



प्रधान महालेखाकार (लेखा एवं हकदारी), झारखण्ड का कार्यालय
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), JHARKHAND

Letter No.: WM-II/50

Dated: 03/07/2023

To,

All Executive Engineers,
Public Works Divisions,
(As per mailing list)
Government of Jharkhand.

Sub: Annual Review on the working of Public Works Divisions in Jharkhand for the Financial Year 2021-2022.

Sir,

I am directed to enclose herewith a copy of Annual Review on the working of Public Works Divisions in the State of Jharkhand for the financial year 2021-2022 for your kind perusal and information.

Encls: As above.

Yours faithfully,

Sr. Accounts Officer/WM



(FOR OFFICIAL USE ONLY)

ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS FOR THE YEAR 2021-22 GOVERNMENT OF JHARKHAND



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Office of the Principal Accountant General (A&E)
Jharkhand, Ranchi - 834002

PREFACE

A very large segment of Government expenditure is on public works. Public works include construction and maintenance of roads and bridges, canals and dams and irrigation projects, buildings, public health engineering works particularly for water supply and laying of pipelines etc. The administrative functioning of public works is through Public Works Divisions which have sub-divisions under them.

The system of accounting of public works expenditure is somewhat different from the system of accounting of other Government expenditure. A Public Works Division is an independent unit of accounting and has been vested with cheque drawing power for payment of works expenditure. However, it draws bills for meeting the expenditure, other than on works i.e. establishment expenditure. It has full power to make payments by cheques. Being an independent accounting unit, a Public Works Division prepares complete accounts showing major, minor, detailed head-wise classification of all receipts and payments and also how money was remitted into treasury for credit to the Government Account and how much money was withdrawn from the treasury by issuing cheques for payment. The accounts of the Public Works Divisions are prepared based on the principles of Government Accounting and following the codal provisions.

The Public Works Divisions render monthly compiled accounts up to the Classified Abstract stage to the office of the Pr. Accountant General (A&E) along with all connected vouchers/ sub-vouchers and schedules/ abstracts. The Pr. Accountant General (A&E) consolidates these accounts for the whole departments for their incorporation in the Government Accounts after exercising necessary checks. The monthly accounts of Public Works Divisions are now being received by this office through WAMIS and accepted online through Interface.

The present Review on Working of Public Works Divisions of the State for the Financial Year 2021-22 highlights the major areas of shortcomings in preparation and submission of accounts with a view to provide an indicator for strengthening of the mechanism of control and monitoring by the executive authorities. We welcome suggestions to improve the review.



(Raj Kumar Agrawal)
Pr. Accountant General (A&E)
Jharkhand, Ranchi

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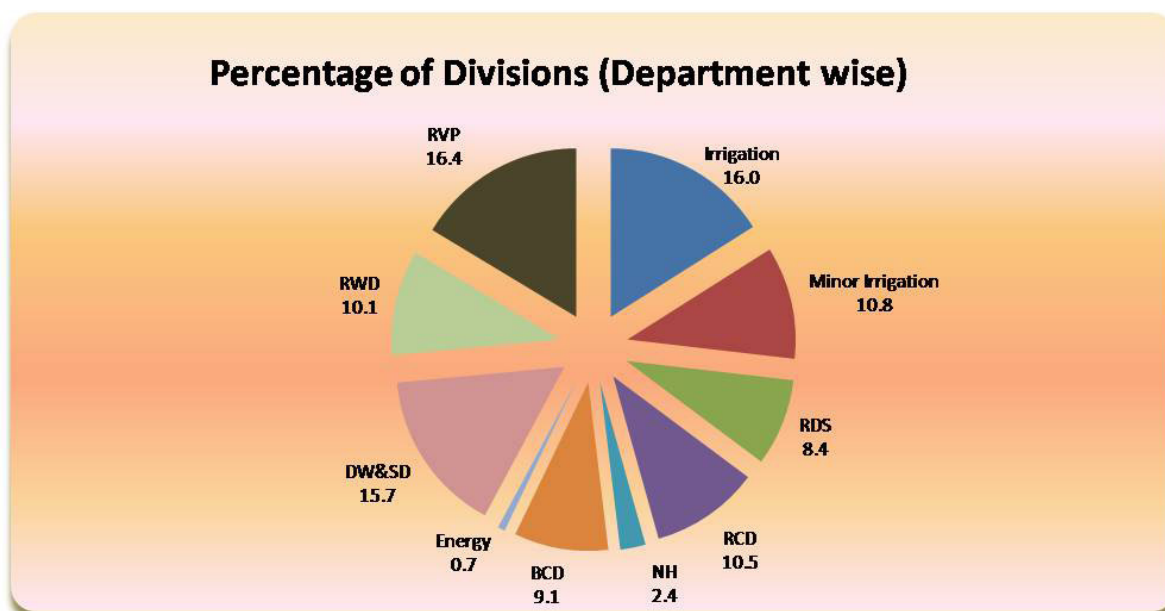
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INTRODUCTORY

Public Works (PW) Divisions execute different infrastructure development projects in the State. As of March 2022, there were 287 State PW Divisions functioning under the administrative control of different engineering Departments of Government of Jharkhand (GOJ). These Divisions render their monthly accounts to the Office of the Pr. Accountant General (A&E), Jharkhand, Ranchi. The Department-wise classification of PW Divisions in Jharkhand as on 31 March 2022 and that of the previous year was as under: -

TABLE-1.0 (NUMBER OF PW DIVISIONS)			
Sl. No.	Name of the Departments	No of Divisions	
		2020-21	2021-22
1.	Building Construction Department	26	26
2.	Drinking Water & Sanitation Department	45	45
3.	Energy Department(Electric Works)	02	02
4.	Road Construction Department	30	30
5.	Road Construction Department (National Highway)	07	07
6.	Rural Development Department	24	24
7.	Rural Works Department	29	29
8.	Water Resources Department (Irrigation)	46	46
9.	Water Resources Department (Minor Irrigation)	31	31
10.	Water Resources Department (River Vally Project)	47	47
	Total	287	287

Department-wise percentage of Divisions to total PW Divisions in the State for the year 2021-22 was as under:-



It would be evident from the above that nearly 43 per cent of PW Divisions (RVP, Irrigation & Minor Irrigation) in the State were under the administrative control of Water Resources Department, followed by Drinking Water & Sanitation Department which had control over 15.7 per cent of the PW Divisions.

CHAPTER-1

STATE OF AFFAIRS OF PUBLIC WORKS DIVISIONS IN JHARKHAND

Department-wise Works expenditure

1.1 During 2021-22, 259 out of 287 PW Divisions in the State incurred an aggregate works expenditure of Rs. 6342.62 crore. The remaining 28 Divisions¹ did not incur any expenditure on works. Most of these nil expenditure Divisions were entrusted with the work of planning and design, quality control, monitoring, soil investigation & survey etc., and incurred only establishment expenditure. The Department-wise works expenditure² incurred by these 259 PW Divisions in the State during the year 2021-22 and that of the previous year is mentioned below: -

Table-1.1 (Department wise Works expenditure)

(Rupees in crore)

SI No.	Name of the Departments	2020-21		2021-22		Difference
		No of Divisions	Amount	No of Divisions	Amount	(+/-) In Percentage
1.	Building Construction Department	26	431.68	26	575.77	33.38%
2.	Drinking Water & Sanitation Department	45	1496.38	45	1109.34	-25.87%
3.	Energy Department(Electric Works)	02	66.22	02	78.63	18.74%
4.	Road Construction Department	29	2641.35	30	2284.91	-13.49%
5.	Road Construction Department (NH)	07	36.18	07	12.75	-64.76%
6.	Rural Development Department	24	615.90	24	471.56	-23.44%
7.	Rural Works Department	25	625.04	25	448.14	-28.30%
8.	Water Resources Department (Irrigation)	36	782.63	38	880.64	12.52%
9.	Water Resources Department (MI)	27	185.83	25	105.68	-43.13%
10.	Water Resources Department(RVP)	41	325.48	38	375.20	15.28%
	Total	262	7206.69	259	6342.62	-11.99 %

It would be seen from the above that the aggregate works expenditure incurred by these PW Divisions during 2021-22 had decreased by Rs. 864.07 crore (11.99 per cent) as compared to the previous year. Except Building Construction Department (33.38 per cent), Energy Department (18.74 per cent), Water Resources Department (Irrigation) (12.52 per cent) and Water Resources Department (RVP) (15.28 per cent) all other major Departments had incurred less expenditure on works in 2021-22 as compared to the previous year. The percentage of decrease in works expenditure of these Departments during 2021-22 ranged between 13.49 to 64.76 per cent as mentioned above.

1 Water Resources Department (24 Divisions)and Rural Works Department (4 Divisions).

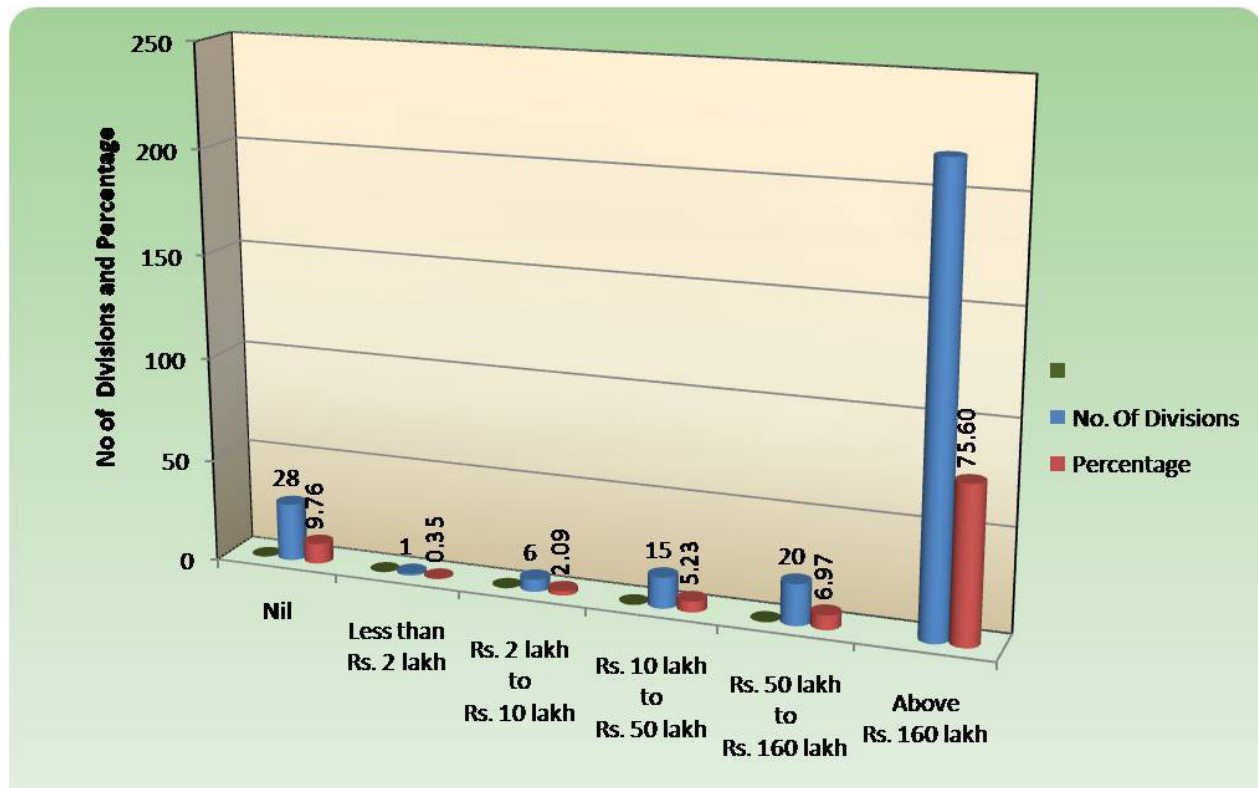
2 Does not include the works expenditure incurred by some of these PW Divisions on Central Sponsored Schemes

Range of Works expenditure in PW Divisions

1.2. The range of works expenditure incurred by PW Divisions of the State for the year 2020-21 and 2021-22 was as under;

Table-1.2(Range of works expenditure)

Range of Expenditure	2020-21		2021-22	
	No of Divisions	Percentage of total Divisions	No of Divisions	Percentage of total Divisions
Nil expenditure	25	8.71	28	9.76
Less than Rs. 2 lakh	7	2.44	01	0.35
Rs. 2 lakh to Rs. 10 lakh	8	2.79	06	2.09
Rs. 10 lakh to Rs. 50 lakh	4	1.39	15	5.23
Rs. 50 lakh to Rs. 160 lakh	17	5.92	20	6.97
Above Rs. 160 lakh	226	78.75	217	75.60
Total	287	100	287	100



The number of Divisions incurring expenditure of Rs. 160 lakh or more decreased from 226 Divisions (78.75 per cent) in 2020-21 to 217 Divisions (75.61 per cent) in 2021-22. Again, the aggregate works expenditure of these Divisions had decreased to Rs. 6317.63 crore in 2021-22 from Rs. 7188.29 crore in 2020-21. The number of Divisions incurring nil expenditure on works had increased to 28 Divisions in 2021-22 from 25 Divisions in 2020-21. The major decrease in works expenditure was witnessed in PW Divisions of Road Construction Department (Road & NH), Water Resources Department (MI), Rural Works Department, Rural Development Department and Drinking Water & Sanitation Departments.

The Department wise range of works expenditure of the PW Divisions was as under: -

Table-1.3 (Department wise range of expenditure in 2021-22)

Sl No.	Name of the Departments	Nil expenditure	< Rs.2 lakh	Rs.2-10 lakh	Rs.10-50 lakh	Rs.50-160 lakh	>Rs.160 lakh
1.	Building Construction	0	0	0	0	0	26
2.	Drinking Water & Sanitation	0	0	0	1	1	43
3.	Energy (Electrical Works)	0	0	0	0	0	2
4.	Road Construction	0	0	0	2	4	31
5.	Rural Development	0	0	0	0	0	24
6.	Rural Works	4	0	0	0	0	25
7.	Water Resources	24	1	6	12	15	66
	Total	28	1	6	15	20	217

Operation of Divisions in contradiction of the norms

1.3 As per the guidelines issued by the Finance Department in undivided Government of Bihar during September 1987³, no Division would be created if the annual expenditure on works alone was expected to be less than Rs. 160 lakh. After creation of separate State, the Government of Jharkhand has neither issued any fresh guidelines nor revised the monetary limit of existing guidelines.

Based on the existing guidelines, it was noticed that 70 out of 287 PW Divisions had incurred works expenditure of less than Rs. 160 lakh during 2021-22. Out of these 70 Divisions, the works expenditure in respect of 28 PW Divisions remained NIL. Moreover, the works expenditure in respect of 18 PW Divisions remained NIL for the last three consecutive years. No steps had been taken by the State Government for closure of these PW Divisions where there were no operational activities. The State Government had already incurred an avoidable expenditure of Rs. 86.96 crore during the last three years against these 18 Divisions towards wages and salaries to the staff.

Non-creation of sanctioned posts of Divisional Accountants

1.4 The Recruitment to the post of Divisional Accountants (DA) is regulated by the Indian Audit & Accounts Department (IA&AD). This Cadre is intended to provide trained Accountants for PW Divisions or other independent executive charge. The Divisional Accountants are liable for service anywhere within the jurisdiction of the State. The Cadre is controlled by the Pr. Accountant General (A&E), Jharkhand. A Divisional Accountant acts as Financial Advisor to Divisional Officer, Compiler of accounts of the Division in accordance with the prescribed rules and is responsible for timely rendition of accounts to the office of the Pr. Accountant General (A&E) and also acts as internal checker to apply certain preliminary checks to the initial accounts, vouchers etc. Considering the importance of the Divisional Accountants in PW Divisions, the State Government should create the post of Divisional Accountant in each Division so that the work of the Division could be performed smoothly.

