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Government of India
Indian Audit and Accounts Department
Accountant General (Audit)
Himachal Pradesh, Shimla-171003



भारत सरकार
भारतीय लेखा तथा लेखा परीक्षा विभाग
महालेखाकार, (लेखा परीक्षा)
हिमाचल प्रदेश, शिमला-171003

क्रमांक: सामान्य सैक्टर/तदर्थ समिति/हि0प्र0 लो0 नि0 वि0/2013-14/1303

दिनांक :- 26/12/2013

सेवा में

प्रमुख अभियन्ता
हिमाचल प्रदेश लोक निर्माण विभाग
निर्माण भवन, शिमला-171002

विषय:

हिमाचल प्रदेश लोक निर्माण विभाग के पुराने पैरो के निपटान हेतु 9,10 व 11.10.2013 को आयोजित तदर्थ समिति की कार्रवाई के सम्बन्ध में।

महोदय,

उपरोक्त समिति की बैठक जो 9,10 व 11.10.2013 को हुई थी के मध्य विचार विमर्श एवं अभिलेखों के उत्तर के आधार पर निपटाए गए पैरो एवं उप पैरो की सूची इस पत्र के साथ आवश्यक कार्रवाई हेतु प्रेषित की जा रही है। इस सम्बन्ध में यह कहना है कि उक्त बैठक में केवल 56 पैरे व 160 उप पैरें ही समायोजित किए जा सके हैं।

अतः आपसे अनुरोध है कि आपसे अधीनस्थ सभी अधिकारियों को (Apex Level) पर पुराने पैरों के समायोजन में विशेष रूची लेने के निर्देश भी दिए जाएं। कृपया इसे अति आवश्यक समझे।

संलग्न :- सूची

भवदीय

लेखा परीक्षा अधिकारी (सामान्य सैक्टर)

9661
21/11/14

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proceedings of the State Level Adhoc Committee meeting held on 9th to 11th October, 2013 under the Chairmanship of Shri Lokender Singh Chauhan, Special Secretary (PW) to the Government of Himachal Pradesh for the settlement of old outstanding inspection reports/paras.

A meeting of the State Level Adhoc Committee was held on 9th to 11th October, 2013 in the conference room office of the Engineer in Chief, HP PWD, Nirman Bhawan, Shimla. The following were present:

1. Shri Lokender Singh Chauhan,
Special Secretary (PW) to Govt. of H.P. Chairman
2. Shri Pradeep Chauhan,
Engineer in Chief, HP PWD Member
3. Shri Uttam Singh,
Under Secretary (Fin.)
to the Government of H.P. Member
4. Shri Rakesh Machhani,
Audit Officer, o/o the AG, HP Member
5. Shri Chander Mohan,
AO (Works), o/o the AG, HP Member
6. Shri J.K. Puri,
AO (Addl.), o/o the AG, HP Member
7. Shri Prakash Chand,
Joint Controller (F&A), HP PWD Member
8. The Superintendent Engineers/Executive Engineers/DAOs of the respective Divisions as per list attached.

The old paras of all the offices of the Department were discussed in the meeting and the detail of the P.S. reports settled in the meeting is given in the enclosed statement.

For PWD
Secy. AG, HP

(Prakash Chand)
Joint Controller (F&A), HP PWD

(Uttam Singh)
Under Secretary (Fin.) to the
Govt. of H.P.

(Chander Mohan)
AO (Works), o/o the AG, HP

(Pradeep Chauhan)
Engineer in Chief, HP PWD

(Rakesh Machhani)
Audit Officer,
o/o the AG, HP

(Lokender Singh Chauhan)
Special Secretary (PW) to the
Govt. of H.P.

Adhoc committee meeting of Public works Department for the year 2013-14.

Sr. No.	Name of the PWD Division	Year of IR	Para No.	Title of the para	Remarks
1.	HPPWD B&R Division, Killar	1986-87	13D	Shortage of Wheat -Rs. 15776/-.	The recovery has been effected from the defaulter official, hence the point is settled.
	---do---	1986-87	13E	Shortage of Material -Rs. 17,528.32/-	The recovery has been effected from the defaulter official, hence the point is settled.
	---do---	2002-03	6B	Bridge over Chanderbhaga at Mindhal Excess Expenditure-Rs. 131.14 lakh.	The sanction for regularizing the excess expenditure has been obtained from Resident Commissioner Pangi vide letter No. 20925-30 dt. 4.10.2013. Hence the sub para is settled.
2.	HPPWD B&R Division, Salooni	1987-88	9C	Avoidable Expenditure on a/c of acquisition of land worth.	The EE stated that due to the delay in acquiring land for construction of roads the solatium and additional market etc. were paid, which was unavoidable. The roads in question had since been completed. Moreover, the land acquisition act also had provision to pay thirty per centum in consideration of the compulsory nature of acquisition. Hence, the sub para is settled.
	---do---	1987-88	14C	Analysis of work Non accountal of material	The recovery has been effected from the defaulter official, hence the point is settled.
	---do---	1993-94	9A	Wrong Booking -Rs. 29749/-.	Adjustment has been made vide No. 8 of 2013, the point is settled.
	---do---	1993-94	9B	Non deduction of Royalty Charges.	The recovery has been effected. Hence the point is settled.
	---do---	1993-94	9C	Irregular payment of carriage bills-Rs. 3600/-	The recovery has been effected. Hence the point is settled.
	---do---	1993-94	9D	Irregular payment of Bank Charges-Rs. 436/-	The recovery has been effected. Hence the point is settled.
	---do---	1993-94	9E	Non test check of measurement.	The EE regretted the omission and promised not to repeat in future. Hence the para is settled.
	---do---	1993-94	9F	Non receipt of serviceable stone.	The recovery has been effected and adjusted vide TE No. 05 of 9/13, the point is settled.
	---do---	1996-97	7C	Irregular expenditure of Rs.1.45 lakh on a/c of amount excess from tender amount.	The deviation has been approved by the competent authority. As such there was no irregular expenditure. Hence sub para is settled.
	---do---	1998-99	6	Analysis of work "W/F 5/7 mtr.	

