

हिमाचल प्रदेश
लोक निर्माण विभाग

क्रमांक:पी0ड0-सी0टी0आर0-29-1972/2013- 23767-74
प्रेषक:

दिनांक:- 27/2/14

प्रमुख अभियन्ता ।
प्रेषित:
समस्त मुख्य अभियन्ता,
हिमाचल प्रदेश लो0नि0वि0 ।

अधिक्षण अभियन्ता,(शिमला क्षेत्र)
हिमाचल प्रदेश लो0नि0वि0 ।

विषय:-

तदर्थ समिति की बैठक में पुराने पैरों का समायोजन ।

उपरोक्त समिति की बैठक जो 11/11/2014 से 13/11/2014 को हुई थी के मध्य विचार विमर्श एवं अभिलेखों के उत्तर के आधार पर निपटाए गए पैरों एवं उप पैरों की सूची इस पत्र के साथ आपके कार्यालयों को आवश्यक कार्यवाही हेतु प्रेषित की जा रही है।
संलग्न: उपरोक्त

संयुक्त नियन्त्रक (वित्त एवं लेखा)
हि0प्र0 लो0नि0वि0 शिमला-।

प्रतिलिपि महालेखाकार (लेखा परीक्षा) हि0 प्र0 शिमला -3 के पत्र सं0 1946 दिनांक 13/2/-2015 के सन्दर्भ में सूचनार्थ हेतु प्रेषित है।

प्रतिलिपि अधिशासी अभियन्ता इस कार्यालय के कम्प्यूटर शाखा को सूचित किया जाता है कि यह दस्तावेज लो0नि0 विभाग की वेबसाइट में डालने की कृपा करें।

संयुक्त नियन्त्रक (वित्त एवं लेखा)
हि0प्र0 लो0नि0वि0 शिमला-।
27/2/15

12/02/15

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



5/2/15 भारत सरकार
भारतीय लेखा तथा लेखा परीक्षा विभाग
प्रधान महालेखाकार, (लेखा परीक्षा)
हिमाचल प्रदेश, शिमला-171003

क्रमांक सा0 सैक्टर/3-6/तदर्थ समिति/2014-15/1946

दिनांक 13.02.2015

सेवा में

प्रमुख अभियन्ता,
हि0 प्र0 लोक निर्माण विभाग,
निर्माण भवन, शिमला-171002

विषय :

तदर्थ समिति की बैठक में पुराने पैरों का समायोजन ।

महोदय,

पुराने पैरों के निपटान हेतु दिनांक 11-11-2014 से 13-11-2014 को तदर्थ समिति की बैठक में आपके विभाग के 82 पैरे तथा 189 सब पैरे समायोजित किए गए जिन्हें आपको आगामी कार्रवाई हेतु प्रेषित किया जाता है ।

आपसे अनुरोध है कि अपने अधीनस्थ कर्मचारियों को विशेष रुचि लेने के निर्देश जारी करें ताकि पुराने पैरों का समायोजन शीघ्र किया जा सके ।

संलग्न: समायोजित पैरो की सूची

भवदीय

लेखा परीक्षा अधिकारी
सामान्य सैक्टर

Adhoc Committee meeting of Public Works Department for the year 2014-15

Sr. No.	Name of Division	Year of IR	Para No.	Title of Para	Remarks
1	HPPWD B&R Division Dharamshala	1989-90	8	Amount outstanding against contractor Rs. 0.53 Lakh.	Write off sanction accorded vide No. PBW (B) C (15)-4/2014 dt. 11-11-2014. Hence para is settled.
2	-do-	1993-94	11(F)	Analysis of work "C/O Civil Hospital Building (Phase-II) Block "C" at Dharamshala. Non-accountal of material Rs. 0.31 lakh.	-do-
3	-do-	1992-93	9	Analysis of work C/O Circuit House at Dharamshala (i) Injudicious booking of material Rs. 1.83 lakhs.	-do-
4	-do-	1994-95	2	Over Payment to Contractor Rs. 1.56 lakh.	-do-
5	-do-	1998-99	4(h)	Non Finalization of Bills Rs. 15.00 lakh.	-do-
6	-do-	1998-99	4(j)	Irregular payment without approval Rs. 2.65 lakhs.	-do-
7	-do-	1999-00	6(b)	Irregular Expenditure without actual execution of work Rs. 30.36 lakh.	-do-
8	-do-	1999-00	6(d)	Excess debit Rs. 2.75 Lakh.	-do-
9	-do-	1999-00	6(e)	Excess Credit Rs. Rs. 3.17 Lakh.	-do-
10	-do-	1999-00	6(f)	Wrong Expenditure Rs. 8.00 Lakh	-do-
11	-do-	1999-00	6(g)	Undue aid to contractors-Rs. 1.40 Lakhs	-do-
12	-do-	1999-00	6(h)	Incomplete work Rs. 6.69 Lakh.	-do-
13	-do-	1997-98	1(ii)	Regarding execution of work below specification.	-do-
14	-do-	1997-98	(ii)	Non levy of compensation Rs. 1.10 lakh.	-do-
15	-do-	1997-98	8(i)	Non finalization of bills Rs. 14.53 lakh.	-do-

3

16	-do-	1997-98	8(L)	Non/Less deduction of Sales Tax Rs. 0.07 lakh.	-do-
17	-do-	1997-98	8(M)	Excess Consumption of Bitumen Rs. 0.40 lakh.	-do-
18	-do-	1997-98	8(O)	Non-accountal of Stone Rs. 0.98 lakh.	-do-
18A	-do-	1997-98	8(P)	Non recording of detailed entries in M.B,	-
19	-do-	1997-98	2	Avoidable expenditure Rs. 5.41 lakh.	Waive off sanction accorded by the competent authority. Hence para is settled.
20	-do-	1997-98	8(Q)	Non-deduction of Royalty.	Write off sanction accorded vide No. PBW (B) C (15)-4/2014 dt. 11-11-2014. Hence para is settled.
21	-do-	1997-98	8(T)	Outstanding recoveries Rs. 0.13 lakh	-do-
22	-do-	1998-99	4(C)	Outstanding recoveries of Rs. 6.61 lakh.	Write off sanction accorded vide No. PBW (B) C (15)-4/2014 dt. 11-11-2014. Hence para is settled.
23	-do-	1998-99	4(F)	Wrong booking of Expenditure Rs. 19.68 lakh.	
24	-do-	1999-00	8(B)	Unauthorized payment to contractor Rs. 1.51 lakh.	-do-
25	-do-	1999-00	8(C)	Over payment to contractor due to irregular deviation Rs. 1.10 lakh.	-do-
26	-do-	1999-00	8(D)	Over lapping of execution of work of cutting in Earth work Rs. 0.30 lakh.	-do-
27	-do-	2000-01	7	Defective estimate and loss in running of machinery vis-à-vis non adjustment of out turns Rs. 238.29 lakh.	-do-
28	-do-	2000-01	8(B)	Irregular accountal of Rs. 110.84 lakh.	-do-
29	-do-	2000-01	9(A)	Expenditure in excess of budget allotment	-do-