3 Circular no. 5692-F dated 17.09.1987

It was noticed that as against 287 PW Divisions, the State Government had created 276 nos of sanctioned post for Divisional Accountants till March 2022. The list of Divisions in which the post of Divisional Accountants had not been sanctioned by the Government of Jharkhand is given below: -

Table-1.4 (Divisions having no sanctioned post of Divisional Accountants)

SI No.	Name of the Divisions	Department	Remarks
1.	RD Special Division, Ramgarh	Rural Works	Created vide letter no.3458 dated 07.10.2015 of RD (RWA) Department
2.	Quality Control Division, Hazaribagh	Water Resources	Created vide O/o no.574 dated 11.02.2008 of WR Deptt.
3.	Ground Water Investigation Division, Hazaribagh	-do-	Created vide letter no. 1/14/ 2005 / 574 dated 11.02.2008 of WR Deptt read with memo no.6 dated 16.01.2009 of Finance Deptt.
4.	Ground Water Investigation Division, Dumka	-do-	
5.	MPI & Jal Vigyan Division No.2, Ranchi	-do-	
6.	MPI & Jal Vigyan Division No.2, Deoghar	-do-	
7.	Minor Irrigation QC Division, Dumka	-do-	
8.	Advance Planning Division, Sahebganj	-do-	
9.	Advance Planning Division, Palamu	-do-	
10.	Planning & Investigation Division, Ranchi	Road Construction	Not available
11.	Electrics Works Division, Dhanbad	Energy	Operational since 2002-03

All these 11 divisions were being managed by additional charges to the Divisional Accountants posted in the same or nearby stations on the request of the State Government. However, for smooth functioning of the Divisions and timely submission of monthly accounts, the State Government should consider for creating post of Divisional Accountant in these Divisions so that recruitment of Divisional Accountants can be made.

Non-reconciliation of receipts and expenditure by the PW Divisions

1.5 The PW Divisions render monthly accounts to the Pr. Accountant General (A&E) which is consolidated together with Forest and Treasury accounts in monthly Civil Accounts of the Government of Jharkhand. The figure of receipt and expenditure booked in the Pr. Accountant General (A&E) office is required to be reconciled on quarterly basis with the Divisional figure to ensure correctness of the accounts. The timeline for reconciliation of accounts by the PW Divisions is as under:

Table-1.5 (Schedule for Reconciliation)

SI No.	Name of the Quarter	Period of reconciliation
1.	1st Quarter (April to June)	By 31st August 2021
2.	2nd Quarter (July to September)	By 30th November 2021
3.	3rd Quarter (October to December)	By 28th February 2022
4.	4th Quarter (January to March)	By 31st May 2022

The status of reconciliation of monthly accounts by the Public Works Divisions as a whole as well as Department wise for the year 2021-22 was as under: -

Table-1.6 (Status of Reconciliation of accounts)

Particulars	Quarters			
	1st	2nd	3rd	4th
No of PW Divisions	287	287	287	287
Reconciliations completed	271	269	280	271
Not reconciled	16	18	7	16
Percentage of reconciliation	94.43	93.73	97.56	94.43

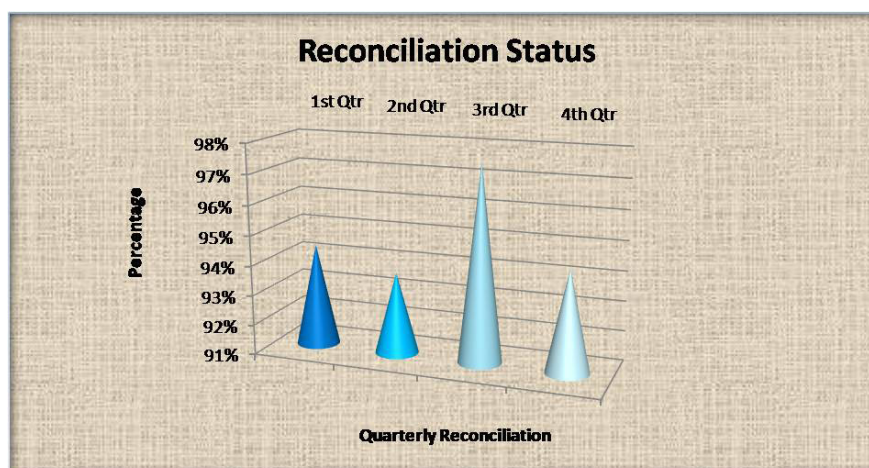


Table-1.7 (Department wise Status of Reconciliation)

Sl No.	Name of the Departments	No of Divisions	Quarters			
			1st	2nd	3rd	4th
1.	Building Construction	26	24	26	26	24
2.	Drinking Water & Sanitation	45	43	42	44	44
3.	Energy (Electrical Works)	02	01	02	02	01
4.	Road Construction (including NH)	37	35	34	36	35
5.	Rural Development (RDS)	24	23	23	24	24
6.	Rural Works (RWA)	29	21	23	25	21
7.	Water Resources (Irrigation, Minor Irrigation & RVP)	124	124	119	123	122
	Total	287	271	269	280	271

The percentage of reconciliation of monthly accounts in 1st quarter was 94.43 percent which decreased slightly to 93.73 percent in 2nd quarter. Though there was an improvement in reconciliation of monthly accounts in 3rd quarter (97.56 per cent) a decrease was observed again in reconciliation of monthly accounts in 4th (94.43 percent) quarter.

Most of the PW Divisions who did not turn up for reconciliation fall under Road Construction Department and Rural Works Department. 100 percent reconciliation for the year 2021-22 has done by Rural Development (RDS) Department in the 3rd & 4th quarter, Energy Department in 2nd & 3rd quarter, Building Construction Department in the 2nd & 3rd quarter and Water Resource Department in the 1st quarter only.

In order to ensure regular and timely reconciliation of receipt and expenditure, all Divisional Officers should be impressed upon to carry out quarterly reconciliation of accounts with Pr. Accountant General (A&E)'s office.

CHAPTER-2

COMPILATION OF MONTHLY ACCOUNTS AND MAINTENANCE OF BASIC RECORDS BY PUBLIC WORKS DIVISIONS

Procedure of drawal of money from Consolidated Fund of the State

2.1 As per Para-18 read with Para-20 of Bihar Public Works Accounts (BPWA) Code, the executive function of a PW Division is vested with the Executive Engineer (Divisional Officer) who functions as Drawing and Disbursing Officer (DDO) and is responsible for the maintenance of records, compilation of monthly accounts under the supervision of Divisional Accountant and rendering the same to the Pr. Accountant General (A&E) office on or before the due date. He is to draw money from the Consolidated Fund of the State by presenting bills and cheques at the Treasury to meet administrative as well as works expenses within the budgetary provisions. The Divisional Officer is to ensure that at no time, withdrawals from the Consolidated Fund exceed the limit of funds allotted by State Government by a Letter of Credit. Rule 174 of Jharkhand Treasury Code (JTC) 2016 prohibits drawal of money from the Consolidated Fund of the State, if it is not required for immediate disbursement.

During examination of monthly accounts, it was noticed that in contravention of Rule 174 of JTC 2016, the Divisional Officers had drawn huge sums from the Consolidated Fund of the State when these funds were not required for immediate disbursement and parked them with the Assistant/ Junior Engineers by ways of temporary advance against departmental works. Withdrawals there-from were shown under head “8782-Cash Remittances and Adjustment -102-Public Works Remittances Head-I-Remittance into Treasuries” and Head-II-Public Works Cheques’ respectively, showing as if the transactions related to the Consolidated Fund. Though in the recent years, the parking of fund by way of temporary advance has been reduced substantially, but it is not completely stopped.

At the end of 31 March 2022, a sum of Rs.17.17 crore was pending for adjustment towards temporary advance in respect of 97 PW Divisions under Building Construction, Drinking Water & Sanitation, Road Construction, Rural Development (RWA) and Water Resources Departments. The delay analysis of adjustment/ recovery of temporary advances is detailed below :-

Table-2.1 (Temporary advances pending for adjustment)

Pending since (years)	Amount (Rs.)
Between 2010-2022	7,74,03,072.57
Between 2000-2010	4,86,58,390.46
Between 1990-2000	302,56,985.11
Between 1980-1990	1,48,01,218.09
Before 1980	5,86,940.49
Total	17,17,06,606.72

Out of Rs.17.17 crore pending as on 31 March 2022, a sum of Rs.13.60 crore was lying unadjusted against 29 officials (who were given advance of Rs.10 lakh or more), the details of which have been mentioned below: -

Table-2.2 (Name-wise list of major Temporary advances pending for adjustment)

SI No	Employee Name	Division Name	Voucher date	Advance lying as on 31/03/2021	Advance lying as on 31/03/2022
A	Building Construction Department				
1.	Manish Kumar	Building Division No.1, Ranchi	25-02-2003 31-03-1999	2,29,61,048 97,307	2,29,61,048 97,307
2.	Girendra Kumar	Building Division, Chatra	22-11-2013	29,57,779	29,57,779
3.	R. Prasad	-do-	13-11-2013	27,45,792	27,45,792
4.	Kishore Kumar	-do-	13.11.2012	24,26,430	24,26,430
5	Manish Kumar	-do-	16.11.2016 20-11-2013	12,48,370 2,43,444	12,48,370 2,43,444
B	Road Construction Department				
1	Martin Tiru	Road Div. Chaibasa	31.10.2016	11,14,649	11,14,649
2.	Hare Krishna Ram	Road Div. Ranchi	04.10.2016	10,30,507	10,30,507
C	Rural Works Department				
1.	O. P. Singh	R D Spl Div. Ranchi	31.08.2016	1,30,35,675	1,30,35,675
2.	Ram Binod Sinha	-do-	31.08.2016	1,00,21,811	1,00,21,811
3.	Late Ashok K Dubey	R D Spl Div. Hazaribagh	04.02.2015	64,87,083	64,87,083
4.	Sunil Kumar	-do-	05-02-2015	44,47,949	44,47,949
6.	Basudeo Prasad	-do-	01-07-2010	20,30,261	20,30,261
7.	Sudarshan Singh	-do-	05-02-2015	20,24,960	20,24,960
8.	Triveni Das	R D Spl Div. Sahibganj	02-04-2012	56,78,173	56,78,173
9.	Rajiv Ranjan Kumar Munda	R. W. Div. Simdega	01-09-2017	18,31,103	18,31,103
10.	Manoj Kumar	R D Spl Div. Daltonganj	01-01-2001 01-01-1999	17,13,600 85,209	17,13,600 85,209
11.	Chandra Shekhar Prasad	R.W. Div Daltonganj (Medninagar)	31-03-1989	15,17,449	15,17,449
12.	Shaligram Kumar Singh	-do-	31-03-1989	12,93,410	12,93,410
13.	Ramayan Singh	R D Spl Div. Lohardaga	07-09-2005	14,85,124	14,85,124
14.	Satyendra Narayan Singh	R.W. Div Garhwa	01-08-2018	14,74,810	14,74,810
15.	Abhay Shankar Prasad	R.W. Div Bokaro	01-05-2017	12,78,790	12,78,790
16.	Rajendra Prasad	R.W. Div. Jamshedpur	03-06-1996	11,08,465	11,08,465
17.	Bhagbat Ram	-do-	12-07-1989	10,17,977	10,17,977
D.	Water Resources				
1.	Ashok Kumar	M.I.Div. Husainabad Japla Medininagar	03-03-2008	2,28,03,849	2,28,03,849
2.	Addl. Director Lao Jsr	Barrage Div, Galudih	01-07-2017	1,00,00,000	1,00,00,000
3.	Spl Lao1 Jsr	Barrage Div, Galudih	05-07-2017	68,00,300	68,00,300
4.	Dhanbir Jha	M.I.Div. Husainabad Japla Medininagar	03-03-2008	26,79,151	26,79,151
5.	Rameshwar Saha	M.I.Div. Dumka	01-12-2012	24,15,783	24,15,783
			Total	13,60,56,258	13,60,56,258

It would be seen from the table 2.1 and 2.2 that these advances were lying unadjusted for a period ranging from one year to 40 years. No steps had been taken since last year either by the Divisional Officers or by the concerned administrative Departments to examine/review the individual advances pending for a long period for the purpose of recovery or adjustment of the same, even though a series of correspondences had been made by this office with the concerned authorities to take early action in this regard.

Division wise amount of temporary advances lying unadjusted till 31st March 2022 has been shown in **Annexure-A**. The State Government is required to take immediate action against the serving officials who had drawn advances but did not submit the vouchers these-against. Steps may also be taken to recover the amount from the retired officials.

Procedure for compilation of monthly accounts at Divisional level

2.2 Para-16, 18 and 20 of the BPWA Code provides that the Divisional Officer is the primary disbursing officer of the Division and is responsible for collection of Departmental receipts for depositing into the Consolidated Fund of the State by challans. He is also responsible for keeping accounts of these receipts and disbursements and for compilation of monthly Divisional accounts in the prescribed format for rendition to the Pr. Accountant General (A&E) on or before the due date. To assist as well as advise the Divisional Officer in the discharge of his responsibility, the office of the Pr. Accountant General (A&E) posts a Divisional Accounts Officer/Divisional Accountant to a Division.

Since January 2018, the monthly accounts of the PW Divisions have been generated through Works Accounts Management Information System (WAMIS) Software developed by the State Government through C-DAC, Pune. The details have been discussed in **Chapter-9**.

List of records and Registers to be maintained by PW Divisions

2.3 The list of records and registers required to be maintained by PW Divisions as per codal provisions has been shown in **Annexure-B**. The main records of PW Divisions are: -

The main records of Public Works Divisions are: -

- Cash Book (Works and Subsidiary)
- Muster Roll
- Work Charged Establishment Bills
- Measurement books
- Works Abstract
- Contractor's Ledger
- Register of Works
- Transfer Entry Books
- Stores Account (Bin Cards, GRS, Indents)
- Deposit Register
- Adjustment Register
- Register of Interest Bearing Securities

CHAPTER-3

SUBMISSION OF MONTHLY ACCOUNTS BY PUBLIC WORKS DIVISIONS

Delay in submission of Monthly Accounts

3.1 As per Para 22.4.15 of Central Public Works Account Code read with Rule 542 of Bihar Public Works Account Code, the PW Divisions are required to submit the Monthly Accounts to the office of the Pr. Accountant General (A&E) between the 7th & 10th of the following month. Despite several correspondence and repeated reminders, many PW Divisions failed to submit their monthly accounts within the due date. The delay in submission of monthly accounts by PW Divisions during the year 2021-22 is detailed below: -

Table-3.1A (Delay in receipt of Monthly Accounts)

Month	Total	Received in time	1-10 days	11-20 days	21-30 days	>30 days
April 2021	287	201	47	24	10	5
May 2021	287	133	94	36	10	14
June 2021	287	180	90	14	1	2
July 2021	287	177	101	5	1	3
Aug 2021	287	235	40	11	0	1
Sept 2021	287	180	90	9	2	6
Oct 2021	287	202	50	27	3	5
Nov 2021	287	227	49	3	3	5
Dec 2021	287	227	44	10	2	4
Jan 2022	287	226	44	10	2	5
Feb 2022	287	224	52	7	4	0
Mar 2022	287	202	72	13	0	0
Total	3444	2414	773	169	38	50
Previous year	3444	2410	743	168	73	50
Year before previous year	3444	2833	560	33	10	8

As mentioned above, 2,414, out of 3,444 monthly accounts (70.09 per cent) were received from the PW Divisions by this office within the due dates i.e. latest by 10th of the succeeding month. Rest 1,030 accounts were received in delay ranging from one day to more than 30 days. During the previous year 2020-21, the percentage of timely rendition of accounts was 69.98 per cent. The Division wise delay in receipt of monthly accounts by this office has been given in **Annexure-C**.

Non submission of monthly accounts by PW Divisions on time is one of the major causes for exclusion of PW Monthly accounts from the consolidated monthly Civil Accounts of the Government of Jharkhand which is required to be submitted to Government by 25th of the succeeding month as per the norms.