				Sundla Girjindoo road.	
		1998-99	6A	Irregular expenditure	The revised A/A & E/S has been accorded by the competent authority. Hence the point is settled.
	---do---	1998-99	6B	Fictitious booking of materials -Rs. 0.98.	The material so booked written back to stock and consumed on concerned work. Hence the point is settled.
	---do---	1998-99	6C	Wrong booking of expenditure -Rs. 1.94 lakh.	The adjustment has been made vide TE No. 2 of 9/2013.Hence the point is settled.
	---do---	1998-99	6D	Non collection of useful stones-Rs. 2.00 lakh.	The useful stones collected and consumed on the same work a certificate of which recorded in MB. Hence the point is settled.
	---do---	1998-99	6E	Non production of records.	The relevant record has been shown during adhoc committee meeting. Hence the point is settled.
	---do---	1998-99	6G	Non verification of expenditure-Rs. 8.48 lakh.	The original record produced to and verified. Hence the point is settled.
	---do---	1998-99	6F	Non accountal of materials	The recovery has been effect from the defaulted official. Hence the point is settled.
	---do---	1998-99	6H	Non verification of stones collected by the department labour- Rs. 1.18 lakh.	The stone collected by the labour has been consumed on the concerned work which was verified. Hence point is settled.
	---do---	1998-99	6I	Doubtful adjustment of outturns - Rs.2.49 lakh.	The rectification has been provided vide TE No. 23 of 6/13, the point is settled.
	---do---	1998-99	6J	Non test check of measurements	The necessary check has been carried out. The point is settled
	---do---	1998-99	6K	Excess expenditure Rs. 52365/-	The needful has been done and position verified. Hence point is settled.
	---do---	1998-99	7E	Excess consumption of POL - Rs. 0.75 lakh.	The adjustment has been made vide TE No. 5 of 9/13, the point is settled.
	---do---	2000-01	4C	Non recovery of useful stones- Rs. 3.42 lakh.	The recovery has been adjusted vide TE No 3 of 9/13. Hence the point is settled.
	---do---	2000-01	4E	Non production of records.	The record in the shape of contractor ledger has been produced to audit and verified. Point is settled.
	---do---	2000-01	4F	Non verification of expenditure- Rs. 3.25 lakh.	The record in the shape of work abstract and vouchers has been produced to audit and verified. Point is settled.
	---do---	2000-01	4G	Slow progress with execution of work	The work/road has been completed and passed from the road fitness committee on 2.7.2011. Hence the point is settled.

	---do---	2002-03	6C	Non levy of compensation-Rs. 0.95 lakh.	The necessary time extension was granted to the contractor as such there was no question of compensation. Hence the sub para is settled.
	---do---	2002-03	6D	Less progress and non recovery of Rs. 1979/-.	Necessary recovery has been made vide GR No. 0756740 dt 28.9.13, the point is settled.
	---do---	2002-03	6E	Defective maintenance of contractor ledger- Rs. 0.80 lakh.	The contractor ledger was subsequently maintained and recasted. Hence the point is settled.
	---do---	2002-03	6F	Excess debit to work-Rs. 7.06 lakh.	The rectification has been made vide TE No. 10 of 9/2013. Hence the point is settled.
	---do---	2002-03	6G	Wrong booking of expenditure of Rs. 4.35 lakh.	Wrong booking made to the work has been rectified vide TE No. 9 of 9/2013. Hence the point is settled.
	---do---	2002-03	6K	Quality Control	The compliance has been verified. Hence the point is settled.
	---do---	2002-03	6L	Non recovery of useful stones loss-Rs. 0.74 lakh.	The recovery has been adjusted vide TE No. 6 of 9/2013. The point is settled.
	---do---	2002-03	6M	Undue aid to contractors	The works have been awarded to the contractors on the lesser side as compared to other contractor. Hence the point is settled.
	---do---	2002-03	6O	Incomplete /Improper maintenance of records.	The Project has been completed on 5/2013 and project completion report is also enclosed. Hence the point is settled.
	---do---	2002-03	6P	Unutilized material blocked of funds-Rs. 7.33 lakh.	The compliance has been verified. Hence the point is settled.
	---do---	2002-03	6R	Non recovery of royalty	EE stated that recovery of royalty worth Rs.4607/- has been placed under PW Misc advance of concerned contractor vide TE No. 1 of 10/2013(copy enclosed) and recovery thereof shall be deducted shortly. Hence the point is settled.
	---do---	2002-03	6T	Irregular expenditure	The works were completed by the contractors within the stipulated time and of important nature being hard area and limited working season. The expenditure so incurred on these works was necessary. Hence the point is settled.
	---do---	2002-03	6U	Less recovery of hire charges	The recovery has been effected from the concerned contractor from his security and adjusted vide TE No. 7 of 9/2013. Hence the point is settled.
	---do---	2002-03	8B	Blockade of funds Rs. 2.48 lakhs due to excess procurement of material.	EE stated that excess procurement of material has been utilized on the works where required. The record for the same has been verified. Hence sub para is settled.
3.	B&R Bilaspur	1987-88	2A	Outstanding recoveries from	The recovery has been adjusted from concerned contractor vide TE

