



*ANNUAL REVIEW ON THE WORKING OF  
PUBLIC WORKS DIVISIONS OF  
JAMMU AND KASHMIR  
2018-19*



*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 2018-19 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 2018-19, 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 and Ladakh**

# 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 153 divisions (**Total 1836 Forms**) for the year 2018-19 were awaited (Details are given in **Annexure- III**).

## **2. 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 w.e.f 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 86% of the divisional officers conducted the reconciliation, however 39 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. Besides none of the divisional officers have conducted the reconciliation of PW Deposits w.e.f 01.04.2017 onwards.

### **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 14 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 ` 861.96 crore comprising of 23880 items were held under objection. The divisions were required to submit the requisite documents to clear these objections. As on date an amount of ` 6,80.55 crore comprising of 20979 items which include clearance since previous review 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	5,12,56,93,751
2	Public Health Engineering Department	1,04,10,03,436
3	Power Development Department	36,03,17,550
4	Irrigation and Flood Control Department	27,84,44,598

	<b>Grand Total</b>	<b>6,80,54,59,335</b>
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### **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:

<b>S.No.</b>	<b>Name of the Division</b>	<b>Voucher No/Date</b>	<b>Month</b>	<b>Amount</b>
01	Executive Engineer PWD Chatroo	01 of 7.7.2018	07/2018	1,21,400
02	Executive Engineer PHE Ground Water Division Jammu	1,12 of 2/7/2018 and 31.07.2018	07/2018	842435 77400
03	Executive Engineer EMRE Division Kishtwar	16 8.8.2018	08/2018	1,44,372
04	Executive Engineer PHE Akhnoor	15 of 16.08.2018	8/2018	44,840
05	Executive Engineer R&B Division Reasi	8 of 8/2018	8/2018	1,30,600
06	Executive Engineer EM&RE Doda	14/24.09.2018	9/2018	44,600
07	Executive Engineer Mechanical Division RTIC kathua	8/8.10.2018	10/2018	62,900

**II.** The bills to the tune of ` 1,03,69,714/- for the months detailed below were drawn at the treasury by various divisional officers without putting their signatures on the bills

which is serious lapse and indicate that the Government money was drawn without applying due checks as mandated upon the Drawing and Disbursing officers as per various manuals . It is also fraught with the risk of fraudulent/ irregular payments.

<b>S.No</b>	<b>Voucher NO/date</b>	<b>Amount</b>	<b>Name of DDO</b>	<b>Name of Try</b>
01	39/21-5-2018	23,327	Executive Engineer Sewerage and Drainage Division Jammu	Gandhi Nagar
02	10/8-5-2018	44,53,730	Executive Engineer Tawi Bidge/Medical college Jammu	Saddar Jammu
03	93/20.12.2018	3,72,212	Executive Engineer TLMD-II Jammu	Gandhi Nagar
04	28/18/03/2019	16,604	Executive Engineer R&B Division Kathua	Kathua
05	12/-02-2019	54,78,107	Executive Engineer PHE Rural Jammu	Saddar Jammu
06	30/-/02/2019	25,734	Executive Engineer PHE (M)Division Kathua	Kathua

**Recommendation**

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



## **PART-II**

# **FINANCIAL MANAGEMENT ISSUES**

The Following irregularities were noticed in the course of local Audit of Public Works Divisions ending 03/2019.

### **1. Unfruitful/Unproductive Expenditure**

26 Divisions incurred unfruitful/unproductive expenditure on various lift Irrigation Schemes, Water Supply Schemes, Construction of Road and Bridges, improvement to existing roads, NABARD schemes, national rural water development programme schemes, improvement of receiving stations etc. amounting to ` **255.45 crore (ending 03/2019)** as detailed in

**Annexure A.**

### **2. Blockade of Funds**

Due to delay in acquisition of land/ Forest clearance and purchase of material/non-execution of work. /unrealistic estimates etc 18 Divisions blocked ` **33.79 crore (ending 03/2019)** of Government funds under different schemes as shown in **Annexure B.**

### **3. Irregular Expenditure**

An expenditure of ` **222.14 crore (ending 03/2019)** was incurred by 37 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. 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 ` **93.43 crore (ending 03/2019)** made to the various contractors were not adjusted by 16 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. 08 Divisions executed works valuing ` **246.90 crore (ending 03/2019)** 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.**

#### **6. Undue Benefit to Contractors**

07 Public work divisions passed on an undue benefit of ` **5.80 crore (ending 03/2019)** 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**

In addition to the cases as referred to in 1 to 6 above an amount of ` **677.70 crore** was also expended irregularly and objected to by the audit for varied reasons as detailed the **Annexure G.**

## ANNEXURE “I”

### Number of Public Works Divisions Operative in Jammu & Kashmir State during the Financial Year 2018-19

<b>JAMMU - DIVISION</b>		
<b>IRRIGATION DEPARTMENT</b>		
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
<b>PUBLIC WORKS DEPARTMENT (R&amp;B)</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

**K A S H M I R – D I V I S I O N**

**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
<b>POWER DEVELOPMENT DEPARTMENT</b>		
01.	PDD104	EXECUTIVE ENGINEER, ELECTRIC 5 <sup>TH</sup> 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,PAMPORA, 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.
<b>PUBLIC HEALTH ENGINEERING DEPARTMENT</b>		
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 HYDROLIC DIVISION, BANDIPORA
<b>PUBLIC WORKS DEPARTMENT (R&amp;B)</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 <sup>ST</sup> 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 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 YOJANA) (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)**

<b>S. No</b>	<b>Name of the Department</b>	<b>Form-69</b>	<b>Form-70</b>	<b>Form-73</b>	<b>Form-78</b>
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 2018-19

**ANNEXURE “III”**

**Schedule of Settlement With Treasury**

**(Position of Awaited Form-50/51 For The Year 2018-19)**

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.
<b>JAMMU DIVISION</b>					
1	Irrigation and Flood Control Department	300	156	144	12
2	Power Development Department	336	216	120	10
3	PWD (R&B) Mechanical Department	588	336	252	21
4	Public Health Engineering Department	276	156	120	10
Sub Total (J)		1500	844	636	53
<b>KASHMIR DIVISION</b>					
1	PWD (R&B) Department	720	168	552	46
2	Public Health Engineering Department	336	60	276	23
3	Power Development Department	492	264	228	19
4	Irrigation & Flood Control Department	324	180	144	12
Sub Total (K)		1872	672	1200	100
Grand Total (J&K)		3372	1516	1836	153



