

OFFICE OF
THE ACCOUNTANT GENERAL
(ACCOUNTS & ENTITLEMENT)
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ANNUAL REVIEW
ON
THE WORKING OF PUBLIC WORKS & IPH
DIVISIONS
FOR THE YEAR 2012-13

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Executive Summary

The 46th review on the working of Public Works divisions and Irrigation & Public Health divisions in Himachal Pradesh is prepared with the object of presenting an annual report to the State Government on the functioning of these divisions. The review contains the observations noticed in the accounts maintained by these divisions as well as in processing of monthly accounts rendered to the office of the Accountant General (A&E) and its audit by the office of the Principal Accountant General (Audit). The works divisions submit compiled monthly accounts to the office of the Accountant General (A&E) and these accounts processed in this office for preparation of Annual Accounts of the State Government. The office of the Principal Accountant General (Audit) conducts the audit of these divisions.

The review highlights the deficiencies in maintenance accounts by the divisions, their failure in complying with provisions of codes, rules, instructions etc. which were noticed in the monthly accounts of the year 2012-13 submitted to the office of Accountant general (A&E) as well as audit of the divisions conducted by the office of the Pr. Accountant General (Audit) during 2012-13.

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

Important observations incorporated in the review are as follows:

PART-I-Observations relating to accounts

- i) Under the Head 8658-129- Material Purchased Suspense Account an amount of ₹238.98 crore had accumulated till March 2013 in 68 divisions.
(Statement 1(i))
- ii) The balances of ₹ (-)408.18 crore under Head “8782-00-102-01 Remittances into Treasury” and ₹171.79 crore “8782-00-102-02 Cheques” remained unadjusted up to March 2013 period due to non-presentation of cheques into Treasuries and non-cancellation time barred cheques.
(Statment-2)

- iii) An expenditure of ₹ 3.51 crore incurred up to March 2013 by the Public Works Department was not reimbursed by the Govt. of India as it was either not as per the norms fixed by the Ministry or in excess of the budget allotted for the purpose or incurred without budget provisions.

(Statement 5)

- iv) Instances were noticed where the expenditure on Deposit Works was incurred in excess of amount of deposit received. As such adverse balances to the tune of ₹ 22.30 crore in B&R divisions and ₹ 24.72 crore in IPH divisions had accumulated up to March 2013.

(Statement-8)

PART-II-Observations relating to audit

A) Public Works Divisions

- i Funds amounting to ₹ 48.52 crore were released to seven PWD divisions through letter of credit at the fag end of financial year 2012-13. 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 ₹ 30.37 crore was adjusted /booked by 23 PWD divisions to various works just to utilize available budget and later on written back in the subsequent years.

(Para-3)

- iii Final bills of contractors valuing ₹ 12.25 crore in 20 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 made without approving deviation from the competent authority.

(Para-9)

- iv On one hand deposit amounting to ₹ 89.24 crore received for execution were lying unutilized and on the other hand an amount of ₹ 32.54 crore was incurred in excess of amount deposited by other agencies.

(Para 4 & 5)

- v An amount of ₹ 70.91 crore was lying unadjusted under “Miscellaneous Work Advances” for want of adjustment etc. from individuals, other divisions, departments etc.

(Para-12)

- vi An expenditure of ₹ 139.93 crore was incurred in excess of sanctioned amount/estimates and an expenditure of ₹ 56.99 core was incurred without obtaining technical sanction from competent authority.

(Para 13(A) & 13(B))

B) Irrigation & Public Health Divisions

- i An expenditure of ₹ 235.12 crore incurred on execution of 60 works/schemes by 30 I&PH divisions was rendered unfruitful due to improper planning and lackadaisical approach in execution of works.
(Para-1)
- ii Funds amounting to ₹ 183.68 crore released through Letter of Credit at the fag end of financial year were drawn by Executive Engineers and paid through cheques to other divisions. These amounts were subsequently returned by the other divisions in the following year.
(Para-2)
- iii Material valuing to ₹ 26.51 crore was booked to various schemes without any requirement and in the subsequent years the material was written back to stock.
(Para-3)
- iv On one hand an amount of ₹ 28.73 crore was deposited by various agencies for execution of work which was lying unutilized and on the other hand an amount of ₹ 5.23 crore was incurred in excess of the amount deposited by the agencies.
(Para-4(A) & (B))
- v An amount of ₹ 419.10 lakh was lying outstanding under “Miscellaneous Advances” for want of adjustment from individuals, other divisions, departments etc.
(Para-11)
- vi An expenditure of ₹ 149.16 crore was incurred in excess of the sanctioned amount and expenditure of ₹ 215.96 lakh was incurred in execution of works for which technical sanction is yet to be obtained.
(Para-12(A)&(B))

Annual review of working of Public Works Divisions and Irrigation & Public Health divisions in Himachal Pradesh for the year 2012-13

Introduction

The 46th review on the working of Public Works divisions and Irrigation & Public Health divisions in Himachal Pradesh has been prepared with the objective of presenting an annual report to the State Government depicting deficiencies noticed in the accounts maintained by these divisions and the accounts rendered to the office of the Accountant General (Accounts & Entitlement), Himachal Pradesh as well as observations found during audit of 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 Controller 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 are in departure from the Codes and Rules of the Public Works System and also recommends remedial measures so that financial, administrative and technical control are optimally maintained hierarchically.

The review is intended to focus the attention of the State Government and Head of the Department on the shortcomings, lapses, arrears, etc. The irregularities pointed out in the earlier review were still persisting and adequate action was not taken by the department to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and regulations with the object 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 2012-13 was as under:-

1.	Building & Roads	63
2.	Electrical	05
3.	Mechanical	06
4.	Irrigation and Public Health	53
	Total	127

The review consists of two parts. Part-I contains observations relating to accounts while Part-II has observations noticed during audit.

PART-I- Observations relating to Accounts

A. General

i) Computerization of accounts

The Works Department has been submitting compiled accounts in paper form to the office of the Accountant General (A&E). These accounts are then required to be entered manually into the VLC system (the computerized system for processing the accounts in the office of the Accountant General (A&E)), which involve unnecessary loss of time. This office is already receiving digital data from all the treasuries through an interface developed by NIC. This helps in receiving the financial data at the earliest for finalization of accounts.

Recommendation

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

ii) Accrual Accounting

Twelfth Finance Commission had recommended migration from cash accounting to accrual accounting. The State Government agreed to this matter and identified two departments viz. Public Works Department and Forest Department, where the pilot study 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 of task force were held with the officials of the Division and Engineer-in-Chief (B&R) from time to time. The Engineer-in-Chief also informed that Chartered Accountant appointed for the casting accounts on accrual basis had submitted the initial report which was under scrutiny.

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 day 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. Accounts and vouchers from all the divisions have been received in time and included in the monthly Civil Accounts.

B. Persistent and common defects

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

1 Statement No. 1 - Position of suspense balances

(i) Material Purchase Suspense Account

This suspense is meant for material purchased locally/ through supplies received from other divisions. If any material has been received in a division and the payment thereof is not made in the same month of account, such items are kept outstanding under this head and subsequently cleared when payment is made. This suspense head is required to be cleared at the earliest but not later than the close of the financial year, in any case. It was observed that at the end of March 2013 a sum of ₹ 238.98 crore had accumulated under this suspense head. This amount included the balances which were outstanding for more than ten years also. There were also minus balances against some divisions. The division-wise detail of balances above ₹ 10 lakh and minus balances under this suspense head are indicated in Annexure I-A and Annexure I-B respectively. In order to clear the balances under this suspense head, timely action is required to be taken, otherwise position would go from bad to worse.

Recommendation

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

(ii) Cash Settlement Suspense Account

The suspense head 'Cash Settlement Suspense Account (CSSA)' under major head "8658 -00-107 Suspense Account" is intended for settlement of transactions between various divisions for supplies made and services rendered by one Division to

another. According to rules/ instructions on the subject, claims preferred by one division should have been settled within ten days and there should be no outstanding balances under this head. An amount of ₹ 1.95 lakh was outstanding under this head as on 31 March 2013 (Annexure- IC). The operation of CSSA head has been stopped since 1997-98.

Recommendation

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

(iii) Reconciliation with Treasuries

The Schedule of Settlement with Treasuries (C.P.W.A-51) enables to keep watch over the encashed/ un-encashed cheques and cash remitted by the divisions into treasuries. The Divisional Officers are required to conduct a monthly reconciliation of receipt and payment with the treasuries with which they have an account and intimate the results of such reconciliation through the Schedule of Settlement with Treasuries in Form C.P.W.A-51 depicting the differences between the cheques issued by a division and acknowledged by the Treasury. It was noticed that 40 *per cent* of the divisions (Detailed in Annexure III) had not supplied the duly reconciled Form-51 to this office. In the absence of monthly reconciliation, the likelihood of misappropriation of government money cannot be ruled out.

Recommendations

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

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

Cash remitted by the Public Works divisions into the Treasuries/ Banks is classified under head “8782-00-102-01 Remittances into Treasury” in the Divisional Accounts. The corresponding credit of which appears in the Treasury account. Similarly

drawls by the divisions by drawing cheques from Treasuries/ Banks are credited under “8782-00-102-02 cheques”, and corresponding debit after encashment of cheques appears in treasury account. The review of outstanding balances under this head revealed that the Divisional Officers were not giving high priority to the adjustment of debits/ credits under this head. The balances under 8782-01 - *Remittances* and 020 - *Cheques* primarily remain unadjusted due to non-presentation of cheques into treasuries and time barred cheques. The time-barred cheques were regularly being shown outstanding and no action to get the time barred cheques cancelled and get the accounts adjusted had been taken by the Divisional Officers. Due to non-adjustments/cancellation of time barred cheques possibilities of fraudulent drawls from Treasuries cannot be ruled out. Division-wise detail of outstanding balances under 01 - Remittances of ₹ (-) 408.18 crore and 02 c- Cheques of ₹ 171.79 crore up-to March 2013 is given in Annexure IV-A and Annexure IV-B respectively.

Recommendation

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

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

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

Recommendation

The Government may issue instructions to the divisions to (i) Quote complete name of PAO and number and date of reference to this office in adjustment form; (ii) Reconcile and settle old outstanding AG Memos by deputing concerned official to AG office.

4 Statement No. 4- Arrears in reconciliation.

As provided in Rule-66 (2) of General Finance 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 is no arrear on account of reconciliation up to March 2013. However, the monthly reconciliation of figures for the month of March 2013 was delayed by the Engineer-in-chief, PWD.

Recommendation

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

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

Expenditure on construction, repair and maintenance of National Highways by various Public Works Divisions is being 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 realising the amount from Government of India. It was noticed that an expenditure of ₹ 3.51 crore incurred up-to March 2013 by the Public Works Department was not reimbursed as the expenditure was either not as per norms fixed by the Ministry of Surface Transport, Government of India or was over and above the sanctioned estimates or was in excess over budget allotment or incurred without budget provision.

Recommendation

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

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

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

Recommendation

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

7 Statement 7 -Minus balances under 8009-GPF

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

Recommendation

The Divisions may be directed to reconcile the balances immediately.

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

As per codal provisions Deposit Works are undertaken by the Public Work divisions on behalf of local bodies, non-government organizations etc. Before a Deposit work is taken up, the gross estimated expenditure is required to be deposited in advance by the party concerned either in lump sum or in installments. But the instances were noticed where the expenditure on works had been incurred in excess of deposited amount. Due to this adverse balances under Major Head 8443-Deposits appeared in many divisions of department. It was observed that adverse balances to the tune of ₹ 22.30 crore and ₹ 24.72 crore in Public Works divisions and Irrigation & Public Health divisions respectively had accumulated up-to March 2013 (Annexure VIII).

Recommendation

Suitable instructions need to be issued by the Government directing the divisions to comply with the codal provisions strictly besides getting the wanting amount deposited under the said head.

10 Statement No. 10 - Common defects in the preparation of monthly accounts.

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

(i) Monthly accounts in Form CPWA 80 received from many Divisions were found incomplete and were not prepared in the prescribed performa. Due to this, the status of follow up of memos of miscellaneous cash receipts paid into treasuries and certificate of cash balances in the Divisional Office could not be assessed. In some cases it was seen that the details given in Form 80 did not tally with the details give in Form CPWA 74 (Classified Abstract).

(ii) The classification of receipts and expenditure shown in the Classified Abstract (CPWA.-74) was in some cases incomplete or incorrect. Even the basic nature of expenditure and other particulars viz. Demand Number, Voted or Charged, Plan or Non-Plan and Centrally Sponsored Schemes and nomenclature of Primary Unit of Appropriation were generally not mentioned clearly or were incorrectly indicated by most of the divisions with the result the possibility of transactions being misposted could not be ruled out. The main reason attributed for this was the non receipt of Demand for Grants from Circle Offices due to which the divisions were unable to quote correct classification of expenditure.

(iii) Schedule of Works Expenditure (Form 64) was generally found incomplete and it did not exhibit budget allocation, estimated cost of each scheme, expenditure incurred up-to the end of the year and progressive total expenditure of each scheme. 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 classification and head wise/ sub head wise totals were not found recorded. Computer codes of each scheme were not given in Form 64

(iv) Under the Suspense and Remittance heads, the minor heads were not being mentioned in various forms. Form CPWA-80 and Classified Abstract in Form-74 are required to be attached in chronological order. These forms were not annexed with the

monthly accounts in chronological order. Further, page numbers were not marked in Form-CPWA -83 (list of documents attached with the monthly accounts)

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

(vi) It was observed that the divisions while preparing the Form-77 (Schedule of Remittances of Cheques issued by Division/Sub-Division), cheque/ token number was either not mentioned or incorrect number was recorded. The divisions concerned should incorporate full and complete information/ details of monthly transactions in the prescribed forms to be annexed to monthly accounts.

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

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

Recommendation

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

PART-II

AUDIT OBSERVATIONS

A) Public Works Divisions

Out of total 73 Public Works divisions, audit of 35 divisions was undertaken during the year 2012-13.

1. Unfruitful/ wasteful/ injudicious/ idle investment/ infructuous expenditure.

An expenditure of ₹ 156.26 crore as per details given in **Annexure “A”** incurred on the execution of 98 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 seven PWD divisions revealed that funds amounting to ₹ 48.52 crore as per details given in the **Annexure “B”** was released through letter of credit (L.O.C) by the concerned Superintending Engineers at the fag end of the financial year 2011-12. 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 divisions. Whole exercise was undertaken just to avoid lapse of available budget.

3. Fictitious booking/ adjustment of material/stock.

Para 6.4 of Financial Hand Book No. 3 stipulates that all the transactions of the receipt, issue and balance of material should be recorded strictly in accordance with the provisions of Article 96 of Account Code Vol.-111 III. It also strictly prohibits fictitious stock adjustments.

Contrary to provisions, material valuing ₹ 30.37 crore as per details given in **Annexure “C”** was adjusted/booked by 23 PWD divisions to various works where the material was not required and the material was written back to stock in subsequent year just to utilize the available budget during the financial year.

