



*ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS OF
JAMMU AND KASHMIR
2017-18*



*ACCOUNTANT GENERAL (A&E)
JAMMU AND KASHMIR*

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PREFACE

Public Works Department is an integral part of the State Government by which all the works related to the development of the State are carried out. The accounts of Public Works Divisions are maintained as per the provisions laid down in the Jammu & Kashmir Public Works Account Code as well as Administrative procedures and instructions issued by the State Government from time to time.

This review on the working of Public Works Divisions for the year 2017-18 brings out the working of the Public Works Divisions, the state of initial and subsidiary accounts kept in the divisions, the classification and other issues noticed in the claims preferred at the treasuries.

During the financial year 2017-18, there were 281 Public Works Divisions in the Jammu & Kashmir State (**Annexure I**) which carried out works of Road & Bridges, Flood & Irrigation, Electric Maintenance & Rural Electrification, Public Health Engineering, Mechanical Engineering and Urban Environmental Engineering of the State. The **Part-I (Accounting Issues)** highlights the major areas of deficiencies in accounting procedure of Public Works and the **Part-II (Financial Management Issues)** indicates the financial irregularities and mismanagement noticed during the annual inspection of these Divisions.

From 01.04.2017, the State Government completely switched over to Civil System of Accounts for Public Works Divisions. As such recommendations have been given in this review for only those issues which would require follow up by the Public Works Divisions.

I hope that this Annual Review on the working of Public Works Divisions acts as an aid to the Government to strengthen controls and to improve the functional efficiency and performance of the Public Works Department/Divisions.

Dated:

**Accountant General
Jammu & Kashmir**

PART-I

ACCOUNTING ISSUES

1. Receipt of Monthly Accounts (Schedule portion)

Consequent upon the implementation of civil accounting system w.e.f 01.04.2017, the accounts of the Public works Divisions are being received through the concerned Treasuries in the form of vouchers/challans as in case of other civil Departments and the divisions no longer submit the compiled accounts to the office of Accountant General. However, on adoption of the civil system of accounting, the public works divisions were still required to furnish various schedules as prescribed in Para 514 of Jammu & Kashmir Public Works Account Code so as to enable this office to conduct various mandatory checks..Despite taking up the matter with the concerned Administrative Departments demi-officially vide this office No: Works-IV/2018-19/91 dated 07-06-2018 followed by reminders issued vide this office No DCW-1/Acctts/2018-19/136 dated 07-01-2019 no supporting schedules were submitted to Accountant General Office.

Statement showing Department wise details of various important Forms/Schedules awaited are given in **Annexure –II**.

2. Failure of Divisional Officers to Reconcile their Accounts with Treasury.

Before switching over to the civil system of accounting, the Divisional officers were drawings moneys through cheques and making remittances into the treasuries under MH 8782., the account of which was rendered by them through compiled accounts..As per Para 497 & 499 of Jammu & Kashmir, Public Works Account Code, the Divisional Officer were required to reconcile the transactions of cheque drawn/encashed and remittance made with treasuries on monthly basis in Form 50/51, as un-reconciled balances are fraught with the risk of non detection of fictitious remittances or fraudulent draws from the treasuries.

The divisions were required to continue with the reconciliation with the treasuries even after the shift to the civil system of accounting and render form 50/51 to this office till all the cheques drawn till 31-03-2017 were actually encashed/written back or remittances in transit accounted for.

These forms from 186 divisions (**Total 2232 forms**) for the year 2017-18 were awaited (Details are given in **Annexure- III**).

Recommendation

Non furnishing of Form 50-51 are a cause of great concern and requires due attention. Divisional Officers may be instructed to ensure complete reconciliation of accounts with treasuries and submit the awaited form 50/51 immediately to Accountant General office.

3. Unspent and Unclaimed Deposits held by the Divisions/Reconciliation of Deposits

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 concerned agencies after completion of the work and unclaimed deposits are to be credited to the Government on the expiry of specified period.

Besides, as per Para 395 and 396 read with Para 515 of Jammu & Kashmir Public Works Code, the Divisional Officers are also required to prepare a monthly schedule of Deposits in Form-78 containing therein balances held as deposit by the division for valid reasons and reconcile the figures with Accountant General's office. On implementation of civil accounting system in the public works divisions wef 1-4-2017, these balances upto 31-03-2017 were required to be got authenticated from this office after conducting the reconciliation so that these could be adopted by the treasuries. Though majority of the divisional officers conducted the reconciliation, 40 divisional officers (**Details in Annexure**

IV) are yet to conduct the reconciliation, as such mismatch between Accountant General figures and divisional figures could not be ascertained.

Recommendation

Divisional Officers may be directed to ensure the reconciliation of Deposits at the earliest.

4. 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 transactions with Accountant General's Office as per the calendar given in Budget Manual and schedule intimated by this office annually.. This would ensure correctness of the accounts and also facilitate detection of frauds and defalcations, if any.

The re-conciliation was not done by 15 Controlling Officers **as detailed in Annexure-V.**

Recommendation

Controlling Officers may be instructed to invariably conduct reconciliation of receipt and expenditure figures with Accountant General as per the scheduled dates.

6. Delay in Settlement of Amounts held under Objection

Before switch over to the civil system of accounting, the Public Works Divisions were rendering compiled accounts to this office and the expenditures/payments which were not supported with stamped payee's receipt, detailed account or vouchers were kept under objection. At the time of preparation of previous year's review an amount of Rs 1208.70 crore comprising of 22664 items were held under objection. The divisions were required to submit the requisite documents to clear these objections. As on date an amount of Rs 861.96 crores comprising of 23880 items which include clearance since previous review and addition during the current year for missing vouchers is still held under objection by AG Office for which the required documents have not been furnished by the Divisional Officers despite taking up the matter with Chief Engineers concerned.

Department wise details of balances held under objections are as under. Division wise details are given in **Annexure VI**.

S.No	Department	Amount
1	Roads & Buildings Department	6,93,98,31,762
2	Public Health Engineering Department	1,04,10,03,436
3	Power Development Department	36,03,08,480
4	Irrigation and Flood Control Department	27,84,63,328
	Grand Total	8,61,96,07,006

Recommendation

Divisional Officers may be directed to submit requisite documents to the Accountant General for clearance of these balances held under objection.

7. Other Issues

I. Drawing and Disbursing officers are required to present original supporting documents viz cash memos/ firm bills/contractor bills while preferring payments at the treasuries. It was noticed that photocopies, carbon copies and duplicate contractor bills/firm bills were attached with the vouchers instead of original documents. This practice is fraught with the risk of irregular or double payment. Instances are as under:

S.No.	Name of the Division	Cv. No.	Month
01.	Executive engineer PHE Reasi	150,119,115,111,103,104	03/2018
02	Executive Engineer PHE Division Rajouri	72 ,98,118,80	03/2018
03	Executive Engineer PHE Division Kathua	223	03/2018

II. The bills to the tune of Rs 8,43,333/- in the month of 03/2018 as detailed below were presented and drawn at the treasury by Executive Engineer PHE Rural Division Jammu without putting his signatures on the bills which is a serious lapse and indicate that the Government money was drawn without applying due checks as mandated upon the Drawing and Disbursing officer as per various manuals. It is also fraught with the risk of fraudulent/irregular payments.

S.No	Voucher NO	Amount	Major Head
01	45	2,48,300	4215
02	46	60,000	4215
03	47	51,625	4215
04	48	72,900	4215
05	169	14,300	4215
06	360	5,210	4215
06	431	15,998	4215
07	555	3,75,000	4215

Recommendation

All basic controls like signatures on bills may be invariably exercised.

III. Issuance of Incorrect Sanction Orders

Following sanction orders have been issued by Chief Engineer PW (R&B) Department Jammu in favour of various Superintending Engineers of PW (R&B) circle placed at the disposal of concerned executive Engineers during 2017-18.

S. No	Order No.	Amount (in lakh)
01	223 Plan of 2017-18 Dated 27.02.18	16.00
02	224 Plan of 2017-18 Dated 27.02.18	36.50

03	225 Plan of 2017-18 Dated 27.02.18	25.00
04	226 Plan of 2017-18 Dated 27.02.18	22.50
05	227 Plan of 2017-18 Dated 27.02.18	209.68
06	228 Plan of 2017-18 Dated 27.02.18	102.52
07	229 Plan of 2017-18 Dated 27.02.18	186.80
08	230 Plan of 2017-18 Dated 27.02.18	57.60
09	236 Plan of 2017-18 Dated 02.03.18	137.50
10	237 Plan of 2017-18 Dated 09.03.18	12.00

The sanction orders issued were not found in order due to the following reasons.

1. Though the funds have been allotted for Road works, but the same have been classified under Minor Head- 001, Which is meant for Direction and Administration i.e established charges. So far as transaction relating to road works is concerned, a separate Minor head-337-Road works below Sub Major Head – 03 State highways Subordinate to Major Head 5054- Capital outlay on Roads and Bridges under Demand for Grants No 16 is required to be operated. As such, the booking of expenditure by DDOs as per incorrect classification recorded in the sanctions is not in order.
2. As per Demand for Grants No. 16 pertaining to Public works Department, no such classification is existing therein under Major Head 5054- Capital outlay on Road and Bridges as recorded in the sanction orders.

The above sanction therefore violates the accounting principle and adversely impact the true and fair view of the accounts of the State Government.

Recommendation

Sanction orders depicting the correct classifications as per demand for grants passed by State Legislature are required to be issued to avoid the misclassification in the accounts

PART-II

FINANCIAL MANAGEMENT ISSUES

The following irregularities were noticed in the course of local Audit of Public Works Divisions ending 03/2018.

1. Unfruitful/Unproductive Expenditure

31 Divisions incurred unfruitful/unproductive expenditure on lift Irrigation schemes, water supply schemes, construction of Road/Road links, widening of existing roads, NABARD, WSS/NRWDP/UIDSSMT, non-commissioning of receiving stations etc. amounting to Rs. **456.51 crore (ending 03/2018)** as detailed in **Annexure A**.

2. Blockade of Funds

17 Public Works Divisions did not take timely action for acquisition of land/obtaining forest clearance/unnecessary purchase of material/non-execution of work. /unrealistic estimates etc thereby blocking Rs. **229.89 crore (ending 03/2018)** of Government funds incurred on different schemes as shown in **Annexure B**.

3. Irregular Expenditure

An expenditure of Rs. **70.98 crore (ending 03/2018)** was incurred by 26 divisions on un-authorized engagement of casual labour, purchases without ascertaining the reasonability of rates, un-authorized maintenance and repairs, expediting without approval of Annual Repair Distribution (ARD) Statement, hiring of private vehicles, un-authorized execution of schemes/works and defective planning in procurement of Water Meters etc. Details of the divisions and the works involved are shown in **Annexure C**.

4. 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. Advance payments of **Rs.101.86 crore (ending 03/2018)** made to the various contractors were not adjusted by 17 Divisions. Details are shown in **Annexure D**.

5. 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. 26 Divisions executed works valuing **Rs. 628.67 crore (ending 03/2018)** without obtaining administrative approval from the competent financial authority and also without obtaining first technical sanction from the competent technical authority. Details of the divisions and the works involved are shown in **Annexure E**.

6. Undue Benefit to Contractors

Nineteen Public work divisions passed on an undue benefit of **Rs. 33.28 crore (ending 03/2018)** to contractors on the contracts under execution by them. The undue benefit was given by way of issue of cement and materials on loan basis to the contractors, less deduction of security deposit, financial aid to the contractors, payment of VAT etc. Details of the divisions and the undue benefit passed on to the contractors are shown in **Annexure F**.

7. Other Cases

It was also observed that an amount of **Rs.1887.83 crore** has been objected by the audit wing due to varied reasons as per details shown in **Annexure G**.

ANNEXURE “I”

Number of Public Works Divisions Operative in Jammu & Kashmir State During the Financial Year 2017-18

JAMMU - DIVISION		
IRRIGATION DEPARTMENT		
01.	IRR001	EXECUTIVE ENGINEER, IRRIGATION DIVISION, AKHNOOR
02.	IRR002	EXECUTIVE ENGINEER, IRRIGATION DIVISION, BHADERWAH
03.	IRR003	EXECUTIVE ENGINEER, IRRIGATION DIVISION, DODA
04.	IRR004	EXECUTIVE ENGINEER, MAHORE IRRIGATION DIVISION, DHARMARI
05.	IRR005	EXECUTIVE ENGINEER, IRRIGATION DIVISION, KATHUA
06.	IRR006	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, AKHNOOR HQ NOWSHERA
07.	IRR007	EXECUTIVE ENGINEER, RAJAL CANAL IRRIGATION DIVISION, NOWSHERA
08.	IRR008	EXECUTIVE ENGINEER, IRRIGATION DIVISION, POONCH
09.	IRR009	EXECUTIVE ENGINEER, IRRIGATION DIVISION, RAJOURI
10.	IRR010	EXECUTIVE ENGINEER, IRRIGATION DIVISION No. I, JAMMU
11.	IRR011	EXECUTIVE ENGINEER, TUBEWELL IRRIGATION DIVISION, JAMMU
12.	IRR012	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, JAMMU
13.	IRR013	EXECUTIVE ENGINEER, IRRIGATION DIVISION, No. II JAMMU
14.	IRR014	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION CONSTRUCTION DIVISION, JAMMU
15.	IRR015	EXECUTIVE ENGINEER, IRRIGATION DIVISION, UDHAMPUR
16.	IRR019	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, JAMMU
17.	IRR024	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, SAMBA
18.	IRR031	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, KATHUA