## **Annexure IV**

### **List of the Public Works Divisions who have not conducted the reconciliation of Public works deposits.**

#### **JAMMU PROVINCE**

##### Power Development Department Jammu

<b>S.NO</b>	<b>Division Code</b>	<b>Name of Division</b>
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

<b>S.NO</b>	<b>Division Code</b>	<b>Name of Division</b>
01	PHE011	Town Drainage Division Jammu
02	PHE012	Sewerage and Drainage division Jammu

##### PWD (R&B) Department Jammu

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

##### PMGSY Department Jammu

<b>S.NO</b>	<b>Division Code</b>	<b>Name of Division</b>
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

<b>S.NO</b>	<b>Division Code</b>	<b>Name of Division</b>
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	Eletric 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 2018-19**

<b>S No.</b>	<b>Particulars</b>	<b>No. of Controlling Officers</b>
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	32
3.	Number of Controlling Officers who have not attended to the work of reconciliation at all.	14

**Controlling Officers who have not conducted the Reconciliation of Expenditure With the Accounts maintained by the Accountant General (A&E) Office For The Year 2018-19**

<b>S.No.</b>	<b>Name of the Controlling Officers</b>
1.	Chief Engineer R&B Kashmir
2	Chief Engineer Mechanical Engineering Department Kashmir
3.	Chief Engineer PMGSY Kashmir
4.	Superintending Engineer Leh
5.	Superintending Engineer Kargil
6.	Chief Engineer Irrigation and Flood control Department Kashmir
7	Chief Engineer System and operation Bemina Kashmir
8.	Chief Engineer Electric Procurement and Management Kashmir
9	Dy.F.A CAO Central PDD Kashmir
10	J&K State water Resources Regulatory.
11.	Commissioner Urban and Local bodies Kashmir
12.	Dy. Director Design and Inspection Kashmir
13	Stores Procurement Department Kashmir
14.	Stores Procurement Department Jammu.

**ANNEXURE “VI”**

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

**(Clearance upto 09/2019)**

<b>S. No.</b>	<b>Name of the Division</b>	<b>Amount (in Rs.)</b>	<b>No. of Items</b>
<b>A- PWD (R&amp;B) DEPARTMENT - JAMMU</b>			
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
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
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
17	Executive Engineer, Sewerage & Drainage Division (West), Jammu	47824033	103
18	Executive Engineer, P WD (R&B) Division , Katra	206092913	610
19	Executive Engineer, PMGSY, Ramnagar	21277846	45
<b>Grand Total</b>		<b>2,05,44,39,993</b>	<b>3740</b>
<b>B- MECHANICAL DEPARTMENT - JAMMU</b>			
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
<b>Grand Total</b>		<b>79874596</b>	<b>556</b>
<b>C- PUBLIC HEALTH ENGINEERING DEPARTMENT - JAMMU</b>			
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
<b>Grand Total</b>		<b>832833041</b>	<b>5819</b>
<b>D - POWER DEVELOPMENT DEPARTMENT - JAMMU</b>			
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
<b>Grand Total</b>		<b>350726084</b>	<b>3318</b>
<b>E - IRRIGATION DEPARTMENT - JAMMU</b>			
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	15565029	163

	Construction Division , Jammu		
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
	<b>Grand Total</b>	<b>259351166</b>	<b>2373</b>
<b>R&amp;B Department Kashmir</b>			
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 <sup>st</sup> Srinagar	32805677	76
05	Executive Engineer, Constructions 2 <sup>nd</sup> 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 <sup>st</sup> 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, 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	Executive Engineer R&B Division 2 <sup>nd</sup> Kargil	36728	21
23	Executive Engineer R&B Division 1 <sup>st</sup> Kargil	70348094	62
24	Executive Engineer Spl Sub Division Khaltasi	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
37	Executive Engineer, Special Sub Division, Gurez	92310355	129
38	Executive engineer Mechanical Division leh	8325536	60
39	Executive Engineer Mechanical Division Baramulla	7640654	26
40	Executive Engineer, Mughal Road Division, Shopian	57025393	112
41	Executive Engineer, PWD (R&B) Division, Sumbal	22036139	96
42	Executive Engineer, PWD (R&B) Division, Magaam	15452779	71
43	Executive Engineer PMGSY Budgam	32184	18
44	Executive Engineer PMGSY Pulwama	29005	11
45	Executive Engineer PMGSY Anantnag	35428	7
46	Executive Engineer PMGSY Baramulla	39428	9
47	Executive Engineer PMGSY Kupwara	40082	12
48	Executive Engineer PMGSY Kulgam	35458	14
49	Executive Engineer PMGSY Bandipora	35820	19
50	Executive Engineer PMGSY Kargil	42001	25
51	Executive Engineer PMGSY leh	43428	20
52	Executive Engineer PMGSY Ganderbal	42004	7
53	Executive Engineer PMGSY Uri	452001	18
54	Executive Engineer PMGSY Handwara	36252	16
	<b>GRAND TOTAL</b>	<b>2991379162</b>	<b>2815</b>
<b>B – PUBLIC HEALTH ENGINEERING DEPARTMENT - KASHMIR</b>			
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 <sup>st</sup> Srinagar	178604	21
13	Executive Engineer, Sewerage and Drainage Division 2 <sup>nd</sup> 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
	<b>GRAND TOTAL</b>	<b>208170395</b>	<b>1202</b>

**C – POWER DEVELOPMENT DEPARTMENT - KASHMIR**

01	Executive Engineer Electric 5 <sup>th</sup> 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 <sup>st</sup> Srinagar	10921	16
10	Executive Engineer Electric Division 3 <sup>rd</sup> 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 <sup>st</sup> Bemina Srinagar	65421	11
19	Executive Engineer TLMD division 3 <sup>rd</sup> Amargarh Sopore	78921	14
20	Executive Engineer Inspection Division Srinagar	79961	14
21	Executive Engineer, T.L.M.D 1 <sup>st</sup> ,Bemina	89541	17
22	Executive Engineer electric Div-2 Rajbagh Srinagar	678210	14
23	Executive Engineer STD 2 <sup>nd</sup> 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 <sup>th</sup> 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
	<b>GRAND TOTAL</b>	<b>9591466</b>	<b>565</b>

#### **A – Irrigation Department Kashmir**

01	Executive Engineer Flood Control Division Anantnag	91232	26
02	Executive Engineer Irrigation Division Gandarbal	478886	63
03	Executive Engineer Irrigation Division Pampore	212166	24
04	Executive Engineer Irrigation Division Anantnag	1914399	30
05	Executive Engineer Irrigation and Flood control Division Baramulla	68874	19