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

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

It was noticed that 32 PWD divisions had received, an amount of ₹ 89.24 crore as detailed in **Annexure “D”** for execution of works on the behalf of other department and the amount was lying unutilized since long. It was seen that money received for execution of works was lying unspent for want of non handling over of sites, non approval of drawings, inadequate funds etc. This resulted in blockage of Government money and deprived the public of the intended benefits.

5. Irregular expenditure incurred in excess of deposit received.

Rule 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 ₹ 32.54 crore was incurred by 30 PWD divisions in excess of the amount received from other department/ agencies. The details are given in **Annexure “E”**.

6. Wrong debit to work.

It was noticed that an expenditure of ₹ 1.32 crore as per details given in **Annexure “F”** was debited by seven divisions to those works which actually pertained to other works. The wrong debit needs rectification.

7. Irregular splitting of work.

In seven PWD divisions, works costing to ₹ 11.87 crore as shown in **Annexure “G”** were split up into small contracts/parts to avoid sanction of the competent authority which is against the instructions issued by the Government from time to time.

8. 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. In case the contractor fails to comply with the provision, the contractor shall be liable to pay compensation maximum upto 10 *per cent* of the tendered amount for such delay.

It was noticed that various works in 26 PWD divisions as per **Annexure “H”** were awarded to contractors but were not completed within stipulated period. The Divisional Officers had not levied compensation which works out to ₹ 15.81 crore under Clause-2 of contract agreements. Thus, by not taking action under Clause-2, an undue financial favour had been extended to contractors.

9. Non recovery of levied compensation/ liquidated damages/ mobilisation advances/non recovery from contractor.

It was noticed that 20 PWD divisions, compensation amounting to ₹ 12.25 crore was levied by the Divisional Officers as per details given in **Annexure “I”** but the amount was not recovered from the contractors which resulted undue favor to contractors and loss to Government.

10. Non finalization of bill/ unauthorized deviation.

In 12 PWD divisions final bills of the contractors valuing ₹ 35.69 crore 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 “J”**.

11. Non accountal of material/ lubricants

(A) It was noticed that in 11 PWD divisions, an amount of ₹ 2.03 crore was recoverable on account of non accountal of material, short accountal of material/ lubricant, etc. as per details given in **Annexure “K”**.

(B) It was noticed that in one PWD division, material costing to ₹ 3.36 lakh was received less or still to be received against the allocations/ supply orders. The details of short receipt of material are given in **Annexure “L”**.

12. Outstanding recoveries under “Miscellaneous Works Advances”.

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

It was noticed that in 30 PWD divisions, an amount of ₹ 70.91 crore was lying outstanding under “Miscellaneous Works Advances” for want of recoveries/ adjustment etc. from individual, other divisions, departments, contractors, firms/ suppliers as per details given in **Annexure “M”**. No action had been taken by the department to recover the amount.

13. 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 *per cent* a revised estimate should be prepared and got approved from the competent authority.

Contrary to above rule provision, an amount of ₹ 139.93 crore had been incurred in excess of the sanctioned amount/ estimates by 29 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 “N”**.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of ₹ 565.99 crore had been incurred on the execution of works by 29 PWD divisions but the technical sanction for execution of works had not been obtained from the competent authority. The details are given in **Annexure “O”**.

14. Non ledgering of indents in the contractor ledger.

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

It was noticed that material valuing ₹ 6.24 crore issued by ten PWD divisions as per details given in **Annexure “P”** 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.

15. 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 or instructions issued by Government time to time.

It was noticed that in seven PWD divisions machinery/ store book valuing ₹ 100.21 lakh had become unserviceable but the machinery/ store had not been auctioned which resulted in unnecessary expense on watch and ward and loss due to its deterioration. The details are given in **Annexure “Q”**.

16. Irregular payment of pay and allowances.

In 11 PWD divisions, the pay and allowances amounting to ₹ 54.15 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 “R”**.

17. Non/ 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 June 2002 stated that minerals utilised for the execution of construction/ development work are either extracted from illegal sources or the royalty is paid on less quantity. Hence every contractor may be asked to get “Non Objection Certificate” from Mining Officer before final payment is released in his favour and if he fails to get “Non 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 seven PWD divisions, the royalty charges amounting to ₹17.72 lakh was not deducted, resulting in loss of revenue to Government and undue favour to contractors. There were also cases of non recovery of secured advances and labour cess from contractors. The details are given in **Annexure “S”**.

18. Non/less recovery of useful stone.

As per provisions made in the schedule of quality, the recovery of useful stone shall be made on pro rata basis from contractor bill.

It was noticed that in four PWD divisions, the recovery of useful stone which worked out to ₹ 14.08 lakh was not deducted from the contractors bills, or incase deducted that was not on pro-rata basis. The details are given in **Annexure “T”**.

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

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

It was noticed that in 13 PWD divisions, funds amounting to ₹ 8.22 crore provided for annual repair and maintenance of works had been utilized by diverting the funds to other tasks/works. The A/R & M/O funds were diverted without obtaining sanction of the competent authority. The details are given in **Annexure “U”**.

20. Loss due to accident.

It was noticed that in B&R Division Nirmand, loss amounting to ₹ 12.30 lakh occurred due to accident of Tipper Road Roller. The details are given in **Annexure “V”**.

21. Avoidable payment of escalation.

It was noticed that in three PWD divisions, an amount of ₹ 2.93 crore had been paid by way of escalation. The amount of escalation could have been avoided, if works were executed within stipulated time. The details are given in **Annexure “W”**.

22. Unrealistic estimation.

Estimate for a work should be prepared accurately so that it is commensurate with the prevailing market rates and the expenditure likely to be incurred on a work could be estimated realistically.

It was noticed that in three PWD divisions, an amount of ₹ 3.68 crore had been paid over and above the estimated cost. Thus the estimates were not prepared on the basis of prevalent market rates. The details are given in **Annexure “X”**.

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

It was noticed that in eight PWD divisions, an amount of ₹ 4.83 lakh had been over paid to contractors which includes cases of short recovery of hire charges of machinery/ short recovery of rest house/ short recovery of tender sale. No action has been taken to recover the overpaid amount or to recover the balance amount of hire charges of vehicle/ rest house charges/ tender forms sale. The details are given in **Annexure “Y”**.

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

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

During test check of records and information supplied by 26 PWD divisions, it was noticed that an amount of ₹ 6.98 crore was lying unclaimed in Government account for more than three years. The unclaimed amount had not been credited to revenue head of Government as per provision of rules The details of unclaimed amount are given in **Annexure “Z”**.

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

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

During the test check of records, it was noticed that in 20 PWD divisions various works were awarded to contractors but they failed to commence the work within stipulated period. The earnest money ₹ 14.32 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 “AA”**.

Further, in eight PWD divisions, the earnest money amounting to ₹ 33.67 lakh had been forfeited by the Divisional Officers as the contractors failed to commence the works allotted to them but the forfeited amount had not been credited to Government account. The details are given in **Annexure “AB”**.

26. Non reconciliation with treasury.

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

During the test check of records of 11 PWD divisions, it was noticed that there was a difference of ₹ 28.26 crore between figures of department and treasury. No action had been taken by the department to reconcile the difference amount by taking the matter with the concerned Treasury Officer. The details are given in **Annexure “AC”**.

27. Non deposit of sales tax/ labour cess.

In two PWD divisions, the sale tax and labour cess amounting to ₹ 6.55 lakh deducted from the bills of contractors, etc. had not deposited into Government account by the Divisional Offices. The details are given in **Annexure “AD”**.

28. Outstanding license fee.

The license fee of the government accommodation allotted to eligible government employee should be recovered from the pay bills (salary) regularly. It is the duty of DDO concerned to recover the license fee.

It was noticed that in 02 PWD divisions, an amount of ₹ 0.81 lakh was lying outstanding from government employees of various departments as per details given in **Annexure “AE”**.

29. Outstanding cases of misappropriation/ defalcations.

Cases of misappropriation of Government money are required to be pursued vigorously till these are finally settled. It was however, noticed that an amount of ₹12.03 lakh involving 16 items on account of misappropriations/ defalcations of Government money were lying outstanding at the close of March 2013 as detailed below:

Year	No. of cases	Amount <i>(Rupees in lakh)</i>
Upto 1990-91	9	3.55
1994-95	1	1.05
1997-98	2	1.99
1998-99	2	0.17
1999-2000	2	5.27
Total	16	12.03

Part-II **Irrigation and Public Health Department.**

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

An expenditure of ₹ 235.12 crore as per details given in **Annexure “2A”** incurred on the execution of 60 works/ schemes by 18 divisions was rendered unfruitful/ wasteful/ idle due to improper, faulty planning, lackadaisical approach in execution of works/schemes and lack of coordination etc. Remedial measures are required to be taken to ensure prudence in public spending on productive works/schemes as well as to ensure economy, efficiency and effectiveness.

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

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

Test check of records of 13 divisions revealed that funds amounting to ₹ 183.68 crore as per details given in **Annexure “2B”** were released through letter of credit (L.O.C.) by the concerned Superintending Engineers at the fag end of the financial year 2012-13. The above amount was drawn by the Executive Engineers and paid through cheques to other divisions/ sub-division within division and subsequently the amount was returned by them to the concerned divisions. This was done just to avoid the lapse of available budget. This has also resulted in irregular utilisation of Government money.

3. Fictitious Booking/ adjustment of material/ stock.

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

Contrary to these provisions, material valuing ₹ 26.51 crore as per details given in **Annexure “2C”** was adjusted/booked by 14 divisions to various schemes where

the material was not required and the material was written back to stock in subsequent year. The booking of material was done just to utilise the available budget during the financial year.

4. A) Blockage of Government money under deposits (unspent funds).

The divisions of the department receive funds from other departments/ agencies to execute the work on their behalf. These funds were kept in deposit under head “Public Works Deposit”. These schemes/works should be executed in time bound manner to derive the intended benefits. Prolonged retention of these funds in deposit not only results in blockage of Government money but also deprives the public from intended benefits.

It was noticed that in 14 divisions, an amount of ₹ 28.73 crore as detailed in **Annexure “2D”** was received from other departments for execution of schemes/works on their behalf was lying unutilised since long. It was seen that money received for execution of works/schemes was lying unspent for want of non handing over of sites, non approval of drawings, inadequate funds, etc. This resulted in blockage of Government money.

B) Irregular expenditure in excess of deposit received.

Rule 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 ₹ 5.23 crore was incurred by 14 divisions in excess of the amount received from other department/agencies. The details are given in **Annexure “2E”**.

5. Misclassification of expenditure.

It was noticed that in 16 divisions, an expenditure of ₹ 6.16 crore as per details given in **Annexure “2F”** was debited/credited to those works/schemes which actually pertained to other works/schemes. The wrong debit/credit needs rectification.

6. Irregular splitting of works.

No work should be split up so as to avoid the necessity of obtaining sanction of the higher authority.

In 10 divisions, works/schemes costing to ₹ 9.32 crore as detailed in **Annexure “2G”** were split up into small contracts/parts to avoid the sanction of the competent authority which was against the instructions issued by the Government from time to time.

7. 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. If the contractors fail to comply with the provision, the contractor shall be liable to pay compensation maximum upto 10 *per cent* of the tendered amount for such delay.

It was noticed that various works in 17 divisions as per **Annexure- “2H”** were not completed by the contractors within stipulated period. The Divisional Officers had not levied compensation which worked out to ₹ 16.67 crore under the provisions *ibid*. Thus, failure to take action under Clause-2 had resulted in undue financial favours to the contractors.

8. Non recovery of levied compensation/ liquidated damages.

In terms of Clause-2 or relevant clauses of the agreement, if contractors fails to complete the work within stipulated period he is liable to pay compensation in accordance with provision of contract agreement.

It was noticed that in two divisions, compensation amounting to ₹ 42.64 lakh was levied by the Divisional Officers as per details given in **Annexure “2I”** but the amount was not recovered from the contractors which resulted in extension of undue favour to them and loss to Government.

9. Non finalisation of bills.

In 15 divisions, final bills of the contractors involving ₹ 156.03 crore were not finalised by the Divisional Officers due to non approval of deviations and for

other reasons. There were also cases of payment made without approving deviation from the competent authority. The details are given in **Annexure “2J”**.

10. Short receipt of material / non accountal of material/ non accountal of revenue in division account/ short realisation of sales of tender forms/ awaited UC/ non recovery from contractor

It was noticed that in eight divisions, an amount of ₹ 97.18 crore was recoverable on account of non accountal of material /short accountal of material. There were also cases of non accountal of revenue in divisional account, short realisation of sales of tender forms, non recovery from contractor, etc. as per details given in **Annexure “2K”**.

11. Outstanding recoveries/ adjustment under Miscellaneous Works Advances.

“Miscellaneous Works Advances” is a transitory suspense head which is intended to record transactions relating to advance payments to firms/suppliers, expenditure incurred on deposit works in excess of deposit received, amount recoverable from officers/officials on account of shortages, trunk call charges, hire charges, amount recoverable from other divisions/departments, etc., 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 “Misc. Works Advances” are required to be cleared/ recovered promptly and by issuing letter to the parties concerned about the items placed under “Miscellaneous Work Advances”. Huge balances remaining outstanding for a long time could involve risk of loss to Govt.

It was noticed that in 16 divisions, an amount of ₹ 419.10 crore was lying outstanding under “Misc. Works Advances” for want of recoveries/ adjustments, etc. from individual, other divisions, departments, contractors, firms/supplier as per details given in **Annexure “2L”**.

12. Irregular expenditure.

(A) Excess expenditure over and above the amount of Administrative Approval and Expenditure Sanction (A/A & E/S).

Rule 7.86 read with Rule 18.9 of the Departmental 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 *per cent*, a revised estimate should be prepared and got approved from the competent authority.

Contrary to the provision of Rules, an amount of ₹ 149.16 crore had been incurred in excess of the sanctioned amount/ estimates by 15 divisions but revised estimates were prepared and got approved from the competent authority for obtained the requisite revised AA&AEs. The details are given in **Annexure “2M”**. In one case expenditure was incurred without obtaining A/A & E/S from the competent authority.

(B) Execution of works without technical sanction.

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

It was noticed that an expenditure of ₹ 215.96 crore had been incurred on the execution of works by 14 I&PH divisions but the technical sanction for execution of works had not been obtained from the competent authority. The details are given in **Annexure “2N”**.

13. Non ledgering of material issue to contractors.

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

It was noticed that material valuing ₹ 49.72 lakh was issued by eight divisions as per details given in **Annexure “2O”** to contractors for the execution of works. The material issued was not accounted for/ entered in contractor ledger. Thus, non posting of material in contractor ledger, the recovery of the cost of material made from contractors could not be verified.

14. Non disposal of condemned/ idle machinery/ unserviceable stores.

The machinery which becomes unserviceable and beyond economical repair should be disposed off in accordance with the provisions prescribed under rules or instructions issued by the Government from time to time. The delay in disposing off of condemned/ idle machinery results in loss due to its deterioration.

It was noticed that in two divisions machinery/ store book valuing ₹ 7.85 lakh which had become unserviceable but the same had not been auctioned which resulted in unnecessary expense on watch and ward and loss due to its deterioration. The details are given in **Annexure “2P”**.

