	-143000
		PLWSS Kharga	-116250
		FPW Anni Town	-389048
		PWSS Dried up source RHEP	-398153
724	IPH Solan	CRF	-764691
		Sawajal Dhara Water supply yojna R.G.N.D.W.M.	-329582
		Vidhayak Kshetria Vikas Nidhi Yojna	-141406
		Local Development Planning	-234310
725	IPH Arki	Sewerage system to Kunihar	-286977
		Sewerage scheme Arki town	-622182
		PRIS payment	-134703
		Sewerage scheme Arki town	-2924756
		Water Testing Laboratory at Arki	-856346
		LWSS Darla	-190500
		Handpump Kuthar Section	-259350
		Non functional Handpump Kuthar Section	-359164
		LWSS Sanyari Mod	-948032
		LWSS Ali Bhujani	-211133
		LWSS Badhal	-336606
		LWSS NC/PC Arki	-5300000
		LWSS NC/PC Chandi Area	-4615000
		LWSS Kunihar	-491888
		Toilet Block with Ferrove Super Structure	-460350
Total			-540024694

**Annexure
A
Statement
showing
the details
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Annexure B

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

Sr No.	Name of unit	No. of para(s)	Para no.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	3	147	irregular utilization of grants
2	B&R Sangrah	1	3	293	irregular drawl and utilization of budget
3	B&R Baijnath	2	1	230.82	irregular utilization of grants at the fag end of the year
4	B&R Jawali	1	2	63.48	irregular utilization of budget at the end of financial year
5	B&R Kangra	1	2	303.48	irregular utilisation of LOC
6	B&R Sundarnagar	1	6	35.76	irregular ex[penditure in excess of budget provision and concealment of expenditure
7	B&R Dharampur	1	3	432.14	drawl of funds without requirement and irregular utilisatin of LOC
8	B&R Kullu division no.2	1	2	25.1	irregular utilisation of budget at the end of financial year
9	B&R Bilaspur	1	2	157.82	drawl of funds without requirement and irregular utilisatin
10	B&R Theog	1	3	630.5	irregular utilisation of LOC
11	B&R Kumarsain	1	3	35	irregular drawl and utilisation
12	B&R Shimla III	1	2	18.65	do
13	B&R Dhammi Shimla rural	1	2	42.82	do
14	B&R Jubbal	1	2	286	irregular utilisation of LOC
15	B&R Paonta Sahib	1	2	179	irregular utilisation of LOC
16	B&R Bilaspur II	1	2a	577	drawl of funds without requirement
			2b	328..08	irregular issue of LOC to EE HPPWD division Ghumarwin
17	HPPWD Kasauli	1	3	320.28	drawl of funds without requirement and irregular utilisation of LOC

18	HPPWD Mandi II	1	3	245	drawl of funds without requirement and irregular utilisation of LOC
19	B&R Shimla I	1	1	1250	irregular drawl and utilisation of funds
20	HPPWD Mechanical Dhalli	1	1	403.08	irregular drawl and utilisation of funds
21	B&R Ghumarwin	1	2	375	drawl of funds without requirement and irregular utilisation of LOC
22	B&R Dhalouise	1	5	239.78	irregular utilisation of funds
				145.38	Unutilised fund
23	B&R Dharampur	1	5	53.34	irregular utilisation of budget due to diversion of exp thorough TE
24	B&R Dharamshala	1	1	38.83	Irregular transfer of expenditure from repair and maintenance to capital head.
25	B&R Joginder nagar	1	3	300	Irregular utilisation of budget
Total	No. of Divisions 25			6828.26	

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Sr. Audit Officer

Annexure C

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

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	2	62.04	irregular utilization of budget through booking of material
2	B&R Barsar	2	3	264.74	drawn of funds without requirement fictitious booking
			5	599.2	fictitious booking material
3	B&R Ghumarwin	1	3	100.13	fictitious booking and irregular utilization
4	B&R Sangrah	1	4	235.13	fictitious booking material
5	B&R Fatehpur	1	5	58.59	fictitious booking material
6	B&R Jawali	1	3	147.62	fictitious booking material
7	B&R Kangra	1	3	218.3	fictitious booking material
8	B&R Sundarnagar	1	5	248.99	fictitious booking material
9	B&R Dharampur	2	4	33.52	fictitious booking material
10	B&R Kullu 1	1	5	239.41	fictitious booking and irregular utilization
11	B&R Bilaspur 1	1	3	15.43	fictitious booking and irregular utilization
12	B&R Dhammi Shimla rural	1	4	272.81	do
13	B&R Rohroo	1	2	319	do
14	B&R Paonta Sahib	1	3	57.07	issue of material to works without requirement
15	B&R Bilaspur II	1	5	31.1	issue of material to works without requirement
16	HPPWD Dharamshala	1	2	38.25	irregular booking of material just to utilize the budget
17	HPPWD Mandi II	1	5	241.65	irregular booking of material just to utilize the budget
18	Mechanical Rampur	1	4	65	irregular booking of funds in advance of requirement
19	B&R Rampur	1	4	14.15	fictitious booking/ irregular utilization of material without requirement
20	B&R Joginder Nagar	1	4	120.28	issue of material works without requirement - resulting in fictitious booking
21	B&R Arki	1	4	32.15	irregular charge of expenditure to the work without actual receipt of material

22	B&R Baijnath	1	2	58.68	irregular utilization of budget through booking of material
23	B&R Chamba	1	3	333.98	irregular utilization of budget through booking of material
Total	No. of Divisions 23			3807.22	

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Sr. Audit Officer

Annexure D
Statement showing the details of blockage of funds due to non execution of deposit work/works(unspent amount)

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lakhs)	Subject
1	B&R Palampur	1	4	251.25	blockage of govt funds
2	B&R Shillai	1	6	146.14	blockage of govt funds due to non execution of works
3	B&R Solan	1	3	508.42	do
4	B&R Barsar	1	10	281.27	blockage of funds on deposit work
5	B&R Rampur	1	6	40.37	blockage of funds due to non execution of work
6	B&R Ghumarwin	1	6	265.31	blockage of funds due to non execution of work
				178.59	blockage of govt funds
7	B&R Sangrah	1	8	72	blockage of govt funds due to non execution of works
8	B&R Fatehpur	1	4	187.12	blockage of govt funds due to non execution of works
9	B&R Jawali	1	6	137.05	do
10	B&R Dharampur	1	10	592.65	blockage of funds on deposit work
11	B&R Kullu II	1	3	383.32	blockage of funds due to non start of work
12	B&R Kullu I	1	2	435.27	blockage due to non start of work and unspent with dept
13	B&R Bilaspur i	1	10	44.37	blockage of funds on deposit work
14	B&R Kumarsain	1	5	171.65	blockage due to non execution of deposit work
15	B&R Shimla III	1	4	90	blockage of funds due to unspent deposit
16	B&R Shimla rural	1	6	1582.89	blockage due to non start of execution of work and unspent amount
17	NH Rampur	2	2	381.01	blockage of central grant due to delay/less execution of work
			4	6923.85	blockage of funds due to non start of work
18	B&R Rohru	1	3a	353.05	blockage of govt funds
19	B&R Jubbal	1	6	421.03	blockage of govt funds
20	B&R Paonta Sahib	1	5	438	blockage of funds due to non execution of work

21	HPPWD Chamba	1	7	888.63	do
22	B&R Una	1	7	318.81	blockage of funds due to non execution of work
23	B&R Joginder nagar	1	6	617.42	blockage of funds due to unspent deposit
24	B&R Bilaspur II	1	9	88.32	do
25	HPPWD Kasauli	2	5	157.47	blockage of funds due to non execution of work
			10	0.97	unused stores resulting in blockage of funds
26	HPPWD Nalagarh	2	4	419.78	retention of unspent deposit fund
			7	1202.58	blockage of funds due to non execution of work
27	HPPWD Mandi II	1	7	292.44	blockage of govt funds
28	HPPWD Mechanical Kullu	1	4	45.45	blockage of funds due to non execution of work
29	HPPWD NH Solan	1	1	1553.26	blockage of deposit funds
30	B&R Shimla I	1	2	89.41	blockage of funds due to non execution of work
Total	No. of Division 30			19559.15	

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Sr. Audit Officer

Annexure E

Statement showing the details of work in which expenditure incurred in excess of deposit received

Sr.No.	Name of unit	No. of para(s)	Para No.	Amount (Rs in lacs)	Subject
1	B&R Palampur	1	5	349.36	expenditure incurred over deposit received
2	B&R Shillai	1	7	55.44	do
3	B&R Solan	1	4	153.64	do
4	B&R Barsar	1	12	278.24	do
5	B&R Rampur	1	7	383.87	do
6	B&R Ghumarwin	1	5	72.04	do
7	B&R Baijnath	1	5	93	do
8	B&R Jawali	1	5	4.24	do
9	B&R Kangra	1	5	50	do
10	B&R Dalhausie	1	8	50.85	expenditure incurred over deposit received
11	B&R Dharampur	1	11	86.63	expenditure incurred over deposit received
12	B&R Kullu II	1	5	343.86	do
13	B&R Kullu I	1	3	111.12	do
14	B&R Bilaspur I	1	11	67.83	do
15	B&R Rajgarh	1	4	111.88	do
16	B&R Kumarsain	1	6	212.99	do
17	B&R Shimla III	1	5	88.88	do
18	B&R Shimla rural	1	7	179.65	do
19	NH Rampur	1	5	78.5	do
20	B&R Rohroo	1	3b	530.95	do
21	B&R Jubbal	1	7	427.79	do
22	B&R Paonta Sahib	1	6	34.39	do
23	B&R Joginder Nagar	1	7	306.07	do
24	B&R Bilaspur II	1	10	191.61	do
25	HPPWD Dharamshala	1	8	83.44	do
26	HPPWD Kasauli	1	6	321	do

27	HPPWD nalagarh	1	11	242.79	do
28	HPPWD Mandi II	2	4	193.67	do
			8	254.9	do
29	HPPWD Mechanical Kullu	1	5	33.37	do
30	B&R Shimla I	1	3	17.13	do
Total	No. of Division 29	31		5409.13	