06	Executive Engineer Irrigation Division Kulgam	33460	12
07	Executive Engineer Irrigation and FC Division Handwara	1597636	33
08	Executive Engineer Irrigation Division Ompora Budgam	12255	12
09	Executive Engineer Irrigation Division Pulwama	294098	19
10	Executive Engineer Irrigation Division Shopian	45920	17
11	Executive Engineer Irrigation and FC Division Sopore	1141332	33
12	Executive Engineer Irrigation and FC Division Sumbal Sonawari	450212	23
13	Executive Engineer Irrigation Division Tral	767628	29
14	Executive Engineer Mechanical Irrigation Irrigation Division Shadipora	402562	22
15	Executive Engineer Mechanical Irrigation Division Anantnag Hq Awantipura	301766	17
16	Executive Engineer Mechanical Irrigation Division South Srinagar	242591	13
17	Executive Engineer Flood Construction Division Kakapora.	441052	27
18	Executive Engineer Mechanical construction Irrigation Division Srinagar	244706	27
19	Executive Engineer Flood Mechanical Division Baramulla	703062	19
20	Executive Engineer Mechanical Irrigation Division Baramulla	1667130	31
21	Executive Engineer Irrigation Division Leh	78584	12
22	Executive Engineer Irrigation and FC Division Srinagar	264942	17
23	Executive Engineer Irrigation and FC Division Leh	180328	11
24	Executive Engineer Flood Spill Channel Division Narabal	260307	10
25	Executive Engineer Irrigation and FC Division Kupwara	195242	21
26	Executive Engineer Hydraulic Division Uri	7003062	24
<b>Grand Total</b>		<b>19093432</b>	<b>591</b>

**ANNEXURE “A”**  
**(Referred to in Para 1 of Part II)**  
**Unfruitful/Unproductive Expenditure**

S.No	Name of the Division	Name of the Scheme	Amount	
			(in Lakhs)	
01	Executive Engineer PWD (R&B) Division, Nowshera for the period from 02/2017 to 04/2018	Para 1: Construction of Sports Stadium at Kalakote under District Plan - Unfruitful expenditure of Rs.93.50 lakh due to non receipt of funds resulting in not taking up of other envisaged components.	93.50	
		Para 2: Construction of Health Sub Centre Dandesar Nowshera- Unfruitful expenditure of Rs 40.00 lakh	40.00	
		Para 3(II)Unfruitful expenditure of Rs.7.65 crore on incomplete NABARD Schemes due to awaited state share of Rs.85.00 lakh	765.00	
02	Executive Engineer PWD (R&B) Division, Basohli for the period from April' 2017 to July' 2018	Para 1:Wasteful expenditure of Rs.46.62 lakh on 'Remodelling/ Up-gradation of old building of CHC Basohli'.	46.62	
03	Executive Engineer (R&B) Construction Division no. II, Jammu for the period from January' 2018 to November' 2018	Para 3 (B):Unfruitful expenditure of Rs.138.58 lakh due to non-availability of site/land dispute.	138.58	
04	Executive Engineer PWD (R&B) Division, Samba for the period from October' 2017 to September' 2018	Para 1:Construction of 132 m span foot suspension bridge over Basanter River at Hunded- Unfruitful expenditure of Rs.162.50 lakh	162.50	
		Para 2 (A):Construction of ESI Dispensary at Industrial Growth Centre, Samba-Unfruitful expenditure of Rs.43.81 lakh.	43.81	
		Para 2 (B):Unfruitful expenditure of Rs. 50 lakh on construction of Stadium at Gurah Slathia.	50.00	
		Para 3 (D):Un-fruitful expenditure due to non-completion of schemes		
05	Chief Engineer Public Works (R&B) Department Jammu for the period from March 2018 to March 2019	Para 4:Abandonment of works taken up under "Special Bridge Programme" - Wasteful expenditure of Rs. 32.91crore.	3291.00	
06	Executive Engineer PWD (R&B) Construction Division No. I Jammu for the period from 01/2018 to 03/2019	Para 2:Unfruitful expenditure of Rs.1194.31lakh due to land dispute/forest clearance.	1194.31	
07	Executive Engineer PWD (R&B) Construction Division No. III Jammu for the period from 01/2018 to 03/2019	Para 1:Unfruitful expenditure of Rs.77.00lakh on "Construction of link road from PHE Rest House at Amb to PHE Pumping Station Tawi at Thorni" (Under NABARD)	77.00	

		Para 2:Unfruitful expenditure of Rs.618.02lakh due to land dispute/forest clearance.	618.02
08	XEN, PHE, Mechanical (Rural) Division, Srinagar.	Unproductive Expenditure of Rs. 0.85 Crore due to non-execution of works of WSS Choon.	85.00
		Water supply scheme Handle Bagh costing Rs. 7.02 crore	702.00
		Water supply scheme Doodh pathari costing Rs. 3.05 crore	305.00
		Water supply scheme Addina costing Rs. 1.10 crore.	110.00
09	XEN, PHE Mechanical Division (South), Awantipora	Water supply scheme Maskhud – Depleted source – Non laying and fitting of Distribution network – Unproductive expenditure of Rs. 154.97 lakh.	154.97
		Construction of additional Over Head tank at Gassipora – water Quality problem – Unproductive expenditure of Rs. 64.22 lakh.	64.22
		Abandonment of works on water supply schemes – Non – functional of water supply schemes – Unproductive expenditure of Rs. 15.65 Crore	1565.00
		Water supply scheme Galbagh-Non Functional WSS-Unfruitful expenditure of Rs.307.41 lakh including Rs. 44.01 lakh Mechanical Components.	351.42
		Unfruitful expenditure of Rs. 43.00 lakh due to failure of Tank Well	43.00
10	XEN, PHE Mechanical Division (North), Sopore	Poor planning in execution of water supply scheme Khushalpora Syed colony Chennad Sangrama – Non functional of WSS – unproductive expenditure of Rs. 178.11 lakh under NRDWP	178.11
		Non ensuring of encumbrance free sites for construction of water supply scheme – Unproductive expenditure of Rs. 150.34 lakh due to land disputes	150.34
		Water Supply scheme hib Dangerpora-Additional works and equipments required	54.23