15. Advance payment to HPSEB Limited.

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

It was noticed that advance payment of ₹ 44.62 crore had been made by 15 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 receipt of account/UCs. The details of such cases are given in **Annexure “2Q”**. Thus, debiting the amount of advance payment to the final head of account of schemes without actual execution of SOP work was irregular.

16. Irregular payment of pay and allowance.

In six divisions, the pay and allowances amounting to ₹ 12.04 lakh was paid irregularly but no action has been taken to recover the amount. The details are given in **Annexure “2R”**.

17. Procurement of pumping machinery much in advance of requirement/ installation.

It was noticed that in five divisions, the pumping machinery costing ₹ 62.60 lakh had been procured in advance of requirement which awaiting installation. The details are given in **Annexure-“2S”**.

18. Infertuous expenditure due to non functional hand pumps.

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

Scrutiny of records and information supplied by four divisions revealed that these divisions had installed hand pumps at a cost of ₹ 73.59 lakh. These hand pumps had become non functional due to muddy water, lowering of water level, falling of assembly and having gone dry and required flushing. The expenditure incurred on their installation remained infertuous. The details are given in **Annexure “2T”**.

19. Unrealistic estimation

Estimate for a work should be prepared on realistic basis so that it is commensurate with the prevailing market rates and the expenditure likely to be incurred on a work.

It was noticed that in five divisions, an amount of ₹ 4.67 crore had been paid over and above the estimated cost. Thus, the preparation of the estimates was not done on realistic basis. The details are given in **Annexure “2U”**.

20. Outstanding water/sewerage charges.

The Government dues (revenue receipt) should be collected/ realised promptly on due dates and credited into Government account.

Test check of records and information supplied by 14 divisions, revealed that an amount of ₹ 128.49 crore was recoverable from the consumers to whom the water/ sewerage connection had provided but the water / sewerage charges had not collected/ realised by the Department from consumers. Reasons for non recovery of water/sewerage charges from consumers on due date were not furnished. Immediate action is, therefore, required to be taken so that Government dues are credited promptly into Government account. The details of outstanding water/sewerage charges are given in **Annexure “2V”**.

21. Outstanding abiana charges.

Test check of records and information supplied by 15 divisions, revealed that an amount of ₹ 62.73 lakh was recoverable from farmers to whom the irrigation facility had been provided by the department. The department had not taken effective steps to realise the outstanding abiana charges. The matter needs to be looked into on priority basis so that revenue receipts are realised timely and credited into the State exchequer. The details of outstanding abiana are given in **Annexure “2W”**.

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

In terms of conditions laid down in 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 and credited into Government account.

During test check of records, it was noticed that in 17 divisions the contractors had failed to commence the work awarded to them within the stipulated period in many cases. But the earnest money of ₹ 28.28 lakh deposited by them was not forfeited and credited into Government account. The details are given in **Annexure “2X”**.

Further, in three divisions, though the earnest money deposits amounting to ₹ 1.72 lakh had been forfeited by the Divisional Officers due to non-commencement of works but the forfeited amount had not credited into Government account. The details are given in **Annexure “2Y”**.

23. Non reconciliation with treasury.

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

During test check of records of Kullu –I division, it was noticed that an amount of ₹ 35.25 lakh as detailed in **Annexure “2Z”** had been lying unreconciled with treasury. The matter may be looked into immediately and action taken to get the amount reconciled.

24. Non-credit of lapsed deposit to Govt. Revenue.

During test check of records of 16 divisions, it was noticed that the lapsed deposit aggregating ₹ 4.40 lakh had not been credited as Govt. revenue. No action in this regard had been taken by the department. The details are given in **Annexure “2AA”**.

25. Minus stock balances.

During test check of records of six divisions, it was noticed that a figure of minus stock balances amounting to ₹ 53.94 crore in their records. No action had been taken by the department clear the amount. The details are given in **Annexure “2AB”**.

26. Undue financial aid to contractors/ undue benefit to State Electricity Board

During test check of records of eight divisions, it was noticed that the divisions had extended undue financial aid/ undue benefit amounting to ₹ 1.44 crore to contractors and State Electricity Board. This calls for appropriate action at higher level. The details are given in **Annexure “2AC”**.

27. Irregular adjustment of outturn/without provision.

During test check of records of two divisions, it was noticed that the divisions had carried out irregular adjustment of outturn of vehicle and machinery involving ₹ 1.02 crore as detailed in Annexure “2AD”. The matter needs to be examined for necessary rectification.

28. Short utilisation of funds.

During test check of records of four divisions, instances of short utilisation of funds amounting to ₹ 3.14 crore were noticed. No action had been taken by the department for timely utilisation of these funds. The details are given in **Annexure “2AE”**

Annexure-I A**List of MPSSA outstanding balances 10 Lakh and above up-to of 3/2013**

Sr. No	Name of Division	Amount
1	B&R Division –II Bilaspur	10530731.00
2	B&R Rajgarh	10289528.77
3	B&R Jubbal	13262482.81
4	B&R Una	12860682.47
5	B&R Gohar	4347948.00
6	B&R Karsog	3234939.90
7	B&R Division No-I Mandi	4025753.84
8	B&R Division No-II Mandi	24391384.49
9	B&R Sunder Nagar	37481828.51
10	B&R Arki	3780224.00
11	B&R Kasauli	2768152.07
12	B&R Nalagarh	1513200.00
13	B&R Solan	23423064.47
14	B&R Division No-I Shimla	11579561.07
15	B&R Division No-III Shimla	2011092.39
16	B&R Baij Nath	2710844.30
17	B&R Kangra	10166475.55
18	Mechanical Tanda	3456880.00
19	B&R Chamba	6252424.75
20	B&R Dalhousie	18972759.70
21	B&R Tauni Devi	27212819.00
22	B&R Fatehpur	7196240.09
24	Elect. Division Mandi	4351029.60
25	N.H Pandoh	3941107.28
26	Old Differences of Divisions	2180173.19
	IPH	
1	IPH Bilaspur	35182558.00
2	IPH Chamba	67559824.58
3	IPH Dalhousie	55205862.08
4	IPH Salooni	48748542.00
5	IPH Dharamshala	76650617.66
6	IPH Palampur	100971782.74
7	IPH Shahpur	67913001.00
8	IPH Thural	46654942.00
9	IPH Hamirpur	52639726.99
10	IPH Barsar	51046075.10
11	IPH Bilaspur	80171776.65
12	IPH Ghumarwin	73803301.00
13	IPH Sarkaghat	59637773.00

14	IPH Division No-I Kullu	69276288.12
15	IPH Division No-II Kullu	43876247.00
16	IPH Anni	95392921.20
17	IPH Keylong	5825618.00
18	IPH Nohra Dhar	49384631.00
19	IPH Nalagarh	76735781.46
20	IPH Solan	42577707.52
21	IPH Jawali	31982109.00
22	IPH Dehra	86368747.00
23	IPH Indora	22484206.65
24	Nurpur	44295788.76
25	IPH Pooh	7131848.00
26	IPH Rampur	64549336.95
27	IPH Rekong Peo	38189285.54
28	IPH Jubbal	51924476.20
29	IPH Nerwa	52175196.41
30	IPH Arki	58529581.37
31	IPH Sunni	18952683.00
32	IPH Baggi	83344643.91
33	IPH Mandi	95589871.74
34	IPH Padhar	15282265.00
35	IPH Sarkaghat	137809301.58
36	IPH Sunder Nagar	204414822.10
37	IPH Karsog	36690100.00
38	IPH Division No-I Una	46077032.00
39	IPH Division No-II Una	57385377.98
40	Tube well Gagret	1058226.78
41	Shah Nehar	2038233.00
42	Shah Nehar Project Div No-I	14069105.73

Annexure-I B**Adverse balances regarding B&R and IPH Division up-to 3/2013**

Sr. No	Name of Division	Balance
1	B&R Chopal	-415577.34
2	B&R Padhar Mandi	-669456.00
3	B&R Sarkaghat	-119756.36
4	B&R Theog	-575600.00
5	B&R Master Plan Division	-1511252.05
	Total	-3291641.75
1	IPH Divison Bassi	-6463950.00
2	IPH Ghumarwin	-12193378.00
3	IPH Dehra	-78596055.00
4	IPH Nahan	-7721678.55
5	IPH Rohru	-2311747.00
6	IPH Shimla DivisionNo-I	-13441243.00
	Total	-120728151.55
	B&R and IPH Grand Total	-124019793.30

Annexure-I-C

Cash Settlement Suspense Account
Major Head 8658-107-CSSA

Balance as on 31/3/13

B&R	Rs 17613.82
IPH	<u>Rs 177169.54</u>
Total	<u>Rs 194783.36</u>

Details

Old Division (IPH)

1	Planning & Investigation Division Shimla	Rs 175951.74
2	Mandi	Rs 615.67
3	Thural	<u>Rs 598.35</u>
	Total	<u>Rs 177165.76</u>

B&R

1	HP Electricity Board (old balance) Master plan Division	Rs 11120.00
2	National Highway Rampur Bushehar	Rs 479.00
3	Chamba	Rs 6883.54
4	Nurpur	Rs 1540.00
5	Una	<u>Rs 669.20</u>
	Total	<u>Rs 17611.74</u>

Annexure-II

Rs 3.51 crores in respect of National Highway pertains to year 2012-13 & will be in the process of clearing in next year after re-imbursement is subsequently received from R PAO Chandigarh.

Annexure-III**POSITION OF OUTSTANDING SCHEDULE OF SETTLEMENT WITH
TREASURIES (Form51)****B&R Divisions**

Sr. No	Name of Division	Code	Month
1	B&R Rohru	608	4/2012 to 3/2013
2	Mech Dharamshala	624	4/2012 to 3/2013
3	B&R Dodra Kwar	675	4/2012 to 3/2013
4	B&R Balakrupi	686	4/2013 to 3/2013
5	B&R Jubble	609	12/2012 to 3/2013
6	B&R Kangra	623	7/2012, 8/2012, 12/2012 to 3/2013
7	Mech Bilaspur	661	2/2013
8	B&R Baijnath	622	4/2012 to 3/2013
9	B&R Bilaspur-II	644	1/2013 to 3/2013
10	B&R Bilaspur-I	643	2/2013 to 3/2013
11	Mech. Shamshi	662	10/2012 to 3/2013
12	B&R Karchham	651	4/2012 to 3/2013
13	B&R Kaza	653	4/2012 to 3/2013
14	B&R Tauni Devi	682	9/2012 to 3/2013

Irrigation & Public Health

Sr. No	Name of Division	Code	Month
1	I.P.H. Sarkaghat	701	5/2012, 6/2012, 9/2012, 01/2013
2	I.P.H. Baggi	702	04/2012 to 03/2013
3	I.P.H. Mandi	703	04/2012 to 03/2013
4	I.P.H. Padhar	704	12/2012 to 03/2013
5	I.P.H. Dalhousio	706	03/2013
6	I.P.H. Kaza	712	04/2012 to 07/2012, 09/2012 to 03/2013
7	I.P.H. Kullu-1	713	08/2012 to 03/2013
8	I.P.H. Shimla-1	715	07/2012 to 03/2013
9	I.P.H. Jubbal	718	11/2012, 12/2012
10	I.P.H. Rohru	719	05/2012 to 03/2013
11	I.P.H. Paonta Sahib	720	06/2012, 07/2012
12	I.P.H. Nahan	722	09/2012, 01/2012 to 03/2013
13	I.P.H. Nalagarh	723	05/2012 to 07/2012, 03/2013
14	I.P.H. Palampur	727	05/2012, 02/2013, 03/2013
15	I.P.H. Indora	730	04/2012, 11/2012 to 03/2013
16	I.P.H. Nurpur	731	02/2013 & 03/2013

17	I.P.H. Una-1	732	04/2012 to 03/2013
18	I.P.H. Una-2	733	04/2012 to 07/2012, 09/2012, 01/2013 to 03/2013
19	I.P.H. T.W. Gagret	734	04/2012 to 06/2012
20	I.P.H. G.W. Una.	735	03/2013
21	I.P.H. Ghuharwin	737	09/2012, 11/2012, 12/2012
22	I.P.H. Barsar	739	02/2013
23	I.P.H. F. P. Gagret	752	12/2012
24	I.P.H. S N H	757	10/2012, 11/2012, 03/2013
25	I.P.H. Kullu-2	763	06/2012 to 03/2013
26	I.P.H. Sidhata	765	06/2012 to 03/2013
27	I.P.H. Bassi	766	08/2012 to 03/2013
28	I.P.H. Nohradhar	767	11/2012 to 03/2013
29	I.P.H. Ghaudrain	768	04/2012 to 03/2013
30	I.P.H. N.H. Solan	615	04/2012, 05/2012, 08/2012, 12/2012
31	I.P.H. Elect. Sml-2	619	08/2012, 03/2013
32	I.P.H. Elect. Mandi	646	04/2012, 06/2012 to 08/2012
33	I.P.H. N. H. Joginder Nagar	605	09/2012 to 03/2013
34	I.P.H. N. H. Hamirpur	683	04/2012, 07/2012, 08/2012, 03/2013

Annexure –IV-A
Outstanding balance under the Head 8782-102-01 Remittances up-to
31/3/2013

Sr. No	Name of Division	Amount
	B &R Mandi-I	-11159730
	B &R Mandi-II	-28791272
	B &R Karsog	-10718312
	B &R Sundernagar	-19438142
	B &R Sarkaghat	-4914772
	B &R Dharampur	-19606512
	B &R Theog	-8418529
	B &R Chopal	-23571418
	B &R Arki	-22405663
	B &R Solan	-30409412
	B &R Kausali	-10651591
	B &R Nalagarh	-161118056
	Medical College Tanda	-24844062
	B &R Shimla-I	-30177107
	B &R Shimla-II	-68533993
	B &R Shimla-III	-374561421
	B &R Dharamshala	-34579400
	B &R Palampur	-41886734
	B &R Baijnath	-21505359
	B &R Kangra	-25132337
	Mech.Dharmshala	-286855
	B &R Kullu-I	-49968080
	B &R Kullu-II	-38822114
	Mech. Kullu	-10311841
	B &R Nirmand	-7240876
	B &R Chamba	-46865637
	B &R Dalhousie	-6443372
	B &R Salooni	-9874524
	B &R Killar (Pangi)	-15852839
	B &R Hamirpur	-72814944
	B &R Bharmour	-2242738
	B &R Barsar	-36150839
	B &R Tauni Devi	-21706596
	B &R Nurpur	-7529915
	B &R Fatehpur	-9159501
	B &R Dehra	-22840274
	B &R Jawali	-11663295
	B &R Bilaspur-I	-55682101
	B &R Bilaspur-II	-37282036
	B &R Ghumarwin	-33908255

