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ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS OF JAMMU AND KASHMIR

2019-20

(01.04.2019 to 30.10.2019)



लोकहितार्थं सत्यमिच्छा
Dedicated to Truth in Public Interest

PRINCIPAL ACCOUNTANT GENERAL (A&E) JAMMU AND KASHMIR

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 2019-20 (01.04.2019 to 30.10.2019) 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 2019-20 (01.04.2019 to 30.10.2019) 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: 05.05.2022


Pr. Accountant General
Jammu & Kashmir

PART-I

ACCOUNTING ISSUES

1. 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 reconciliation was not done by 17 Controlling Officers **as detailed in Annexure-II.**

Recommendation

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

2. Receipt of Monthly Account (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, as the J&K Public Works Account Code is yet to be updated, hence the submission of schedules becomes mandatory in the light of the ibid mention rule, 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 -III

PART-II

FINANCIAL MANAGEMENT ISSUES

The following irregularities were noticed in the course of local Audit of Public Works Divisions ending 30.10.2019

1. Unfruitful/Unproductive Expenditure

15 Divisions incurred unfruitful/unproductive expenditure on water supply schemes, construction of Road/Road links, widening of existing roads, NABARD, WSS/NRWDP, non-completion of schemes, abandonment of construction, non-commissioning of Primary Health Building etc. amounting to Rs. **47.51 crore (ending 30.10.2019)** as detailed in **Annexure A**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

2. Blockade of Funds

11 Public Works Divisions did not take timely action for acquisition of land/obtaining forest clearance, finalization of proper site, submission of Utilization Certificate etc thereby blocking Rs. **13.59 crore (ending 30.10.2019)** of Government funds incurred on different schemes as shown in **Annexure B**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

3. Irregular Expenditure

An expenditure of Rs. **335.12 crore (ending 30.10.2019)** was incurred by 15 divisions on execution of works departmentally without inviting tenders, execution of works without administrative sanction as well as technical sanction, purchase of material from open market, un-authorized maintenance and repairs, hiring of private vehicles, hiring of private tankers etc. Details of the divisions and the works involved are shown in **Annexure C**. Though the

amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

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 and advance payment had been made but the supply of the material were awaited. Advance payments of Rs. **24.98 crore (ending 30.10.2019)** made to the various contractors were not adjusted by 09 Divisions. Details are shown in **Annexure D**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

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. 07 Divisions executed works valuing Rs. **312.86 crore (ending 30.10.2019)** 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**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

6. Undue Benefit to Contractors

Three Public work divisions passed on undue benefit of Rs. **2.55 crore (ending 30.10.2019)** to contractors on the contracts under execution by them. The undue benefit was given by way of issue of materials on loan basis to the contractors, less deduction of security deposit, financial aid to the contractors etc. Details of the divisions and the undue benefit passed on to the contractors are shown in **Annexure F**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

7. Other Cases

It was also observed that an amount of Rs. **304.03 crore** has been objected by the audit wing due to varied reasons as per details shown in **Annexure G**. Though the amount pertains to

previous years, however, the AIRs were issued during the period w.e.f 01.04.2019 to 30.10.2019.

ANNEXURE "I"

Number of Public Works Divisions Operative in Jammu & Kashmir State During the Financial Year 2019-20

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,PAMPPORE, 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,KHANAYAR, 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 DIVISION, 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 HYDROLOGIC 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) BARAMULLA
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	EXECITIVE ENGINEER,PWD(R&B) SOPORE
21.	PWD137	RIGHT RIVER CIRCLE ROAD DIVISION SRINAGAR
22.	PWD139	EXECITIVE 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 149	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, TANGDAR

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 DIVISION 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 the Arrears in Reconciliation For The Year 2019-20 (for the period w.e.f 01.04.2019 to 30.10.2019)

S No.	Particulars	No. of Controlling Officers
1.	Total number of Controlling Officers who were required to reconcile their accounts with AG's Office	44
2.	Number of Controlling Officers who have done the reconciliation work completely	22
3.	Number of Controlling Officers who have not attended to the work of reconciliation at all.	17
4.	Number of Controlling Officers who have done reconciliation work partially	05