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Sr. Audit Officer

Annexure F

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

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	8	7.88	non levy of compensation
2	B&R Barsar	2	9	20.02	do
			13	77.43	do
3	B&R Rampur	1	8	45.62	do
4	B&R Ghumarwin	1	7	52.15	do
5	B&R Fatehpur	1	10	9.13	do
6	B&R Jawali	1	9	5.11	do
7	B&R Dalhausie	1	9	38.8	do
8	B&R Kullu II	1	6	3.11	do
9	B&R Kullu I	1	9	30.56	do
10	B&R Bilaspur I	1	12	16.64	do
11	B&R Rajgarh	1	7	11.77	non levy of compensation
2	B&R Kumarsain	1	8	23.36	non levy of compensation
13	B&R Arki	1	9	36.72	non levy of compensation
14	NH Rampur	1	7	923.22	do
15	B&R Paonta Sahib	1	7	25.16	do
16	B&R Una	1	5	453.62	do
17	HPPWD Kasauli	1	7	34.97	do
18	HPPWD Nalagarh	1	6a	27.45	do
19	HPPWD Mandi II	1	1 II	15.58	do
20	HPPWD NH Solan	1	4	22.98	do
21	B&R Shimla I	1	7	83.48	do
Total	No. of Division 21			1964.76	

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Sr. Audit Officer

Annexure G

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

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Barsar	1	14	0.05	less recovery of hire charges
2	B&R Rampur	3	1	44.59	non recovery from contractor
			2	13.23	non recovery from contractor of useful stones
			8	7.51	non recovery of compensation
3	B&R Ghumarwin	1	10	2.64	less recovery on account of hire charges of machinery/equipment from contractor
4	B&R Sundarnagar	4	2i		non recovery of mobilisation/machinery advance
			4b	14.1	non recovery of levied compensation
			8ii	43.6	non recovery of secured advance from contractor
			9 i	10.15	non recovery of cost of material from contractor
5	B&R Theog	1	9b	25.7	non recovery of levied compensation from contractor
6	B&R Shillai	1	1	0.81	non recovery of stone from contractor
7	B&R Arki	1	8a	84.21	non adjustment of advance payment made to contractor
Total	No. of Division 7			246.59	

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Sr. Audit Officer

Annexure H

Statement showing the details of non finalisation of contractor bill due to unauthorised deviation

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	9	757.07	non finalisation of contractor bill
2	B&R Rampur	1	10	524.94	non finalisation of final bills of contractors
3	B&R Fatehpur	1	11	507.43	do
4	B&R Sundarnagar	1	4a	47.78	payment to contractor without approval of deviation
5	B&R Kullu I	1	11	342.37	non finalisation of final bill
6	B&R Rajgarh	1	11	50.13	non finalisation of contractor bill
7	B&R Kumarsain	1	9	103.72	do
8	B&R Paonta Sahib	1	8	177	do
9	HPPWD NH Solan	1	5	2371.68	do
10	B&R Solan I	1	11	339.22	do
11	HPPWD NH Rampur	1	3		non finalisation of contractor bill due to unauthorised deviation
12	B&R Ghumarwin	1	12III	0.62	irregular expenditure without sanction of deviation
Total	No. of Division 12			5221.34	

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Sr. Audit Officer

Annexure I

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

Sr.No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	10i	54315	misutilisation of explosive material,non adjustment of explosive material
				91596	non adjustment of indents in r/o explosive material
2	B&R Bilaspur 1	1	17b	0.06	non accountal of diesel purchased in lag book
3	B&R Theog	1	9(7)	22.24	non verification of accountal of steel
4	B&R Shimla rural	1	9	0.03	suspected pilferage of deisel due to non accountal
Total	No. of Division 4			145933.33	

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Sr. Audit Officer

Annexure J

Statement showing the details of outstanding recoveries under miscellaneous works advances

Sr No.	Name of unit	No. of para(s)	Para No.	Amount (Rs in lacs)	Subject
1	B&R Palampur	1	7	54.97	outstanding amount under misc work advances
2	B&R Shillai	1	10	85.67	outstanding amount under misc work advances
3	B&R Solan	1	6	164.75	outstanding amount under misc work advances
4	B&R Barsar	1	16	50.91	outstanding amount under misc work advances
5	B&R Rampur	1	14	35.4	outstanding amount under misc work advances
6	B&R Ghumarwin	1	8	167.23	outstanding amount under misc work advances
7	B&R Sangrah	1	10	170.89	outstanding amount under misc work advances
8	B&R Fatehpur	1	7	200.06	outstanding amount under misc work advances
9	B&R Jawali	1	10	102.34	outstanding amount under misc work advances
10	B&R Kangra	1	15	123.28	outstanding amount under misc work advances
11	B&R Sundernagar	1	10	183.04	outstanding amount under misc work advances
12	B&R Kullu 2	1	8	55.77	outstanding amount under misc work advances
13	B&R Kullu 1	1	7	188.73	outstanding amount under misc work advances
14	B&R Bilaspur 1	1	13	53.2	outstanding amount under misc work advances
15	B&R Rajgarh	1	8	200.15	do
16	B&R Shimla III	1	9	16123.08	do
17	B&R Shimla rural	1	11	36.39	do
18	NH Rampur	1	8	382.05	do
19	B&R Jubbal	1	8	712.61	do
20	B&R Paonta Sahib	1	9	145.53	do
21	HPPWD Chamba	1	10	273.78	do
22	B&R Una	1	9	77.95	do
23	B&R Joginder nagar	1	8a	120.91	outstanding amount under miscellaneous work advances

24	B&R Bilaspur II	1	13	436.36	do
25	HPPWD Dharamshala	1	7	66.63	do
26	HPPWD Kasauli	1	9	14.27	do
27	HPPWD Mechanical Kullu	1	12	133.39	do
28	HPPWD Mechanical Rampur	1	7	216.79	non recovery of outstanding amount under MPWA
29	HPPWD Mechanical Dhalli	1	3	42.86	outstanding amount under miscellaneous work advances
30	HPPWD NH solan	1	6	102.49	Non recovery of govt dues
31	B&R Shimla I	1	6	202.81	o/s amount under misc work advances
32	B&R Arki	1	7	88.21	non recovery/clearance of o/s amount under MPWA
Total	No. of Division 32	32		21012.5	

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Sr. Audit Officer

Annexure K
Statement showing the details of expenditure incurred in excess of AA/ES

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	11	218.47	expenditure incurred in excess of AA/ES
2	B&R Solan	1	5	459.1	do
3	B&R Fatehpur	1	9	68.47	do
4	B&R Dalhausie	1	10a	569.41	do
5	B&R Kullu I	1	10a	389.9	do
6	B&R Shimla rural	1	14a	1437.77	do
7	B&R Arki	1	6a	185.01	do
8	B&R Paonta Sahib	1	10a	135.73	do
9	HPPWD Chamba	1	12a	1315.12	d0
10	HPPWD Kasauli	1	8a	306.98	do
11	HPPWD Nalagarh	1	8a	307.56	do
12	B&R Shimla I	1	5a	769.49	do
Total	No. of Division 12			6163.01	

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Sr. Audit Officer

Annexure L

Statement showing the details of expenditure incurred without technical sanction

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	11b	557.48	expenditure incurred without technical sanction
2	B&R Fatehpur	1	9b	304.58	do
3	B&R Dalhausie	1	10b	2679.94	do
4	B&R Dharampur	1	2ii		executing work without technical sanction
5	B&R Kullu I	1	10b	838.63	do
6	B&R Shimla rural	1	14b	2392.05	expenditure incurred without technical sanction
7	B&R Arki	1	6b	1407.63	expenditure incurred without technical sanction
8	B&R Paonta Sahib	1	10b	1012.58	do
9	HPPWD Chamba	1	12b	4656.64	do
10	HPPWD Kasauli	1	8b	1215.13	do
11	HPPWD nalagarh	1	8b	1521.31	do
12	B&R Shimla I	1	5b	764.73	do
Total	No. of Division			17350.7	

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Sr. Audit Officer

Annexure M

Statement showing the details of non ledgering of indents

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	11ii		non-posting of indents in contractor ledger
2	B&R Barsar	1	8	74.05	do
3	B&R Ramour	1	5	17.46	do
4	B&R Sangrah	1	7	7.48	do
5	B&R Kangrah	1	6	168.62	do
6	B&R Dharampur	1	14	22.1	non-ledgering of indents and non verification of accountal material
7	B&R Bilaspur	1	8	23.72	non-ledgering of indents in contractor ledger
8	B&R Bilaspur li	1	8	85.25	do
Total	No. of Division 8			398.68	

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Sr. Audit Officer

Annexure N

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

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Barsar	1	15	30.02	non-disposal of unserviceable machinery
2	B&R Kangra	1	14	8.77	do
3	B&R Dharampur	1	15	38.25	do
4	B&R bilaspur II	1	14	11.1	do
5	HPPWD Mechanical Kullu	1	7a	4.52	non-disposal of unserviceable machinery
			7b	4.94	non disposal of obsolete parts
6	HPPWD Mechanical Rampur	2	8	4.8	idle machinery
			9a	7.66	non-disposal of unserviceable T&P articles
			9b	7.91	non disposal of dismantled parts machinery
			9c	25.29	non disposal of obsolete parts
7	B&R Shimla I	1	9	14.87	non-disposal of unserviceable machinery
8	HPPWD NH Rampur	1	9a	33.55	idle machinery/vehicle
9	B&R Sangrah	1	13	16.06	loss of govt revenue due to idle machinery

Total	No. of Division			207.74	
1	9				

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Sr. Audit Officer

Annexure O

Statement showing the details of overpayment of pay and allowances/HRA/medical claim/license fee/LTC/TA

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	9	0.48	irregular payment of pay and allowance due to grant of irregular ACP to technicians
2	B&R Rampur	1	11	1.14	non-recovery of market/panel rent from unauthorised retention of govt. accomodation
3	B&R Baijnath	1	6	1.85	irregular payment of pay and allowance due to wrong fixation of pay
4	B&R Kangra	3	8	0.23	excess payment of leave encashment
			9		overpayment due to grant of ACP
			16	0.29	non adjustment of LTC advance
5	B&R Dalhausie	1	12	0.35	non recovery of HRA
6	B&R Dharampur	2	12	7.88	retention of excess staff
			16	22.85	irregular payment of medical claim
7	B&R Bilaspur	2	7	3.1	excess payment of pay and allowance
			18b	0.01	irregular payment of HRA
8	B&R Theog	1	7	1.33	less recovery of license fees
9	B&R Rajgarh	1	12	0.09	irregular payment of HRA
10	B&R Chamba	1	11i	1094	irregularities in pay and allowance
11	B&R Bilaspur II	1	7a	0.57	excess payment of pay and allowance
			7b	0.29	excess payment due to irregular grant of benefit after 9 years
12	HPPWD Dharamshala	1	6a		irregular payment of pay and allowance
13	HPPWD Mechanical Kullu	2	8	0.079	irregular payment
			9	0.65428	non recovery of over payment of pay to SH D.K. Chawla AE Mechanical
14	HPPWD Mechanical Dhalli	2	6	0.06	overpayment in TA Claims

