

**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS OF
JAMMU AND KASHMIR
2015-16**

महालेखाकार (ले.व.ह.), जम्मू व कश्मीर

PREFACE

Public Works Department is an important arm of the State Government through which developmental works are carried out. The maintenance of accounts of Public Works Divisions are guided by the Jammu & Kashmir Public Works Account Code, administrative procedures and the instructions issued by the State Government from time to time. Any deviation from these rules and procedures not only has an adverse affect on the quality of expenditure and it's accountant but also the performance of the department.

This report is an Annual review of the working of the Public Works Divisions for the year 2015-16. The expenditure incurred by the Public Works Divisions during the financial year 2015-16 was about **14410.85 Crores** (26.36% of the total expenditure of the State), as per finance account, which is very significant. The review has been prepared with a view to facilitate better financial management and increase performance efficiency and to present an overall picture of the state of work in these *divisions*. There were 280 Public Works Divisions in the State of J&K during the financial year 2015-16 which carry out works in the fields of Road & Bridges, Irrigation, Electric, Public Health Engineering, Mechanical Engineering and Urban Environmental Engineering Department. These divisions render monthly compiled accounts to the office of the Accountant General (A&E) as indicated in **Annexure-I.. Part-I** of this report highlights the irregularities and deficiencies in accounting of Public Works.

Part II reports highlights the financial mismanagement and irregularities noticed during the annual Inspection of Public Works Divisions.

Despite highlighting various financial Mis-management & irregularities every year through Annual review, there has not been improvement in the Financial Management and significant inadequacies still continue to persist. The present Annual Review highlights the areas where effective administrative control is required to improve the functional efficiency

I hope this Review will serve as an important tool for improving the system of Public Works Administration.

Dated: 03.07.2017

Accountant General

Jammu & Kashmir.

PART-I

ACCOUNTING ISSUES

1. Delay in receipt of Monthly accounts

As per Para 514 of Jammu & Kashmir Public Works Account Code, the Divisional Officers are responsible for submission of monthly accounts to the Office of the Accountant General by the 10th of the following month to which the accounts relate.

There was a delay of minimum of 12 or more than 12 days in submission of accounts by 37 Divisions (**Refer Annexure-II**). Abnormal delay in submission of monthly accounts resulted in the exclusion of these accounts from the monthly Civil Accounts of the State resulting in under statement of Government Expenditure.

Further, it has been found that some of the Divisions have not submitted accounts timely during 2015-16 in spite of these divisions being located in and around the cities of Jammu & Srinagar. These include R&B Const. Division-III Jammu, Const. Division-II Jammu, Tawi Drainage Division Jammu, Right River Circular Road Srinagar, and City Rural Division Srinagar.

Recommendation:

Special notice needs to be taken against the defaulting divisions.

2. Non-submission of supporting Schedules with Monthly Accounts

As per Para 514 of Jammu & Kashmir Public Works Account Code, a total of Twenty six (26) number of Schedules (Supporting details) are to be annexed with the Compiled Accounts wherein complete information of Receipts and Payments of the Division is recorded such as information regarding amounts transferred/amounts utilized, Cheques Drawn, Remittances made, expenditure incurred vis-à-vis Budget Provision, Abstract of purchases made, amounts of advances made or received, Cash Balance Details, etc. It has been observed that most of the Divisions did not either furnish these important Schedules or furnish incomplete information in the Schedules. Due to the non-furnishing of completed schedules the due exercise of

financial control over public works divisions gets hampered in Accountant General's office.

Department wise details of pending Supporting Schedules with Monthly Accounts are given in **Annexure -III**.

Recommendation:

Non furnishing of requisite Schedules is a serious lapse and therefore all Divisional Officer may be instructed to ensure that supporting Schedules complete in all respect are sent to this office.

3. Failure of Divisional Officers to reconcile their accounts with Treasury

The Govt. Funds are obtained by the Public Works Divisions by drawing cheques from treasuries. Similarly Govt. Receipts received by the Public Works Divisions is also remitted into the respective treasuries.

As per Para 497 & 499 of Jammu & Kashmir, Public Works Account Code, a Divisional Officer is required to reconcile these transactions with treasuries on a monthly basis. The Schedule of Monthly Settlement with Treasuries is required to be prepared in Form 50 & 51 separately in respect of treasuries of each accounting circle.

It was found that a significant amount of cash remittances made and cheques drawn by the Divisions remained unreconciled as shown below:

The details of unreconciled balances as on 31st March 2016 is as under:-

I – Total Remittances into Treasuries	(-) 197.49 Crore	
II – cheques issued	(-) 4852.01 Crore	‘.

These balances remain unreconciled mainly due to non-presentation of cheques or non remittance of cash by the Divisions into the treasuries. Unreconciled balances fraught with serious risk of non detection of fictitious remittances or fraudulent drawals from treasuries. The non furnishing of form 50-51 is therefore cause of concern and requires due attention.

The Division wise detail of awaited Form-50 /51 is given in **Annexure- IV**

Recommendation:

i) Divisional Officers may be instructed to ensure timely reconciliation of accounts with Treasuries.

ii) The Divisional Officers should be instructed to furnish Form 50/51 with the monthly accounts, without fail.

4. Huge unspent and unclaimed Deposits held by the Divisions

Public Works Divisions collect Deposits from Contractors in the form of Earnest Money Deposit (EMD) and other security deposits. These deposits have to be returned to the contractors. Similarly it also receives deposits in the form of advance payment from other agencies for carrying out public works on behalf of these agencies (Deposit Works). Unspent amounts pertaining to Deposit Works have to be returned to the other agencies after completion of the work. Unclaimed Deposits have to be credited as revenue in the Government accounts at the end of the financial year.

As per Para 395 and 396 read with Para 515 of Jammu & Kashmir Public Works Code, the Divisional Officers are required to prepare a monthly schedule of Deposits in Form-78 and reconcile it with the figures available in Accountant General's office so as to eliminate any misclassifications.

Recommendation: -

Divisional Officers may be directed to ensure that the reconciliation of Deposits is taken up and unclaimed deposits are credited to Government accounts.

5. Non reconciliation of accounts with the Accountant General

As per provisions of Para 18.2.1 of J & K State Budget Manual, Chapter XII, all the Controlling Officers are required to reconcile their annual expenditure and receipt with those booked by Accountant General's Office before the close of the accounts for a particular year. This would ensure correctness of the accounts and also facilitates timely detection of frauds and defalcations, if any.

Though reconciliation of expenditure was done by most of the controlling officers **Refer (Annexure-V)**, none of the Controlling officers have reconciled their receipt, deposit and remittances which is equally important to ensure correctness of the accounts.

Recommendation:

Controlling Officers may be instructed to conduct & ensure complete reconciliation of their accounts with the Accountant General.

6. Unauthorized Cash Balances held by Division at the end of the financial year

Major Head of Account 8671-Departmental Balances records the Cash Balance held by a Division at the end of a month. It mainly includes Temporary Advances pending adjustment in accounts and Receipts realized on the last working day of the month pending remittance into the Treasury.

According to the provision of Jammu & Kashmir Public Works Account Code, the balances under this head of account have to be reduced to “Nil” at the end of the financial year.

Recommendation:

The divisions may be directed to ensure that balances under this head are always brought to Nil at the closure of the financial year.

7. Delay in settlement of amounts held under objection

The huge amount kept under objection Book consists of items placed under objection for want of stamped payee’s receipt, detailed account, and vouchers etc. has accumulated sizably ending March 2016 despite the matter for the clearance of these outstanding amounts being pursued with the Divisional Officers regularly. The matter has also been brought in the notice of the Chief Engineers concerned of Public Works Department of the State Government from time to time to impress upon the Divisions to arrange early settlement of these outstanding amounts. Department-wise amount outstanding as on 31st March 2016 in the books of Accountant General(A&E) office are given as under:

S.No	Department	Amount
1	Roads & Buildings Department	6,15,64,71,330
2	Mechanical Department	31,51,24,555
3	Public Health Engineering Department	1,81,13,28,008
4	Power Development Department	566052628
5	Irrigation and Flood Control Department	398122604

Division wise position of expenditure kept under objection are given in **Annexure VI**

Recommendation:

Divisional officers may be directed to submitted relevant documents to the Accountant General to vouch for these expenditure and regularize them.

8. Other general defects noticed in compiled accounts rendered by the the Divisions

The most of the Divisional Officers are not recording full classification of the Govt. money received or paid by them during the month in the proof sheet (Schedule-80). Besides the Classified Abstract of expenditure (Schedule-74) and Schedule of Works expenditure (Schedule-64) alongwith vouchers and challans in support of these transactions have also not generally been furnished with Divisional accounts.