Controlling Officers who have not conducted the Reconciliation of Expenditure With the Accounts maintained by the Accountant General (A&E) Office For The Year 2019-20 (01.04.2019 to 30.10.2019)

S.No.	Name of the Controlling Officers
1.	Chief Engineer R&B Kashmir
2.	Chief Engineer PMGSY Kashmir
3.	Chief Engineer UEED Kashmir
4.	Commissioner, urban local bodies, kashmir
5.	Director Estates, kashmir
6.	Chief Engineer, EM&RE, Kashmir
7.	Chief Engineer Irrigation and Flood control department Kashmir
8.	Chief Engineer System and operation Kashmir
9.	Chief Engineer project wing PDD Srinagar
10.	Chief Engineer Electric Procurement and Management Kashmir
11.	Chief Engineer Commercial And Survey Wing Kashmir
12.	Dy. F.A CAO Central PDD Kashmir
13.	Chief Engineer Electric Planning & Design Wing
14.	Development Commissioner, Power, J&K
15.	Sec. State Electricity Commission PDD

16.	Chief Engineer Store Procurement, Jammu
17.	Director, Training Testing Inspection & Survey Wing, Jammu

Controlling Officers who have conducted the Reconciliation of Expenditure With the Accounts maintained by the Accountant General (A&E) Office For The Year 2019-20 (01.04.2019 to 30.10.2019) partially.

S.No.	Name of the Controlling Officers
1.	Chief Engineer, EM&RE, Jammu
2.	Chief Engineer, Planning and Design Wing, Jammu
3.	Chief Engineer, Procurement and Material Management, Jammu
4.	Dy. Director, Store Procurement
5.	J&K State water Resources Regulatory.

ANNEXURE “III”

Statement Showing Department wise Details of Awaited Forms/Schedules During The Year 2019-20 (01.04.2019 to 30.10.2019).

- 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 2019-20.

ANNEXURE "A"

(Referred to in Para 1 of Part II)

Unfruitful/Unproductive Expenditure

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (In lakhs)
01.	Executive Engineer PWD (R&B) Special Sub Division, Gandoh Bhalessa.	Unfruitful expenditure	Construction of road due to non acquisition of land and awaited forest clearance.	80.22
02.	The Executive Engineer PWD (R&B) special sub division Mahore.	Unfruitful expenditure	Abandonment of works of construction of road	77.77
			Abandonment of construction due to defective planning.	178.82
			Abandonment of construction of PHC Building at Dewel.	88.91
			Non- commissioning of Primary Health Centre Building.	90.00
			Incomplete construction works under NABARD.	22.14
03.	The Executive Engineer PWD (R&B) Division ,Rajouri.	Unfruitful expenditure	Construction of Double Lane Motorable Bridge.	137.65

04.	Executive Engineer, PWD (R&B) Special sub Division, Doda.	Unfruitful expenditure	On construction of Allopathic Dispensary at Kastigarh.	52.00
05.	Executive Engineer, PWD (R&B) Division, Nowshera.	Unfruitful expenditure and Diversion of funds.	Due to non-obtaining of forest clearance.	91.36
		Unfruitful expenditure	Due to non completion of school building.	61.84
06.	Executive Engineer, PW (R&B) Division, Ramban.	Unfruitful expenditure, Blockade funds and Diversion of funds.	Under NABARD.	219.87
		Wasteful expenditure and unfruitful expenditure.	On construction foot suspension bridge near inspection hut at Ramsoo.	7.61
07.	Executive Engineer PW (R&B) Division, Poonch.	Unfruitful expenditure	On construction of road from Hill to Kurla.	118.35
08.	Executive Engineer PWD R&B Division, Chhatroo.	Unfruitful expenditure and Blockade of funds	Under Deposit Head.	184.67
		Unfruitful expenditure and Blockade of funds	On construction of Allopathic Dispensary.	152.62
09.	Executive Engineer PWD (R&B) B.C .Road Division Bhaderwah.01	Unfruitful expenditure	Due to dispute of land.	133.69
10.	Executive Engineer PWD (R&B) Division Udampur.	Unfruitful expenditure	Due to land dispute /forest clearance.	1019.81
11.	Executive Engineer ,	Unfruitful expenditure	Construction of	33.31