			7	0.99	irregularities in preparation of medical claim
15	B&R Shimla III	1	13	10.42	o/s license fees
Total	No. of Division			1146.6632	
1	15			8	

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Sr. Audit Officer

Annexure P

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

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	11(2)	11.98	non recovery of royalty charges from contractor
2	B&R Solan	1	10	42.26	non-recovery of plants
3	B&R Rampur	1	13	1.8	non recovery on account of supply of plants
4	B&R Ghumarwin	1	9	0.58	non recovery of royalty charges
5	B&R Kangra	2	7i	0.6	non recovery of royalty charges
6			12	1.55	less recovery of hire charges of air compressor
7	B&R Sundarnagar	1	13	38.01	non deduction of royalt charges
8	B&R Dharampur	1	liii	16.24	non recovery of royalty charges
9			17c	1.51	non recovery of cost of plants
10	B&R Arki	1	8b	3.84	non deduction of royalty charges from contractor bill
11	B&R Roohro	1	7	4.46	non deduction of royalty charges from contractor bill
12	B&R Una	1	11	1.01	non recovery of royalty charges
Total	No. of Division 12			123.84	

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Sr. Audit Officer

Annexure Q

Statement showing the details of sheet/non receipt of material / non adjustemnt of material

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	subject
1	B&R Sangrah	1	9	5.63	less or non reciept of road bond and bitumen
2	B&R Bilaspur II	1	4b ii	3.71	non recovery of material
Toal	No. of Division 2			9.34	

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Sr. Audit Officer

Annexure R

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

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Theog	1	2	97.58	irregular expenditure on repair and maintenance of work
2	B&R Kumarsain	1	7	7.5	irregular purchase of vehicle by diverting the funds of restoration works
3	B&R Bilaspur II	1	3	41.5	irregular purchase of vehicle by diverting the funds of restoration works
4	B&R Rohroo	1	9	7.54	irregular purchase of vehicle by diverting the funds of restoration works
Total	No. of Divison 4			154.12	

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Sr. Audit Officer

Annexure S

Statement showing the details of non crediting of unclaimed /lapsed amount to govt. revenues

Sr No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	13	18.55	non crediting of lapsed deposit to govt revenue
2	B&R Solan	1	8	33.64	non crediting of lapsed deposit to govt revenue
3	B&R Barsar	1	18	28.84	non crediting of lapsed deposit to govt revenue
4	B&R Rampur	1	16	93.32	non crediting of lapsed deposit to govt revenue
5	B&R Ghumarwin	1	15	3.83	non crediting of lapsed deposit to govt revenue
6	B&R Sangrah	1	12	31.56	non crediting of lapsed deposit to govt revenue
7	B&R Baijnath	1	8	18.53	non crediting of lapsed deposit to govt revenue
8	B&R Jawali	1	12	2.33	non crediting of lapsed deposit to govt revenue
9	B&R Kangra	1	18	29.47	non crediting of lapsed deposit to govt revenue
10	B&R Sundarnagar	1	16	101.6	non crediting of lapsed deposit to govt revenue
11	B&R Dalhausie	1	13	18.44	non crediting of lapsed deposit to govt revenue
12	B&R Dharampur	1	18	86.12	non crediting of lapsed deposit to govt revenue
13	B&R Kullu II	1	12	1.06	non crediting of lapsed deposit to govt revenue
14	B&R Kullu I	1	13	31.15	non crediting of lapsed deposit to govt revenue
15	B&R Bilaspur I	1	16	13.18	non crediting of lapsed deposit to govt revenue
16	B&R Theog	1	11	61.33	do
17	B&R Rajgarh	1	13	31.72	do
18	B&R Shimla III	2	12	23.01	do
			15	18.96	do
19	B&R Arki	1	12	29.95	do

20	NH Rampur	1	11	79.57	do
21	HPPWD Chamba	1	14	5.24	do
22	B&R Una	1	15	45.6	do
23	B&R Joginder nagar	1	11	189.24	do
24	B&R Bilaspur II	1	16	1.55	do
25	HPPWD Kasauli	1	13	180.15	do
26	HPPWD Mandi II	1	13	78.25	do
27	HPPWD Mechanical Kullu	1	15	11.87	do
28	HPPWD NH Solan	1	10	31.3	do
29	B&R Shimla I	1	14	14.96	do
Total	No. of Division 29			1314.32	

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Sr. Audit Officer

Annexure T
Statement showing the details of non forfeiture of earnest money

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Shillai	1	13	0.36	non forfeiture of earnest money
2	B&R Badsar	1	19a	1.42	non forfeiture of earnest money
3	B&R Rampur	1	17	0.22	non forfeiture of earnest money
4	B&R Ghumarwin	1	14	0.73	non forfeiture of earnest money
5	B&R Fatehpur	1	13	1.51	non forfeiture of earnest money
6	B&R Sundarnagar	1	9	0.72	non forfeiture of earnest money
7	B&R Dalhausie	1	14	0.86	non forfeiture of earnest money
8	B&R Dharampur	1	19	1.02	non forfeiture of earnest money
9	B&R Kullu I	1	14	0.45	non forfeiture of earnest money
10	B&R Bilaspur I	1	15	1.84	non forfeiture of earnest money
11	B&R Theog	1	12	0.93	do
12	B&R Rajgarh	1	10	0.85	do
13	B&R Kumarsain	1	12	0.65	do
14	B&R Shimla rural	1	16	2.79	d0
15	B&R Paonta Sahib	1	13	0.77	do
16	B&R Una	1	14	1.58	do
17	B&R Joginder Nagar	1	12	0.99	do
18	B&R Bilaspur II	1	18	0.32	do
19	HPPWD Kasauli	1	12	0.88	do
20	HPPWD NH Solan	1	11	0.85	do
21	B&R Shimla I	1	13	0.72	do
Total	No. of Division 21			20.46	

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Sr. Audit Officer

Annexure U
Statement showing the details of non reconciliation with treasury

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	14	2402.96	non reconciliation of difference with treasury in part 1 & 2
				376.78	non reconciliation of difference with treasury in part 1 & 2
2	B&R Rampur	1	18	1267.39	non reconciliation of difference with treasury in part 1
3	B&R Ghumarwin	1	16	2499.12	non reconciliation of difference with treasury in part 1
4	B&R Bajnath	1	9	1084.01	non reconciliation of difference with treasury in part 1
				44.21	non reconciliation of difference with treasury in part 2
5	B&R Fatehpur	1	14	709.23	non reconciliation of difference with treasury in part 1
				80.33	non reconciliation of difference with treasury in part 2
6	B&R Sundarnagar	1	11	2409.39	non reconciliation of difference with treasury in part 1
				153.7	non reconciliation of difference with treasury in part 2
7	B&R Dharampur	1	20	130.83	non reconciliation of difference with treasury in part 1
				15	non reconciliation of difference with treasury in part 2
8	B&R Kullu I	1	15	943.15	non reconciliation of difference with treasury in part 1
				18.72	non reconciliation of difference with treasury in part 2
9	B&R Theog	1	13	106.4	non reconciliation of difference with treasury
				185.96	
10	B&R Rajgarh	1	14	41.50	non reconciliation with treasury
11	B&R Shimla rural	1	17	6366.22	do
12	B&R Arki	1	13	355.95	do
13	NH Rampur	1	12		do
14	B&R Rohru	1	12	319.48	do
15	HPPWD	1	15	1508	non reconcillation of difference

	Chamba				with treasury part 1
				304.33	part 2
16	HPPWD Dharamshala	1	12	602.35	non reconcilliation of difference with treasury part 1
				9.48	part2
17	HPPWD Kasauli	1	14	697.78	non reconcilliation with treasury
18	HPPWD Mandi II	1	12	1848.09	non reconcilliation of difference with treasury part 1
				352.46	part2
19	HPPWD Mechanical Kullu	1	13		non reconcilliation with treasury
20	HPPWD Mechanical Rampur	1	11	321.77	non reconcilliation with treasury
21	HPPWD Mechanical Dhalli	1	8	9.92	non reconcilliation with treasury
22	HPPWD NH Solan	1	12	508.38	non reconcilliation of difference with treasury part 1
				78.03	part 2
Total	No. of Division			25709.42	
1	22				

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Sr. Audit Officer

Annexure V

Statement showing the details of non deposit of sales tax/labour/welfare cess

Sr No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Kangra	1	10	1.53	Delay in deposit of govt receipt
2	B&R Shimla I	1	10	31.81	non deposit of labour cess
3	B&R Kullu II	1	7	40.77	non deposit of labour cess
4	B&R Bilaspur- I	1	17a	3.47	non deposit of labour cess
5	B&R Rajgarh	1	5	79.09	non deposit of labour cess
6	HPPWD Mandi II	1	11	23.8	non deposit of labour cess
7	B&R Jawali	1	8	1.63	non deposit of labour cess
8	HPPWD Mechanical KULLu	1	10	3.11	non deposit of labour /welfare cess
Total	No of Division 2			185.21	

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Sr. Audit Officer

Annexure W

Statement showing the details of minus stock balances

Sr No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Fatehpur	2	3	319.47	minus stock balance
			8	91.54	minus stock balance
2	B&R Jawali	1	7	443.82	minus stock balance
3	B&R Kangra	1	13	267.34	minus stock balance
				43.61	minus stock balance
4	B&R Dharampur	1	13		minus stock balance
5	B&R Kullu I	1	4	255.58	minus stock balance
6	B&R Shimla III	2	3	3116.4	minus suspense head balance
			6	204.62	minus stock and manufacture account
7	B&R Dhammi Shimla rural	2	5	275.2	minus stock balance
			10	86.1	minus stock manufacture
8	B&R Arki	1	5	56.53	minus stock balance
9	HPPWD Chamba	1	9	1403.1	minus stock balance
10	B&R Bilaspur II	1	11	179.13	do
11	HPPWD Dharamshala	1	10	282.15	do
12	HPPWD Mechanical Rampur	1	3	129	do
13	HPPWD Mechanical Dhalli	1	4	113.27	do
Total	No. of Division 13			7266.86	