	B &R Rampur	5405802
	B &R Kumarsain	14028524
	B &R Kalpa	-69070196
	B &R Kaza	-38086430
	B &R Karcham	-40578422
	Mech Rampur	-3309968
	B &R Nahan	-21425839
	B &R Paonta	-19023669
	B &R Rajgarh	-10006092
	B &R Haripurdhar Sangrah	-13428800
	Nahan Foundary	-32902
	B &R Una	-30344965
	B &R Bharwain	-3943578
	B &R Bangana	-33407889
	B &R Rohru	-15341805
	B &R Jubbal	-56566421
	B &R Shillai	-13916492
	B &R Dodra Kowar	-2511550
	B &R Joginder Nagar	-23358501
	Mech Rohru	-492667
	Mech Bilaspur	-2907827
	Mech Shimla	-2944989
	RIDLF Teclech	-----
	Elect. Shimla-I	-4754485
	Elect Shimla-II	-3109659
	Elect.Mandi	-2040255
	Elect. Una	-14535343
	Elect Palampur	-4074384
	B &R Ghoar	-34324206
	NH Joginder Nagar	-60416
	NH Pandoh	-226741
	NH Rampur	-119369
	NH Solan	-90373
	NH Hamirpur	-565522
	IPH Shimla-I	-614019366
	IPH Arki	-23357574
	IPH Sunni	-4199077
	IPH Rohru	-3245024
	IPH Nerwa	-184362
	IPH Jubbal	-4315492
	IPH Nahan	-5149652
	IPH Paonta	-98569009
	IPH Solan	-86943597
	IPH Nalagarh	-23327278

	IPH Rampur	-13786389
	IPH Pooh	-9280700
	IPH Ghandran	-25388
	Hydro Const. & Maint. Division-5	-48234
	IPH Shimla-II	-16380947
	Water Supply Shimla	-22460
	IPH Reckong Peo	-23164102
	IPH Hamirpur	-142706121
	IPH Barsar	-13305818
	IPH Ghumarwin	-72413344
	IPH Bilaspur	-39406407
	IPH Keylong	-3735063
	IPH Kullu-I	-49640752
	IPH Kullu-II	-27033112
	IPH Mandi	-19314700
	IPH Sundernagar	-55144573
	IPH Sarkaghat	-3064279
	IPH Baggi	-14003776
	IPH Paddar	-12991353
	IPH Karsog	-303673
	IPH Una-I	-621661365
	IPH Una-II	-4214759
	IPH Gagret	-10694
	TW Gagret	-680348
	Dharamshala	-12070906
	IPH Palampur	-1880036
	IPH Shahpur	-33884231
	IPH Thural	-4998928
	IPH Nurpur	-13177949
	IPH Indora	-676048
	IPH Dehra	-17380378
	IPH Jawali	-1678491
	IPH Chamba	-29211209
	Dalhousie	-12098315
	IPH Saloonie	-7848934
	Shahnehar Div-I	-16489
	Shahnehar Div-II	-10689095
	IPH Anni	-8752861
	Sidhatha Medium Jawali Kangra	-26965
	Camip Bassi	-5055
	IPH Nohradhar	-3876877
	GWO Una	-----
	IPH Kaza	-3709026
	Total	-4081866464

Annexure –IV-B

Outstanding balance under the Head 8782-102-02 Remittances up-to 31/3/2013 in respect of B&R and I.P.H. Division.

Sr. No	Name of Division	Amount
1	B&R Mandi-I	19045341
2	B&R Mandi-II	2053644
3	B&R Karsog	3398
4	B&R Sundernagar	-316516
5	B&R Sarkaghat	5046997
6	B&R Dharampur	27038796
7	B&R Theog	225017
8	B&R Chopal	1421175
9	B&R Arki	12417773
10	B&R Solan	7276114
11	B&R Kausali	-1166602
12	B&R Nalagarh	-23834304
13	B&R Medical College Balakrupi	10850118
14	B&R Shimla-I	34072
15	B&R Shimla-II	7382251
16	B&R Shimla-III	295815230
17	B&R Dharamshala Mech	-404023
18	B&R Palampur	3826665
19	B&R Baijnath	354896
20	Kangra	-278335
21	B&R Dharamshala	47332328
22	B&R Kullu-I	5422161
23	B&R Kullu (Udaipur)	3628603
24	B&R Kullu-II	9626864
25	B&R Kullu Mech	226054
26	B&R Nirmand	11126457
27	B&R Chamba	6777156
28	B&R Dalhousie	20996270
29	B&R Salooni	6532652
30	B&R Killar (Pangi)	21153794
31	B&R Hamirpur	53821713
32	Bharmour	18873559
33	B&R Barsar	20184898
34	B&R Tauni Devi	10862419
35	B&R Nurpur	8737831
36	B&R Fatehpur	55894
37	B&R Dehra	12202454
38	B&R Jawali	711423
39	B&R Bilaspur-I	5702230
40	B&R Bilaspur-II	885224
41	B&R Ghumarwin	40735810

42	B&R Rampur	21837399
43	B&R Kumarsain	1386779
44	B&R Kalpa	2395040
45	B&R Kaza	1835133
46	B&R Karchham	5431255
47	Rampur fMech	178005
48	B&R Nahan	2887511
49	B&R Ponta	2838551
50	B&R Rajgarh	2071778
51	B&R Haripurdhar Sangrah	10016242
52	Nahan Foundary	-9359
53	B&R Una	26156478
54	B&R Bharwain	325266
55	B&R Bangana	21902752
56	B&R Rohru	10784429
57	B&R Jubbal	3798779
58	B&R Shillai	-8917487
59	Dodra Kowar	2073242
60	B&R Joginder Nagar	138451
61	Mech Rohru	91149
62	Mech Bilaspur	55413
63	Shiml-I Elect	7292602
64	Shimla-II Elect	88787
65	Mandi Elect	-859
66	Una Elect.	-45000
67	Palampur Elect	-4041958
68	B&R Gohar	4224114
69	N.H Joginder Nagar	-582993
70	N.H Pandoh	2604044
71	N.H Rampur	2173258
72	N.H Solan	2485988
73	N.H Hamirpur	459698
74	I.P.H Shimla-I	48394398
75	I.P.H Arki	790517
76	I.P.H Sunni	9200235
77	I.P.H Rohru	8646427
78	I.P.H Nerwa	11989957
79	I.P.H Jubbal	234293
80	I.P.H Nahan	-31415
81	I.P.H Paonta	8640004
82	I.P.H Solan	96545640
83	I.P.H Nalagarh	10898348
84	I.P.H Rampur	11629768
85	I.P.H Pooh	1447976

86	I.P.H Ghandran	4631405
87	Hydro Const. & Maint. Division	5761214
88	I.P.H Shimla-II	29325986
89	Water Supply & Swrage Div Sadwan	3590534
90	I.P.H Reckong Peo	44040
91	I.P.H Hamirpur	31088200
92	I.P.H Barsar	24124643
93	I.P.H Ghumarwin	33154167
94	I.P.H Bilaspur	151255729
95	I.P.H Keylong	3626352
96	I.P.H Kullu-I	931738
97	I.P.H Kullu-II	3287030
98	I.P.H Mandi	859047
99	I.P.H Sundernagar	4841357
100	I.P.H Sarkaghat	14191748
101	I.P.H Baggi	16319970
102	I.P.H Paddar	1494212
103	I.P.H Karsog	4103491
104	I.P.H Una-I	28934188
105	I.P.H Una-II	80314920
106	FP Gagret	231770
107	T.W. Gagret	60839
108	I.P.H Dharmshala	3535486
109	I.P.H Palampur	6348641
110	I.P.H Shahpur	4245886
111	I.P.H Thural	18157555
112	I.P.H Nurpur	198536
113	Indora	-26330
114	I.P.H Dehra	132357319
115	I.P.H Jawali	4312657
116	I.P.H Chamba	1689299
117	I.P.H Dalhousie	4792176
118	I.P.H Saloonie	4062074
119	Shahnehar Div-I	12975624
120	Shahnehar Div-II	7322856
121	I.P.H Anni	7581535
122	Sidhatha Medium Div Guglare	7052612
123	Camip IPH Bassi	18291713
124	I.P.H Nohradhar	24948095
125	G.W.O Una	10223
126	Water Supply & Swrage Div Shimla	15000093
127	I.P.H Kaza	172396
	Total	1717909162

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Annexure-V
Non adjustment of A.G.Memos by the Divisional Officers upto 31/12/2010
P.A.O. Madras A.G. Memos.

1.	B&R Mandi-I	94710.50
2.	-do- -II	4.00
3.	B&R Karsog	---
4.	B&R Sarkaghat	86.00
5.	B&R Theog	86545.30
6.	B&R Solan	4516.00
7.	B&R Dharamsala	18.90
8.	Mech.Dharamsala	56670.00
9.	B&R Kullu-I	2781.00
10.	C.V.Udaipur	9970.70
11.	Mech.Kullu	658.00
12.	B&R Chamba	2630.10
13.	B&R Salooni	5969.00
14.	B&R Dalhousie	1289034.75
15.	B&R Hamirpur	103185.00
16.	B&R Barsar	582.30
17.	B&R Bilaspur	16695.00
18.	B&R Nahan	51896.50
19.	Elect. Shimla-II	-105.00
20.	Elect. Mandi	149841.45
21.	Mech.Shimla	7361.00
22.	Mech.Bilaspur	-53008.00
23.	IPH Hamirpur	-543.55
24.	IPH Kullu-I	41320.00
25.	IPH Sarkaghat	13619.00
26.	IPH Padhar	276.00
27.	IPH Una-I	183.45
28.	IPH Thural	12425.00
29.	IPH Nurpur	2773.00
30.	IPH Shimla-I	715.90
31.	IPH Recong Peo	569.70
32.	Old Balances HPSEB.	737290.35
	Total	2638674.40

Sd/-
Asstt. Accounts Officer
(WM)

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P.A.O. CALCUTTA A.G. Memo's UP TO 3. 3/13.

SR.NO	NAME OF DIVISION	AMOUNT
1	B&r Mandi-II	91502.00
2	B&R Sarkaghat	11392.00
3	B&R Theog	-486.75
4	B&R Solan	-97594.35
5	B&R Kasauli	2014.00
6	B&R Shimla-II	-60840.60
7	B&R Dharamsala	21989.50
8	B&R Palampur	-7327.00
9	B&R Dharamsala	-2595.90
10	B&R Kullu-I	539467.00
11	B&R Kullu-II	-90923.70
12	B&R Udaipur	-130548.25
13	Mech. Kullu	-219280.73
14	B&R Chamba	92683.90
15	B&R Salooni	163223.00
16	B&R Dalhousie	40981.00
17	B&R Hamirpur	64969.55
18	B&R Nurpur	-23719.00
19	B&R Jawali	31599.00
20	B&R Rampur	-5.00
21	Mech. Rampur	-859472.00
22	B&R Nahan	37755.08
23	B&R Jubbal	21217.95
24	B&R Kaza	0.05
25	Elect Shimla-I	-11233.75
26	Elect Shimla-II	30469.90
27	Elect Palampur	334873.65
28	Elect Mandi	137340.00
29	Mech Shimla	-34306.25
30	Mech Bilaspur	547908.85
31	N.H. Solan	33198.50
32	B&R Karsog	619.05
33	IPH Bilaspur	96742.00
34	IPH Hamirpur	351158.60
35	IPH Barsar	2896670.75
36	IPH Anni	81913.00
37	IPH kullu-I	301388.70
38	IPH Sunder Nagar	-418.00
39	IPH Sarkaghat	3209.95
40	IPH Baggi	434983.45

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41	IPH Mandi	429775.40
42	IPH Una-I	52735.00
43	IPH Una-II	-8692.85
44	T/Wall Gagret	494475.00
45	IPH Dharamsala	-13082.25
46	IPH palampur	-859618.30
47	IPH Thural	1543290.00
48	IPH Dehra	-36485.00
49	IPH Indora	-7566.00
50	IPH Nurpur	375178.95
51	IPH Chamba	3421.00
52	IPH Dalhousie	9445.20
53	IPH Salooni	811.00
54	IPH Shimla-I	172311.11
55	IPH Sumi	54189.00
56	IPH Nerwa	1640599.70
57	IPH Rohru	956484.00
58	IPH Paonta	21560.70
59	IPH Nahan	170230.00
60	IPH Nalagarh	3594.00
61	IPH Solan	46362.85
62	IPH Keylong	16814.00
63	IPH Pooh	141150.00
64	IPH Rampur	-294580.00
65	IPH Shimla-II	101856.00
66	HPSEB	11545253.18
TOTAL		20290762.04

Sd/-
Asstt. Accounts Officer
(WM)

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PAO BOMBAY A.G. Memo's up to 03/2019, 2013.

SR. NO	NAME OF DIVISION	AMOUNT
1.	B&R Mandi-I	251075.40
2.	B&R Mandi-II	94289.20
3.	B&R Sunder Nagar	316403.65
4.	B&R Karsog	68257.80
5.	B&R Dharamsala	243794.80
6.	B&R Sarkaghat	38660.40
7.	B&R Theog	227300.29
8.	B&R Solan	177451.85
9.	B&R Kasauli	29019.85
10.	B&R Shimla-I	0.15
11.	B&R Shimla-II	-5263.80
12.	B&R Palampur	-11356.56
13.	B&R Baijnath	2407.45
14.	B&R Kangra	-30122.70
15.	Mech. Dharamsala	4764.30
16.	B&R Kullu-I	52551.55
17.	B&R Kullu-II	-28338.20
18.	C.V. Udaipur	-770.10
19.	Mech. Kullu	388417.15
20.	Mech Chamba	169337.00
21.	Mech. Salooni	22082.20
22.	Mech. Dalhousie	208677.15
23.	B&R Bilaspur	14823.30
24.	B&R Pangi	26166.30
25.	B&R Hamirpur	2867.00
26.	B&R Barsar	1939.00
27.	B&R Nurpur	1012011.30
28.	B&R Fatehpur	194.95
29.	B&R Dehra	53401.45
30.	B&R Jawali	-86040.00
31.	B&R Bilaspur-II	-8985.00
32.	B&R Ghumarwin	10.00
33.	B&R Rampur	9822.35
34.	B&R Kumarsain	41687.75
35.	B&R Kalpa	50080.00
36.	B&R Karcham	261.00
37.	Mech Rampur	-56522.00
38.	B&R Nahan	-19670.70
39.	B&R Paonta	416971.00
40.	B&R Sangreli	-1.50

77	IPH Rohru	
78	IPH Paonta	-200.00
79	IPH Nalagarh	-1511.90
80	IPH Solan	-69770.75
81	IPH Pooj	55338.20
82	IPH Rampur	98072.60
83	IPH Kaza	25857.50
84	IPH Shimla-II	86.50
85	IPH Majra	4460248.15
86	IPH Recong Pco	-439889.40
	Total	25687.20
		5839467.26

Sd/-
Asstt Accounts Officer
(WM)