		for successful commissioning of the WSS not covered in the scope of original DPR-non functional of WSS-unfruitful expenditure of Rs. 54.23 lakh	
		Water Supply scheme Alsafa Colony-Additional works and equipments required for successful commissioning of the WSS not covered in the scope of original DPR-non functional of WSS-unfruitful expenditure of Rs. 50.00 lakh	50.00
		Non installation of electro-mechanical equipments-unproductive expenditure of Rs. 13.15 crore.	1315.00
11	XEN, PHE Division, Budgam	Incompletion of Ichikoot water supply scheme within its timeline resulted in unproductive expenditure of Rs. 1.00 Crore	100.00
		Unfruitful Expenditure of Rs. 60.00 lakh due to non-completion of WSS choon within scheme time period.	60.00
		Inadequate funding to Ratsona-Radbugh Water Supply Scheme resulted in poor execution of work and unfruitful expenditure of Rs. 69.00 lakh	69.00
		Targy implementation of Bamdara Khag Water Supply Scheme resulted in unfruitful expenditure of Rs. 44.00 lakh	44.00
		Incomplete water supply scheme of Lachmanpora brass over a period of three years resulted in unfruitful expenditure of Rs.145.00 lakh	145.00
12	XEN, PHE Division, Kulgam	Incompletion of Challen Narsingpora water supply scheme within its timeline resulted in unproductive expenditure of Rs. 0.21 Crore	21.00
		Delayed execution of water supply scheme of Laispora within project timeline resulted in unproductive expenditure of Rs. 0.09 Crore	0.09
13	XEN, PHE Division, Baramulla	Poor planning in execution of water Supply Scheme Kushalpora Syed Colony Chenenad Sangrama – Non functional of WSS – unproductive Expenditure of Rs. 178.11	178.11

		lakh under NRDWP.	
14	XEN, PHE Division, Qazigund	Water supply scheme Maskhud – Depleted source – Non laying and fitting of Distribution Network – Unproductive expenditure of Rs. 154.97 lakh.	154.97
		Construction of additional over head tank at Gassipora – water quality problem – Unproductive expenditure of Rs. 64.22 lakh	64.22
		Non coverage of habitations – Unproductive expenditure of Rs. 16.01 Crore	1601.00
15	XEN, PHE Division, Sopore	Water supply scheme Shah Mohalla – Panzinara – source Dispute – Blockade of key material worth Rs. 71.13 lakh – Unproductive expenditure of Rs. 158.38 lakh	158.38
		Water supply scheme saidapura dangerpora – land Dispute – Unproductive expenditure of Rs. 367.07 lakh	367.07
16	XEN, PHE Division, Bijbehara	Removal of Junk of pipes from Kokernag spring and its water course – Non obtaining of NOC from Fisheries Department – Unproductive expenditure of Rs. 207.16 lakh	207.16
		Water supply scheme Raitengri – Unproductive expenditure of Rs. 115.00 lakh	115.00
		Unproductive expenditure of Rs. 34.90 Crore due to non coverage of habitations.	3490.00
17	XEN, PHE Division, Awantipora	Unfruitful expenditure of RS. 263.40 lakh	263.40
18	Executive Engineer , PHE Rural Division , Jammu	NRDWP/Unfruitful expenditure of Rs. 80.19 lakh	80.19
		Unproductive expenditure of Rs. 145.68 lakh & wasteful expenditure of Rs. 38.75 lakh in WSS Bermuni	145.68 38.75
19	Executive Engineer PHE Division, Udhampur	Unfruitful expenditure of Rs. 164.32 lakh	164.32

20	Executive Engineer PHE Division, Akhnoor	Failure in developing of water source under water supply scheme Jamotian resulting in wasteful expenditure of Rs. 24.00 lakh and Unfruitful expenditure of Rs. 82.34 lakh	24.00
		Irregular expenditure of Rs. 13.11 lakh on purchase of material from open market in piece meals	13.11
		Non-developing of water source under water supply scheme Mawacheerian resulting in blockade of funds amounting to Rs. 17.00 lakh and Unfruitful expenditure of Rs. 50.97 lakh	17.00 50.97
21	Executive Engineer PHE Division, Doda	Non-completion of water supply scheme Dhar Chobia Unfruitful expenditure of Rs. 79.19(IIA)	79.79
22	Executive Engineer PHE Division, Kathua	Improvement and Augmentation of WSS Industrial Estate Kathua – Delay in completion of the scheme resulting in unfruitful expenditure of Rs. 119.79 lakh	119.79
		Non- prioritization of works under NRDWP –Unfruitful expenditure of Rs. 26.46 crore	2446.00
23	Executive Engineer PHE Division, Nowshera	Non- prioritization of works under NRDWP - Unfruitful expenditure of 10.20 crore	1020.00
		Non- developing of water source under augmentation and Extension of water supply Jungrial under NRDWP resulting in Unfruitful expenditure of Rs. 100.636 lakh	100.636
		Improper planning and slow funding in execution of water supply scheme Beri pattan under NRDWP resulting in Unfruitful expenditure of Rs. 153.13 lakh	153.13
24	Executive Engineer PHE Division, Reasi	Unfruitful expenditure of Rs. 117.31 lakh- Non completion of WSS Aliya due to improper planning and diversion of funds	117.31
25	Executive Engineer PHE Division,	Non- prioritization of works under NRDWP- Unfruitful expenditure of Rs.	1848.00

	Rajouri	18.48 crore	
		Non- commissioning of water supply scheme Bari Dharhal resulted in unproductive expenditure of Rs. 138.26 lakh	138.26
		Non-completion of water supply scheme Topa Dodaz resulted in unproductive expenditure of Rs. 154.20 lakh	154.20
26	Executive Engineer PHE Division, Samba	Improvement and Augmentation of WSS Ramgarh Town. Delay in completion of the scheme. Unproductive expenditure of Rs. 147.63 lakh besides , time over- run and likely cost over-run	147.63
	<b>Grand Total</b>		<b>25,545.79</b>