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Sr. Audit Officer

Annexure X

Statement showing the details of irregular -purchase irregular payment/irregular execution /irregular maintenance of public deposit head

Sr. No	name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	B&R Palampur	1	8	6.54	irregular split of supply orders
2	B&R Baijnath	1	5	18.25	irregular local purchase on hand receipts in excess of power
3	B&R Dharampur	1	7	41.3	irregular payment of price escalation
4	B&R Rohroo	1	8	2.1	irregular purchase of material
5	HPPWD Chamba	1	5	51.61	irregular retention of funds under deposit head for sale of material
6	HPPWD Dharamshala	1	5	120.48	irregular retention of funds in deposit fund
7	HPPWD Mandi II	1	9	3.08	irregular purchase of bamboo tree guards by splitting the supply order
8	B&R Ghumarwin	1	12II	0.61	irregular purchase of computer through contractor
9	HPPWD Mechanical Kullu	1	8	0.079	irregular payment
Total	No. of Division 9			244.049	

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Sr. Audit Officer

Annexure Y
Non deduction of royalty from contractors-undue financial favour to contractors

Sr. No.	Vr. No.	Month of Vr.	Nature of objection	Name of DDO	Amount
1	63,64	Nov-16	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	14188
2	15	Nov-16	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	43928
3	2	Nov-16	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	21105
4	2	Nov-16	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	455504
5	11	Nov-16	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	12355
6	126	Nov-16	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	13177
7	34,1,1 5,46,1 6	Nov-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	200008
8	40,39	Nov-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	538061
9	2	Dec-16	Non-Deduction of Royalty	Executive Engg. Kadcham, Distt. Kinnour	32004
10	117D, 5D	Dec-16	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	240681
11	76	Dec-16	Non-Deduction of Royalty	Executive Engg. Kaza Distt. Lahaul Sipiti	27435
12	12,30	Dec-16	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	765435
13	83,99, 96	Dec-16	Non-Deduction of Royalty	Executive Engg. NH, Division Hamirpur	205398
14	11,71, 35,	Dec-16	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	141168
15	43,8,4 7,50	Dec-16	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	666942
16	40	Dec-16	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	749615
17	23	Dec-16	Non-Deduction of Royalty	Executive Engg. Arki, Distt. Solan	32068
18	2,3	Dec-16	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	66910
19	49,47	Dec-16	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	62338

20	53	Dec-16	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt. Kullu	100218
21	37	Dec-16	Non-Deduction of Royalty	Executive Engg. Baijnath, Distt. Kangra	63290
22	53	Dec-16	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	529124
23	42	Dec-16	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	46390
24	35,38, 39,40	Dec-16	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	1125105
25	11	Dec-16	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	34141
26	2,3,4	Dec-16	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	52662
27	10,97, 24,55, 57	Dec-16	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	57596
28	170	Dec-16	Non-Deduction of Royalty	Executive Engg. Chanav Velly Udaipur, Distt. Lahaul Spiti	11554
29	38,16, 2	Jan-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	202320
30	33,34	Jan-17	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	120899
31	57	Jan-17	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	700234
32	5	Jan-17	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	6198
33	59	Jan-17	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	3362
34	107,26	Jan-17	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	17647
35	2	Jan-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	691358
36	41	Jan-17	Non-Deduction of Royalty	Executive Engg. Bhawanagar, Distt. Kinnour	3014527
37	31,74	Jan-17	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	61559
38	17D, 107D	Jan-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	173196
39	4	Jan-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	76851
40	45,84, 54,27	Jan-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	667820
41	62,58, 20	Jan-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	71069

42	87,93, 41	Jan-17	Non-Deduction of Royalty	Executive Engg. NH, Division Hamirpur	37978
43	48	Jan-17	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	39191
44	14,45	Jan-17	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	170851
45	26,29, 31,30	Jan-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	7629024
46	128	Jan-17	Non-Deduction of Royalty	Executive Engg. Baijnath, Distt. Kangra	9339
47	32,18, 17	Jan-17	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	80646
48	2	Jan-17	Non-Deduction of Royalty	Executive Engg. Shillai, Distt. Sirmour	328764
49	59	Jan-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	36732
50	115,31	Jan-17	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	28133
51	9,10	Jan-17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	152709
52	18,13, 21	Feb-17	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	845605
53	81	Feb-17	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	605422
54	32	Feb-17	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	236088
55	5	Feb-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	81694
56	115	Feb-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	28553
57	139	Feb-17	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	158384
58	26,27	Feb-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	90888
59	39	Feb-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	9102
60	136	Feb-17	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	51060
61	61,52, 53	Feb-17	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	94000
62	1'1'1	Feb-17	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	41940
63	68,69, 70	Feb-17	Non-Deduction of Royalty	Executive Engg. Dehra Distt. Kangra	249755
64	109	Feb-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	21040

65	29	Feb-17	Non-Deduction of Royalty	Executive Engg. Bhawanagar, Distt. Kinnour	45906
66	28,36	Feb-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	94988
67	139D, 139D	Feb-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	14090
68	70,25, 82,87, 21,88, 72	Feb-17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	216688
69	4,132, 135,16 4	Mar-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	467312
70	141,11 0	Mar-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	227017
71	13"1'1	Mar-17	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	43863
72	316,70	Mar-17	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	58023
73	99	Mar-17	Non-Deduction of Royalty	Executive Engg. Kasauli, Distt. Solan	48183
74	379, 107	Mar-17	Non-Deduction of Royalty	Executive Engg. Bangana, Distt. Una	49729
75	407, 404	Mar-17	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	300895
76	395, 311, 84, 66	Mar-17	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	403506
77	8D, 76D, 75D, 105D, 436D,	Mar-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	2572609
78	76D	Mar-17	Empty Cement Bags & Empty Bitumen Drums	Executive Engg. Sundernagar, Distt. Mandi	92370
79	15, 115, 16 38,5,50 140,205	Mar-17	Non-Deduction of Royalty	Executive Engg. Kullu-I, Distt. Kullu	1289480
80	299, 266, 154D, 306	Mar-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	326247
81	26	Mar-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	235962

82	267, 333, 77, 251, 191, 289, 505, 505, 1	Mar-17	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	3026618
83	35, 31, 84	Mar-17	Non-Deduction of Royalty	Executive Engg. Kangra, Distt. Kangra	1521581
84	15, 63, 8	Mar-17	Non-Deduction of Royalty	Executive Engg. Shillai, Distt. Sirmour	75854
85	444	Mar-17	Non-Deduction of Royalty	Executive Engg. Dalhousie, Distt. Chamba	1077416
86	202, 190	Mar-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	310818
87	466	Mar-17	Non-Deduction of Royalty	Executive Engg. Arki, Distt. Solan	194930
88	570	Mar-17	Non-Deduction of Royalty	Executive Engg. Nurpur, Distt. Kangra	1257071
89	213, 214, 379, 380, 405, 157, 392	Mar-17	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	2783344
90	70,66, 74,58, 199,63 ,10	Mar-17	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	1633683
91	92,177	Mar-17	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt Kullu	547758
92	34,163	Mar-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	1818773
93	247	Mar-17	Non-Deduction of Royalty	Executive Engg. Chopal, Distt. Shimla	332498
94	245	Mar-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	72806
95	128, 129, 134	Mar-17	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	1141105
96	396	Mar-17	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	186004

97	108, 112	Mar- 17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	591634
98	103, 73, 110, 89, 149, 125, 4, 94, 97, 35, 112	Mar- 17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	898305
99	294, 293, 292	Mar- 17	Non-Deduction of Royalty	Executive Engg. Jubbal, Distt. Shimla	2846107
100	328	Mar- 17	Non-Deduction of Royalty	Executive Engg. Jubbal, Distt. Shimla	373322
101	5	Apr- 17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	26558
102	20, 9, 9	Apr- 17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	122253
103	43, 4, 14, 13	Apr- 17	Non-Deduction of Royalty	Executive Engg. NH, Division Hamirpur	66414
104	64, 64, 4	Apr- 17	Non-Deduction of Royalty	Executive Engg. Paonta Sahib, Distt. Sirmour	282828
105	1	Apr- 17	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	16505
106	67, 75, 121, 90	Mar- 17	Non-Deduction of Royalty	Executive Engg. NH, Division Nahan	132388
107	4	Apr- 17	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	3893
108	21, 1, 12	Apr- 17	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	307824
109	16	Apr- 17	Non-Deduction of Royalty	Executive Engg. Baijnath, Distt. Kangra	16122
110	27, 1, 6	May-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	400918
111	70, 60D	May-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	77017
112	4	May-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	12963
113	60,8Z, 114	May-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	105297
114	74	May-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	224506
115	74, 78,	May-17	Non-Deduction of	Executive Engg. Dharamsala,	160239

	77, 23		Royalty	Distt. Kangra	
116	91	May-17	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	253684
117	2'5'1	May-17	Non-Deduction of Royalty	Executive Engg. Salooni, Distt. Chamba	14548
118	1, 10	May-17	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	928144
119	118	May-17	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	802541
120	2, 115, 10	May-17	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	379542
121	19	May-17	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	11239
122	107	May-17	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	41994
123	1, 7	May-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	12170
124	165	May-17	Non-Deduction of Royalty	Executive Engg. Dehra Distt. Kangra	13703
125	89	May-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	1902600
126	27	May-17	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	888472
127	136	May-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	12039
128	19, 17, 11,12, 41,8	Jun-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	82057
129	9,56	Jun-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	44382
130	132, 96, 137	Jun-17	Non-Deduction of Royalty	Executive Engg. Paonta Sahib, Distt. Sirmour	189091
131	11, 13	Jun-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	72566
132	60, 61, 62	Jun-17	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	716638
133	32, 1	Jun-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	591111
134	95	Jun-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	134875
135	41	Jun-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	360856
136	45, 82, 84, 84	Jun-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	34235