- I. It has been observed that the amount deducted on account of Income Tax from the Contractors, salaries of employees etc by the divisions is wrongly booked under 8443-PW Deposit and subsequently cleared the said amount by cheque drawn in f/o Income Tax department by debit to MH-8443 PW Deposit. Whereas the amount deducted on a/c of Income Tax needs to be booked under MH-8658-Suspence-112-TDS Suspense.*
- II. The Divisions are required to furnish a certificate to the effect that vouchers retained in the divisions have been destroyed to avoid their reuse. But in most of the cases, the certificate as required under rules is not being furnished along with monthly accounts.*
- III. Recovery schedules of the loans and advances granted to the government servants of whom detailed account is maintained by Accountant General are required to be furnished along with the monthly account which is not being done by most of the divisions. This creates problems for the employees as the amount duly recovered from their salaries does not get reflected in their loan accounts due to which loan accounts shows outstanding amount against such employees.*
- IV. As required under rules, the Divisional officers are required to record full details of previous payments made to a contractor on a running account bill. This procedure is not being followed resulting in the risk of double payments to the contractor for the same work. It has also been noticed that photocopies, carbon copies and duplicate vouchers are attached with the monthly account instead of original documents. This practice fraught with the risk of irregular or double payment.*
- V. It has further been observed that various Divisional officers are making payment through cheques in favour of Commercial Tax Officers in r/o amount deducted on account of sales Tax on services under MH-0040-Taxes on*

Sales, Trades etc from the Contractors /Supplier bills. They also classify the said amount deducted on a/c of Sales Tax on services under MH-0040-Taxes on Sales, Trades etc in their Divisional monthly accounts also. This resulted into double credit on a/c Sales Tax on services in the Govt.accounts at the time of remittance of cheque into treasury and classified again under 0040-Sales Tax on services instead of 8782-Remittances into Treasuries. In this regard Divisional Officers should not issue any cheque on this account in f/o Commercial Tax Officer concerned and should instead only classify the recovered amount under MH-0040-Taxes on Sales, Trades etc.in their divisional accounts.

- VI.** *It has been observed that various Electricity departments Divisional Officers at the time of making remittance into the Treasury on a/c of Power receipts record wrong classification on the receipts challans under MH-0801-Power receipts instead of 8782-Remittrance.This has resulted into double credit under MH-0801-Power, as receipts on a/c of power has already been booked under MH-801-Power in their Divisional accounts by these Electric Divisional officers .In this regard Electricity department Divisional Officers should record classification under MH-8782- Cash Remittance on the remittance Challans of Powers receipts at the time of its remittance into the Treasury concerned.*

PART-II

FINANCIAL MANAGEMENT ISSUES

1. Important irregularities noticed in the local Inspection of Public Works Divisions

During the year 2015-16, Important irregularities noticed during the course of local Audit are as shown below:

2. Unfruitful/Unproductive Expenditure

It has been observed that 41 Division)incurred unfruitful/unproductive expenditure on these schemes valuing **Rs 69415.90**.The schemes related to construction of lift Irrigation, water supply schemes, construction of Road/Road links, widening of existing roads, non-commissioning of receiving stations etc. Details of the divisions and the works involved are shown in **Annexure A**.

3. Blockade of Funds

Eight number of public works divisions did not take timely action mainly on acquisition of land and payment of land compensation for 8 projects valuing ` **4710.68** thereby blockading of Govt. funds incurred on these projects. The projects included Sitlee Filtration Plant, Construction of road from Dhanna to Gharmajor etc. Details of the divisions and the works involved are shown in **Annexure B**.

4. Irregular Expenditure

Further Twenty six divisions executed works in respect of 26projects valuing ` **35723.36** on approval basis by extending the contracts, in anticipation of approval of works outside the works plan whereas these works needs to have been executed by inviting of proper global tenders etc. as required under codel provisions. Details of the divisions and the works involved are shown in **Annexure C**.

5. Unadjusted Advance payments

Advance payments made by the Divisions to the contractor should be adjusted from the running payments due to the contractor as the work progresses. However, it has observed that an advance payment of ` **1062.10** made to the various contractors was not found adjusted by 22 divisions. Details of the divisions are shown in **Annexure D**.

6. Works executed without Administrative Approval

No work should be executed without obtaining formal administrative approval, except in case of emergency, and without first issuing technical sanction. It has been observed that 24 Divisions valuing ` **111614.04** were executed without obtaining administrative approval from the competent financial authority and without obtaining of first technical sanction from the competent technical authority. Details of the divisions and the works involved are shown in **Annexure E**.

7. Undue benefit to contractors

It has been observed that an undue benefit of ` **2385.73** to some contractors in 8 contracts under execution by them. The undue benefit has been given by way of irregular advance payment to contractors, issue of cement on loan basis to the contractors, less deduction of security deposit etc. Details of the divisions and the undue benefit passed on to the contractors are shown in **Annexure F**.

8. Other cases

It has also been observed that 33 Division has executed works worth ` **80694.75** simply to avoid lapsing of funds. In addition due to heavy outstanding on account of Awaited Detailed Adjustment Account, payment to suppliers on carbon copies of voucher instead of original one etc. Details of the divisions are shown in **Annexure G**.

ANNEXURE "I"

(Referred to in Preface)

Number of Public Works Divisions operative in Jammu & Kashmir State during the financial year 2015-16

S.No	NAME OF THE DIVISIONS
1	EXECUTIVE ENGINEER IRRIGATION DIVISION AKHNOOR
2	EXECUTIVE ENGINEER IRRIGATION DIVISION BHADERWAH
3	EXECUTIVE ENGINEER IRRIGATION DIVISION DODA
4	EXECUTIVE ENGINEER MOHAR IRRIGATION DIVISION UDHAMPUR DHARMARI
5	EXECUTIVE ENGINEER IRRIGATION DIVISION KATHUA
6	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION AKHNOOR HQ NOWSHERA
7	EXECUTIVE ENGINEER RAJAL CANAL IRRIGATION DIVISION NOWSHERA
8	EXECUTIVE ENGINEER IRRIGATION DIVISION POONCH
9	EXECUTIVE ENGINEER IRRIGATION DIVISION RAJOURI
10	EXECUTIVE ENGINEER IRRIGATION DIVISION I JAMMU
11	EXECUTIVE ENGINEER TUBEWELL IRRIGATION DIVISION JAMMU
12	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION JAMMU
13	EXECUTIVE ENGINEER IRRIGATION DIVISION II JAMMU
14	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION AKHNOOR
15	EXECUTIVE ENGINEER MECHANICAL IRRIGATION CONSTRUCTION DIVISION JAMMU
16	EXECUTIVE ENGINEER IRRIGATION DIVISION UDHAMPUR
17	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION JAMMU
18	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION SAMBA
19	EXECUTIVE ENGINEER TAWI CANAL CONSTRUCTION DIVISION, JAMMU

20	EXECUTIVE ENGINEER,MECH, DIVISION JAMMU
21	EXECUTIVE ENGINEER,MECH, DIVISION KATHUA
22	EXECUTIVE ENGINEER,RCC UPPER DIVISION KATHUA
23	EXECUTIVE ENGINEER, RCCL-II, HIRANAGAR
24	EXECUTIVE ENGINEER HYDRAULIC DIVISION RAMBAN
25	FLOOD CONTROL DIVISION KATHUA
26	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION III JAMMU
27	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION BATOTE
28	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION DODA
29	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION II JAMMU
30	EXECUTIVE ENGINEER ELECTRIC WORKSHOP DIVISION JAMMU
31	EXECUTIVE ENGINEER TRANSMISSION LINE MAINTENANCE DIVISION II JAMMU
32	EXECUTIVE ENGINEER SUBTRANSMISSION DIVISION II JAMMU
33	EXECUTIVE ENGINEER LOAD DESPATCH METRG & TESTING DIVISION JAMMU
34	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION KATHUA
35	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION POONCH
36	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION RAJOURI
37	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION I JAMMU
38	EXECUTIVE ENGINEER SUBTRANSMISSION DIVISION I JAMMU
39	EXECUTIVE ENGINEER SUBTRANSMISSION DIVISION IV KALAKOTE
40	EXECUTIVE ENGINEER ELECTRIC INSPECTION DIVISION JAMMU
41	EXECUTIVE ENGINEER TRANSMISSION LINE MAINTENANCE DIVISION I JANIPUR JAMMU
42	EXECUTIVE ENGINEER SUBTRANSMISSION DIVISION III KATHUA
43	EXECUTIVE ENGINEER ELECTRIC M&RE DIVISION UDHAMPUR
44	EXECUTIVE ENGINEER TRANS LINE MAINTENANCE DIVISION UDHAMPUR
45	EXECUTIVE ENGINEER SUBTRANSMISSION DIVISION UDHAMPUR
46	ACCOUNTS OFFICER ELECTRIC CENTRAL STORE DIVISION JAMMU
47	ACCOUNTS OFFICER COMMERCIAL DIVISION PDD JAMMU
48	EXECUTIVE ENGINEER ELECTRIC MAINTENANCE DIVISION VIJAYPUR
49	EXECUTIVE ENGINEER ELECTRIC MAINTINANCE AND RURAL ELECTRIFICATION KISHTIWAR

50	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION DODA
51	EXECUTIVE ENGINEER EM&RE DIVISION REASI
52	EXECUTIVE ENGINEER, IT AUDIT AND VIGILANCE DIVISION, PDD JAMMU
53	DFA & CAO POWER PROJECT JAMMU
54	EXECUTIVE ENGINEER PHE RURAL DIVISION JAMMU
55	EXECUTIVE ENGINEER PHE MECHANICAL RURAL DIVISION JAMMU
56	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION KATHUA
57	EXECUTIVE ENGINEER PHE DIVISION KATHUA
58	EXECUTIVE ENGINEER PHE MECHANICAL GROUND WATER & DRILLING DIVISION JAMMU
59	EXECUTIVE ENGINEER PHE DIVISION POONCH
60	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION NORTH JAMMU
61	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION RAJOURI
62	PHE CITY DIVISION II JAMMU
63	EXECUTIVE ENGINEER PHE DIVISION AKHNOOR
64	EXECUTIVE ENGINEER TOWN DRAINAGE DIVISION JAMMU
65	EXECUTIVE ENGINEER SEWERAGE & DRAINAGE DIVISION WEST JAMMU
66	EXECUTIVE ENGINEER PHE DIVISION UDHAMPUR
67	EXECUTIVE ENGINEER MECHANICAL PROCUREMENT DIVISION JAMMU
68	EXECUTIVE ENGINEER PHE CITY DIVISION JAMMU
69	EXECUTIVE ENGINEER PHE DIVISION KISHTWAR
70	EXECUTIVE ENGINEER PHE DIVISION SAMBA
71	EXECUTIVE ENGINEER PHE DIVISION DODA
72	EXECUTIVE ENGINEER PHE DIVISION RAJOURI
73	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION UDHAMPUR
74	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION SOUTH DIVISION JAMMU
75	EXECUTIVE ENGINEER PHE DIVISION REASI
76	EXECUTIVE ENGINEER PHE NOWSHERA
77	EXECUTIVE ENGINEER PWD R&B DIVISION KISHTWAR
78	DEPUTY DIRECTOR & DDO DESIGN DIRECTORATE JAMMU
79	EXECUTIVE ENGINEER B C ROAD DIVISION BHADERWAH
80	EXECUTIVE ENGINEER SPECIAL SUB DIVISION GANDOH (BHALLESA)