(4)

				Rs. 69.45 lakh.	
30	HPPWD B&R Division Dharamshala	2000-01	9(C)	Non production of accountal of receipt of material in MAS Rs. 11.98 lakh.	-do-
31	-do-	2000-01	9(F)	Fictitious booking of material Rs. 5.19 lakh..	-do-
32	-do-	2000-01	9(H)	Irregular Debit Rs. 1.50 lakh.	-do-
33	-do-	2000-01	9(J)	Wrong debit to work Rs. 3.53 lakh.	-do-
34	-do-	2000-01	9(K)	Non finalization of contractor's claim.	-do-
35	-do-	2000-01	9(L)	Undue favour to contractor and non-levy of penalty for non-completion of work Rs. 0.57 lakh.	-do-
36	-do-	2000-01	5(A)	Non levy of compensation undue aid to contractor Rs. 4.89 lakh.	-do-
37	-do-	2000-01	5(B)	Non-levy of compensation undue aid to contractor Rs. 32.35 lakh.	-do-
38	-do-	2000-01	5(C)	Incomplete works (Rs. 53.96 lakh)-Non levy of compensation Rs. 5.40 lakh.	-do-
39	-do-	2001-02	5(G)	Non crediting of securities to revenue Rs. 1.00 lakh.	-do-
40	-do-	2001-02	5(H)	Non recovery of amount of compensation of Rs. 8.86 lakh..	-do-
41	-do-	2001-02	5(I)	Non preparation of final bill of the contractor.	-do-
42	-do-	2001-02	6	Irregular execution of work Rs. 4.18 lakh and unauthorized payment of deviation of Rs. 4.19 lakh	-do-
43	-do-	2001-02	8(A)	Irregularities in maintenance of MAS	-do-

				account Rs. 0.20 lakh.	
44	-do-	2001-02	8(B)	Non-accountal of C.G.I. Sheets Rs. 0.01 lakh.	-do-
45	-do-	2000-01	9(M)	Outstanding advance against contractor Rs. 1.00 lakh.	-do-
46	-do-	2001-02	2	Non handing over of completed quarters. Unfruitful expenditure of Rs. 10.50 lakh.	-do-
47	-do-	2001-02	4	Bill awaiting finalization withholding of inevitable payment vis-à-vis Non approval of contractors bill in respect of completed works Rs. 493.90 lakh.	-do-
48	-do-	2001-02	5(D)	Wrong debit to work Rs. 4.93 lakh.	-do-
49	-do-	2001-02	5(E)	Non-affording of debit Rs. 3.63 lakh.	-do-
50	-do-	2001-02	5(F)	Detail of amount debited/credited to work not made available.	-do-
51	-do-	2002-03	8(C)	Fictitious debit to work -Rs. 9.86 lakhs.	-do-
52	-do-	2002-03	8(E)	Opening of Tender without EMD Rs. 0.50 lakhs	-do-
53	-do-	2002-03	8(F)	Avoidable increase in tender cost Rs. 9.72 lakh.	-do-
54	-do-	2002-03	8(G)	Execution of work in anticipations of revised Sanctions.	-do-
55	-do-	2004-05	1	Unfruitful expenditure Rs. 51.16 lakh.	-do-
56	-do-	2004-05	2	Unfruitful expenditure on road work including in fructuous expenditure 33.15 Lakh.	-do-
57	-do-	2004-05	3	Avoidable Expenditure Rs. 24.38 lakh.	-do-
58	-do-	2004-05	4	Fictitious Booking of material Rs. 44.54 Lacs.	-do-

59	-do-	2004-05	7	Analysis of work C/O Up-gradation/Improvement of Dharamshala Yol Dadh Palampur road via Nagri Km. 0/0 to 53/0.	-do-
60	HPPWD B&R Division Dharamshala	2004-05	7(A)	Irregular execution of work.	-do-
61	-do-	2004-05	7(B)	Misclassification of Expenditure Rs. 5.02 lakh.	-do-
62	-do-	2004-05	7(C)	Accountal not shown Rs. 1.72 lakh.	-do-
63	-do-	2004-05	7(E)	Non adding of the progress of machinery used on work Rs. 1.17 lakh.	-do-
64	-do-	2004-05	7(G)	Non production of record.	-do-
65	-do-	2005-06	2(A)	Unfruitful expenditure on held up road works Rs. 42.82 lakh.	-do-
66	-do-	2005-06	2(B)	Idle investment on C/O link road from Yatri Niwas to Village Girtholi Rs. 33.35 lakh.	-do-
67	-do-	2005-06	2(C)	Blockage of funds Rs. 88.98 lakh.	-do-
68	-do-	2005-06	5 (A)&(B)	Fictitious booking of material and fictitious adjustment of expenditure Rs. 59.20 lakh and non-production of accountal Rs. 24.20 lakh.	-do-
69	-do-	2005-06	7(A)	Fictitious adjustment of expenditure Rs. 14.52 lakh.	-do-
70	-do-	2005-06	7(B)	Wrong debit to work Rs. 20.46 lakh.	-do-
71	-do-	2005-06	7(C)	Less debit to work Rs. 0.73 lakh.	-do-
72	-do-	2005-06	7(D)	Irregular debit of salary to work charged staff Rs. 0.14 lakh.	-do-
73	-do-	2005-06	7(E)	Undue aid to contractor due to non levy of	-do-