**ANNEXURE “B”**  
**(Referred to in Para 2 of Part II)**  
**Blockade of Funds**

S.No	Name of the Division	Name of the Scheme	Amount (in Lakhs)
01	Executive Engineer PWD (R&B) Division, Nowshera for the period from 02/2017 to 04/2018	Para 5(II)Blockade of funds amounting to Rs.61.81 lakh due to non- completion of school buildings under Multi-Sectoral Development Programme	61.81
02	Executive Engineer PWD (R&B) Division, Basohli for the period from April’ 2017 to July’ 2018	Para 3 (A):Advance payments to Stores Procurement Department-Blockade of Rs. 545.88 lakh	545.88
03	Executive Engineer PMGSY Division, Rajouri for the period from 12/2012 to 04/2018	Para 4Blockage of funds amounting to Rs.677.01 lakh on held-up road projects under the programme	677.01
04	Executive Engineer (R&B) Construction Division no. II, Jammu for the period from January’ 2018 to November’ 2018	Para 1 (A):Construction of Sub-Centre building Showa Mata (Shiva Patta) Kot Bhalwal-Blockade of Rs.42.50 lakh	42.50
05	Executive Engineer (R&B) Special Sub-Division, Doda for the period from October’ 2016 to July’ 2018	Para 1:Construction of 15 M span through type steel girder motorable bridge over Bharath Nallah in Km 24th RD 230-265 of Doda Bharath road at Bungam-Blockade of funds of Rs.65.19 lakh	65.19
		Para 2: Construction of Schools under Rashtriya Madhyamik Shiksha Abhiyan (RMSA)-Blockade of funds amounting to Rs.93.44 lakh	93.44
06	Executive Engineer PWD (R&B) Division, Samba for the period from October’ 2017 to September’ 2018	Para 4 (A):Advance payments to Stores Procurement Department - Blockade of Rs. 528.21 lakh	528.21
07	Executive Engineer PWD (R&B) Construction Division No. III Jammu for the period from 01/2018 to 03/2019	Para 5:Blockade of Government funds to the tune of Rs.197.62lakh	197.62
08	XEN, PHE Mechanical Division (South), Awantipora	Blockade / non utilization of government funds – deposit contribution to the tune of Rs. 9.24 lakh	9.24
09	XEN, PHE Mechanical Division (North), Sopore	Non utilization of Machinery and equipment purchased thus blockade of Government funds to the tune of Rs. 30.38 lakh	30.38

10	XEN, PHE Division, Sopore	Blockade of funds – deposit contribution to the tune of Rs. 10.07 lakh	10.07
11	Executive Engineer PHE Ground Water Division, Srinagar.	Locking of funds to the tune of Rs. 4.50 crore	450.00
12	Executive Engineer PHE Division, Udhampur	Diversion of material amounting to Rs. 45.81 lakh and blockade of funds amounting Rs. 35.19 lakh non- utilization of funds amounting to Rs. 6.41 lakh	35.19
13	Executive Engineer PHE(M) Ground Water Drilling Division , Jammu	Blockade of funds Rs. 48.95 lakh due to its non- utilization	48.95
	<b>Grand Total</b>		<b>2,795.49</b>

**ANNEXURE “C”**  
**(Referred to in Para 3 of Part II)**  
**Irregular Expenditure**

S. No.	Name of Division	Name of Scheme	Amount in Lakh
01	Deputy Director, Stores Procurement Department for the period from 11/2017 to 9/2018	Para 1 (B):Irregular drawl of pay arrears-Rs.11.92 lakh.	11.92
02	Executive Engineer PWD (R&B) Division, Basohli for the period from April’ 2017 to July’ 2018	Para 4 (E):Irregular expenditure of Rs.100.96 lakh on execution of works without obtaining the approval /sanction of competent authority.	100.96
03	Executive Engineer PWD (R&B) Division, Katra for the period from June’ 2017 to June’ 2018	Para 3 (C):Incurring of expenditure on Maintenance and Repairs-Rs.257.31 lakh	257.31
		Para 4 (B):Irregular clearance of liabilities-Rs 33.08 lakhs	33.08
04	Executive Engineer (R&B) Special Sub-Division, Doda for the period from October’ 2016 to July’ 2018	Para 6 (C):Irregular clearance of liabilities-Rs.27.09 lakh	27.09
		Para 7 (D):Expenditure on Maintenance and Repairs Rs.369.49 lakh	369.49
05	Executive Engineer PWD (R&B) Division, Samba for the period from October’ 2017 to September’ 2018	Para 7 (B):Irregular expenditure of Rs 160.69 lakh on Maintenance and Repairs.	160.69
	Executive Engineer PWD (R&B) Division, Reasi for the period from 01/2018 to 03/2019	Para-6(ii)Irregular expenditure of Rs 5.53 lakh on account of carriage of material	5.53
06	Executive Engineer PWD (R&B) Construction Division No. I Jammu for the period from 01/2018 to 03/2019	Para-6(iii)Irregular purchases to the tune of Rs.22.03 lakh from open market	22.03
		Para 9 (A):Irregular expenditure on design/consultancy charges – Rs.36.90lakh.	36.90
		Para 9 (B):Irregular expenditure on wages – Rs.27.15lakh.	27.15
07	Executive Engineer PWD (R&B) Division, Samba for the period from October’ 2017 to September’	Irregular expenditure on maintenance and Repairs Rs. 229.50	229.50

	2018 Executive Engineer PWD (R&B) Division, Reasi for the period from 01/2018 to 03/2019	Hiring of tanker	158.67
08		Expenditure on Maintenance and Repairs Rs.314.57	314.57
		Execution of works departmentally without invitation of tenders- Irregular expenditure of Rs. 182.05	182.05
		Irregular expenditure of Rs. 1.08 lakh on repairs and replacement of parts to vehicles affected from local market	1.08
		Incurring of expenditure of Rs. 1.83 on water tanker service	1.83
09	Executive Engineer PHE Division , Akhnoor	Execution of works departmentally without invitation of tenders-irregular expenditure of Rs.22.71 lakh	22.71
		Irregular expenditure on maintenance and Repairs Rs. 163.58 lakh	163.58
10	Executive Engineer PHE Division , Doda	Expenditure on Maintenance and Repairs	147.74
11	Executive Engineer PHE(M) Rural Division ,Jammu	Irregular expenditure on Piped water scheme (PWS) to the tune of Rs. 19.98 lakh	19.98
12	Executive Engineer PHE(M) Rural Division , Jammu	Hiring of private water tankers and vehicles without observing the codal formalities Irregular expenditure of Rs. 5.50 crore	550.00
13	Executive Engineer PHE(M) Division , Udhampur	Irregular expenditure on Maintenance and Repairs	153.16
14	Executive Engineer PHE Division , Kathua	Irregular expenditure of Rs. 6.58 lakh on purchase of material from open market in piece meals	6.58
		Irregular expenditure on maintenance and repairs Rs. 122.00 lakh	122.00
		Expenditure of works departmentally without invitation of tenders –Irregular expenditure of Rs. 17.28 lakh	17.28
15	Executive Engineer PHE Mechanical Rajouri	Irregular expenditure on Maintenance and Repairs Rs. 379.27 lakh	379.27
		Irregular expenditure of Rs. 4.00 lakh out of tanker service	4.00
16	Executive Engineer PHE Mechanical North Jammu	Irregular expenditure on maintenance and repairs of Rs. 662.19 lakh	662.19

