

Directorate of Horticulture

Project Implementation Unit (PIU Hort.)

Navbahar, Shimla – 171002

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File No: HP-HDP- PIU – 52/2020

Dated: Oct,2020

Request for Expressions of Interest


(Consultancy Services - Firm Selection)

Project ID.: P151744/Credit No. 5838-IN

Assignment Title: Hiring of Auditors (CA) firm for the audit of Water User Association (WUA) under Himachal Pradesh Horticulture Development Project.

1. State Government of H.P. through Himachal Pradesh Horticulture Society (HPHDS) is implementing Himachal Pradesh Horticulture Development Project (HPHDP) and for that the International Development Association (IDA) has provided credit of US\$ 135 million and the Society intends to apply part of the proceeds of this credit to eligible payments for hiring services of auditors for which this Expression of Interest is issued.
2. The Director_ cum Chief Nodal Officer, Project Implementation Unit (PIU Hort.) Navbahar, Shimla now invites eligible Chartered Accountant Firms to provide their interest for conducting the Audit of Water User Association (WUA). The details of the requisite qualifications & Experience, Scope of Work, and other details are given in Terms of Reference for Hiring of Auditors for Water User Association (WUA), which can be downloaded from website: www.hds.hp.gov.in and can be obtained from the address given below during office hours i.e. [10:00 to 17:00 hours] on any working day.
3. Any further information (if needed) can also be obtained through e-mail hdp-dohno-hp@gov.in and hdp-podoh-hp@nic.in .
4. The attention of interested Consulting firm is drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of Consultants [under IBRD Loans and IDA Credits & Grants] by World Bank Borrowers in January 2011, revised July 2014, setting forth the World Bank's policy on conflict of interest (www.worldbank.org).
5. The Selection of the Chartered Accountant firm will be made in accordance with "**Quality and Cost Based Selection (QCBS)**" set out in the Consultant Guidelines of the World Bank.

Interested eligible Chartered Accountant firms may submit EOI in sealed envelopes clearly super scribed as "EOI for Hiring Auditors FOR Water User Association (WUA), **by 1:00 PM on 9th Nov, 2020** in the office of the undersigned as per address given above.


Director_ cum Chief Nodal Officer
Directorate of Horticulture,
Navbahar, Shimla - 171002

TOR FOR APPOINTMENT OF AUDITOR FOR WATER USER ASSOCIATIONS (REGISTERED UNDER H.P COOPERATIVES SOCIETIES ACT, 2006) UNDER THE HIMACHAL PRADESH HORTICULTURE DEVELOPMENT PROJECT

I. BACKGROUND AND PROJECT DESCRIPTION

The Government of Himachal Pradesh through Government of India has applied for a Credit from International Development Association for implementation of the Himachal Pradesh Horticulture Development Project (HPHDP). The Project will support interventions designed to help the horticulture sector improve productivity and build resilience against weather-related shocks while improving market access to provide incentives to growers to produce as per the market need.

II. PROJECT COMPONENTS

i) The activities of the Project are clustered around three main interlinked technical components that have the following purpose: (i) improving producer's access to knowledge and horticulture production technologies (including climate resilient technologies), and access to finance; (ii) promoting investments in agribusiness, fostering backward and forward linkages in horticulture product value chains, facilitating access to finance for agribusiness entrepreneurs, and, piloting negotiable warehouse receipts for horticulture commodities; and (iii) supporting the development of an improved platform for market-related information and intelligence, and upgrading and modernizing the promising traditional wholesale markets. The Project has 4 components. These are: -

ii) **Component A: Horticulture Production and Diversification (US\$93.60 million).** The objective of this component is to enhance horticultural competitiveness at the farm level by supporting access to knowledge, technology and finance in order to increase long term productivity and farm incomes in an environment marked by changing market patterns and increased climate variability.

iii) **Component B: Value Addition and Agro-enterprise Development (US\$43.40 million).** The objective of this component is to improve value realization at the farm level, promote investments in agribusiness, fostering backward and forward linkages in the value chains for horticulture products, support supply chain infrastructure that prevents wastage and value erosion, and enable secondary and tertiary processing that create higher value for the produce.

iv) **Component C: Market Development (US\$19.20 million).** The objective of this component is to provide an improved platform for market-related information and intelligence, expand market access through alternative marketing channels, enhance transparency in the price discovery process, and improve market infrastructure. This will be achieved by: (i) supporting market information and intelligence services; (ii) introducing e-marketing platforms; and (iii) upgrading wholesale markets.