The status of timeliness and exclusion of accounts for last three years are as under: -

Table-3.1B (Delay in receipt of Monthly Accounts)

Year	Particulars	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
2019-20	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	235	239	250	228	213	216	237	244	258	258	215	240
	Exclusion of accounts due to delayed receipt	03	03	02	01	00	02	02	01	00	00	04	00
2020-21	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	234	191	188	166	188	226	200	182	190	227	203	215
	Exclusion of accounts due to delayed receipt	18	26	21	46	15	30	16	20	16	13	22	00
2021-22	No of Divisions	287	287	287	287	287	287	287	287	287	287	287	287
	No of accounts received within due date	201	133	180	177	235	180	202	227	227	226	224	202
	Exclusion of accounts due to delayed receipt	98	62	25	9	8	27	26	15	18	18	13	00

The year 2021-22 witnessed a decline in timely rendition of accounts by Works Divisions compared to 2020-21 & 2019-20. Hence, the State Government is required to take adequate steps to ensure 100 per cent submission of monthly accounts within the due dates so that the exclusion could be avoided.

Discrepancies noticed in Monthly Accounts

3.2 During examination of monthly accounts received from PW Divisions, many discrepancies were found for which the accounts were kept in objections. The nature and types of objections were as under: -

- Closing Cash Balance of last month does not tally with Opening Cash Balance of succeeding month;
- Cash realised as revenue is deposited in relevant receipts head instead of 8782-102-Head-I remittance into treasury;
- Amount remitted to Treasury but challan is not attached with monthly accounts;
- Details of cash balance report not properly filled up;
- Non submission of vouchers and schedule docket;
- Account submitted without Divisional Accountant/Divisional Accounts Officer's signature;
- Refund of unspent balance of Deposit amount to client Department allocated as expenditure instead of minus Credit;
- Submission of voucher along with Monthly account without signature of payee.

The compliance of objections by the PW Divisions also delayed their inclusion in monthly Civil Accounts of the State. The number of accounts kept under objections which could not be included in monthly accounts due to delayed compliance during 2021-22 is as follows: -

Table-3.2 (Exclusion of PW Accounts from consolidated Monthly Accounts of the State)

Month	2020-21			2021-22		
	Due to Not receipt	Due to objections	Total	Due to Not receipt	Due to objections	Total
April	18	10	28	93	05	98
May	26	01	27	58	04	62
June	21	02	23	20	05	25
July	46	03	49	03	06	09
August	15	01	16	07	01	08
September	30	04	34	15	12	27
October	16	02	18	28	08	36
November	20	00	20	15	0	15
December	16	01	17	17	01	18
January	13	05	18	14	04	18
February	22	03	25	10	03	13
March	00	00	00	0	0	0
Total	243	32	275	280	49	329

It would be evident from the above that 329 out of 3,444 monthly accounts could not be included in the monthly accounts of the State Government for the year 2021-22 due to non-clearance of objections (49 accounts) by PW Divisions within the cut-off date of preparation of accounts and delayed receipt of accounts (280 accounts).

Timely action should be taken by the Divisional Officers to ensure more accuracy in preparation of monthly accounts, following strictly the codal provisions to avoid objections and submission of accounts within the stipulated time.

CHAPTER-4

SUBMISSION OF PERIODICAL RETURNS

Schedule of Works Expenditure

4.1 In terms of Para-22.4.6(a) of CPWA Code, a Schedule of Works Expenditure is required to be prepared in Form-64 separately for expenditure relating to each of the major heads in respect of works on which expenditure has been incurred. Form-64 contains columns for 'Sanctioned Estimate' and 'Allotment' for watching the progress of expenditure in respect of works against the allotment for the year. This information is very important because as per the financial rules, no work can be commenced or liabilities incurred unless a detailed estimate is sanctioned and subsequently allotment for the works is received.

Accounts of Interest Bearing Securities

4.2 According to Para-15.6 of CPWA Code, an account of transactions connected with interest bearing securities is required to be submitted along with monthly accounts in CPWA "Form 86" at the close of every financial year. This account should be supported with: -

- (i) The acknowledgement (in original) of the depositors for securities returned or re-transferred to them during the year; and
- (ii) The certificate of the Divisional Officer that all securities shown as outstanding in the Accounts are in his possession.

Almost all PW Divisions did not submit these periodical returns during 2021-22.

Account of Lapsed Deposits

4.3 According to Para-15.4.1 of CPWA Code, in the accounts for March each year, the following classes of items in the Public Works Deposits account should be credited to Government account as lapsed deposits.

- (i) Original deposits not exceeding twenty-five rupees that remain outstanding for a whole accounting year;
- (ii) Balances not exceeding twenty-five rupees of items partly cleared during the year's closing;
- (iii) Balances unclaimed for more than three complete accounting years.

Further unclaimed Balances should be credited to Major Head 0075-Miscellaneous General Services 101-Unclaimed Deposits. However, some PW Divisions had wrongly credited these amounts to their regular revenue receipt head viz., 1054 etc.

It was noticed that, barring a few, all PW Divisions failed to submit this periodical return. Due to non-availability of account of lapsed deposit, this office was unable to ascertain whether lapsed deposits were actually credited to the State Government or not.

Deposit Works

4.4 As per Para-16.2.2 and Para-22.4.15 of CPWA Code, a consolidated record of the transactions for a month relating to all Deposit Works of a Division should be prepared in CPWA Form-65 (Schedule of Deposit Works) for submission to the Pr. Accountant General office along with the monthly accounts. This schedule shows with reference to each item of work, the amount of deposit received and expenditure incurred, both during the month and upto date progressive. Refunds of unspent balance of completed works should be taken as reduction of deposits and, therefore, shown in the schedule as minus realization and not as expenditure.

As per Para 16.2.3 of CPWA Code, the amount of each deposit should be proportionately divided into two parts, one representing the share available for works expenditure and the other the total amount chargeable as Establishment, Tools and Plants and Audit and Accounts charges, if any. In the schedule, the deposit received for each work should be numbered as a single item but the transactions relating to the two parts of it should be shown separately under: -

- Works Expenditure
- Percentage Charges

It was noticed that, in none of the cases of deposit works, the PW Divisions levied the charges for percentage recovery on account of establishment and tools and plant. Continued discrepancy in maintenance of accounts for deposit works in the Division would weaken proper control over expenditure incurred against deposits made by non-Governmental bodies. Under Para 210 (a) of Jharkhand Public Works Department Code, a Works Division can undertake deposit works in case of: -

- (i) The fund of a public nature, but not included in the financial estimate and accounts of the Government;
- (ii) Contribution from the public; and
- (iii) Loan from Government to a local body.

For most of the deposit works that the PW Divisions executed during the year 2021-22, the funds were received from District Magistrates and Deputy Development Commissioners. It could not be ensured whether these funds were included in the financial estimate and accounts of Government or not. If these were included, then the Divisions were barred from executing the works as deposit work.

Non-submission of Annual Performance Appraisal Report of Divisional Accountants/ Divisional Accounts Officers by the Executive Engineers

4.5 The Pr. AG (A&E) office is responsible for maintaining the Annual Performance Appraisal Reports (APARs) of the officials of Divisional Accountant Cadre. Since these Divisional Accountants/ Divisional Accounts Officers work largely under the immediate supervision of Executive Engineers (Divisional Officers), each Executive Engineer shall (Reporting Officer) forward the APAR to Pr.AG (A&E) office by 30th June. The status of submission of APARs of Divisional Accountants / Divisional Accounts Officers by the concerned Executive Engineers for the year 2021-22 till 25 September 2022 is as under :-

Table:4.1 (Status of receipt of APARs of Sr.DAO/DAO-I&II/DA)

Sl. No	Designation	Men-in-position	APAR received	APAR wanting
1.	Sr.DAO	38	31	07
2.	DAO-I	62	38	24
3.	DAO-II	65	48	17
4.	DA/DA (Prob.)	89	66	23
	Total	254	183	71

APAR is one of the most important documents of Government servant which is considered for promotion, confirmation in service, financial up gradation of scale under ACP/MACP etc. Hence, it is essential that the Executive Engineers should submit the APARs of Divisional Accountants/Divisional Accounts Officers within the stipulated time. However, it was found that in some cases, these APARs were not being sent to this office within the stipulated time despite repeated reminders.

As per Department of Personnel & Training, Government of India letter no.21011/02/2009-Estt.(A) dated 16 February 2009, the Reporting Officer shall forfeit his/her right to enter any remarks in the APAR of the officer to be reported upon, in case the APAR is not initiated by him for any reason beyond 30th June of the year in which the financial year ended. Hence, the Executive Engineers should personally take care for timely submission of the APAR of DA/DAOs on priority basis.

CHAPTER-5

RECONCILIATION WITH TREASURIES IN RESPECT OF CHEQUES DRAWN/ENCASHED AND REMITTANCES MADE

Accounting procedure for Consolidated Treasury Remittances

5.1 Cash remitted by PW Divisions to the treasuries is classified under “8782-Cash Remittances and Adjustment -102-Public Works Remittances, Head-I-Remittance into Treasuries” in the Divisional Accounts. The corresponding credit on account of this appears through the Treasury accounts. At the close of account of each month, PW Divisions are required to send the Pr. Accountant General’s office the schedule of monthly settlement with treasuries (CPWA Form-51) supported by Consolidated Treasury certificate for Remittances issued by treasuries. The amount for which treasury certificate for remittance was not received by the PW Divisions remains as their Head I difference and shown in revised Form 51 (**Annexure-D**).

Accounting procedure for Consolidated Certificate of Issue

5.2 Funds obtained by the PW Disbursing Officers by drawing cheques on treasuries/banks are credited under the head “8782-102-Public Works Cheques”. Corresponding debit after encashment of the cheques appears through treasury accounts. At the close of the month Public Works Divisions are required to send the Pr. Accountant General’s office the Schedule of Settlement with Treasuries (Central Public Works Accounts Form No-51) supported by Consolidated Certificate of Issue issued by the Treasuries. The amount, for which treasury certificate of Issue was not received by the Public Works Divisions, remains as their Head II difference and shown in revised Form-51 (**Annexure-D**).

Reconciliation of transactions with the help of Consolidated Treasury Remittances and Consolidated Certificate of Issue

5.3 Monthly schedules of settlement with treasuries along with Consolidated Treasury Remittances/ Consolidated Certificate of Issue enable the Pr. Accountant General (A&E)’s office to reconcile the transactions on account of remittances and cheques appearing in the divisional accounts with treasury accounts and to analyse the outstanding balances in this regard.

Communication of persistent arrears to different authorities

5.4 The position in respect of outstanding Consolidated Treasury Remittances and Consolidated Certificate of Issues from different PW Divisions revealed that there was no tangible improvement in the clearance of persistent arrears. Consequent upon the non-receipt of updated revised Form-51, a large amount of balance under 8782 Head-I and Head-II was lying unreconciled as shown in **Annexure-D**.

In view of the above, the actual receipt of remittances by the treasuries shown in the accounts by the PW Divisions could not be ensured (**Annexure-D**) for unadjusted balances under Head-I & Head-II as on 31st March, 2022).

CHAPTER-6

ACCOUNTING OF PUBLIC WORKS SUSPENSE

Miscellaneous Public Works Advances

6.1 In terms of Para 13.4.1 of Central Public Works Accounts Code, transactions recorded under the head 'Miscellaneous Public Works advances (MPWA)' are divided into four classes: -

- (i) Sale on credit;
- (ii) Expenditure incurred on Deposit Works in excess of deposits received;
- (iii) Loss, retrenchments, errors etc., and
- (iv) Other items.

In terms of Para 22.4.16, a schedule in Central Public Works Accounts Form-70 is required to accompany the monthly accounts detailing the items brought into accounts during the month and indicating the balance outstanding in the books of the Division on account of all the items awaiting settlement.

Divisions are not rendering the schedule of Miscellaneous Public Works Advance (MPWA) along with the monthly accounts as per codal provisions. This makes the Works Abstract Registers incomplete to that extent. Table below shows the outstanding MPW Advances of different PW Divisions as on 31 March 2022.

Table-6.1 (Outstanding MPW Advances as on 31 March 2022)

Sl. No.	Name of the PW Divisions	Amount(Rs.)
A.	Road Construction Department	
1.	Road Division, Bokaro	6199,20,795
2.	Road Division, Dhanbad	28218,58,154
3.	Road Division, Giridih	7,39,578
4.	Road Division, Hazaribag	1449,08,436
5.	Road Division, Koderma	7,43,348
6.	Road Division, Ranchi	14848,54,728
7.	NH Division, Deoghar	8,64,326
	Total (A)	50738,89,365
B.	Rural Works Department	
1.	RDD (RWA) Division, Hazaribagh	1,01,389
2.	RDD (RWA) Division, Ranchi	313,04,048
	Total (B)	314,05,437
C.	Drinking Water & Sanitation Department	
1.	D.W. & S. Division, Chakradharpur	2,00,959
2.	D.W. & S. Division, Khunti	76,405
	Total (C)	2,77,364

Sl. No.	Name of the PW Divisions	Amount(Rs.)
D.	Building Construction Department	
1.	Building Division No.2, Ranchi	4,38,498
	Total (D)	4,38,498
E.	Water Resources Department	
1.	M.I.Div.Chaibasa	52,30,684
2.	M.I.Div.Simdega	2,26,204
3.	Water Ways Div.No. I Chakradharpur	1766,36,258
4.	Water Ways Div.No.1Chainpur Gumla	310,06,712
5.	Irrigation Div.Jasidih DGR	16662,82,962
6.	Irrigation Div.Sikatia 1at Deoghar	90,81,837
7.	Irrigation Div.Sikatia No.2 Deoghar	66,112
8.	Planning Q Cl & Monitoring Div. Deoghar	21,904
9.	Punasi Dam Div. Deoghar	500,86,075
10.	Punasi Spilway Div. Deoghar	1,64,834
11.	Irrigation Div. Dumka	135,83,643
12.	Water Ways Div.Hazaribagh	2191,23,198
13.	Irrigation Div. Jamtara	273,71,627
14.	Irrigation Div.Nala Dumka Jamtara	11,85,227
15.	Water Ways Div. Khunti	292,50,575
16.	Water Ways Div. Ranchi	66,50,923
17.	Water Ways Div. Simdega No.1	562,88,418
18.	Investigation Div. Garhwa	10,10,678
19.	Konar Canal Div. Bagodar	1249,88,836
20.	Konar Canal Div. Dumri	2177,56,528
21.	Design Div. No. 1, Daltonganj	2456,70,000
22.	Auranga Construction Div. Panki	5735,90,499
23.	Barrage Division, Galudih, Po- Mahulia	6045,22,707
24.	Canal Design Div No. 1, Adityapur,	6,800
25.	Irrigation Division Galudih, Po- Mahulia	1997,17,780
26.	Kharkai Link Canal Division Musabani Po Badaiya	878,01,266

Sl. No.	Name of the PW Divisions	Amount(Rs.)
27.	Minor Distributory Div No. 10 Ghatshila	731,39,021
28.	Minor Distributory Div No. 5 Dimna, Jamshedpur	2091,07,828
29.	Minor Distributory Div No. 7 Galudih Po Mahulia	5045,72,364
30.	Minor Distributory Div No. 8 Jamshedpur	64,36,165
31.	Minor Distributory Division No 9, Galudih	90,94,099
32.	Minor Distributory Division No. 12 Mango, Dimna	99,30,288
33.	Minor Distributory Division No. 2 Chandil Camp Dimna	19,88,242
34.	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	1,67,272
35.	Swarnrekha Canal Division,Ghatshila	2356,26,559
36.	Central Stores & Camp Division Chandil	2290,52,621
37.	Kharkai Canal Division Adityapur	393,14,000
38.	Kharkai Canal Division, Rajnagar	5,65,640
39.	Mechanical Div Icha Chaliyama Kesargarhia,	93,92,644
40.	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	23,80,118
41.	Swarnrekha Canal Division Chandil	1528,82,000
42.	Swarnrekha Dam Division No. 2 Chandil	12412,85,826
	Total (E)	7,07,22,56,974
	Grand Total (A+B+C+D+E)	12,17,82,67,638

It would be seen from the above that MPW Advances as of 31 March 2022 stood at Rs. 1217.83 crore as compared to Rs. 1166.18 crore for the previous year. The MPW Advances have been showing an increase in 2021-22, therefore, a close monitoring is required for settlement of the same, especially the advances which are lying for years together.