81	EXECUTIVE ENGINEER MUGHAL ROAD DIVISION BUFLIAZ/SURANKOTE (POONCH)
82	EXECUTIVE ENGINEER PWD R&B DIVISION KATHUA
83	EXECUTIVE ENGINEER PWD R&B DIVISION RAJOURI
84	EXECUTIVE ENGINEER PWD R&B DIVISION RAMBAN
85	EXECUTIVE ENGINEER MECHANICAL DIVISION UDHAMP
86	EXECUTIVE ENGINEER PWD R&B CONSTRUCTION DIVISION I JAMMU
87	EXECUTIVE ENGINEER PWD R&B DIVISION BASHOLI
88	EXECUTIVE ENGINEER R&B CONSTRUCTION DIVISION IV JAMMU
89	EXECUTIVE ENGINEER PWD R&B DIVISION UDHAMPUR
90	EXECUTIVE ENGINEER PWD R&B CONSTRUCTION DIVISION II JAMMU
91	EXECUTIVE ENGINEER PWD R&B CONSTRUCTION DIVISION III JAMMU
92	EXECUTIVE ENGINEER PWD R&B DIVISION CHATROO
93	EXECUTIVE ENGINEER PWD R&B DIVISION REASI
94	EXECUTIVE ENGINEER MECHANICAL DIVISION KHILLANI DODA
95	ACCOUNTS OFFICER STORES PROCUREMENT DEPARTMENT JAMMU
96	EXECUTIVE ENGINEER MECHANICAL DIVISION KATHUA
97	EXECUTIVE ENGINEER MECHANICAL HOSPITAL & CENTRAL HEATING DIVISION JAMMU
98	EXECUTIVE ENGINEER PWD R&B DIVISION KATRA
99	EXECUTIVE ENGINEER PWD R&B DIVISION NOWSHERA
100	EXECUTIVE ENGINEER MECHANICAL DIVISION JAMMU
101	EXECUTIVE ENGINEER MECHANICAL DIVISION RAJOURI
102	EXECUTIVE ENGINEER TAWI CUM MEDICAL COLLEGE DIVISION JAMMU
103	EXECUTIVE ENGINEER ESTATES DIVISION JAMMU
104	EXECUTIVE ENGINEER PWD R&B SPECIAL SUB DIVISION MARWAH
105	EXECUTIVE ENGINEER PWD R&B SPECIAL SUB DIVISION DODA
106	EXECUTIVE ENGINEER SPECIAL SUB DIVISION MAHORE
107	EXECUTIVE ENGINEER PWD R&B POONCH
108	EXECUTIVE ENGINEER HOSPITAL DIVISION SOURA
109	EXECUTIVE ENGINEER PWD(PRIME MINISTERS GRAM SADAK YOJANA) DODA-1 BATOTE
110	EXECUTIVE ENGINEER PWD(PRIME MINISTERS GRAMIN SADAK YOJANA)

	UDHAMPUR 1
111	EXECUTIVE ENGINEER PWD(PRIME MINISTERS GRAMIN SADAK YOJANA) DODA II KISHTWAR
112	EXECUTIVE ENGINEER PWD(PRIME MINISTERS GRAMIN SADAK YOJANA JAMMU (SADDAR)
113	EXECUTIVE ENGINEER PWD(PRIME MINISTERS GRAMIN SADAK YOJANA)KATHUA
114	EXECUTIVE ENGINEER PWD (PRIME MINISTERS GRAMIN SADAK YOJANA) POONCH
115	EXECUTIVE ENGINEER PWD (PRIME MINISTERS GRAMIN SADAK YOJANA) RAJOURI
116	EXECUTIVE ENGINEER PWD (PRIME MINISTERS GRAMIN SADAK YOJANA)UDHAMPUR II HQURS REASI
117	EXECUTIVE ENGINEER PMGSY (PWD) RAMBAN
118	EXECUTIVE ENGINEER PMGSY (PWD) CHATROO
119	EXECUTIVE ENGINEER PMGSY (PWD) THATHRI
120	EXECUTIVE ENGINEER PMGSY (PWD) MENDHAR, POONCH
121	EXECUTIVE ENGINEER PMGSY (PWD) BUDHAL
122	EXECUTIVE ENGINEER PMGSY (PWD) MAHORE
123	EXECUTIVE ENGINEER PMGSY DIVISION RAMNAGAR
124	EXECUTIVE ENGINEER PMGSY DIVISION BILLAWAR
125	EXECUTIVE ENGINEER MECHINACIAL DIVISION KISHTWAR
126	EXECUTIVE ENGINEER PMGSY DIVISION, BANIHAL
127	EXECUTIVE ENGINEER IRRIGATION DIVISION TANGMARG
128	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION ANANTNAG
129	EXECUTIVE ENGINEER IRRIGATION DIVISION GANDERBAL SRINAGAR
130	EXECUTIVE ENGINEER IRRIGATION CONSTRUCTION DIVISION PAMPORE
131	EXECUTIVE ENGINEER IRRIGATION DIVISION ANANTNAG
132	EXECUTIVE ENGINEER IRRIGATION DIVISION BARAMULLA
133	EXECUTIVE ENGINEER IRRIGATION DIVISION KULGAM
134	EXECUTIVE ENGINEER IRRIGATION DIVISION KUPWARA/HANDWARA
135	EXECUTIVE ENGINEER IRRIGATION DIVISION OMPORA BUDGAM
136	EXECUTIVE ENGINEER IRRIGATION DIVISION PULWAMA
137	EXECUTIVE ENGINEER IRRIGATION DIVISION SHOPIAN

138	EXECUTIVE ENGINEER IRRIGATION DIVISION SOPORE
139	EXECUTIVE ENGINEER IRRIGATION DIVISION SUMBAL SONAWARI
140	EXECUTIVE ENGINEER IRRIGATION DIVISION TRAL
141	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION SHADEPORA SUMBAL
142	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION ANANTNAG
143	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION SOUTH SRINAGAR
144	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION KAKAPORA (AC)
145	EXECUTIVE ENGINEER MECHANICAL IRRIGATION CONSTRUCTION DIVISION SRINAGAR
146	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION BARAMULLA
147	EXECUTIVE ENGINEER MECHANICAL IRRIGATION DIVISION BARAMULLA
148	EXECUTIVE ENGINEER IGOPHY IRRIGATION DIVISION LEH
149	EXECUTIVE ENGINEER FLOOD CONTROL DIVISION SRINAGAR
150	EXECUTIVE ENGINEER IRRIGATION AND FLOOD CONTROL DIVISION LEH
151	EXECUTIVE ENGINEER FLOOD SPILL CHANNEL DIVISION NARABAL
152	EXECUTIVE ENGINEER IRRIGATION & FLOOD CONTROL DIVISION, KUPWARA
153	EXECUTIVE ENGINEER HYDRAULIC DIVISION URI
154	EXECUTIVE ENGINEER ELECTRIC 5TH GANDERBAL
155	EXECUTIVE ENGINEER ELECTRIC DIVISION BARAMULLA
156	EXECUTIVE ENGINEER ELECTRIC MAINTENANCE DIVISION BIJBEHARA
157	EXECUTIVE ENGINEER ELECTRIC DIVISION HANDWARA
158	EXECUTIVE ENGINEER ELECTRIC DIVISION KULGAM
159	EXECUTIVE ENGINEER ELECTRIC DIVISION PAMPORE CAMP AWANTIPORA
160	EXECUTIVE ENGINEER ELECTRIC DIVISION PULWAMA
161	EXECUTIVE ENGINEER ELECTRIC DIVISION SONAWARI
162	EXECUTIVE ENGINEER ELECTRIC DIVISION SOPORE
163	EXECUTIVE ENGINEER ELECTRIC DIVISION I SRINAGAR
164	EXECUTIVE ENGINEER ELECTRIC DIVISION-III SRINAGAR
165	EXECUTIVE ENGINEER ELECTRIC DIVISION 4TH SRINAGAR
166	EXECUTIVE ENGINEER ELECTRIC INSPECTION DIVISION SRINAGAR
167	EXECUTIVE ENGINEER ELECTRIC MAINTENANCE & R E DIVISION ANANTNAG
168	EXECUTIVE ENGINEER ELECTRIC WORKSHOP DIVISION SRINAGAR