137	154, 118D, 118D	Jun-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	22104
138	9, 54	Jun-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	90900
139	27,35	Jun-17	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	32191
140	13	Jun-17	Non-Deduction of Royalty	Executive Engg. Sadwan, Distt. Kangra	163797
141	28,23, 57,28, 66,22	Jun-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	43468
142	135, 49,136, 142, 107, 40,41, 48	Jun-17	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	4871776
143	41	Jul-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	297168
144	68	Jul-17	Non-Deduction of Royalty	Executive Engg. Dharampur, Distt. Mandi	22616
145	61, 17	Jun-17	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	133456
146	31, 34	Jun-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	473038
147	2, 1, 118, 115, 99	Jun-17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	138108
148	84, 38A	Jul-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	117917
149	8.2.1	Jul-17	Non-Deduction of Royalty	Executive Engg. Salooni, Distt. Chamba	943591
150	18	Jul-17	Non-Deduction of Royalty	Executive Engg. Jwali, Distt. Kangra	51386
151	50	Jul-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	31141
152	70, 26, 13, 23, 24, 30	Jul-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	300866
153	43	Jul-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	8266
154	51, 6, 67, 82	Jul-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	456604
155	116	Jul-17	Non-Deduction of	Executive Engg. Baijnath, Distt.	431138

			Royalty	Kangra	
156	73,82	Jul-17	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	916171
157	34, 27	Jul-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	3774412
158	21, 23	Jul-17	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt Kullu	289426
159	90, 42	Jul-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	351808
160	20,21	Jul-17	Non-Deduction of Royalty	Executive Engg. Kullu-II, Distt. Kullu	793435
161	24, 16, 35	Jul-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	266592
162	5, 2	Jul-17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	232295
163	18	Jul-17	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	555743
164	18	Aug-17	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	153691
165	31, 18	Aug-17	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt Kullu	97186
166	170, 1	Aug-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	219610
167	10, 51	Aug-17	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	321840
168	54	Aug-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	2546341
169	46, 35	Aug-17	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	23260
170	2, 60	Aug-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	277125
171	18, 128, 97	Aug-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	90581
172	43	Aug-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	1932
173	8	Aug-17	Non-Deduction of Royalty	Executive Engg. Dodra Kwar, Shimla	4954
174	78,13	Aug-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	209000
175	87	Aug-17	Non-Deduction of Royalty	Executive Engg. Bhawanagar, Distt. Kinnour	131382
176	34, 52,53, 40,42, 36	Aug-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	79839

177	80,52	Aug-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	438913
178	8	Aug-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	22894
179	10,	Aug-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	183079
180	3, 23	Sep-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	155157
181	44, 55, 51, 52, 53,54	Sep-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	115952
182	1.8.1	Sep-17	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	116304
183	13	Sep-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	326006
184	13,43, 88	Sep-17	Non-Deduction of Royalty	Executive Engg. Arki, Distt. Solan	738727
185	51	Sep-17	Non-Deduction of Royalty	Executive Engg. Paonta Sahib, Distt. Sirmour	859310
186	60,80, 37	Sep-17	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	438043
187	86,170	Sep-17	Non-Deduction of Royalty	Executive Engg. Bharwain, Distt. Una	797602
188	135	Sep-17	Non-Deduction of Royalty	Executive Engg. Jogindernagar, Distt. Mandi	60191
189	45	Sep-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	17923
190	134,11 4,69,1 4,23,1 38	Sep-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	268343
191	44,72, 46	Sep-17	Non-Deduction of Royalty	Executive Engg. Kadcham, Distt. Kinnour	1230372
192	93,92	Sep-17	Non-Deduction of Royalty	Executive Engg. Jaisinghpur, Distt. Kangra	52700
193	8,4	Sep-17	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	83184
194	70	Sep-17	Non-Deduction of Royalty	Executive Engg. Rohru, Distt. Shimla	20734
195	126	Sep-17	Statutory recoveries	Executive Engg. Gohar, Distt. Mandi	904101
196	126	Sep-17	Non-Deduction of Royalty	Executive Engg. Gohar, Distt. Mandi	741386
197	259	Aug-17	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	42302
198	63,64,	Sep-17	Non-Deduction of	Executive Engg. Nirmand, Distt	139119

	65,66		Royalty	Kullu	
199	24	Oct-17	Non-Deduction of Royalty	Executive Engg. Theog, Distt. Shimla	751692
200	42,158	Oct-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	331917
201	74,75, 100,65	Oct-17	Non-Deduction of Royalty	Executive Engg. Toni Devi, Distt. Hamirpur	65719
202	13	Oct-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	392958
203	3,15	Oct-17	Non-Deduction of Royalty	Executive Engg. Karsog, Distt. Mandi	52844
204	27	Oct-17	Non-Deduction of Royalty	Executive Engg. NH Nahan, Distt. Sirmour	195433
205	38	Oct-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	16599
206	25,5	Oct-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	298404
207	210	Oct-17	Non-Deduction of Royalty	Executive Engg. Ghumarvin, Distt. Bilaspur	95604
208	7,821, 115	Oct-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	182271
209	113,22 6,112	Oct-17	Non-Deduction of Royalty	Executive Engg. Una, Distt. Una	61437
210	78,81, 23	Oct-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	35198
211	131	Oct-17	Non-Deduction of Royalty	Executive Engg. Sangrah, Distt. Sirmour	49977
212	43	Oct-17	Non-Deduction of Royalty	Executive Engg. Kumarsain, Shimla	50802
213	1	Oct-17	Non-Deduction of Royalty	Executive Engg. Dhami, Distt. Shimla	34904
214	1	Nov-17	Non-Deduction of Royalty	Executive Engg. Dodra Kwar, Shimla	58032
215	11,39, 87,91, 93,57, 40,191 ,191	Nov-17	Non-Deduction of Royalty	Executive Engg. Sundernagar, Distt. Mandi	1626799
216	17,81	Nov-17	Non-Deduction of Royalty	Executive Engg. Rajgarh, Distt. Sirmour	153508
217	44,10, 33	Nov-17	Non-Deduction of Royalty	Executive Engg. Tanda, Distt. Kangra	323936
218	18,37	Nov-17	Non-Deduction of Royalty	Executive Engg. Nalagarh, Distt. Solan	39381
219	21,39	Nov-17	Non-Deduction of Royalty	Executive Engg. Bilaspur-II, Distt. Bilaspur	291234

220	57,55	Nov-17	Non-Deduction of Royalty	Executive Engg. Dharamsala, Distt. Kangra	33988
221	22	Nov-17	Non-Deduction of Royalty	Executive Engg. Paonta Sahib, Distt. Sirmour	1623934
222	19	Nov-17	Non-Deduction of Royalty	Executive Engg. Badshar, Distt. Hamirpur	24345
223	5,22,8,10	Nov-17	Non-Deduction of Royalty	Executive Engg. Nahan, Distt. Sirmour	1122098
224	35	Nov-17	Non-Deduction of Royalty	Executive Engg. Palampur, Distt. Kangra	44154
225	1	Nov-17	Non-Deduction of Royalty	Executive Engg. Shimla-I, Distt. Shimla	169815
226	8	Nov-17	Non-Deduction of Royalty	Executive Engg. Chamba, Distt. Chamba	20396
227	12	Nov-17	Non-Deduction of Royalty	Executive Engg. Fathepur, Distt. Kangra	31118
228	68	Nov-17	Non-Deduction of Royalty	Executive Engg. Mandi-II, Distt. Mandi	5604
229	46	Nov-17	Non-Deduction of Royalty	Executive Engg. Nirmand, Distt. Kullu	30303
230	9	Nov-17	Non-Deduction of Royalty	Executive Engg. Rampur, Distt. Shimla	818802
231	36,37	Nov-17	Non-Deduction of Royalty	Executive Engg. Hamirpur, Distt. Hamirpur	677911
	Total				97190658

Irrigation & Public Health Divisions

Sr. No.	Vr. No.	A.M	Month of Vr.	Items	Nature of objection	Name of DDO	Amount
1	12	1	Nov-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Shimla-I, Shimla	1884
2	130 103	1	Nov-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Paddar Distt. Mandi	9794
3	55	1	Dec-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Shimla-I, Shimla	81004

4	52	1	Dec-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Jwalli Distt. Kangra	10891
5	11	1	Dec-16	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Matiyana Distt. Shimla	20868
6	12	1	Jan-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Rampur, Distt. Shimla	126072 1
7	2	1	Feb-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. PSMIP Sadwan, Distt. Kangra	104261
8	1	1	Apr-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Nalagarh, Distt. Solan	102465
9	39 16	1	Aug-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Nalagarh, Distt. Solan	95795
10	4	1	Aug-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Sadwan Distt. Kangra	153930
11	27,2 829, 19 26	1	Oct-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. PSMIP Sadwan, Distt. Kangra	28127
12	22 33	1	Oct-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Rampur, Distt. Shimla	40423
13	166	1	Oct-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Sarkaghat, Distt. Mandi	44172
14	72	1	Oct-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Kullu, Distt. Kullu	141783
15	56	1	Nov-17	1	Non- Deduction of Sand, Stone agg. Gritt	Executive Engg. Nalagarh, Distt. Solan	9983
Total							210610 1

Annexure Z

Details of Audit Notes and Inspection Reports not Replied by the B&R and IPH Divisions