CHAPTER-7

ACCOUNTING OF REVENUE REALISED AND RETENTION OF CASH BALANCE

Revenue realised in cash

7.1 As per Para-9.1 of Central Public Works Accounts Code, all the revenues realised by the PW Divisions are required to be remitted to the Treasury immediately on their receipt. Similarly, as per Para-53 of the JTC 2016, moneys received by the Public Works Department shall be paid as soon as possible to the nearest Bank for credit as Public Works remittances through the Treasury Officer.

It was observed that in most of the PW Divisions, moneys realised as revenue was kept with the Divisions for indefinite periods without remitting the same to the treasuries. The Division-wise cash balances which also included revenue realised, but the Divisions did not remit to the treasury at the close of the financial year (31 March 2022) has been shown in **Annexure-D**.

Comparison with estimates

7.2 As division-wise estimate of revenue under different heads was not available, the revenue collected during the financial year could not be compared with the estimate.

Collection of revenue by adjustment

7.3 Deductions on account of GST, royalties, and cess etc., made from contractor's /supplier's bill are required to be exhibited by the Division on the receipt side of the monthly account under the respective head. The Division should draw the cheques payable for the net amount while affording debit for the gross amount of the bill to the concerned service head.

Retention of heavy Cash Balance by the PW Divisions

7.4 It was observed that large closing balances were kept by the Public Works divisions at the end of 2021-22 in the form of cash in hand (including cheques, Demand Drafts, etc.) and advances to the Assistant Engineers/ Junior Engineers. Cash Balance lying with the divisions as on 31st March 2022 is shown in **Annexure-A**. The practice of withholding large amount of cash in hand at the close of the year has serious financial ramifications as mentioned below: -

- (i) In many cases, the whereabouts of the recipients of temporary advance are unknown to the Divisions due to the death/transfer/retirement of the concerned AE/JE;
- (ii) Most of the Sub-divisions do not have a cash chest of their own. There is lack of internal control for timely adjustment/recovery of temporary advances;
- (iii) In most of the cases, the cash balances lying with the Divisions/Sub-divisions at the close of the financial year were not remitted to treasury as per Para 22.4.22 of Central Public Works Accounts code. Consequently, the unspent cash balance remained available with the division for the next financial year for expenditure without allotment.

The Divisional Officers are required to furnish a certificate of cash balance along with the Memo of Receipt and Charges (Form-80) "that with the given exceptions, all temporary advances outstanding in cash accounts of the second preceding month have since been cleared". However, this certificate was not furnished by the Divisional Officers as the majority of the temporary advances were very old.

CHAPTER-8

RATING OF PERFORMANCE OF PUBLIC WORKS DIVISIONS

Parameters for evaluation of Performance of the PW Divisions

8.1 The Office of the Pr. Accountant General (A&E), Jharkhand receives the monthly accounts from each PW Division and consolidates them for incorporation in monthly accounts of the State Government. The issue of timeliness and quality in rendering accounts has been engaging the attention of Pr. Accountant General's office for quite a long time. There have been regular exchanges of correspondence with different Departments on the issue of timeliness in furnishing the accounts by the Divisions.

With a view to evaluating performance of PW Divisions in an objective and transparent manner, an evaluation criterion for each Division based on four parameters viz., timely submission of Monthly Accounts, timely submission of revised form 51, reconciliation of accounts with Pr. AG (A&E)'s office and cash balance at the end of the financial year was worked out during 2010-11 and has been continuously followed. The parameters together with the weightage against them are mentioned below: -

Table: 8.1 (Evaluation criteria for rating Performance of PW Divisions)

Sl No	Criteria	Marks	Total Marks
1.	Submission of monthly accounts within due date	4 marks for each accounts	48
2.	Submission of Revised Form-51 within due date	2 marks for each revised Form-51	24
3.	Reconciliation of accounts with Pr.AG(A&E) office	1.75 marks for each month	21
4.	Nil cash balance at the end of the year	7 marks	07
(i)	Balance: Rs.1 to 1 lakh	5 marks	
(ii)	Balance: Rs.1 lakh to 2 lakh	4 marks	
(iii)	Balance: Rs.2 lakh to 3 lakh	3 marks	
(iv)	Balance: Rs.3 lakh to 4 lakh	2 marks	
(v)	Balance: Rs.4 lakh to 5 lakh	1 marks	
(vi)	Balance: above Rs.5 lakh	0 marks	
		Total	100

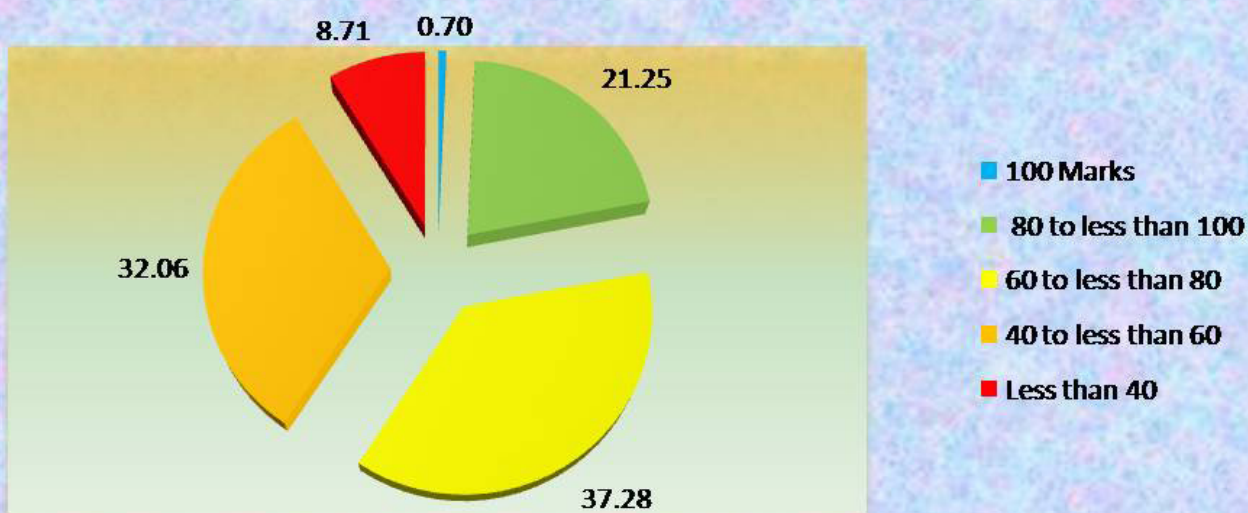
Performance of Public Works Divisions

8.2 Based on the four parameters mentioned above (Para-8.1), the performances of all PW Divisions of the State for the year 2021-22 have been evaluated and shown in **Annexure-E**. The results were communicated to the Secretaries of concerned Administrative Departments of the State Government. A summary position of the performances of 287 PW Divisions are mentioned below:

Table-8.2(Summary of Performances of PW Divisions)

Marks obtained	Number of PW Divisions		
	2019-20	2020-21	2021-22
< 40 marks	05	34	25
≥ 40 but < 60 marks	38	82	92
≥ 60 but < 80 marks	93	104	107
≥ 80 but < 100 marks	130	67	61
100 marks	21	00	2
Total	287	287	287

Percentage of Divisions obtaining Marks (Group wise)



It would be seen from the above that only two Divisions secured 100% marks whereas, 21.25 per cent Divisions obtained marks between 80 to less than 100 marks. The Department-wise performance of the Divisions during 2021-22 is as under:

Table-8.3(Marks obtained by PW Divisions/Department-wise)

Sl No.	Name of the Departments	No of Divisions	< 40 marks	40 to <60 marks	60 to <80 marks	80 to <100 marks	100 marks
1.	Water Resources(Irrigation, Minor Irrigation & RVP)	124	7	42	52	23	0
2.	Road Construction including NH	37	2	7	17	10	1
3.	Building Construction Department	26	7	15	2	2	0
4.	Energy(Electric Works) Deptt.	02	0	0	2	0	0
5.	Drinking Water & Sanitation Deptt.	45	6	11	11	17	0
6.	Rural Development (RWA)	29	3	11	12	3	0
7.	RD Special Divisions	24	0	6	11	6	1
	Total	287	25	92	107	61	2

It was decided to review the Annual Performance Appraisal Reports of Divisional Accountants/ Divisional Accounts Officers/Sr. Divisional Accounts Officers based on these parameters. This had been communicated to all officials of Divisional Accountants cadre vide this office letter No. WM-I-Target-101-312 dated 20.04.2010. Besides, the State Government was also requested to evaluate the performance of Executive Engineers based on the above parameters since financial and accounting discipline is an intrinsic aspect in the discharge of duties by the Executive Engineers.

All these exercises endeavour to present Monthly Civil Accounts of the Government of Jharkhand in complete shape, free from any expenditure/ revenue being left out.

CHAPTER-9

WORKS ACCOUNTS MANAGEMENT INFORMATION SYSTEM

Introduction

9.1 Taking note of the emphasis laid on the creation of infrastructure and monitoring the quality of expenditure of projects covered under various schemes of the Central/State Governments, Centre for Development of Advanced Computing (C-DAC), Pune undertook an effort to develop a generic framework to track and monitor the physical progress of such projects. This effort has culminated into a comprehensive web based solution based on the centralized architecture known as the **Works and Accounts Management information system (WAMIS)**. Department of IT & e-Governance, Government of Jharkhand in association with C-DAC, Pune started to implement this application in the State of Jharkhand on 2016-17 and was made operational on 2017-18. This system encompasses the entire life cycle of a typical construction project work right from its inception to its final completion. The system is work-flow enabled and comprises of various building blocks in the form of modules as described below.

Works Management and Billing: - This module captures the entire information of a typical construction work from proposal stage. Approvals in the form of administrative approvals, technical sanctions. The stages of approvals are embedded with supporting tools for estimation in support of approvals. Subsequently, this module caters to the need of generation of contractor's bills on the basis of recorded measurements based on the Schedule of Rates (SoR). The bill thus, generated becomes an input to the Accounting system as a voucher.

Mobile Application for Project site survey/Inspections: - To ensure that works taken up under various programmes/schemes meet the requisite standards and to assess the actual progress of individual works, a mobile-based application has been developed. This application enables the user to take geo-location tagged photographs as well as record other parameters pertaining to project site inspections/survey of the on-going works at the location of their construction site. Photographs thus, taken through this mobile based app can later be viewed through a viewer application deployed as a part of WAMIS MIS along with various other financial and works related data captured/processed through WAMIS.

Integration with Allied Agencies and Line Departments: - WAMIS has been developed carrying out comprehensive study of the integration aspects with other line departments or nodal agencies thereby, facilitating online reconciliation of revenue & expenditure on near real time basis. In continuous to this, WAMIS has been integrated with treasury system (KUBER) and VLC (Voucher Level Compilation) system of Pr. A.G. (A&E) office.

Accounts Management System: - This is a voucher based accounting system that captures all the financial transactions in a typical DDO office. This system generates all the relevant schedules including the cashbook that are required to be submitted to the office of the Pr. A.G. (A&E) at the end of every month. This system is based on the CPWA code, which has been prescribed for various engineering departments for accounting purposes.

Management Information System (MIS): - A comprehensive MIS has been developed in the form of dashboard that gives an analytical view of the physical and financial status of the various projects undertaken by the department and compiled for all the offices of the department. The analysis is carried out under various parameters such as Head of Accounts, Schemes/Programmes, User Departments, Infrastructure types, Allotment, defined physical scope etc., assessed against Budgetary Grants, MB Recordings, and Stipulated Time Frames.

Initially, WAMIS covered the cash book and monthly accounts and subsequently, the scope was extended to: -

- Technical and Administrative approval.
- Uploading bill of quantity.
- Price comparison
- Award of contracts
- Work Advance
- E-Measurement Book
- Quantity deviation
- Supplementary agreement
- Extension of Time
- E-billing etc.

Preparation of monthly accounts through WAMIS

9.2 One of the main components of WAMIS is generation of monthly accounts of PW Divisions and forwarding the same to the Pr.AG (A&E)'s office. The following officials are involved in the entire process having separate login facilities: -

- Executive Engineer
- Assistant Engineer(AE)/Junior Engineer(JE)
- Accounts clerk
- Cashier; and
- Divisional Accountants/Divisional Accounts Officer

The following procedures are adopted for execution of works: -

- (i) The Executive Engineer(EE) prepares and maintains the master data relating to works and contractors' details;
- (ii) Bill of Quantity (BoQ) is prepared by the Junior Engineer (JE) and forwarded to the Assistant Engineer (AE) for verification;
- (iii) The AE after verification of BoQ forwards the same to EE;
- (iv) The EE verifies the BoQ and put tender, quotation and contract details once approved by the competent authority;
- (v) After commencement of works, the work of preparation of bill is taken up by the JE;
- (vi) JE forwards the bill to the AE for verification of measurement and other parameters
- (vii) After verifying the bill, the AE forwards the same to EE
- (viii) After being satisfied with the measurements entered in the MB, EE forwards this MB to the Accounts wing of the office with an order to check and pass(C&P) the bill.
- (ix) The Accounts clerk verifies the arithmetical checks of the bill with reference to measurement book, rates and other parameters of the contract and finalises the bill and prepares memo and forwards the same to Divisional Accountant;
- (x) The Divisional Accounts Officer/Divisional Accountant checks the bill including statutory deductions like GST, IT, royalty etc., and forwards the same to EE after noting his observation online;
- (xi) Finally, the EE passes the bill and cheque is issued and a reference number is generated for linking with KUBER⁴ Software;

Integration with KUBER

9.3 WAMIS Software has been integrated with KUBER Software (Treasury accounts) and also with VLC system of the Pr. Accountant General office w. e. f. January 2018. The data of the bill prepared by the PW Division is fetched by the KUBER (Treasury) through reference number once the cheque is issued by the EE. KUBER generates advice details and shares it with WAMIS.

Preparation of Accounts

9.4 After receipt of advice from KUBER, the Cashier enters the data in the Cash Book online and then, generates the monthly accounts and other schedules required to be submitted to Pr.AG office along with the monthly accounts. The monthly accounts are finally signed by DAO/DA as well as EE and submitted to the office of the Pr. Accountant General (A&E) online. Hard copies duly signed by the DAO/DA and EE are also submitted separately along with vouchers.

At present, all the PW Divisions are generating monthly accounts through this software and submitting hard copies of the accounts to this office. However, this office has started accepting monthly accounts online through interface.

4 KUBER is the billing-cum-accounting software of Government of Jharkhand consisting of several modules of IFMS, Phase -1

CHAPTER –10

IRREGULARITIES DETECTED BY THE AUDIT DURING 2021-22 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF JHARKHAND

10.1 The audit of the accounts and records of the PW Divisions of the State is conducted by the Office of the Accountant General (Audit), Jharkhand, Ranchi as per the provisions of CAG's (DPC) Act, 1971 read with Regulations on Audit and Accounts Rule 2007.

During 2021-22, the Office of the Pr. Accountant General (Audit), Jharkhand conducted audit in 18 out of 287 PW Divisions of the State and communicated the results of the audit to the Divisional Officers and the State Government through Inspection Reports. The major findings of the audit were as under: -

- Less deduction/non-deduction of statutory dues
- Irregular payment of carriages, mobilisation advances;
- Unfruitful expenditure
- Undue favours to contractors
- Excess payment to contractors
- Avoidable expenditure
- Slow progress of work
- Cost over run
- Under utilisation of fund
- Non-recovery of Liquidated damages
- Non-acquisition of required land

The details of audit paras and outstanding paras in respect of the said PW Divisions have been shown in **Annexure-F** and **Annexure-G** respectively.