17	Executive Engineer PHE Division , Nowshera	Irregular expenditure of Rs. 2540.09 lakh	2540.0
		Irregular expenditure of Rs. 372.19 lakh on account of cost overrun met from NRDWP funds	372.19
		Execution of works departmentally without invitation of tenders irregular expenditure of Rs. 22.69 lakh	22.69
		Irregular expenditure of Rs. 9.55 lakh on purchase of material from open market in piece meals	9.55
		Irregular expenditure on maintenance and repairs Rs. 364.99 lakh	364.99
18	Xen. PHE (M) Ground water Drilling Division Jammu	Irregular expenditure of Rs. 317.83 lakh on maintenance and repairs	317.83
19	Xen PHE Reasi	Irregular expenditure of Rs. 3.60 on purchase of material from open market in piecemeal	3.60
		Irregular expenditure of Rs. 16.16 lakh execution of works departmentally	16.16
		Irregular expenditure on maintenance and repairs Rs. 468.60 lakh	468.60
20	Xen PHE Rajouri	Irregular expenditure of 498.59 lakh on account of cost overrun met from NRDWP funds	498.59
		Execution of works departmentally without invitation of tenders irregular expenditure of Rs. 39.75 lakh	39.75
		Irregular expenditure on maintenance and repairs Rs. 122.00 lakh	122.00
21	XEN PHE mechanical Division (South) Jammu	Irregular expenditure on maintenance and repairs Rs. 79.00 lakh	79.00
22	Xen PHE Samba	Expenditure incurred on maintenance and repair	5.00
		Execution of repair/rewinding motor Jobs on repeat orders basis Rs 39.05 lakh	39.06
		Irregular expenditure on hiring of private tankers Rs. 11.84 lakh	11.84
		Irregular expenditure of purchase of key material from open market Rs. 163.91	163.91
23	XEN, PHE, Mechanical (Rural) Division, Srinagar.	Irregular expenditure of Rs. 5.11 lakh due to hiring of private vehicle	5.11

		Non maintenance of POL records – irregular expenditure of Rs. 0.46 Crore	46.00
24	XEN, PHE, Mechanical Division, Srinagar.	Non maintenance of POL records – irregular expenditure of Rs. 11.65 lakh	11.65
		Violation of financial rules resulted in irregular expenditure of Rs. 16.99 lakh on execution of works departmentally	16.99
25	XEN, PHE, Division, Kupwara.	Non maintenance of POL records – irregular expenditure of Rs. 34.74 lakh	34.74
		Irregular expenditure of Rs. 5.49 lakh on repair of vehicles.	5.49
		Violation of financial rules resulting in irregular expenditure of Rs. 1.09 crore on execution of works departmentally	109.00
		Expenditure of 17.00 lakhs on maintenance and repairs	17.00
26	XEN, PHE Material and Procurement Division, Zainakote, Srinagar	Irregular expenditure on hiring of private vehicle Rs. 0.76 lakh	0.76
		Maintenance & repairs – irregular expenditure of Rs. 37.98 lakh	37.98
		Purchase worth Rs. 37.77 lakhs without tendering/asserting the reasonability of rates- irregular expenditure thereof	37.77
		Review of NRDWP Scheme 2013-14 to 2017-18 – irregular expenditure/Diversion of NRDWP funds amounting to Rs. 53.68 lakhs	53.68
27	XEN, PHE Division, Awantipora	Non compliance of programme guild lines – NRDWP irregular expenditure of Rs. 13.71 lakh on different works from operation and maintenance funds.	13.71
		Maintenance & repairs – irregular expenditure of Rs. 37.43 lakh	37.43
		Irregular expenditure on hiring of private vehicle Rs. 7.00 lakh	7.00
28	XEN, PHE Mechanical Division (South), Awantipora	O&M (works) – Irregular expenditure of Rs. 110.14 lakh	110.14
		Maintenance & repairs – irregular expenditure of Rs. 1.71 Crore	171.00

		Creation of Electric Sub-Stations-Irregular Expenditure of Rs. 68.72 lakh	68.72
29	XEN, PHE Mechanical Division (North), Sopore	Maintenance & repairs – irregular expenditure of Rs. 9.05 Crore	905.00
		Irregular expenditure on repairs of departmental vehicles Rs. 28.00 lakh	28.00
30	XEN, PHE Division, Budgam	Violation of financial rules resulted in irregular expenditure of Rs. 1.22 Crore on execution of works departmentally	122.00
		Irregular payment of Rs. 45.48 lakh on account of leave encashment.	45.48
31	XEN, PHE Division, Kulgam	Irregular expenditure of Rs. 21.34 lakh due to violation of financial rulea by execution of works departmentally	21.34
32	XEN, PHE Division, Chadoora	Non maintenance of POL records – irregular expenditure of Rs. 12.06 lakh	12.06
33	XEN, PHE Division, Baramulla	Maintenance & Repairs – Irregular expenditure of Rs. 276.20 lakh	276.20
34	XEN, PHE Division, Qazigund	Maintenance & Repairs – Irregular expenditure of Rs. 112.92 lakh	112.92
		Irregular expenditure on Tanker service Rs. 65.86 lakh	65.86
35	XEN, PHE Division, Sopore	Maintenance & Repairs – Irregular expenditure of Rs. 240.27 lakh	240.27
		Irregular expenditure on engagement of daily wagers / casual labours – Rs. 783.43 lakh	783.43
36	XEN, PHE Division, Bijbehara	Irregular expenditure on Amarnath Ji Yatra – Rs. 6.69 Crore	669.00
		Irregular expenditure on engagement of daily wagers / casual labours – Rs. 683.75 lakh	683.75
37	Executive Engineer PHE Ground Water Division, Srinagar.	Irregular Expenditure of Rs. 5.66 crore	566.00
		Installation of Hand Pumps in Kashmir Division-irregular Expenditure of Rs. 76.36 crore	7636.00
<b>Grand Total</b>			<b>22,214.58</b>