169	EXECUTIVE ENGINEER LOAD DISPATCH DIVISION SRINAGAR
170	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION BIJBEHARA
171	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION SOPORE
172	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION I SRINAGAR
173	EXECUTIVE ENGINEER T L M D AMARGARH SOPORE
174	EXECUTIVE ENGINEER TRANSMISSION LINE MAINTENANCE DIVISION I BEMINA SRINAGAR
175	EXECUTIVE ENGINEER ELECTRIC DIVISION II SRINAGAR
176	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION II SRINAGAR
177	EXECUTIVE ENGINEER TRANSMISSION LINE MAINTENANCE DIVISION -II PAMPORE
178	EXECUTIVE ENGINEER ELECTRIC CENTRAL STORE POMPORE
179	EXECUTIVE ENGINEER ELECTRIC DIVISION BUDGAM
180	ACCOUNTS OFFICER COMMERCIAL PDD SRINAGAR
181	EXECUTIVE ENGINEER ELECTRIC DIVISION KARGIL
182	EXECUTIVE ENGINEER ELECTRIC DIVISION CHOGLAMSAR LEH
183	EXECUTIVE ENGINEER TRANSMISSION LINE MAINTENANCE DIVISION -IV PAMPORE
184	EXECUTIVE ENGINEER, ELECTRIC DIVISION, SHOPIAN
185	EXECUTIVE ENGINEER, SUB-TRANSMISSION DIVISION, GANDERBAL
186	ASSISTANT EXECUTIVE ENGINEER EM&RE SUB DIVISION TANGMARG
187	EXECUTIVE ENGINEER EM&RE DIVISION BANDIPORA
188	EXECUTIVE ENGINEER SUB-TRANSMISSION DIVISION FOR PULWAMA-SHOPIAN
189	EXECUTIVE ENGINEER EM&RE DIVISION KUPWARA
190	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION LEH
191	EXECUTIVE ENGINEER SUB TRANSMISSION DIVISION KARGIL
192	EXECUTIVE ENGINEER TOWN DRAINAGE DIVISION KASHMIR
193	EXECUTIVE ENGINEER PHE CITY DRAINAGE CIVIL DIVISION SRINAGAR
194	EXECUTIVE ENGINEER CITY DRAINAGE MECHANICAL DIVISION SRINAGAR
195	EXECUTIVE ENGINEER PHE DIVISION AWANTIPORA PULWAMA
196	EXECUTIVE ENGINEER PHE DIVISION BARAMULLA
197	EXECUTIVE ENGINEER PHE DIVISION BIJBEHARA

198	EXECUTIVE ENGINEER PHE DIVISION BUDGAM
199	EXECUTIVE ENGINEER PHE DIVISION HANDWARA
200	EXECUTIVE ENGINEER PHE DIVISION QAZIGUND
201	EXECUTIVE ENGINEER PHE DIVISION SHOPIAN
202	EXECUTIVE ENGINEER PHE DIVISION SOPORE
203	EXECUTIVE ENGINEER PHE GROUND WATER SRINAGAR
204	EXECUTIVE ENGINEER WATER SUPPLY MASTER PLAN
205	EXECUTIVE ENGINEER RURAL WATER SUPPLY DIVISION
206	EXECUTIVE ENGINEER PHE SEWERAGE AND DRAINAGE DIV-I UEED
207	EXECUTIVE ENGINEER SEWERAGE & DRAINAGE DIVISION-II UEED
208	EXECUTIVE ENGINEER WATER WORKS DIVISION
209	EXECUTIVE ENGINEER PHE DIVISION KUPWARA
210	EXECUTIVE ENGINEER PHE MECHANICAL DIVISION NORTH SOPORE
211	EXECUTIVE ENGINEER PHE MECHANICAL AND PROCUREMENT DIVISION SRINAGAR
212	EXECUTIVE ENGINEER PHE MECHANICAL (SOUTH) DIVISION AWANTIPORA
213	EXECUTIVE ENGINEER PHE DIVISION LEH
214	EXECUTIVE ENGINEER PHE DIVISION KARGIL
215	RIGHT RIVER CIRCULAR ROAD DIVISION SRINAGAR
216	EXECUTIVE ENGINEER PHE DIVISION CHADOORA
217	EXECUTIVE ENGINEER PHE MECHANICAL RURAL DIVISION SRINAGAR
218	EXECUTIVE ENGINEER SPECIAL PUBLIC HEALTH ENGINEERING DIVISION, KULGAM
219	EXECUTIVE ENGINEER PHE HYDROLIC DIVISION BANDIPORA
220	ACCOUNTS OFFICER STORE PROCUREMENT DEPTT KASHMIR
221	DEPUTY DIRECTOR DESIGNS SRINAGAR
222	LEFT RIVER CIRCULAR ROAD DIVISION SRINAGAR
223	EXECUTIVE ENGINEER CONSTRUCTION DIV-1
224	EXECUTIVE ENGINEER CONSTRUCTION DIV-II
225	EXECUTIVE ENGINEER (R&B) DIVISION GANDERBAL
226	EXECUTIVE ENGINEER DAKSUM R&B DIVISION VAILOO
227	EXECUTIVE ENGINEER ESTATES DIVISION

228	CHIEF EXECUTIVE OFFICER GULMARG DEVELOPMENT AUTHORITY
229	EXECUTIVE ENGINEER LAND SCAPE ARCHETEC DIVISION
230	EXECUTIVE ENGINEER PROJECT DIVISION - I HEADQUARTER MAGAM
231	EXECUTIVE ENGINEER PWD (R&B) DIVISION KHANABAL ANANTNAG
232	EXECUTIVE ENGINEER PWD (R&B) DIVISION BARAMULLA
233	EXECUTIVE ENGINEER PWD (R&B) DIVISION CHADOORA
234	EXECUTIVE ENGINEER PWD (R&B) DIVISION HANDWARA
235	EXECUTIVE ENGINEER R&B DIVISION KUPWARA
236	EXECUTIVE ENGINEER PWD (R&B) DIVISION PULWAMA
237	EXECUTIVE ENGINEER PWD (R&B) DIVISION QAZIGUND
238	EXECUTIVE ENGINEER PWD (R&B) DIVISION SOPORE
239	CITY ROAD DIVISION SRINAGAR
240	EXECUTIVE ENGINEER SPECIAL SUB DIVISION BANDIPORA
241	EXECUTIVE ENGINEER SURU VALLEY DIVISION SANKOO
242	EXECUTIVE ENGINEER PROJECT CONSTRUCTION DIVISION SRINAGAR
243	EXECUTIVE ENGINEER MECHANICAL HOSPITAL CENTRAL SRINAGAR HEATING DIVISION
244	EXECUTIVE ENGINEER P W D DIVISION ZANSKAR KARGIL
245	EXECUTIVE ENGINEER SPECIAL SUB DIVISION URI
246	EXECUTIVE ENGINEER R&B DIVISION - II KARGIL
247	EXECUTIVE ENGINEER SPECIAL SUB DIVISION TANGDAR
248	EXECUTIVE ENGINEER R & B DIVISION - I KARGIL
249	EXECUTIVE ENGINEER SPECIAL SUB DIVISION KHALTSI
250	EXECUTIVE ENGINEER SPECIAL SUB DIVISION NYOMA
251	EXECUTIVE ENGINEER (R&B) DIVISION AWANTIPORA HEADQUARTER AWANTIPORA
252	EXECUTIVE ENGINEER R&B DIVISION BUDGAM
253	EXECUTIVE ENGINEER MECHANICAL DIVISION SRINAGAR
254	EXECUTIVE ENGINEER MECHANICAL DIVISION ANANTNAG
255	CHIEF EXECUTIVE OFFICER PROJECT ORG PAHALGAM
256	EXECUTIVE ENGINEER MECHANICAL DIVISION KARGIL
257	EXECUTIVE ENGINEER R&B DIVISION LEH

258	EXECUTIVE ENGINEER CONSTRUCTION DIVISION LEH
259	EXECUTIVE ENGINEER SPECIAL SUB DIVISION KULGAM
260	EXECUTIVE ENGINEER SPECIAL SUB DIVISION NOBRA
261	EXECUTIVE ENGINEER MECHANICAL DIVISION LEH
262	EXECUTIVE ENGINEER SPECIAL SUB DIVISION GUREZ
263	EXECUTIVE ENGINEER MECHANICAL DIVISION BARAMULLA
264	EXECUTIVE ENGINEER MUGAL ROAD DIVISION HEADQUARTER SHOPIAN KASHMIR
265	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA JKRRDA SRINAGAR/BUDGAM
266	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA PULWAMA
267	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA ANANTNAG
268	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA BARAMULLA
269	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA KUPWARA
270	EXECUTIVE ENGINEER PMGSY DIVISION KULGAM
271	EXECUTIVE ENGINEER PMGSY DIVISION BANDIPORA
272	EXECUTIVE ENGINEER PMGSY DIVISION KARGIL
273	EXECUTIVE ENGINEER PMGSY DIVISION LEH
274	EXECUTIVE ENGINEER R&B DIVISION SUMBAL
275	EXECUTIVE ENGINEER (R&B) SUB-DIVISION, MAGAM
276	EXECUTIVE ENGINEER PRADHAN MANTRI GRAM SADAK YOJANA (JKRRDA) DIVISION GANDERBAL
277	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA URI
278	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA (JKRRDA) HANDWARA
279	DFA&CAO (C) FINANCIAL ORGANISATION POWER DEV. DEPARTMENT SRINAGAR
280	RAPD-RP-IP Audit and Vigilance Division Kashmir

ANNEXURE "II"

(Referred to in Para 1 of Part I)

Statement showing delay in submission of monthly accounts by 10 or more days

Due Date of receipt of Account: 10th of the following month.