v) **Component D: Project Management, Monitoring and Learning (US\$15.30 million).** This component will ensure the effective implementation of the Project activities and monitor and evaluate Project implementation progress, outputs and outcomes, building on implementation

experience. This component will support: (i) establishment and operations of a Project Coordination Unit (PCU), which will oversee and coordinate activities of the implementing agencies of the Project; (ii) establishment and operations of Project Implementation Units (PIU) in the respective implementing agencies; and (iii) setting up of a monitoring and evaluation (M&E) system for the Project, including a Project management information system and contracting an external M&E agency to monitor Project activities and impact. The component will also finance dedicated staffing for Project activities that are attributable to the outcomes of the Project, consultancies, training and related material, office equipment, and operational costs.

III. PROJECT BENEFICIARIES

The Project beneficiaries will include farmers and entrepreneurs especially in the micro-small medium enterprises (MSME) segment, farmer producer organizations, and other value chain participants. The Project will contribute to inclusive growth by prioritizing support to small and marginal farmers in the state, with specific focus on fruit tree crops. The Project will benefit about 150,000 producers. Of these beneficiaries, at least 33 percent are expected to be women. Indirect beneficiaries will include those who benefit from technologies demonstrated by the Project, farmers whose produce goes through rehabilitated markets, and farmers accessing Negotiable Warehouse Receipt financing, etc. Rules, procedures, and guidelines will be employed to prevent possible elite capture.

IV. IMPLEMENTING AGENCIES

- i) HPHDP has four implementing agencies: a) Department of Horticulture (the nodal agency for the Project, acting via Himachal Pradesh Horticulture Development Society (HPHDS); b) University of Horticulture and Forestry; c) HP Horticulture Produce Marketing and Processing Corporation Limited (HPMC); d) HP State Agriculture Marketing Board (Board). To ensure coordination as well as to manage implementation, a Project Co-ordination Unit (PCU) has been established within HPHDS, which is a society under the Himachal Pradesh Societies Registration Act, 2006.
- ii) Component A (A2) 'Promoting Climate Resilient Technology and Adoption' and sub-component (v) 'Efficient methods of on-farm Water Management (including micro irrigation)' have the following objectives: (i) development of new minor community irrigation systems for storage, delivery and distribution of water to overcome variability during critical summer months (about 12,600 ha); (ii) remodeling, improvement and strengthening of existing community minor irrigation system (about 7,000 ha); (iii) formation of about 1,000 Water User Associations (WUAs) which will be responsible for planning, execution, operation and maintenance of the community minor irrigation system; and (iv) fostering and capacity building of Water Users Associations. Activities to be financed under this sub-component include: (i) capacity building to promote self-management by community-based institutions; (ii) technical assistance for preparation, implementation and monitoring of development plans; (iii) services of NGOs / field facilitators, engineering-support consultants, etc., to assist with community mobilization, capacity building and technical assistance; (iv) procurement of survey equipment and GIS maps etc.; and (v) developing and improving minor community irrigation system for about 19,600 ha.

iii) Each WUA may receive on average INR 50-60 lacs or more, depending upon the cost estimate in the DPR of the respective WUA, during the Project period. The WUA will open a separate bank account, solely dedicated to Project grants. The WUA will be required to maintain separate Books of Accounts for Project funds, establishing clear linkage with Project expenditure. Various monitoring mechanisms will be exercised to ensure that the funds are spent for intended purposes, such as: (a) release of funds will be made in tranches after confirmation of progress by District Implementation Units (DIU); (ii) Block Implementation Units (BIU) will monitor progress; (iii) periodic audits. An Operations & Maintenance Manual, called the 'Community Operation Manual' has been prepared by the Project which includes Financial Management (FM) arrangements applicable to WUAs.

iv) The Project will release funds to each WUA as per its DPR in tranches of 50:30:20. For the purpose of release of funds to a WUA under each tranche, a Utilization Certificate (UC) shall be obtained from a Chartered Accountant by the respective WUA at various stages (see table below). The UC so obtained, together with a certification of extent of completion of works by the Site Engineer and recommendation by BIU, shall be used as a basis for further advances/disbursements under the Project.