19.	IRR130	EXECUTIVE ENGINEER, TCC DIVISION, RTIC, JAMMU
20	IRR131	EXECUTIVE ENGINEER,MECHANICAL DIVISION, RTIC, JAMMU
21.	IRR132	EXECUTIVE ENGINEER,RCC UPPER DIVISION, KATHUA
22.	IRR134	EXECUTIVE ENGINEER, MECHANICAL DIVISION, RTIC, KATHUA
23.	IRR135	EXECUTIVE ENGINEER , RCCL-II, HIRANAGAR
24.	IRR137	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, AKHNOOR
25.	IRR142	EXECUTIVE ENGINEER, HYDRAULIC DIVISION, RAMBAN
POWER DEVELOPMENT DEPARTMENT		
01.	PDD001	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION No. III, JAMMU
02.	PDD002	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, BATOTE
03.	PDD003	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, DODA
04.	PDD004	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION No. II, JAMMU
05.	PDD005	EXECUTIVE ENGINEER, ELECTRIC WORKSHOP DIVISION, JAMMU
06.	PDD006	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION No. II , JAMMU
07.	PDD007	EXECUTIVE ENGINEER, ELECTRIC SUB TRANSMISSION DIVISION No. II,JAMMU
08	PDD008	EXECUTIVE ENGINEER, LOAD DESPATCH METRG &TESTING DIVISION, JAMMU
09.	PDD009	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, KATHUA
10.	PDD010	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, POONCH
11.	PDD011	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, RAJOURI
12.	PDD012	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION No. I, JAMMU
13.	PDD013	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION No.I, JAMMU
14.	PDD014	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION No.IV, KALAKOTE
15.	PDD015	EXECUTIVE ENGINEER, ELECTRIC INSPECTION DIVISION, JAMMU
16.	PDD016	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION No. I, JANIPUR, JAMMU
17.	PDD017	EXECUTIVE ENGINEER, SUBTRANSMISSION DIVISION No.III, KATHUA

18.	PDD019	EXECUTIVE ENGINEER, ELECTRIC M&RE DIVISION, UDHAMPUR
19.	PDD021	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION, UDHAMPUR
20.	PDD022	EXECUTIVE ENGINEER, ELECTRIC SUBTRANSMISSION DIVISION, UDHAMPUR
21.	PDD023	ACCOUNTS OFFICER, ELECTRIC CENTRAL STORE DIVISION, JAMMU
22.	PDD028	ACCOUNTS OFFICER, ELECTRIC COMMERCIAL DIVISION, PDD, JAMMU
23.	PDD029	EXECUTIVE ENGINEER, ELECTRIC MAINTENANCE DIVISION, VIJAYPUR
24.	PDD144	EXECUTIVE ENGINEER, ELECTRIC MAINTENANCE AND RURAL ELECTRIFICATION DIVISION, KISHTWAR
25.	PDD145	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, DODA
26.	PDD146	EXECUTIVE ENGINEER, ELECTRIC EM&RE DIVISION, REASI
27.	PDD156	EXECUTIVE ENGINEER, IT AUDIT & VIGILANCE DIVISION, PDD, JAMMU
28.	RAP001	FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICER, POWER PROJECT & FLOOD CONTROL DIVISION, JAMMU

PUBLIC HEALTH ENGINEERING DEPARTMENT

01.	PHE001	EXECUTIVE ENGINEER, PHE RURAL DIVISION, JAMMU
02.	PHE002	EXECUTIVE ENGINEER, PHE MECHANICAL RURAL DIVISION, JAMMU
03.	PHE003	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, KATHUA
04.	PHE004	EXECUTIVE ENGINEER, PHE DIVISION, KATHUA
05.	PHE005	EXECUTIVE ENGINEER, PHE MECHANICAL GROUND WATER & DRILLING DIVISION, JAMMU
06.	PHE006	EXECUTIVE ENGINEER, PHE DIVISION, POONCH
07.	PHE007	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION (NORTH), JAMMU
08.	PHE008	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, RAJOURI
09.	PHE009	EXECUTIVE ENGINEER, PHE CITY DIVISION No. II, JAMMU
10.	PHE010	EXECUTIVE ENGINEER, PHE DIVISION, AKHNOOR
11.	PHE011	EXECUTIVE ENGINEER, TOWN DRAINAGE DIVISION, JAMMU
12.	PHE012	EXECUTIVE ENGINEER, SEWERAGE & DRAINAGE DIVISION (WEST), JAMMU
13.	PHE013	EXECUTIVE ENGINEER, PHE DIVISION, UDHAMPUR

14.	PHE014	EXECUTIVE ENGINEER, MECHANICAL PROCUREMENT DIVISION, JAMMU
15.	PHE015	EXECUTIVE ENGINEER, PHE CITY DIVISION No-I, JAMMU
16.	PHE016	EXECUTIVE ENGINEER, HYDRULIC DIVISION, KISHTWAR
17.	PHE017	EXECUTIVE ENGINEER, PHE DIVISION, SAMBA
18.	PHE018	EXECUTIVE ENGINEER, PHE DIVISION, DODA
19.	PHE019	EXECUTIVE ENGINEER, PHE DIVISION, RAJOURI
20.	PHE020	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, UDHAMPUR
21.	PHE021	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION (SOUTH), JAMMU
22.	PHE022	EXECUTIVE ENGINEER, PHE DIVISION, REASI
23.	PHE023	EXECUTIVE ENGINEER, PHE DIVISION, NOWSHERA
PUBLIC WORKS DEPARTMENT (R&B)		
01.	PWD002	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, KISHTWAR
02.	PWD004	DEPUTY DIRECTOR, DESIGN INSPECTION & QUALITY CONTROL DIVISION, JAMMU
03.	PWD005	EXECUTIVE ENGINEER, B C ROAD DIVISION, BHADERWAH
04.	PWD006	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, KATHUA
05.	PWD007	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, RAJOURI
06.	PWD008	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, RAMBAN
07.	PWD009	EXECUTIVE ENGINEER, MECHANICAL DIVISION, UDHAMPUR
08.	PWD010	EXECUTIVE ENGINEER, (PWD) R&B CONSTRUCTION DIVISION –I JAMMU
09.	PWD011	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, BASHOLI
10.	PWD012	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, SAMBA
11.	PWD013	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, UDHAMPUR
12.	PWD015	EXECUTIVE ENGINEER, PWD (R&B) CONSTRUCTION DIVISION No. II JAMMU
13.	PWD016	EXECUTIVE ENGINEER, PWD (R&B) CONSTRUCTION DIVISION No. III JAMMU
14.	PWD017	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, CHATROO
15.	PWD018	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, REASI

16.	PWD019	EXECUTIVE ENGINEER, MECHANICAL DIVISION, KHILLANI (DODA)
17.	PWD020	ACCOUNTS OFFICER, STORES PROCUREMENT DEPARTMENT, JAMMU
18.	PWD021	EXECUTIVE ENGINEER, MECHANICAL DIVISION ,KATHUA
19.	PWD022	EXECUTIVE ENGINEER, MECHANICAL HOSPITAL & CENTRAL HEATING DIVISION, JAMMU
20.	PWD023	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, KATRA
21.	PWD024	EXECUTIVE ENGINEER,PWD (R&B) DIVISION, NOWSHERA
22.	PWD025	EXECUTIVE ENGINEER, MECHANICAL DIVISION, JAMMU
23.	PWD026	EXECUTIVE ENGINEER, MECHANICAL DIVISION, RAJOURI
24.	PWD027	EXECUTIVE ENGINEER,TAWI CUM MEDICAL COLLEGE DIVISION,JAMMU
25.	PWD028	EXECUTIVE ENGINEER, ESTATES DIVISION, JAMMU
26.	PWD029	EXECUTIVE ENGINEER, PWD (R&B) SPECIAL SUB DIVISION, MARWAH
27.	PWD030	EXECUTIVE ENGINEER, PWD (R&B) SPECIAL SUB DIVISION, DODA
28.	PWD031	EXECUTIVE ENGINEER,PWD (R&B) SPECIAL SUB DIVISION, MAHORE
29.	PWD032	EXECUTIVE ENGINEER, PWD (R&B) DIVISION, POONCH
30.	PWD169	EXECUTIVE ENGINEER,MUGHAL ROADDIVISION,BUFFLIAZ/SURANKOTE (POONCH)
31.	PWD170	EXECUTIVE ENGINEER, PWD (R&B) SPECIAL SUB DIVISION, GANDOH (BHALESSA)
32.	PWD172	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, DODA-1 BATOTE
33.	PWD173	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, UDHAMPUR 1
34.	PWD174	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, DODA No-II, KISHTWAR
35.	PWD175	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, JAMMU (SADDAR)
36.	PWD176	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, KATHUA
37.	PWD177	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, POONCH
38.	PWD178	EXECUTIVE ENGINEER,PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, RAJOURI
39.	PWD179	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, UDHAMPUR II HQ REASI
40.	PWD185	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, RAMBAN

41.	PWD186	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) CHATROO (DODA)
42.	PWD187	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) THATHRI (DODA)
43.	PWD188	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) MENDHAR, POONCH
44.	PWD189	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) BUDHAL
45.	PWD190	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) MAHORE(REASAI)
46.	PWD197	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION RAMNAGAR
47.	PWD198	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION BILLAWAR
48.	PWD201	EXECUTIVE ENGINEER, MECHANICAL DIVISION, KISHTWAR
49.	PWD203	EXECUTIVE ENGINEER, PWD (R&B) (PRIME MINISTERS GRAMIN SADAK YOJANA) DIVISION, BANIHAL

KASHMIR – DIVISION

IRRIGATION DEPARTMENT

01.	IRR101	EXECUTIVE ENGINEER, IRRIGATION DIVISION, FB TANGMARG
02.	IRR102	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, ANANTNAG
03.	IRR103	EXECUTIVE ENGINEER, IRRIGATION DIVISION, GANDERBAL SRINAGAR
04.	IRR104	EXECUTIVE ENGINEER, CONSTRUCTION DIVISION, PAMPORE
05.	IRR105	EXECUTIVE ENGINEER, IRRIGATION DIVISION, ANANTNAG
06.	IRR126	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, BARAMULLA
07.	IRR108	EXECUTIVE ENGINEER, IRRIGATION DIVISION, KULGAM
08.	IRR109	EXECUTIVE ENGINEER, IRRIGATION DIVISION, HANDWARA
09.	IRR110	EXECUTIVE ENGINEER, IRRIGATION DIVISION, OMPORA BUDGAM
10.	IRR111	EXECUTIVE ENGINEER, IRRIGATION DIVISION, PULWAMA
11.	IRR112	EXECUTIVE ENGINEER, IRRIGATION DIVISION, SHOPIAN
12.	IRR113	EXECUTIVE ENGINEER, IRRIGATION AND FLOOD CONTROL SOPORE
13.	IRR114	EXECUTIVE ENGINEER, IRRIGATION DIVISION, SUMBAL SONAWARI

14.	IRR115	EXECUTIVE ENGINEER, IRRIGATION DIVISION, TRAL
15.	IIR116	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, SHADEPORA SUMBAL
16.	IRR117	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, ANANTNAG
17.	IRR118	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, (SOUTH) SRINAGAR
18.	IRR120	EXECUTIVE ENGINEER, FLOOD CONTROL DIVISION, KAKPORA
19.	IRR121	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION CONSTRUCTION DIVISION, SRINAGAR
20.	IRR126	EXECUTIVE ENGINEER, FLOOD MECHANICAL DIVISION, BARAMULLA
21.	IRR127	EXECUTIVE ENGINEER, MECHANICAL IRRIGATION DIVISION, BARAMULLA
22.	IRR128	EXECUTIVE ENGINEER, IGOPHY IRRIGATION DIVISION, LEH
23.	IIR136	EXECUTIVE ENGINEER, IRRIGATION & FLOOD CONTROL DIVISION, SRINAGAR
24.	IRR139	EXECUTIVE ENGINEER, IRRIGATION & FLOOD CONTROL DIVISION, LEH
25.	IRR141	EXECUTIVE ENGINEER IRRIGATION & FLOOD CONTROL DIVISION KUPWARA
26.	IRR140	EXECUTIVE ENGINEER, FLOOD SPILL CHANNEL DIVISION, NARABAL
27.	IRR143	EXECUTIVE ENGINEER, HYDRAULIC DIVISION, URI

POWER DEVELOPMENT DEPARTMENT

01.	PDD104	EXECUTIVE ENGINEER, ELECTRIC 5 TH GANDERBAL
02.	PDD106	EXECUTIVE ENGINEER, ELECTRIC DIVISION, BARAMULLA
03.	PDD107	EXECUTIVE ENGINEER, ELECTRIC MAINTENANCE DIVISION, BIJBEHARA
04.	PDD109	EXECUTIVE ENGINEER, ELECTRIC DIVISION HANDWARA
05.	PDD110	EXECUTIVE ENGINEER, ELECTRIC DIVISION, KULGAM
06.	PDD111	EXECUTIVE ENGINEER, ELECTRIC DIVISION,PAMPORE, AWANTIPORA
07.	PDD112	EXECUTIVE ENGINEER, ELECTRIC DIVISION, PULWAMA
08.	PDD113	EXECUTIVE ENGINEER, ELECTRIC DIVISION SAMBAL (SONAWARI)
09.	PDD114	EXECUTIVE ENGINEER, ELECTRIC DIVISION, SOPORE
10.	PDD115	EXECUTIVE ENGINEER, ELECTRIC DIVISION-I SRINAGAR
11.	PDD116	EXECUTIVE ENGINEER, ELECTRIC DIVISION-III,SHEREEN BAGH, SRINAGAR
12.	PDD117	EXECUTIVE ENGINEER, ELECTRIC DIVISION-IV,KHANA YAR, SRINAGAR
13.	PDD118	EXECUTIVE ENGINEER, ELECTRIC INSPECTION DIVISION, SRINAGAR