	Division No. I			Contractor who left works incomplete- Rs. 1.15 lakh.	No. 39 of 09/2013. Hence sub para is settled.
	---do---	---do---	2B	C/o sub-centre Building at Beri.	Write off sanction has been accorded vide Principal secretary (PW) to the Govt. H.P. letter No nil dated 02.02.2012(copy enclosed). Hence sub para is settled.
	---do---	1989-90	2	Unfruitful expenditure- Rs. 2.88 lakh. Non crediting of recoveries from the contractor worth Rs.0.81 lakh (Sh. Sant Ram cont.)	The sanction for write of material which works out to Rs. 95329/- accorded vide Spl. Secy to the Govt. H.P. letter No. PBW (B)C(15)4/2010 dated 03.02.2012.Hence para is settled.
	---do---	1991-92	8A	Development of land and C/o Additional building of ITI (Extra Expenditure of Rs. 1.78 lakh)	The sanction for write off final recovery which works out to Rs. 203005/- accorded vide Spl. Secy to the Govt. H.P. letter No. PBW (B)C(15)4/2010 dated 03.02.2012.Hence sub para is settled.
		1994-95	1	Short supply of bitumen from contractor- Rs. 2.18 lakh.	The sanction for write off material which works out to Rs. 110865/- accorded vide Principal Secy to the Govt. H.P. letter No. nil dated 02.02.2012.Hence sub para is settled.
4.	B&R Bilaspur Division No. II	1998-99	6B	Non deduction of royalty – Rs. 37876/-	The recovery of royalty of Rs. 37876/- has been made vide TE No. 37 of 9/2013.S. Hence point is settled.
		---do---	6C	Wrong booking of expenditure – Rs. 4.59 lakh.	EE stated that expenditure pertains to NH Division Hamirpur and it is difficult to transfer the same at present. Hence the point is settled.
		---do---	6D	Fictitious execution of work	The compliance has been verified. Hence point is settled.
		---do---	6E	Non accountal of material – Rs. 14606/-.	The position verified in the concerned MAS. Hence the point is settled.
		---do---	6F	Non production of records - Rs. 117.86 lakh.	The position has been verified from the vouchers. The point is settled.
		---do---	6G	Fictitious adjustment of Stock.	EE stated that the material written back to stock and issued to the needy works where the same stands utilized. Hence the point is settled.
		---do---	6J	Irregular purchase of fuel wood Rs. 0.38 lakhs.	EE stated that due to limited working season the fuel wood was purchased from private party keeping in view the urgency of work and promised to take care in future. Hence the point is settled.
		---do---	6K	Defective maintenance of work abstract.	Compliance has been verified. Hence the point is settled.

		---do---	6I	Non Deduction of sales tax –Rs. 760.	EE stated that the recovery has been made from the concerned contractor and paid to Asstt. Excise & Taxation Commission Bilaspur vide Cheque No. 995665 dated 31.03.2001.Hence the point is settled.
5.	Electrical Division HPPWD Una	1997-98	4F	Loss of rebate- Rs. 0.22 lakh	The records/positions have been verified. Hence the point is settled.
		2009-10	2	Irregular utilization of budget- Rs. 23.16 lakh.	EE stated that the budget has been received back and utilized on the works where required. Hence the para is settled.
		---do---	3C	Non accountal of material – Rs. 0.10 lakh.	The compliance has been verified from the MAS-206 P-68. Hence sub para is settled.
6.	B&R Division, HPPWD Palampur	1995-96	6E(ii)	Non recovery of Royalty Charges.	The M form has been submitted by the contractor. The sub point is settled.
		---do---	6E(i v)	Non recovery of cost of material – Rs.3.15 lakh	The recovery has been effected. The point is settled.
		---do---	6F(i)	Non stacking of serviceable stone-Rs. 2.08 lakh.	The site of the work was very remote due to which the serviceable stones could not be stacked properly now the work has been completed. Hence the sub point is settled.
		---do---	F(iii)	Non recovery of cost of material- Rs. 1.03 lakh.	EE stated that a sum of Rs. 48575/- has already been recovered from the contractor and balance of Rs. 54630/- has been debited to Security Deposit of the contractor vide TE No. 3 of 9/2013.The sub point is settled.
		---do---	F(iv)	Short recovery of hire charges- Rs. 1.95 lakh.	The recovery has been effected. Hence sub point is settled.
		1997-98		Analysis of work	
		1997-98	5H	Undue favour to contractor – Rs. 1.47 lakh.	The time extension was granted to the contractor and work has since been completed. Hence the point is settled.
		---do---	5M	Accountal not shown Rs. 0.69 lakh.	The compliance has been verified. Hence the para is settled.
		---do---	5O	Non deduction of security and sales tax –Rs. 0.22 lakh	The recovery of sales tax of Rs. 353 has been made vide G.R. No. 827014 dated 07.10.2013. Hence the point is settled.
		---do---	5P	Non deduction of royalty	The M form has been submitted by the contractor. Hence the point is settled.