Particulars	Periodicity of obtaining Utilization Certificate			Condition for Disbursement
	Before the release of second tranche (i.e. 30%)	Before the release of third tranche (i.e. 20%)	After 100% completion of works as per DPR	
DPR of INR 1 crore or above	Before the release of second tranche (i.e. 30%)	Before the release of third tranche (i.e. 20%)	After 100% completion of works as per DPR	Certification of completion of work by the Site Engineer based on measurement of the work executed, recommendation by the Block Implementation Unit, and issue of Utilization Certificate by a Chartered Accountant.
DPR of less than INR 1 crore	Before the release of second tranche (i.e. 30%)	-	After 100% completion of works as per DPR	Certification of completion of work by the Site Engineer based on measurement of the work executed, recommendation by the Block Implementation Unit, and issue of Utilization Certificate by a Chartered Accountant.

v) The WUA shall be responsible for execution, operation, maintenance and management of the irrigation systems and for equitable distribution of water among the farmers. The WUA will be responsible for water management and resolution of disputes among members regarding sharing and use of irrigation water and other related matters. In addition, the WUA will create awareness among farmers regarding good agricultural practices, including judicious use of irrigation water, and promote diversification from conventional crops to fruit crops on a sustainable basis.

- vi) Around 200 Water User Associations (WUAs) have been formed already, concentrated mostly in the temperate zone of Himachal Pradesh across various districts. **District wise break-up of WUAs formed is appended in Annexure – ‘A’ for reference.**

V. WUA FINANCING

The following activities are to be carried out by WUAs as part of their operations:

ii) Accounting & Reporting

1. Various compliances under H.P Societies Registration Act.
2. Various compliances under the Income Tax Act.
3. Compliance with various provisions contained in the Water User Association Manual.
4. Various compliances for opening and maintenance of operational bank accounts for the WUA.
5. Maintenance of separate Books of Account for Project funds. These include Cash Book, Register of site, Bill Register, Receipt Book, Asset Register, Register of Demand and Collection of Water Tariff, Register of Landholders.
6. Preparation of financial statements for audit and facilitation of the audit process.
7. Furnishing of such information as may be necessary for issuance of Utilization Certificates by a Chartered Accountant.

(ii) Funds Flow

1. After signing the Agreement for Execution of Irrigation Work and securing the required land, a Work Order will be issued in the name of the President of the WUA.
2. WUA will open a separate Bank Account for Project funds to be operated jointly (as defined in the Draft Contract Agreement) and meant for the development of irrigation systems.
3. WUA will have two bank accounts, one solely dedicated to the Project grant and the Other for incomes, fee, tariffs, penalties received by the WUA etc.
4. Funds will be transferred electronically to the Project's Bank Account of WUA in tranches of 50:30:20 based on the following milestones:

Stage	Condition for Release for Funds	Funds to be released
Stage-1	Advance (Mobilization advance) on Signing of Agreement, as per approved DPR.	50% of the total cost.

Stage-2	On certification of completion of work by the Site Engineer based on measurement of the work executed against advance given at Stage 1 and recommendation by the Block Implementation Unit, and issue of Utilization Certificate by Chartered Accountant.	30% of the total cost.
Stage-3	On certification of completion work by the Site Engineer based on measurement of the work executed against advance given at Stage 2 and recommendation by the Block Implementation Unit, and issue of Utilization Certificate by Chartered Accountant.	20% of the total cost.

5. All capital investment of the Water User Association shall be in long term fixed deposits, with instructions to deposit the interest in the savings account.

(iii) **Other**

1. Works will be carried out as per the latest schedule of HPPWD standard specifications and any other specifications in the Agreement.
2. Social Audit of Accounts of the Water User Association will be carried out half yearly by a Social Audit/ Accountability Committee.
3. WUA's Books of Accounts, including Project Books, will be subject to periodic audit by a Chartered Accountant firm appointed by the PCU/PIU.

VI. OBJECTIVE OF THE ASSIGNMENT

i) The essence of the World Bank Audit policy is to ensure that the bank receives adequate, independent and professional Audit assurance that the proceeds of World Bank loan were used for the purposes intended, that the Audit reports are free from material mismanagement and that terms of the loan agreement are complied with in all material respects.

ii) The overall objective of the assignment is to provide the PCU/ PIU with independent assurance that the funds provided to WUAs have been used for the purposes intended and as per the legal agreement/ MoUs, following internal controls as documented in the 'Community Operations Manual' for Water User Associations.