14.	PDD119	EXECUTIVE ENGINEER, ELECTRI DIVISION, ANANTNAG
15.	PDD120	EXECUTIVE ENGINEER, ELECTRIC WORKSHOP DIVISION, PAMPORE
16.	PDD123	EXECUTIVE ENGINEER,ELECTRIC LOAD DISPATCH DIVISION,BEMINA, SRINAGAR
17.	PDD127	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISOIN, BIJBEHARA.
18.	PDD128	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, SOPORE
19.	PDD129	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION-I,BEMINA, SRINAGAR
20.	PDD130	EXECUTIVE ENGINEER, T L M D No. III AMARGARH SOPORE
21.	PDD133	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION- I BEMINA SRINAGAR
22.	PDD135	EXECUTIVE ENGINEER, ELECTRIC DIVISION-II,RAJBAGH, SRINAGAR
23.	PDD136	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, No. II,RAJBAGH SRINAGAR
24.	PDD137	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION, No. -II PAMPORE
25.	PDD138	EXECUTIVE ENGINEER, ELECTRIC CENTRAL STORE, POMPORE
26.	PDD139	EXECUTIVE ENGINEER, ELECTRIC DIVISION, BUDGAM
27.	PDD140	ACCOUNT OFFICER, COMMERCIAL PDD DIVISION,BEMINA, SRINAGAR
28.	PDD141	EXECUTIVE ENGINEER, ELECTRIC DIVISION, KARGIL
29.	PDD142	EXECUTIVE ENGINEER, ELECTRIC DIVISION, LEH
30.	PDD143	EXECUTIVE ENGINEER, TRANSMISSION LINE MAINTENANCE DIVISION -IV PAMPORE
31.	PDD147	EXECUTIVE ENGINEER, ELECTRIC DIVISION SHOPIAN
32.	PDD148	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, GANDERBAL
33.	PDD149	EXECUTIVE, ENGINEER ELECTRIC SPECIAL SUB DIVISION, TANGMARG
34.	PDD150	EXECUTIVE ENGINEER, DIVISION BANDI PORA
35.	PDD151	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, PULWAMA
36.	PDD152	EXECUTIVE ENGINEER, ELETRIC DIVISION, KUPWARA
37.	PDD153	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, LEH
38.	PDD154	EXECUTIVE ENGINEER, SUB TRANSMISSION DIVISION, KARGIL
39.	PDD155	CHIEF EXECUTIVE, OFFICER (RAPDRA-IT), SRINAGAR
40.	PDD157	ACCOUNTS OFFICER, PROJECT WING PDD SRINAGAR.
41.	RAP 002	DY. FINANCIAL ADVISOR & CHIEF ACCOUNTS OFFICE SRINAGAR.
PUBLIC HEALTH ENGINEERING DEPARTMENT		

01.	PHE101	EXECUTIVE ENGINEER,TOWN DRAINAGE DIVISION,SRINAGAR
02.	PHE102	EXECUTIVE ENGINEER, PHE CITY DRAINAGE CIVIL DIVISON, SRINAGAR
03.	PHE103	EXECUTIVE ENGINEER, PHE CITY DRAINAGE MECHANICAL DIVISION, SRINAGAR
04.	PHE104	EXECUTIVE ENGINEER, PHE DIVISION, AWANTIPORA PULWAMA
05.	PHE105	EXECUTIVE ENGINEER, PHE DIVISION, BARAMULLA
06.	PHE106	EXECUTIVE ENGINEER, PHE DIVISION, BIJBEHARA
07.	PHE107	EXECUTIVE ENGINEER, PHE DIVISION, BUDGAM
08	PHE108	EXECUTIVE ENGINEER, PHE DIVISION, HANDWARA
09.	PHE109	EXECUTIVE ENGINEER, PHE DIVISION, QAZIGUND
10.	PHE110	EXECUTIVE ENGINEER, PHE DIVISION, SHOPIAN
11.	PHE111	EXECUTIVE ENGINEER, PHE DIVISION, SOPORE
12.	PHE112	EXECUTIVE ENGINEER, PHE GROUND WATER SRINAGAR
13.	PHE113	EXECUTIVE ENGINEER, WATER SUPPLY MASTER PLAN DIVISION, SRINAGAR
14.	PHE115	EXECUTIVE ENGINEER, RURAL WATER SUPPLY DIVISION, GANDERBAL
15.	PHE116	EXECUTIVE ENGINEER, PHE SEWERAGE AND DRAINAGE DIVISION-I UEED SRINAGAR
16.	PHE117	EXECUTIVE ENGINEER, SEWERAGE AND DRAINAGE DIVISION-II UEED SRINAGAR
17.	PHE118	EXECUTIVE ENGINEER, WATER WORKS DIVISION SRINAGAR
18.	PHE119	EXECUTIVE ENGINEER, PHE DIVISION KUPWARA
19.	PHE120	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, NORTH SOPORE
20.	PHE122	EXECUTIVE ENGINEER, PHE MECHANICAL AND PROCUREMENT DIVISION, SRINAGAR
21.	PHE123	EXECUTIVE ENGINEER, PHE MECHANICAL (SOUTH) DIVISION, AWANTIPORA ,SRINAGAR
22.	PHE124	EXECUTIVE ENGINEER, PHE DIVISION LEH
23.	PHE125	EXECUTIVE ENGINEER, PHE DIVISION KARGIL
24.	PHE126	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, SRINAGAR
25.	PHE127	EXECUTIVE ENGINEER, PHE DIVISION, CHADOORA
26.	PHE128	EXECUTIVE ENGINEER, PHE MECHANICAL RURAL DIVISION, SRINAGAR
27.	PHE129	EXECUTIVE ENGINEER, PUBLIC HEALTH ENGINEERING DIVISION, KULGAM
28.	PHE130	EXECUTIVE ENGINEER PHE HYDROLIC DIVISION, BANDIPORA
PUBLIC WORKS DEPARTMENT (R&B)		

01.	PWD101	ACCOUNTS OFFICER, STORE PROCUREMENT DEPTT PAMPORE
02.	PWD105	EXECUTIVE ENGINEER DESIGN DIRECTORATE DIVISION, (R&B) SRINAGAR
03.	PWD108	EXECUTIVE ENGINEER (R&B) CITY ROADS, SRINAGAR
04.	PWD109	EXECUTIVE ENGINEER CONSTRUCTION DIVISION, No. -I SRINAGAR
05.	PWD110	EXECUTIVE ENGINEER CONSTRUCTION DIVISION, No. – II SRINAGAR
06.	PWD111	EXECUTIVE ENGINEER, (R&B) DIVISION, GANDERBAL
07.	PWD112	EXECUTIVE ENGINEER, DAKSUM R&B DIVISION, VAILOO
08.	PWD117	EXECUTIVE ENGINEER, ESTATE DIVISION, SRINAGAR
09.	PWD118	EXECUTIVE ENGINEER, GULMARG DEVELOPMENT , AUTHORITY
10.	PWD120	EXECUTIVE ENGINEER, (R&B) LANDSCAPE DIVISION, SRINAGAR
11.	PWD127	EXECUTIVE ENGINEER, (R&B) PROJECT CIRCLE 1 ST SRINAGAR
12.	PWD128	EXECUTIVE ENGINEER, (R&B) DIVISION, KHANABAL
13.	PWD129	EXECUTIVE ENGINEER, (R&B) BARAMULLLA
14.	PWD130	EXECUTIVE ENGINEER, (R&B) DIVISION, CHADURA
15.	PWD131	EXECUTIVE ENGINEER,, PWD (R&B) DIVISION,HANDWARA
16.	PWD132	EXECUTIVE ENGINEER,PWD (R&B) DIVISION, KUPWARA
17.	PWD133	EXECUTIVE ENGINEER,PWD (R&B) DIVISION, PULWAMA
18.	PWD134	EXECUTIVE ENGINEER, PWD(R&B) DIVISION, QAZIKUND
19.	PWD135	EXECUTIVE ENGINEER,PWD (R&B) SHOPIAN
20.	PWD136	EXECUTIVE ENGINEER,PWD(R&B) SOPORE
21.	PWD137	RIGHT RIVER CIRCLE ROAD DIVISION SRINAGAR
22.	PWD139	EXECUTIVE ENGINEER,PWD (R&B) DIVISION BANDIPORA
23.	PWD141	EXECUTIVE ENGINEER, SURU VALLEY DIVISON SANKOO
24.	PWD143	EXECUTIVE ENGINEER, TRUCK TERMINAL DIVISION SRINAGAR
25.	PWD145	EXECUTIVE ENGINEER, MECHANICAL CENTRAL HEATING DIVISION SRINAGAR
26.	PWD146	EXECUTIVE ENGINEER,PWD (R&B) DIVISION ZANSKAR
27.	PWD147	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION URI
28.	PWD148	EXECUTIVE ENGINEER, PWD (R&B) DIVISION-II KARGIL
29.	PWD	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, TANGDAR

	149	
30.	PWD150	EXECUTIVE ENGINEER, (R&B) DIVISION –I KARGIL
31.	PWD151	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, KHALSI
32.	PWD152	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, NYOMA
33.	PWD153	EXECUTIVE ENGINEER, LEFT RIVER CIRCLE ROAD DIVISON SRINAGAR.
34.	PWD154	EXECUTIVE ENGINEER, (R&B) DIVISION, BUDGAM
35.	PWD155	EXECUTIVE ENGINEER, MECHANICAL DIVISION, SRINAGAR
36.	PWD156	EXECUTIVE ENGINEER, MECHANICAL DIVISION ANANTNAG
37.	PWD157	CHIEF EXECUTIVE OFFICER PROJECT ORG PAHALGAM.
38.	PWD159	EXECUTIVE ENGINEER, MECHANICAL DIVISION, KARGIL
39.	PWD160	EXECUTIVE ENGINEER, (R&B) DIVISION LEH
40.	PWD161	EXECUTIVE ENGINEER, CONSTRUCTION DIVISION, LEH
41.	PWD162	EXECUTIVE ENGINEER, (R&B) DIVISION, KULGAM
42.	PWD163	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, NOBRA
43.	PWD164	EXECUTIVE ENGINEER, MECHANICAL DIVISION, LEH
44.	PWD165	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, GUREZ
45.	PWD167	EXECUTIVE ENGINEER, MECHANICAL DIVISION, BARAMULLA
46.	PWD168	EXECUTIVE ENGINEER, MUGAL ROAD DIVISION, HEADQUARTER SHOPIAN KASHMIR
47.	PWD171	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) SRINAGAR/BUDGAM
48.	PWD181	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) PULWAMA
49.	PWD182	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) ANANTNAG
50.	PWD183	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) BARAMULLA
51.	PWD184	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) KUPWARA
52.	PWD191	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, KULGAM
53.	PWD192	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, BANDIPORA
54.	PWD193	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, KARGIL
55.	PWD194	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, LEH
56.	PWD195	EXECUTIVE ENGINEER, (R&B) DIVISION, SUMBAL

57.	PWD196	EXECUTIVE ENGINEER, (R&B) SUB-DIVISION, MAGAM
58.	PWD199	EXECUTIVE ENGINEER, (PRADHAN MANTRI GRAM SADAK YOJNA) (JKRRDA) DIVISION, GANDERBAL
59.	PWD200	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA URI
60.	PWD202	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA DIVISION (JKRRDA) HANDWARA

ANNEXURE “II”

Statement Showing Department wise Details of Awaited Forms/Schedules During The Year 2017-18.

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

S. No	Name of the Department	Form-69	Form-70	Form-73	Form-78
01	Power Development Department				
02	Public Health Engineering Department				
03	Public Works Division (Roads and Buildings) Department				
04.	Irrigation & Flood Control Department				

None of the Divisional officers have furnished the requisite forms /Schedules with the monthly accounts for the year 2017-18.

ANNEXURE "III"

Schedule of Settlement With Treasury

(Position of Awaited Form-50/51 For The Year 2017-18)

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 Flood Control Department	300	84	216	18
2	Power Development Department	336	180	156	13
3	PWD (R&B) Mechanical Department	588	120	468	39
4	Public Health Engineering Department	276	132	144	12
Sub Total (J)		1500	516	984	82
KASHMIR DIVISION					
1	PWD (R&B) Department	720	144	576	48
2	Public Health Engineering Department	336	36	300	25
3	Power Development Department	492	264	228	19
4	Irrigation & Flood Control Department	324	180	144	12
Sub Total (K)		1872	624	1248	104
Grand Total (J&K)		3372	1140	2232	186

Annexure IV

List of the Public Works Divisions who have not conducted the reconciliation of Public works deposits in respect of Jammu Province.