<b>ANNEXURE “D”</b>			
<b>(Referred to in Para 5 of Part II)</b>			
<b>Unadjusted Advance Payments</b>			
<b>S. No.</b>	<b>Name of the Division</b>	<b>Name of the Scheme</b>	<b>Amount (in Lakhs)</b>
01	Executive Engineer PWD (R&B) Division, Nowshera for the period from 02/2017 to 04/2018	IIAwaited detailed accounts/utilization certificates worth Rs. 28.76 lakh	28.76
02	Executive Engineer PWD (R&B) Division, Basohli for the period from April’ 2017 to July’ 2018	Para 3 (B):Awaited Detailed Accounts/Utilization Certificates from JKPCC- Rs.539.05 lakh	539.05
03	Executive Engineer PMGSY Division, Rajouri for the period from 12/2012 to 04/2018	Para 5Awaited UC’s/Detailed Accounts amounting to Rs.669.07 lakh against advances made to the agencies on account of Land compensation, Forest land compensation and Shifting of public utilities	669.07
04	Executive Engineer (R&B) Construction Division no. II, Jammu for the period from January’ 2018 to November’ 2018	Para 6 (B):Outstanding Adjustment of material-at-site account amounting of Rs. 35.26 Crore	3526.00
05	Executive Engineer PWD (R&B) Division, Reasi for the period from 01/2018 to 03/2019	Para-4(ii) Review of Advance Payment Register-Unadjusted advance payments of Rs.168.84Lakh.	168.84
06	Executive Engineer, PHE Division Udhampur	Awaited material/UCs against advance payment of Rs. 500.57 lakh	500.57
07	Executive Engineer PHE Division , Akhnoor	Awaited material/UCs against advance payment of Rs. 449.50 lakh	449.50
08	Executive Engineer PHE Division , Doda	Awaited material/UCs against advance payment of Rs. 863.63 lakh	863.63
09	Executive Engineer PHE Mechanical Division , Udhampur	Unadjusted advance payments of Rs. 9.55 lakh	9.55
10	Executive Engineer PHE Division , Kathua	Awaited material/UCs against advance payment of Rs. 415.80 lakh	415.80
11	Xen. PHE Mechanical Rajouri	Awaited material/UCs against advance payment of Rs. 78.92 lakh	78.92
12	Xen. PHE Rajouri	Awaited material/UCs against advance payment of Rs. 1499.52 lakh	1499.52
13	Executive Engineer, PHE Mechanical Division	Awaited material/UCs against advance	33.98



	(South) Jammu	payment of Rs. 33.98 lakh	
14	Xen. PHE, Samba	Awaited Adjustment Accounts/utilization certificates of Rs. 02.56 crore	256.00
15	XEN, PHE Mechanical Division (South), Awantipora	Advance payment awaited adjustment worth Rs. 161.18 lakh	161.18 lakh
16.	XEN, PHE Mechanical Division (North), Sopore	Advance payment awaited adjustment worth Rs. 142.41 lakh	142.41
	<b>Grand Total</b>		<b>9,342.78</b>

**ANNEXURE “E”**  
**(Referred to in Para 6 of Part II)**  
**Works Executed without Administrative Approval**

	<b>Name of the Division</b>	<b>Name of the Scheme</b>	<b>Amount (in Lakhs)</b>
01	Executive Engineer PWD (R&B) Division, Nowshera for the period from 02/2017 to 04/2018	Para 4 Execution of works amounting to Rs. 4495.92 Lakh in anticipation of administrative Approval & Technical Sanction	4495.92
02	Executive Engineer PWD (R&B) Division, Samba for the period from October’ 2017 to September’ 2018	Para 6 (A): Execution of works in anticipation of accord of Administrative Approval/Technical sanction Rs.49.86 Crore.	4986.00
03	Executive Engineer PWD (R&B) Division, Reasi for the period from 01/2018 to 03/2019	Para-3(iv) Execution of works in anticipation of Administrative Approval worth Rs 55.04 crore	5504.00
04	XEN, PHE Mechanical Division (North), Sopore	Implementation of Drought Action Plan 2017-18 mitigation of Drought conditions – Mis utilization of funds amounting to Rs. 20.74 lakh – execution of works without invitation of tenders Rs. 5.19 lakh – Execution of works without administrative approval and technical sanction of Rs. 142.23 lakh	142.23
		Irregular expenditure of Rs. 34.46 Crore on works without accord of Administrative Approval and Technical Sanction.	3446.00
05	XEN, PHE Division, Budgam	Execution of works in anticipation of Administrative Approval / technical sanction Rs. 24.89 Crore	2489.00
06	XEN, PHE Division, Kulgam	Execution of works in anticipation of Administrative Approval / technical sanction Rs. 5.53 Crore	553.00
07	XEN, PHE Division, Chadoora	Execution of works in anticipation of Administrative Approval / technical sanction.	2526
08	XEN, PHE Division, Qazigund	Irregular expenditure of Rs. 5.48 Crore on works without accord of Administrative Approval and Technical Sanction.	548.00
	<b>Grand Total</b>		<b>24,690.15</b>

**"Annexure F"**  
**(Referred to in Para 7 of Part II)**  
**Undue Benefit to Contractors**

	<b>Name of the Division</b>	<b>Name of the Scheme</b>	<b>Amount (in Lakhs)</b>
01	XEN, PHE Division, Budgam	Issue of material to contractors on loan basis resulted in undue benefit of Rs. 1.17 Crore thereof	117.00
02	XEN, PHE Division, Kulgam	Issue of material of Rs. 70.85 lakh to contractors on loan basis – undue benefit	70.85
03	Executive Engineer, PHE Division, Kupwara	Non recovery /adjustment of material amounting Rs. 0.58 lakhs from the contractor	0.58
04	Executive Engineer PWD (R&B) Division, Reasi for the period from 01/2018 to 03/2019	Para-3(ii)Undue Financial aid to contractors Rs 121.26 lakh.	121.26
05	Executive Engineer PWD (R&B) Construction Division No. I Jammu for the period from 01/2018 to 03/2019	Para 6 (B):Undue Financial Aid to Contractor of Rs.01.50crore	150.00
06	Executive Engineer PWD (R&B) Construction Division No. III Jammu for the period from 01/2018 to 03/2019	(E)Undue Financial Aid to Contractor of Rs.80.01lakh	80.01
07	Executive Engineer, Public Health Engineering Division, Udhampur	Undue Financial aid to contractors Rs. 40.97 lakh	40.97
	<b>Grand Total</b>		<b>5,80.67</b>