VII. SCOPE OF WORK

The present assignment shall include –

- i) Audit of the Project's books of accounts of WUAs;
- ii) Issuance of Utilization Certificates to WUAs from time to time;
- iii) Building the capacity of WUAs in accounting and reporting.

VIII. ACTIVITIES UNDER THE ASSIGNMENT

Audit of Project's Books of Accounts will be carried out in accordance with the Standards on Accounting and Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). The Auditor shall commit to ICAI's standards of professional service and ethics for completion of WUA Audits.

(i) In conducting the Audit, attention shall be paid to the following:

1. All funds have been used in accordance with the conditions of relevant legal agreements and only for the purposes for which the financing was provided.
2. All funds have been used with due attention to economy, efficiency and effectiveness.
3. Books of accounts of the WUA have been prepared in accordance with generally accepted principles and practices of cash accounting.
4. Ensure that the following Books/Registers are maintained and updated regularly- Cash Book, Register of Site, Bill Register, Receipt Book, Asset Register, Register of Demand and Collection of Water Tariff, Register of Landholders, as per 'Community Operations Manual' for Water User Associations.
5. Ensure that bank reconciliations have been carried out on a monthly basis. The Auditor shall verify that all payments/orders for bank transfer have been made under the joint signatures of two authorised persons of the WUA.
6. Ensure that all statutory compliances have been made on a timely basis, including Banking related compliances.
7. Ensure that adequate records are maintained to capture assets created and acquired by the WUA, including description, details of cost, identification and location of assets. The Auditor should carry out physical verification of assets created out of the Project from time to time and comment on their utilization. The Auditor should ensure that Project assets exist, are adequately safeguarded and are actually used for their intended purpose.
8. Review the procurement procedure adopted for civil works, goods and consultancy services and ensure that correct procedures as per the 'Community Operations Manual' have been followed for each procurement.
9. Ensure that the records of all procurement, agreements, work/purchase orders, invoices, receipts, stock registers etc. are properly maintained by the WUA. The Auditor should review the contract management system of the WUA and ensure that business standards for payment to contractors are being adhered to.
10. Check as to whether the terms and conditions of contract for building new infrastructure have been adhered to with respect to time and money and comment on whether HPPWD standard specifications and/or terms of agreement are being followed.
11. Ensure that all Beneficiary Contributions records are maintained as per the terms and conditions stated in the 'Community Operations Manual' for Water User Associations.

12. Ensure that all necessary supporting documents and records have been filed in respect of all activities of the Project and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports of the respective WUA.
13. Routine errors of omission or commission noted during the course of Audit may be rectified on the spot.
14. While conducting Audit in a subsequent phase, the Auditor will ensure that the compliance report on Audit observations made during a previous Audit (if any) is prepared and records the corrective actions taken by the WUA on those points. Such report shall be furnished as part of the Audit Report of the subsequent phase.
15. The firm will have to submit Audit Report within 12 days after the completion of Audit.

ii) The Auditor shall impart training to WUAs to build their capacity in accounting and reporting. Guidance for preparation of Annual Financial Statements of the WUA i.e. Balance Sheet, Income & Expenditure, Receipt & Payment, together with Notes to Accounts and Bank Reconciliation Statements, shall be covered in the trainings.

iii) The Auditor shall issue Utilization Certificates to WUAs as per Point (IV) (iv) of this ToR in the prescribed format, as & when required.

IX. QUALIFICATION & EXPERIENCE

i) The Audit Firm should demonstrate that it has successfully carried out similar work at the sub-national level in India and has sufficient qualified key-experts as well as non-key-experts (support staff) to undertake the proposed assignment. Empanelment with C&AG is mandatory.

ii) The Firm shall include curriculum-vitae (CVs) of key experts in its proposal.

iii) The list of key-experts and non-key-experts (support staff) along with qualifications and experience required for the assignment is as under –

S.No	Experts	Qualifications/Experience
1	Lead Auditor (Team Lead & Key Staff)	01 <ul style="list-style-type: none"> • Fellow Chartered Accountant; • Overall work experience of 15 years; • At least 7 years of work experience in Internal audit in India; • Must demonstrate prior experience of working with Centre/State governments, Public Sector Institutions, Government Societies and/or PSUs; • Must demonstrate prior experience of Training staff in accounting & reporting; • Experience of working with Himachal Pradesh, with Societies and/or Water User Associations would be given weightage; • Experience of working with multi-laterals would be given weightage;