JAMMU PROVINCE

Power Development Department Jammu

S.NO	Division Code	Name of Division
01	PDD008	LDMT Jammu
02	PDD015	Electric Inspection Division Jammu
03.	PDD028	AO Commercial Division PDD Jammu
04	PDD023	Accounts Officer Electrical Central Store Jammu

Public Health Engineering Department Jammu

S.NO	Division Code	Name of Division
01	PHE009	PHE City Division -II Jammu
02	PHE011	Town Drainage Division Jammu
03	PHE012	Sewerage and Drainage division Jammu

PWD (R&B) Department Jammu

S.NO	Division Code	Name of Division
01	PWD004	Dy. Director. Design and Quality Control Jammu
02	PWD 020	Stores Procurement Division Jammu
03	PWD028	Estates Division Jammu

PMGSY Department Jammu

S.NO	Division Code	Name of Division
01	PWD 173	PMGSY Udhampur
02.	PWD 174	PMGSY Doda
03.	PWD 175	PMGSY Jammu
04.	PWD 176	PMGSY Kathua
05.	PWD177	PMGSY Poonch
06	PWD 178	PMGSY Rajouri
07	PWD179	PMGSY Reasi
08	PWD 185	PMGSY Ramban
09	PWD 186	PMGSY Chattroo
10	PWD 187	PMGSY Thathri
11	PWD 188	PMGSY Mendhar
12	PWD 189	PMGSY Marwah
13	PWD 197	PMGSY Ramnagar
14	PWD 198	PMGSY Billawar
15	PWD 203	PMGSY Banihal

KASHMIR PROVINCE

S.NO	Division Code	Name of Division
01	PWD 101	A.O Store Proc. Pampore
02.	PWD 149	S.S.Tangdar
03.	PWD 151	S.S.Khalsi
04.	PWD 152	S.S.D.Kargil
05.	PWD 193	PMGSY Kargil
06	PWD 194	PMGSY Leh
07	PWD 124	P.H.E Division Leh
08	PWD 127	Mech. Irrigation Division Leh
09	PWD 128	IGOPHEY Irrigation Division Leh
10	PWD 139	Irri.& Flood Control Division Leh
11	PWD 118	Electric Inspection Division Srinagar
12	PWD 123	Electric Load Despatch Division Bemina Srinagar
13	PWD 129	S.T.D. Ist Bemina Srinagar
14	PWD 155	C.E.O RAPDRP-IT Audit & Vigilance Div. Bemina
15	PWD 157	Accounts Officer Project Wing Kashmir

ANNEXURE “V”

Statement Showing the Arrears in Reconciliation For The Year 2017-18

S No.	Particulars	No. of Controlling Officers
1.	Total number of Controlling Officers who were required to reconcile their accounts with AG’s Office	46
2.	Number of Controlling Officers who have done the reconciliation work completely	31
3.	Number of Controlling Officers who have not attended to the work of reconciliation at all.	15

Controlling Officers who have not conducted the Reconciliation of Expenditure With the Accounts maintained by the Accountant General (A&E) Office For The Year 2017-18

S.No.	Name of the Controlling Officers
1.	Chief Engineer R&B Kashmir
2.	Chief Engineer PHE Kashmir
3.	Chief Engineer Mechanical Engineering Department Kashmir
4.	Chief Engineer PMGSY Kashmir
5.	Chief Engineer UEED Kashmir
6.	Director Estates
7.	Superintending Engineer Leh
8.	Superintending Engineer Kargil
9.	Chief Engineer Irrigation and Flood control department Kashmir
10.	Chief Engineer System and operation Bemina Kashmir
11.	Chief Engineer project wing PDD Srinagar
12.	Chief Engineer Electric Procurement and Management Kashmir
13.	Chief Engineer Commercial And Survey Wing Kashmir
14.	Dy.F.A CAO Central PDD Kashmir
15.	J&K State water Resources Regulatory.

ANNEXURE “VI”

Statement Showing Details Of Amount Held Under O.B Till March 2018

(Clearance upto 09/2018)

S. No.	Name of the Division	Amount (in Rs.)	No. of Items
A- PWD (R&B) DEPARTMENT - JAMMU			
01	Executive Engineer, PWD (R&B) Division , Nowshera	235464602	403
02	Executive Engineer ,PWD (R&B) Division, Samba	189410734	309
03	Executive Engineer, PWD (R&B) Division, Udampur	35425770	119
04	Executive Engineer, PWD (R&B) Const. Division No. I Jammu	297849339	507
05	Executive Engineer, Mech. Hospital & Central Heating Division, Jammu	35630872	252
06	Executive Engineer, Estates Division, Jammu	137186579	424
07	A.O. Stores Procurement Division, Jammu	451048054	265
08	Executive Engineer, PWD (R&B) Const. Division – III Jammu	133990725	402
09	Executive Engineer, PWD (R&B) Division, Poonch	236530071	839
10	Executive Engineer, PWD (R&B) Const. Division No- II Jammu	304259244	403
11	Executive Engineer,, PMGSY, Ramban	8258306	06
12	Executive Engineer, PMGSY, Poonch	31800172	71
13	Executive Engineer, PMGSY, Mendhar	99500	01
14	Executive Engineer, Special Sub Division, Marwah	33356528	151
15	Executive Engineer, PWD (R&B) Division, Gandoh Bhallesa	218944987	428
16	Executive Engineer, PWD (R&B) Division, Reasi	236597937	928
17	Executive Engineer, Sewerage & Drainage Division (West), Jammu	47824033	103
18	Executive Engineer, PWD (R&B) Division , Katra	206092913	610
19	Executive Engineer, PMGSY, Ramnagar	21277846	45
Grand Total		2861048212	6266
B- MECHANICAL DEPARTMENT - JAMMU			
01	Executive Engineer, Mechanical Division, Jammu	41956589	420
02	Executive Engineer, Mechanical Division, Kathua	13724599	32
03	Executive Engineer, Mechanical Division, Kishtwar	22625261	49
04	Executive Engineer, Mechanical Division , Rajouri	1568147	55
Grand Total		79874596	556

C- PUBLIC HEALTH ENGINEERING DEPARTMENT - JAMMU			
01	Executive Engineer, Ground Water & Drilling Division, Jammu	136121372	679
02	Executive Engineer, PHE (Mech.), Kathua	7487290	57
03	Executive Engineer, PHE Division , Rajouri	33527959	243
04	Executive Engineer, PHE City Division No. II ,Jammu	29468823	288
05	Executive Engineer, PHE Division , Samba	66661890	752
06	Executive Engineer, PHE Division , Doda	28761604	246
07	Executive Engineer, PHE Division City-I , Jammu	77092542	850
08	Executive Engineer, PHE (M) South Division, Jammu	186968186	666
09	Executive Engineer, PHE Division , Akhnoor	121698609	678
10	Executive Engineer, PHE Division , Poonch	39893188	560
11	Executive Engineer, PHE Division , Reasi	72221469	666
12	Executive Engineer, Town Drainage Division , Jammu	32930109	134
Grand Total		832833041	5819
D - POWER DEVELOPMENT DEPARTMENT - JAMMU			
01	Executive Engineer, EM & RE Division –I, Jammu	12570673	230
02	Executive Engineer, EM & RE Division, Kathua	24696560	192
03	Executive Engineer, EM & RE Division, Reasi	7687451	51
04	Executive Engineer, Sub Trans. Division, Doda	4129918	43
05	Executive Engineer, Sub Trans. Division-II, Jammu	5760027	15
06	Executive Engineer, Electric Central Stores, Jammu	15206744	45
07	Executive Engineer, TLMD-I, Jammu	303800	08
08	Executive Engineer, EM & RE Division, Batote	1680649	41
09	Executive Engineer, Electric Workshop Division Jammu	12473940	117
10	Executive Engineer, LDMT Division, Gladni , Jammu	78755064	51
11	A.O. Commercial Division, Jammu	1474974	50
12	Executive Engineer, EM & RE Division, Doda	227982	03
13	Executive Engineer, EM & RE Division, Kishtwar	1064537	22
14	Executive Engineer, Sub Trans. Division, Udhampur.	15512211	183
15	Executive Engineer, EM & RE-II Division , Jammu	9537606	118
16	Executive Engineer, Sub Trans. Division –I , Jammu	57730288	569
17	Executive Engineer, Sub Trans. Division -IV, Kalakote	17384556	369
18	Executive Engineer, EM & RE Division , Vijaypur	84529104	1211
Grand Total		350726084	3318
E - IRRIGATION DEPARTMENT - JAMMU			
01	Executive Engineer, Mechanical Irrigation Division, Akhnoor	75224606	333
02	Executive Engineer, Tube Well Irrigation Division, Jammu	3654682	72
03	Executive Engineer, Irrigation Division , Kathua	3335005	09

04	Executive Engineer, Irrigation & FC Division, Poonch	10368398	90
05	Executive Engineer, Irrigation & FC Division , Rajouri	2338093	69
06	Executive Engineer, Irrigation & FC Division Bhaderwah	17608353	281
07	Executive Engineer, Mechanical Irrigation Division Jammu	20676703	302
08	Executive Engineer, Mechanical Irrigation Construction Division , Jammu	15565029	163
09	Executive Engineer, Irrigation Division , Akhnoor	47427106	260
10	Executive Engineer, Flood Control Division , Akhnoor	18093910	92
11	Executive Engineer, RCC Upper Division , Kathua	5835430	72
12	Executive Engineer, TCC Division (RTIC), Jammu	2448561	28
13	Executive Engineer Irrigation & Flood Control Division Nowshera	7250466	213
14	Executive Engineer, Irrigation Division, Udhampur	9113982	142
15	Executive Engineer, Flood Control Division , Samba	7000714	67
16	Executive Engineer, Mechanical Division RTIC ,Kathua	5639622	132
17	Executive Engineer, Flood Control Division, Jammu	3982815	23
18	Executive Engineer, Irrigation Division-II , Jammu	3787691	25
	Grand Total	259351166	2373

R&B Department Kashmir

01	Executive Engineer, Store Procurement Department, Pampore	358347	37
02	Executive Engineer, Designed Directorate Srinagar	48216	9
03	Executive engineer City Roads Srinagar	118789394	107
04	Executive Engineer construction Division 1 st Srinagar	32805677	76
05	Executive Engineer, Constructions 2 nd Srinagar	89311838	118
06	Executive Engineer, PWD (R&B) Division, Ganderbal	339358728	92
07	Executive Engineer Estates Division Srinagar	143832	20
08	Executive engineer Gulmarg Development Authority	56720	24
09	Executive Engineer, PWD (R&B) Landscape Division, Srinagar	5175216	89
10	Executive Engineer Project Circle 1 st Circle Srinagar	47826	10
11.	Executive Engineer, PWD (R&B) Division, Baramulla	42047326	75
12	Executive Engineer, PWD (R&B) Division, Chadura	447649199	95
13	Executive Engineer, PWD (R&B) Division, Handwara	32000712	101
14	Executive Engineer, PWD (R&B) Division, Pulwama	540679782	118
15	Executive Engineer, PWD (R&B) Division, Qazigund	276365755	133
16	Executive Engineer, PWD (R&B) Division, Shopian	190484255	102
17	Executive Engineer, PWD (R&B) Division, Sopore	268807493	110

15	Executive Engineer, Right River Circular Road Division, Srinagar.	19695323	109
16	Executive Engineer, PWD (R&B) Division, Bandipora	366220773	92
17	Executive Engineer, Special Sub Division, Sankoo	5091540	40
18	Executive Engineer, Truck Terminal Division, Srinagar	30105332	41
19	Excutive Engineer Mechanical Central Heating Division Srinagar	870867	20
20	Executive Engineer R&B Division Zanaskar	3869012	33
21	Executive Engineer, Special Sub Division, Uri	321559261	98
22	Excecutive engineer R&B Division 2 nd Kargil	36728	21
23	Executive Engineer R&B Division 1 st Kargil	70348094	62
24	Executive Engineer Spl Sub Division Khaltsi	51405	19
25	Executive Engineer Spl Sub Division Nyoma	48749	8
26.	Executive Engineer, Special Sub Division, Tangdar	23423335	81
27	Executive Engineer, Left River Circular Road Division, Srinagar	14967216	85
28	Executive Engineer, PWD (R&B) Division, Budgam	73477241	101
29	Executive Engineer Mechanical Division Srinagar	49215	24
30	Executive Engineer Mechanical Division Anantnag	37376	9
31	Executive Engineer Pahalgam Development Authority	48921	12
32	Executive Engineer Mechanical Division Kargil	6893534	40
33	Executive Engineer R&B Division Leh	26796164	89
34	Executive Engineer Construction Division leh	8819620	53
35	Executive Engineer, PWD (R&B) Division, Kulgam	430236231	101
36	Executive Engineer Spl Sub Division Nobra	8478054	44
36	Executive Engineer, Special Sub Division, Gurez	92310355	129
37	Executive engineer Mechanical Division leh	8325536	60
38	Executive Engineer Mechanical Division Baramulla	7640654	26
39	Executive Engineer, Mughal Road Division, Shopian	57025393	112
40	Executive Engineer, PWD (R&B) Division, Sumbal	22036139	96
41	Executive Engineer, PWD (R&B) Division, Magaam	15452779	71
42	Executive Engineer PMGSY Budgam	32184	18
43	Executive Engineer PMGSY Pulwama	29005	11
44	Executive Engineer PMGSY Anantnag	35428	7
45	Executive Engineer PMGSY Baramulla	39428	9
46	Executive Engineer PMGSY Kupwara	40082	12
47	Executive Engineer PMGSY Kulgam	35458	14
48	Executive Engineer PMGSY Bandipora	35820	19
49	Executive Engineer PMGSY Kargil	42001	25
50	Executive Engineer PMGSY leh	43428	20
51	Executive Engineer PMGSY Ganderbal	42004	7
52	Executive Engineer PMGSY Uri	452001	18
53	Executive Engineer PMGSY Handwara	36252	16

	GRAND TOTAL	3998908954	3176
B – PUBLIC HEALTH ENGINEERING DEPARTMENT - KASHMIR			
01	Executive Engineer, P.H.E Division, Awantipura	45000	13
02	Executive Engineer, P.H.E Division, Baramulla	12012913	62
03	Executive Engineer, P.H.E Division, Bijbehra	1624637	12
04	Executive Engineer, P.H.E Division, Budgam	13213423	60
05	Executive Engineer, P.H.E Division, Handwara	3704636	47
06	Executive Engineer, P.H.E Division, Qazigund	2496591	54
07	Executive Engineer, P.H.E Division Shopian	72654	11
08	Executive Engineer, P.H.E Division, Sopore	6426590	35
09	Executive Engineer, P.H.E Groundwater Division, Srinagar	15613548	71
10	Executive Engineer, P.H.E Division, Water Supply Master Plan Srinagar.	14957441	90
11	Executive Engineer, P.H.E Ground water supply Ghandarbal	14213851	70
12	Executive Engineer, Sewerage and Drainage Division 1 st Srinagar	178604	21
13	Executive Engineer, Sewerage and Drainage Division 2 nd Srinagar	183634	27
14	Executive Engineer, P.H.E Water Works Division Srinagar	10299296	64
15	Executive Engineer, P.H.E Division, Kupwara	46293	14
16	Executive Engineer, P.H.E Division, North Sopore	6729876	59
17	Executive Engineer, P.H.E MEP Division, Srinagar	71707871	59
18	Executive Engineer, P.H.E Division, South Awantipora Sgr	1210639	45
19	Executive Engineer, PHE Kargil	1766624	34
20	Executive Engineer, PHE LEh	7335746	73
21	Executive Engineer, P.H.E Division, Mechanical Division Sgr	3105925	45
22	Executive Engineer, P.H.E Division, Chadoora	6762435	60
23	Executive Engineer, PHE Mech. Rural division Srinagar	854368	39
24	Executive Engineer, P.H.E Division, Bandipora	10370380	70
25	Executive Engineer, Town Drainage Division Srinagar	2973182	33
26	Executive Engineer, City Drainage Division, Civil Srinagar Bandipora	212808	25
27	Executive Engineer, City Drainage Mechanical Division Srinagar.	51430	09
	GRAND TOTAL	208170395	1202
C – POWER DEVELOPMENT DEPARTMENT - KASHMIR			
01	Executive Engineer Electric 5 th division Gandarbal	106606	16

