



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS OF
JAMMU AND KASHMIR
FOR THE YEAR
2019-20**

(31.10.2019 to 31.03.2020)



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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

PREFACE

Public Works Department is an integral part of the UT Government by which all the works related to the development of the State/UT 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/UT Government from time to time.


This review on the working of Public Works Divisions for the year 2019-20 (31.10.2019 to 31.03.2020) 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 (31.10.2019 to 31.03.2020) there were 195 Public Works Divisions in the Jammu & Kashmir UT (**Annexure I**) which carried out works of Road & Bridges, Flood & Irrigation, Public Health Engineering, Mechanical Engineering and Urban Environmental Engineering of the UT. 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 erstwhile State of Jammu and Kashmir 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: 08.08.2022


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 26 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 various reminders, 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 31.03.2020

1. Unfruitful/Unproductive Expenditure

06 Divisions incurred unfruitful/unproductive expenditure of Rs. **10.71Crore (ending 31.03.2020)** as detailed in **Annexure A**, on construction of Road/Road links, delay in construction of bunkers, on construction of treasury building, non completion of additional accommodation, improvement/augmentation of WSS under NRDWP etc. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 31.10.2019 to 31.03.2020.

2. Blockade of Funds

05 Public Works Divisions did not take timely action for acquisition of land and placement of funds at the disposal of JKPCC etc thereby blocking Rs. **26.32 Crore (ending 31.03.2020)** 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 31.10.2019 to 31.03.2020.

3. Irregular Expenditure

An expenditure of Rs. **37.20 Crore (ending 31.03.2020)** was incurred by 14 divisions on execution of works departmentally without inviting tenders, execution of works without administrative approval as well as technical sanction, hiring of private vehicle/tankers, on maintenance and repairs, out of deposit head, diversion of funds 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 31.10.2019 to 31.03.2020.

4. Unadjusted Advance Payments

Advance payments made by the Divisions should be adjusted from the running payments due to the contractor as the work progresses, however, cases have been noticed where advance payment had been made but the supply of the material were awaited. Advance payments of Rs. **33.91 crore (ending 31.03.2020)** made, were not adjusted by 04 Divisions. Details of such cases are shown in **Annexure D**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 31.10.2019 to 31.03.2020.

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. However, 04 Divisions executed works valuing Rs. **0.37 crore (ending 31.03.2020)** without obtaining administrative approval from the competent financial authority and also without obtaining first technical sanction from the competent technical authority. Details of the such 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 31.10.2019 to 31.03.2020.

6. Other Cases

It was also observed that an amount of Rs. **83.49 crore** has been objected to by the audit wing due to varied reasons as per details shown in **Annexure F**. Though the amount pertains to previous years, however, the AIRs were issued during the period w.e.f 31.10.2019 to 31.03.2020.

ANNEXURE "I"

Number of Public Works Divisions Operative in Jammu & Kashmir UT During the Financial Year 2019-20 (31.10.2019 to 31.03.2020)

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

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.	IIR136	EXECUTIVE ENGINEER, IRRIGATION & FLOOD CONTROL DIVISION, SRINAGAR
23.	IRR141	EXECUTIVE ENGINEER IRRIGATION & FLOOD CONTROL DIVISION KUPWARA
24.	IRR140	EXECUTIVE ENGINEER, FLOOD SPILL CHANNEL DIVISION, NARABAL
25.	IRR143	EXECUTIVE ENGINEER, HYDRAULIC DIVISION, URI
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.	PHE126	EXECUTIVE ENGINEER, PHE MECHANICAL DIVISION, SRINAGAR