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41	B&R Shillai	
42	B&R Rohru	-2000.00
43	B&R Jubbal	58172.00
44	B&R Una	25576.00
45	B&R Bharwain	-264393.65
46	Mech Shimla	-94851.45
47	Mech Bilaspur	206677.10
48	N.H. Joginder Nagar	107643.50
49	N.H. Pandoh	-0.20
50	N.H. Rampur	24505.00
51	N.H. Solan	102254.00
52	HPSEB	335131.15
53	IPH Bilaspur	-651823.15
54	IPH Ghumarwin	1339.10
55	IPH Hamirpur	41439.00
56	IPH Barsar	-2313.85
57	IPH Anni	10000.00
58	IPH Kullu-I	122110.00
59	IPH Sunder Nagar	-217109.65
60	IPH Sarghat	-168018.80
61	IPH Daggi	73161.65
62	IPH Mandi	41615.05
63	IPH Una-I	17399.40
64	IPH Una-II	252169.85
65	F.P. Gagra	148763.65
66	G.W.O Una	5462.05
67	IPH Dharamsala	1444.20
68	IPH Palampur	212679.97
69	IPH Thural	157898.25
70	IPH Dehra	50561.15
71	IPH Nurpur	64.40
72	IPH Chamba	556212.90
73	IPH Dalhousie	207495.70
74	IPH Salooni	190019.80
75	IPH Shimla-I	4608.00
76	IPH Nerwa	-3831281.00
		305160.70

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P.A.O. Delhi A.G. Memo's Upto 24/3/2017

SR.NO	NAME OF DIVISION	CLOSING
1	B&R Mandi-I	231699.01
2	B&R Mandi-II	3214111.80
3	B&R Sunder Nagar	5063320.50
4	B&R Theog	1521539.30
5	Med. College	1633.35
6	B&R Karsog	375178.60
7	B&R Solan	4535443.40
8	B&R Kasauli	17612.00
9	B&R Shimla-I	0.59
10	B&R Shimla-II	2460656.81
11	B&R Dharamsala	581282.92
12	B&R Palampur	-50299.10
13	B&R Baijnath	524566.03
14	B&R Kangra	176329.20
15	Mech Dharamsala	13493.65
16	B&R Kullu-I	1666077.95
17	B&R Kullu-II	1104198.15
18	C.V. Udaipur	-2305332.15
19	B&R Nirmand	-88360.00
20	Mech. Kullu	368763.20
21	B&R. Chamba	166467.15
22	B&R Salooni	-38401.25
23	B&R Dalhousie	1755214.85
24	B&R Hamirpur	507623.10
25	B&R Barsar	4986.00
26	B&R Nurpur	7150664.00
27	B&R Fatehpur	290577.00
28	B&R Bilaspur-I	-946.94
29	B&R Bilaspur-II	242171.80
30	B&R Ghumurwin	249311.00
31	B&R Rampur	794490.45
32	B&R Komarsain	763213.25
33	B&R Kalpa	55876.00
34	B&R Karcham	284030.00
35	B&R Kaza	99376.75
36	Mech Rampur	-70744.00
37	B&R Nahan	266294.43

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38	B&R Paonta	-23663.45
39	B&R Rajgarh	-1792.00
40	B&R Haripurdhar	221856.35
41	B&R Shillai	164564.90
42	B&R Jubbai	191337.90
43	B&R Bharwain	44446.00
44	Elect Palampur	129438.00
45	B&R Chopal	779641.60
46	B&R Una	452034.15
47	Elect Una	872.00
48	Elect Mandi	9164.10
49	Mech Shimla	-40499.23
50	Mech Bilaspur	-207234.43
51	N.H. Joginder Nagar	-374562.00
52	N.H. Pandoh	1627222.55
53	N.H. Solan	1111937.29
54	N.H. Rampur	-101800.00
55	IPH Bilaspur	1148419.30
56	IPH Ghumarvin	-377110.45
57	IPH Hamirpur	712691.86
58	IPH Barsar	-52929.00
59	IPH Anni	1508170.00
60	IPH Kullu-I	767699.31
61	IPH Sunder Nagar	-1303627.00
62	IPH Sarkaghat	275521.90
63	IPH Baggi	55665.00
64	IPH Mandi	301786.34
65	IPH Padhar	623.00
66	IPH Una-I	1586070.50
67	IPH T/Well Gagreet	289153.05
68	G.W.O. Una	205785.00
69	IPH Dharamsala	645546.90
70	IPH Palampur	1715309.81
71	IPH Thural	2064160.00
72	IPH Dehra	272177.63
73	IPH Indora	2511272.00
74	IPH Nurpur	1426628.10
75	IPH Chamba	-28257.50
76	IPH Dalhousie	4261238.99
77	IPH Salooni	163990.00

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78	IPH Thural	
79	IPH Shimla-I	32378.00
80	IPH Arki	1573997.95
81	IPH Nerwa	-247282.00
82	IPH Rohru	-638233.50
83	IPH Paonta Sahib	132780.00
84	IPH Nahan	96352.75
85	IPH Nalagarh	-78060.55
86	IPH Solan	254937.43
87	IPH Recong Pco	-846788.00
88	IPH Pooch	1836853.08
89	IPH Rampur	459479.00
90	IPH Kaza	-369320.43
91	IPH Shimla-II	135995.10
92	IPH Majra	1395943.85
93	P&T	244.35
94	IPH Majra	31.30
95	HPSEB	44123.25
	TOTAL	9659650.24
		68081624.76

Sd/-
Asstt. Accounts Officer
(W.M)

Annexure-VI-A

List of minus balance under Head 8671 up to 3/2013

Sr. No	Name of Division	Amount
1	Mech Division Rohru	-812
2	R.I.D.F. Div Tabled	-7
3	Bharwain	-730
4	Bajnath	-411
5	Padhar	-211
6	Mech Dharamshala	-937
7	Dalhousie	-116.75
8	Sarkaghat	-545
	B&R Total	-3769.75
1	I.P.H Bassi	-213
2	I.P.H Ghumarwin	-128
3	I.P.H Sarkaghat	-88
4	I.P.H Dehra	-128
5	I.P.H Kullu	-42
6	I.P.H Pooh	-152
7	I.P.H Una-I	-175
	I.P.H. Total	-926

Annexure VI-B

8671-Closing Balances of B&R and I.P.H Division excess of Prescribed amount w.e.f
1/4/2012 to 31/3/2013

DDO Code	B&R Division Name	Months	Amount
634	Hamirpur	7/2012	2439
637	Barsar	9/2012	139855
682	Tauni Deiv	9/2012	105809
651	Karchham	8/2012	7061
645	Ghumarwin	10/2012	1168
630	Chamba	6/2012	1400
630	----do-----	7/2012	1367
630	----do-----	8/2012	1510
630	----do-----	1/2013	1635
600	Padhar	1/2013	1091
601	Mandi-II	10/2012	1543
601	----do----	1/2013	1336
602	Karsog	12/2012	1014
		Total	267228
605	N.H. Joginder Nagar	06/2012	1389
605	N.H. Joginder Nagar	07/2012	1698
605	N.H. Joginder Nagar	09/2012	1811
605	N.H. Joginder Nagar	10/2012	1411
605	N.H. Joginder Nagar	11/2012	1411
605	N.H. Joginder Nagar	01/2013	1136
605	N.H. Joginder Nagar	02/2013	1796
615	N.H. Solan	11/2012	1193
619	Electric Shimla	9/2012	8220
625	Electric Palampur	11/2012	1006
625	Electric Palampur	01/2013	1189
628	N.H. Pandoh	09/2012	58814
646	Electric Mandi	09/2012	1147
700	I.P.H. Sunder Nagar	07/2012	1360
700	-----do-----	08/2012	1016
700	-----do-----	09/2012	15982
700	-----do-----	10/2012	1019
702	I.P.H. Baggi	06/2012	1046
702	I.P.H. Baggi	09/2012	1322
702	I.P.H. Baggi	11/2012	1126
702	I.P.H. Baggi	12/2012	1276
702	I.P.H. Baggi	02/2013	1022
703	I.P.H. Mandi	09/2012	1140
703	I.P.H. Mandi	01/2013	1178
704	I.P.H. Padhar	08/2012	1261
704	I.P.H. Padhar	09/2012	1037

705	I.P.H. Chamba	02/2013	1002
706	I.P.H. Dalhousie	06/2012	1068

Annexure-VII**Minus Balances under the Head (8009) work Charged staff up to 3/2013**

Sr. No	Name of Division	Amount
1	B&R Bilaspur-I	-1237860.50
2	B&R Kumarsain	-584179.46
3	B&R Nirmand	-13159179.00
4	B&R Rampur	-99098.53
5	B&R Spiti at Kaza	-2900055.05
6	B&R Rajgarh	-17564.30
7	B&R Sangrah	-3139914.20
8	B&R Shillai	-1392009.25
9	B&R Chopal	-18235668.00
10	B&R Jubbal	-148760.00
12	B&R Bharwain	-1886709.00
13	B&R Una	-1845778.45
14	B&R Baijnath	-1823681.00
15	B&R Padhar	-43071.00
16	B&R Dharampur	-1718307.00
17	B&R Joginder Nagar	-1540961.00
18	B&R Karsog	-774964.70
19	B&R Mandi-I	-789324.10
20	B&R Mandi-II	-706086.90
21	B&R Sarkaghat	-1279228.35
22	B&R Anni	-104141.00
23	B&R Kasauli	-274100.40
24	B&R Solan	-599854.10
25	B&R Shimla-I	-947669.00
26	B&R Shimla-II	-809981.26
27	B&R Theog	-26715785.00
29	B&R Dharamshala	-8202779.70
30	B&R Kangra	-20345239.55
31	B&R Palampur	-6038582.50
32	Mech Tanda	-161322.00
33	Mech Dharamshala	-1125688.60
34	B&R Udaipur	-724715.35
35	B&R Kullu-I	-4138788.20
36	B&R Kullu-II	-1231637.05
37	Mech Kullu	-338623.65
38	B&R Chamba	-12959670.95
39	B&R Dalhousie	-7171927.75
40	B&R Pangi	-10889567.00
41	B&R Salooni	-7423.65
42	B&R Barsar	-3290730.25
43	Hamirpur	-2330107.77

44	B&R Dehra Gopipur	-16009743.30
45	B&R Fatehpur	-4798962.00
46	B&R Jawali	-194880.60
47	Elect Kangra	-2551291.26
48	Elect Mandi	-4779571.50
49	Elect Una	-78350.65
50	N.H Solan	-1886803.85
51	N.H Hamirpur	-118074.00
52	N.H Joginder Nager	-2772180.50
53	N.H Pandoh	-0.40
	Total	-194920582.58

**Minus Balances under the Head (8009) work Charged staff up-
to 3/2013**

1	I.P.H. Bilaspur	-385720.00
2	I.P.H.Ghumarwin	-182477.00
3	I.P.H.Chamba	-939432.65
4	I.P.H.Dalhousie	-688914.15
5	I.P.H.Salooni	-----
6	I.P.H.Dharamshala	-17491674.04
7	I.P.H.Palampur	-1922701.80
8	I.P.H.Thural	-6838234.00
9	I.P.H.Hamirpur	-10711033.50
10	I.P.H.Barsar	-802220.34
11	I.P.H.Bilaspur	-----
12	I.P.H.Ghumarwin	-3804533.50
13	I.P.H.Sarkaghat	-102864.00
14	I.P.H.Dehra	-8027932.00
15	I.P.H.Kullu-I	-1943986.00
16	I.P.H.Nahan	-690825.20
17	I.P.H.Nalagarh	-24002830.85
18	I.P.H.Paonta Sahib	-4203387.45
19	I.P.H.Indora	-3268794.25
20	I.P.H.Nurpur	-1535111.00
21	I.P.H.Kaza	-320676.00
22	I.P.H.Pooh	-36775.90
23	I.P.H.Rampur	-4375790.55
24	I.P.H.Rekongpeo	-880432.10
25	I.P.H.Nerwa	-47617.00
26	I.P.H.Shimla-I	-297329.77
27	I.P.H.Arki	-3612538.00
28	I.P.H.Sunni	-13472.00
29	I.P.H.Baggi	-3488140.98
30	I.P.H.Mandi	-9871262.72
31	I.P.H.Padhar	-1804878.00
32	I.P.H.Sarkaghat	-583353.70
33	I.P.H.SunderNagar	-993872.25
34	I.P.H.Karsog	-200000.00
35	Flood protection Gagret	-551938.00
36	I.P.H.Una-I	-8192606.60
37	I.P.H.Una-II	-8281162.16
38	Ground water OrganisationUna	-317715.00
39	Tube well Gagret	-4047509.00
40	Shahnehar Project -I	-197021.00
	Total	-135656762.46

ANNEXURE-VIII**ADVERSE BALANCES UNDER PUBLIC WORKS DEPOSITS-8443 UPTO 3/2013
IN R/O B&R DIVISIIONS**

Div No	Name of Division	Name of Work	Closing Balance 3/2013
651	B&R Karchham	RRD Chhitkul Bridge	-3913642
648	Kumarsain	C/O Cold Store at Tikkar	-618115
do	do	Repair of GSSS Suni	-64454
do	do	Stage of Ghumana	-41509
do	do	Stadium at Kumarsain	-350541
do	do	2 Nos Classrooms at GSSS Zar	-12031
do	do	Govt High School Karyali	-1552324
do	do	Aurvedic Dispensary at Maholi	-358078
do	do	Aurvedic Dispensary at Gilani	-101031
do	do	High Sch Building at Basantpur	-40965
do	do	Govt High School Mandholghat	-127574
do	do	Science Lab Sr. Sec. School Kumarsain	-855403
do	do	Police Post at Narkanda Mess Baric etc.	-814341
do	do	Addl Accommodation civil Hospital Kotgarh	-302390
do	do	Govt College at Suni	-20021393
do	do	Patwarkhana building at Kotgarh	-13668
do	do	Machinkhad sunadhar road	-54608
do	do	Parking place at Hattu Mandi	-253679
do	do	Cermination Shed at Baragaon	-25488
649	Nirmand	C/o Veterinary Hospital at Dalash	-162023
do	do	10/11.5 mtr. Wilde Wazir Bowali Jhakri Bye pass road km 8/0 to 16/500	-8226031
do	do	Repair & Maint of N.R. Building of Police Dep. At Police station Nirmand (Boundary wall)	-44544
do	do	Vet Dispensary Building at Badari	-542428
do	do	Bus stand at Anni	-2865467
do	do	Office accommodation of Assistant Distt Attorney Anni	-124388
do	do	A/R & M/O CHC Building at Nirmand	-2325
do	do	Chouk at the Bifurcation of road near Khaneg	-94230
do	do	Science Block at Govt Sen. Sec. School Anni	
680	Dharampur	C/o Degree College Bldg. at Dharampur	-3113499
		C/O four room in Sr. Sec School at Sidhpur	-214976
		C/O PHC building at Cholthra	-1334359
604	Sarkaghat	R/R Damages of under Sarkaghat division	-8744725
		C/O PHC Building Gopalpur	-586930
		C/O PHC Building Bhambla	-325944
		S/R of Doctor Residence sarkaghat	-411724
		C/o Scienced lab Building Sarkaghat	-129525
		C/o Scienced lab Building Bhambla	-890096
		C/o Scienced lab Building Nabhi	-2978347
		C/o Scienced lab Building Jamni	-610926
		A/A Sr School Majhyath	-403089