02	Executive Engineer, Electric Division, Bijbehara	999142	12
03.	Executive Engineer, Electric Division, Baramulla	1174544	19
04	Executive Engineer Electric Division Kulgam	10000	7
05	Executive Engineer Electric Division Pampore	59489	18
06	Executive Engineer Electric Division Pulwama	65743	10
07	Executive Engineer, Electric Division, Sumbal	8943	07
08	Executive Engineer Electric Division Sopore	68142	14
09	Executive Engineer, S.T.D 1 st Srinagar	10921	16
10	Executive Engineer Electric Division 3 rd Sherni Bagh Srinagar	67421	11
11.	Executive Engineer, Electric Division - IV Khanyar	98526	13
12	Executive Engineer Inspection Division Srinagar	79961	14
13	Executive Engineer Electric Division Anantnag	89541	16
14	Executive Engineer Central Workshop Division Pampore	76321	13
15	Executive Engineer Load Despatch Division Bemina	267891	21
16	Executive Engineer STD Bijbehra	86791	17
17	Executive Engineer STD Sopore	6955	6
18	Executive Engineer Sub Transmission 1 st Bemina Srinagar	65421	11
19	Executive Engineer TLMD division 3 rd Amargarh Sopore	78921	14
20	Executive Engineer Inspection Division Srinagar	79961	14
21	Executive Engineer, T.L.M.D 1 st , Bemina	89541	17
22	Executive Engineer electric Div-2 Rajbagh Srinagar	678210	14
23	Executive Engineer STD 2 nd Rajbagh Srinagar	796541	14
24	Executive Engineer, T.L.M.D- II, Pampore	97682	11
25	Executive Engineer, Central Store Division, Pampore	83421	13
26	Executive Engineer, Electric Division Budgam	205664	21
27	Executive Engineer Commercial Division PDD Bemina	76941	15
28	Executive Engineer M&RE Division Kargil	135597	11
29	Executive Engineer Transmission line Maintenance Division 4 th Pampore.	84326	12
30	Executive Engineer, Electric Division, Shopian	79632	15
31	Executive Engineer, STD Ganderbal	176542	14
32	Executive Engineer, STD Tangmarg	89613	17
33	Executive Engineer, Electric Division, Bandipore	173210	12
34	Executive Engineer, STD Pulwama	189416	11
35	Executive Engineer, Electric Division, Kupwara	796310	22
36	Executive Engineer, STD Leh	86582	14
37	Executive Engineer, STD Kargil	56793	11
38	Executive Engineer, Audit and Vigilance Division Srinagar	326201	14
39	Dy FACAO (C) PDD	832071	10

40	AO Project Wing Kashmir	76261	9
41	Executive Engineer, Electric Division, Handwara	959672	19
	GRAND TOTAL	9582396	568
A – Irrigation Department Kashmir			
01	Executive Engineer Irrigation Division Tangmarg	18738	11
02	Executive Engineer Flood Control Division Anantnag	91232	26
03	Executive Engineer Irrigation Division Gandarbal	478886	63
04	Executive Engineer Irrigation Division Pampore	212166	24
05	Executive Engineer Irrigation Division Anantnag	1914399	30
06	Executive Engineer Irrigation and Flood control Division Baramulla	68874	19
07	Executive Engineer Irrigation Division Kulgam	33460	12
08	Executive Engineer Irrigation and FC Division Handwara	1597636	33
09	Executive Engineer Irrigation Division Ompora Budgam	12255	12
10	Executive Engineer Irrigation Division Pulwama	294098	19
11	Executive Engineer Irrigation Division Shopian	45920	17
12	Executive Engineer Irrigation and FC Division Sopore	1141332	33
13	Executive Engineer Irrigation and FC Division Sumbal Sonawari	450212	23
14	Executive Engineer Irrigation Division Tral	767628	29
15	Executive Engineer Mechanical Irrigation Irrigation Division Shadipora	402562	22
16	Executive Engineer Mechanical Irrigation Division Anantnag Hq Awantipura	301766	17
17	Executive Engineer Mechanical Irrigation Division South Srinagar	242591	13
18	Executive Engineer Flood Construction Division Kakapora.	441052	27
19	Executive Engineer Mechanical construction Irrigation Division Srinagar	244706	27
20	Executive Engineer Flood Mechanical Division Baramulla	703062	19
21	Executive Engineer Mechanical Irrigation Division Baramulla	1667130	31
22	Executive Engineer Irrigation Division Leh	78584	12
23	Executive Engineer Irrigation and FC Division Srinagar	264942	17
24	Executive Engineer Irrigation and FC Division Leh	180328	11
25	Executive Engineer Flood Spill Channel Division Narabal	260307	10
26	Executive Engineer Irrigation and FC Division Kupwara	195242	21
27	Executive Engineer Hydraulic Division Uri	7003062	24
Grand Total		19112162	602

ANNEXURE “A”
(Referred to in Para 2 of Part II)
Unfruitful/Unproductive Expenditure

S.NO	Name of the Division	Name of the Scheme	(Rs in Lakhs)
1	Executive Engineer PWD (R&B) B.C Road Division Bhaderwah for the period from 04/2015 to 02/2018	Construction of road from Bhalla to Tesna including approaches to Bridge at Bhalla. Abandonment of work by contractor resulted in incompleteness of the road despite availability of funds and completion of the proposed time period.	702.15
		Construction of Steel motorable bridge and road of Iqbal colony-Unfruitful expenditure of Rs 88.98 lakh	88.98
		Delay in completion of works due to non-release of state share funds.	3170.00
		Non-payment of land compensation to the tune Rs 781.96 lakh resulting in delay in completion of works or works remaining held up and likely cost and time overrun.	781.96
		Unfruitful expenditure of Rs.2694.66 lakh due to land dispute/forest clearance.	2694.66
2	Executive Engineer R&B Division Udhampur for the period from 09/2016 to 02/2018 (audit conducted in March 2018)	Unfruitful expenditure of Rs.119.22 crore on incomplete NABARD schemes due to awaited state share of Rs.11.82 crore	11922.00
		Non- Provision of Cost Escalation of schemes	5270.56
3	Ex. Engineer, PWD (R&B) Division, Poonch	Construction of Administrative Complex (Mini secretariat) at Mendhar- Unfruitful expenditure of Rs 700.00 lakh, non production of vouchers of Rs 376.50 lakh	700.00
		Construction of road from Ari to Pathanateer km 1st to 15th- non completion of road	1330.06

		Construction of link road from Hill to Kurla Thera – non completion of road	135.59
4	Ex. Engineer, R&B Division Reasi	Infructuous expenditure of Rs.926.59Lakh on construction of 120 Mtr. span and 30 Mtr. span motorable bridges over nallah Ballini and Bhan Ganga near Peer Baba Kanjili.	926.59
		Construction of 43 Mtr. Span steel Decked foot bridge over Anji Nallah at Sakhal Ghati Reasi – Wasteful expenditure of Rs.73.86Lakh and creation of Liability amounting to Rs.12.10Lakh	85.96
5	Ex. Engineer, PMGSY Division, Jammu	Taking up of work of Road from Kahpotta to upper Slay, (Block Dansal- District Jammu) under PMGST without ensuring availability of dispute free land at Take off point- Un fruitful expenditure-Rs. 94.40 lakh	94.40
6	Ex. Engineer, PWD (R&B) Construction Division-II Jammu	Unfruitful expenditure of Rs.1558.59 lakh due to land dispute/forest clearance	1558.59
7	Ex. Engineer, PWD (R&B) Construction Division-III Jammu	Construction of road from Gumpal village to Manyal Brahmana. Non-achievement of scheme objective besides, unfruitful expenditure of Rs 67.24 lakh.	67.24
		Construction of 900 Mtr Jeepable Foot Bridge over river Chenab at Hamirpur connecting Pargwal Island with Khour Block. Wasteful expenditure of Rs 50 lakh	50.00
		Construction of Mini Secretariat Building (G+2) - unfruitful expenditure of Rs 180.00 lakh as on ending 12/2017.	180.00
		Delay in completion of works due to non-release of state share funds	108.60
		Unfruitful expenditure of Rs.537.02 due to land dispute/forest clearance.	537.02
8	Ex en Mechanical Engineering Division jammu	Non handing over of 5 No. Weigh Bridges installed/commissioned at Toll Plaza Nagri Parole- Kathua in 2011, rendering expenditure of Rs. 125.15 lakh unfruitful.	125.15

9	XEN, Mech. Eng. Div. Rajouri	Non-completion of residential quarters at Mechanical Field Sub Division Nowshera leading to cost escalation besides rendering expenditure incurred on construction of quarters as unfruitful - Rs.36.81 lakh.	36.81
10	Ex en Mechanical Engineering Division kathua	Non-handing over of the Residential accommodation for Ex. Engineer, MED, by PWD (R&B) rendering the expenditure of Rs. 30.00 lakh incurred on construction of building as un-fruitful besides blockade of Rs. 3.00 lakh with the Xen. R&B kathua .	3.00
11	Ex. Engineer, PWD (R&B) Division, Samba	Non-completion of Road from Mansar to Kummi-Block Samba wasteful expenditure of Rs 343.15 lakh. Misreporting to the Government by submitting the wrong UC	343.15
		Review of construction of Link road to Papad Bhramana (3km)- Non-completion of road despite the lapse of 6 years. Wasteful expenditure of Rs 193.66 lakh	193.66
12	Executive Engineer Public Health Engineering City Division-I Jammu	Non assignment of duties to the staff attached in excess of the sanctioned posts-Payment of idle wages	139.00
13	Executive Engineer Public Health Engineering Division, Poonch	Review of Water Supply Scheme Gundi & Qazi Mohra-Unfruitful expenditure of Rs. 100.10 lakh and other observations under LIC loan	100.10
		Review of Water Supply Scheme Mohalla Azad and	99.99
		Shankar Nagar-Unfruitful expenditure of Rs. 99.99 lakh LIC sponsored schemes	
14	Executive Engineer Public Health Engineering Division, Reasi	Unproductive expenditure of Rs.279.58 lakh on augmentation of Water Supply scheme Nelay chandwan under NRDWP programme.	279.58

		Unproductive Expenditure of Rs.231.13 lakh on augmentation of Water Supply scheme Pangal Devta under NRDWP programme.	231.13
15		UnProductive expenditure of Rs.113.73 Lakh on Augmentation/ Improvement and providing of drinking water supply to NC/PC village Bhaga and Karwa under W S S Bhaga.	113.13
16	Executive Engineer, PHE Rural Division, Jammu	Unproductive expenditure of Rs.107.294 lakh on augmentation of Water Supply scheme Badsoo under NRDWP programme.	107.294
		Unproductive expenditure of Rs.61.96 lakh on augmentation of Water Supply scheme Delni Kasana Chowadhi(Schedule Tribe Habitation) under NRDWP programme.	61.96
): Unproductive expenditure of Rs 141.30 lakh on augmentation of Water Supply scheme Korga under NRDWP programme.	141.30
		Unproductive expenditure of Rs.127.58 Lakh on Improvement and Augmentation of water supply scheme Purkhoo under NRDWP.	127.30
		Unfruitful expenditure of Rs.747.35 lakh on incomplete NABARD Schemes due to awaited state share/Loan assistance amounting to Rs.1.82 crore	747.35
		Unproductive expenditure of Rs. 1698.00 lakh by utilizing of NRDWP funds towards cost escalation of spill over schemes ARWSP/NRDWP	1698.00

17	Executive Engineer (R&B) Special Sub-Division, Tangdar	Unfruitful expenditure to the tune of Rs. 281.41 Lakh	281.41
18	Executive Engineer (R&B) division Vailoo Kokernag	Construction of PHC/MO's quarter at Chittergul- Unfruitful expenditure of Rs. 93.50 lakh Improvement of Road from Chakipora to Thimran under NABARD, unfruitful expenditure of Rs. 90.95 lakh	93.50 90.95
19	Executive Engineer (R&B) Division, Bandiopora	Construction of DIET Complex, unfruitful expenditure of Rs. 19.23	19.23
20	Executive Engineer Mechanical Hospital & Central Heating Division (R&B), Srinagar	Purchase of heating plant equipment without construction of boiler room – Unfruitful expenditure Rs. 20.67 lakh	20.67
21	Executive Engineer Sub-Transmission Division, Ganderbal	Construction of 33 KV line from under construction Grid station Putushahi to receiving Station Ajaz and Aloosa, Unfruitful expenditure of Rs. 153.98 Lakh	153.98
22	Executive Engineer TLMD-IV, Pampore	Execution of scheme / work without accord of Administrative approval leading to in – sufficient release of funds, resulting in snail pace execution of scheme “Construction of 132/33 KV 2*50 MVA Grid station at Khrew Industrial Estate –Unfruitful expenditure of Rs. 720.01 lakh	720.01
23	Executive Engineer Irrigation Division, Tral	Rajpora Lift Irrigation Scheme – Unfruitful expenditure of Rs. 61.64 crore	6164.00
24	Executive Engineer Irrigation Division, Anantnag	Review of Lift Irrigation Scheme under AIBP, Unfruitful expenditure of Rs. 215.96 lakh	215.96