				compensation Rs. 4.89 lakh.	
74	HPPWD B&R Division Dharamshala	2005-06	7(F)	Excess payment to contractor due to non deduction of rebate Rs. 0.10 lakh.	-do-
75	-do-	2005-06	7(G)	Un-realistic estimation resulted in saving of Rs. 126.19 lakh.	-do-
76	-do-	2005-06	8(A)	Non verification of accountal Rs. 4.64 lakh.	-do-
77	-do-	2005-06	8(B)	Injudicious purchase of materials Rs. 1.61 lakh.	-do-
78	HPPWD B&R Division Jawali	1993-94	9	Over Payment on account of relief paid on land acquisition Rs. 0.27 lakh.	The compensation was right from the date of possession of land instead of date of notification as such there was no overpayment hence para is settled.
79	-do-	1994-95	4(A)(i)	Excess debit to work Rs. 4.98 lakh	The figure of expenditure reconciled with the AG(A&E) shimla as the expenditure was charged to NH Divisions.
80	-do-	1994-95	4(A)(ii)	Wrong debit to work.	-do-
81	-do-	1994-95	4(A)(ii) i)	Less debit to work.	-do-
82	-do-	2001-02	9	Avoidable expenditure on travelling allowances of work charged staff Rs. 1.85 lakh.	It is certified by the Executive Engineer that deployment of labour was very important due to hilly terrain where travelling expense on work charged staff incurred. Keeping in view the para is settled.
83	HPPWD B&R Division	1995-96	1	Un-realized recoveries from contractors-Rs. 22.97 lakh.	Waive off sanction accorded by the competent authority. Hence para is

84	HPPWD Mechanical kulhu	1996-97	1	Loss of leakage of petrol to the tune of Rs. 1.83 lakh.	Write off sanction accorded vide letter No. PBW(B)C(15)-4/2014 dated 11.11.2014. Hence para is settled.
85	HPPWD Chief Enginner Kangra Zone at Dharamlashala	2007-08	3(b)(ii)	बजट प्रावधान से अधिक व्यय 858.08 लाख रुपए।	भीषण अग्निकांड में मुख्य अभियन्ता कागडा का रिकार्ड नष्ट होने के फलस्वरूप सम्बन्धित घेरे की अनुपालना में मुश्किल हो रही है अतः पैरा समायोजित किया जाता है
86	-do-	2007-08	4B(iii)	कार्यालय,आकस्मिक व्यय का सड़क एवं पुलों के अंतर्गत उपधीर्ण मुरम्मत एवं रख रखाव पर अनाधिकृत प्रभार राशि 3.18 लाख। पूर्तिकर्ताओं को नकदी रोकड़ के रूप में अनियमित भुगतान रु० 1.98 लाख	सम्बन्धित राशि को उचित शीर्ष में डाल दिया है. प्रविष्ट कर दिया गया है अतः उप पैरा का समायोजन किया जाता है
87	-do-	2009-10	3		पूर्तिकर्ताओं को अब आर टी जी एस द्वारा भुगतान किया ता रहा है अतः पैरा समायोजित किया जाता है
88	HPPWD B&R Division Chamba	1997-98	11(C)	Loss of M.B.S	Write off sanction accorded by competent authority. Hence para is settled.
89	LAO Kangra	3/86 to 11/93 1993-94	2	अतिरिक्त व्यय 3.07 लाख रुपए	श्री अर्जुन अधिकारी द्वारा यह प्रमाणित किया गया है भूमे मुआवजा अर्द्ध न्यायिक निर्णयों से अधिनियम में धारा 18,1 व 2 के अर्न्तगत किया जाता है। अतः पैरा समायोजित किया जाता है तदैव
90	LAO Kangra	3/86 to 11/93	3	अपरिहार्य व्यय 10.20 लाख	
91	-do-	1999-00	2	सरकारी धन पर प्राप्त व्यय को सरकारी खजाने में जमा करवाया 26.22 लाख।	प्राप्त ब्याज को सरकारी खजाने में जमा करवा दिया गया है अतः पैरा समायोजित किया जाता है
92	HPPWD B&R Division Fatehpur	1987-88	9(A)	Undue benefit to contractor.	Waive off sanction accorded by the competent authority. Hence para is settled.
93	-do-	1987-88	9(B)	Issue of Material of cheaper rates.	-do-
94	-do-	1987-88	9(C)	Unapproved Deviation.	-do-

95	-do-	1987-88	9(D)	Technical Sanction.	-do-
96	-do-	1987-88	9(E)	Non accountal	-do-
97	-do-	1987-88	9(F)	Wrong classification	-do-
98	-do-	1987-88	9(G)	Non vouchering of expenditure	-do-
99	-do-	1989-90	6(B)	Non verification of expenditure.	-do-
100	-do-	1989-90	6(C)	Abnormal and unapproved deviation.	-do-
102	-do-	1989-90	6(D)	Doubtful consumption of material	-do-
103	HPPWD National high way Division Pandoh	1989-90	4(A)	Non/less recovery of hire charges of machinery from the contractor Rs. 5.39 lakh.	The recovery has been effected from the concerned. Hence sub para is settled.
104	-do-	1989-90	4(B)	Undue financial aid to contractor Rs. 1.05 lakh.	-do-
105	-do-	1989-90	7	Amount recoverable from contractor Rs. 1.63 lakh.	The Hon'ble Court has decided the case. Hence para is settled.
106	-do-	1998-99	1	Non-recovery from the contractor Rs. 12.84 lakh and extra avoidable expenditure Rs 0.94 lakh.	The case was decided by the Hon'ble arbitral tribunal. Hence para is settled.
107	HPPWD E E National Highway Division Pandoh	1994-95	4(b)	Outstanding recoveries of Rs. 0.82 lakhs	Write off sanction has been accorded by the competent authority and verified by the adhoc committed. Hence para is settled.
108		1994-95	6 B (1)	Analysis of work:-widening of NH-21 from km single lane in km 249/870 to 256/880 (old RD on Mandi-Kullu section 9JOB No 021/HP/86/027.	Write off sanction has been accorded by the competent authority and verified by the adhoc committed. The balance amount was received from the telecommunication department as the work involved some addition/deletion and the amount of Rs. 14,82,000/- deposited by telecom department vide