23.	PHE127	EXECUTIVE ENGINEER, PHE DIVISION, CHADOORA
24.	PHE128	EXECUTIVE ENGINEER, PHE MECHANICAL RURAL DIVISION, SRINAGAR
25.	PHE129	EXECUTIVE ENGINEER, PUBLIC HEALTH ENGINEERING DIVISION, KULGAM
26.	PHE130	EXECUTIVE ENGINEER PHE HYDROLIC DIVISION, BANDIPORA
PUBLIC WORKS DEPARTMENT (R&B)		
01.	PWD101	ACCOUNTS OFFICER, STORE PROCUREMENT DEPTT PAMPORE
02.	PWD105	EXECUTIVE ENGINEER DESIGN DIRECTORATE DIVISION, (R&B) SRINAGAR
03.	PWD108	EXECUTIVE ENGINEER (R&B) CITY ROADS, SRINAGAR
04.	PWD109	EXECUTIVE ENGINEER CONSTRUCTION DIVISION, No. -I SRINAGAR
05.	PWD110	EXECUTIVE ENGINEER CONSTRUCTION DIVISION, No. – II SRINAGAR
06.	PWD111	EXECUTIVE ENGINEER, (R&B) DIVISION, GANDERBAL
07.	PWD112	EXECUTIVE ENGINEER, DAKSUM R&B DIVISION, VAILOO
08.	PWD117	EXECUTIVE ENGINEER, ESTATE DIVISION, SRINAGAR
09.	PWD118	EXECUTIVE ENGINEER, GULMARG DEVELOPMENT AUTHORITY
10.	PWD120	EXECUTIVE ENGINEER, (R&B) LANDSCAPE DIVISION, SRINAGAR
11.	PWD127	EXECUTIVE ENGINEER, (R&B) PROJECT CIRCLE 1 ST SRINAGAR
12.	PWD128	EXECUTIVE ENGINEER, (R&B) DIVISION, KHANABAL
13.	PWD129	EXECUTIVE ENGINEER, (R&B) BARAMULLLA
14.	PWD130	EXECUTIVE ENGINEER, (R&B) DIVISION, CHADURA
15.	PWD131	EXECUTIVE ENGINEER,, PWD (R&B) DIVISION,HANDWARA
16.	PWD132	EXECUTIVE ENGINEER,PWD (R&B) DIVISION, KUPWARA
17.	PWD133	EXECUTIVE ENGINEER,PWD (R&B) DIVISION, PULWAMA
18.	PWD134	EXECUTIVE ENGINEER, PWD(R&B) DIVISION, QAZIKUND
19.	PWD135	EXECUTIVE ENGINEER,PWD (R&B) SHOPIAN
20.	PWD136	EXECITIVE ENGINEER,PWD(R&B) SOPORE
21.	PWD137	RIGHT RIVER CIRCLE ROAD DIVISION SRINAGAR
22.	PWD139	EXECITIVE ENGINEER,PWD (R&B) DIVISION BANDIPORA
23.	PWD143	EXECUTIVE ENGINEER, TRUCK TERMINAL DIVISION SRINAGAR
24.	PWD145	EXECUTIVE ENGINEER, MECHANICAL CENTRAL HEATING DIVISION SRINAGAR

25.	PWD147	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION URI
26.	PWD 149	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, TANGDAR
27.	PWD153	EXECUTIVE ENGINEER, LEFT RIVER CIRCLE ROAD DIVISION SRINAGAR.
28.	PWD154	EXECUTIVE ENGINEER, (R&B) DIVISION, BUDGAM
29.	PWD155	EXECUTIVE ENGINEER, MECHANICAL DIVISION, SRINAGAR
30.	PWD156	EXECUTIVE ENGINEER, MECHANICAL DIVISION ANANTNAG
31.	PWD157	CHIEF EXECUTIVE OFFICER PROJECT ORG PAHALGAM.
32.	PWD162	EXECUTIVE ENGINEER, (R&B) DIVISION, KULGAM
33.	PWD165	EXECUTIVE ENGINEER, SPECIAL SUB DIVISION, GUREZ
34.	PWD167	EXECUTIVE ENGINEER, MECHANICAL DIVISION, BARAMULLA
35.	PWD168	EXECUTIVE ENGINEER, MUGAL ROAD DIVISION, HEADQUARTER SHOPIAN KASHMIR
36.	PWD171	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) SRINAGAR/BUDGAM
37.	PWD181	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) PULWAMA
38.	PWD182	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) ANANTNAG
39.	PWD183	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) BARAMULLA
40.	PWD184	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) KUPWARA
41.	PWD191	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, KULGAM
42.	PWD192	EXECUTIVE ENGINEER, (PRIME MINISTER GRAMIN SADAK YOJANA) DIVISION, BANDIPORA
43.	PWD195	EXECUTIVE ENGINEER, (R&B) DIVISION, SUMBAL
44.	PWD196	EXECUTIVE ENGINEER, (R&B) SUB-DIVISION, MAGAM
45.	PWD199	EXECUTIVE ENGINEER, (PRADHAN MANTRI GRAM SADAK YOJANA) (JKRRDA) DIVISION, GANDERBAL
46.	PWD200	EXECUTIVE ENGINEER PRIME MINISTER GRAMIN SADAK YOJANA URI
47.	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 31.10.2019 to 31.03.2020.