		A/A Sr School Dhalwan Kolani	-251490
620	B&R D/Shala	Dev. Of Comping site around Dal Lake & Dev. of Lake.	-268413
		C/O road from Puri house to Jagroop House in G.P Rounkhar.	- 1181
		C/O Community Centre Gujjar Basti GP Massal	-3000
		C/O Community Centre at Mundla	-3000
		A/R & M/O NR Building for Judiciary at Dharamshala	-19841
641	B&R Dehra	PHC Masroor	-986204
		C/O HSC Tikkar	-796987
		C/O HSC Changan di Baon	-589750
		C/O Degree College Haripur	-6397417
		C/O Mini Secretariat Dehra	-1600056
		National Disaster relief Fund	-4375180
		Repair of foot path upto the house of L/Sh Mukesh Kumar	-125937
613	B&R Solan	C/O Science lat at GSSS at Kandaghat	-294062
		C/O SDAMO Office & AHC at K/Ghat	-682239
		C/O Newaly upgraded Govt. SSS at Kot Kadoor	-203052
		C/O HSC at Parag	-135136
		C/O AHC at Chaura	-377260
		C/O HSC at Samlach	-709441
		C/O Distt Consumer form Ldg at Solan	-162990
606	B&R Theog	C/O Science Lab Deha	-286729
		C/O OPD Civil Hospital at Theog	-679036
		C/O Nahol to Satog road	-33462
		C/O Shakildhar Alloti road	-56392
		C/O Argumentation water supply Giri river Shimla	-68768
		R/R Damaged Balghar Thanadhar road	-52079
		A/R & M/O Fagu Cheog road	-420023
		Dhali to Sainj road	-314451
		C/O Tihanadhar to Kalna road Pkg no	-301542
676	Nalagarh	C/O AHC at Skeddi	-139751
		C/o Vetenary Hospital building at Sai	-98235
		C/O Science Block Govt SSS Diggall	-604766
		Periodical Renewal of Jhiriwala Bhogpur Dabata Road	-2838296
		Strengthening of road Nalagarh Bus stand to Dearowall	-294457
		R/O RSN Road Guru Khand Tulli sari Janida road	-1567982
		C/O Kaphlade Kolka and Bapper road	-176097
611	B&R Arki	S/R Type –II Qtr Chc Syri	-257757
		C/O Govt HS Building at Gharyach	-448095
		C/O Boundry wall work Degree college at Arki	-655117
614	B&R Kasuali	C/O Science Lab in GSSS Dharampur	-614539
		C/O Science Lab in GSSS at Chandi	-4029267

		C/O Science Lab in GSSS at Chamian	-110101
		C/O New OPD/Admin Block at TBS Dharampur	-2278484
		C/O 4 Nos Type –I Staff Qtrs in TBS Dharampur	-3166675
		C/O 4 Nos Type-III Staff Qtrs in TBS Dharampur	-3353419
		S/R to No Residential Buildings in T.B Sanatorium at Dharampur	-422461
635	B&R Una	C/O CT Scan Room for institution of CT Scan and High Tech Emergency centre at Una	-48536
655	B&R Nahan	C/O Hall ones existing room Govt SSS Nahan	-176165
		C/O Type –II Qtr 4Nos for Police at Nahan	-229107
		C/O HSC Building at Sheetla	-484889
		C/O New OPD Block for RH Nahan	-1328766
		C/O HSC Building at Rama	-1171443
616	B&R Shimla-I	C/O High School at Piran	-35291
		C/O Community Centre at Long wood	-208274
		Upgradation of Tourism Infrasture Shimla	-429751
		C/O Car parking at Kufri	-113317
		C/O Car Parking at Koti (Kufri)	-497045
		C/O High School Building at Dubloo	-6050758
		C/O Sr. Sec. School at Bhatta Kuffer	-6503572
		C/O PSC Bridge over IGMV Nahla Via L/Bazar	-21398522
617	B&R Shimla-II	C/O 2 Nos Type –IV Qtrs PL Kaithu	-71470
		C/O Airport Road Jubber Hatti	-1043750
		R/R Under Sub Division No VIII	-109025
659	B&R Shillai	C/O GSSS Neghta C/O Science Lab	-147792
		C/O Govt Degree College at Shillai	-12263115
		C/O HSC building at Millah	-907946
		C/O HSC building at Bamrar	-138355
		C/O L/R to Vill Kandala	-190775
		C/O Drabal Nainidhar Hallan road	-850000
		C/O Rest House at Jakhana	-129094
657	B&R Rajgarh	C/O APRO Building at Rajgarh	-555880
		C/O PHC Building at Bagthan	-2512980
		C/O 1Nos Type-III Qtrs in P/Station at Sarahan	-164408
		C/O OPD Block in SDH at Rajgarh	-2442558
		C/O PHC Building at Galanaghat	-164692
		C/O PHC building at Fagoo	-1036082
		C/O HSC Building at Dhalli	-296764
		C/O HSC Building at Barahan	-274052
		C/O OPD Block at Sarahan	-757132
618	B&R Shimla-III	C/O Science Lab at Govt SSS at Lal Pani Shimla	-2753902
		C/O Science Lab at Phagli	-3151238
		C/O Leper Colony at Phagli	-3375316
639	B&R Nurpur	C/O Wazir Ram Singh Govt Degree College at Dehri	-1953085
		Repair of Gov.SSS Aund	-436082

		C/O Govt SSS Khanni	-681103
		C/O PHC Building at Kharian	-2279264
		C/O Govt Ayurvedic CHC at Jounta	-401626
		C/O Link road to Mehti GP Kopra	-93259
609	B&R Jubbal	C/O Govt Girls SSS Kotkhai	-5292512
		C/o Govt SSS Sheel	-4396389
642	B&R Jawalii	C/O Link Road from the house of Sh.Jagdish Bhamwar upto vill. Sudran thee Bhoth	-102039
		C/O Kehrian Mansa Mata Nagrotu Khud Samlana Road..	- 253870
		C/O Butt to Kharar Road.	-138923
686	B&R Balakrupi	C/O Govt. Degree College at Jaisinghpur	-4201157
		C/O Science Lab of GSSS Thural	-1057371
623	B&R Kangra	C/O Bhimrao Ambedkar Bhawan Kangra Constituency.	-146879
		C/O Bhimrao Ambedkar Bhawan Shahpur Constituency .	- 246702
640	B&R Fatehpur	C/O Sub Centre Building at Dah Kulara	- 1057518
641	B&R Dehra	C/O Degree College Dehra	- 6397417
		C/O PHC Masroor	-986204
629	B&R Udaipur	C/O Waiting Room at Jispa Helipad	- 106085
		C/O Govt, SSS Tingret	- 302508
627	B&R Kullu-II	C/O Govt.SSS Building at Naggar	- 2089927
601	B&R Mandi-II	C/O Govt. SSS Randhara	- 7017769
		C/O Science Lab.Karkoh	- 121222
622	B&R Baijnath	C/O Phc building at Rakkar	- 675759
		C/O HSC Building at Patti	- 113618
		C/O Vety. Hospital Building at Majhera.	- 1841149
		C/O Govt.SSS Paprola	- 1443374
		C/O PRTI at Baijnath	-154928
603	B&R Sunder Nagar	C/O Health Centre at Bobbar	-14716
		C-O Science Lab at Dehar	-418053
		C/O Link road to village Ghurana	-46894
		C/O Health Centre at Bhanwar	-15860
684	B&R Joginder Nagar	C/O Science Lab in GSSS Matroo	-1982491
		C/O Addl accommodation in GSSS at Drubbal	-1787405
632	B&R Dalhousi	C/O Link road for Kandaie to Mihanno	-7978
		C/O Dr. Bhim Rao Ambedikar Bhawan at Chowari	-23203
		C/O Link road to Kandaie	-3740
631	B&R Salooni	C/O Mani Ghargoo Sigor road	-3990
		C/O Link road from Bhalei Katta temple to Village Athor	-88180
		C/O Salooni Kharothi road	-129954
		Total	-223099392

Annexure-A

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

Sr. No	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1.	B&R Division Rampur	3	1	143.89	Unfruitful expenditure due to incomplete work
			2	160.94	Unfruitful expenditure due to incomplete work
			6(B)	138.53	Unfruitful expenditure due to incomplete work
2	B&R Division Hamirpur	5	1	67.66	Unfruitful expenditure due to incomplete work
			2	490.05	Unfruitful expenditure due to delay in completion.
			3	149.68	Unfruitful expenditure due to incomplete work
			4	41.19	Unfruitful expenditure due to incomplete work
			5	36.67	Unfruitful expenditure due to incomplete work
3	B&R Division Dharmpur	1	2	78.63	Unfruitful expenditure due to slow progress of work.
4	B&R Division Karsog	7	1	51.87	Unfruitful expenditure due to incomplete work
			2	42.71	Unfruitful expenditure due to incomplete work
			3	131.06	Idle investment on held up road under PMGSY
			4	178.45	Unfruitful expenditure due to incomplete work
			5	251.54	Unfruitful expenditure due to incomplete work
			7	24.11	Unfruitful expenditure due to held up road under NABARD
			8	170.68	Irregular/unfruitful expenditure
5	B&R Division Dalhousie	2	1	98.25	Unfruitful expenditure due to incomplete work

			2	70.05	Unfruitful expenditure due to incomplete work
6	B&R Division Ghumarwin	3	1	168.00	Unfruitful expenditure due to incomplete work
			2	85.35	Unfruitful expenditure due to incomplete work
			4(H)	96.89	Unfruitful expenditure due to delay in completion.
7	B&R Division Udaipur	2	1	246.65	Idle investment
			2	86.17	Unfruitful expenditure due to delay in completion.
8	B&R Division Kasauli	3	1	127.22	Unfruitful expenditure due to delay in completion of bridge
			2	206.56	Unfruitful expenditure due to delay in completion of road.
			3	104.87	Substantard/wasteful expenditure
9	B&R Division Badsar	4	1	55.99	Wasteful expenditure
			2	84.55	Unfruitful expenditure due to delay in completion of road.
			3	128.22	Unfruitful expenditure due to delay in completion of road.
			6	160.35	Unfruitful expenditure due to delay in completion of road.
10	B&R Division Nurpur	2	1	92.58	Unfruitful expenditure due to delay in completion of road.
			6(A)	249.39	Unfruitful expenditure due to delay in completion of road.
11	B&R Division Baijnath	2	1	207.02	Unfruitful expenditure due to forest land
			2	99.40	Idle investment on suspended road
12	B&R Division Fatehpur	2	2	117.53	Unfruitful expenditure due to delay in completion of road.

			7(B)	768.89	Unfruitful expenditure due to delay in completion of road.
13	B&R Division Nirmand	2	1	25.36	Unfruitful expenditure due to delay in completion of road.
			2	356.62	Unfruitful expenditure due to delay in completion of road.
14	B&R Division Killar (Pangi)	4	1	107.80	Unfruitful expenditure due to delay in completion of road.
			2	93.36	Unfruitful expenditure due to delay in completion of road.
			3	76.66	Unfruitful expenditure due to delay in completion of road.
			4	84.42	Unfruitful expenditure due to delay in completion of road.
15	B&R Division Dharamshala	4	1	192.25	Unfruitful expenditure due to delay in completion of road.
			2	145.04	Unfruitful expenditure due to delay in completion of road.
			3(A)	132.84	Unfruitful expenditure on execution of NABARD works.
			3(B)	90.14	Irregular/short re-imbursement from NABARD
16	B&R Division Dehra	5	1	212.55	Unfruitful expenditure due to delay in completion of road.
			2	74.19	Unfruitful expenditure due to delay in completion of road.
			3	111.40	Unfruitful expenditure due to delay in completion of road.
			6	201.26	Non execution of work due to forest land.

			7	545.97	Irregular expenditure due to private land.
17	B&R Division Nalagarh	3	1	303.41	Unfruitful expenditure due to non-completion of work
			2	6.82	Unfruitful expenditure due to delay in completion of road.
			4	2.53	Excess expenditure due to injudicious execution of Agreement
18	B&R Division No. -2 Mandi	2	1	44.62	Unfruitful expenditure due to delay in completion of work
			6	116.12	Unfruitful expenditure due to delay in completion of road.
19	B&R Division No. -2 Shimla	4	1	164.99	Unfruitful expenditure due to delay in completion of road.
			3	10.21	Unfruitful expenditure Due to change of site.
			4	767.19	Unfruitful expenditure due to delay in completion of work
			5	381.42	Unfruitful expenditure due to delay in completion of road.
20	B&R Division Jubbal	3	1	115.82	Unfruitful expenditure due to non passing of road.
			2	76.63	Unfruitful expenditure due to delay in completion of road.
			3	135.56	Unfruitful expenditure due to delay in completion of road.
21	B&R Division Theog	3	4(A)	291.31	Idle investment.
			4(B)	51.45	Idle investment.on PMGSY
			8	105.10	Unfruitful expenditure due to delay in completion of road.
22	B&R Division Kumarsain	2	1	219.70	Irregular deviation
			2	37.00	Unfruitful expenditure due to delay in completion of

					road.
23	B&R Division Kullu-1	1	1	137.00	Unfruitful expenditure due to delay.
24	B&R Division Kullu-2	1	1	63.09	Unfruitful expenditure due to delay in completion of road.
25	B&R Division Bilaspur-1	3	1	162.94	Idle investment
			2(A)	123.47	Unfruitful expenditure due to delay in completion of road.
			2(B)	65.35	Unfruitful expenditure due to land dispute
26	B&R Division Bilaspur-2	3	1	63.10	Unfruitful expenditure due to delay in completion of road.
			2	112.37	Unfruitful expenditure due to delay in completion of road.
			3	130.00	Injudicious expenditure.
27	B&R Division Padhar	6	1	91.50	Unfruitful expenditure due to Forest land.
			2	27.59	Unfruitful expenditure due to Private land.
			4	236.67	Unfruitful expenditure on PMGSY due to forest land
			5	152.64	Unfruitful expenditure on PMGSY due to private land
			6	547.24	Unfruitful expenditure on PMGSY(upgradation)
			19	477.59	Unfruitful expenditure due to delay in completion of road.
28	B&R Division No. -1 Shimla	1	2	69.34	Undue financial favour to contractor
29	B&R Division Kangra	4	1	384.96	Unfruitful expenditure due to delay in completion of road.
			2	36.28	Unfruitful expenditure due to delay in completion of road.
			4	385.92	Unfruitful expenditure due to delay in completion of

					road.
			5	88.67	Unfruitful expenditure due to delay in completion of road.
30	B&R Division Sundernagar	3	1	106.16	Unfruitful expenditure due to delay in completion of road.
			2	9.22	Unfruitful expenditure due to delay in completion of road.
			3	1.17	Unfruitful expenditure due to delay in completion of road.
31	B&R Division Paonta Sahib	2	1	98.69	Unfruitful expenditure due to delay in completion of road.
			2	178.68	Unfruitful expenditure due to delay in completion of road.
32	B&R Division Chamba	2	1	144.98	Unfruitful expenditure due to delay in completion of road.
			4	618.08	Unfruitful expenditure due to held up road.
33	B&R Division Palampur	2	1	76.39	Unfruitful expenditure due to held up road.
			4	60.90	Unfruitful expenditure due to non passing of completed road
34	B&R Division Jogindernagar	2	1	126.72	Unfruitful expenditure due to delay in completion of work.
			2	157.63	Unfruitful expenditure due to delay in completion of road.
Total	34 Divisions	98		15625.67	