25	Executive Engineer Irrigation & Flood Control Division, Srinagar	Review of project title 'Beautification of River Jehlum' iv) Unfruitful expenditure of Rs. 482.36 lakh	482.36
26	Executive Engineer Mechanical Irrigation Division, Baramulla	Abandoned works on the construction of five Lift Irrigation scheme costing Rs. 668.54 lakh – Unfruitful expenditure of Rs. 6.81 crore	681.00
27	Executive Engineer EM&RE Division, Baramulla	Construction of Regional workshop at Baramulla – Unproductive expenditure of Rs. 39.72 lakh	39.72
28	Executive Engineer EM&RE Division Awantipora	Execution of works under PMRP (Flood restoration works) – Unproductive expenditure of Rs. 38.18 lakh	38.18
29	Executive Engineer EM&RE Division Anantnag	Construction of Regional workshop at Anantnag – Unproductive expenditure of Rs. 8.80 lakh	8.80
30	Executive Engineer Irrigation Division Anantnag	Construction of Brengi canal right. Unproductive expenditure of Rs. 1689.13 lakh	1689.13
	GRAND TOTAL		4,56,51.06

ANNEXURE “B”
(Referred to in Para 3 of Part II)

Blockade of Funds

S. No.	Name of the Division	Name of the Scheme	Amount
			(Rs in Lakhs)
1	Ex. Engineer PWD (R&B) Spl. Sub-Div. Mahore for the period from 02/2016 to 01/2018	Construction of road from Kurd to Bernalle under RIDF - XXI, Blocking of Rs.133.56 due to non-clearance of Forest department	133.56
		Non-completion of building works under RMSA – Blocking of Rs. 46.84Lakh	46.84
2	Executive Engineer R&B Division Udampur for the period from 09/2016 to 02/2018 (audit conducted in March 2018)	Construction of 52.00 mtr Span Steel Girder Motorable Bridge over river Ujh at Siamerry-Unfruitful expenditure of Rs.82.46 lakh and blockade of funds amounting to Rs.59.80 lakh	134.46
		Improper planning resulting in blockade of funds- Rs 145.81 lakh	145.81
3	Ex. Engineer, PWD (R&B) Special Sub-Division, Marwah	Review of the construction of Suspension Bridge at Chaicha-Kishtwar-Blockade of Rs 103.00 lakh	103.00
		Blockade of funds for Rs 35.59 lakh. Adverse affect on the execution of schemes.	35.59
4	Ex. Engineer, R&B Division Reasi	Construction of road from Bandhanu to Sulak – Blockade of Rs.289.72Lakh and time overrun of 6 years.	289.72
5	Ex. Engineer, PWD (R&B) Construction Division-II Jammu	Purchase of stores in excess of requirement-Blockade of funds	0.00

6	Executive Engineer, Mechanical Division Udhampur for the period from 02/2016 to 11/2017	Avoidable purchase of machinery worth –Rs. 29.63 lakh	29.63
7	Ex engineer Mechanical Engineering Division jammu	Non-utilization of Government funds- Blockade of Rs.67.26 lakh	67.26
8	Ex en Mechanical Engineering Division kathua	Avoidable Purchase/receipt of Trucks without taking into cognizance the utilization of existing trucks- Rs. 12.25 lakh	12.25
9	Ex. Engineer, R&B Division, Kishtwar	Review of work –constt of KP(Padder) Road takeoff point at Kuleed at Balashram. Non-completion of Road- Blockade of Rs 253.81 lakh and diversion of funds for Rs 63.29 lakh.	317.10
		Review of work –constt. of Draman Cherhar to Berwar Road-Non- completion of Road-Blockade of Rs 164.78 lakh and diversion of Rs 14.21 lakh.	178.99
		Review of work –constt of Tatani to Shoruti Phase Ist(Km Ist to 4th). Non- completion of Road-Blockade of Rs 212.38 lakh and Diversion of Rs 3.54 lakh.	215.92
		Review of the progress Report ending 12/2017-Blockade of fund Rs 88.34 crore	8834.00
		Blockade of funds of Rs 54.05 lakh	54.05
10	Executive Engineer PWD(R&B) Division, Chatroo	Review of work -constt. And upgradation of link road GurinalDraman to Mehjar-Non- completion of Road-Blockade of Rs 33.36 lakh and diversion of Rs 122.81 lakh.	156.17
		Review of work construction and upgradation of link road from Dedpeth to Kuchan Km 1 to 4th -Non- completion of Road-Blockade of Rs 33.36 lakh and diversion of Rs 122.81 lakh.	156.17
		Review of the progress Report ending 12/2017-Blockade of fund for Rs 79.43 crore	7943.00

		Blockade of funds of Rs 52.44 lakh	52.44
11	Executive Engineer Tawi Bridge cum Medical College, Division , Jammu	Blockade of Rs 145.91 lakh due to non-taking up construction work of up-gradation of Principal Office at Government Medical College Jammu.	145.91
		Blockade of Government money of Rs 407.84 lakh by just booking the material and by not executing the works.	407.84
		Advance Payment for Rs 669.59 lakh. Blockade of Rs 631.12 lakh &Rs. 44.83 lakh	1300.71 44.83
12	Executive Engineer (R&B) Construction III, Ganderbal	Blockade of funds to the tune of Rs. 283.28 lakh on construction of 2 lane bye pass road from Gophbal to Doderhama up to District Head Office Complex	283.28
		Blockade of funds for land acquisition Rs. 15.79 crore	1579.00
13	Executive Engineer (R&B) Division, Bandipora	Blockade of funds of Rs. 21.47 lakh thereof	21.47
14	Executive Engineer Mechanical Hospital & Central Heating Division (R&B), Srinagar	Non Supply / Installation of passenger cum stretcher lift (G+2) at sub-district Hospital Pampora- Blockade of funds Rs. 16.00 lakh	16.00
15	Executive Engineer Mechanical Engineering (R&B) Division, Baramulla	Blockade of Government funds to the extent of Rs. 185.49 lakh due to Oil planning	185.49
16	Executive Engineer Sub – Transmission Division, Ganderbal	Non installation of Tri-vector Energy Meter for 33 KV and 11 KV receiving sub-station – Blockade of funds amounting to Rs. 8.38 lakh	8.38
17	Executive Engineer Sub – Transmission Division-I, Bemina, Srinagar	Procurement and installation of electric meters for PHE and Irrigation – Blockade of funds worth Rs. 90.26 lakh	90.26
	GRAND TOTAL		22,989.13

ANNEXURE "C"

IRREGULAR EXPENDITURE.

S.No.	Name of Department	Name of the Scheme.	Amount (in lakhs)
1.	Chief Engineer, PHE Division, Jammu	Water supply schemes under NRDWP	Rs.1754.98
		Execution of works without obtaining approval clearance from J&K state water resource Regulatory authority (JKSWRRA)	Rs.1104.39
2.	Executive Engineer, Hydraulic Division, Kishtwar	Irregular expenditure of Rs 114.91 lakh on account of cost overrun met from NRDWP funds:	114.91
		Irregular expenditure of Rs 190.47 lakh on Maintenance and Repairs	190.47
3.	Executive Engineer PHE Mechanical Division (North) Jammu	Irregular expenditure on Maintenance and Repairs-Rs. 1.23 crore	123
4.	Executive Engineer Public Health Engineering City Division-I Jammu	Irregular expenditure on Maintenance and Repairs-Rs. 119.08 lakh	119.08
		Execution of works departmentally without invitation of tenders-	21.57
5.	Executive Engineer Public Health Engineering City Division-I Jammu	Irregular expenditure of Rs. 4.66 lakh on purchase of material from open market in piece meals	4.66
6.	Executive Engineer Public Health Engineering Division, Poonch	Irregular expenditure of Rs. 77.32 crore on execution of works without obtaining the Administrative approval and Technical sanction under NRDWP scheme	77.32
		Irregular expenditure on Maintenance and Repairs-Rs. 52.06 lakh	52.06
		Irregular expenditure of Rs. 6.34 lakh on repairs of transformers and rewinding of motors from the open market	6.34

7.	Executive Engineer Public Health Engineering Division, Reasi	Irregular expenditure of Rs 29.00 lakh. Without Administrative Approval.	29.00
		Irregular Expenditure of Rs. 403.77 Lakh on maintenance and repairs.	403.77
8.	Executive Engineer, PHE Mechanical Division (South) Jammu	Irregular expenditure on Maintenance and Repairs- Rs.351.01 Lakh.	351.01
9.	Executive Engineer, PHE Mechanical Division, Rajouri	Irregular expenditure on Maintenance and Repairs- Rs.335.27 Lakh.	335.27
10.	Executive Engineer, PHE Rural Division, Jammu	Irregular expenditure on maintenance and Repairs- Rs.186.50 Lakh.	186.50
11.	Executive Engineer, (R&B) construction Division III, Ganderbal	Test check of records pertaining to the payment made on account of preparation design – irregular expenditure of Rs. 6.26 lakh	6.26
12.	Executive Engineer, (R&B) City Road Division, Srinagar	Irregular expenditure to the tune of Rs. 3.68 lakh on account of consultancy charges	3.68
13.	Executive Engineer, (R&B) division, Vailoo, Kokernag	Irregular expenditure of Rs. 20.26 lakh booked on hiring of private transport for carriage of key construction material	20.26
14.	Executive Engineer, Mechanical Engineering (R&B) Division, Srinagar	Irregular expenditure on open / local market repair worth Rs. 16.29 lakh	16.29
15.	Executive Engineer, Mechanical Engineering (R&B) Division, Anantnag	Irregular expenditure on open / local market repair worth Rs.419.87 lakh	419.87
16.	Executive Engineer, Mechanical Engineering (R&B) Division, Baramulla	Irregular expenditure of Rs. 3.61 lakh on open / local market repair	3.61
17.	Executive Engineer, Sub – Transmission Division, Ganderbal	Purchase of key material form open market without invitation of tenders – Irregular expenditure of Rs. 30.45 lakh	30.45
18.	Executive Engineer, Sub – Transmission Division-II Rajbagh, Srinagar	Execution of works through casual labour Rolls – irregular cumulative expenditure of Rs. 37.25 lakh	37.25
19.	Executive Engineer, Sub – Transmission Division-I	Execution of works through casual labour Rolls, irregular expenditure	132.44

	Bemina, Srinagar	of Rs. 132.44 lakh	
20.	Executive Engineer, EM&RE Division-IV Khanyar, Srinagar	Unauthorized engagement of casual / meed base labour – Irregular expenditure of Rs. 80.44 Lakh	80.44
.21	Executive Engineer, EM&RE Division-V Ganderbal	Irregular expenditure on Maintenance & Repair Rs. 201.33 lakh	201.33
22	Executive Engineer, EM&RE Division Awantipora	Irregular expenditure on Maintenance & Repair Rs. 474.01 lakh	474.01
23	Executive Engineer, EM&RE Division Anantnag	Purchase without tendering – irregular expenditure of Rs. 64.25 lakh	64.25
24	Executive Engineer, EM&RE Division Budgam	Unauthorized engagement of casual labour – Irregular expenditure of Rs. 107.04 Lakh	107.04
25	Executive Engineer, Irrigation Division, Anantnag	Irregular expenditure on Maintenance & Repair Rs. 230.46 lakh	230.46
26	Executive Engineer, Irrigation & Flood Control Division, Srinagar	Irregular expenditure on Maintenance & Repair Rs. 396.56 lakh	396.56
	GRAND TOTAL		7,098.53

ANNEXURE “D”
(Referred to in Para 5 of Part II)

Unadjusted Advance Payments

S. No.	Name of the Division	Name of the Scheme	Amount
			(Rs in Lakhs)
1.	Ex. Engineer PWD (R&B) Spl. Sub-Div. Mahore for the period from 02/2016 to 01/2018	Test check of Advance Payment Register- Unadjusted advance payments of Rs.13.60 crore.	1360.00
	2.	Executive Engineer PWD (R&B) B.C Road Division Bhaderwah for the period from 04/2015 to 02/2018	Advance payments available adjustment to the tune Rs 14.20 Crore
3.	Executive Engineer R&B Division Udhampur for the period from 09/2016 to 02/2018 (audit conducted in March 2018)	Advance payments awaiting adjustment to the tune Rs.257.14 lakh	257.14
4.	DY. DIRECTOR STORES PROCUREMENT DEPTT.JAMMU	Advance payments worth Rs 315.12 lakh awaiting adjustment.	315.12
5.	Ex. Engineer, PWD (R&B) Construction Division-II Jammu	Unadjusted balance of Rs 11.58 lakh under MPW.	11.58
		Advance payments awaiting adjustments- Rs.70.59 lakh	70.59
		Awaited Adjustment Accounts/utilization certificates of Rs 12.47 Crore	1247.00
6.	Ex. Engineer, PWD (R&B) Construction Division-III Jammu	Advance payments awaiting adjustment to the tune Rs.2.07 Crore	207.00
7.	Ex. Engineer, R&B Division, Kishtwar	Advance Payment for Rs 64.55 lakh. Irregular acquiring of 73180 liters of POL/HSD for Rs 44.49 lakh- Blockade of funds Rs 105.83 lakh	214.87

8.	Ex. Engineer, R&B Division, Kishtwar	Advance Payment vouchers-Unadjusted advance payments of Rs.77.09 lakh	77.09
9.	Executive Engineer PWD(R&B) Division, Chatroo	Advance Payment for Rs 156.56 lakh. Irregular acquiring of 8800 liters of POL/HSD for Rs 6.34 lakh-Blockade of funds Rs 150.83 lakh	313.73
10.	Chief Engineer, PHE Division, Jammu	Advance payment awaiting supplies *	986.14
11.	Executive Engineer, Hydraulic Division, Kishtwar	Advance Payment of Rs 1.50Crore.*	150.00
12.	Executive Engineer PHE Mechanical Division (North) Jammu	Awaited UC's against advance payments-Rs. 32.56 lakh	32.56
13.	Executive Engineer Public Health Engineering Division, Reasi	Advance payment register-awaiting adjustment-Rs. 1310.78 lakh	1310.78
14.	Executive Engineer, PHE Mechanical Division (South) Jammu	Advance payments awaiting adjustment-Rs.18.20 lakh	18.20
15.	Executive Engineer, PHE Mechanical Division, Rajouri	Advance payment of Rs.10.00 Lakh. "NABARD Loan Assistance" under Capex Budget 2016-17	10.00