					cheque No. 15545 dated 21-01-2002.
109	-do-		6 B (II)	Non levy of compensation of Rs. 0.90 lacs.	The sub para has been included with other para of same nature i.e. non levy of compensation. Therefore it is requested that the para be deleted from here.
110	-do-		6D	Irregular booking of expenditure to work of Rs. 0.77 lacs.	The material has now been utilized fully. Hence, the para is settled.
111	-do-		6F	Wrong booking of work.	The material booked against the work has now been fully utilized. Hence, the para is settled.
112	-do-		6G	Non accountal of material.	The work has been completed final bill has been passed, material has been recovered from the contractor and for balance material writ off sanction has been given by the competent authority. Hence, the para is settled.
113	HPWD E E National Highway Division Pandoh	1995-96	I	Extra avoidable expenditure on providing interlink chain Rs. 2.29 lakh.	The case was discussed in the Adhoc Committee and it as found that the expenditure has been incurred to provide immediate relief to flood affected areas to restore damages and the expenditure may be regularized.
114	-do-	1995-96	7(A to F)	Analysis of work:-Strengthening of existing double lane road crust on NH-21 Km 240/0 to 257/0	In view of the detailed reply, para being very old. The committee recommended to settle the sub para.
115	-do-	1996-97	7(H)	Non finalization of bill of the contractor.	The Bill of contractor has been finalized. Point is settled.
116	-do-	1996-97	(J)	Non accountal of material Rs. 13.5 lakh.	The material has been accounted for

11

				and final bill passed. Point is settled.
117	-do-	1996-97	2.	Incomplete work Rs. 2.54 lakh.
118	HPPWD E E National Highway Division Pandoh	1996-97	10(A)	Outstanding recoveries from the telecommunication department of Rs. 11.61 lakhs.
				The balance amount was received from the telecommunication department as the work involved some addition/deletion and the amount of Rs. 14,82,000/- deposited by telecom department vide cheque No. 15545 dated 21-01-2002. Hence, the para is settled.
119	-do-	1996-97	1	Short recovery of hire charges of machinery Rs. 2.19 lakh.
				The final bill of the contractor was passed and recovery from the contractor has been effected. Hence para is settled.
120	-do-	2001-02	10(B)	Reimbursement of inadmissible medicines Rs. 0.12 lakh.
				The recovery has been effected vide GR No. 0841965 dt. 5-11-2014. Hence Sub para is settled.
121	-do-	2003-04	1	C/o 12.335 Kms double lane Kullu bye pass, undue aid to contractor Rs. 201.70 lakh and unauthorized deviation Rs. 326.22 lakh.
				The work has been completed and the payment were made by the MORTH and the recoveries from the contractor were made accordingly. Hence para is settled.
122	-do-	2004-05		Irregular payment of escalation of to bridge contractor engaged for Kullu bye pass Rs. 29.50 lakh.
				The revised estimate has been approved by the Morth as such there

			4(A)	C/o High level bridge across Parvati river at Jia escalation of Rs. 6.42 lakh.	was no escalation. Hence point is settled.
123	-do-		4(B)	C/o bridge across Beas river at Ramshilla escalation of Rs. 23.08 lakh	-do-
124	-do-	2005-06	5	Non receipt of claim for road damages from m/s BSNL loss of Rs. 8347 lakh.	The receipt from the BSNL has been received an utilized. Hence para is settled.
125	-do-	2009-10	3	Analysis of work-IRRP from Km. 82/0 to 94/0 NH-21 in HP	The final bill has been finalized by the MORIH and deduction were made according to the provision. Hence point is settled.
			3(A)	Non deduction of royalty charges amounting to Rs. 3.49 lakh.	
126	HPPWD B & R Division Una	2000-01	7(I)	Enquiry No. 1 ACDD/NB-4/PWD-I/99 dated 31-03-1999 in the work c/o Swimming pool at Una. The copy of the enquiry report to be submitted to audit.	The enquiry was completed vide order No. PBW-(A)A-(5)-10-97 dt. 9-8-2009. Hence point is settled.
127	-do-	2003-04	8(B)	Non receipt of Bitumen Rs. 20.44 lakh	The material has been received and accounted in the books. Hence the point is settled.
128	HPPWD B & R Division Una TAN	2003-04	1	विश्राम गृह में उहसने पर कम वसूली रु० 1860 / -	वसूली रु० 88958 कजु 11.10.2014 द्वारा कर ली गई है पैरा समायोजित किया गया है निः प्रतिवेदन से 2013-14 के पैरा सं० 11 में सम्मिलित कर लिया है अतः पैरा समायोजित।
129	-do-		2	कैश- चेस्ट की दोहरी चाबियां जन्मसपवांजम जामलेद्ध का खजाने में जमा न करवाना।	निरिक्षण प्रतिवेदन 2013-14 के पैरा सं० 11 में सम्मिलित कर लिया है अतः पैरा समायोजित किया जाता है।
130	-do-	2006-07	3	Undue favour to contractor due to non-recovery of royalty charges Rs. 1.19 lakh	The recovery as well as M form has been verified. Hence para is settled.
131	-do-	2008-09	3	Non accountal of Bitumen valuing Rs. 6.28 lakh.	The accountal of Bitumen has been effected vide TE No. 1 of 2014. Hence

					para is settled.
132	-do-	2008-09	5	Short receipt of materials valuing Rs. 1.16 lakh.	The material received against the supply order and the less quantity was only due to increase in the price of materials as there was no excess. Hence para is settled.
133	HPPWD B & R Division Una	2009-10	8	Difference in recovery of cost of material issued to contractor and consumed.	The difference of the material has been rectified. Para is settled.
134	HPPWD B & R Division-II Bilaspur	2012-13	3	Injudicious payment of final bill Rs. 1.30 crore due to non executing of work soiling of Kharnza Stone Rs. 12.48 lakh and undue favour to contractor Rs. 12.71 lakh	The project has been completed within the cost/awarded amount. Hence para is settled.
135	-do-	2010-11	8B	Storage/Non accountal of material in Bin card.	The material has been account for in the concerned books. sub para is settled.
136	-do-	2010-11	8C	Blockage of fund due to unutilized material.	The material stand issued to work. Para is settled.
137	HPPWD B & R Division Bajinath	1989-90	15(i)	C/o Police station at lambagaon. Excess consumption of steel loss of Rs. 0.13 lakh.	The record of the relevant para has been transferred B&R divisions like Balakrupi as well as Palampur. It has become difficult to obtain and verify the record. Keeping in view point is settled.
138	-do-	1989-90	(ii)	Deviation beyond permissible limits.	-do-
139	-do-	1989-90	3.	Non accountal of material and fictitious booking of steel Rs. 6.38 lakh.	-do-
140	-do-	1989-90	4.	Undue paid to contractor	-do-
141	-do-	1989-90	5.	Wrong credit of work. Rs. 2.07 lakh	-do-
142	-do-	1989-90	6.	Wrong credit of work Rs. 20.7 lakh.	-do-