7.	B&R Division, Dehra	1987-88	5(1)	Recoverable amount of Rs. 35606/- on account of compensation.	The write off sanction has been accorded vide No. PBW(B)C(15)4/2010 dated 10/2013. The sub para is settled.
		1998-99	2	Huge deviation -Rs. 8.30 lakh	The working estimate to regularize the huge deviation has been approved from the competent authority. Hence the para is settled.
		2000-01	4	Non recovery of Govt. dues from contractor-Rs. 2.32 lakh.	The recovery has been effected and verified. Hence the para is settled.
		---do---	8	Concealment of expenditure and non accountal of money - Rs. 78.51 lakh.	The expenditure was incurred for the payment of arrear of work charged staff and accounted properly. Hence the para is settled.
8.	B&R Division, Bharmour	2003-04	5D(j i)	Wrong debit- Rs. 7.03 lakh.	The rectification has been made vide TE No. 1 of 10/2013. Hence the point is settled.
9.	B&R Division, Chamba	2001-02	7	Short recovery of hire-charges-Undue favour to the contractors- Rs. 15.41 lakh.	EE stated that the recovery from the contractors has been made as per the special conditions added in the agrèment. Hence the para is settled.
		---do---	10D	Non accountal of material - Rs. 1.50 lakh.	The recovery has been made from the concerned JE vide Bank Draft No. 100786 dated 09.03.2012. Hence the point is settled.
		---do---	10E	Material at Site account register	The MAS are being maintained properly as per direction of the higher authority. The point is settled.
		---do---	10F	Doubtful execution of work.	The material brought at site has been consumed on the work for it was meant and verified. The point is settled.
		---do---	10G	Non accountal of serviceable stone valuing Rs. 34436/-	The serviceable stone has been verified. The point is settled.
		---do---	10I	Non stacking of serviceable stone valuing Rs. 1.59 lakh.	The Compliance has been verified. The point is settled.
		---do---	10N	Non production of records	The records produced and verified. The point is settled.
		2002-03	5H	Non verification of accountal of Rs. 0.23 lakh.	The recovery of Rs. 7900/- has been deposited into Govt. treasury vide challan No. 72 dated 4.4.2012 and Rs. 15000/- has written back to stock vide GR No. 101 dated 8/88. Hence the point is settled.
		---do---	5I	Non adjustment of expenditure -Rs. 2.61 lakh.	The necessary adjustment has been made by making TE. The point is settled.
		---do---	5J	Non recovery from contractor- Rs. 1.77 lakh.	The recovery has been effected from the bill of the concerned contractor. The point is settled.
		---do---	5K	Non production of records- Rs. 2.77 lakh.	The records produced and verified. The point is settled.
		2004-05	5A	Un-utilized material lying in the	The material has been utilized on the works for which this was

				MAS account- Rs. 5.11 lakh.	pertained. Hence the sub para is settled.
10.	B&R Division, Una	1990-91	10A	Loss of measurements books	The sanction to write off the MB No. 1281 has been accorded by E-in-C vide letter No. 2013-I dated 9.10.2013. Hence the sub para is settled.
		1997-98	7B	Non accountal of material -Rs. 0.50 lakh.	The accountal of the material has been verified from records produced. Hence the sub para is settled.
		2000-01	2A	Unused store Blocking of Govt. Funds -Rs. 0.43 lakh.	The store has fully been utilized. Hence the sub para is settled.
		---do---	2B	Un-used store blocking of Govt. funds-Rs. 1.87 lakh.	The store has fully been utilized. Hence the sub para is settled.
		2003-04	4B	Non recovery from contractor -Rs. 9.74 lakh and short levy of compensation- Rs. 10.93 lakh.	The compensation reduced to Rs. 51679/- by the Chief Engineer which have been recovered from the contractor. Hence the sub para is settled.
		---do---	6E	Analysis of work Non receipt of material - Rs. 15.81 lakh.	Now the material has fully been received the Agro Industries. Hence point is settled.
		---do---	8C	Non utilization of material - Rs. 0.12 lakh.	The material has since been consumed. The point is settled.
		2008-09	7D	Analysis of work Execution of works without provision in the sanctioned estimate -Rs. 4.26 lakh.	The expenditure regularized from the competent authority. Hence the point is settled.
11.	B&R Division, Hamirpur	1985-86	1 (NT R)	Unauthorized occupation of Rest House- Outstanding arrear of Rs. 6588/-.	The write off sanction has been accorded vide letter PBW(B)C(15)4/2010 dt 10/2013. The para is settled
		1999-00	1	Undue aid to contractor/ loss of Rs. 0.56 lakh.	The write off sanction has been accorded vide letter PBW(B)C(15)4/2010 dt 10/2013. The para is settled.
	Exp.	2008-09	3	Fictitious booking of material valuing - Rs. 47.81 lakh.	The material was so booked has been utilized on targeted works. Hence the para is settled.
	-do-	2010-11	9	Irregular purchase of office furniture- Rs. 0.75 lakh.	The expenditure has been regularized by the competent authority. Hence the para is settled.
12.	B&R Division, Bharwain	2009-10-	1B	Unfruitful expenditure (Rs. 91.26 lakh) and non recovery/ adjustment of liquidated damages (Rs. 22.88	The work has been completed and liquidated damages have been recovered from contractor. Sub para is settled.