CHAPTER -11

MISCELLANEOUS

Cheque Drawal Authority

11.1 In terms of Rule-61 and 62 of JTC 2016, the Accountant General (A&E) issues Cheque Drawing Authority (CDA) to the Executive Engineer/Drawing & Disbursing Officer of PW Divisions for meeting works expenditure. The criteria for issuance of CDA for the Financial Year 2021-22 as circulated by the Principal Accountant General (A&E) vide letter no. WM-II-CDA-211-219 dated 08.02.2021 was as under: -

1. In case of Permanent Divisions

- (a) Monthly accounts received up to March 2021 and accepted without any objection by this office.
- (b) Revised Form-51 received for the month prior to the month for which Treasury accounts has been received in this office.

2. In case of Temporary Divisions

- (a) Proper sanction for extension of life of Temporary Division has been received in this office.
- (b) Conditions as prescribed in 1(a) & (b) above.
- (c) When the sanction for extension of life of Temporary Division is received after April 2021, the Monthly Accounts and revised Form-51 due at that time must have been received in this office.

3. A certificate must be attached with March 2021 monthly accounts that no bank accounts are being operated in personal or any other capacity by any of the officials except as required by specific Centrally Sponsored Scheme duly permitted by the Planning-cum-Finance Department, Government of Jharkhand, in which case the relevant particulars and permission of the Planning-cum-Finance Department, Government of Jharkhand to be provided.

4. Statements of commitments on incomplete public works contracts as on 31st March 2021 downloaded from WAMIS in Excel Sheet both in Hindi & English by all the Divisions may be sent to this office through email at agajharkhand@cag.gov.in latest by 25th April 2021. The Hindi Version should be same as of English version .

5. Time bound action plan to recover/adjust or Writeoff of old and outstanding temporary advance.

6. It was intimated to all Departments of PWD that monthly accounts are to be submitted 10th of the following month. If the monthly accounts are not received within the prescribed period, complete in all respect, the CDA will be cancelled. CDA will also be cancelled for delay in submission of RF-51.

Despite clear instructions regarding timely submission of monthly accounts, many PW Divisions delayed submission of their monthly accounts to this office which resulted in non-inclusion of the same in the monthly accounts of the State Government. The Division-wise delay in submission of monthly accounts has been shown in **Annexure-C**.

The Public Works Department should take timely action for extension of period of Temporary Division in consultation with Finance Department so that the CDA can be issued to PW Divisions on time. This would help the PW Divisions in completing their work schedule as well as reducing unnecessary litigation over non-payment of dues to contractor, lapse of fund etc.

Duties and responsibilities of Divisional Accountants

11.2 The Divisional Accountants (DAs) are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Principal Accountant General (A&E). They are posted to the PW Divisions by the order of the Pr.AG to assist the Divisional Officers in the discharge of their duties. Their transfer from one Division to another Division is made by the Pr.AG at his/her discretion and as per the guidelines issued by the Comptroller and Auditor General (CAG) of India from time to time. No Divisional Accountant should become a member of any Committee or Board of Management of institutions, which are under the audit control of the CAG of India.

The functions of the DAs are threefold: -

- (i) As an accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;
- (ii) As primary auditor charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc., and
- (iii) As financial assistant, i.e., as the general assistant and adviser to the Divisional Officers in all matters relating to the accounts and budget estimates or to the operation of financial rules generally.

The Divisional Accountant/Divisional Accounts Officer is expected to see that the rules and orders in force are observed in respect of all the transactions of the division which come within the sphere of his duties.

This office has received many complaints from the DA cadre regarding stoppage of salary & other allowances, lodging of complaints by the Divisional Officers in police station etc. It is to be mentioned that no action against the Divisional Accountants shall be initiated without the approval of Pr. Accountant General.

Work Charged Staff: -General Provident Fund

11.3 As per Memo No-F2-4028/70-8774-F dated 02.08.1970, the Divisional Officers have to maintain the General Provident Fund (GPF) accounts of the work charged staff working under him and acts as Accounts Officers as far as GPF is concerned.

It was observed that GPF accounts of work charged establishment were not maintained properly in most of the PW Divisions and very few Divisions were allowing interest on the subscriber's deposit. The Divisional Officer should take utmost care in this regard and maintain GPF accounts properly.

CONCLUSION

Shortcomings in the working of PW Divisions have been outlined in preceding chapters. During 2021-22, 70.09 *per cent* of monthly accounts were received from the PW Divisions within the due dates as compared to 69.98 *per cent* of the previous year. Due to delay received of accounts, 319 out of 3,444 monthly accounts of the PW Divisions could not be incorporated in the consolidated monthly accounts of the State. Timely action should be taken by the Divisional Officers to ensure more accuracy in preparation of monthly accounts, following strictly the codal provisions to avoid objections and submission of accounts within the stipulated time.

The percentage of reconciliation of monthly accounts in 1st quarter was 94.43 *per cent* which decreased to 93.73 *per cent* in 2nd quarter again increased to 97.56 *per cent* in 3rd quarter but decrease in 4th (94.43 *per cent*) quarter.

At the end of 31 March 2022, a sum of Rs.17.17 crore was pending for adjustment towards temporary advance in respect of 97 PW Divisions. The amount was lying unadjusted for a period ranging from 1 to 40 years. Out of this amount, Rs.13.60 crore was laying unadjusted against 29 officials as detailed in Table-2.2. Immediate action is required to be taken to examine/review the individual advances pending for a long period for the purpose of recovery or adjustment of the same.

Miscellaneous Public Works Advances (MPWAs) as of 31 March 2022 stood at Rs. 1217.83 crore as compared to Rs. 1166.18 crore for the previous year. Though the PW Divisions are required to send this office the details of such advances along with the monthly accounts in Form-70 of the CPWA Code, A few divisions submitted the same to this office. It is observed that the MPWAs have been showing an increase in the year 2021-22. A close monitoring is required for settlement of the same, especially the advances which are lying for years together.

Out of 287 PW Divisions, the works expenditure in respect of 28 PW Divisions remained nil. The works expenditure in respect of 18 PW Divisions remained nil for the last three years consecutively and these PW Divisions have incurred an expenditure of Rs. 86.96 crore during the last three years towards wages and salaries to the staff.

As on 31 March 2022, the PW Divisions were holding huge cash balances in contravention of Para-22.4.22 of the Central Public Works Accounts Code.

In view of above, it is necessary that the Divisional Officers pay greater attention to the observance of the rules and orders and also take immediate and effective steps to avoid recurrence of irregularities and to ensure early clearance of arrears in their respective divisions. Monthly accounts, complete in all respects, together with various returns should be sent to the Office of the Pr. Accountant General (A&E) on the due dates. The Divisional Officers should take urgent action for settlement of outstanding objections and take up clearance of arrears relating to Head-I, Head-II items on top priority.

ANNEXURE-A

Division-wise unadjusted Temporary Advances as on March 2022

(Refer Para-2.1 & 7.4)

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
A. Building Construction Department				
1.	Building Division, Chatra	11.04.2012	16.11.2016	11546688.06
2.	Building Division, Daltonganj	-	01.01.2001	506638.97
3.	Building Division, Dumka	02.01.2012	02.02.2012	275905.75
4.	Building Division, Godda	-	28.02.2017	274357.52
5.	Building Division, Lohardaga	-	04.03.2017	924300.00
6.	Building Division No.2, Ranchi	-	26.03.1998	25000.00
7.	Building Division No.1, Ranchi	31.03.1999	25.02.2003	23058355.24
8.	Building Division, Sahibganj	04.11.2002	01.04.2003	530374.57
	Total			37141620.11
B. Drinking Water & Sanitation Department				
1.	DW&S Division, Chakradharpur	01.07.1981	01.07.2014	54494.25
2.	DW&S Division No.1, Dumka	01.01.2011	08.01.2011	29475.19
3.	DW&S Division No.1, Giridih	01.01.2012	03.01.2015	6000.00
4.	DW&S Division, Hazaribagh	-	01.10.1980	48734.62
5.	DW&S Division, Lohardaga	-	31.03.2004	257902.95
6.	DW&S Mech. Division, Gumla	-	18.10.2016	183999.00
	Total			580606.01
C. Road Construction Department				
1.	NH Division, Deoghar	-	01.08.1997	1348611.50
2.	NH Division, Dhanbad	-	01.11.2012	203191.33
3.	NH Division, Hazaribagh	-	01.07.2016	7847.60
4.	Road Division, Hazaribagh	-	01.01.1988	13568.05
5.	Road Division, Ranchi	01.06.1983	04.10.2016	2035649.48
6.	Road Division, Chaibasa	01.10.2016	31.10.2016	1443058.67
7.	Road Division, Chatra	03.03.1996	04.03.1996	63748.27
8.	Road Division, Deoghar	-	31.12.2009	55092.00
9.	Road Division, Giridih	-	02.12.1982	153584.61
10.	Road Division, Latehar	-	30.10.2017	143677.22
11.	Road Division, Sahibganj	-	01.02.2017	137841.55
	Total			5605870.28

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
D.	Rural Development Department			
1.	RD Special Division, Daltonganj	01.01.1999	01.01.2001	1843878.72
2.	RD Special Division, Hazaribagh	01.07.2003	05.02.2015	15394449.36
3.	RD Special Division, Lohardaga	07.09.2005	01.01.2012	1485124.00
4.	RD Special Division, Ranchi	-	31.08.2016	23057486.00
5.	RD Special Division, Sahibganj	-	02.04.2012	6310864.00
6.	RDD(RWA) Works Division, Ranchi	-	31.03.2000	541685.79
7.	RW Division, Bokaro	-	01.05.2017	1278790.00
8.	RW Division, Daltonganj (Medininagar)	31.03.1989	01.01.2011	3936717.40
9.	RW Division, Dumka	-	01.10.2016	239958.83
10.	RW Division, Garhwa	-	01.08.2018	1715807.70
11.	RW Division, Giridih	18.12.1997	19.08.1998	413861.47
12.	RW Division, Godda	12.02.1989	12.07.1989	2213236.20
13.	RW Division, Gumla	-	01.06.2011	1060100.08
14.	RW Division, Hazaribagh	01.12.2011	18.10.2012	101389.05
15.	RW Division, Koderma	-	31.05.2004	315892.85
16.	RW Division, Lohardaga	-	13.06.2013	14500.00
17.	RW Division, Simdega	-	01.09.2017	2229505.52
18.	RW Division, Jamshedpur	05.10.1982	16.12.1998	1435374.16
19.	RW Division, Jamtara	-	14.11.2000	746123.60
20.	RW Division, Khunti	03.03.2009	04.03.2009	1295737.25
21.	RW Division, Sahibganj	-	01.01.2011	316405.09
	Total			65946887.07
E.	Water Resources Department			
1.	Barrage Division, Galudih	-	01.07.2017	16917270.50
2.	Central Stores & Camp. Division, Chandil	01.07.2019	31.03.2020	223018.92

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
3.	Investigation Division, Garhwa	-	31.12.1995	36235.57
4.	Irrigation Division, Barharwa	01.08.2016	01.09.2016	172278.00
5.	Irrigation Division, Dumka	-	01.12.2016	146709.77
6.	Irrigation Division, Godda camp Mahagama	-	01.09.2016	10004.88
7.	Irrigation Division, Pakur	17.03.1981	13.10.1995	711531.16
8.	Irrigation Division, Kundhit, Jamtara	-	10.12.2016	14749.94
9.	Irrigation Division, Sikatia at Deoghar	01.03.2000	15.11.2000	309633.01
10.	Irrigation Mech Division, Ranchi	02.02.2012	02.05.2012	122321.87
11.	Irrigation Division, Bundu	-	03.05.2014	8794.14
12.	Kandwan Division, Nagarutari	01.04.2005	01.04.2006	8062.76
13.	Kharkai Dam Division No.2, Icha Chaliyama, Chaibasa	01.06.1986	13.06.1986	1831426.96
14.	Khakai Canal Division, Adityapur	02.05.1991	17.05.1991	25000.00
15.	Konar Canal Division, Bagodar	-	01.01.2012	398083.52
16.	Konar Canal Division, Banaso	-	31.01.2020	1778495.17
17.	MI Design Division, Dumka at Deoghar	10.03.1979	14.03.2016	586940.49
18.	MI Design Division, Ranchi	-	10.11.1983	90000.00
19.	MI Division, Chaibasa	-	01.04.1998	1036792.12
20.	MI Division, Daltonganj	14.05.1992	11.05.1995	966958.54
21.	MI Division, Dumka	-	01.01.2012	2415783.00
22.	MI Division, Garhwa	-	04.10.2006	225017.10
23.	MI Division, Godda	-	01.01.1987	790974.86
24.	MI Division, Gumla	-	31.03.1987	1267302.14
25.	MI Division, Hazaribagh	13.01.2011	01.12.2011	517074.65
26.	MI Division, Husainabad, Japla	03.03.2008	04.03.2008	25674982.00
27.	MI Division, Khunti	-	30.11.2016	40840.85
28.	MI Division, Ranchi	10.03.1999	07.03.2016	159948.92

No.	Name of the Division	Period		Amount (Rs.)
		From	To	
29.	MI Division, Sahibganj	-	10.10.2013	461782.33
30.	MI Division, Saraikela	-	31.05.2017	113470.46
31.	Minor Distributary Division No.10, Ghatshila	-	01.07.2011	10000.00
32.	Minor Distributary Division No.12, Mango, Jamshedpur	22.09.1990	01.04.1992	151443.81
33.	Minor Distributary Division No.5, Dimna, Jamshedpur	-	01.10.2017	13360.00
34.	Minor Distributary Division No.7, Galudih	-	01.11.2017	2248.50
35.	Minor Distributary Division No.8, Jamshedpur	-	01.02.1993	15000.00
36.	Mechanical Division, Banaso	-	01.01.1991	1000.00
37.	Mechanical Division, Mandal, Latehar	-	09.01.1991	872448.47
38.	Mechanical Division, Icha Chaliyama	-	01.01.1990	165301.87
39.	Minor Distributary Division, Kuldangal	-	31.07.2016	3700.00
40.	Planning & Monitoring Division, Jamshedpur	-	28.02.1997	22147.00
41.	PCM & TC Division (SPU), Adityapur	05.10.1995	01.11.1998	47253.61
42.	Sub-Canal Division, Jamshedpur	24.04.1991	21.07.1991	4000.00
43.	Tenughat Dam Division, Tenughat	01.05.2017	02.05.2017	1427466.66
44.	Waterways Division, Chaibasa	30.04.2000	30.11.2011	16559.25
45.	Waterways Division, Garhwa	-	31.03.2017	39092.15
46.	Waterways Division, Gumla	01.04.1983	01.08.1989	31088.08
47.	Waterways Division No.1, Simdega	14.07.1984	07.03.2017	78046.43
48.	Waterways Division, Barhi	01.04.1989	01.10.2002	109489.69
49.	Waterways Division, Daltonganj	31.03.2012	01.03.2017	1273642.18
50.	Waterways Division, Hazaribagh	-	31.03.2017	989965.62
51.	Waterways Division No.1, Chakradharpur	-	01.04.2017	96886.30
	Total			62431623.25
	Grand Total (A+B+C+D+E)			171706606.72

ANNEXURE-B

List of records and Registers required to be maintained by PW Divisions

(As referred to in Para 2.3)