(14)

143	-do-	1989-90	7.	Blockage of Govt. dues.	-do-
144	-do-	1989-90	8.	Non adjustment of accounts Rs. 14720/-	-do-
145	-do-	1989-90	9.	No test check of measurement.	-do-
146	-do-	2004-05	5(H)	Analysis of work Balance work of Chobu Bhullana Chadhiar road Km. 0/0 to 9/0. Non verification of accountal Rs. 3.09 lakh.	
147	-do-	2004-05	5(O)	Irregular deviation Rs. 0.86	The record verified point is settled. Deviation was approved by AE point is settled.
148	-do-	2009-10	3	Improvement and construction work of paprola uttval Surahi pass Kharanukh (portion under Bajinath Div.) Km 0/0 to 10/0. Non closing of accounts of the completed work.	Accounts has been closed as the work has been completed. Point is settled.
149	HPPWD B & R Division Karsog	1990-91	12(iii)(a)	Non accountal of material worth Rs. 0.26 lakh	Write off sanction accountal. Hence point is settled.
150	-do-	1990-91	(C) (iii)	Irregular purchase of sign boards etc. Rs. 0.08 lakh	-do-
151	HPPWD B & R Bilaspur Division No-1	1988-89	3(1)	Non accountal of Rs. 3.67 Lakh	Accountal has been verified from the record. Point is settled.
152	-do-	1988-89	Xi	Non production of records.	Record has been produced point is settled.
153	-do-	1992-93	3	Non recovery of compensation Rs. 2.45 lakh.	Write off sanction accorded vide No. PBW(B)C(15)-4/2014 dt. 12-11-2014. para is settled.
154	-do-	1992-93	4(a)	Non accountal of material	The accountal has been made and

15

					recovery thereto received vide receipt No. 867020 dated 03.11.2014. Point is settled.
155	-do-	1992-93	5	Non crediting of work.	Necessary TE 1 & 2 of 9/2014 were made. Hence para is settled.
156	-do-	1992-93	6	Short fall in process.	The recovery has been effected and received vide receipt No. 0867019 dated 03.11.2014. Para is settled.
157	-do-	1998-99	1(a)	Irregular payment of labour escalation Rs. 14.81 lakh	There was no escalation as per revised estimate of the work. Sub para is settled.
158	-do-	1998-99	1(b)	Labour escalation fund Rs. 2.22 lakh	-do-
159	-do-	1998-99	1(c)	Non obtaining proof of increased wages Rs. 72.94 lakh.	The record verified and point is settled.
160	-do-	1998-99	5(E)	Strengthening of road crust of Chandigarh Mandi-Manali road overlapping of works.	The final bill of the firm has been passed. Hence point is settled.
161	-do-	1998-99	H	Fictitious adjustment.	Necessary rectification has been done now point is settled.
162	-do-	1998-99	I	Wrong debit	Necessary rectification has been done now point is settled.
163	-do-	1998-99	L	Balance stock of Rs. 85400/- Non production of records.	Record verified. Hence point is settled.
164	-do-	1998-99	P	Non recovery of Rs. 1183/-.	Recovery has been effected. Hence point is settled.
165	-do-	1998-99	Q	Splitting of works Rs. 0.82 lakh.	The work was splitted keeping in view the urgency of work as certified by Xen. Hence point is settled.
166	-do-	2009-10	4(a)	Unfruitful expenditure on C/o Link road from Navgaon Beri road to vill Dhaun	The work has since been completed and road was passed for vehicular

(16)

				Kothai Rs. 43.68 lakh.	traffic sub para is settled.
167	-do-	2009-10	4(C)	Unfruitful expenditure is incomplete link road from Gallu to Jole (Rohin Panchayat Head Quarter) Rs. 17.52 lakh.	-do-
168	HPPWD Superintending Engineer 10th Circle Bilaspur-I	1996-97	1	अनुपयुक्त तौर पर क्षतिपूर्ति की राशि में कमी करना रु० 2.25 लाख	माफ करने से सम्बंधी सं० स्वीकृत प्राप्त कर ली है। अतः पैरा समायोजित किया जाता है।
169	-do-	1996-97	2	इस्टर लिंक वेन का अनियमित क्रय रु० 1.17 लाख	कार्यान्तर संस्वीकृति प्राप्त कर ली गई है। अतः पैरा समायोजित सम्झा जाए।
170	HPPWD Superintending Engineer 10th Circle Bilaspur-I	1999-00	1	अनियमित क्रय रु० 3.36 लाख	-तद्वैव-
171	-do-	1999-00	2	इस्टर लिंक वेन का अनियमित क्रय रु० 2.00 लाख	-तद्वैव-
172	LAO Mandi(CZ)	1986-87	2	Avoidable payment & Rs. 30.64 lakh	Ex-post-facto sanction accorded vide No. PBW(B)C(15)4/2014 dated 12-11-2014. Hence para is settled.
173	-do-	1986-87	(a)	Inadequate staff	-do-
174	-do-	1986-87	5	Over payment of Interest	Ex-post-facto sanction accorded. Hence para is settled.
175	HPPWD E E Division Dharampur	1983-84	1(a)	Para transferred from IR of Sarkaghat Division	Waive off sanction accorded vide letter No. PBW(B)C(15)-4/2014 dt. 12-11-2014. Hence para is settled.
176	-do-	1983-84	2	Outstanding recoveries from the firm Rs. 1.47,lakh.revised Rs.3.52 lakh	Write off sanction accorded vide letter No. PBW(B)C(15)-4/14 dt. 12-11-2014. Hence para is settled.
177	-do-	1993-94	1(B)	Over payment of escalation charges Rs. 0.59 lakh.for the work c/o bridge over Beas	Waive off the amount was sanctioned by committee vide letter No.