				lakh).	
13.	B&R Division, Barsar	2008-09	6D	Less credit to work- Rs. 6.10 lakh.	The rectification has been made. The point is settled.
		2010-11	4F	Wrong debit to work – Rs. 8.36 lakh.	The rectification has been made vide TE No. 3 of 8/2010. The point is settled.
14.	B&R Division, Ghumarwin	2009-10	2(N TR)	Non crediting of forfeited earnest money to Govt. money to Govt. revenue- Rs. 0.52 lakh.	The recovery has been effected. Hence the para is settled.
		2010-11	3	Falsification of accounts by irregular utilization of budget grant of –Rs. 144.00 lakh.	The funds were utilized on the same work for their bonafide execution. Hence para is settled.
15.	B&R Division, Kasauli	2002-03	9B	Analysis of work Irregular deviation – Rs. 7.77 lakh.	The deviation has been approved by the competent authority. Hence the point is settled.
		2006-07	11A	Analysis of work Irregular expenditure – Rs. 41.55 lakh.	Technical sanction has been accorded by the competent authority. Hence the point is settled.
		---do---	11D	Excess debit to work – Rs. 8.76 lakh.	The rectification has been done vide TE No. 30 of 7/2013. The point is settled.
		---do---	11E	Wrong debit to work- Rs. 27.91 lakh.	The rectification has been done vide TE No. 29 of 7/2013. The point is settled.
		2009-10	1	Irregular utilization /drawal of funds in advance of requirement – Rs. 84.62 lakh.	The funds have been fully utilized on the bonafide works and these have been completed in all respect. Hence the para is settled.
		2008-09	3A	Irregular utilization of budget – Rs. 109.49 lakh.	The funds have been fully utilized on the bonafide works and these have been completed in all respect. Hence, the sub para is settled.
		2009-10	5A	Irregular expenditure without technical sanction- Rs. 147.58 lakh.	The technical sanction has been accorded by the competent authority. Hence the point is settled.
		---do---	5B	Delay in completion of work resulted in time over run of 48 month.	The work has been completed and got passed from the road fitness committee. Hence the point is settled.
16.	B&R Division, Dharmpur	2006-07	8B	Excess payment of interest of on GPF balance – Rs. 0.19 lakh.	The interest has been deposited into Govt. account from concerned. Hence the sub para is settled.
17.	B&R Division, Dharamshala	1988-89	5A	Non recovery of compensation- Rs. 121192/-	The recovery has been effected from the concerned contractors. Hence sub para is settled.
		---do---	5B	Undue aid to contractor and non	The outstanding security deposit has been credited to Govt. revenue

				recovery of compensation etc. Rs.107331/-	vide TE No. 35 of 7/2011. Sub para is settled.
		1989-90	12	Loss of M.B. No. 5557	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The para is settled.
		1992-93	9(5)	Non recovery of cost of empty cement bags – Rs 2651/-.	The recovery has been effected from the concerned and adjusted vide TE No. 1 of 9/2013. The point is settled.
		1993-94	11H	Irregular local purchase.-Rs. 109345/-	The expenditure has been regularized by the competent authority. Hence point is settled.
		---do---	11I	1 to 4 agreement No. 30 for 1984-85.	
		---do---	1	Non production of Agreement.	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		---do---	2	Non recovery of empty cement bags – Rs. 19773/-.	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		---do---	3	Non employment of graduate Engineer recovery of Rs 1.20 lakhs.	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		---do---	4	Avoidable expenditure- Rs. 45283/-.	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		1994-95	10F	Fictitious consumption of material – Rs. 40023/-	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		---do---	10G	Non accountal of material	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013. The point is settled.
		---do---	10J	Following material valuing Rs. 37900/-.	The write off sanction has been accorded by the competent authority vide letter No. PBW(B)C(15)4/2010 dated 10/2013
		1997-98	1(iii)	Avoidable expenditure – Rs. 72603/-.	The expenditure has been regularized by the competent authority. Hence point is settled.
		---do---	1(iv)	Less deduction of security – Rs. 0.22 lakh.	The amount has been regularized by the competent authority. Hence point is settled.

		---do---	1(v)	Short recovery of sales tax - Rs. 8624/-.	The amount has been regularized by the competent authority. Hence point is settled.
18.	9 th circle Nurpur	1997-98	5	आर एन सी और टी एन पी का गलत प्रभार रू0 5.56 लाख ।	Expost facto स्वीकृति सश्रम अधिकारी द्वारा प्रदान कर दी गई है । अतः पैरा समायोजित रहा ।
		2000-01	3(क)	छुट्टी यात्रा सुविधा दावे में अनियमित भुगतान रू0 1670	सम्बंधित कर्मचारी से वसूली कर ली गई है । अतः उप पैरा समायोजित रहा ।
		---do---	5	खजाना से आहरित राशि का रोकड़वही की प्रविष्टियों से मिलान न करना ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।
		2006-07	8	प्राप्ति एवं भुगतान के आकड़ों का खजाना से मिलान न करना ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।
		2008-09	4	रोकड़ पुस्तिका में अनियमितताएं ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।
		---do---	5	सामान्य भविष्य निधि अग्रिम की वसूली न करना रू0 0.12 लाख ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।
		---do---	6	पुराने समाचार पत्रों की नीलामी न करना	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।
19.	SE NH Circle Shahpur	2006-07	5	वेतन की अधिक अदायगी बारे । 0.07 लाख	सम्बंधित कर्मचारी से वसूली कर ली गई है । अतः उप पैरा समायोजित रहा ।
		2008-09	3(क)	रोकड़ पुस्तिका में अनियमितताएं ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा ।
		---do---	3(ख)	कैश चेष्ट की चाभियों की खजाना अधिकारियों से अदला बदली व रजिस्टर खोलने बारे ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा ।
		2008-09	1	खरीदे गए सामान को खातों में लेखाबद्ध किये जाने की पुष्टि न करना रू0 0.65	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा ।