Form No	Form Name	Reference Para of CPWA Code	Page No of CPWA Code
CPWA-1	Cash Book	6.5.1 & 6.6.1 to 6.6.7	1
CPWA-1A	Register of cheques received and Adjustment	6.3.2	4
CPWA-2	Imprest Cash Account	6.6.1 & 6.6.8 to 6.6.12	5
CPWA-7A	Register of Indents	7.2.10	15
CPWA-12A	Register of Goods received Sheets	7.2.8	23
CPWA-12B	Register of Bin Cards	7.2.13 to 7.2.15	24
CPWA-15	Tools and Plant Ledger	7.3.7, 7.3.8, 7.3.16	29
CPWA-21A	Register of Unpaid Wages	10.2.4(d) & 10.2.28	39
CPWA-35	Register of Material at Site Account	7.2.10, 10.3.11, 10.3.12, 10.3.17, 10.3.18, 10.5.7 & 10.5.8	73
CPWA-38	Register showing the Clearance of the Suspense head "Materials"	10.3.18	76
CPWA-40	Register of Work A for Major Works	10.6.1 & 10.6.11	80
CPWA-41	Register of Works B for Minor Works	10.6.1 to 10.6.11	83
CPWA-42	Register of Manufacture	12.1.3	85
CPWA-43	Contractors ledger	10.7.1 to 10.7.9	87
CPWA-46	Register of (i) Revenue Realised, (ii) Refunds of Revenue, (iii) Receipt & Recoveries on Capital Account	9.5.1, 9.5.2 & 22.4.4	94
CPWA-46A	Schedule of (i) Revenue Realised, (ii) Refunds of Revenue, (iii) Receipt & Recoveries on Capital Account	22.4.15	96
CPWA-49	Register of License Fees of Building and lands	9.3.5 & 9.5.4 to 9.5.7	98
CPWA-57	Register of Transfers Awaited	5.5.3	109
CPWA-58	Register of Sanction of Fixed Charges	22.2.4	110
CPWA-59	Register of Misc. Sanctions	22.2.4	111
CPWA-60	Register of Divisional Accountants Audit Objection	4.2.3	112
CPWA-60	Schedule of Works Expenditure	22.46(a)	12
CPWA-65	Statement showing the expenditure Incurred on Deposit Works	22.4.15, 16.2.2	122
CPWA-67	Suspense/Deposit Register	13.2.6, 13.3.5, 13.4.7, 15.5.1, 22.4.4 & 22.4.15	125
CPWA-85	Register of Interest Bearing securities	4.2.6 & 15.6.1	156
CPWA-92	Register of Measurement Books	10.2.7 & 10.2.10	163
CPWA-95	Register of Misc. Recoveries	22.2.8	166
CPWA-97	Register of Destruction of Records	23.4.1	168
GAR-9	Bill Register	18.2.2 & 18.3.3	174
GAR-25	Register of Undisbursed Pay and Allowances etc.	18.3.2	179
GAR-27	Register of Contingent Expenditure	18.3.1	180
CAM-1	Stock Register of Cheques Books/Forms	23.1.3	189
CAM 10	Register of Cheques Drawn	18.2.2	191

ANNEXURE-C

Division-wise delay in receipt of Monthly Accounts for the year 2021-22

(As referred to in Para 3.1)

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
1	Road Div.Bokaro	-	1	-	-	-	-	-	-	-	-	-	-
2	Road Div.Chatra	-	-	5	1	-	-	-	3	-	-	-	-
3	Road Div.Chaibasa	-	1	-	-	-	-	-	-	-	-	1	-
4	Road Div.Daltonganj	-	-	-	-	-	-	-	-	-	-	-	-
5	Road Div. Deoghar	7	4	-	-	-	-	-	5	1	-	4	7
6	Road Div.Dhanbad	14	4	3	1	-	-	12	5	33	27	15	7
7	Road Div. Dumka	-	18	-	1	-	-	-	-	-	-	-	-
8	Road Div.FSAP Dumka	-	12	10	7	11	25	14	-	-	4	-	-
9	Road Div. Garhwa	8	6	-	-	-	-	2	-	-	-	-	-
10	Road Div.Giridih	25	34	18	13	-	2	-	-	-	-	-	-
11	Road Div. Godda.	-	-	-	-	-	1	6	-	1	-	-	-
12	Road Div.Gumla	-	-	-	1	-	-	-	-	-	-	-	-
13	Road Div Hazaribagh	-	-	-	-	-	-	-	-	-	-	-	-
14	Road Div. Jamshedpur	-	-	-	1	-	-	-	-	-	-	-	-
15	Road Div. Jamtara	-	-	-	-	-	-	-	-	-	-	-	-
16	Road Div Khunti	-	-	-	2	-	-	-	-	-	8	-	13
17	Road Div. Koderma	-	-	2	-	-	-	-	-	-	-	-	-
18	Road Div.Latehar	-	-	-	-	-	-	7	-	-	-	-	-
19	Road Div. Manoharpur	-	-	-	-	-	-	7	-	-	-	-	-
20	Road Div. Pakur	11	35	10	-	-	-	-	-	-	-	1	-
21	Road Div. Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-
22	Road Div. Ranchi	-	5	-	-	-	1	2	-	-	4	-	1
23	Road Division (Gramin) Ranchi	-	-	-	-	12	1	12	10	-	1	4	1
24	Road Div. Lohardaga	-	-	-	-	5	1	1	3	1	34	7	15
25	Road Div. FSAP Ranchi	-	-	-	-	-	-	-	-	-	-	-	1
26	Planning & Investigation Div. Ranchi	-	-	-	-	-	-	-	-	-	-	-	-

No. IS	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
27	Soil Investingation Div. Ranchi (Road)	-	-	-	-	-	1	-	-	-	-	-	-
28	Road Div. Sahibganj	-	-	-	-	-	1	-	-	-	-	-	7
29	Road Division,Saraikella	10	-	-	-	-	-	-	-	-	-	-	-
30	Road Div. Simdega	-	-	-	-	-	-	-	-	80	57	28	8
31	N H Div Chaibasa	-	1	-	2	-	-	5	-	-	5	-	-
32	N H Div Medininagar	-	-	-	-	-	-	-	-	-	-	-	-
33	N H Div Dhanbad	-	-	-	-	-	-	-	-	-	-	-	-
34	N H Div Gumla	-	-	-	-	4	8	-	-	-	-	-	-
35	N H Div Hazaribagh	-	-	-	-	-	-	2	-	-	-	-	-
36	N H Div Deoghar	1	14	6	15	-	10	-	-	1	18	4	6
37	N H Div Ranchi	7	1	-	-	-	-	-	-	-	-	-	-
38	R D Spl Div. Bokaro	-	-	-	-	-	-	-	-	-	-	-	-
39	R D Spl Div Chatra	-	-	-	-	-	-	-	-	-	34	21	-
40	R D Spl Div. Chaibasa	-	-	-	-	-	-	12	-	-	-	-	1
41	R D Spl Div. Daltonganj	-	-	-	-	-	-	-	-	-	-	-	-
42	R D Spl Div.Deoghar	-	-	-	-	-	-	12	-	-	-	-	6
43	R D Spl Div. Dhanbad	-	4	3	-	-	1	-	-	-	-	-	-
44	R D Spl Div. Dumka	-	-	-	-	-	-	-	31	16	-	-	-
45	R D Spl Div.No.2 Garhwa	-	1	-	-	3	-	-	-	-	-	-	-
46	R D Spl Div.Giridih	-	4	10	9	11	8	-	-	-	-	-	-
47	R D Spl Div.Godda	-	-	-	-	-	-	-	-	-	-	-	8
48	R D Spl Div.Gumla	-	-	-	1	-	-	-	-	-	-	-	-
49	R D Spl Div. Hazaribagh	-	6	-	1	-	12	14	-	-	-	-	-
50	R.D.Spl. Jamshedpur	16	6	-	-	-	12	6	-	1	-	-	9
51	R D Spl Div. Khunti	72	62	-	-	-	-	-	-	-	-	-	-
52	R D Spl Div, Jamtara	-	-	5	1	-	-	-	-	-	7	-	6
53	R D Spl Div. Koderma	-	-	9	-	-	-	1	-	6	-	-	8
54	R D Spl Div. Lohardaga	-	1	-	-	-	-	-	-	-	-	-	7
55	R D Spl Div. Latehar	-	-	-	-	-	-	-	-	-	-	-	6
56	R D Spl Div. Pakur	-	-	-	2	-	-	-	-	-	-	-	-

No. IS	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
57	R D Spl Div. Ranchi	-	-	-	1	-	2	7	-	-	14	-	-
58	R D Spl Div.Sahibganj	-	26	5	-	3	1	-	-	-	-	-	-
59	R D Spl Div. Saraikella	16	11	12	-	-	2	-	-	3	-	-	9
60	R D Spl Div. Simdega	18	22	-	-	-	1	-	-	-	1	-	-
61	R D Spl Div. Ramgarh	-	-	2	-	-	19	1	-	7	-	-	1
62	R.W. Div Bokaro	4	-	-	-	-	19	2	-	-	-	-	-
63	R.W. Div Chatra	-	-	-	-	-	-	-	-	-	-	-	-
64	R.W. Div. Chaibasa	-	4	-	-	-	-	-	-	-	-	-	-
65	R.W. Div Chakradharpur	-	-	-	-	-	-	5	-	-	-	-	-
66	R.W. Quality Control & A/P Div. Chakradharpur	2	-	9	2	-	-	-	6	-	-	-	13
67	R.W. Div Daltonganj (Medninagar)	14	19	10	-	-	-	-	-	-	-	-	-
68	R.W. Quality Control & A/P Div. Daltonganj	-	1	3	7	-	-	-	-	-	-	-	-
69	R.W. Div. Deoghar	-	-	-	-	-	-	-	-	-	11	-	-
70	R.W. Div Dhanbad	-	-	-	-	-	-	-	-	-	-	-	-
71	R.W. Div Dumka	-	7	-	-	-	-	-	-	-	15	-	-
72	R.W.A/P Div Dumka	-	-	6	-	4	8	-	-	1	-	1	7
73	R.W. Div Garhwa	-	-	-	2	-	-	12	-	-	-	-	-
74	R.W. Div Giridih	-	-	9	2	-	21	12	-	-	-	-	-
75	R.W. Div Godda	-	4	-	-	-	-	5	-	3	-	-	6
76	R.W. Div Gumla	11	1	-	-	-	-	-	-	-	-	-	-
77	R.W. Div Hazaribagh	-	-	-	-	-	87	61	41	16	-	-	1
78	R.W. Div. Jamshedpur	-	-	6	-	-	-	-	-	2	-	-	-
79	R.W. Div. Jamtara	-	1	-	2	-	1	-	10	1	4	1	9
80	R.W. Div. Khunti	-	-	-	-	-	-	-	5	-	-	12	-
81	R.W. Div Koderma	-	-	-	-	-	8	8	91	63	42	15	-
82	R.W. Div. Latehar	-	-	-	2	13	1	15	-	-	-	-	1
83	R.W. Div Lohardaga	-	-	-	7	4	2	5	-	-	-	-	13
84	R.W. Div Pakur	-	8	-	-	-	-	-	-	-	-	5	-
85	R.W. Div Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-

No. IS	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
86	R.W. Div. Ranchi	-	-	-	-	4	-	-	-	-	-	1	-
87	Soil Investingation Div. Ranchi (RWD)	21	34	12	1	-	-	2	3	-	-	-	-
88	R.W. Div. Sahibganj	-	7	3	-	5	1	5	-	1	5	6	8
89	R.W. Div Saraikela	69	59	37	7	-	-	-	-	-	-	-	-
90	R.W. Div Simdega	-	-	5	-	-	-	-	-	-	-	-	-
91	M I DIV Bokaro	-	19	10	-	-	1	-	7	-	4	25	
92	M.I.Div.Chatra	39	46	13	-	-	-	-	-	-	-	-	-
93	M.I.Div.Chaibasa	-	4	-	-	-	10	-	-	17	-	-	-
94	M.I.Div.Daltonganj	-	-	-	-	-	-	-	-	-	-	-	-
95	M.I.Div, Dhanbad	-	13	-	-	13	1	-	5	8	7	-	1
96	M.I.Div.Dumka	4	15	-	2	3	-	-	-	1	-	-	6
97	M.I.Design Div.Dumka at Deoghar	-	1	-	-	-	1	20	3	-	5	-	-
98	M.I. Quality control Div. Dumka	16	20	12	-	4	-	-	-	6	4	-	6
99	Ground Water Inves. Div. Dumka	1	13	3	3	4	3	5	-	-	1	1	
100	M.I.Div.Garhwa	-	-	-	-	-	-	-	-	-	-	5	13
101	M.I.Div.Giridih	-	6	-	-	-	-	-	-	-	-	-	-
102	M.I.Div.Godda	-	-	-	-	-	10	-	-	2	-	-	-
103	M.I. Div.Gumla	-	1	-	-	-	-	8	-	-	-	-	6
104	M.I.Div.Hazaribagh	4	-	6	-	-	-	-	-	-	5	-	-
105	Ground Water Inves. Div. Hazaribagh	46	42	64	34	4	59	29	13	20	12	11	-
106	M.I.Div.Husainabad Japla Medininagar	15	5	3	7	-	-	-	-	-	-	4	-
107	M.I.Div.Jamshedpur	-	1	-	1	-	1	2	-	3	-	-	1
108	M.I.Div.Jamtara	-	6	2	3	-	3	12	3	-	-	-	-
109	M.I.Div.Khunti	8	-	-	-	-	-	-	-	-	-	-	-
110	M.I.Div.Koderma	-	-	4	3	-	-	-	3	-	-	-	-
111	M.I.Div.Latehar	7	11	-	2	-	1	-	-	-	-	-	-
112	M.I.Div.Lohardaga	10	19	-	1	-	-	-	-	-	-	-	-

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
113	M.I.Div.Pakur	-	7	-	-	-	-	-	-	-	-	-	-
114	M.I.Div.Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-
115	M.I.Div.Ranchi	-	1	-	-	-	-	2	-	-	-	-	-
116	M.I.Quality Control Div. Ranchi	-	-	4	-	-	-	-	-	-	-	-	-
117	M.I.Design Div. Ranchi	8	18	-	-	-	-	-	-	-	-	-	-
118	Ground Water Inves.Div. Ranchi	-	-	-	-	-	-	6	-	1	-	-	-
119	M.I.Div. Sahibganj	4	6	-	-	3	8	7	-	3	1	-	-
120	M.I.Div. Saraikella	-	21	3	2	-	-	-	-	-	-	1	-
121	M.I.Div.Simdega	-	1	4	-	-	-	-	-	-	-	5	-
122	Irrigation Div.Bundu	9	13	-	-	4	1	-	4	-	1	-	-
123	Water Ways Div.Barhi	-	-	-	-	-	-	-	-	-	-	-	-
124	Water Ways Div. Chaibasa	2	4	-	2	-	1	8	-	-	-	-	-
125	Water Ways Div.No. 1 Chakradharpur	14	20	3	1	-	-	16	-	-	-	-	-
126	Water Ways Div.No.2 Hazaribagh	-	6	3	1	-	-	16	-	-	11	-	-
127	Water Ways Div. No.1Chainpur Gumla	-	-	-	-	-	-	14	-	-	-	-	-
128	Water Ways Div.No.2 Chainpur,Gumla	-	-	-	-	-	-	-	-	-	-	-	-
129	Water Ways Div. Daltonganj(Medininagar)	-	-	-	-	-	-	-	19	-	-	-	-
130	Irrigation Div. Deoghar	-	-	-	41	11	-	-	-	-	-	-	-
131	Irrigation Mech. Div. Deoghar	-	4	3	3	-	-	-	-	2	-	-	-
132	Design Div.No.2 Deoghar	28	33	17	1	4	8	-	5	13	-	1	13
133	Design Div.No.4 Deoghar	-	-	17	-	-	-	12	-	-	-	-	-
134	Irrigation Div.Jasidih camp Deoghar	-	-	-	-	-	-	-	-	-	-	-	-
135	Irrigation Div.Sikatia at Deoghar	-	-	4	7	4	1	-	-	1	-	-	-
136	Irrigation Div.Sikatia No.2 Deoghar	8	18	4	3	-	-	5	-	-	-	-	-