				on JNSG road at km.34/0 near Kanda Pattan	PBW(B)C(15)-4/2014 dt. 12-11-2014. Hence para is settled.
178	HPPWD B & R Division. Salooni	1992-93	13(b)	Accident of Dozer No. 9403	Write off sanction accorded vide No. PBW(B)C(15)4/2014 dt. 12-11-2014. Hence para is settled.
179	-do-	1992-93	(C)	Accident of Air Compressor No. 1201239.	-do-
180	-do-	1992-93	(d)	Idle machinery loss of Rs. 0.50 lakh	-do-
181	-do-	1993-94	2(b)	Washed away bridge loss of Rs. 5.00 lakh.	Write off sanction accorded vide No. PBW(B)C(15)4/2014 dt. 12-11-2014. Hence para is settled.
182	-do-	1996-97	7(d)	Short receipt of Bitumen Rs. 0.81 lakh.	The amount has been deposited vide ch. No. A110980 dt. 11-11-2014. Hence sub para is settled.
183	-do-	2000-01	6	Accident of Govt. Vehicles/machinery loss Rs. 7.06 lakh.	Write off sanction accorded vide No. PBW(B)C(15)4/2014 dt. 12-11-2014. Hence para is settled.
184	HPPWD Mechanical Division Bilaspur	1996-97	6	Non-receipt of material Rs. 1.97 lakh	The material has actually been received and GR thereof has been enclosed. Para is settled.
186	HPPWD B & R Division. Hamirpur	2009-10	8(B)	Non posting of store indents in constructor ledger Rs. 28.03 lakh	The posting of indents has been taken in contractor ledger. Hence point is settled.
187	-do-	2012-13	12	Mis-utilization of pickup vehicle from inspection/meeting purposes.	The inspection vehicle was plied within the jurisdiction of the Division/Circle with due permission of the competent authority. Hence para is settled.
188	-do-	2012-13	1	Unfruitful expenditure on C/o link road from Masayana to Hamirpur via Ghartheri	The work has been completed and PCR thereto was sent to Engineering-

				Dughnri Km. 0/0 to 1/985 due to involvement of private land Rs. 67.66 lakhs and undue favour to contractor Rs. 5.74 lakh.	Chief. Para is settled.
189	-do-	2008-09	1	Non providing of all weather road communication due to non construction of a bridge unfruitful expenditure Rs. 137.50 lakh.	The work has been completed and PCR thereto was also sent to E-in-C. Para is settled.
190	HPPWD Mechanical Division. Rampur	2008-09	8	Overpayment of Rs. 0.37 lakh plus other allowances.	The recovery has been effected from the concerned. Para is settled.
191	-do-		7	Unutilized fund under calamity relief resulted in its blockage Rs. 10.00 lakh	The funds has since been utilized. Para is settled.
192	HPPWD E E Shimla Rural Division. Dhanni (Div-II Shimla)		6A	Irregular expenditure Rs. 340.58 lakh	The expenditure was within the A/A & E/S as such there was no irregular expenditure. Hence point is settled.
193	-do-	1999-00	2	Extension of Runway of Jubber hatti airport at Shimla unfruitful Rs. 21.96 lakh and avoidable Rs. 24.34 lakh expenditure.	The work of extension of air strips was executed after cutting of hillock side which was urgently required. Keeping view. Hence para is settled.
194	-do-		5(G)	Outstanding recovery from contractor Rs. 6.92 lakh.	The case was decided by the arbitrator point is settled.
195	HPPWD B & R Barsar Division Hamirpur	2003-04	7	Purchase of bitumen over payment Rs. 8.14 lakh	There was uniform system for procurement of Bitumen in PWD as such there was no provision for handling charges and no over payment for Bitumen was made. Hence para is settled.

196	HPPWD N H Division Solan	1997-98	7	Analysis of work improvement of Geometrics on K.S. Road km 62/0 to 91/0	The deviation was approved by the competent authority. The para is settled.
197	-do-		E	Unauthorized Deviation Rs. 4.08 lakh.	-do-
198	-do-		F	Unauthorized execution of extra items Rs. 1.49 lakh.	The entire expenditure reimbursed from the RPAO. Hence the para is settled.
199	-do-	1990-91	7	Analysis of work C/o Sarai Building at Chandigarh.	
200	-do-		(IV)	Anti termite treatment.	Anti termite treatment was got carried out as per the instruction of the E-in-C. Hence point is settled.
201	-do-		(V)	Miscellaneous	There was no shortage in the store as verified by the AE. Hence point is settled.
202	-do-	2000-01	4	Non-recovery of cost of materials from contractors Rs. 1.05 lakh.	Recovery has been effected as certified by the EE. Para is settled.
203	HPPWD E E Electrical Division No.-II Shimla-3	2008-09	5(B)	Wrong debit to work Rs. 2.03 lakh	The rectification has been done vide 7E No. 3 of 11/2014. Point is settled.
204	-do-	2010-11	1	Diversion of funds Rs. 33.89 lakh under the head of account 3054 Road and Bridges.	The budget & expenditures reduced to the actual requirement by the competent authority. Para is settled.
205	HPPWD E E Division Tauni Devi	2003-04	3(A)	Un-authorized payment on account of unapproved deviation-Rs. 21.54 lakh	Necessary deviation has been approved by the competent authority. Sub para is settled.
206	-do-	2004-05	1(A)	Undue financial aid (Rs. 37.47 lakh) to contractor and other irregularities in	The deviations have been approved by the competent authority. Sub para is