S.No	Experts		Qualifications/Experience
			<ul style="list-style-type: none"> • Fluent in Hindi and English
2	Auditors (Key Staff)	05	<ul style="list-style-type: none"> • Chartered Accountant; • Overall work experience of 5 years or more; • At least 3 years of work experience in Internal audit in India; • Must demonstrate prior experience of working with Centre/State governments, Public Sector Institutions, Government Societies and/or PSUs; • Must demonstrate prior experience of Training staff in accounting & reporting; • Experience of working with Himachal Pradesh, with Societies and/or Water User Associations would be given weightage; • Experience of working with multi-laterals would be given weightage; • Fluent in Hindi and English; • Comfortable with MS Office Suite
3	Non-Key Experts	As required	<ul style="list-style-type: none"> • Qualified Chartered Accountant/ Semi-Qualified or Graduate in Commerce; • Must have at least 2 years of work experience in Internal Audit; • Experience of working with Centre/State governments, Public Sector Institutions, Government Societies and/or PSUs is good to have; • Experience of working with Himachal Pradesh, with Societies and/or Water User Associations is good to have; • Fluent in Hindi and English; • Hands on with MS Office Suite

X. DURATION OF THE ASSIGNMENT

This assignment shall span over a period of two and half years, between December 2020 and June 2023.

XI. COVERAGE OF THE ASSIGNMENT

As documented in Annexure 'A' of this ToR, two hundred WUAs have been registered under the H.P. Societies Registration Act, 2006 already. Another one hundred and ten WUAs are expected

to be registered by June 2023. This assignment shall cover the audit of all three hundred and ten WUAs.

XII. SUPPORT FROM CLIENT

i) An Audit Review Committee shall be convened to review the Consolidated Audit Report submitted by the Firm from time to time. The Committee shall comprise of –

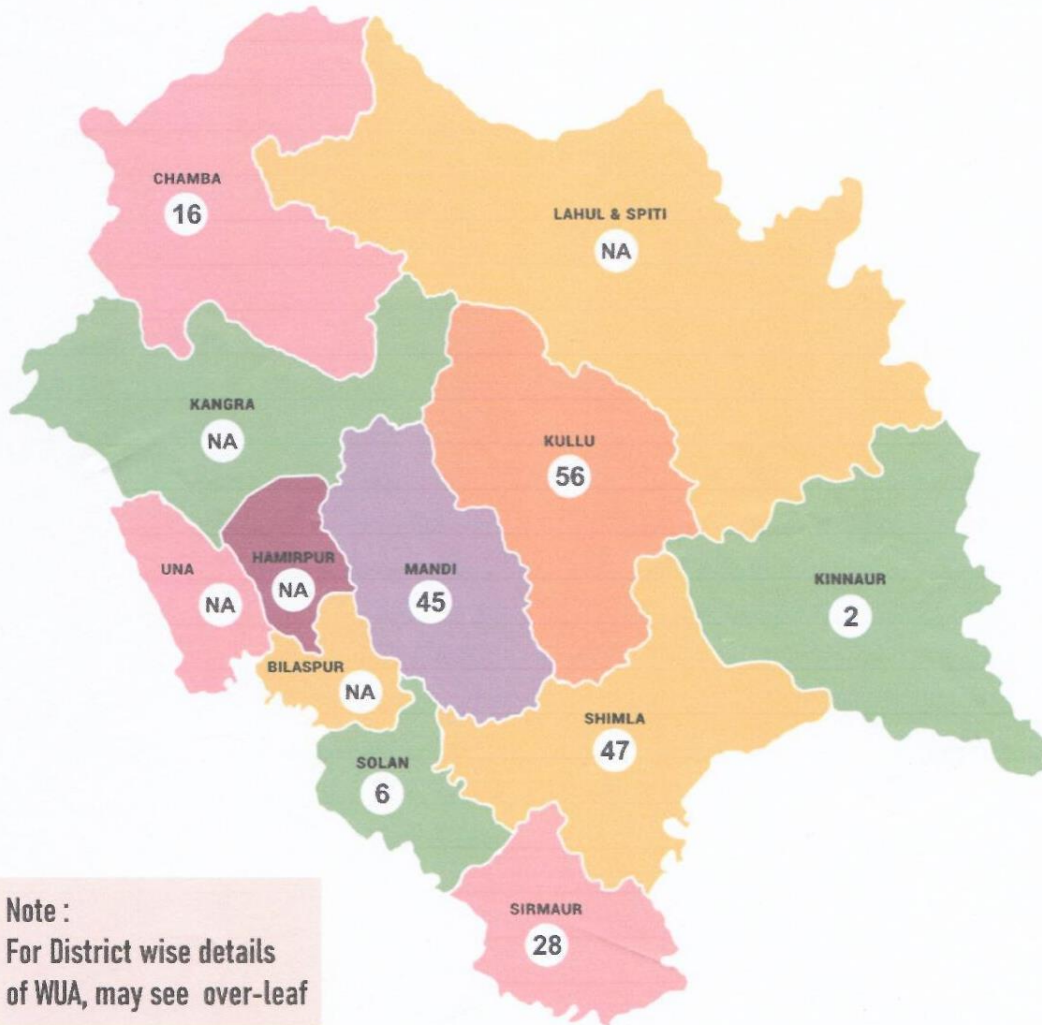
1. Finance Controller, HPHDP
2. Procurement Expert, HPHDP
3. Members of PIU/PCU
4. Representatives of WUA
5. Any other person nominated by the Project