	Mechanical Engineering Division, Rajouri		residential quarters Execution of repairs.	
12.	Executive Engineer PHE city Division-II, Jammu.	Unproductive expenditure	Augumentation of WSS Nidheesh Vihar and Bankers Enclave.	58.59
13.	Executive Engineer PHE Division Rajouri.	Unfruitful expenditure	Due to non completion of the schemes.	119.25
		Unfruitful expenditure	Due to delay in completion of schemes.	52.85
14.	Executive Engineer PHE Rural Division Jammu.	Unfruitful expenditure	Due to non- completion of the schemes.	218.16
15.	Executive Engineer PHE City Division 1 Jammu.	Unproductive expenditure	Delay in completion of water supply schemes.	1551.78

ANNEXURE "B"
(Referred to in Para 2 of Part II)

Blockade of Funds

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer PWD (R&B) Special Sub Division ,Gandoh	Blockade of funds	Due to non availability of land.	109.80
02.	Executive Engineer ,PWD (R&B)Special sub Division	Blocking of funds	On construction of Allopathic Dispensary at Tantan.	25.00
03.	Executive Engineer PW (R&B) Division Ramban.	Blockade of funds	Due to non availability of land.	166.52
04.	Executive Engineer PW (R&B) Division, Poonch.	Blockade of funds	Due to non availability of land.	164.59
05.	Executive Engineer PWD R&B Division, Chhatroo.	Blockade of funds	Due to non availability of land under RMSA scheme.	105.69
06.	Executive Engineer PWD (R&B) Division Udhampur.	Blockade of funds	Reasons for non – incurring of expenditure.	61.58
07.	Executive Engineer, Mechanical Engineering Blockade of funds Division,Kathua.	Blockade of funds	On construction of residential accommodation.	33.00

08.	Executive Engineer, Mechanical Engineering Division, Khellani Doda.	Blockade of funds	Due to non finalization of proper site.	60.00
09.	Executive Engineer PHE Division Rajouri.	Blockade of funds	Utilization certificate.	52.57
10.	Executive Engineer PHE Division Samba.	Blockade of funds	Stoppage of work of water supply scheme to central university	300.00
		Blockade of funds	Due to Non finalization of layout plan by the CPWD.	100.00
11.	Executive Engineer, R&B Division, Ganderbal	Blockade of funds	Due to non availability of land	180.00

ANNEXURE "C"

IRREGULAR EXPENDITURE

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer, PWD (R&B) Special sub Division, Doda.	Irregular diversion of funds	On slip clearance and misc. Items.	39.48
02.	Executive Engineer, Mughal Road Division Buffliaz Surankote, Poonch.	Irregular	Hiring of private vehicles from local /open market.	5.13
03.	Executive Engineer PW (R&B) Division Ramban	Irregular expenditure	Works without obtaining the approval /sanction of competent authority.	190.55
04.	Executive Engineer PW (R&B) Division, Poonch.	Irregular expenditure	Execution of works without accord of Administrative Approval.	26705.75
05.	Executive Engineer PHE Division Kathua	Irregular expenditure	Purchase of material from open market.	17.92
		Irregular expenditure	Maintenance and repairs.	167.00
		Irregular expenditure	Execution of works departmentally without invitation of tenders.	116.34
06.	Executive Engineer PHE city Division-II, Jammu.	Irregular expenditure	Execution of works without Administrative Approval/Technical Sanction.	2574.26
		Irregular expenditure	On maintenance and repairs.	643.81
		Irregular expenditure	Execution of works departmentally without invitation of tenders.	107.58
		Irregular expenditure	ON local purchases.	39.31