S.No	Name of the Division	Month of Account	Extent of delay (in days)
01.	R & B Samba	03/2016	12
02.	Construction Division-I Jammu	03/2016	12
03.	Construction Division Leh	08/2015 09/2015 10/2015 11/2015 02/2016 03/2016	12 19 14 25 11 17
04.	PMGSY Division Kupwara	06/2015	11
05.	R&B Division No. Ist Kargil	09/2015 10/2015 11/2015 02/2016 03/2016	17 13 13 11 12
06.	R&B Division IInd kargil	05/2015 06/2015 09/2015 10/2015 11/2015 03/2016	15 12 11 13 12 11
07.	Suroo Valley Div. Sanku	05/2015 09/2015	13 11
08.	SSD Khaltsi	04/2015 08/2015	107 12

09.	R&B Division Leh.	04/2015 02/2016 03/2016	22 11 12
10.	PMGSY Division Kargil.	08/2015 09/2015 10/2015 11/2015	11 11 20 18
11.	SSD Nyoma	04/2015	15
12.	PHE Division Leh	09/2015 11/2015	11 18
13.	PHE Division Handwara	03/2016	15
14.	Mechanical Division Kargil.	04/2015 05/2015 06/2015 07/2015 08/2015 09/2015 10/2015 11/2015 02/2016	12 20 13 21 19 17 11 19 11
15.	SSD Nobra	04/2015 05/2015 06/2015 07/2015 08/2015 09/2015 10/2015 11/2015 01/2016 03/2016	21 13 23 21 11 19 17 18 15 11
16.	R&B Division Zanskar	04/2015 05/2015 06/2015 08/2015 09/2015 10/2015 12/2015 01/2016 02/2016	21 21 13 26 22 17 22 15 19
17.	PHE Division Sopore	07/2015	14
18.	Estates Division Srinagar.	07/2015 01/2016	14 19
19.	PMGSY Division Leh	10/2015 11/2015	20 18

20.	R&B Division Baramulla	03/2016	11
21.	PHE Division Kargil	10/2015 11/2015 01/2016	20 12 13
22.	PMGSY Division Anantnag.	03/2016	11
23.	R&B Division Bandipora	12/2015	11
24.	Mechanical Irrigation Division Baramulla	04/2015	18
25.	Irrigation Division Pulwama	04/2015 09/2015	26 21
26.	Irrigation and F-C Division Kupwara	05/2015	28
27.	STD Kargil	05/2015	21
28.	Executive engineer ED Pulwama	05/2015	26
29.	Irrigation Division Kulgam	06/2015	25
30.	STD Leh	06/2015	12
31.	Irrigation Division Anantnag	06/2015	10
32.	Executive engineer ED Sopore	06/2015	12
33.	Executive engineer ED Kargil	07/2015	11
34.	Chief Executive IT Audit and Vigilance Division Srinagar	07/2015	18
35.	STD Bijbehara	08/2015	21
36.	Mechanical Irrigation Division Anantnag	08/2015 01/2016	21 19
37.	Irrigation and F-C Division Handwara	09/2015	21

ANNEXURE "III"

(Referred to in Para 2 of Part I)

Statement showing the names of Divisions from whom the following Schedules have not been received.

- A. *Awaited Schedules of Public Works Deposits.(Form-78)*
- B. *Awaited Schedules of Purchases.(Form-69)*
- C. *Schedule of Public Works Advances.(Form-70)*
- D. *Awaited schedule of Cash settlement Suspense Account.(Form-73)*

S. No	Name of the department	Form-69	Form-70	Form-73	Form-78
01	Power Development Department	338	338	124	60
02	Public Health Engineering	429	359	202	145
03	Roads and Buildings	875	902	470	406
04.	Irrigation Departments.	303	23	145	29

ANNEXURE "IV"

(Referred to in Para 3 of Part I)

Schedule of Settlement with Treasury

(Position of awaited Form-50/51 for the year 2015-16)

S.No	Name of the Department	No of Form-50/51 Due	No of Form-50/51 received	No.of awaited form-50/51	No of Divisions from which Form50/ 51 are awaited.
Jammu Division					
1	Irrigation and F.C Div	300	189	111	11
2	P D D	336	195	141	13
3	PWD (R&B) Mech	588	276	312	22
4	PHE	276	105	171	15
Sub Total (J)		1500	765	735	61
Kashmir Division					
1	PWD(R&B)Srinagar	720	552	168	14
2	PHE Division Srinagar	336	312	24	2
3	PDD Srinagar	480	432	48	4
4	Irrigation Division Srinagar	324	300	24	2
Sub Total (K)		1860	1596	264	22
Grand Total (J&K)		3360	2361	999	83

ANNEXURE "V"

(Referred to in Para 5 of Part I)

Statement showing the arrears in reconciliation for the Year 2015-16

S No.	Particulars	No. of Controlling Officers
1.	Total number of Controlling Officers who were required to reconcile their accounts with AG's Office	37
2.	Number of Controlling Officers who have done the reconciliation completely	35
3.	Number of Controlling Officers who have not attended to the work of reconciliation at all.	02

Controlling Officers who have not conducted the Reconciliation of expenditure with the Accounts maintained by Accountant General's office for the year 2015-16

S. No.	Name of the Controlling Officers
1.	C E O Kargil
2.	C E O Leh

ANNEXURE "VI"

(Referred to in Para 7 of Part I)

Statement showing details of amount held under O.B till March 2016.

S. No.	Name of the Division	Amount (in `)
A- PWD-R&B Department		
1	PWD (R&B) Construction Div-II Jammu	30,42,59,244
2	PWD (R&B) Div. Special Sub Div. Mahore	10,21,13,612
3	PWD (R&B) Div. Samba	18,94,10,734
4	PWD (R&B) Div. Udhampur	3,54,25,770
5	PWD (R&B) Div. Kishtwar	51,87,33,454
6	PWD Special Sub Division Doda	22,13,15,676
7	PWD (R&B) Div. Nowshera	23,54,64,602
8	PWD Tawi Bridge Cum-Medical College Div. Jammu	30,08,80,594
9	PWD (R&B) Div. Katra	20,60,92,913
10	PWD (R&B) Basoli	4,20,28,394
11	PWD (R&B) Div. Kathua	7,95,31,340
12	PWD (R&B) Div. Special Sub Div. Gandoh Bhallessa	21,89,44,987
13	PWD (R&B) Div B.C Road Bhaderwah.	26,79,72,850
14	PWD (R&B) Div. Ramban	53,17,54,975
15	PWD (R&B) Construction Div-I Jammu	29,78,49,339
16	PWD (R&B) Div. Rajouri	23,54,24,601
17	PWD (R&B) Mughal Road Div. (Poonch)	33,26,65,709
18	PWD (R&B) Div. Reasi	23,65,97,937
19	Design Inspection & quality control Div. Jammu	1,86,84,454
20	PWD (R&B) Div. Marwah	3,33,56,528
21	PWD (R&B) Div. Chatroo	22,08,81,647
22	A.O Store procurement Deptt. Jammu.	45,10,48,054
23	PWD (R&B) Div. Poonch	31,81,10,751
24	PWD (R&B) Construction Div-III Jammu	13,39,90,725
25	PMGSY Div Udhampur	2,65,97,945
26	PMGSY Div Budhal	7,55,13,311
27	PMGSY Div Mahore	5,52,09,360
28	PMGSY Div Doda	5,22,95,790
29	PMGSY Div Poonch	3,25,36,882
30	PMGSY Div Jammu	5,27,087
31	PMGSY Div Ramban	85,00,806

32	PMGSY Div Rajouri	1,78,79,192
33	PMGSY Div Mendhar	4,82,100
34	PMGSY Div Kishtwar	21,77,972
35	PMGSY Div Kathua	12,57,545
36	PMGSY Div Ramnagar	2,12,77,846
37	PMGSY Division Reasi	37,37,441
38	PMGSY Div Banihal	59,36,494
39	Estate Div Jammu	13,71,86,579
40	Store procurement Deptt. Pampor	3,25,93,030
41	Construction Division 1 st Srinagar	21,61,200
42	Construction Division 2 nd Srinagar	8,26,94,992
43	R&B Div. Daksum Vailoo	38,76,121
44	B&B Div. Ganderbal	17,47,467
45	Left River Cir. Road Srinagar	14,60,294
46	R&B Khanabal	1,90,50,894
47	Pehalgam Development Authority	12,90,035
48	Project circle Division 1 st Srinagar	3,79,42,057
	Total A. PWD (R&B)	6,15,64,71,330
B- Mechanical Division		
1	Mechanical Engineering Div. Jammu	4,48,12,565
2	Mechanical Engineering Div. Rajouri	2,01,079
3	Mechanical Hospital & Central Heating Div. Jammu	6,19,58,783
4	Mechanical Engineering Div. Khillani Doda	1,93,73,966
5	Mechanical Engineering Div. Udhampur	88,39,341
6	Mechanical Engineering Div. Anantnag	17,94,47,066
7	Mechanical Div Baramulla	4,91,755
	Total B Mechanical Department	31,51,24,555
C- Public Health Engineering Department		
1	PHE Division Nowshera	51,69,794
2	PHE Division Akhnoor	11,88,32,714
3	PHE Division Poonch	2,94,55,547
4	PHE Division Kathua	9,92,24,115
5	PHE Rural Division Jammu	1,78,00,611
6	PHE Division Reasi	9,54,20,127
7	PHE City Division-I Jammu-I	6,77,36,377
8	PHE City Division-II Jammu	2,94,68,823
9	PHE Division Doda	2,87,61,604
10	PHE Hydraulic Division Kishtwar	4,19,79,705
11	PHE Division Samba	6,65,67,549
12	PHE Division Rajouri	2,64,86,348
13	PHE Mechanical Div. Rajouri	7,70,02,034
14	PHE Mechanical North Jammu	29,88,89,448
15	PHE Mechanical Procurement Div. Jammu	5,85,45,837
16	PHE Mechanical Div. South Jammu	18,69,68,186
17	PHE Mechanical Div. Udhampur	8,56,87,969
18	PHE Mechanical Ground Water & Drilling Divn. Jammu	13,61,21,372
19	Severage and Drainage Div. Jammu.	4,78,24,033