The Committee shall complete its review within 3 weeks of submission of the report.

ii) The assignment will be administratively coordinated by DIU shall arrange the venue for the training as well as bear the cost of the venue, TA/DA of the staff attending the trainings. All other costs of training, including trainer fee, travel, food and lodging will be borne by the Audit Firm.

ANNEXURE-"A"

District wise HPHDP WUA formation



Note :
For District wise details
of WUA, may see over-leaf

Water User Association Formed and Registered

S.No.	Name of District	Block Name	Name of Cluster	DCC Approved Yes/NO	WUA Formed YES/NO
1	SHIMLA	Rampur	Majhewli	Yes	Yes
2		Rampur	Khanortu	Yes	Yes
3		Rampur	Khakkrola	Yes	Yes
4		Rampur	Dharkali	Yes	Yes
5		Rampur	Gopalpur	Yes	Yes
6		Rampur	Badhal	Yes	Yes
7		Nankhari	Thalli-Chakati	Yes	Yes
8		Nankhari	Karanla Kunth	Yes	Yes
9		Nankhari	Danapani	Yes	Yes
10		Nankhari	Bagalthi (Danewati)	Yes	Yes
11		Nankhari	Apple Valley Gahan	Yes	Yes
12		Nankhari	Jahoo	Yes	Yes
13		Chirgaon	Peja	Yes	Yes
14		Chirgaon	Khilocha	Yes	Yes
15		Chirgaon	Sandhasu	Yes	Yes
16		Chirgaon	Diswani-Jagoti	Yes	Yes
17		Chirgaon	Jangla	Yes	Yes
18		Jubbal & Kotkhai	Pajohal	Yes	Yes
19		Jubbal & Kotkhai	Patala	Yes	Yes
20		Jubbal & Kotkhai	Mihana	Yes	Yes
21		Jubbal & Kotkhai	Dhangvi	Yes	Yes
22		Jubbal & Kotkhai	Mahashu	Yes	Yes
23		Jubbal & Kotkhai	Bagra	Yes	Yes
24		Jubbal & Kotkhai	Deem	Yes	Yes
25		Jubbal & Kotkhai	Chieng (Jubbal)	Yes	Yes
26		Narkanda	Jimmu-Ekantbari	Yes	Yes
27		Narkanda	Rahu	Yes	Yes
28		Narkanda	Pharal	Yes	Yes
29		Narkanda	Khanair	Yes	Yes
30		Narkanda	Bhargaon (Bhutti)	Yes	Yes
31		Rohru	Rantari-Seema	Yes	Yes
32		Rohru	Arhal Brasli	Yes	Yes
33		Rohru	Jagoti (Buth)	Yes	Yes
34		Chopal	Makrog	Yes	Yes
35		Chopal	Dieya	Yes	Yes
36		Chopal	Pondan-Pandara	Yes	Yes
37		Chopal	Maraog	Yes	Yes
38		Chopal	Tikri Dhanat	Yes	Yes