07.	Executive Engineer PHE Rural Division Jammu.	Irregular expenditure	Maintenance and repairs.	303.97
08.	Executive Engineer PHE Division Samba.	Irregular expenditure	Purchase of material from open market.	9.85
		Irregular expenditure	Hiring of private tankers	47.07
09.	Executive Engineer PHE City Division 1 Jammu.	Irregular expenditure	Works without AA/Technical Sanction..	1764.00
		Irregular expenditure	Execution of works departmentally without invitation of tenders.	124.11
		Irregular expenditure	On maintenance and Repairs.	465.44
10.	Executive Engineer Mechanical Central Heating Division Sgr.	Irregular expenditure	Works without obtaining the approval/sanction of competent authority.	10.00
11.	Executive Engineer Const. Division Ist Sgr.	Irregular expenditure	Direct purchase of material from SICOP	14.00
12.	Executive Engineer R&B Division, Quazigund	Irregular expenditure	Execution of works without invitation of tenders.	14.66
13.	Executive Engineer R&B Division, Chadoora	Irregular expenditure	Works without obtaining the approval/sanction of competent authority and execution of works without invitation of tenders	27.38
14.	Executive Engineer R&B Division, Khandbal	Irregular expenditure	Works without obtaining the approval/sanction of competent authority	8.35
15.	Executive Engineer R&B Division, Ganderbal	Irregular expenditure	Execution of works without invitation of tenders.	116.48

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

Unadjusted Advance Payments

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer PWD (R&B) Special Sub Division, Gandoh Bhalessa.	Advance payment	Non- supply of material by store procurement Department.	364.18
02.	Executive Engineer PWD (R&B) Division, Rajouri.	Advance payment	Awaiting adjustment.	703.07
03.	Executive Engineer PW (R&B) Division Ramban.	Advance payment	To contractor.	0.22
04.	Executive Engineer PW (R&B) Division, Poonch.	Advance payment	Awaited material	177.00
05.	Executive Engineer PHE city Division-II, Jammu.	Advance payment	Awaited material UC/s.	334.38
06.	Executive Engineer PHE Division Rajouri.	Advance payment	Awaited material.	477.53
07.	Executive Engineer PHE Division Samba.	Advance payment	For supply of material.	138.8
08.	Executive Engineer PHE City Division 1 Jammu.	Advance payment	Awaited material /UC/s.	298.84
09.	Executive Engineer, R&B Division, Kupwara	Advance payment	Awaiting adjustment.	4.00

ANNEXURE "E"
(Referred to in Para 5 of Part II)

Works Executed without Administrative Approval

S.No	Name of the Division	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer PW (R&B) Division Ramban.	Works without obtaining the approval /sanction of competent authority.	190.55
02.	Executive Engineer PW (R&B) Division, Poonch.	Execution of works without accord of Administrative Approval.	26705.75
03.	Executive Engineer PHE city Division-II, Jammu.	Execution of works without Administrative Approval and Technical Sanction.	2574.26
04.	Executive Engineer PHE City Division 1 Jammu.	Execution of works without Administrative Approval and Technical Sanction.	1764.00
05.	Executive Engineer, R&B Division, Kulgam	Execution of works without Administrative Approval and Technical Sanction.	21.94
06.	Executive Engineer, Estates Division, Srinagar	Execution of works without Administrative Approval and Technical Sanction.	3.91
07.	Executive Engineer, R&B Division, Khanbal	Execution of works without Administrative Approval and Technical Sanction.	25.16

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

Undue Benefit to Contractors

S. No.	Name of the Division	Brief Particulars	Amount
			(In lakhs)
1.	Executive Engineer PWD (R&B) Division, Rajouri.	To contractor	94.32
2.	Executive Engineer PW (R&B) Division, Poonch.	To contractor.	73.55
3.	Executive Engineer PHE Mechanical Procurement Division Jammu.	Procurement of GI pipes of different dia from M/S Vishal pipes ltd.	87.13