(2c)

				execution of special repair work of National Highway 88.	settled.
207	-do-	2006-07	6F	Non-recovery of royalty Rs. 7.06 lakh	The point has been noted as certified by the Executive Engineer. Hence point is settled.
208	-do-	2007-08	5(C)	Irregular expenditure on deployment of staff Rs. 0.50 lakh	The deployment of daily labour was urgently required for the work as such there was no irregular expenditure as certified by EE. Hence point is settled.
209	-do-	2007-08	5(J)	Non recovery of royalty charges Rs. 0.45 lakh	As per remarks 6F para of IR 2006-07. Hence point is settled.
210	-do-	2011-12	4(B)	Irregular expenditure without LOC as well as concealment of expenditure capital head (NABARD) Rs. 30.78 lakh	The expenditure so incurred has been reimbursed from the NABARD. Hence Sub para is settled.
211	-do-	2011-12	NTR 14	Non reconciliation with Treasury.Rs. 18.00 lakh	The reconciliation with Treasury has been done. Para is settled.
212	HPPWD E E Electrical Division Mandi	2001-02	7	Doubtful stock balances Rs. 16.17 lakh.	The stock was adjusted. Verified as stated by Executive Engineer. Para is settled.
213	-do-	2005-06	1	Drawal of funds to avoid lapse of allotted funds Rs. 27.02 lakh.	The funds shown utilized on the material which is consumed on the concerned work. Para is settled.
214	-do-	2006-07	2(B)	Blocking of Govt. money in material Rs. 5.71 lakh.	The material has been utilized on the work. Hence sub para is settled.
215	HPPWD E E B & R Division. Nahan	2000-01	4	Irregular Expenditure on the AR & MO Rest House Rs. 55.69 lakh.	The sanction for irregular expenditure has been approved by the competent authority. Hence para is settled.
216	-do-	2002-03	7(O)	Misuse of delegation of Powers.	The sanction for irregular expenditure has been approved by the competent

217	HPPWD E E NH Division Hamirpur	2008-09	5(I)	Postponement of liabilities Rs. 180906/-	authority. Hence para is settled. The out turn of the vehicle are being adjusted regularly as stated by the Executive Engineer. Hence point is settled.
218	-do-	2008-09	F	Irregular awarding of work by splitting up.	The splitting was done. Keeping in view the urgency of work. Hence point is settled.
219	-do-	2008-09	G	Incorrect charge on advance payment to the final Head of accounts of work Rs. 97,040/-	The payment was made to the NIT Hamirpur which was in order. Hence point is settled.
220	-do-	2011-12	1	Wrong issue of cheques Rs. 0.35 lakh.	The payment of concerned Ch. No.5 had become time bard and not released as stated by Executive Engineer. Hence para is settled.
221	-do-		4(A)	Non completion of work within stipulated period.	The extension was granted to the contractor. Point is settled.
222	-do-		4(B)	Non levy of completion on the contractor for non completion of work within stipulated period.	-do-
223	-do-		4(C)	Excess expenditure from awarded amount Rs. 2.71 lakh.	The excess expenditure was regularized by the MORTH. Point is settled.
224	-do-		6(A)	Blockage of development funds Rs. 15.99 lakh.	The funds have been utilized on the concerned work. Hence para is settled.
225	-do-		7	Short accountal of petrol/diesel Rs. 0.33 lakh	The accountal was made and verified from the record. Hence para is settled.
226	HPPWD E E Division Chopal	1989-90	2	Washing away of bridge: Unfruitful expenditure of 4.26 lakh	Waive off sanction accorded by the Competent Authority. Hence para is

92

					settled.
227	-do-	1995-96	8(C)	Splitting up of works Rs. 31.75 lakh	The work was split up. Keeping in view the urgency of the work. Hence point is settled.
228	-do-	1995-96	K	Fictitious adjustment Rs. 40.53 lakh.	The adjustment of material made to the concerned work where it was utilized. Point is settled.
229	-do-	1998-99	1(B)	Irregular execution of work Rs. 27.87 lakh.	The work was split up for speedy execution as such there was no.
230	-do-	1998-99	5(B)	Irregular deviation Rs. 37.58 lakh.	Waive off sanction accorded by the CA. Hence sub-para is settled.
231	HPPWD E E Mechanical Division Dhalli	2008-09	4	Loss in running and maintenance of workshops Rs. 17.99 Lakh	The bill on account of the concerned works have been raised and realized and there was no loss in the account of workshop. Hence para is settled.
232	-do-	2008-09	6(D)	Postponement of liabilities Rs. 0.23 lakh	The out turn of the machine has been adjusted in march 2012. Hence point is settled.
233	-do-	2008-09	7	Incorrect charge of expenditure Rs. 77.53 lakh	The rectification has been made to the concerned head. Hence para is settled.
234	-do-	2008-09	8(B)	Un serviceable store valuing Rs. 72,205/-	The material/store articles and auctioned and amount deposited in the Govt. Account. Hence sub para is settled.
235	HPPWD B & R Division Rampur	1991-92	9(A)	Shortages of stores worth Rs. 5.71 lakh.	Write off sanction accorded vide No. PBW(B)C(15)-4/14 dated 13-11-2014. Hence para is settled.
236	-do-	1995-96	1	Wrong classification of soil undue benefit to the contractor Rs. 24.00 lakh.	Waive off sanction accorded by the competent authority. Hence para is

22

					settled.
237	-do-	1997-98	8	Theft of explosives material Rs. 1.08 lakh	The write off sanction accorded vide No. 12886-89 dt. 5-11-2014. Hence para is settled.
238	HPPWD B & R Division Nirmand	1992-93	3	Non-Delivery of Bitumen by the carriage contractor Rs. 1.52 lakh	Write off sanction accorded vide No. PBW(B)C(15)/4/2014 dated 13-11-2014. Hence para is settled.
239	HPPWD E E Division Una	1997-98	4H	Analysis of rates	The substitute item or extra items are not traceable being the record very old as such point is settled.
240	HPPWD E E Division Kumarsain	1991-92	8	Burning & Truck No. HPP5-6809 loss Rs. 1.86 lakh.	Write off sanction accorded vide No. 329-32 dt. 30-6-2014. Hence para is settled.
241	-do-	1997-98	8(B)	Fictitious Execution of work consumption of material	The work was executed departmentally the consumption of material verified in M.B. Keeping in view the sub para is settled.
242	-do-	1997-98	8(E)	Wrong debit/credit to work Rs. 7,74,386/-	The rectification has been made. Hence point is settled.
243	-do-	1997-98	8(F)	Non production of record Rs. 2.34 lakh.	The relevant record produced to audit. The point is settled.
244	-do-	2001-02	3(a)	Non Utilization of stone crusher loss to Govt. Rs. 17.50 lakh.	Write off sanction accorded by the competent authority. Hence sub para is settled.
245	-do-	2006-07	5	Un-authorized expenditure Rs. 10.53 lakh.	Ex-post-facto sanction has been accorded by the competent authority. Hence para is settled.
246	-do-	2011-12	14	Irregular payment of HRA Rs. 27,759/-	The recovery has been effected from the concerned employee. Hence para