				लाख ।	
20.	B&R Division, Dalhoiuse	2000-01	3(N TR)	Realization of Rest House Charges- Rs. 0.09 lakh.	The recoveries have been effected. Hence the para is settled.
		---do---	6C	Mis-utilisation of Loan – Rs. 20.73 lakh.	The rectification has been made vide TE No. 3 of 09/13. Hence point is settled.
		2003-04	5E	Incorrect debit of cost of material to the work – Rs. 7.64 lakh.	The rectification has been made vide TE No. 2 of 09/13. Hence point is settled.
		---do---	5I	Non production of records.	EE admitted the facts and stated that the record has now been maintained. The point is settled.
		2004-05	6E	Wrong debit to work- Rs. 2.47 lakh.	The rectification has been made vide TE No. 1 of 9/2013. The point is settled.
		---do---	6G	Non accountal/shortage of material- Rs. 0.05 lakh.	The material has been accounted for in MAS No. 61 page 5. Hence the para is settled.
		---do---	6I	Non forfeiture of earnest money- Rs. 0.06 lakh.	The rectification has been made vide TE No. 4 of 9/2013. The point is settled.
		---do---	6J	Non- production of records.	The record has been produced and verified. The point is settled.
		2007-08	7L	Unutilized funds- Rs. 55.78 lakh	The fund has since been utilized. Hence the point is settled.
		---do---	7 M	Less debit to work- Rs. 1.38 lakh.	The adjustment has been made vide TE No. 1 of 3/2005. The point is settled.
		---do---	7N	Excess debit to work- Rs. 1.17 lakh.	The adjustment has been made vide TE No. 5 of 9/2013. The point is settled.
21.	5 th Circle Palampur	2007-08	6(ख)	सरकारी वाहन उपयोग की वसूली रू० 14.41 लाख न करना ।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा ।
		2008-09	2	बजट प्रावधान से अधिक व्यय रू० 1207.42 लाख ।	सश्रम अधिकारी द्वारा अधिक व्यय की स्वीकृति प्रदान कर ली गई है । अतः पैरा समायोजित रहा ।
22.	LAO Kangra	1993-94	1	Avoidable expenditure of Rs. 1.38 lakhs, on account irregular supplementary award.	Spl Secy.(PW) to Govt. H.P. has accorded ex-post facto sanction amounting to Rs. 1.38 lakh vide letter No. PBW (B)C(15)4/2010 dt nil. Hence the para is settled.
		1999-00	3	आवार्ड राशि पर ब्याज का अधिक भुगतान 4.29 लाख ।	Spl Secy. (PW) to Govt. H.P. has accorded ex-post facto sanction amounting to Rs. 4.89 lakh vide letter No. PBW (B)C(15)4/2010 dt nil. Hence the para is settled.

23.	B&R Division, Kaza	2007-08	4D	Non test of measurements – Rs. 50.55 lakh.	The measurement has been checked and verified. Hence point is settled.
		2009-10	9Q	Non test of measurements	The measurement has been checked and verified. Hence point is settled.
		2010-11	3(5)	Wrong debit to work- Rs. 4.32 lakh.	The adjustment has been made with the relevant head of account. Hence the point is settled.
24.	B&R Division, Shillai	2007-08	6	Irregular diversion/misutilisation of funds provided for annual repair and maintenance of various works- Rs. 1.20 lakh.	During the year 2007-08 budget allotted under contingency was meagre and the payment so made from annual repair and maintenance for the purchase of stationery being urgently required. Hence the para is settled.
25.	Mechanical Division, Rampur	2011-12	4A	Irregular booking of expenditure – Rs. 3.93 lakhs.	The estimate against which the expenditure was booked has since been approved by the competent authority. Hence the sub para is settled.
		---do---	4C	Unjustified credit to workshop- Rs. 0.29 lakh.	The rectification has been made vide TE No. 8 of 2011. The sub para is settled.
26.	Chief Engineer (KZ), Dharmashala	1990-91	2 ख	अनाधिकृत/ अनियमित छुट्टी भत्ते की अदायगी रु0 5974 I	सम्बंधित कर्मचारियों से वसूली कर ली गई है I अतः उप पैरा समायोजित रहा I
		1997-98	1(i)	परिहार्य व्यय रु0 0.91 लाख I	Expost facto स्वीकृति सश्रम अधिकारी द्वारा प्रदान कर दी गई है I अतः पैरा समायोजित रहा I
		---do---	7(ii)	मकान व भवन का बीमा न करवाना रु0 7.30 लाख I	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा I
		2001-02	2	अनियमित व्यय रु0 0.60 लाख I	Expost facto स्वीकृति सश्रम अधिकारी द्वारा प्रदान कर दी गई है I अतः पैरा समायोजित रहा I
		---do---	5(क) (ख)	अवकराश यात्रा रियायत के अंतर्गत अग्रिम की ब्याज की वसूली न करना रु0 0.04 लाख I	सम्बंधित कर्मचारियों से वसूली कर ली गई है I अतः उप पैरा समायोजित रहा I
		---do---	6	गाड़ियों की लाग बुक में अनियमितताएं	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा I