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	17
3.	Number of Controlling Officers who have done reconciliation work partially	01
4.	Number of Controlling Officers who have not attended to the work of reconciliation at all.	26

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 (31.10.2019 to 31.03.2020)

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.	Dy. Director, Design & Inspection, Kashmir
7.	Dy. Director, Store Procurement, Kashmir (Pampore)
8.	Chief Engineer, EM&RE, Kashmir
9.	Chief Engineer Irrigation and Flood control department, Kashmir
10.	Chief Engineer System and operation, Kashmir
11.	Chief Engineer project wing PDD Srinagar
12.	Chief Engineer Electric Procurement and Management Kashmir
13.	Chief Engineer Commercial And Survey Wing Kashmir
14.	Dy. F.A CAO Central PDD Kashmir
15.	Chief Engineer Electric Planning & Design Wing

16.	Development Commissioner, Power, J&K
17.	Sec. State Electricity Commission PDD
18.	Sec. State Water Resources
19.	Chief Engineer EM&RE, Jammu
20.	Chief Engineer Planning and Design Wing, Jammu
21.	Chief Engineer Procurement and Material Management, Jammu
22.	Chief Engineer Commercial & Survey Wing, Jammu
23.	Director, Training Testing Inspection & Survey Wing, Jammu
24.	Chief Engineer, Architect Jammu
25.	Chief Engineer, R&B, Jammu
26.	Chief Engineer Store Procurement, Jammu

Controlling Officer who has conducted the Reconciliation of Expenditure With the Accounts maintained by the Accountant General (A&E) Office For The Year 2019-20 (31.10.2019 to 31.03.2020) partially.

S.No.	Name of the Controlling Officers
1.	Dy. Financial Advisor, Financial Organization, Jammu

ANNEXURE "III"

Statement Showing Department wise Details of Awaited Forms/Schedules During The Year 2019-20 (31.10.2019 to 31.03.2020).

- 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.	Public Health Engineering Department	None of the Divisional officers have furnished the requisite forms /Schedules with the monthly accounts for the year 2019-20 (31.10.2019 to 31.03.2020).			
02.	Public Works (Roads and Buildings) Department				
03.	Irrigation & Flood Control Department				

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) Division, Samba	Unfruitful expenditure	On construction of road from lower Birpur to Kundanpur.	121.67
			Delay in construction of bunkers.	127.98
02.	Executive Engineer, R&B Special Sub Division Marwah	Unfruitful expenditure	On construction of Treasury building	47.74
03.	Executive Engineer PW (R&B) Division Kathua	Unfruitful expenditure	Non completion of additional accommodation at ITI Kathua	57.00
04.	Executive Engineer, PHE Division Udhampur	Unfruitful expenditure	Improvement/augmentation of WSS under NRDWP.	404.00
05.	Executive Engineer PHE Division Akhnoor	Unfruitful expenditure	NRDWP schemes.	289.00
06.	Executive Engineer PWD, R&B, Division Kishatwar	Unfruitful expenditure	Due to non execution of Ropeway	23.90

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(R&B) Construction Division II, Jammu	Blockade of funds	Placement of funds at the disposal of JKPCC.	2098.83
02.	Executive Engineer PWD (R&B) Division , Samba	Blockade of funds	On construction of road from lower Birpur to Kundanpur.	85.05
03.	Executive Engineer, R&B Special Sub Division Marwah	Blockade of funds	On construction of Treasury building	12.83
			Due to non availability of land	138.18
04.	Executive Engineer PWD R&B Division Kishtwar	Blockade of funds	Due to non availability of land.	92.12
			Due to non execution of Rope way	115.10
05.	Executive Engineer Left River Circular road Division, Srinagar	Blockade of funds	Due to non availability of land.	90.00

ANNEXURE "C"

(Referred to in Para 3 of Part II)

IRREGULAR EXPENDITURE

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer(R &B) Construction Division II,Jammu	Irregular expenditure	On maintenance and Repairs	1341.87
02.	Executive Engineer PWD (R&B) Division ,Samba	Irregular expenditure	On maintenance and repairs.	306.43
			Out of deposit head.	57.30
03.	Executive Engineer PW (R&B) Division Kathua	Irregular expenditure	On maintenance and Repairs.	564.85
			Diversion of funds.	118.16
04.	Executive Engineer PWD R&B Division Kishtwar	Irregular expenditure	For acquiring of 10741litres of Petrol/HSD/M Oil/Coolant	8.49
05.	Executive Engineer, PHE Division Udhampur	Irregular expenditure	Execution of projects at disputed /nonexistent sites.	20.39
			On approval basis and without tendering.	381.17
06.	Executive Engineer PHE Division Akhnoor	Irregular expenditure	Execution of works departmentally without invitation of tenders.	49.85
			Hired vehicles.	1.97
			On maintenance and repairs.	229.43
07.	Executive Engineer PHE Mechanical South Division Jammu	Irregular expenditure	Supply orders	4.52