Sr.No.	B& R Division	Remarks	Year
1	Palampur	Reply has not received yet	2017-18
2	Sangrag	Reply has not received yet	2017-18
3	Shillai	Reply has not received yet	2017-18
4	Shimla-I	Reply has not received yet	2017-18
5	Shimla-III	Reply has not received yet	2017-18
6	Rajgarh	Reply has not received yet	2017-18
7	Dhami	Reply has not received yet	2017-18
8	Fatehpur	Reply has not received yet	2017-18
9	Dharampur	Reply has not received yet	2017-18
10	Rampur	Reply has not received yet	2017-18
11	Sundernagar	Reply has not received yet	2017-18
12	Dalhausie	Reply has not received yet	2017-18
13	NH Rampur	Reply has not received yet	2017-18
14	Nalagarh	Reply has not received yet	2017-18
15	Theog	Reply has not received yet	2017-18
16	Bilaspur-I	Reply has not received yet	2017-18
17	Bilaspur-II	Reply has not received yet	2017-18
18	Ghumarwain	Reply has not received yet	2017-18
19	Kullu	Reply has not received yet	2017-18
20	Bajjnath	Reply has not received yet	2017-18
21	Paonta Sahib	Reply has not received yet	2017-18
22	Barsar	Reply has not received yet	2017-18
23	Dharamshala	Reply has not received yet	2017-18
24	Chamba	Reply has not received yet	2017-18
25	Rohru	Reply has not received yet	2017-18
26	Una	Reply has not received yet	2017-18
27	Jubbal	Reply has not received yet	2017-18
28	Kangra	Reply has not received yet	2017-18
29	Kasouli	Reply has not received yet	2017-18
30	Jogindernagar	Reply has not received yet	2017-18
31	Kullu-II	Reply has not received yet	2017-18
32	Jawali	Reply has not received yet	2017-18
33	Mandi	Reply has not received yet	2017-18
34	Mech. Dhalli	Reply has not received yet	2017-18
35	Mech. Rampur	Reply has not received yet	2017-18
36	Mech. Kullu	Reply has not received yet	2017-18
37	5 th circle Palampur	Reply received	2017-18
38	Solan	Reply received	2017-18
39	Arki	Reply received	2017-18
40	NH Solan	Reply received	2017-18
41	Kumarsain	Reply received	2017-18

IPH Divisions

Sr.No.	IPH Division	Remarks	Year
1	IPH division Arki	Reply has not received yet	2017-18
2	IPH Solan	Reply has not received yet	2017-18
3	IPH Nalagarh	Reply has not received yet	2017-18
4	IPH Kullu	Reply has not received yet	2017-18
5	IPH Palampur	Reply has not received yet	2017-18
6	IPH Bilaspur	Reply has not received yet	2017-18
7	IPH Paonta Sahib	Reply has not received yet	2017-18
8	IPH Nahan	Reply has not received yet	2017-18
9	IPH Rohroo	Reply has not received yet	2017-18
10	IPH Sundernagar	Reply has not received yet	2017-18
11	IPH Baggi	Reply has not received yet	2017-18
12	IPH Shapur	Reply has not received yet	2017-18
13	IPH Kullu –II Bhantur	Reply has not received yet	2017-18
14	IPH Karsog	Reply has not received yet	2017-18
15	IPH Hamirpur	Reply has not received yet	2017-18
16	IPH Nurpur	Reply has not received yet	2017-18
17	IPH Una-II	Reply has not received yet	2017-18
18	IPH Una-I	Reply has not received yet	2017-18
19	IPH Padhar	Reply has not received yet	2017-18
20	IPH Sarkaghat	Reply has not received yet	2017-18
21	IPH Indora	Reply has not received yet	2017-18
22	IPH Dehra	Reply has not received yet	2017-18
23	IPH Jawali	Reply has not received yet	2017-18
24	IPH Pooh	Reply has not received yet	2017-18
25	IPHMandi	Reply has not received yet	2017-18
26	IPH Chamba	Reply has not received yet	2017-18
27	IPHSalooni	Reply has not received yet	2017-18
28	IPH Jubbal	Reply has not received yet	2017-18
29	IPH Rampur	Reply has not received yet	2017-18
30	IPHBarsar	Reply has not received yet	2017-18
31	IPHShimla-II	Reply has not received yet	2017-18
32	Flood Control Division Gagret	Reply has not received yet	2017-18
33	IPH Kasumpti	Reply received	2017-18
34	IPH Anni	Reply received	2017-18
35	IPH Dalhausie	Reply received	2017-18
36	IPH Dharamshala	Reply received	2017-18
37	IPH Thural	Reply received	2017-18

Annexure 2A
Statements showing the details of unfruitful/wasteful injudicious/idle investment/infructuous expenditure on execution of work and undue favour to contractor

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH division Arki	2	1	131.02	unfruitful exp on c/o LWSS Neviplata in G.P Danoghat
			2	88.57	underutilisation and unfruitful expenditure on LIS schemes
2	IPH Solan	1	1	149.53	unfruitful expenditure LWSS NC/PC
				5.43	undue favour to contractor
3	IPH Nalagarh	3	1	109.38	idle investment on c/o 7 no. tube well
			2	391.06	delay in completion of LWSS Ramshehar
				3.23	undue benefit to contractor
				3.8	avoidable payment
			3	67.79	infructuous expenditure on abandoned five tube wells
4	IPH Kullu	2	1	70.88	idle expenditure on FIS Kaheri
			2	109.66	underutilisation of irrigation potential
5	IPH Palampur	1	1	59.32	held up work due to forest land
				15.15	WSS Kormal Begora
					WSS Sidpur and Sidpur Sarkari
6	IPH D/Shala	2	1	64.36	idle expenditure on c/o incomplete WSS
				2.33	undue favour to contractor
			2	81.15	delay in completion resulting in unfruitful expenditure
				8.79	undue favour to contractor
7	IPH Anni	2	1i	124.89	unfruitful expenditure on incomplete flow irrigation scheme
			1iv	3.9	undue favour to contractor
			2i	455.15	unfruitful expenditure due to abnormal delay in completion of the scheme
			2ii	57.6	undue favour to contractor
8	IPH Bilaspur	2	1	160.16	unfruitful expenditure due to non commissioning of the NRDWP schemes due to non execution of SOP work
			5	9144.17	under utilisation of irrigation potential unfruitful expenditure
9	IPH Paonta sahib	3	3	131.83	unproductive exp due to abandoned work in LIS Kando Cheog

			4	78.41	unproductive exp due lackadaisical approach to execution of LWSS Chian Piplat
			7	271.8	unproductive exp due to two incomplete LIS schemes
10	IPH Dalhausie	3	1	123.56	idle investment owing to non acquisition of private land
			2	76.81	wasteful expenditure on LIS
			3	107.56	unfruitful expenditure on WSS
11	IPH Nahar	3	1	62.27	unfruitful expenditure on c/o LIS Mangarh
			2	77	idle investment of c/o providing LWSS
			3iii	3005.58	unproductive expenditure
			3iv	31.58	undue benefit to contractor
12	IPH Rohroo	2	1i	59.52	unfruitful expenditure on c/o providing LWSS due to delay in completion
			1ii	59.52	undue favour to contractor
			7	1.3	
13	IPH Sundarnagar	1	3	142.93	infructuous expenditure on construction of the scheme and payment of energy charges
14	IPH Baggi	1	2	11.03	irregular drawl of funds
15	IPH Shahpur	1	1	387.88	unfruitful expenditure due to under utilisation of irrigation potential
16	IPH Kullu II bhantur	2	1	226.77	unfruitful expenditure on construction of Railla
			2	52.78	under utilisation of irrigation potential in LIS Kalekali
17	IPH Karsog	2	1	220.94	unfruitful expenditure due to delay in completion of remodelling work of LIS Shakra
			2	43.36	unfruitful construction on held up construction LWSS GP Sojha
18	IPH Hamirpur	1	2	957.56	infructuous expenditure due to non-utilisation of irrigation potential of LIS scheme
19	IPH Thural	4	1	63.32	inordinate delay in completion of LIS to Vill Kuhan and Dol
			2	149.74	unfruitful expenditure on construction of LIS Sanhoon and adjoining village
			3	849.4	unfruitful exp on improvement of LWSS Kangrin to Thambu
			5i	308.66	unfruitful expenditure on c/o 7 no of LIS schemes
			ii		wasteful expenditure on energy charges

20	IPH Nurpur	2	1	121.14	unfruitful exp LIS Baniyari
21	IPH Una ii	2	1	1747.59	unfruitful exp on c/o rain water harvesting structure smookhad
			2	351.79	idle investment due to improper planning
22	IPH Una i	1	1	354.29	infructuous exp on completion of irrigation schemes
23	IPH Padhar	1	1	10.46	infructuous exp on c/o WSS drought affected area
24	IPH Sarkaghat	1	3ii	198.08	unfruitful exp due to delay in completion of LIS schemes
25	IPH Indora	1	2	963.65	undue favor to contractor
26	IPH Dehra	3	1	78.78	unproductive expenditure due to inordinate delay
			2	152.21	Unproductive expenditure in construction of Rail Water Harvesting Structure
			3	76.25	Unfruitful expenditure on the C/O check dam at Thehra Nallah
27	IPH Jawali	1	1	50	infructuous expenditure due to construction of 3 tubewells in unsuitable site
28	IPH Pooh	1	3i	31.19	unfruitful expenditure
29	IPH Kasumpti	1	1	57.47	Unfruitful expenditure on construction of lift irrigation scheme Shilli Baggi in GP Baggi
30	IPH Mandi	1	1	59.07	infructuous expenditure on construction of the LIS Upper Pandoh
31	IPH Chamba	1	1	815.02	lackadaisical approach in execution Sewerage scheme resulting in unfruitful expenditure
32	IPH Saloni	3	1	118.3	unfruitful expenditure due to unplanned execution
			2	51.69	unfruitful expenditure due to lackadaisical approach in WSS bhanjruru
			4	29.34	inordinate delay in completion of WSS to left out Hadala
33	IPH Jubbal	1	1 i	158.62	unfruitful expenditure on construction of Providing LWSS to various NC/PC habitations of village Jharag Nakrari
34	IPH Rampur	1	1	18.99	unjustified payment due to undue payment to contractor
Total	No. of Division =34			24252.36	

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Sr. Audit Officer

Annexure 2B

Statements showing the irregular utilization of grant at fag end of the year

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH Palampur	1	2	89.12	irregular utilisation without passing of bill
2	IPH barsar	1	3	152.60	drawl of funds without requirement and irregular utilisation of LOC
3	IPH Nahan	1	5	223.92	irregular utilisation of budget at the end of financial year
4	IPH Rohroo	1	2	743.50	irregular drawl of funds and irregular utilisation of budget
5	IPH Indora	1	3	265.00	Irregular drawl of funds at the end of the financial year
6	IPH Dehra	1	4	75.00	Irregular draw/utilization of funds
6	IPH Baggi	1	2	11.03	do
7	IPH Jawali	2	2	127.64	irregular utilisation of budget at the end of financial year
			3	350.00	irregular utilisation of grant
8	IPH Pooh	1	4	114.06	irregular drawl of funds and unutilised NRDWP funds kept under deposit
9	IPH Kasumpti	1	2	148.30	irregular/utislisation of funds
10	IPH Mandi	2	2	238.48	irregular drawl of funds and irregular utilisation of LOC
			3	23.71	irregular utilisation of budget through booking of material
11	IPH Chamba	1	2	240.00	irregular drawl and irregular utilisation of LOC
12	IPH Shimla II	1	2	414.62	irregular drawl of funds and irregular utilization of LOC
13	IPH Saloni	1	3	39.00	irregular adjustment of funds at the fag end of the year
14	IPH Jubbal	1	2	650.31	irregular drawl of funds and irregular utilisation of budget
15	IPH Rampur	1	2iii	21.87	irregular expenditure
Total	No. of Division 15			3928.16	