20	Town Drainage Div. Jammu	3,96,01,100
21	PHE Mechanical Rural Jammu	12,56,33,787
22	PHE Mechanical Devi kathua	7,56,42,076
23	PHE Devi Udhampur	58,32,066
24	PHE M& P Div Srinagar	8,83,410
25	PHE Shopian	88,70,547
26	Exen PHE Divn. Baramulla	2,50,88,922
27	PHE Kupwara	52,92,570
28	PHE Shopore	39,80,486
29	PHE Div. Handwara	25,60,851
	Total C - Public Health Engineering Department	1,81,13,28,008
D- Power Development Department		
1	Executive Engineer EM & RE Div Batote	16,80,649
2	Executive Engineer EM & RE Div Doda	2,27,982
3	Executive Engineer EM & RE Div-II Jammu	95,37,606
4	Electric Work Shop Div. Jammu	1,24,73,940
5	TLMD-II Gladhi Jammu	38,45,616
6	STD-II Div Jammu	57,60,027
7	LDMT Div Jammu	7,87,55,064
8	EM & RE Div Kathua	11,81,71,467
9	EM & RE Div Poonch	1,20,000
10	EM & RE Div Rajouri	3,98,45,779
11	EM & RE Div I Jammu	1,03,58,629
12	Sub Transmission Div I jammu	6,52,80,567
13	ST Div. IV Kalakote	1,73,84,556
14	Electric Inspection Div Jammu	10,000
15	ST Div. III Kathua	34,16,702
16	STT Division Udhampur	2,01,27,399
17	A O Electric Central Store Jammu	44,50,618
18	A O Commercial Div. PDD Jammu	14,74,974
19	EM & RE Division Vijaypur	7,25,10,060
20	EM & RE Division Kishtwar	10,64,537
21	ST Division Doda	23,85,871
22	EM & RE Division Reasi	76,87,451
23	EM&RE III Jammu	5,42,607
24	Electric Division 1 st Srinagar	9,64,915
25	DFA (CAO) PDD Srinagar	92,47,459
26	STD Ganderbal	1,13,80,168
27	Electric Division kulgam	1,18,81,337
28	Electric Division Baramulla	5,61,654
29	STD Bijbehara	2,60,36,115
30	Electric Division Bandipora	2,88,68,879
	Total D PDD	56,60,52,628
E-Irrigation Department		
1	Irrigation Division Akhnoor	4,74,27,106
2	Irrigation and FC div Badherwah	1,76,08,353
3	Irrigation and FC Div Doda	5,28,412

4	Irrigation and FC Div Dhamari	2,90,17,329
5	Mechanical irrigation Div Akhnoor/Nowshera	7,19,37,318
6	Irrigation and FC Division Nowshera	72,50,466
7	Irrigation and FC Div Poonch	1,03,68,398
8	Irrigation and FC Division Rajouri	23,38,093
9	Irrigation Div- I Jammu	13,76,386
10	Tubewell Irrigation Division Jammu	19,36,435
11	Mechanical Irrigation Division Jammu	2,17,58,716
12	Irrigation Division-II Jammu	37,87,691
13	Mechanical Irrigation and construction Division Jammu	1,55,65,029
14	Irrigation Division Udhampur	91,13,982
15	Flood Control Division Jammu	1,08,13,134
16	Flood Control Division Samba	70,00,714
17	Flood Control Division Kathua	13,60,827
18	Tawi Canal Construction Div. RTICJammu	24,48,561
19	Ravi CanalConstruction Upper Division Kathua	58,35,430
20	Mechanical Division RTIC Kathua	56,39,622
21	RAVI Canal Construction lower Division Hiranagar	49,23,090
22	Flood Control Div. Akhnoor	2,43,63,610
23	Mechanical Irrigation Construction Division Srinagar	2,23,15,570
24	Irrogation & flood Control Division Srinagar	3932863
25	Irrigation & flood Control Division Anantnag	22388795
26	Irrigation and FC Division Baramulla	14331044
27	Irrigation division Sumbal	586401
28	Irrigation and FC Division Kupwala	2579732
29	Irrigation Division Anantnag	25524393
30	Mechanical Irrigation Division Srinagar	4065104
	Total - E Irrigation Department	39,81,22604
	Grand Total (A+B+C+D+E)	9,24,70,99,125

ANNEXURE "A"

(Referred to in Para 2 of Part II)

Unfruitful/Unproductive Expenditure

S.No	Name of the Division	Name of the scheme	Amount (in Lakhs)
01.	XEN. PHE Div Poonch	NRDWP Scheme/NABARD	440.83
02.	Exe. Eng. PHE div. Akhnoor	NABARD/NRDWP/ARWSP	1396.64
03.	Exe. Eng. Hydraulic div. kishtwar	WSS CHESHOTI/ NABARD	1230.08
04.	Xen. Phe rural div. jammu	WSS	950.63
05.	Ex. Engineer, PHE Division Rajouri		317.85
06.	Exe. Eng. PHE div. Akhnoor	WSS Dhung, Rabta	231.64
07.	Exe. Eng. PHE rural Div. Jammu	WSS suninsar / NRDWP	2411.58
08.	Xen. Phe rural div. jammu	NRDWP	1743.03
09.	Xen. PHE City Div. II Jammu	WSS/NRDWP	536.49
10.	Xen. PHE. NOWSHERA	NRDWP	2108.23
11.	Ex. Engineer, PHE Division, kathua	NRDWP	1736.91
12.	Ex. Eng. PWD (R&B) Division -I Jammu	NABARD	2946.00
13.	Ex. Eng. PWD (R&B) B.C. Road Bhaderwah	NABARD	1658.00

14.	Ex. Eng. Mech Division, jammu	Un-realisation of hire charges	626.08
15.	Ex. Eng. Mech. Division, kathua	Outstanding hire charges	145.00
16.	Ex. Eng. PW (R&B) Div. Poonch	Unproductive expenditure due to non-availability of encumbrance free site	2055.00
17.	Ex. Eng. PW (R&B) Div. Poonch	Non- completion of six scheme under RIDF -XI	2922.48
18.	Ex. Eng. PW (R&B) Div. Poonch	Unproductive expenditure due to non-availability of encumbrance free site	2055.00
19.	Ex. Eng. PW (R&B) Div. Poonch	Construction of road from Tain to Thamlote without obtaining forest clearance at takeoff point and also no sanctioning of bridge over a nallah	2039.22
20.	Ex. Eng. PW (R&B) Div. Poonch	NABARD	6710.00
21.	Ex. Engineer PW (R&B) Div. Ramban	Construction of road from Damkap to kuldi chill	463.19
22.	Ex. Engineer PW (R&B) Div. Ramban	Delay in completion of work	496.00
23.	Ex. Engineer PW (R&B) Construction Div-I jammu	Delay in completion	17179.00
24.	Ex. Engineer PW (R&B) Construction Div-I jammu	NABARD	2946.00
25.	Ex. Engineer PW (R&B) Construction Div-III jammu	Construction of 414.70 ,trs s[am steel girder bridge with RCC Slab over river Tawi at kathar	1775.00
26.	Ex. Engineer PW (R&B) Construction Div-I jammu	NABARD	1377.00
27.	Ex. Engineer PW (R&B) Division Reasi	Delay in completion of link road from Dhayangard to Dharu	360.08
28.	Ex. Engineer PW (R&B) Division Reasi	NABARD	686.85
29.	Ex. Engineer PW (R&B) Division Reasi	Unplanned execution of road work from Dara baba to Bountal via Chiriji	623.52
30.	Ex. Engineer PW (R&B) Spl. Sub-Div. Mahore	Unfruitful expenditure on construction of road from Budhal to Dharoo	235.00
31.	Ex. Engineer PW (R&B) Spl. Sub-Div. Mahore	Non Completion of 94 mtr span steel girder bridge at jaujre	326.00
32.	Executive Engineer, PWD (R&B) Div. Qazigund	Test check of records pertaining of the construction of bridges – unfruitful expenditure of rs. 1302.00	1302

33.	Executive Engineer, PWD (R&B) Div-III Ganderbal	Despite booking an expenditure of Rs. 1446.81 Lakh (93.58 percent) on construction of Beehama Safapora road under the CRF the desired objectives could not be achieved.	1446.81
34.	Executive Engineer, PWD (R&B) Div Uri	Non-completion of Earthquake damaged public assets resulting unfruitful expenditure of Rs. 498.22 lakh	498.22
35.	Executive Engineer, PWD (R&B) Div Baramulla	Non-completion of bridge even after a lapse more than a decade resulting in the unfruitful expenditure of Rs 515.50	515.50
36.	Executive Engineer, Irrigation Division kulgam	Abandonment of schemes – unfruitful expenditure of Rs. 728.02 lakh.	728.02
37.	Executive Engineer Irrigation & flood Control Division, kupwara.	Unfruitful expenditure of Rs. 1253.08 lakh incurred on various schemes as desired results could not be achieved as of date.	1253.08
38.	Executive Engineer, PWD (R&B) Division Budgam.	Non handing over of completed structure to the concerned line deptts despite booking an expenditure of Rs. 662.82 lakh	662.82
39.	Executive Engineer, (R&B) Construction Division No- 1, Srinagar	Suspension of work on construction of two lane Norbagh Bridge over River jehlum at Qamarwari after incurring expenditure to the extent of Rs. 5.02	5.02.00
40.	Executive Engineer, PWD (R&B) Division Qazigund.	Despite booking an expenditure of Rs. 679.12 Lakh	679.12
41.	Executive Engineer, Irrigation Division, Kulgam.	Construction and maintenance of Bani-mulla canal wasteful expenditure worth cores of rupees between 2009-10 to 2014-15	1100.00