Annexure-B

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Baijnath	1	3	120.00	Irregular utilization of budget
2	B&R Division No. -2 Shimla	1	2	527.45	To avoid lapse of budget.
3	B&R Division Theog	1	1	210.70	Irregular utilization of budget
4	B&R Division Kumarsain	1	3	93.38	Irregular utilization of budget
5	B&R Division Bilaspur-1	2	4	106.80	Fictitious utilization of budget
			5	93.00	Fictitious utilization of budget
6	B&R Division Padhar	1	12	230.48	Irregular utilization of budget
7	B&R Circle-3 Solan	1	1	3470.29	LOC released at the fag end of march.
Total	7 Divisions	8		4852.1	

Annexure-C

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Hamirpur	1	6	363.96	Fictitious booking.
2	B&R Division Karsog	2	9(A)	58.17	Fictitious booking.
			9(B)	57.69	Without requirement of material.
3	B&R Division Dalhousie	1	3	168.61	Without requirement of material.
4	B&R Division Ghumarwin	1	3	135.00	Without requirement of material.
5	B&R Division Kasauli	1	4	118.34	Irregulat drawl/ Fictitious booking
6	B&R Division Nurpur	3	2	92.00	Fictitious booking
			5	88.70	Without requirement of material.
			6(B)	96.03	Fictitious booking
7	B&R Division Baijnath	1	4	72.67	Fictitious booking
8	B&R Division Fatehpur	3	1	71.92	Fictitious booking
			6	52.57	Fictitious booking
			7(A)	107.22	Fictitious booking
9	B&R Division Killar (Pangi)	1	5	32.55	Fictitious booking
10	B&R Division Dharamshala	3	4	84.95	Fictitious booking
			5	150.89	Fictitious booking
			7	211.74	Without requirement of material.
11	B&R Division Dehra	1	4	155.57	Fictitious booking
12	B&R Division Nalagarh	1	5	70.31	Without requirement of material

13	B&R Division No. -2 Mandi	1	3	83.79	Fictitious booking
14	B&R Division Theog	2	2	86.90	Fictitious booking on PMGSY
			7	42.89	Fictitious booking
15	B&R Division Kullu-1	2	2	52.95	Fictitious booking
			4	40.72	Without requirement of material
16	B&R Division Kullu-2	1	3	14.32	Fictitious booking
17	B&R Division Bilaspur-1	1	3(B)	28.54	Fictitious booking
18	B&R Division Padhar	1	3	74.46	Without requirement of material
19	B&R Division No. -1 Shimla	1	3	56.70	Fictitious booking on PMGSY
20	B&R Division Sundernagar	2	6	105.00	Fictitious booking
			9(E)	4.76	Fictitious booking
21	B&R Division Chamba	1	2	87.25	Without requirement of material
22	B&R Division Palampur	1	5	114.30	Without requirement of material
23	B&R Division Jogindernagar	1	3	55.22	Fictitious booking
Total	23 Divisions	33		3036.69	

Annexure-D

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Rampur	2	3	219.85	
			5	65.21	
2	B&R Division Hamirpur	1	7	190.19	
3	B&R Division Dharmpur	2	1	49.17	
			7	30.33	
4	B&R Division Karsog	1	16	1032.83	
5	B&R Division Ghumarwin	1	6	158.40	
6	B&R Division Udaipur	1	7	123.04	
7	B&R Division Kasauli	1	7	175.50	
8	B&R Division Badsar	1	9	710.68	
9	B&R Division Nurpur	2	4(A)	112.05	
			8	358.93	
10	B&R Division Baijnath	1	7	51.63	
11	B&R Division Fatehpur	1	9	69.79	
12	B&R Division Nirmand	2	4	28.00	
			8	42.55	
13	B&R Division Killar (Pangi)	1	13	106.14	
14	B&R Division Dharamshala	2	6	57.66	Non construction of laboratory building in school
			13(A)	183.75	
15	B&R Division Nalagarh	1	7	151.69	

16	B&R Division No. -2 Mandi	1	4	50.75	
17	B&R Division No. -2 Shimla	1	6	342.16	
18	B&R Division Jubbal	1	6	155.71	
19	B&R Division Theog	2	3(A)	88.02	
			9	110.28	
20	B&R Division Kumarsain	1	7(A)	298.10	
21	B&R Division Kullu-1	2	3	90.29	
			5	267.94	
22	B&R Division Kullu-2	2	2	115.66	
			5	187.34	
23	B&R Division Bilaspur-1	2	6(A)	1181.00	
			6(B)	115.17	
24	B&R Division Bilaspur-2	1	7	101.73	
25	B&R Division Padhar	1	10	55.26	
26	B&R Division No. -1 Shimla	2	1	456.36	
			7	67.37	
27	B&R Division Kangra	1	8(A)	50.74	
28	B&R Division Sundernagar	2	4	209.88	
			9(F)	113.44	
29	B&R Division Paonta Sahib	1	3	84.42	
30	B&R Division Chamba	1	11	516.80	
31	B&R Division Palampur	1	8(A)	248.12	
32	B&R Division Jogindernagar	1	8	100.16	
Total	32 Divisions	43		8924.45	

Annexure-E

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Rampur	1	4	14.93	
2	B&R Division Hamirpur	1	8	73.28	
3	B&R Division Dharmpur	1	5	12.48	
4	B&R Division Dalhousie	1	6	96.44	
5	B&R Division Udaipur	1	8	236.95	
6	B&R Division Kasauli	1	8	85.56	
7	B&R Division Badsar	1	10	154.53	
8	B&R Division Nurpur	1	9	44.95	
9	B&R Division Baijnath	1	6	179.18	
10	B&R Division Nirmand	1	3	131.03	
11	B&R Division Killar (Pangi)	1	14	234.51	
12	B&R Division Dharamshala	1	10	63.21	
13	B&R Division No. -2 Mandi	1	5	30.81	
14	B&R Division No. -2 Shimla	1	7	55.66	
15	B&R Division Jubbal	1	7	101.37	
16	B&R Division Theog	1	10	36.36	
17	B&R Division Kumarsain	1	7(B)	234.24	
18	B&R Division Kullu-1	1	8	127.68	

19	B&R Division Kullu-2	1	7	170.93	
21	B&R Division Bilaspur-2	1	8	69.43	
22	B&R Division Padhar	1	11	30.30	
23	B&R Division No. -1 Shimla	1	6	90.48	
24	B&R Division Kangra	1	8(B)	78.30	
25	B&R Division Sundernagar	1	5	31.97	
26	B&R Division Paonta Sahib	1	4	8.40	
27	B&R Division Chamba	1	12	56.26	
28	B&R Division Palampur	1	8(B)	97.29	
29	B&R Circle-3 Solan	1	2	520.21	Excess expenditure over the allotted budget.
30	B&R Division Jogindernagar	1	9	187.25	
Total	30 Divisions	30		3253..99	

Annexure-F

Statement showing the detail of wrong debit to work.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Karsog	1	10(B)	2.42	Non debit to work
2	B&R Division Dalhousie	1	5(B)	6.39	Wrong debit to work
3	B&R Division Udaipur	1	4(C)	71.19	Wrong debit to work
4	B&R Division Kasauli	1	6(A)	24.58	Wrong debit to work
5	B&R Division Nurpur	1	6(C)	7.00	Wrong debit to work
6	B&R Division Killar (Pangi)	1	9(B)	19.78	Double debit of work
7	B&R Division Sundernagar	1	9(C)	0.15	Wrong debit to work
Total	7 Divisions	7		131.51	

Annexure-G

Statement showing the details of splitting up of work.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Karsog	1	6(E)	12.36
2	B&R Division Nurpur	1	3	121.89
3	B&R Division Nurpur	1	10	30.64
4	B&R Division Dehra	1	16	142.02
5	B&R Division Nalagarh	1	3	850.53
6	B&R Division Kumarsain	1	8	24.50
7	B&R Division Jogindernagar	1	5	4.62
Total	7 Divisions	7		1186.56

Annexure-H

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

Sr. No.	Name of unit	No. of Paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Dharmpur	2	3	11.15
			4.4	258.38
2	B&R Division Dalhousie	1	7	56.00
3	B&R Division Udaipur	1	9	21.82
4	B&R Division Kasauli	1	10	42.30
5	B&R Division Badsar	1	6(A)	17.56
6	B&R Division Nurpur	1	7	30.16
7	B&R Division Fatehpur	1	8	13.77
8	B&R Division Killar (Pangi)	1	15	20.33
9	B&R Division Dharamshala	1	9	137.98

10	B&R Division Dehra	2	10(B)	51.01
			14	21.01
11	B&R Division Nalagarh	1	11	27.61
12	B&R Division No. -2 Shimla	1	8	142.29
13	B&R Division Jubbal	1	8	106.70
14	B&R Division Theog	1	12	26.56
15	B&R Division Kumarsain	2	1	55.67
			6	3.57
16	B&R Division Kullu-2	1	6	62.75
17	B&R Division Bilaspur-1	1	8	12.34
18	B&R Division Bilaspur-2	1	6	21.14
19	B&R Division No. -1 Shimla	1	5	92.33
20	B&R Division Kangra	1	8(C)	111.57
21	B&R Division Sundernagar	1	9(B)	11.57
22	B&R Division Paonta Sahib	1	6	9.72
23	B&R Division Chamba	1	13	61.52
24	B&R Division Palampur	1	8(C)	47.13
25	B&R Division Jogindernagar	1	10	75.84
26	B&R Division Hamirpur	1	10(B)	31.05
Total	26 Divisions	29		1580.83

Annexure-I

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
2	B&R Division Dharmpur	2	1	15.30	Non recovery from contractor
			4.7	348.00	Non recovery of mobilization & equipment advances
3	B&R Division Karsog	3	5	60.19	Non recovery of liquidated damages
			5	41.03	Non recovery of advances
			6	44.86	Non recovery of mobilization & equipment advances

			7	17.94	Non recovery of levied compensation
4	B&R Division Ghumarwin	1	8	83.57	Non recovery of levied compensation
5	B&R Division Kasauli	1	9	37.41	Non recovery of levied compensation
6	B&R Division Badsar	2	7	3.53	Non recovery of levied compensation
			8	3.37	Non recovery from contractor
7	B&R Division Nurpur	2	6(E)	0.58	Non levy of compensation
			12	26.49	Non recovery from contractor/ firm
8	B&R Division Baijnath	1	12	37.45	Non recovery from contractor/ firm
9	B&R Division Fatehpur	1	7(D)	1.74	Non recovery of empty cement back
10	B&R Division Nirmand	1	1	101.79	Non recovery from contractor
11	B&R Division Dharamshala	1	12	30.45	Non recovery from firm/Govt. official
12	B&R Division Dehra	1	8	2.43	Non levy of compensation
13	B&R Division Nalagarh	3	1	108.89	Non recovery of liquidated damages.
			2	18.41	Non recovery of liquidated damages.
			3	18.00	Non levy of compensation
14	B&R Division No. -2 Mandi	1	2	7.21	Non levy of compensation
15	B&R Division No. -2 Shimla	1	14(B)	0.82	Non levy of compensation
16	B&R Division Jubbal	3	2	10.10	Non recovery of liquidated damages
			3	24.33	Non levy of compensation
			4	8.29	Non recovery of levied compensation
17	B&R Division Padhar	2	9	34.99	Non recovery of liquidated damages
			14	6.94	Non levy of compensation

18	B&R Division Kangra	1	10	23.08	Non levy of compensation
19	B&R Division Sundernagar	1	2	8.72	Non recovery of liquidated damages
20	B&R Division Chamba	3	6	15.93	Non recovery of liquidated damages
			7	34.81	Non recovery of mobilization & equipment advances
			10	13.68	Non levy of compensation
21	B&R Division Palampur	3	2	3.73	Non recovery of liquidated damages
			3	8.07	Non recovery of liquidated damages
			6	22.44	Non levy of compensation
Total	20 Divisions	34		1224.57	

Annexure-J

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Hamirpur	1	10(C)	98.00	Non finalization of bill.
2	B&R Division Dharmpur	1	6	239.51	Non finalization of bill.

3	B&R Division Ghumarwin	2	4(G)	97.22	Non finalization of bill.
			9	305.00	Non finalization of bill.
4	B&R Division Baijnath	1	10	921.39	Non finalization of bill.
5	B&R Division Fatehpur	1	4	17.70	Unauthorized deviation
6	B&R Division Dehra	2	15	65.43	Non finalization of bill.
			17	72.90	Unauthorized deviation
7	B&R Division Kumarsain	1	1	219.70	Irregular deviation
8	B&R Division Kullu-1	1	9(A)	537.67	Non finalization of bill.
9	B&R Division Kullu-2	1	8	422.33	Non finalization of bill.
10	B&R Division No. -1 Shimla	1	9	109.50	Non finalization of bill.
11	B&R Division Kangra	1	11	137.10	Non finalization of bill.
12	B&R Division Paonta Sahib	1	7	325.59	Non finalization of bill.
Total	12 Divisions	14		3569.04	

Annexure-K

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks

1	B&R Division Rampur	1	6(D)	2.59	Non verification of accountal of material
			6(D)	7.34	Non production of records
2	B&R Division Hamirpur	1	15	50.61	Non verification of material due to non production of MB
3	B&R Division Ghumarwin	1	4(C)	5.75	Non verification of accountal of material
4	B&R Division Udaipur	1	4(D)	0.82	Non verification of accountal of material
5	B&R Division Badsar	1	6(C)	1.05	Non accountal of material
6	B&R Division Baijnath	1	8	6.73	Non verification of accountal of material
7	B&R Division Nirmand	1	6(I)	0.53	Non accountal of material
8	B&R Division Killar (Pangi)	1	10	1.19	Non verification of material due to non production of MB
9	B&R Division Nalagarh	1	6	13.61	Non verification of accountal of material
10	B&R Division Jubbal	2	10(1)	75.90	Non verification of material due to non production of MB
			10(2)	18.29	Non production of records
11	B&R Division Jogindernagar	1	7	18.27	Non verification of material due to non production of MB
Total	11 Divisions	12		202.68	

Annexure-L

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in	Remarks
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				Lakh)	
1	B&R Division Killar (Pangi)	1	9(A)	3.36	Non receipt of timber
Total	1 Divisions	1		3.36	

Annexure-M

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Rampur	1	8(A)	280.92
2	B&R Division Hamirpur	1	16	335.40
3	B&R Division Karsog	1	14	144.23
4	B&R Division Dalhousie	1	10	233.46
5	B&R Division Ghumarwin	1	7	25.66
6	B&R Division Udaipur	1	10	176.94
7	B&R Division Kasauli	1	11	149.34
8	B&R Division Badsar	1	13	62.20
9	B&R Division Nirmand	1	5	85.36
10	B&R Division Killar (Pangi)	1	16	151.55
11	B&R Division Dharamshala	1	13(A)	30.45
12	B&R Division Dehra	1	20	51.00
13	B&R Division Nalagarh	1	12	79.25
14	B&R Division No. -2 Mandi	1	8	167.51
15	B&R Division No. -2 Shimla	1	10	3686.86
16	B&R Division Jubbal	1	11	103.26
17	B&R Division Theog	1	14	64.15
18	B&R Division Kumarsain	1	10	40.29
19	B&R Division Kullu-1	1	10	82.45
20	B&R Division Kullu-2	1	10	157.16
21	B&R Division Bilaspur-1	1	9(B)	20.54
22	B&R Division Bilaspur-2	1	9	57.05