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Sr. Audit Officer

Annexure 2C

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

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Nalagarh	1	4	40.16	fictitious booking of material to work without requirement
2	IPH Kullu	1	3	127.12	fictitious booking / irregular utilisation of budget
3	IPH Palampur	1	4	20.8	irregular utilisation of budget through fictitious booking of material
4	IPH Dharamshala	1	5	54.66	fictitious booking/irregular utilisation
5	IPH Barsar	1	5	42.74	issue of material to works without requirement
6	IPH Anni	2	3	68.9	drawl of funds without requirement and irregular utilisation of LOC
			5	191.2	fictitious booking
7	IPH Bilaspur	2	3	144.43	drawl of funds without requirement and irregular utilisation of LOC
			4	21.82	fictitious booking
8	IPH Paonta sahib	1	5	270.51	fictitious booking of material to work without requirement
9	IPH Dalhousie	1	5	53.16	fictitious bookingand irregular utilisation of budget through booking of material
10	IPH Nahan	1	9	7.38	fictitious booking of material
11	IPH Sundarnagar	1	5	39.04	fictitious booking of material
12	IPH Jawali	1	6	71.51	irregular booking of material without requirement
13	IPH Chamba	1	3	90.09	fictitious booking
14	IPH Saloni	1	6	140.16	irregular booking of material
15	IPH Jubbal	1	3	6.83	irregular booking of material

16	IPH Indora	1	6i	52.1	irregular retention of fund received from IPH Jawali
Total	No. of Division 16			1442.61	

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Sr. Audit Officer

Annexure-2D

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

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH Arki	3	4	14.19	blockade of govt funds due to non execution of deposit works
			5	12.95	blockade of govt funds due to unspent money under deposit head
			14	18.62	non recovery/clearance of outstanding amount under MPWA
2	IPH Solan	2	2	563.14	blockade of govt funds due to non start of execution of works
			4	62.17	irregular retention & blockage of funds under schemes
3	IPH Kullu	1	7	40.05	blockade of govt funds due to non start of execution of works
4	IPH Dharamshala	1	3	513.88	blockade of govt funds due to non start of execution of works
5	Flood protection division Gagret	2	2	1173.87	blockade of funds due to excess purchase of material
			6	21.7	blockade of govt funds on deposit work
6	IPH Anni	1	7	227.46	blockade of govt funds due to non execution of deposit works
7	IPH Bilaspur	1	10	291.26	blockade of govt funds on deposit work
8	IPH Paonta sahib	1	9	64.33	blockade of govt funds due to non execution of deposit works
9	IPH Nahan	1	7	101.25	blockade of govt funds due to non execution of deposit works
10	IPH Rohroo	1	6	33.77	do

11	IPH Sundarnagar	1	11	31.5	do
12	IPH Baggi	1	6	29.49	do
13	IPH Rampur	2	1	258.57	do
			3	208.07	do
14	IPH Mandi	1	11	47.86	do
15	IPH Jubbal	1	5 b	35.26	blockade of funds due to non execution of SOP works b y HPSEBL
Total	No. of Division 15			3749.39	

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Sr. Audit Officer

Annexure 2E

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

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Solan	1	3	104.73	excess expenditure over the amount of deposit received
2	IPH Nalagarh	1	8	55.59	do
3	IPH Dharamshala	1	4	11.04	do
4	IPH Anni	1	8	8.29	do
5	IPH Bilaspur	1	11	2.74	do
6	IPH Sundarnagar	1	12	39.47	do
7	IPH Rampur	1	4	48.68	do
8	IPH Mandi	1	4	164.05	do
Total	No. of Division 8	8		434.59	

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Sr. Audit Officer

Annexure 2F
statement showing the details of non levy of compensation under clause 2 of contract agreement

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Arki	1	7	12.75	non levy of compensation
2	IPH Solan	1	8	13.26	non levy of compensation
3	IPH Nalagarh	1	5	104.6	do
4	IPH Kullu	1	10	7.44	do
5	IPH Dharamshala	1	7	14.54	do
6	IPH Barsar	1	9	253.27	do
7	IPH Anni	1	10	27.38	do
8	IPH Paonta sahib	1	8	130.05	do
9	IPH Nahan	1	8	24.94	do
10	IPH Rohroo	1	1	2.82	do
11	IPH Baggi	1	7	38.17	do
12	IPH Indora	2	1(i)	154.04	do
			7	53.27	do
13	IPH Dehra	1	7	32.73	do
14	IPH Rampur	1	7	7.1	do
15	IPH pooh	1	3 iii	197	do
16	IPH Kasumpti	1	3	60.03	do
17	IPH Saloni	1	7	2.84	do
18	IPH Jubbal	1	1 ii	8.3	do
Total	No. of Divisions 18			1144.53	

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Sr. Audit Officer

Annexure 2G
Statements showing the details of non-finalisation of contract bill/un authorised deviation

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Nalagarh	1	7	360.23	non-finaalisation of bill
2	IPH Kullu	1	9	313.91	do
3	IPH Baggi	1	1	116.10	irregular installation of hand pump without approval
Total	No. of Division 3			790.24	

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Sr. Audit Officer

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

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Kullu	1	6		non-production of records

2	IPH Bilaspur	2	12	7.99	non posting of indents in contractor ledger and non verification of accountal of material issued to contractors
			13	11.33	non accountal and non verification of materials
3	IPH Paonta sahib	1	10b	4.46	non verification of accountal of material
4	IPH Sundarnagar	1	10	6.99	non verification of accountal of material
5	IPH Dehra	1	8	48.55	do
6	IPH Kasumpti	1	7b	41.85	do
7	IPH Mandi	2	8f		non accountal of material
			8e		non maintenance of pay bill register
8	IPH Chamba	1	7	4.53	non verification of accountal of material
9	IPH Shimla II	1	5	31.16	non verification of accountal of material
Total	No. of Division 9			156.86	

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Sr. Audit Officer

Annexure 2I
Statements showing the details of advance/ irregular payment to HPSEB

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH Anni	2	9	197.39	advance payment to HPSEBL on account of supply of power

			3i	625.23	undue financial aid to HPSEBL
2	IPH Rohroo	1	3	134.6	advance payment to HPSEBL & non obtaining of Ucs
3	IPH Solan	1	7		advance payment to HPSEBL
4	IPH Dehra	1	6	68.47	Irregular payment to HPSEB for Supply of Power
5	IPH Jawaali	1	5	266.36	advance payment to HPSEBL & non obtaining of Ucs
6	IPH Mandi	1	10	454.74	Irregular payment to HPSEB for Supply of Power
7	IPH Jubbal	1	5a	375.91	advance payment to HPSEBL on account of supply of power
8	IPH Barsar	1	10	373.44	irregular charges to work SOP
9	IPH Shimla II	1	1	179.46	advanced payment to corporation
Total	No. of division 9			2675.6	

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Sr. Audit Officer

Annexure 2J

Statement showing the details of outstanding recoveries under miscellaneous works advances

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Nalagarh	1	9	231.51	
2	IPH Kullu	1	8	23.87	

3	Flood protectionn division Gargret	2	11	9.65	Outstanding amount under misc work advances
			8	83.7	do
4	IPH Anni	1	13	48.68	do
5	IPH Bilaspur	1	14	278.26	do
6	IPH Paonta sahib	1	12	229.49	do
7	IPH Dalhousie	1	7	9.1	do
8	IPH Nahan	1	12	7.96	do
9	IPH Rohroo	1	8	29.39	do
10	IPH Sundarnagar	1	13	357.87	do
11	IPH Baggi	1	9	129.71	do
12	IPH Rampur	1	8	191.74	do
13	IPH Pooh	1	11	66.49	do
14	IPH Kasumpti	1	6	5762.06	do
15	IPH Chamba	1	9	168.44	non recovery of amount under misc work advances
16	IPH Shimla II	1	4	17154	non recovery of amount under misc work advances
17	IPH Saloni	1	8	3.44	do
18	IPH Jubbal	1	6	60	do
Total	No. of Division 18			24845.36	

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Sr. Audit Officer

Annexure 2K

Statement showing the details of expenditure incurred in excess of AA/ES

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
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1	IPH Arki	1	8	565.59	expenditure incurred in excess of AA/ES
2	IPH Solan	1	10a	5262.19	expenditure incurred in excess of AA/ES
3	IPH Nalagarh	1	10a	811.38	expenditure incurred in excess of AA/ES
4	IPH Kullu	1	11a	2207.49	expenditure incurred in excess of AA/ES
5	IPH dharamshala	1	9	467.32	expenditure incurred in excess of AA/ES
6	IPH Jubbal	1	7	764.19	expenditure incurred in excess of AA/ES
Total	No. of Division 6			10078.16	

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Sr Audit Officer

Annexure 2L

Statement showing the details of expenditure incurred without technical sanction

Sr. No	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Solan	1	10b	9076.53	exp incurred without technical sanction
2	IPH Nalagarh	1	10b	2624.28	do
3	IPH Kullu	1	11b	4352.48	do
4	IPH Dharamshala	1	9b	3538.28	do

5	IPH Sundarnagar	1	4	134.18	irregular expenditure on installation of hand pumps without technical sanction and proper survey
Total	No. Of Division 5			19725.75	

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Sr. Audit Officer

Annexure 2M

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

Sr no.	Name of unit	No. of para(s)	Para no.	Amount(rs in lacs)	Subject
1	IPH Bastar	1	13	5.06	non disposal of unserviceable/unused items
2	Food Protection division Gargret	1	7	3.45	non condemnation/disposal of idle unserviceable vehicle
3	IPH Anni	1	12	2.15	non disposal of unserviceable/unused items
4	IPH Indora	1	8	8.09	do