**ANNEXURE “G”**  
**(Referred to in Para 7 of Part II)**  
**Other Cases**

<b>S. No</b>	<b>Name of the Division</b>	<b>Name of the Scheme</b>	<b>Amount</b>
<b>01</b>	Deputy Director, Stores Procurement Department for the period from 11/2017 to 9/2018	Para 1 (A):Idle wages to the tune of Rs.104.56 lakh.	104.56
		Para 2 (A):Review of Deposits-Rs.127.69 crore	12769.00
		Para 2 (B):Issuance of material worth Rs 731.03 lakh on loan basis.	731.03
		Para 3:Un-issued stores-Rs.842.12 lakh	842.12
<b>02</b>	Executive Engineer PWD (R&B) Division, Nowshera for the period from 02/2017 to 04/2018	II Less deduction of Income tax Rs. 0.24 Lakh.	0.24
		II Non deduction of Security deposits to the tune of Rs. 6.73 lakh	6.73
		IE Excess drawal of Pay and allowance- Rs 47310.00	0.47
<b>03</b>	Executive Engineer PWD (R&B) Division, Basohli for the period from April' 2017 to July' 2018	Para 4 (A):Execution of schemes without preparation of Detailed Project Reports-Rs. 44.06 lakh	44.06
		Para 4 (C):Execution of works without invitation of tenders-Rs. 47.57lakh.	47.57
		Para 5 (B):Un-cashed / Time barred cheques Rs. 1.43 lakh	1.43
		Para 5 (D):Review of Miscellaneous Public Works Advance register- Rs.5.41 lakh	5.41
		Para 2 (B):Short release of state share worth Rs.12.97 lakh.	12.97
		Para 4 (C):Creation of liability-Rs.1847.52 lakh	0.02
<b>04</b>	Executive Engineer PWD (R&B) Division, Katra for the period from June' 2017 to June' 2018	Para 1:Delay in completion of Construction of Primary Health Centre at Meyari (Katra) - Cost overrun of Rs.66.83 lakh.	66.83
		Para 3 (A):Non completion of works due to inadequate funding-Rs.19.50 lakh	19.50
		Para 4 (A):Creation of liability-Rs.69.37 lakh	69.37
		Para 4 (C): Execution of schemes without preparation of	18.60

		Detailed Project Reports-Rs.18.60 lakh	
		Para 5 (A):Awaited Utilization Certificates-Rs.31.94 crore	3194.00
		Para 5 (B):Departmental execution of works-Rs. 24.38 lakh.	24.38
		Para 3 (B):Execution of works on approval basis/departmentally- Rs. 62.66 lakh.	62.66
		Para 5 (A):Non-supply of material against the advance payments by Stores Procurement Department- Rs.887.71 lakh	887.71
		Para 5 (B):Awaited Utilization Certificates from Collector, Land Acquisition, Doda-Rs.278.47 lakh	278.47
		Para 5 (C):Awaited Detailed Accounts/Utilization Certificates from JKPCC- Rs.2991.84 lakh	2991.84
		Para 7 (A):Execution of schemes without preparation of Detailed Project Reports-Rs. 95.75 lakh	95.75
		Para 7 (C):Short deduction of service tax-Rs. 0.44 lakh.	0.44
		Para 8 (B):Huge outstanding rent-Rs. 90.75 lakh	90.75
		Para 8 (C):Outstanding Temporary Advance/Imprest-Rs.3.44 lakh.	3.44
		Para 8 (E):Review of Miscellaneous Public Works Advance register- Rs.45.38 lakh	45.38
<b>05</b>	Executive Engineer PWD (R&B) Division, Samba for the period from October' 2017 to September' 2018	Para 3 (A):Execution of schemes without preparation of Detailed Project Reports - Rs. 148.48 lakh	148.48
		Para 4 (C):Huge advance payment made at the fag end of the year Rs.2037.53 lakh	2037.53
		Para 6 (B):Departmental execution of works Valuing Rs.11.52 Crore	1152.00
		Para-3(i)Execution of works Departmentally – Rs. 645.89 lakh to avoid tendering.	645.89
		Para-4(i) Outstanding material-at-site accounts against JEs/Contractors Rs 87.20 lakh.	87.20
		Para-8(v) Internal Control	12195.00
<b>06</b>	Chief Engineer Public Works (R&B) Department Jammu for the period from March 2018 to March 2019	Para1:Allotment of contracts for Rs.121.95crore without obtaining additional performance security of Rs.708.33lakh.	708.33
		Para2:Allotment of contracts for Rs.109.79crore without conduct of detailed priced analysis of the bill of quantities.	10979.00
		Para 8 (A):Irregular attachment of technical staff-Payment of idle wages to them without performing any duties-Rs.3.51crore.	351.00
<b>07</b>	Chief Engineer, Mechanical Engineering Department Jammu for the period from 04/2017 to 03/2019	Para -1 Operation of multiple Bank Accounts-unutilized amount of Rs.340.74lakh.	340.74
		Para -2outstanding balances of Rs.2214.44lakh on account of hire charges.	2214.44
		Para -3Review of Cash Deposit Register (CDR)- unclaimed deposits- Rs. 15.60lakh	15.60
<b>08</b>	Executive Engineer PWD (R&B) Construction Division No. I Jammu for the period from 01/2018 to 03/2019	Para 1:Construction of 200 bedded Govt. Maternity Hospital at Gandhi Nagar, Jammu – Excess of Rs.13.70crore, Extra avoidable payment of Rs.11.74lakh, non-deduction of security deposit of Rs.75.04lakh and execution of work worth Rs.766.73lakh in the absence of performance security.	1370.00
		Para 5 (B):Deposit Contribution register- Balance of Rs 16.91crore.	1691.00
		Para 6 (A):Outstanding material-at-site account - Rs.06.36crore.	636.00

		Para 7 (B)Awaited Adjustment Accounts/utilization certificates – Rs.56.49crore.	5649.00
		Para 8 (B):Non-renewal of security Deposits – Rs.06.92lakh.	6.92
		Para 8 (C):Creation of liability - Rs.2209.36lakh	2209.36
		Para 9 (C):Less deduction of Income Tax - Rs. 41,199.40	0.42
		Para 6 (D):Creation of financial liability of Rs.988.15lakh	988.15
		(C) Outstanding material-at-site account amounting to Rs. 125.80 lakh.	125.80
		Para 9 (A):Awaited Adjustment Accounts/utilization certificates of Rs.6.95crore.	695.00
		Para 9 (C):Unsuccessful CDRs remained in the Division Amounting to Rs.1.95 lakh	1.95
		Para 10 (B):Less deduction of Cess-amounting to Rs.01.00lakh.	1.00
		Para 11:Outstanding rent of residential buildings amounting to Rs.84595/-	0.85
<b>09</b>	XEN, PHE Division, Awantipora	Construction of water supply scheme Zantrag-Bathen Non – yielding of sufficient discharge from the source – Non functional of WSS – wasteful expenditure of Rs. 114.22 lakh.	114.22
		Construction of water supply scheme Trich – Inadmissible expenditure of Rs. 11.10 lakh – wasteful expenditure of Rs. 186.19 lakh.	186.19
		Abandonment of works on water supply scheme – Non functional of water supply schemes – wasteful expenditure of Rs. 5.84 Crore	584.00
<b>10</b>	XEN, PHE Mechanical Division (South), Awantipora	Construction of water supply scheme Trich – wasteful expenditure of Rs. 24.09 lakh	24.09
<b>11</b>	XEN, PHE Division, Bijbehara	Abandonment of works / works left halfway on water supply schemes – non – functional of water supply schemes – wasteful expenditure of Rs. 1.97 Crore	197.00
	<b>Grand Total</b>		<b>67,770.89</b>