ANNEXURE "G"
(referred to in Para 7 of Part II)
Other Cases

S.NO	Name of D.D.O	Monetary value (in lakhs)	Nature of Objections.
1	Executive Engineer, Buffliaz, Poonch	3.17	1) It may be certified that deduction of tax made on the bills has been credited into the proper head of Accounts with Documentary evidence. 2) It may be certified that the works were executed as per the norms of the Department and after invitation of tenders and works were allotted to the lowest tender. 3) It may be certified that the rates were paid as per the PWD sanctioned schedule of rates. 4) Present status of work may be furnished to audit. 5) Copy of Administrative approval and Technical section may also be furnished. 6) Copy of works order may be furnished.
2	Executive Engineer, Construction Division-I, Jammu	791.32	-do-
3	Executive Engineer, PWD (R&B) Const. Div NO. II, Lok Nirman Bhawan, Panama Chowk, Jammu (J&K)	1139.15	-do-
4	Executive Engineer, Construction Division-III, Jammu	1199.55	-do-
5	Executive Engineer, R&B, Kathua	218.73	-do-
6	Executive Engineer P.W.D. Nowshera	449.52	-do-
7	Executive Engineer, R & B Division, Poonch	870.76	-do-
8	Executive Engineer, R & B. Rajouri	821.01	-do-
9	Executive Engineer PWD	374.27	-do-

	(R&B) Division Ramban		
10	Executive Engineer, R & B, Samba	173.12	-do-
11	Executive Engineer, R & B, SSD, Mahore	127.26	-do-
12	Executive Engineer, (R & B) , SSD, Marwah	40.28	-do-
13	Executive Engineer, Tawi Bridge cum Medical College, Jammu	80.19	-do-
14	Executive Engineer, R & B Division, Udhampur	262.43	-do-
15	Executive Engineer, R & B. Reasi	190.50	-do-
16	Dy. Director, Estate Division, Srinagar	9.56	-do-
17	Executive Engineer, R & B Division, Kulgam	23.19	-do-
18	Executive Engineer, R & B Division, Budgam	30.00	-do-
19	Executive Engineer, R & B Division, Kupwara	44.70	-do-
20	Executive Engineer, Right River Circular Road Division, Srinagar	33.89	-do-
21	Executive Engineer, R&B Division, Sopore	1239.00	Execution of works under Cities & Towns by debit to PMDP
		227.35	Procurement of material by debit to PMDP which is a doubtful expenditure
		6607.00	Non-formulation of DPR's/Action under PMDP package
		131.10	Irregular expenditure on the execution of works on CM's commitment
		26.01	Diversion of funds from PMDP package
		2495.00	Concept of languishing projects programme-Hinding of failures for execution of works
		53.12	Diversion of funds
		211.00	Irregular expenditure under maintenance and repairs
		2082.00	Unauthorized creation of liability
		10.55	Purchase made from open market
		7.92	Inadmissible payment of arrears in violation of rule 2.43 of financial code vol-I on account of TBP
		36.70	Irregular payment on account of non-maintenance of leave account

22	Executive Engineer, Division, Baramulla	R&B	7.89	Less deduction of income taxes
			1629.00	Execution of works under Cities & Towns by debit to PMDP
			146.16	Procurement of material by debit to PMDP which is a doubtful expenditure
			3106.00	Non-formulation of DPR's/Action under PMDP package
			117.04	Irregular expenditure on the execution of works on CM's commitment
			55.95	Diversion of funds from PMDP package
			3027.24	Concept of languishing projects programme-Hinding of failures for execution of works
			111.67	Irregular expenditure under maintenance and repairs
			2044.00	Unauthorized creation of liability
			35.23	Purchase made from open market
			16.98	Inadmissible payment of arrears in violation of rule 2.43 of financial code vol-I on account of TBP
			72.81	Irregular payment on account of non-maintenance of leave account
			23.88	Less deduction of income taxes