		---do---	7(क)	अनुपयोगी वस्तुओं को नीलाम न करना रु0 0.65 लाख।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा।
		2005-06	1	मकान व भवन निर्माण का बीमा न करवाना रु0 5.16 लाख।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा।
		2006-07	2	अनियमित व्यय रु0 2.59 लाख।	Expost facto स्वीकृति सश्रम अधिकारी द्वारा प्रदान कर दी गई है। अतः पैरा समायोजित रहा।
		---do---	4	अनुपयोगी वस्तुओं की नीलामी न करना रु0 1.34 लाख।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा।
		2007-08	2	चतुर्थ तीमाही में व्यय की अधिकता रु0 39.31 करोड़।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा।
		---do---	6 (ख)	रोकड़ पुस्तिका का खजाना में अंतर रु0 0.30 लाख।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा।
		---do---	6 (ग)	रोकड़ पुस्तिका प्रविष्टियों का उचित शीर्षों में वर्गीकरण न करना।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर उप पैरा समायोजित रहा।
		2009-10	2	मकान किराया भत्ते का अनियमित भुगतान रु0 0.16 लाख।	सम्बंधित कर्मचारियों से वसूली कर ली गई है। अतः उप पैरा समायोजित रहा।
27.	B&R Division, Sangrah	do 1996-97	5	Irregular execution of M/T works excess consumption of bitumen- Rs. 0.50 lakh.	Excess consumption of bitumen has been regularized vide revised estimate approved from competent authority. The para is settled.
		2003-04	5A	Unused stores blockage of funds- Rs. 10.65 lakh.	The Material was purchased for the store keeping in view the anticipated future requirement and the material was used on the works for which it was meant. the para is settled.
28.	B&R Division, Solan	2006-07	6C	Wrong debit to work -Rs. 4.41 lakh.	The rectification has been made vide TE No. 32 of 09/13. The point is settled.
		---do---	6F	Non finalization of contract- Rs. 89.60 lakh.	The position has been verified from M.Bs. Hence the para is settled.
		2010-11	7A	Irregular expenditure – Rs. 446.17 lakh.	The revised administrative sanction has been obtained from the competent authority. Hence the point is settled.

		---do---	7B	Wrong debit to work – Rs. 0.60 lakh.	The rectification has been made vide TE No. 30 of 09/13. The point is settled.
		---do---	7C	Wrong credit to work- Rs. 0.30 lakh.	The rectification has been made vide TE No. 31 of 09/13. The point is settled.
		---do---	7F	Non levy of compensation undue aid to the contractor 24.07 lakh.	The final extension has been granted to the contractor by the SE, 3 rd circle vide letter No. 1461 dated 7.5.12. As such no compensation has been levied. Hence the point is settled.
		---do---	7H	Short recovery of steel from the contractor- Rs. 1.23 lakh.	Recovery has been made from 16th final bill (Vr.no. 84 of 9/12). Hence the point is settled.
		---do---	7I	Non finalization of final bill of contractor.	The deviation has been approved by the competent authority and final bill of contractor has since been finalized. Hence the point is settled.
29.	B&R Division, Nahan	2011-12	5L	Irregular execution of extra items- Rs. 0.41 lakh.	Extra items have been approved vide letter No. 4833-34 dated 9.9.13. Hence the point is settled.
		---do---	9	Irregular splitting up of works Rs. 124.41 lakh	Sanction has been accorded vide letter No. SE/PW/SE/12/Misc/Estimate2013-149772-73 dt. 30.03.2013. Hence the para is settled.
30.	B&R Division, Rampur	1999-00	2	Overpayment to contractor – Rs. 3.29 lakh.	The recovery has been made from the 25 th running (Vr. 85 of 7/2013. Hence para is settled.
31.	National Highway Division Solan	1996-97	7F	Fictitious adjustment – Rs. 837400/-.	The material fully consumed on various ongoing works. Hence the point is settled.
		---do---	7I	Finalization of bills	The bills were finalized (MB No. 1075 P-75-76). The point is settled.
		---do---	7J	Avoidable expenditure – Rs. 0.23 lakh.	The expenditure was got reimbursed from PAO NH Chandigarh. Hence the point is settled.
		---do---	7K	Irregular expenditure.	The Pot holes were repaired by providing BUSG which were quit necessary. Hence the point is settled.
		1997-98	7G	Non- recovery in respect of Empty Cement Bags- Rs. 4380/-.	The recovery of Rs. 4380/- has been made vide TE No. 1 of 10/13. Hence the point is settled.
		---do---	7H	Non return of bitumen Drums- Rs. 11700/-.	The recovery of Rs. 11700/- has been made vide TE No. 1 of 10/13. Hence the point is settled.
32.	B&R Division, Kalpa	2008-09	4B	Non accountal of material in the contractor ledger – Rs. 5.85 lakh.	The accountal has been verified. Hence the point is settled.