39		Chopal	Madhana Kundan	Yes	Yes
40		Chopal	Chanju/Chopal	Yes	Yes
41		Chopal	Kedi	Yes	Yes
42		Chopal	Jhina	Yes	Yes
43		Basantpur	Chaprani and Nalah	Yes	Yes
44		Theog	Dhar Kandroo	Yes	Yes
45		Theog	Thanda Cluster (Chikhar)	Yes	Yes
46		Mashobra	Bharech	Yes	Yes
47		Mashobra	Jai Kissan Patgaheer	Yes	Yes
1	SIRMOUR	Rajgarh	Neri/ Sanohat Kotli	Yes	Yes
2		Rajgarh	Chhogtali	Yes	Yes
3		Rajgarh	Kanda	Yes	Yes
4		Rajgarh	Kotli	Yes	Yes
5		Rajgarh	Shamoga	Yes	Yes
6		Rajgarh	Kariyuth	Yes	Yes
7		Rajgarh	Koti Mawga	Yes	Yes
8		Rajgarh	Dibber	Yes	Yes
9		Rajgarh	Jadol	Yes	Yes
10		Rajgarh	Taproli	Yes	Yes
11		Rajgarh	Matal Bakhog	Yes	Yes
12		Rajgarh	Paloo	Yes	Yes
13		Rajgarh	Pain Kuffer	Yes	Yes
14		Sangrah	Ghanduri	Yes	Yes
15		Sangrah	Devamanal	Yes	Yes
16		Sangrah	Bhuttli	Yes	Yes
17		Sangrah	Manal	Yes	Yes
18		Sangrah	Thanga	Yes	Yes
19		Pachhad	Sharia	Yes	Yes
20		Pachhad	Massaria Pajhopad	Yes	Yes
21		Shillai	Kuhant	Yes	Yes
22		Shillai	Kinnu Panog	Yes	Yes
23		Shillai	Nawna Bhatwar	Yes	Yes
24		Shillai	Gangtoli	Yes	Yes
25		Shillai	Naya	Yes	Yes
26		Shillai	Panjore	Yes	Yes
27		Shillai	Jarwa	Yes	Yes
28		Shillai	Millah	Yes	Yes
1	MANDI	Seraj	Sunah	Yes	Yes
2		Seraj	Leh	Yes	Yes
3		Seraj	Shikawari	Yes	Yes

4	Seraj	Riada-1	Yes	Yes
5	Seraj	Bhekhali (Janjehali-1)	Yes	Yes
6	Seraj	Riada-2	Yes	Yes
7	Seraj	Bhaktidhar	Yes	Yes
8	Seraj	Sanglawara	Yes	Yes
9	Seraj	Kheldhar	Yes	Yes
10	Seraj	Janjehli-2	Yes	Yes
11	Seraj	Mayadhar	Yes	Yes
12	Karsog	Banthal Shalani	Yes	Yes
13	Karsog	Sarkol	Yes	Yes
14	Karsog	Lower Karsog-Kot	Yes	Yes
15	Karsog	Biunal	Yes	Yes
16	Karsog	Marothi	Yes	Yes
17	Karsog	Lalag	Yes	Yes
18	Karsog	Kalehani	Yes	Yes
19	Karsog	Puni	Yes	Yes
20	Karsog	Sungal	Yes	Yes
21	Karsog	Plog/Bakharot	Yes	Yes
22	Karsog	Hari Bag	Yes	Yes
23	Karsog	Badhon	Yes	Yes
24	Karsog	Kelodhar	Yes	Yes
25	Karsog	Karol	Yes	Yes
26	Sadar	Bandhi	Yes	Yes
27	Sadar	Kathiyari	Yes	Yes
28	Sadar	Jawalpur	Yes	Yes
29	Sadar	Surath	Yes	Yes
30	Sadar	Kigas	Yes	Yes
31	Sadar	Ansar	Yes	Yes
32	Sadar	Sawakhari	Yes	Yes
33	Sadar	Kudi Seri	Yes	Yes
34	Gohar	Mashogal	Yes	Yes
35	Gohar	Jachh-1 Kamarunag	Yes	Yes
36	Gohar	Jachh-2 Dishti	Yes	Yes
37	Gohar	Bassi	Yes	Yes
38	Gohar	Bhundal	Yes	Yes
39	Gohar	Devdhar	Yes	Yes
40	Gohar	Badhu	Yes	Yes
41	Drang	Graman	Yes	Yes
42	Drang	Bari Bajgoun	Yes	Yes
43	Drang	Damchyan	Yes	Yes
44	SunderNagar	Skohar	Yes	Yes