16.	Executive Engineer, PHE Rural Division, Jammu	Advance Payment of the Division revealed that an amount of Rs. 608.209 lakh	608.20
17.	Executive Engineer, (R&B) City Road Division, Srinagar	Unadjusted advance payment of Rs. 212.51 lakh	212.51
		Unadjusted advance payment for land acquisition to the extent of Rs. 1576.93	1576.93
	GRAND TOTAL		10,186.93

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
			(Rs in Lakhs)
1.	Ex. Engineer PWD (R&B) Spl. Sub-Div. Mahore for the period from 02/2016 to 01/2018	Incurring expenditure on the Execution of works in anticipation of Administrative Approval under Plan Works	918.77
2.	Executive Engineer PWD (R&B) B.C Road Division Bheaderwah for the period from 04/2015 to 02/2018	Execution of works/road projects without Administrative Approval/Technical Sanction	3475.00
3.	Executive Engineer R&B Division Udhampur for the period from 09/2016 to 02/2018 (audit conducted in March 2018)	Execution of works amounting to Rs. 3789.84 Lakh in anticipation of Administrative Approval & Technical Sanction	3789.84
		Creation of financial liability of Rs. 568.34 lakh	568.34
4.	Ex. Engineer, PWD (R&B) Special Sub-Division, Marwah	Execution of works in anticipation of A A worth Rs 38.20 crore	3820.00
5.	Ex. Engineer, R&B Division Reasi	Incurring of expenditure on the Execution of works in anticipation of Administrative Approval amounting to Rs.17.66 Crore	1766.00
6.	Ex. Engineer, PWD (R&B) Construction Division-II Jammu	Execution of Works/ road projects without Administrative Approval/Technical Sanction.	15.17
7.	Ex. Engineer, PWD (R&B) Construction Division-III Jammu	Execution of Works/ road projects without Administrative Approval/ Technical Sanction. Irregular expenditure of Rs 507.54 lakh	507.57

8.	Ex. Engineer, R&B Division, Kishtwar	Execution of works in anticipation of Administrative Approval worth Rs 81.08 crore during the year 2016-17	8108.00
9.	Executive Engineer PWD(R&B) Division, Chatroo	Execution of works in anticipation of Administrative Approval worth Rs 81.08 crore during the year 2016-17.	8108.00
10.	Executive Engineer Tawi Bridge cum Medical College, Division , Jammu	Execution of works in anticipation of Administrative Approval worth Rs 80.45 crore during the year 2016-17.	8045.00
11.	Executive Engineer, Hydraulic Division, Kishtwar	works without accord of AA and TS: in respect of following schemes/activity. WSSO (CCDU), WQM&S, MIS, R&D, M&E, STA etc.	2959.89
12.	Executive Engineer Public Health Engineering City Division-I Jammu	Execution of works in absence of accord of Administrative Approval Irregular expenditure of under NRDWP	1907 .00
13.	Executive Engineer Public Health Engineering Division, Reasi	Awaited Administrative Approval Expenditure of Rs 1896.51 lakh was incurred	1896.51
14.	Executive Engineer, PHE Mechanical Division (South) Jammu	Non accord of Administrative approval and non observance of codal procedure resulted in irregular expenditure/payments of Rs.569.25 Lakh.	569.25
15.	Executive Engineer, PHE Mechanical Division, Rajouri	Non accord of Administrative approval and non observance of codal provisions resulted in irregular expenditure/payments of Rs.287.22 Lakh.NRDWP,BADP,MNP,M & E & LIC	287.22

		LOAN scheme	
16.	Executive Engineer, PHE Rural Division, Jammu	Slow pace of completion of schemes and Taking up of schemes under NRDWP in anticipation of AA/TS. Rs. 158.22 lakh	158.22
17.	Superintendent Engineer, PHE Mechanical Circle (Urban) Jammu	7187.85 lacs the Administrative Approvals to all these water works schemes has not been accorded till date.	7187.85
18.	Executive Engineer Mechanical Hospital & Central Heating Division (R&B), Srinagar	Execution of works without accord of Administrative Approval / Technical Sanction worth Rs 4.64 crore	464.00
19.	Executive Engineer Sub – Transmission Division, Ganderbal	Execution of works without Administrative Approval and Technical Sanction and without approval of annual plans Rs 254.48 lakh	254.48
20.	Executive Engineer, EM&RE Division-IV Khanyar, Srinagar	Execution of works without Administrative Approval / Technical Sanction – irregular expenditure of Rs. 241.66 lakh	241.66
21.	Chief Engineer, System and Operation Wing of Power Development Department, Srinagar	Execution of works without Administrative Approval / Technical Sanction of Rs. 54.60 crore	5460.00
22.	Executive Engineer, EM&RE Division Awantipora	Execution of works without Administrative Approval / Technical Sanction – irregular expenditure of Rs. 233.12 lakh	233.12
23.	Executive Engineer, EM&RE Division Anantnag	Execution of works without Administrative Approval / Technical Sanction – irregular expenditure of Rs.716.93 lakh	716.93
24.	Executive Engineer, EM&RE Division Budgam	Execution of works without Administrative Approval / Technical Sanction – irregular expenditure of Rs.330.14 lakh	330.14

25.	Executive Engineer, Sub-Transmission Division, Pulwama – Shopian	Execution of works without Administrative Approval and Technical Sanction and without approval of annual action plans - Rs 671.89 lakh	671.89
26.	Executive Engineer, Sub-Transmission Division, Bijbehara	Execution of works without Administrative Approval and Technical Sanction and without approval of annual action plans - Rs 407.87 lakh	407.87
	GRAND TOTAL		62,867.72

"Annexure F"
(Referred to in Para 7 of Part II)

Undue Benefit to Contractors

S. No.	Name of the Division	Name of the Scheme	Amount
			(Rs in Lakhs)
1.	Ex. Engineer PWD (R&B) Spl. Sub-Div. Mahore for the period from 02/2016 to 01/2018	Undue benefit to the contractors by issue of Cement on loan basis	69.21
2.	Executive Engineer R&B Division Udampur for the period from 09/2016 to 02/2018 (audit conducted in March 2018)	Non-deduction of Security deposits to the tune of Rs. 35.07 lakh	35.07
		Undue Financial aid to contractors Rs. 13.79 lakh	13.79
3	Ex. Engineer, PWD (R&B) Special Sub-Division, Marwah	Undue Financial aid to contractors to the tune of Rs.283.37 Lakh	283.37
4.	Ex. Engineer, R&B Division Basholi	Undue Financial aid to contractors Rs.824.91 lakhs	824.91
5.	Executive Engineer PWD(R&B) Kathua	Execution of works departmentally through contractors without invitation of tenders.	464.13
6.	Executive Engineer PWD (R&B) Div. Katra	Undue Financial aid to contractors	8.46
7.	Ex. Engineer, R&B Division Reasi	Execution of works departmentally Rs.39.24Lakhs without invitation of tenders.	39.24

		Undue benefit to contractors by issuing cement on basis- Rs.35.44Lakh.	35.44
		Non/short deduction of Security Deposit from contractors Rs.5.22Lakh	5.22
8.	Ex. Engineer, PWD (R&B) Construction Division-III Jammu	Short deduction of security/contractors deposit - Rs.30.46 Lakh.	30.46
9.	Ex. Engineer, R&B Division, Kishtwar	Undue Financial aid to contractors.	353.33
10.	Executive Engineer PWD(R&B) Division, Chatroo	Undue Financial aid to contractors.	230.56
11.	Ex. Engineer, PWD (R&B) Division, Samba	Undue Financial aid to contractors Rs. 200.65 lakh.	200.65
12.	Executive Engineer, Hydraulic Division, Kishtwar	Undue Financial aid to contractors worth Rs. 84.79 lakh by issuing material on loan basis.	84.79
13.	Executive Engineer Public Health Engineering Division, Reasi	Undue Financial aid to contractors by issuing key construction material on loan basis to the tune of Rs 5.77 lakh.	5.77
14.	Executive Engineer (R&B) Construction III, Ganderbal	Test check of the contractor's ledger, undue benefit to the contractor's amounting to Rs. 181.87 lakh	181.87
15.	Executive Engineer (R&B) division Vailoo Kokernag	Test check of the contractor's ledger, undue benefit to the contractor's amounting to Rs.50.36 lakh	50.36
16.	Executive Engineer (R&B) division Bandipora	Test check of the contractor's ledger, undue benefit to the contractor's amounting to Rs.21.96 lakh	21.96
17.	Chief Engineer EM&RE Wing Srinagar, Kashmir	Implementation of SCADA/DMS project in Srinagar town under R-APDRP part A – Non completion of project and non provision of recovery of mobilization advance in the contract resulted into non-recovery of mobilization advance of Rs. 1.88 crore and undue benefit to the contractor	188.00

18.	Executive Engineer Irrigation and Flood Control division, Srinagar	Dredging of River Jehlum from Bell mouth to Panzinara I) Non – completion of the project despite lapse of eight months. .II) Non invoking of penalty clause resulting in Non recovery of Rs. 2.02 Crore and Un-due benefit to the contractor.	202.00
	GRAND TOTAL		3,328.59

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)
1	Chief Engineer Design Inspection & Quality Control, Jammu for the period from 01/2016 to 01/2018	Delay in completion of ‘Construction of Conference Hall’ for Design Inspection and Quality Control Department at Bhagwati Nagar, Jammu.	31.80 lakh
		Purchase of Books	0.12
		Scrutiny of contingent record.	0.14
		Installation of Biometric	0.33
2	Ex. Engineer PWD (R&B) Spl. Sub-Div. Mahore for the period from 02/2016 to 01/2018	Execution of works departmentally Rs.91.22Lakhs without invitation of tenders.	91.22
		Awaited Utilization Certificates/Detailed Accounts of Rs.114.68Lakh.	114.68
3	Executive Engineer PWD (R&B) B.C Road Division Bhaderwah for the period from 04/2015 to 02/2018	Outstanding rent of residential buildings amounting to Rs 03.16 lakh.	3.16
4	Executive Engineer PWD (R&B) B.C Road Division Bhaderwah for the period from 04/2015 to 02/2018	Review of Security Deposit/ Deposit Contribution register	13.30
		Review of Form-50/51-Uncleared cheques worth Rs. 169.87 lakh	169.87
		Review of revenue records, outstanding rent of Rs. 72.59/- lakh ending March, 2017.	72.59
5	Superintending Engineer, PWD (R&B) Circle Rajouri) Review of works under RAMSA ending 12/2017-Poor implementation of the scheme.	1114.34
		Review of works under taken CRF(Central Road Fund) Scheme ending 1/2018-Poor implementation of the scheme.	6637.72
		Review of works under NABARD-Scheme ending 1/2018-Poor implementation of the scheme and other irregularities.	33745.19
		Review of works under District Plan-Scheme ending 1/2018-Poor implementation of the scheme and other irregularities.	3265.48

		Execution of works under District plan on unrealistic basis	2.50
		Review of works under Taken under City and Town Roads. Unrealistic estimates	803.70
		Review of Cash Deposits Register (CDR)	53.16
6	Chief Engineer Mechanical Engineering Department Jammu	lack of Internal Control Mechanism regarding receipt of Machinery viz-a viz Awaited supply of 02 No. Straight Boom (Vehicle Mounted Hydraulic crane) for System & Operation Wing of PDD Jammu Huge outstanding balances of Rs 1949.24 lakh on account of hire charges.	1949.24
		Review of Cash Deposit Register (CDR)- unclaimed deposits- Rs. 8.75 lakh	8.75
7	DY. DIRECTOR STORES PROCUREMENT DEPTT.JAMMU	Improper handling of stores, resulted in Loss of Rs 2.60 crore	260.00
		Non-levying of Penalty worth Rs 69.46 lakh on belated supplies	69.46
8	Ex. Engineer, PWD (R&B) Special Sub-Division, Marwah	NABARD-Scheme (Bridge at Margi-Rs130.51 lakh /Bridge at Afti-Rs 111.86 lakh and Bridge at Chaicha-Rs 103.00 lakh)	214.86
		District Plan Schemes	974.75
		Non-functional building	5.00
		Review of the works under taken under the Scheme-RAMSA	1161.65
		Review of the works under taken under the Health Sector	2077.63
		Non-depositing of revenue to the tune of Rs.3.67 Lakh	3.67
		Creation of liabilities to the tune of Rs.59.00 lakh.	59.00
		Outstanding Miscellaneous Public Works Advances	5.58
		Non-Clearance of compensation liability Rs. 103.70 lakh resulting non-completion of various projects.	103.70
		Payment of professional / retainership charges	0.40
		Awaited Detail Account of Rs 70.00 lakh	70.00
		Execution of works - Rs.18.57 lakh without inviting tendering.	18.57
		Test Check of the store stock records.	54.40