ANNEXURE “B”

(Referred to in Para 3 of Part II)

Blockade of Funds

S.No	Name of the Division	Name of the scheme	Amount in Lakhs
01	PHE mech. Div. North Jammu	Sitlee filtration plant	114.96
02	Exe. Eng. Hydraulic div. kishtwar	WSS Scheme (STF)	2344.00
03	Ex. Engineer. PHE Division, Rajouri	Wss	135.00
04	Ex. Engineer PW (R&B) Const Div-I jammu	Work held up due to land dispute	379.00
05	Ex. Engineer PW (R&B) Const Div –III Jammu	Payment of land compensation	407.14
06	Ex. Engineer PW (R&B) Const Div –III Jammu	Construction of road from Dhanna to Gharmajor	579.12
07	Ex. Engineer PW (R&B) Const Div –III Jammu	Construction of kisan kendre for agriculture Deptt. At Jammu	290.00
08.	Executive Engineer, PWD (R&B) Division, Qazigund.	Execution of bridge works under the PM’s package blockade of funds to the tune of Rs. 461.46 Lakh.	461.46

ANNEXURE "C"

(Referred to in Para 4 of Part II)

Irregular Expenditure			
S.No	Name of the Division	Name of the scheme	Amount in Lakhs
01	Exe, Eng. PHE. Mech. Udhampur	Maintenance & repair	309.57
02	Exe. Eng. Hydraulic div. Kishtwar	WSS	3608.85
03	XEN. PHE Div. Reasi	WSS	2030.86
04	Xen. PHE. Samba	Hiring/Purchase	186.55
05	Ex. Engineer PW (R&D) Div –I Jammu	Execution of work without obtaining the land	15573.00
06	Ex. Engineer PW (R&D) Div –I Jammu	Maintenance and repair	2283.87
07	Ex. Eng. PW (R&B) B.C. Road Baderwah	Irregular expenditure without obtaining administrative approval / Technical Sanction	1571.00
08	Ex. Eng. PW (R&B) Const. Div-II Jammu	Expenditure on maintenance and repairs	1071.00
09	Ex. Eng. PW (R&B) Const. Div-II Jammu	Irregular expenditure of work by excess over original estimated amount	634.56
10	Ex. Eng. PW (R&B) Const. Div-II Jammu	Irregular purchase of key construction material from SICOP	1309.01
11	Ex. Eng. PW (R&B) Const. Div-II Jammu	Irregular expenditure on repairs and maintenance	1081.00
12	Ex. Eng. PW(R&B) Div Samba	Irregular purchase of key material from SICOP	579.42
13	Ex. Eng. PW(R&B) Div Samba	Irregular expenditure on maintenance and repairs	442.28
14	Ex. Eng. PW (R&B) Const. Div-III Jammu	Irregular expenditure on repairs and maintenance	449.00
15	Ex. Eng. PW (R&B) Const. Div-III Jammu	Irregular expenditure on execution of work without obtaining AA/TS	634.10
16	Ex. Eng. PW (R&B) Div Reasi	Irregular expenditure on Departmentally executed work	358.57

17	Ex. Eng. PW (R&B) Div Reasi	Irregular expenditure on repairs and maintenance	742.19
18.	Ex. Eng. PW (R&B) Div Budgam.	Test check of records pertaining to the construction of burgoo khansahib yarikah Reyar Doodpathri road-awaited regularization of excess amount to the tune of Rs. 198.35 lakh	198.35
19.	Ex. Eng. PW (R&B) Div Budgam.	Unrealistic estimation of works irregular extension of works to the tune of Rs. 190.80 lakh.	190.80
20.	Ex. Eng. PW (R&B) Sub Div magma, Budgam.	Irregular expenditure of Rs. 251.99 lakh incurred on maintenance and repairs.	251.99
21.	Ex. Eng. PW (R&B) Div Qazigund.	Execution of bridge works through the SICOP authorities resulting irregular expenditure of Rs. 436.53 lakh and non deduction of service Tax to the tune of Rs. 45.83 LAKH AND CESS Tax to the tune of Rs. 4.37 lakh	486.73
22.	Ex. Eng. PMGSY Div Anantnag.	Construction of road project from Chattabal to Dardpore irregularities in execution thereof.	234.13
23.	Ex. Eng. PW (R&B) Div Handwara.	Test check of records pertaining to application of SRO-59 unauthorised payment of arrears of Rs. 208.00 lakh.	208.00
24.	Ex. Eng. Mechanical Div (MED)Shalteng, Srinagar.	Irregular un-authorized expenditure incurred on maintenance & repairs amounting to Rs. 440.023 lakh.	440.03
25.	Ex. Eng. Irrigation &	Non approval of ARD statement –	309.50
	flood control Division, Ganderbal	irregular expenditure of Rs. 309.50 lakh	
26.	Ex. Eng. Irrigation Div Kulgam.	Execution of works on approval basis without invitation of tenders costing Rs. 5.39 Crore.	539.00

ANNEXURE “D”

(Referred to in Para 5 of Part II)

Unadjusted Advance Payments

S.No	Name of the Division	Name of the scheme	Amount in Lakhs
01	PHE mech. Div. North Jammu	Advance payment	680.05
02	Exe. Eng. PHE div. Akhnoor	Advance payment	120.75
03	Ex. Eng. PHE. Mech. Udhampur	Advance payment	229.43
04	Xen. PHE div. Reasi	Advance payment	621.05
05	Xen. Phe rural div. jammu	Advance payment	538.38
06	Ex/ Engineer, PHE Division, Rajouri	Advance payment	1518.29
07	Ex. Engineer PW(R&B) Div-I Jammu	Advance payment for purchase of construction material	284.40
08	Ex. Engineer PW (R&B) Div Reasi	Unadjusted advance against various departments	287.98
09	Ex. Engineer PW (R&B) Sppl Sub-Div Mahore	Unadjusted advance payment	197.51
10.	Ex. Engineer PWD (R&B) Special Sub-Div, karnah kupwara.	Awaited reconciliation / detail of cost of supplies of stores received in the division stores for the year 2014-15	636.82
11.	Ex. Engineer PWD (R&B) Div, Budgam.	Awaited reconciliation / detail of cost of supplies of stores received in the division stores for the year 2014-15	143.60
12.	Ex. Engineer (R&B)construction Div, No. 1, Srinagar	Awaited Detail accounts/ utilization certificates against advance money of Rs 438.33 lakh.	438.33
13.	Ex. Engineer (R&B)construction Div, No. 1, Srinagar	Huge Outstanding against the advance payments made to the extent of Rs. 757.01 lakh in favour of various departments/agencies as on ending 8/2015	757.01
14.	Ex. Engineer, PMGSY Div kulgam.	Awaited detailed accounts of Rs. 436.40 lakh paid to different departments for shifting of utilities.	436.40

15.	Ex. Engineer PWD (R&B) Div, Uri	The check of records pertaining to the advance payment made to the various authorities / agencies Rs. 169.14 lakh.	169.14
16.	Ex. Engineer PWD (R&B) construction Div, No-II, Srinagar	Huge Outstanding against the advance payments made to the extent of Rs. 1281.78 lakh in favour of various departments/agencies as on ending 9/2015	1281.78
17.	Ex. Engineer Mechanical Div, (MED), Shalteng, Srinagar.	Awaited receipts of material/reconciliation against the advance payment to Rs.226.22 lakh.	226.22
18.	Ex. Engineer, PWD (R&B) Div, Baramulla.	Awaited Details account of advance payment of Rs. 832.58 lakh.	832.58
19.	Ex. Engineer, mechanical Div, (MED), Baramulla.	Awaited Receipts of material/ reconciliation against the advance payment of Rs. 235.52 lakh.	235.52
20.	Ex. Engineer, (R&B) Div, Vailoo, Anantnag.	Awaited reconciliation / detail of cost of supplies of stores received in the division stores for the year 2014-15	515.57
21.	Ex. Engineer, Ferozpora Basin Irrigation Div, Tangmarg Baramulla.	Test check of advance payments register Huge advance outstanding for Rs. 2.12 Crore.	212.00
22.	Ex. Engineer, STD Bijbehara	Un adjusted advance payment.	257.29

ANNEXURE “E”

(Referred to in Para 6 of Part II)

Works executed without Administrative Approval

S.No	Name of the Division	Name of the scheme	Amount in Lakhs
01	XEN. PHE Div. Poonch	AA/TS	8246.80
02	Exe. Eng. PHE div. Akhnoor	AA/TS	736.18
03	XEN. PHE samba	AA/TS	8261.42
04	Xen. PHE rural div. Jammu	NRWDP	5386.87
05	Xen. PHE NOWSHERA	AA/TS	5161.87
06	Ex. Engineer, PHE Division Rajouri	AA/TS	4500.00
07	Ex. Engineer PW (R&B) Const. Div-II Jammu	AA/TS	294.00
08	Ex. Engineer PW (R&B) Div Poonch	AA/TS	2256.67
09	Ex. Engineer PW (R&B) Div Ramban	AA/TS	1058.69
10	Ex. Engineer PW (R&B) Div Ramban	AA/TS	2878.00
11	Ex. Engineer PW (R&B) Const. Div-III Jammu	AA/TS	10803.37
12	Ex. Engineer PW (R&B) Div Reasi	AA/TS	2251.44
13	Ex. Engineer PW (R&B) Div Reasi	AA/TS	1766.35
14.	Ex. Engineer (R&B) construction Div No-1, Srinagar	Execution of works in absence of Administrative Approval and Technical sanction of the competent authority amounting to Rs. 1367.80 lakh.	1367.80
15.	Ex. Engineer, PMGSY Division Anantnag.	Execution of works without obtaining Administrative Approval/ Technical sanction to the tune of Rs 18205.25 lakh.	18205.25
16.	Ex. Engineer, PMGSY Division kulgam.	Execution of works without obtaining Administrative Approval/ Technical sanction to the tune extent of Rs. 11653.80 lakh.	11653.80