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
137	Planning Quality Control & Monitoring Div. Deoghar	28	6	3	1	3	1	19	-	-	-	-	6
138	Punasi Dam Div. Deoghar	-	-	-	-	-	-	-	-	-	-	-	-
139	Punasi Spilway Div. Deoghar	-	5	-	1	-	-	-	-	-	-	-	-
140	M.P.I & Jalvigyan Div.No.2 Deoghar	-	-	3	-	-	17	-	-	2	-	7	-
141	Irrigation Div. Dumka	-	5	-	-	-	1	12	6	-	-	-	6
142	Water Ways Div. Garhwa	-	5	2	-	-	-	-	-	-	-	1	8
143	Irrigation Div.Godda Camp Mahagama	-	1	-	-	-	16	7	-	-	-	-	-
144	Water Ways Div. Gumla	3	-	-	-	-	-	-	-	-	-	-	-
145	Water Ways Div.Hazaribagh	-	-	-	-	-	-	2	-	-	-	-	-
146	Irrigation Div. Jamtara	-	4	4	1	-	-	2	-	-	4	-	-
147	Irrigation Div. No.2 Jamtara	-	-	-	1	-	1	-	-	-	-	-	-
148	Irrigation Div.Kundhit Jamtara	-	4	-	1	-	-	-	-	-	-	-	-
149	Irrigation Div.Nala Dumka Jamtara	-	-	-	7	-	-	-	6	-	-	-	-
150	Minor Distributory Div. Kuldangal	-	-	-	7	-	1	-	26	-	7	-	13
151	Water Ways Div. Khunti	29	34	12	1	-	-	-	-	-	-	-	1
152	Irrigation Div. Pakur	-	4	13	1	3	8	-	5	-	1	4	6
153	Advance Planning Div. Palamu	-	4	4	-	-	1	-	4	6	-	-	-
154	Water Ways Div. Ranchi	-	4	-	-	-	-	-	-	-	-	-	-
155	Revenue Div. Ranchi	11	13	5	1	-	-	-	-	21	24	5	-
156	Design Div. No.2 Ranchi	-	-	-	-	-	-	-	-	-	-	-	-
157	Irrigation Mech. Div.Ranchi	1	4	-	-	-	-	-	-	1	-	-	-
158	Advance Planning Div. Ranchi	10	12	6	2	-	11	-	-	-	-	1	-
159	Quality Control Div Ranchi	-	5	-	-	4	-	-	-	-	-	-	-
160	M.P.I & Jalvigyan Div.No.2 Ranchi	7	14	-	-	-	-	2	-	-	-	-	-

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
161	Ganga Pump Canal Div. Sahibganj	-	-	4	2	-	1	-	-	-	-	-	-
162	Irrigation Div. No.1 Berhait Sahibganj	-	6	9	7	-	1	-	-	-	-	-	-
163	Irrigation Div. Berherwa Sahibganj	30	20	10	1	7	8	12	3	3	5	5	6
164	Water Ways Div. Simdega No.1	2	5	-	-	-	-	-	-	-	6	-	15
165	Water Ways Div. Visnupur Patan Daltanganj	14	34	17	3	3	8	-	4	20	14	4	10
166	Advance Planning Div. Sahibganj	-	6	-	-	-	1	7	3	-	4	-	-
167	Quality Control Div., Hazaribagh	28	18	-	1	-	1	-	-	8	6	11	-
168	D.W & S. Div. Adityapur	8	8	-	-	-	1	-	-	6	-	-	-
169	D.W & S. Div. Chaibasa	4	35	9	2	-	-	-	-	-	-	-	-
170	D.W & S. Mech. Div. Chaibasa	14	8	-	1	3	-	-	-	-	-	1	-
171	D.W & S. Div. Chakradharpur	-	-	3	1	-	1	-	3	-	1	4	10
172	D.W & S. Div. Chas	-	-	-	-	3	-	2	-	-	1	-	-
173	D.W & S. Div. Chatra	-	-	-	-	-	-	-	-	-	-	-	-
174	D.W & S. Div. Daltonganj (Medininagar)	11	22	16	-	-	-	-	-	-	-	-	-
175	D.W & S. Mech. Div. Daltonganj (Medininagar)	9	8	6	1	-	-	-	-	-	-	-	-
176	D.W & S. Div. Deoghar	4	25	-	3	3	2	-	3	2	1	-	10
177	D.W & S. Div. Dhanbad No.1	-	4	6	-	-	-	-	-	-	-	-	10
178	D.W & S. Div. Dhanbad No.2	-	5	2	1	-	-	5	3	-	-	-	8
179	D.W. & S. Mech. Div. Dhanbad	-	1	-	-	-	-	-	-	-	-	-	-
180	D.W & S. Div. Dumka No.1	11	25	13	2	3	1	8	3	13	-	-	-
181	D.W & S. Div. Dumka No.2	11	8	-	2	3	-	5	-	-	-	-	1
182	D.W & S. Div. mech. Dumka	-	-	-	-	4	-	-	-	-	-	-	-
183	D.W & S. Div. Garhwa	11	1	4	7	-	1	-	4	-	-	-	6
184	D.W & S. Div. Giridih No. 1	-	-	-	-	-	-	-	4	-	-	-	-
185	D.W & S. Div. Giridih No.2	-	-	5	-	-	-	13	-	-	4	-	-

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
186	D.W & S. Div. Godda	-	6	-	7	-	-	-	-	3	-	-	-
187	D.W & S. Div. Gumla	-	-	2	-	-	1	14	-	-	-	4	6
188	D.W & S. Mech. Div. Gumla	-	-	6	3	10	-	20	3	1	-	4	-
189	D.W & S. Div. Gonda Ranchi	-	-	-	-	-	-	7	-	-	-	-	1
190	D.W & S. Div. Hazaribagh	-	-	-	-	-	1	-	-	-	-	-	-
191	D.W & S.Mech. Div. Hazaribagh	-	-	-	1	3	2	19	3	9	11	-	-
192	D.W & S. Div. Jamshedpur	-	12	-	6	6	17	12	6	-	-	6	13
193	D.W & S.Mech. Div. Jamshedpur	-	-	-	-	3	-	-	-	-	-	-	-
194	D.W & S. Div. Jamtara	-	15	5	14	4	10	7	-	-	-	4	9
195	D.W & S. Div. No.Jhumritilaiya	4	20	4	3	-	1	-	3	-	1	7	-
196	D.W & S. Div. Khunti	-	-	-	1	-	-	-	-	-	-	-	-
197	D.W & S. Div. Latehar	7	-	6	3	-	1	-	-	-	-	-	10
198	D.W & S. Div. Lohardaga	3	6	-	9	3	-	-	-	-	-	1	1
199	D.W & S. Div. Madhupur	-	-	-	3	-	1	-	-	-	-	-	-
200	D.W & S. Div. Pakur	1	-	-	-	-	-	-	-	-	-	-	-
201	D.W & S. Div. Ramgarh	-	-	-	-	-	-	-	-	-	-	-	-
202	D.W & S. Div. Ranchi East	-	-	6	-	-	-	-	-	-	-	-	-
203	D.W & S. Div. Ranchi West	-	1	3	-	-	-	-	-	-	-	-	-
204	D.W & S.Mech. Div. Ranchi	4	-	-	-	-	-	-	-	-	-	-	-
205	D.W & S. Mech Urban Ranchi	-	-	-	1	-	-	-	-	-	-	-	-
206	D.W & S. Div Hatia Project Ranchi	-	-	-	1	13	1	-	-	-	-	-	-
207	D.W & S Swnarekha Dist Ranchi	-	1	-	-	-	-	-	-	2	-	-	-
208	D.W & S Swarnrekha H/W Ranchi	-	1	-	-	-	-	-	-	9	-	6	-
209	D W & S Division Sahibganj	-	-	-	-	-	-	-	-	-	-	-	1

No. '15	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
210	D.W & S.Div Saraikella	-	-	-	2	-	1	-	-	-	-	-	-
211	D.W & S. Div.Simdega	-	-	2	-	-	1	7	3	-	-	-	7
212	D.W & S. Div. Tenughat	-	1	-	1	4	-	-	-	-	-	-	1
213	Building Div. Bokaro	-	-	-	-	-	1	-	-	-	-	-	-
214	Building Div. Chatra	-	5	-	-	7	-	22	4	14	4	5	10
215	Building Div. Chaibasa	-	-	-	-	-	-	1	-	8	4	1	-
216	Building Div. Daltonganj	-	-	-	-	-	-	-	-	-	-	4	-
217	Building Div. Deoghar	-	-	-	-	-	-	-	-	2	-	-	8
218	Building Div. Dhanbad	-	-	-	-	10	1	2	-	-	-	4	-
219	Electrical Works Div. Dhanbad	-	-	4	-	-	-	-	-	-	-	7	9
220	Building Div. Dumka	-	20	4	-	-	1	-	-	-	-	5	1
221	Building Div. Garhwa	-	18	9	9	12	10	21	7	-	-	1	1
222	Building Div. Giridih	14	12	4	13	-	1	2	-	-	-	-	-
223	Building Div. Godda	-	1	9	1	-	1	-	-	-	-	-	-
224	Building Div. Gumla	-	14	3	-	-	1	-	-	-	-	-	1
225	Building Div. Hazaribagh	2	1	-	2	-	2	5	114	87	58	28	1
226	Building Div. Jamshedpur	-	6	-	-	-	1	-	-	-	-	-	-
227	Building Div. Jamtara	-	11	-	13	-	1	-	-	-	-	-	-
228	Building Div. Khunti	1	6	4	2	-	-	-	6	8	8	12	1
229	Building Div. Koderma	-	-	4	-	-	74	44	21	-	-	1	-
230	Building Div. Lohardaga	14	19	-	-	-	1	-	-	-	-	-	13
231	Building Div. Latehar	-	4	-	1	11	2	-	-	-	-	-	8
232	Building Div. Pakur	1	5	-	6	93	72	51	33	13	-	-	-
233	Building Div.No.1 Ranchi	1	5	5	1	-	1	-	-	-	1	1	6

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
234	Building Div. No,2 Ranchi	-	6	-	3	4	63	36	12	-	1	4	14
235	Electric Works Div. Ranchi	-	-	-	-	-	-	-	-	-	-	-	6
236	Special Works Div. Ranchi	-	5	4	1	-	58	33	6	-	-	-	-
237	Building Div. Ramgarh	22	28	17	1	-	-	-	-	-	-	-	1
238	Building Div. Sahibganj	3	12	10	23	4	10	12	-	9	4	1	-
239	Building Div. Saraikella	38	35	16	7	-	-	-	-	-	-	-	-
240	Building Div. Simdega	28	36	22	7	18	8	7	6	16	1	11	-
241	Tenughat Dam Division, Tenughat	-	-	3	-	-	-	-	-	-	-	-	-
242	Investigation Div Garhwa	-	6	-	9	-	1	7	5	-	-	-	8
243	Kadwan Dam Div Nagarutari	10	18	4	-	-	-	-	-	-	-	-	-
244	Konar Canal Div Bagodar	22	12	-	-	-	-	-	-	-	-	-	-
245	Konar Canal Div Dumri	-	4	-	1	-	-	12	-	-	-	-	-
246	Konar Canal Div Banaso	-	-	-	-	-	-	-	-	-	-	-	-
247	Mechanical Div Banaso	2	8	-	34	12	-	-	-	-	-	-	15
248	Mechanical Div Mandal, Palamau (Shifted To Latehar)	-	5	-	-	-	-	-	-	-	-	-	-
249	Design Div No. 1 Daltonganj	-	-	4	9	3	1	-	-	-	-	-	-
250	Design Div No. 2 Daltonganj	-	-	2	2	-	1	7	3	-	-	-	-
251	Quality Control Division Daltonganj	-	1	-	3	-	-	-	-	-	-	-	-
252	Planning & Monitoring Div Daltonganj	-	5	-	-	-	1	-	21	-	-	-	-
253	Auranga Construction Division Panki	-	-	-	3	-	1	-	5	26	11	-	1
254	Kharkai Canal Division, Chaibasa	-	-	-	-	5	3	-	-	-	-	4	-
255	Barrage Division, Galudih, Po- Mahulia	-	-	-	-	-	-	-	-	-	-	-	-

No. IS	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
256	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	4	18	-	-	-	-	-	-	-	-	-	1
257	Galudih Right Canal Div No. 1 Musabani Camp Galudih, Po- Mahulia	16	6	3	-	-	-	-	10	-	-	-	1
258	Irrigation Division Galudih, Po- Mahulia	-	-	-	-	-	-	-	-	-	11	-	-
259	Kharkai Dam Div No. 1 Musabani, Post Badaia	-	1	-	2	-	1	-	-	3	1	-	6
260	Kharkai Link Canal Division Musabani Po Badaiya	4	8	3	-	-	-	-	4	-	4	-	-
261	Minor Distributory Div No. 10 Ghatshila	-	-	-	-	-	-	-	-	-	1	-	-
262	Minor Distributory Div No. 3 Mango, Dimna Colony	16	21	4	9	-	-	12	-	-	-	-	-
263	Minor Distributory Div No. 4 Galudih Po Mahulia	-	-	-	-	-	-	-	-	-	-	-	-
264	Minor Distributory Div No. 5 Dimna, Jamshedpur	-	-	4	-	-	-	-	-	-	-	-	-
265	Minor Distributory Div No. 7 Galudih Po Mahulia	-	-	-	-	-	-	-	-	-	-	-	-
266	Minor Distributory Div No. 8 Jamshedpur	-	6	-	-	-	-	5	-	3	1	1	6
267	Minor Distributory Division No 9 Galudih Po Mahulia	10	6	4	7	-	8	16	-	-	-	-	-
268	Minor Distributory Division No. 12 Mango, Dimna	-	-	4	-	-	-	-	5	-	-	-	-
269	Minor Distributory Division No. 2 Chandil Camp Dimna	-	-	-	-	-	-	-	-	-	-	-	-
270	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	7	18	-	-	-	-	-	-	-	-	-	-
271	Quality Control Division Jamshedpur	-	7	3	1	-	1	-	-	1	-	-	-
272	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	Name of the Division	Apr-21	May-21	Jun-21	July-21	Aug-21	Sept-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22
273	Swarnrekha Canal Division, Mango, Jamshedpur	-	6	-	-	-	1	6	-	1	-	-	-
274	Swarnrekha Canal Division, Ghatshila	-	-	3	-	-	-	-	-	-	-	-	-
275	Dam & Barrage Design Division, Swarnrekha Bhawan, Adityapur,	3	5	-	-	-	-	-	-	-	-	-	-
276	Swarnrekha Dam Division No. 1 Ghatshila	-	-	-	-	-	12	-	4	-	4	5	-
277	Central Stores & Camp Division Chandil	14	25	9	-	-	-	-	-	-	-	1	1
278	Design Div No 2 Adityapur	-	-	-	-	-	-	-	-	-	-	-	-
279	Design Div No. 3 Adityapur	10	20	3	3	-	1	-	4	-	-	-	7
280	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	-	6	-	-	-	-	2	-	-	-	1	-
281	Kharkai Canal Division Adityapur	-	4	6	-	-	-	6	-	-	5	-	-
282	Kharkai Canal Division, Rajnagar	-	8	2	-	-	-	-	-	-	-	4	-
283	Mechanical Div Icha Chaliyama Kesargarhia,	7	25	10	-	-	-	-	10	3	-	1	1
284	Mechanical Division Chandil	11	1	10	-	-	10	-	-	3	-	-	-
285	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	3	5	4	-	-	1	-	3	-	4	1	-
286	Swarnrekha Canal Division Chandil	-	-	6	3	-	-	-	-	-	1	-	-
287	Swarnrekha Dam Division No. 2 Chandil	11	36	-	-	-	-	-	-	-	-	-	1

ANNEXURE-D

Closing Balances of PW Cheques and PW Remittances, Civil Deposits and Cash Balances

(As referred to in Par- 5.1, 5.2, 5.4 & 7.2)