45		SunderNagar	Matoh	Yes	Yes
1	KULLU	Banjar	Kanon	Yes	Yes
2		Banjar	Chakurtha	Yes	Yes
3		Banjar	Chanon-I	Yes	Yes
4		Banjar	Chanon-II	Yes	Yes
5		Banjar	Banogi-1	Yes	Yes
6		Banjar	Banogi-2 (Dhaugi)	Yes	Yes
7		Banjar	Nohanda	Yes	Yes
8		Banjar	Gopalpur/ Thatibeer	Yes	Yes
9		Aani	Thavoli Dhar/Barvin	Yes	Yes
10		Aani	Kohila	Yes	Yes
11		Aani	Jaon (Ladhagi 2) (Retrofit)	Yes	Yes
12		Aani	Jaban -Deori	Yes	Yes
13		Aani	Bishladhar	Yes	Yes
14		Aani	Sarali	Yes	Yes
15		Aani	Ladhagi 1	Yes	Yes
16		Aani	Tharla (Ladhagi) (Retrofit)	Yes	Yes
17		Aani	Namhog	Yes	Yes
18		Aani	Karana	Yes	Yes
19		Aani	Tharog	Yes	Yes
20		Aani	Anni	Yes	Yes
21		Aani	Showad	Yes	Yes
22		Aani	Rahnohi & Kandagai	Yes	Yes
23		Kullu	Gadyada	Yes	Yes
24		Kullu	Gahar	Yes	Yes
25		Kullu	Bhalyani-I	Yes	Yes
26		Kullu	Bhalyani-II	Yes	Yes
27		Kullu	Bhalyani-III	Yes	Yes
28		Kullu	Bhalyani-IV	Yes	Yes
29		Kullu	Kais-I	Yes	Yes
30		Kullu	Kais-II	Yes	Yes
31		Kullu	Kais-III	Yes	Yes
32		Nirmand	Dohranala	Yes	Yes
33		Nirmand	Naur	Yes	Yes
34		Nirmand	Kedas	Yes	Yes
35		Nirmand	Ishwa	Yes	Yes
36		Nirmand	Pajenda	Yes	Yes
37		Nirmand	Buini	Yes	Yes
38		Nirmand	Juagi	Yes	Yes
39		Nirmand	Chamarla	Yes	Yes

40		Nirmand	Kasholi	Yes	Yes
41		Naggar	Fozal	Yes	Yes
42		Naggar	Badagran	Yes	Yes
43		Naggar	Soyal-I	Yes	Yes
44		Naggar	Hallan 1	Yes	Yes
45		Naggar	Halan-2	Yes	Yes
46		Naggar	Halan-3	Yes	Yes
47		Naggar	Karjan	Yes	Yes
48		Naggar	Raison I	Yes	Yes
49		Naggar	Raison II	Yes	Yes
50		Naggar	Raison III	Yes	Yes
51		Naggar	Naggar 1	Yes	Yes
52		Naggar	Naggar 2	Yes	Yes
53		Naggar	Nathan I	Yes	Yes
54		Naggar	Nathan II	Yes	Yes
55		Naggar	Nathan III	Yes	Yes
56		Naggar	Nathan IV	Yes	Yes
1	CHAMBA	Salooni	Guwadi	Yes	Yes
2		Salooni	Dand	Yes	Yes
3		Salooni	Kasani	Yes	Yes
4		Salooni	Kundal	Yes	Yes
5		Salooni	Mool Kihar	Yes	Yes
6		Salooni	Langoi	Yes	Yes
7		Salooni	Bhadoga	Yes	Yes
8		Salooni	Nirohi	Yes	Yes
9		Chamba	Bhabhar	Yes	Yes
10		Mehla	Lagga	Yes	Yes
11		Tissa	Bhanjradu-I	Yes	Yes
12		Tissa	Bhanjradu-II	Yes	Yes
13		Tissa	Buin	Yes	Yes
14		Tissa	Dudra	Yes	Yes
15		Tissa	Ganed	Yes	Yes
16		Tissa	Bonderi	Yes	Yes
1	KINNAUR	Kalpa	Sudarang (Rang Dakho)	Yes	Yes
2		Sangla (Kalpa)	Kamroo	Yes	Yes
1	SOLAN	Solan	Dharo ki Dhar	Yes	Yes
2		Solan	Shilli	Yes	Yes
3		Solan	Khanog Matiwal	Yes	Yes
4		Kandaghat	Dheola	Yes	Yes
5		Kandaghat	Karog	Yes	Yes
6		Kandaghat	Kurgal	Yes	Yes
G.TOTAL				200	200