	Ex. Engineer PWd (R&B) Div-III, Ganderbal.	AAA/TS.	1270.01
18.	Ex. Engineer PWd (R&B) Div, Handwara.	AAA/TS.	3255.00
19.	Ex. Engineer PWd (R&B) Div, khanbal, Anantnag.	Execution of works without Administrative approval to the tune of Rs. 42.36 Crore.	4236.00
120.	Ex. Engineer Mechanical Division (MED), Shalteng, Srinagar.	Execution of works without obtaining Administrative approval/ Technical sanction to the extent of Rs. 1012.72 lakh.	1012.72
21.	Ex. Engineer PWd (R&B) Div, Baramulla.	AAA/TS.	2362.41
22.	Ex. Engineer (R&B) Div, Vailoo Anantnag.	AA/TS	2494.31
23.	Ex. Engineer, Irrigation & flood Control Division, Ganderbal.	Execution of works in anticipation of Administrative Approval worth Rs. 109.02 Crore.	10902.00
24.	Ex. Engineer, Irrigation & flood Control Division, Kupwara.	AAA/TS	1253.08

ANNEXURE “F”

Undue benefit to contractors

S. No.	Name of the Division	Name of the Scheme	Amount in (lakh)
01.	Ex. Eng. PW (R&B) Sub- Div Poonch	Issue of cement on loan basis	338.60
02.	Ex. Eng, PWD (R&B) Special sub- Division, Karnah, Kupwara.	Undue benefit of Rs. 341.15 Lakh to contractors by issuing cement on loan basis.	341.15
03.	Ex. Eng, PWD (R&B) Division, Budgam.	Undue benefit allowed to contractors by issuing cement on loan basis Rs. 231.36 lakh.	231.36
04.	Ex. Eng. PWD (R&B) Sub- Div- III Ganderbal.	Undue benefit of Rs. 574.91 Lakh to contractors by issuing cement on loan basis.	574.91
05.	Ex. Eng. PWD (R&B) Div- Baramulla	Undue benefit of Rs. 261.08 Lakh to contractors by issuing cement on loan basis.	261.08
06.	Ex. Eng. (R&B) Div, Vailoo Anantnag.	Undue benefit of Rs. 371.58 Lakh to contractors by issuing cement on loan basis.	371.58
07.	Ex. Eng. Irrigation & flood control Div, Srinagar.	Issue of department material to contraction on loan.	115.30
08.	Ex. Eng. Irrigation Div, Kulgam.	Issuance of cement valuing Rs. 151.74 LAKH (151.00 LAKH +0.74 Lakh of previous report) on credit basis.	151.74

ANNEXURE “G”
(Referred to in Para 8 of Part II)

Other Cases			
S. No	Name of the Division	Name of the scheme	Amount in Lakhs
01	Ex. Eng. PW (R&B) Div-I Jammu	Delay in completion of work	17179.00
02	Ex. Eng. PW (R&B) Div-I Jammu	Execution of work in excess	1872.31
03	Ex. Eng. PW (R&B) B.C. Road Bhaderwah	Undue release of fund under deposit to avoid lapse of funds	2045.00
04	Ex. Eng. PW (R&B) B.C. Road Bhaderwah	Delay in completion of works	2088.00
05	Ex. Eng. PW (R&B) B.C. Road Bhaderwah	Execution of work in excess without obtaining sufficient funds	1246.00
06	Ex. Eng. PW (R&B) B.C. Road Bhaderwah	Awaited utilisation certificates against fund paid in advance	1121.00
07	Ex. Eng. PW(R&B) Mech. Div. Rajouri	Outstanding balance	273.97
08	Ex. Eng. PW(R&B) Const. Div-II Jammu	Awaited detail about advance money	2769.41
09	Ex. Eng. PW(R&B) Const. Div-II Jammu	Test check of records of material at site accounts of Junior engineer who stand transferred from the division	1171.10
10	Ex. Eng. PW(R&B) Div. Poonch	Division of funds	1199.76
11.	Ex. Eng. PW(R&B) Div. Poonch	Excess payment of HRA	4998.00
12.	Ex. Eng. PW(R&B) Div. Poonch	Execution of work without taking the approval	2348.00
13.	Ex. Eng. PW(R&B) Div. Katra	Held-up works taken under various sections	242.38
14.	Ex. Eng. PW(R&B) Div. Ramban	Creation of liability	510.57
15.	Ex. Eng. PW(R&B) Div. Ramban	Awaited detail	2298.00
16.	Ex. Eng. PW(R&B) Const. Div.-III Jammu	Execution of work without tendering on approval basis	1228.00

17.	Ex. Eng. PW(R&B) Const. Div.-III Jammu	Un – cleared cheques	2813.00
18.	Ex. Eng. PW(R&B) Const. Div.-III Jammu	Non-carrying out all pre construction stage inspection before start of execution on construction of 31 no. bridges	1057.45
19.	Ex. Eng. PW(R&B) Div. Samba	Test- check of advance payment	1892.12
20.	Ex. Eng. PW(R&B) Div. Samba	Payment of excess work	1533.00
21.	Ex. Eng. PW(R&B) Div. Samba	Execution of work by Department to avoid tendering	1087.00
22.	Ex. Eng. PW (R&B) Const. Div –I Jammu	Abandonment of works	1259.00
23.	Ex. Eng. PW (R&B) Const. Div –I Jammu	Execution of works in absence of availability of fund	1872.31
24.	Ex. Eng. PW (R&B) Const. Div –I Jammu	Un- cleared cheques	2813.00
25.	Ex. Eng. PW (R&B) Div Reasi	Suspension of works on two bridges which were under construction since 2008-09/2009-10 through	911.60
26.	Ex. Eng. PW (R&B) Div Reasi	Non- carrying of all the construction stage inspection before start of execution works of	1779.35
27.	Ex. Eng. PW (R&B) Spl. Sub –Div Mahore	construction of 9 no. bridge by the division Submission of utilisation certificates- pending works	308.06
28.	Ex. Eng. PWD (R&B) Sub-Div, Magam, Budgam.	Execution of macadam works for an amounts of Rs. 9.54 Crore Awaited requisite details.	954.00
29.	Ex. Eng. PWD (R&B) Div-III, Ganderbal.	Irregular payment of arrears of pay and allowances to the tune of Rs. 299.78 lakh.	299.78
30.	Ex. Eng. PWD (R&B) Div-III, Ganderbal.	Splitting of tenders in order to avoid the sanction of competent financial authority.	400.00

31.	Ex. Eng, Irrigation Div. Shopian.	Un-authorized creation of liabilities of un-precedential magnitude and liquidation	627.58
32.	Ex. Eng, EM&RE Div-III Srinagar.	thereof. Amounting to Rs. 627.58 Lakh. Outstanding arrears of revenue.	12894.00
33.	Ex. Eng, EM&RE Div-III Srinagar.	Loss of Energy at Distribution level.	5603.00



*ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS OF
JAMMU AND KASHMIR
2015-16*



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Subject: - Annual Review on the working of Public Works Divisions of J&K state for the year 2015-16

Kindly find enclosed the Annual Review on the working of Public Works Divisions of J&K State for the year 2015-16 for further necessary action at your end. The action taken report on the recommendations made in the review may please be watched and deficiencies which continue to persist may be communicated for incorporation in the annual review for the year 2016-17.

Enclosed:-

No: - TM-J/PW-Review 2015-16/116/2017-18/

Dated:-

**Sr. Accounts Officer
(TM-J)**

Copy for information and necessary action to:-

1. Dy. Accountant General (E&R) Office of the A.G (Audit), Jammu.
2. Dy. Accountant General (SS &GS) Office of the A.G (Audit), Srinagar.
3. Dy. Accountant General (SS &GS) Office of the A.G (Audit), Jammu
4. Dy. Accountant General (Admn) Office of the A.G (A&E), Srinagar.
5. Dy. Accountant General (Pension and Accounts) O/O of the A.G (A&E), Jammu
6. Dy. Accountant General (A/cs)J&K Office of the A.G (A&E), Srinagar
7. Sr. Accounts Officer (WC) Office of the A.G (A&E), Jammu.
8. Sr. Accounts Officer (WC) Office of the A.G (A&E), Srinagar.
9. Sr. Audit Officer (FAW), Office of the A.G (Audit), Jammu.
10. Sr. Audit Officer(FAW), Office of the A.G (Audit), Srinagar.
11. Internal Test Audit Officer, Office of the A.G (A&E), Jammu.
12. Sr. Accounts Officer (TM), Office of the A.G (A&E), Srinagar.
13. Sr. Accounts Officer (WM-2), Office of the A.G (A&E), Jammu.
14. Sr. Accounts Officer (DC/VLC), Office of the A.G (A&E), Srinagar.
15. Sr. Accounts Officer (DC/VLC), Office of the A.G (A&E), Jammu.