08.	Executive Engineer PHE Mechanical Division, Udhampur	Irregular expenditure	Maintenance and repairs	65.00
09.	Executive Engineer PHE Mechanical (North)Jammu	Irregular expenditure	On maintenance and Repairs	214.35
10.	Executive Engineer, PHE (mechanical) Division ,Kathua	Irregular expenditure	Hiring of private vehicles.	11.02
			Execution of works departmentally without invitation of tenders.	11.05
			On maintenance and repairs.	280.57
11.	Executive Engineer, PHE Division, Baramulla	Irregular expenditure	Works without obtaining the approval/sanction of competent authority	7.84
			Hiring of private tankers	9.78
12.	Executive Engineer, PHE Division, Bijbehara	Irregular expenditure	Execution of works without Administrative Approval/Technical Sanction	17.49
13.	Executive Engineer, PHE Division, Budgam	Irregular expenditure	Purchase of material from open market	11.99
14.	Executive Engineer, PHE Mech Division South, Awantipora	Irregular expenditure	Purchase were made in split manner to avoid sanction from Higher Authority	6.58

ANNEXURE “D”
(Referred to in Para 4 of Part II)

Unadjusted Advance Payments

S.No	Name of the Division	Nature of Irregularities	Brief Particulars	Amount (in lakhs)
01.	Executive Engineer ,R&B Special Sub Division Marwah	Advance payment	Purchase of petrol /HSD/M oil	10.60
02.	Executive Engineer PWD R&B Division Kishtwar	Advance payment	To avoid Lapse fund	46.87
03.	Executive Engineer PHE Division Akhnoor	Advance payment	Awaited material /UC/s	334.00
04.	Executive Engineer, R&B Division, Baramulla	Advance payment	Awaiting adjustment	3000.00

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, PHE Division, Bijbehara	Execution of works without Administrative Approval and Technical Sanction	0.42
02.	Executive Engineer, PHE Mech Division South, Awantipora	Execution of works without Administrative Approval and Technical Sanction	23.46
03.	Executive Engineer, PHE Division, Chadoora	Execution of works without Administrative Approval	5.85
04.	Executive Engineer, PHE Division, Kupwara	Execution of works without Administrative Approval and Technical Sanction	7.28

ANNEXURE "F"
(referred to in Para 6 of Part II)
Other Cases

S.NO	Name of D.D.O	Monetary value (in lakhs)	Nature of Objections.
1	Executive Engineer, PWD (R & B) Basholi	337.20	<p>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.</p> <p>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.</p> <p>3) It may be certified that the rates were paid as per the PWD sanctioned schedule of rates.</p> <p>4) Present status of work may be furnished to audit.</p> <p>5) Copy of Administrative approval and Technical section may also be furnished.</p> <p>6) Copy of works order may be furnished.</p>
2	Executive Engineer, R & B, Bhaderwah	294.36	do
3	Executive Engineer, Buffliaz, Poonch	143.50	do
4	Executive Engineer, Construction Division-I, Jammu	701.20	do
5	Executive Engineer, PWD (R&B) Const. Div NO. II, Lok Nirman Bhawan, Panama Chowk, Jammu (J&K)	1309.09	do
6	Executive Engineer, R & B, Katra	30.21	do
7	Executive Engineer, P.W.D. Nowshera	514.48	do
8	Executive Engineer, R & B Division, Poonch	706.18	do
9	Executive Engineer, R & B, Kishtwar	83.41	do

10	Executive Engineer, R & B. Rajouri	1532.63	do
11	Executive Engineer , PWD (R&B) Division Ramban	580.09	do
12	Executive Engineer, R & B. Reasi	187.19	do
13	Executive Engineer, R & B, Samba	506.93	do
14	Executive Engineer, SSD, Doda	122.14	do
15	Executive Engineer, R & B, SSD, Mahore	26.17	do
16	Executive Engineer, (R & B) , SSD, Marwah	8.96	do
17	Executive Engineer, R & B Division, Udhampur	743.75	do
18	Executive Engineer, Mechanical Division, Rajouri	5.19	do
19	Executive Engineer, Mechanical Division, Udhampur	40.00	do
20	Executive Engineer, PMGSY, Kathua	13.33	do
21	Executive Engineer, PMGSY, Kishtwar	22.91	do
22	Executive Engineer, PMGSY, Mendhar, poonch	7.99	do
23	Executive Engineer, PMGSY, Reasi	5.00	do
24	Executive Engineer, PMGSY, Thathri	7.00	do
25	Executive Engineer, PMGSY Ramban	5.50	do
26	Executive Engineer, PHE Division, Pulwama	1.29	do
27	Executive Engineer, PHE Division, Ganderbal	1.74	do
28	Executive Engineer, PHE Division, Baramulla, (Estt)	3.08	do
29	Executive Engineer, PHE Mech Division, Srinagar	20.60	do
30	Executive Engineer, PHE Division, Chadoora	45.64	do
31	Executive Engineer PW (R&B) Division Kathua	63.02	Excess expenditure due to over allotted cost of work
32	Executive Engineer, PHE Division Udhampur	166.35	Inadmissible payment of pay and allowances due to incorrect implementation of SRO 59 and SRO 149
		113.16	Excess pay and drawals due to incorrect up- gradation under SRO-149