					is settled.
247	-do-	2011-12	16	Non disposal of unserviceable machinery/vehicle Rs. 30.95 lakh.	Write off sanction has been accorded and date of auction for disposal of machinery was fixed. Hence para is settled.
248	HPPWD B & R Division Theog	1997-98	1	Undue aid to contractor Rs. 11.25 lakh.	The justification of awarding the work at higher rates has been approved by the competent authority. Hence point is settled.
249	-do-	1999-00	6(D)	Less stacking of stone Rs. 0.20 lakhs.	The recovery has been effected from the contractor point is settled.
250	-do-	1999-00	(O)	Non recovery/Non accountal of hire charges.	-do-
251	HPPWD B & R Division Rohru	1989-90	11(D)	Non handling over the charges by JE	Waive off sanction accorded by the competent authority. Hence point is settled.
252	-do-	1991-92	9(B)	Non accountal of material Rs. 16931/-	Waive off sanction accorded by the competent authority. Hence point is settled.
253	-do-	1992-93	10(d)	Non accountal of geletin Rs. 4012/-	The recovery has been effected from the concerned. Hence point is settled.
254	-do-	1994-95	7	Loss of material by flood awaiting to be regularized Rs. 0.43 lakh.	The ex post facto sanction accorded vide No. PBW(B)C(15)-4/2014 dated 13-11-2014. Hence para is settled.
255	HPPWD Mechanical Division. Rohru.	2001-02	2(a)	Loss due to unutilized of staff deployed in workshop Rs. 11.80 lakh.	Waive off sanction accorded vide No. PBW(B)C(15)4/2014 date. 13-11-2014. Hence sub para is settled.
256	-do-	2011-12	1(a)	Irregular execution of works on work order Rs. 5.86 lakh.	The expenditure has been regularized vide No. 9663 dt. 20-12-2011. Hence

					sub para is settled.
257	-do-	2011-12	1(a)(i)	Placing of work orders beyond compliance of Rs. 4.08 lakh.	-do-
258	-do-	2011-12	1(b)	Splitting up of work orders.	Ex post facto approval for splitting up the work has been accorded vide No. 9665 dt. 20-12-2011. Hence sub para is settled.
259	HPPWD & R Division Sangarah	1989-90	10(1)	Extra expenditure worth Rs. 0.17 Lakh.	The recovery has been effected from the concerned contractor. Hence point is settled.
260	-do-	1989-90	10(7)	Irregular expenditure Rs. 12.40 lakh.	Waive off sanction accorded by the competent authority. Hence point is settled.
261	-do-	1990-91	6(E)	Irregular Expenditure.	It is verified from the record the expenditure was within the AA&ES. Hence point is settled.
262	-do-	1994-95	3(H)	Finalization of Bill.	The Final bill was passed and entered in MB No. SNG 224. Hence point is settled.
263	-do-	1999-00	9(B)	Irregular expenditure on splitting of work Rs. 17.06 lakh.	Splitup sanction accorded vide No. 7000-01 dt. 18-10-2014. Hence point is settled.
264	HPPWD NH Division Rampur	1997-98	6(H)	Irregular credit of worth Rs. 26.74 lakh.	The waive off sanction accorded by the C.A. Hence point is settled.
265	-do-	1997-98	(i)	Wrong booking Rs. 3.83 lakh.	-do-
266	-do-	1997-98	(j)	Irregular charging of receipt to reduce expenditure. Rs. 1096420/-	-do-
267	HPPWD 12th Circle Nahan	1997-98	4	अतिरिक्त वेतन की वसूली	बही खाते की संस्यीकृत प्राधिकृत अधिकारी द्वारा दे दी गई है अतः पैरा समायोजित रहा।

(26)

268	HPPWD B & R Division Kalpa	1986-87	11(i)	Analysis of the work:- Irregular expenditure	Ex-post-facto sanction accorded vide No. PBW(B)C(15)/2014 dt. 13/11/2014. Hence point is settled.
269	-do-	1986-87	11(ii)	Revised A/A & E/S and Technical. Sanction not obtained.	-do-
270	-do-	1986-87	11(iii)	Non-levy of contingent charges and land acquisition charges.	-do-
271	-do-	1986-87	11(iv)	In ordinate delay in the completion of Due to improper planning.	-do-
272	-do-	1986-87	11(v)	Non-accountal of the material amounting to Rs. 0.78 lakh.	-do-
273	-do-	1986-87	11(vi)	Purchases without requirement.	
274		1986-87	11(vii)	Non production of details of expenditure Rs.3.80 lakh	-do-
275	Engineer in Chief Shimla	1999- 2000	1	1677.82 लाख रुपए का प्रत्यर्पण न करना।	इस संदर्भ में व्यक्त किया जाता कि मु० 1677.82 लाख रू० को निदेशक लघु बचत हि०प्र० के पास जमा करवाया गया था ताकि वार्षिक देनदारियों का पता लगने पर इस राशि का उपयोग किया जा सके । परन्तु इस राशि के आवरण की आवश्यकता नहीं पड़ी । राशि को हि०प्र० सरकार वित्त विभाग के पत्र संख्या फिन (सी)-सी (7)-2/2001-पीएफ दिनांक 11-7-2012 द्वारा जारी अनुदेशों की अनुपालना में निदेशक लघु बचत हि०प्र० द्वारा जिला कोषाधिकारी शिमला के माध्यम से खातों में ब्याज सहित उपलब्ध राशि मु० 21,02,85,565 को चालान संख्या 235 दिनांक 17-9-2012 द्वारा सरकारी खाते में जमा किया जा चुका है। अतः इस तथ्य समिति द्वारा पैरे का समायोजन करने का निर्णय लिया

Audit Officer (GS)