33.	NH Division, Jogindernagar	1991-92	7	Non finalization of bills Outstanding recoveries against contractors- Rs. 1.31 lakh.	The bills were finalized and recoveries were effected from the contractor as the work since been completed. Hence the para is settled.
		2001-02	10	Non accountal of material – Rs. 132.40 lakh.	The stock balances were reconciled and balance pertaining to B&R Div Joginder has been transferred. Hence the para is settled.
		2006-07	4	Splitting up of tenders- Rs. 15.46 lakh, Extra burden on State Exchequer- Rs. 14.10 lakh.	Expost facto sanction has been obtained from the competent authority. Hence para is settled.
		2007-08	1	Irregular diversion / mis utilization of funds earmarked for Annual repair and Maintenance of PCM road- Rs. 4.85 lakh.	The stationery items were purchased & charged to the works which they relate. However the EE promised not to repeat such omission in future. Hence the para is settled.
34.	B&R Division, Shimla-II	2004-05	7D	Irregular payment of escalation charges – Rs. 19.35 lakh.	The reasons for extension to the contractor found correct and verified. Hence the point is settled.
		---do---	7F	Un-authorized deviation – Rs. 13.75 lakh.	The deviation has got approved from the competent authority. Hence the point is settled.
35.	B&R Division, Kumarsain	1992-93	1	Fruit Packing shed at Dabi in fructuous expenditure 0.89 lakh Thanedhar.	EE stated that work has now been completed and handed over and taken over certificate is enclosed. Hence the para is settled.
		2006-07	3	Unfruitful expenditure – Rs. 11.89 lakh.	The work has now been completed and handed over and taken over certificate is enclosed. Hence the para is settled.
36.	B&R Division, Mandi-II	2006-07	5E	Wrong debit to work – Rs. 3.82 lakh.	The rectification has been made vide TE No. 2 of 10/13. Hence The point is settled.
37.	B&R Division, Bajjnath	1996-97	4	C/o Bridge over Sita Ram Khad – Rs. 6.46 lakh.	Write off sanction has been accorded vide letter PBW (B) C (15)4/2010 dated 10/2013. Hence para is settled.
		2004-05	5E	Less /Short recovery from Contractor- Rs. 0.63 lakh.	The recovery has been effected from the contractor and the quantity of bitumen used the contractor is less than the quantity calculated. The quantity also verified from the record. Hence The point is settled.
		2007-08	6F	Wrong debit to work – Rs. 19.75 lakh.	The rectification has now been made vide TE No. 33 of 9/13. Hence the point is settled.
		---do---	6H	Non-closing of accounts – Rs. 107.50 lakh.	The position has been verified. Hence the point is settled.
38.	B&R Division, Udaipur	1992-93	1B	C/o sports stadium at Udaipur, Hiring of dozer cutting & leveling work.	Out of the deposit of Rs. 121.09 lakh, 119.65 lakh has been spent on construction of stadium which is almost completed. Hence sub para is

					settled.
39.	B&R Division, Nalagarh	2000-01	1	Undue aid to contractor – Rs. 20.25 lakh.	The recovery has been effected from the contractor vide 9 th running and final bill. Hence the para is settled.
40.	Electrical Circle Kasumpti	2003-04	2(1)	कैश का नुकसान ₹0 0.78 लाख I	Write off sanction has been accorded vide letter PBW (B) C (15)4/2010 dated 2/2012. Hence Sub para is settled.
		2009-10	3	अनुपयोगी गाड़ियों का निपटान / नीलाम न करना ₹0 14.55 लाख I	गाड़ियों की नीलामी कर दी गई है। अतः पैरा समायोजित किया जाता है।
41.	B&R Division, Karsog	2001-02	4D	Unauthorized payment on account of deviation- Rs. 4.56 lakh.	The Ex-post facto sanction Rs. 4.56 lakh has been accorded by SE Ist circle Mandi vide letter No. 12491 dated 09.10.13. Hence the point is settled.
42.	B&R Division, Rohru	1998-99	6H	Non posting of contractors ledger Rs. 1.14 lakh.	The material has been posted in the contractor ledger and certified by the concerned Executive Engineer. Hence the point is settled.
		2001-02	7B	Irregular booking of material- Rs. 12.21 lakh.	The quantity of Bitumen has been utilized on the work for which it pertains hence sub para is settled.
43.	B&R Division, Nirmand	2008-09	3D	Non closing of accounts of completed work.	The accounts has been closed. The point is settled.
		---do---	3E	Non recovery of Govt. dues from the contractor- Rs. 0.56 lakh.	The amount was awarded in favor of contractor by Ld. Arbitrator, Solan. Hence the point is settled.
44.	B&R Division, Kullu-I	2004-05	7B	Non handing over the charge by Junior Engineer shortage against Sh. K.L. Gautam, JE 0.74 lakh and non handing over charge by the Junior Engineers.	The write off sanction has been accorded by SE vide letter No. 9374-78 dated 10.10.2013. Hence the sub para is settled.
45.	B&R Division, Theog	2002-03	7G	Non verification of accountal of useful stones –Rs. 0.35 lakh.	The recovery has been made vide TE No. 28 of 9/13. Hence the point is settled.
46.	B&R Division, Fetah pur	1989-90	7	Recovery of compensation under agr. No. 3 of 88-89 Rs. 37577/- (Fatehpur Div)	Write off sanction has been accorded by competent authority. Hence para is settled.
47.	6 th Circle Kullu	1998-99	2	वेतन में अधिक अदायगी ₹0 0.10 लाख I	सम्बंधित राशि को बटटे खाते में डालने की स्वीकृति सश्रम अधिकारी से कर ली गई है। अतः पैरा समायोजित रहा।
		2001-02	1	सरकारी धनराशि को सरकारी लेखों से बाहर रखा जाना ₹0 19.43 लाख I	सम्बंधित राशि को कोषालय में जी आर न0 9/20.2.2008 द्वारा जमा करा दिया गया है। अतः पैरा समायोजित रहा।

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4.	SE 7 th Circle Dalhousie	2005-06	3	रोकड़ वही व वाउचरों में पाई गई अनियमितताएं रू0 5.96 लाख।	कार्यालय द्वारा दर्शाई गई आवश्यक अनुपालना के आधार पर पैरा समायोजित रहा।
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Assist. Audit Officer (P)