23	B&R Division Padhar	1	21	67.36
24	B&R Division Kangra	1	14	90.41
25	B&R Division Sundernagar	1	11	106.92
26	B&R Division Paonta Sahib	1	9	31.28
27	B&R Division Chamba	1	15	229.76
28	B&R Division Palampur	1	13	73.59
29	B&R Division Jogindernagar	1	12	54.87
30	B&R Division Fatehpur	1	11	251.99
Total	30 Divisions	30		7091.21

Annexure-N

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Rampur	1	8(A)	700.26
2	B&R Division Hamirpur	1	18(A)	479.79
3	B&R Division Karsog	1	15(A)	429.31
4	B&R Division Dalhousie	1	1(A)	395.47
5	B&R Division Udaipur	2	4(A)	56.79
			11(A)	1089.90
6	B&R Division Kasauli	1	12(A)	231.95
7	B&R Division Badsar	1	14(A)	168.34
8	B&R Division Nurpur	1	11(A)	199.16
9	B&R Division Baijnath	1	13(A)	230.29
10	B&R Division Fatehpur	1	10(A)	117.68
11	B&R Division Nirmand	1	7(A)	133.97
12	B&R Division Killar (Pangi)	1	17(A)	1465.89
13	B&R Division Dharamshala	1	11(A)	715.64
14	B&R Division Dehra	1	19(A)	245.74
15	B&R Division Nalagarh	1	8(A)	236.62
16	B&R Division No. -2 Shimla	1	11(A)	1211.43
17	B&R Division Jubbal	1	12(A)	993.40
18	B&R Division Theog	1	11(A)	258.11

19	B&R Division Kumarsain	1	9(A)	425.70
20	B&R Division Kullu-1	1	11(A)	253.97
21	B&R Division Kullu-2	1	11(A)	541.54
22	B&R Division Bilaspur-1	1	10(A)	267.63
23	B&R Division Bilaspur-2	1	5(A)	149.29
24	B&R Division No. -1 Shimla	1	10(A)	956.10
25	B&R Division Sundernagar	1	12(A)	329.82
26	B&R Division Paonta Sahib	1	10(A)	169.58
27	B&R Division Chamba	1	16(A)	1141.07
28	B&R Division Palampur	1	14(A)	179.78
29	B&R Division Jogindernagar	1	13(A)	218.63
Total	29 Divisions	29		13992.86

Annexure-O

Statement showing the details of expenditure incurred without technical sanction.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Rampur	2	6(A)	42.42
			8(B)	286.61
2	B&R Division Hamirpur	1	18(B)	1914.42
3	B&R Division Karsog	2	10(A)	241.23
			15(B)	2216.96
4	B&R Division Dalhousie	2	5(A)	178.95
			11(B)	1934.56
5	B&R Division Udaipur	2	4(B)	85.81
			11(B)	1555.49
6	B&R Division Kasauli	1	12(B)	1264.34
7	B&R Division Badsar	1	14(B)	815.15
8	B&R Division Nurpur	1	11(B)	784.06
9	B&R Division Baijnath	1	13(B)	1201.99
10	B&R Division Fatehpur	1	10(B)	271.66
11	B&R Division Nirmand		6(A)	179.51

		2	7(B)	2127.24
12	B&R Division Killar (Pangi)	1	17(B)	6548.27
13	B&R Division Dharamshala	1	11(B)	3757.34
14	B&R Division Dehra	1	19(B)	2121.18
15	B&R Division Nalagarh	1	8(B)	1409.30
16	B&R Division No. -2 Shimla	1	11(B)	7000.10
17	B&R Division Jubbal	1	12(B)	2920.98
18	B&R Division Theog	1	11(B)	767.36
19	B&R Division Kumarsain	1	9(B)	1907.13
20	B&R Division Kullu-1	1	11(B)	1264.49
21	B&R Division Kullu-2	1	11(B)	1997.31
22	B&R Division Bilaspur-1	1	10(B)	1635.77
23	B&R Division Bilaspur-2	1	5(B)	2265.25
24	B&R Division No. -1 Shimla	1	10(B)	504.04
25	B&R Division Sundernagar	2	9(A)	122.42
			12(B)	1308.68
26	B&R Division Paonta Sahib	1	10(B)	722.61
27	B&R Division Chamba	1	16(B)	3202.36
28	B&R Division Palampur	1	14(B)	769.32
29	B&R Division Jogindernagar	1	13(B)	1274.34
Total	29 Divisions	35		56556.20

Annexure-P

Statement showing the details of non ledgering of indents.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Dharmpur	1	4.5	412.00
2	B&R Division Ghumarwin	1	4(B)	18.91
3	B&R Division Badsar	1	11	7.98
4	B&R Division Dehra	1	13	60.92
5	B&R Division No. -2 Mandi	1	7	7.39
6	B&R Division Kumarsain	1	4(A)	9.10
7	B&R Division Kullu-1	1	9(B)	11.43
8	B&R Division Padhar	1	15	13.69
9	B&R Division Sundernagar	1	10	22.06
10	B&R Division Palampur	1	10	60.16
Total	10 Divisions	10		623.64

Annexure-Q

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Rampur	2	7(A)	43.55	Idle machinery
			7(B)	0.72	Unserviceable store
2	B&R Division Dalhousie	1	8	14.03	Non disposal of unserviceable machinery
3	B&R Division Nirmand	1	10	9.84	unserviceable machinery
4	B&R Division Nalagarh	1	10	1.21	Unserviceable store
5	B&R Division No. -2 Mandi	1	9	19.70	Idle machinery
6	B&R Division Kangra	1	13	8.00	Unserviceable machinery
7	B&R Circle-3 Solan		5	0.16	Non auction of charcoal.

		2	7	3.00	Non auction of unserviceable vehicles/machinery.
Total	7 Divisions	9		100.21	

Annexure-R

Statement showing the details of overpayment of pay and allowances.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Rampur	1	12	0.08	HRA
2	B&R Division Badsar	1	12	0.25	Irregular medical claim
3	B&R Division Baijnath	1	11	2.06	Irregular medical claim
4	B&R Division Nirmand	1	11	0.03	HRA
5	B&R Division No. -2 Shimla	1	9	0.30	Irregular medical claim
6	B&R Division Kumarsain	1	13	1.98	Non recovery of rent of Govt. accomodation
7	B&R Division Padhar	1	20(C)	8.04	Irregular medical claim

8	B&R Division Sundernagar	1	8	10.72	Unauthorized drawl of salary.
9	B&R Division Paonta Sahib	1	8	20.73	Irregular drawl of salary
10	B&R Circle-3 Solan	2	4	0.15	Non recovery of GPF.
			6	0.02	Irregular medical claim
11	B&R Division Jogindernagar	1	11	9.79	Irregular drawl of salary
Total	11 Divisions	12		54.15	

Annexure-S

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Hamirpur	1	9(B)	4.26	Non recovery of royalty
2	B&R Division Nurpur	1	6(D)	0.99	Non recovery of royalty
3	B&R Division Fatehpur	1	3	2.99	Non recovery of royalty of stone

4	B&R Division Fatehpur	1	7(C)	4.37	Non recovery of royalty
5	B&R Division Dehra	1	10(G)	1.40	Non recovery of royalty
6	B&R Division Bilaspur-1	1	9(A)	2.39	Non recovery of cost of plants.
7	B&R Division Jogindernagar	1	4	1.32	Less recovery of royalty.
Total	7 Divisions	7		17.72	

Annexure-T

Statement showing the details of less stacking of useful stone/ non recovery of useful stone.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Udaipur	1	4(G)	0.22	Non recovery of useful stones
2	B&R Division Nalagarh	1	1	6.38	Non recovery of cost of useful stones

3	B&R Division No. -2 Mandi	1	1	2.61	
4	B&R Division Theog	2	3(B)	2.16	
			5	2.71	
Total	4 Divisions	5		14.08	

Annexure-U

Sr.No.	Name of unit	No. of paras	Para No.	Amount (Rs in Lakh)	Remarks
1	B&R Division Hamirpur	1	11	4.80	
2	B&R Division Karsog	1	13	1.87	
3	B&R Division Dalhousie	1	4	70.81	Spent on repair and maintenance of

					PMGSY
4	B&R Division Udaipur	1	3	38.54	Spent on repair and maintenance of PMGSY
5	B&R Division Badsar	1	4	135.40	Spent on repair and maintenance of PMGSY
6	B&R Division Killar (Pangi)	1	7	3.65	Spent on repair and maintenance of PMGSY
7	B&R Division Dehra	1	5	176.00	Spent on repair and maintenance of PMGSY
8	B&R Division Nalagarh	1	14	0.86	
9	B&R Division Kullu-2	1	9	2.30	
10	B&R Division Padhar	1	18	1.24	
11	B&R Division Kangra	2	6	116.43	Spent on repair and maintenance of PMGSY
			12	0.62	
12	B&R Division Chamba	1	3	26.31	Spent on repair and maintenance of PMGSY
13	B&R Division Palampur	1	11	243.59	Spent on repair and maintenance of PMGSY

Annexure-V

Statement showing the details of theft of material/ loss due to fire/accident.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Nirmand	1	9	12.30	Accident of tipper and road roller
Total	1 Divisions	1		12.30	

Annexure-W

Statement showing the details of avoidable payment of escalation.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Nirmand	1	1	152.87
2	B&R Division No. -2 Shimla	1	4	20.40
3	B&R Division Kumarsain	1	1	120.13
Total	3 Divisions	3		293.40

Annexure-X

Statement showing the details of unrealistic estimates.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Hamirpur	1	10(A)	43.31
2	B&R Division Nirmand	1	6(H)	255.09
3	B&R Division Padhar	2	16	5.40
			20(A)	64.31
Total	3 Divisions			

Annexure-Y

Statement showing the details of overpayment to contractor/ undue favour to contractor on a/c of hire charges/ short recovery of rest house charges/ tender sale.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)	Remarks
1	B&R Division Dharmpur	1	11	0.53	Short recovery of tender sale
2	B&R Division Karsog	1	19	1.06	Short recovery of tender sale
3	B&R Division Dalhousie	1	15	0.05	Short collection of rest house rent.
4	B&R Division Baijnath	1	15	1.13	Short recovery of tender sale
5	B&R Division Nalagarh	1	18	0.22	Short recovery of tender sale
6	B&R Division Jubbal	1	16	1.07	Short recovery of tender sale
7	B&R Division Padhar	1	25(B)	0.02	Short recovery of tender sale
8	B&R Division Palampur	1	17	0.75	Short recovery of tender sale
Total	8 Divisions	8		4.83	

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Rampur	1	10	68.11
2	B&R Division Hamirpur	1	21	18.30
3	B&R Division Karsog	1	17	20.64
4	B&R Division Dalhousie	1	13	9.89
5	B&R Division Ghumarwin	1	13	4.62
6	B&R Division Kasauli	1	16	56.16
7	B&R Division Badsar	1	16	9.22
8	B&R Division Nirmand	1	13	39.24
9	B&R Division Dehra	1	22	15.59
10	B&R Division Nalagarh	1	16	22.37
11	B&R Division No. -2 Mandi	1	11	53.65
12	B&R Division No. -2 Shimla	1	13	19.33
13	B&R Division Jubbal	1	15	28.25
14	B&R Division Theog	1	16	32.27
15	B&R Division Kumarsain	1	14	66.12
16	B&R Division Kullu-2	1	13	32.48
17	B&R Division Bilaspur-1	1	12	3.90
18	B&R Division Bilaspur-2	1	13	33.79
19	B&R Division Padhar	1	23	42.95
20	B&R Division Kangra	1	17	11.01
21	B&R Division Sundernagar	1	14	62.00

22	B&R Division Paonta Sahib	1	12	5.54
23	B&R Division Chamba	1	18	5.49
25	B&R Division Palampur	1	16	15.88
26	B&R Division Jogindernagar	1	15	20.70
Total	26 Divisions	26		697..50

Annexure-AA

Statement showing the details of non forfeiture of earnest money.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Rampur	1	11	0.17
2	B&R Division Hamirpur	1	20	0.15
3	B&R Division Dalhousie	1	14	0.54
4	B&R Division Ghumarwin	1	12	0.86
5	B&R Division Kasauli	1	15	0.17
6	B&R Division Badsar	1	6(B)	0.24
7	B&R Division Nurpur	1	7	0.38
8	B&R Division Baijnath	1	17	2.84
9	B&R Division Nirmand	1	15	0.50
10	B&R Division No. -2 Mandi	2	2	2.10
			12	0.24
11	B&R Division No. -2 Shimla	2	14(A)	0.11
			15	0.18
12	B&R Division Theog	1	17	0.42
13	B&R Division Kumarsain	1	12	0.28
14	B&R Division Kullu-2	1	14	0.90
15	B&R Division Bilaspur-1	1	13	0.89
16	B&R Division Bilaspur-2	1	12	0.82

17	B&R Division No. -1 Shimla	1	14	0.18
18	B&R Division Kangra	1	16	1.40
19	B&R Division Paonta Sahib	1	13	0.71
20	B&R Division Jogindernagar	1	16	0.24
Total	20 Divisions	22		14.32

Annexure-AB

Statement showing the details of non crediting of forfeiture of earnest/security money.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Badsar	1	18	0.30
2	B&R Division Nirmand	1	14	0.53
3	B&R Division Jubbal	1	4	0.85
4	B&R Division Bilaspur-1	1	14	0.47
5	B&R Division Bilaspur-2	1	11	0.34
6	B&R Division Padhar	2	14	1.14
			24	0.05
7	B&R Division No. -1 Shimla	1	12	26.74
8	B&R Division Kangra	1	10	3.25
Total	8 Divisions	9		33.67

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

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)
1	B&R Division Dharmpur	1	10	113.62
2	B&R Division Kasauli	1	14	108.38
3	B&R Division Nurpur	1	14	266.01
4	B&R Division Baijnath	1	16	487.95
5	B&R Division Nirmand	1	16	41.80
6	B&R Division Dharamshala	1	14	134.10
7	B&R Division Nalagarh	1	17	306.82
8	B&R Division No. -2 Mandi	1	13	209.83
9	B&R Division No. -1 Shimla	1	13	40.56
10	B&R Division Sundernagar	1	15	76.62
11	B&R Division Jogindernagar	1	17	1039.94
Total	11 Divisions	11		2825.63

Annexure-AD

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

Sr No	Name of Unit	No of paras	Para No.	Amount Rs in Lakh	Remarks
1	B&R Division Dharmpur	1	9	2.19	Non deposit of Sales tax.
2	B&R Division Kumarsain	1	1	4.36	Non recovery of labour cess.
Total		2			

Annexure-AE

Statement showing the details of outstanding standard license fee.

Sr. No.	Name of unit	No. of paras	Para No.	Amount (Rs. in Lakh)

1	B&R Division Karsog	1	20	0.13
2	B&R Division Ghumarwin	1	11	0.68
Total	2 Divisions			