Total	No. of Division 4			18.75	
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Sr Audit Officer

Annexure 2N

Statement showing the details of overpayment of pay and allowances/HRA/Medical claim/LTC advance/TA-Da

Sr. No	Name of unit	No. of para(s)	Ppara No.	Amount(Rs in lacs)	subject
1	Flood protection Division Gargret	1	4	11.58	irregular drawl of pay and allowance
2	IPH Bilaspur	2	8	0.49	excess payment of pay and allowance
			9	0.46	irregular payment of HRA
3	IPH Sundarnagar	1	9	0.43	excess payment of pay and allowance
4	IPH Chamba	1	8a		irregular payment of pay and allowances
5	IPH Indora	1	6(iv)		Erasure/Overwriting in Cash Book
6	IPH Mandi	1	8a		dicrepancies in fixation of pay and allowance
Total	No. of Division			12.96	

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Sr. Audit Officer

Annexure 20

statement showing the details of non/less recovery of royalty and non recovery of labour cess/secured advance

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Kullu	1	4	10.4	non deposit of labour cess
2	IPH Rohroo	1	5	1.64	non deduction of royalty charges
3	IPH Kasumpti	1	8	6.59	non dpeositing of labour cess into welfare office
4	IPH Mandi	1	15	13.3	non deposit of deduction of labour cess charges
5	IPH Palampur	1	6.6	2.50	non-deduction of royalty charges
Total	No. of division 5			34.43	

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sr. Audit Officer

Annexure 2P

Statements showing the details of outstanding recoveries of water / sewerage charges

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Arki	1	16	17.38	o/s water charges
				0.14	sewerage charges
2	IPH Solan	1	12	4670.04	0/s water charges
3	IPH Nalagarh	1	13a	86.34	o/c recovery of water charges
4	IPH Kullu	1	15a	72.75	o/s water charges
5	IPH Palampur	1	10	587.81	non recovery of o/s water charges
6	IPH Dharamshala	1	13	113.9	do
7	IPH Barsar	1	17	9.17	outstanding recovery of water charges
8	IPH Bilaspur	1	16a	19.29	outstanding recovery of water charges
9	IPH Paonta sahib	1	14a	40.02	outstanding recovery of water charges
10	IPH Dalhousie	1	10a	42.14	o/s recovery of water charges
11	IPH Nahan	1	15	40.52	do
12	IPH Rohroo	2	10a(i)	33.42	sewerage charges
			(ii)	1.81	do
13	IPH sundarnagar	1	15	17.51	do
14	IPH Baggi	1	12a	24.77	do
15	IPH Indora	1	12	17.08	Non recovery of outstanding water charges
16	IPH Dehra	1	11(a)	5.26	do
17	IPH Jawali	1	9	6.67	outstanding water charges
18	IPH Rampur	1	13	10.35	outstanding water charges & sewerage charges
19	IPH Pooh	1	13	3.33	outstanding recovery of water charges
20	IPH kasumpti	1	14	26.66	outstanding water charges
21	IPH Saloni	1	12	9.82	outstanding recovery of water charges
22	IPH Jubbal	1	12	17.99	outstanding recovery of water charges
Total	No. of Division			5874.17	

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Sr. Audit Officer

Annexure 2Q

Statements showing the details of infructuous expenditure due to non function of handpumps

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Baggi	1	5	8	infructuous expenditure due to non-functioning hand pumps
2	IPH Baggi	1	1	116.1	Irregular installation of hand pumps without approval
3	IPH Rampur	1	9	4.55	infructuous expenditure due to non-functioning hand pumps
4	IPH Mandi	1	5	58	irregular expenditure due to irregular installments of hand pumps
Total	No. of Division 4			186.65	

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Sr. Audit Officer

Annexure 2R

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

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH Palampur	1	5 i	15.94	irregular incurring of exp by deviating from one head to another
			5 ii	10.34	do
			5 iii	71.15	do
2	IPH Pooh	1	5	73.39	diversion of DDP fund
3	IPH Mandi	1	9	5.01	irregular diversion of annual repair and maintenance funds
Total	No. of Division 3			175.83	

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Sr. Audit Officer

Annexure 2S

Statements showing the details of minus balances under stock/deposit short receipt / balance of material purchased/ non receipt of pipes

Sr No.	Name of unit	No. of paras	Para No.	Amount (Rs in lacs)	Subject
1	IPH Kullu	1	5	378.04	minus stock balances
2	IPH Indora	1	5(i)	35.99	Minus balance under deposit
3	IPH Chamba	1	8c		short receipt of rest house charge
Total	No. of Division 3			414.03	

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Sr. Audit Officer

Annexure 2T

Statements showing the details of outstanding/ nonrealisation of abiana charges

Sr No.	Name of unit	No. of paras	Para No.	Amount(Rs in lacs)	Subject
1	IPH Arki	1	16b	0.78	outstanding abiana charges
2	IPH Nalagarh	2	13b	4.88	outstanding abiana charges
			13c	26.38	outstanding abiana charges
3	IPH Kullu	1	15b	1.41	outstanding abiana charges
4	IPH Anni	1	15	0.53	outstanding abiana charges
5	IPH Bilaspur	1	16b	0.05	outstanding abiana charges
6	IPH Paonta sahib	1	14b	14.72	outstanding abiana charges
7	IPH Rohroo	1	10b	0.44	outstanding abiana charges
8	IPH Sundarnagar	1	16	2.28	outstanding abiana charges
9	IPH Baggi	1	12b	14.18	outstanding abiana charges
10	IPH Indora	1	11	1.6	outstanding abiana charges
11	IPH Dehra	1	11b	0.13	outstanding abiana charges
12	IPH Rampur	1	14	0.04	outstanding abiana charges
13	IPH Pooh	1	16	0.88	outstanding abiana charges
14	IPH Mandi	1	14	66.32	non recovery of water and abiana charges
15	IPH Chamaba	1	11	79.84	non recovery of outstanding water,sewerage and abiana charges
Total	No. of Division 15			214.46	

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Sr. Audit Officer

Annexure 2U
Statement showing the details of non crediting of unclaimed /lapsed amount to govt. revenues

Sr No.	Name of unit	No. of para(s)	Para No.	Amount (Rs in lacs)	Subject
1	IPH arki	1	15	13.11	Non Crediting of lapsed deposits to Govt Revenue
2	IPH Solan	1	11	85.15	do
3	IPH Nalagarh	1	12a	68.56	do
4	IPH Kullu	1	14	75.21	do
5	IPH Palampur	1	11	3.85	do
6	IPH Dharamshala	1	12	21.36	do
7	IPH barsar	1	16	74.5	do
8	Flood protectiopn division Gargret	1	10	74.6	do
9	IPH Paonta sahib	1	13	24.61	do
10	IPH Dalhousie	1	11	29.72	do
11	IPH Nahan	1	14	37.88	do
12	IPH Sundarnagar	1	17	40.18	do
13	IPH Baggi	1	10	85.39	do
14	IPH Indora	1	10	23.86	do
15	IPH Dehra	1	10	13.33	do
16	IPH Jawali	1	8	80.72	do
17	IPH Rampur	1	12	15.65	do
18	IPH Pooh	1	14	110.79	do
19	IPH Mandi	1	16	86.77	do
20	IPH Chamaba	2	8b		late deposit of govt receipt
			13	451.52	Non Crediting of lapsed deposits to Govt Revenue

21	IPH Shimla II	1	8	30.83	Non Crediting of lapsed deposits to Govt Revenue
22	IPH Saloni	1	11	16.75	do
Total	No. of Division			499.1	
1	22				

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Sr. Audit Officer

Annexure 2V

Statement showing the details of non forfeiture of earnest money

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Arki	1	6	0.76	non-forfeiture of earnest money
2	IPH Kullu	1	13	0.13	do
3	IPH Dharamshala	1	11	3.13	do
4	IPH barsar	1	19	0.4	do
5	IPH Anni	1	11	1.19	do
6	IPH Bilaspur	1	17	1.49	do
7	IPH Paonta sahib	1	15	0.86	do
8	IPH Nahan	1	16	1.36	do
9	IPH Sundarnagar	1	18	1.5	do
10	IPH Baggi	1	11	1.51	do
11	IPH Rampur	1	11	0.28	do
12	IPH Pooh	1	15	0.96	do
13	IPH Saloni	1	10	0.53	do
Total	No of Division 13			14.1	

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Sr Audit Officer

Annexure 2W

Statement showing the details of non reconciliation with treasury

Sr No.	Name of unit	No. of para(s)	Para No.	Amount(Rs in lacs)	Subject
1	IPH Arki	1	9	106.9	non reconciliation with treasury
				345.58	do
2	IPH Solan	1	13	1258.23	do
				58.44	do
3	IPH Kullu	1	16	282.32	do
				45.86	do
4	IPH Palampur	1	8	935.57	do
				228.65	do
5	IPH Anni	1	16	2.69	do
6	IPH Nahan	1	17	632.3	do
				1211.94	do
7	IPH kasumpti	1	10	386.53	non deposit of water charges resulted in non reconciliation with treasury
8	IPH Mandi	1	13	900.14	non reconciliation with treasury
	IPH Chamba	1	14	740.21	non reconciliation with treasury part 1
				64.46	non reconciliation with treasury part 2
9	IPH Shimla II	1	9	88830.01	non reconciliation with treasury part 1
				435.97	non reconciliation with treasury part 1
10	IPH Jubbal	1	11	280.04	non reconciliation with treasury part 1
				18.87	non reconciliation with treasury part 1

Total	No of Division 10			96764.71	
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Sr Audit Officer

Annexure 2X

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

Sr No.	Name of Unit	No. of para	Para No.	Amount(Rs in lacs)	Subject
1	IPH Nahan	1	11a	7.64	o/c recovery of compensation
2	IPH Indora	1	1(i)	333.44	Non recovery of damages
3	IPH Pooh	1	17	0.05	non recovery of attached vehicles
4	IPH Anni	1	2iii	240.8	non recovery of cost of damages to irrigation and wagner supply sources
5	IPH Palampur	1	6.7	40.02	non recovery of amounts from various quarters
Total	No. of Division 5			621.95	

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Sr. Audit Officer