		Review of Deposit register - Non-crediting of unclaimed deposit to Govt., revenue	679.95
		Hire charges of LNT machine to the tune Rs.20.00 lakh	20.00
9	Ex. Engineer, R&B Division Basholi	Construction of link road from Komla to Khuban- non completion of road due to court stay due change in alignment	383.00
		Work done liabilities of Rs 1795.08 lakh	1795.08
		Short deduction of service tax of Rs 0.41 lakh	0.41
10	Executive Engineer PWD(R&B) Kathua	Un-cleared cheques worth Rs. 373.81 lakh	373.81
		Construction of Sub District Hospital at Nagri Parole- non completion of	525.00
		Construction of road from Plah more to Bohra	639.50
11	Executive Engineer PWD(R&B)Div. Katra	District plan	367.13
		State Plan Projectisation	5476.64
		Improvement in riding quality surface	995.21
		State Plan SCSP and TSP	154.00
		Non remittance of cost of tender form	0.02
		Outstanding material-at-site account amounting to Rs. 120.09 lakh	120.09
		Un-cleared cheques amounting to Rs.17.78 lakh	17.78
12	Ex. Engineer, R&B Division Reasi	Test check of Advance Payment Register- Unadjusted advance payments of Rs.152.16Lakh.	152.16
		Outstanding /Recoverable rent of Rs.14.24Lakh	14.24
		Non-deduction of Service tax amounting to Rs.6300/-	0.06
		Test check of Deposit Register.	312.92
13	Ex. Engineer, PMGSY Division, Jammu	Default on part of department to conduct proper survey while preparing DPR resulting in non-completion of Road work despite of incurring an expenditure of Rs. 551.68 lakh	551.68
		Preparation of DPRs without conducting 'Transect Walk' exercise resulting in non Completion of PMGSY schemes after incurring an expenditure of Rs. 1495.47 lakh	1495.47
		Delay in completion of works - non imposition of penalty under liquidated damages clause of contract agreement	86.46
		Awaited detailed accounts/utilization certificates of land compensation amount worth Rs. 548.34 lakh	548.34

		Awaited Detailed Accounts of Rs. 532.75 crore advanced to Forest Department	53275.00
		Granting of Mobilization/ Machinery & Equipment advance under PMGSY Absence of Mechanism for recovery of advances	16.36
		Non utilization of funds for maintenance of roads-Rs. 13.38 lakh	13.38
		Pradhan Mantri Gram Sadak Yojana (PMGSY) - Review thereof	4206.37
14	Ex. Engineer, PWD (R&B) Construction Division-II Jammu	Preparation of faulty project report resulting in revision of estimate-likely cost overrun of Rs 44.60 lakh.	44.60
		Improvement/Up-gradation of road from Seri-Panditan to Amb via Chak Bhalwal, Marjali and link road to Burn Patta (length=3.70 Kms)-review thereof	450.00
		Diversion of funds - Rs 27.03 lakh	27.03
		Construction of 260mtr span foot suspension bridge at Kattal Battal.	460.80
		Delay in completion of works due to non-release of state share funds.	1857.58
		Non preparation of Detailed Project Reports.	137.33
		Creation of financial liability of Rs. 4763.26 Lakh.	4763.26
		Outstanding Adjustment of material-at-site Account amounting of Rs. 34.92 Crore.	3492.00
		Test check of Public works Deposits of the Division	386.91
		Review of Deposit Contribution register- minus balance of Rs 0.53 Lakh	0.53
		Test check of Misc. Public Works Advance.	5.85
		Unclaimed FDR / CDR.	5.81
15	Ex. Engineer, PWD (R&B) Construction Division-III Jammu	Creation of financial liability of Rs. 1552.49 Lakh	1552.49
		Awaited Adjustment Accounts/utilization certificates of Rs 01.53 Crore.	153.00
		Un-cleared cheques amounting to Rs. 1.54 crore	154.00
		Outstanding material-at-site account amounting to Rs. 160.47lakh.	160.47
		Test check of Deposit Contribution register- Minus balance of Rs 19.96 Lakh.	19.96
		Public works Deposits of the Division.	460.00

		Misc. P.W. Advance	0.66
		Test check of FDR / CDR records.	6.34
		Outstanding rent of residential buildings amounting to Rs1.05 lakh.	1.05
16	Executive Engineer, Mechanical Division Udhampur for the period from 02/2016 to 11/2017	Unrealized Hire charges of machinery from the user divisions/private agencies- Accumulation of arrears to the tune of Rs. 290.62 lakh	290.62
		Non-carrying of repair and maintenance work to the departmental machinery-equipment in Divisional Workshop –despite availability of operational staff- repairs of departmental machinery from private agencies-Rs. 13.93 lakh	13.93
		Non crediting of Unclaimed Deposits of more than three years	6.66
17	Ex en Mechanical Engineering Division jammu	Avoidable purchase of Trucks/Diesel Road Rollers-Rs. 50.76 lakh	50.76
		Test check of Work-Shop records- Non-carrying out of full-fledged activities in the Divisional Workshop -Execution of repairs from private agencies-Rs. 588.29 lakh	588.29
		Unrealized Hire charges of machinery from the user divisions/private agencies-Accumulation of arrears to the tune of Rs. 736.15 lakh	736.15
		Time Barred un-cashed cheques amounting Rs 1.12 lakh	1.12
		Sanctioned stock reserve limit	33.98
		Obsolete stores	9.67
18	XEN, Mech. Eng. Div. Rajouri	Test check of workshop records - Non carrying of repair and maintenance work to the departmental machinery - equipment in Divisional workshop-despite availability of operational staff - Execution of repairs from private agencies - Rs.206.31 lakh.	206.31
		Unrealized Hire charges of machinery from the user divisions/private agencies - Accumulation of arrears to the tune of Rs.273.98 lakh	273.98
		Retention of Dozers in damaged condition by the Divisions leading to non-incurring of Rs.1.82 lakh on repair of these Dozers.	1.82
		Time Barred un-cashed cheques amounting Rs.26000/-	0.26
		Review of Public Works Deposit Register.	27.00

19	Executive Engineer Mechanical Division Khellani Doda	Test check of Work-Shop records- Non-carrying of repair and maintenance work to the departmental machinery-equipment in Divisional Workshop -despite availability of operational staff- Execution of repairs from private agencies-Rs. 144.58 lakh and idle wages to staff Rs.122.64 lakh	267.22
		Unrealized Hire charges of machinery from the user divisions/private agencies-Accumulation of arrears to the tune of Rs. 264.83 lakh	264.83
20	Ex. Engineer, Mechanical Engineering Deptt. Kishtwar	Unrealized Hire charges of machinery from the user divisions/private agencies-Accumulation of arrears to the tune of Rs 56.31 lakh	56.31
		Non-operational Divisional workshop- leading to repair of departmental machinery from private agencies- Rs 55.33 lakh	55.33
21	Ex en Mechanical Engineering Division kathua	Test check of Work-Shop records- Non-carrying of repair and maintenance work to the departmental machinery-equipment in Divisional Workshop –despite availability of operational staff- Execution of repairs from private agencies-Rs. 98.36 lakh	98.36
		Unrealized Hire charges of machinery from the user divisions/private agencies-Accumulation of arrears to the tune of Rs. 308.57 lakh	308.57
		Time Barred un-cashed cheques amounting Rs 11.63 lakh	11.63
22	Ex. Engineer, Mughal Road Division, Surankote (Poonch)	Execution of civil work in anticipation of AA/TS/Funds -resulting in creation of liability- Rs. 198.02 lakh	198.02
		Diversion of Funds to the tune of Rs. 43.41 Lakh	43.41
		Payment on contractors bill in absence of supporting machinery vouchers- Rs. 96.22 lakh	96.22
		Irregular hiring of Private vehicle from Local/ Open Market -Rs. 1.95 lakh	1.95
		Review of Public Works Deposit Register	0.94
23	Ex. Engineer, R&B Division, Kishtwar	Execution of work and preparation of estimates on unrealistic basis Rs 118.42 lakh.	118.42
		Non-Clearance of compensation liability Rs. 55.98 Crores resulting non-completion of various projects and denying of intended benefit to people.	5598.00
		Creation of liabilities to the tune of Rs.409.89	409.89

		lakh.	
		Parking of funds amounting to Rs. 3284.87 Lakh into deposit head.	3284.87
		Material-at-site Register-Unadjusted material of Rs.586.06 lakh	586.06
24	Ex. Engineer, R&B Division, Kishtwar	Outstanding Miscellaneous Public Works Advances	17.39
		Review of Deposit register - Non-crediting of unclaimed deposit to Govt. revenue	3285.00
		Awaited Detail Account -Rs 5827.77 lakh - Non-Ascertaining the status of the works	5827.77
		Un-cashed / Time barred cheques Rs. 64.06 lakh.	64.06
		Idle wages of Rs.70.58 lakh to excess staff with the Division.	70.58
		Wrong calculation of works bill-excess payment of Rs0.99 lakh	0.99
		Excess payment of Rs.30000/-	0.30
25	Executive Engineer PWD(R&B) Division, Chatroo	Non-Clearance of compensation liability Rs. 20.81 Crores resulting non-completion of various projects and denying of intended benefit to people.	2081.00
		Awaited Detail Account -Rs974.79 lakh -Non-Ascertaining the status of the works	974.79
		Passing of bill without ensuring the full details improvement/ upgradation of Roads.	550.00
		Outstanding on account of rent amounting to Rs. 53.44 Lakh	53.44
26		Material-at-site Register-Unadjusted material of `171.40 lakh	171.40
		Review of Deposit register-Non-crediting of unclaimed deposit to Govt. revenue	392.00
		Parking of funds into deposit Head.	392.00
		Un-cashed / Time barred cheques Rs. 69.88 lakh.	69.88
		Leave Encashment	11.93
27	Ex. Engineer, PWD (R&B) Division, Samba	Huge outstanding on account of material at site account worth Rs 15.33 crore and non-maintenance of record.	1533.00
		Idle wages of Rs.43.44 lakh to staff attached with the Division.	43.44
		Non-receipt of Material worth Rs 683.60 lakh from R&B Division-1 Jammu-	683.60

) Non-release of state share of Rs 237.10 lakh in respect of NABARD Schemes	237.10
		Un-cashed / Time barred cheques Rs. 24.44 crore.	2444.00
		Scrutiny of Vouchers	0.05
		Test Check of Cash Books	171.86
28	Executive Engineer Tawi Bridge cum Medical College, Division , Jammu	Non-production of record of the works of Construction of B C Road with side links for Rs 136.88 lakh.	136.88
		Non-utilization of funds for Rs 1455.73 lakh- Depriving the public of intended benefit.	1455.73
		Execution of work and preparation of estimates on unrealistic basis Rs 967.29 lakh.	967.29
		Non-Ascertaining the status of the works allotted to JKPCC Audit scrutiny of the record showed that funds were advanced to the MD JKPCC for the execution of the works. Following was the position of the funds required, funds advanced and status of the works.	1809.64
		Material-at-site Register Unadjusted material of Rs36.79 lakh	36.79
		Blockade of funds of Rs 44.83 lakh	44.83
		Outstanding Miscellaneous Public Works Advances	2.41
		Test Check of Deposit register - Non-crediting of unclaimed deposit to Govt., revenue	60.33
		Un-cashed / Time barred cheques Rs 5.23 lakh ending 3/2017	5.23
		Outstanding Rent of Trikuta complex Shops	71.99
		Installation of Biometric	0.14
29	Superintending Engineer, Mechanical Circle, Mechanical Engineering Department, Jammu	Huge outstanding balances of Rs 1310.72 lakh on account of Hire Charges.	1310.72
		Review of Cash Deposit Register (CDR)	2.00
30	Chief Engineer, PHE Division, Jammu	Tardy implementation of Plan Schemes NRDWP, NABARD, STF ,PM's Package	206722

31	Executive Engineer, Hydraulic Division, Kishtwar	Review of National Rural Drinking Water Programme(NRDWP) 1.Short release of state share: 2. Excess allocation/release under O&M	278.52 368.68
32	Executive Engineer PHE Mechanical Division (North) Jammu	Payment of idle wages to attached staff	14.69
33	Executive Engineer Public Health Engineering City Division-I Jammu	Non assignment of duties to the staff attached in Excess of the sanctioned posts-Payment of idle wages	139.00
		Delay in completion of the works-Cost escalation of Rs. 8.30 crore under NRDWP	830.00
34	Executive Engineer, PHE Mechanical Division (South) Jammu	Non installation of Capacitors resulted in avoidable expenditure of Rs. 299.99 Lakh	299.99
35	Executive Engineer, PHE Mechanical Division, Rajouri	Non-Installation of Capacitors – Avoidable payment of Rs. 77.85 lakh.	77.85
36	Executive Engineer (R&B) Construction III, Ganderbal	Excess payment of Rs. 15.27 lakh on various items in respect of construction of main building of polytechnic college at Ganderbal	15.27
37	Executive Engineer, Sub – Transmission Division-II Rajbagh, Srinagar	Non – deduction of service Tax of Rs. 9.41 lakh and labour cess of Rs 0.90 lakh	10.31
38	Executive Engineer, EM&RE Division- IV Khanyar, Srinagar	Less deduction of income Tax of Rs. 2.23 lakh	2.23
39	Chief Engineer EM&RE Wing Srinagar, Kashmir	Non deduction / Less deduction of Service Tax of Rs. 157.30 lakh	157.30
		Non deduction of Income Tax of Rs. 30.67 lakh	30.67

40	Executive Engineer, EM&RE Division Anantnag	Outstanding arrears of revenue on account of sale of electricity – 62.39 crore	6239.00
41	Executive Engineer, EM&RE Division Budgam	Non deduction of Service Tax to the tune of Rs. 4.19 lakh and Income Tax of Rs. 0.74 lakh	4.93
42	Executive Engineer, Sub-Transmission Division, Pulwama – Shopian	Short deduction of service Tax of Rs. 7.74 lakh	7.74
43	Executive Engineer Irrigation and Flood Control division, Ganderbal	Non deduction of Income Tax, Service Tax and cess from contractors payments to the extent of Rs. 7.17 lakh on departmental supplies.	7.17
44	Executive Engineer Irrigation division, Ompora Budgam	Loss of revenue to the extent of Rs. 6.24 lakh due to less deduction of Service Tax and Cess against the work done bills costing Rs. 128.22 lakh	128.22
		Non deduction of Service Tax amounting Rs. 13.22 lakh on works/services	13.22
GRAND TOTAL			1,88,783.01

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