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
BUILDING CONSTRUCTION DEPARTMENT					
1	Building Div. Bokaro	220,445,116	0	0.00	0.00
2	Building Div. Chatra	203,665,656	11622688.06	2905.00	-12729190.00
3	Building Div. Chaibasa	590,798,121	0	0.00	1071350.00
4	Building Div. Daltonganj	358,196,968	711213.96	209553.45	1506848.00
5	Building Div. Deoghar	111,128,121	0	0.00	0.00
6	Building Div. Dhanbad	437,175,858	0	83207.00	6387745.00
7	Building Div. Dumka	301,949,383	648155.75	4452.00	592705.00
8	Building Div. Garhwa	185,026,185	70029	54360233.86	-18679615.00
9	Building Div. Giridih	190,601,934	0	2155019.86	1898433.00
10	Building Div. Godda	265,498,531	358132.52	100843.00	7000.00
11	Building Div. Gumla	185,018,504	34000	6167982.00	-2476595.00
12	Building Div. Hazaribagh	339,580,070	0	0.00	73206.00
13	Building Div. Jamshedpur	44,520,748	85580	868832.00	-98627954.00
14	Building Div. Jamtara	133,358,595	0	0.00	0.00
15	Building Div. Khunti	66,265,483	0	0.00	0.00
16	Building Div. Koderma	41,690,018	0	834890.00	-18658032.00
17	Building Div. Lohardaga	183,325,334	924300	562115.00	0.00
18	Building Div. Latehar	341,532,408	316500	4028204.00	0.00
19	Building Div. Pakur	70,933,248	1500	19022.00	1250.00
20	Building Div.No.1 Ranchi	1,110,086,871	23867526.05	134892.00	141857.00
21	Building Div. No,2 Ranchi	179,631,565	142020	1444713.00	1211188.00
22	Special Works Div. Ranchi	656,556,552	0	0.00	0.00
23	Building Div. Ramgarh	65,155,401	10000	0.00	0.00
24	Building Div. Sahibganj	165,070,985	594624.57	1277711.00	0.00
25	Building Div. Saraikella	184,890,214	0	10103.00	0.00
26	Building Div. Simdega	100,983,398	0	14885929.00	1150241.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
WRD, MINOR IRRIGATION DIVISION					
1	M.I.Div.Bokaro	36,277,828	0	0.00	0.00
2	M.I.Div.Chatra	35,105,413	0	0.00	0.00
3	M.I.Div.Chaibasa	163,723,238	1036792.12	0.00	0.00
4	M.I.Div.Daltonganj	21,459,638	966959.49	0.00	0.00
5	M.I.Div, Dhanbad	140,473,729	0	0.00	0.00
6	M.I.Div.Dumka	19,090,082	2415783	108010.24	0.00
7	M.I.Design Div.Dumka at Deoghar	18,708,046	586940.49	557205.00	0.00
8	M.I. Quality control Div. Dumka	0	0	0.00	0.00
9	Ground Water Inves. Div. Dumka	10,361	0	0.00	0.00
10	M.I.Div.Garhwa	21,807,968	225017.1	0.00	0.00
11	M.I.Div.Giridih	69,705,329	0	745417.20	0.00
12	M.I.Div.Godda	51,996,624	790974.86	0.00	0.00
13	M.I.Div.Gumla	61,808,387	1267302.14	1794689.50	0.00
14	M.I.Div.Hazaribagh	51,768,695	707075.34	50630.00	91721.81
15	Ground Water Inves. Div. Hazaribagh	1,642,722	0	0.00	0.00
16	M.I.Div.Husainabad Medininagar Japla	27,563,936	25674982	58751.00	0.00
17	M.I.Div.Jamshedpur	19,567,293	0	0.00	0.00
18	M.I.Div.Jamtara	2,095,834	0	32376.00	0.00
19	M.I.Div.Khunti	111,192,386	40840.85	177222.00	10.00
20	M.I.Div.Koderma	20,928,956	0	0.00	0.00
21	M.I.Div.Latehar	54,818,004	0	883997.40	0.00
22	M.I.Div.Lohardaga	28,872,200	11250	0.00	1497973.00
23	M.I.Div.Pakur	7,617,467	0	0.00	0.00
24	M.I.Div.Ramgarh	58,049,472	0	0.00	0.00
25	M.I.Div.Ranchi	34,426,673	199948.92	751930.00	68456.00
26	M.I.Quality Control Div.Ranchi	0	0	0.00	0.00
27	M.I.Design Div.Doranda Ranchi	0	90000	0.00	0.00
28	Ground Water Inves.Div.Ranchi	168,381	0	4867.00	19579.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
29	M.I.Div. Sahibganj	22,453,363	461782.33	83971.50	10139401.75
30	M.I.Div. Saraikella	12,790,217	113470.46	307753.36	287184.00
31	M.I.Div.Simdega	27,399,380	0	0.00	0.00
WRD, IRRIGATION DIVISION					
1	Irrigation Div.Bundu	62,301,326	244794.14	398884.00	0.00
2	Water Ways Div.Barhi	243,175,895	109489.69	0.00	1148.00
3	Water Ways Div. Chaibasa	181,012,615	16559.25	58815.91	76547.60
4	Water Ways Div.No. 1 Chakradharpur	83,061,416	453588.3	153258.00	274280.63
5	Water Ways Div.No.2 Hazaribagh	2,244,395,177	0	0.00	0.00
6	Water Ways Div.No.1Chainpur Gumla	14,232,030	0	0.00	0.00
7	Water Ways Div.No.2 Chainpur,Gumla	20,915,544	0	216134.00	0.00
8	Water Ways Div. Daltonganj(Medininagar)	150,927,096	1273642.18	8179767.00	0.00
9	Irrigation Div. Deoghar	4,369,826	0	3593069.00	0.00
10	Irrigation Mech. Div.Deoghar	4,369,826	0	0.00	0.00
11	Design Div.No.2 Deoghar	Nil	0	0.00	0.00
12	Design Div.No.4Deoghar	Nil	0	0.00	0.00
13	Irrigation Div.Jasidih DGR	58,897,565	0	4403.00	5866.50
14	Irrigation Div.Sikatia 1at Deoghar	6,033,506	309633.01	0.00	20.00
15	Irrigation Div.Sikatia No.2 Deoghar	1,869,150	0	10127.00	0.00
16	Planning Q Cl & Monitoring Div. Deoghar	32,470	0	0.00	0.00
17	Punasi Dam Div. Deoghar	10,219,114	0	0.00	0.00
18	Punasi Spilway Div. Deoghar	50,759,193	0	0.00	0.00
19	M.P.I & Jalvigyan Div.No.2 Deoghar	NIL	0	0.00	0.00
20	Irrigation Div. Dumka	177,358,665	146709.77	375999.00	33.00
21	Water Ways Div. Garhwa	756451505.56	39092.15	64528.00	0.00
22	Irrigation Div.Godda Camp Mahagama	125,034,434	10004.88	0.00	0.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
23	Water Ways Div. Gumla	26,125,603	31088.08	0.00	0.00
24	Water Ways Div.Hazaribagh	74,408,554	989965.62	40320.00	141.00
25	Irrigation Div. Jamtara	6,665,624	0	2333.00	0.00
26	Irrigation Div. No.2 Jamtara	4,361,379	0	0.00	0.00
27	Irrigation Div.Kundhit Jamtara	10,523,317	14749.94	44392.59	0.00
28	Irrigation Div.Nala Dumka Jamtara	4,678,508	0	264821.60	0.00
29	Minor Distributory Div.Kuldangal	3,082,880	3700	0.00	0.00
30	Water Ways Div. Khunti	70,100,388	0	605503.00	0.00
31	Irrigation Div. Pakur	48,926,074	711531.16	0.00	0.00
32	Advance Planning Div. Palamu	Nil	0	0.00	0.00
33	Water Ways Div. Ranchi	37,772,756	1000	3772981.00	951169.00
34	Revenue Div. Ranchi	NIL	0	0.00	126563.00
35	Design Div. No.2 Ranchi	Nil	0	0.00	0.00
36	Irrigation Mech. Div.Ranchi	10,219,114	124509.62	0.00	21865.00
37	Advance Planning Div.Ranchi	210,450	0	0.00	0.00
38	Quality Control Div Ranchi	6,163,534	0	0.00	0.00
39	M.P.I & Jalvigyan Div.No.2 Ranchi	2,235,612	0	0.00	0.00
40	Ganga Pump Canal Div. Sahibganj	14,756,663	0	0.00	0.00
41	Irrigation Div. No.1 Berhait Sahibganj	19,175,933	0	0.00	0.00
42	Irrigation Div. Berherwa Sahibganj	14,804,945	172278	0.00	0.00
43	Water Ways Div. No.1, Simdega	11,052,143	78981.43	58678.00	3000.00
44	Water Ways Div. Visnupur Patan Daltanganj	372,677	0	0.00	0.00
45	Advance Planning Div.Sahibganj	Nil	0	0.00	0.00
46	Quality control, Hazaribag	NIL		0.00	0.00
WRD, River Vally Projects (New)					
1.	Tenughat Dam Div. Tenughat	118,350,471	1427467.26	2264805.26	11864492.00
2.	Investigation Div. Garhwa	702,235,661	67485.57	0.00	61250.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
3.	Kadwan Dam Div. Nagarutari	12,500,601	8062.76	0.00	0.00
4.	Konar Canal Div. Bagodar	39,725,780	398083.52	1320048.05	0.00
5.	Konar Canal Div. Dumri	12,541,001	5000	0.00	4808.00
6.	Konar Canal Div. Banaso	79,777,371	1778495.17	0.00	0.00
7.	Mechanical Div Banaso	10,196,130	1000	46762.00	38917.35
8.	Mechanical Div. Mandal Palamu (Shifted to Latehar)	4,489,693	872448.47	0.00	0.00
9.	Design Div. No. 1, Daltonganj	33,594,798	0	0.00	0.00
10	Design Div. No. 2, Daltonganj	8,581,753	0	0.00	0.00
11	Quality Control Div. Daltonganj	103,513	0	0.00	0.00
12	Planning and Montoring Div. Daltonganj	10,960,937	0	0.00	0.00
13	Auranga Construction Div. Panki	50,401,225	0	0.00	0.00
14	Kharkai Canal Division, Chaibasa	666,570,084	0	0.00	0.00
15	Barrage Division, Galudih, Po-Mahulia	169,372,878	16977270.5	23144.31	0.92
16	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	0.00	0.00	0.00	0.00
17	Galudih Right Canal Div No. 1 Musabani Camp Galudih	20,743,120	0	0.00	0.00
18	Irrigation Division Galudih, Po-Mahulia	55,727,181	0	10444.85	0.00
19	Kharkai Dam Div No. 1 Musabani, Post Badaia	4,323,072	0	111.55	0.00
20	Kharkai Link Canal Division Musabani Po Badaiya	35,928,203	0	0.00	0.00
21	Minor Distributory Div No. 10 Ghatshila	20,461,547	10000	0.00	0.00
22	Minor Distributory Div No. 3 Mango, Dimna Colony	22,803,571	0	0.00	0.00
23	Minor Distributory Div No. 4 Galudih Po Mahulia	148,682,671	0	0.00	0.00
24	Minor Distributory Div No. 5 Dimna, Jamshedpur	23,400,657	13360	0.00	0.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
25	Minor Distributory Div No. 7 Galudih Po Mahulia	21,222,440	2248.5	1786.05	0.00
26	Minor Distributory Div No. 8 Jamshedpur	6,133,780	15000	17473.00	1250.00
27	Minor Distributory Division No 9 Galudih Po Mahulia	3,243,221	0.00	-373310.00	490778.48
28	Minor Distributory Division No. 12 Mango, Dimna	55,841,687	151443.81	26182.50	0.00
29	Minor Distributory Division No. 2 Chandil Camp Dimna	16,478,824	0.00	22112.00	0.00
30	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur, Jamshedpur	6,272,917	22147	3152.00	0.00
31	Quality Control Division Jamshedpur	439,285	0	0.00	0.00
32	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	16,948,938	0.56	4034.00	0.00
33	Swarnrekha Canal Division, Mango, Jamshedpur	51,989,901	4000	33677.70	0.00
34	Swarnrekha Canal Division, Ghatshila	23,983,122	30000.83	45747.00	250743.02
35	Dam & Barrage Design Divisiion , Swarnrekha Bhawan, Adityapur,	0.00	0	0.00	0.00
36	Swarnrekha Dam Division No. 1 Ghatshila	45,571	0	0.00	0.00
37	Central Stores & Camp Division Chandil	4,467,015	223018.92	0.00	0.00
38	Design Div No 2 Adityapur	4,066	0	0.00	0.00
39	Design Div No. 3 Adityapur	NIL	0	0.00	0.00
40	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	13,633,375	1831426.96	455559.00	0.00
41	Kharkai Canal Division Adityapur	183,795,784	25000	3478085.77	0.00
42	Kharkai Canal Division, Rajnagar	5,872,014	0	3391.20	0.00
43	Mechanical Div Icha Chaliyama Kesargarhia,	1,770,117	0	0.00	0.00
44	Mechanical Division Chandil	4,413,626	0	0.00	0.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
45	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan, Adityapur	3,913,910	0	14561.00	0.00
46	Swarnrekha Canal Division Chandil	23,309,524	19767.86	176167.86	0.00
47	Swarnrekha Dam Division No. 2 Chandil	66,341,091	15836711	1135558.60	2696.86
RURAL WORKS DEPARTMENT					
1	R.W. Div Bokaro	143303820	1278790	0.00	-3929047.00
2	R.W. Div Chatra	82683274	0	317543.00	0.00
3	R.W. Div Chaibasa	100034054	0	485953146.00	294789.00
4	R.W. Div Chakradharpur	90335445	0	0.00	0.00
5	R.W. Quality Control & A/P Div. Chakradharpur	1691321	0	0.00	0.00
6	R.W. Div Daltonganj (Medninagar)	141142925	3939303.4	358513.06	797703.80
7	R.W. Quality Control & A/P Div. Daltonganj	1189210	0	0.00	0.00
8	R.W. Div. Deoghar	118516955	0	0.00	0.00
9	R.W. Div Dhanbad	167971996	60000	3351937.50	285608.00
10	R.W. Div Dumka	130644280	239958.83	899273.26	0.00
11	R.W.A/P Div Dumka	1000817	0	0.00	0.00
12	R.W. Div Garhwa	208926709	1715807.7	1825773.95	0.00
13	R.W. Div Giridih	229953135	413861.47	103838.00	0.00
14	R.W. Div Godda	125422395	2213236.2	0.00	649054.00
15	R.W. Div Gumla	125324310	1100100.08	875441.00	91414.00
16	R.W. Div Hazaribagh	197953965	368749.05	1724956.46	815408.17
17	R.W. Div. Jamshedpur	47472463	3737192.16	983330.00	7604.00
18	R.W. Div. Jamtara	43684909	746123.6	0.00	29910.00
19	R.W. Div. Khunti	284175476	1295737.25	0.00	0.00
20	R.W. Div Koderma	99986161	485892.85	0.00	0.00
21	R.W. Div. Latehar	148497307	0	461000.00	1792083.00
22	R.W. Div Lohardaga	114675714	14500	840994.00	0.00
23	R.W. Div Pakur	72138418	0	585.00	0.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
24	R.W. Div Ramgarh	110369291	0	0.00	0.00
25	R.W. Div. Ranchi	247114157	0	0.00	23854881.75
26	RWD Soil Investingation Div. Ranchi	86188		611.00	0.00
27	R.W. Div. Sahibganj	163769579	316405.09	1092500.45	27396625.00
28	R.W. Div Saraikela	140961408	0	112.50	925670.00
29	R.W. Div Simdega	95435789	2229505.52	96664.00	10.00
ROAD CONSTRUCTION DEPARTMENT (NH)					
1	N H Div Chaibasa	9868643	0	0.00	0.00
2	N H Div Daltonganj	32868331	0	0.00	70000.00
3	N H Div Dhanbad	12286756	203191.33	248853.36	60233.02
4	N H Div Gumla	11376010	0	0.00	36696.00
5	N H Div Hazaribagh	5379104	89097.6	6812258.84	6492972.98
6	N H Div Deoghar	26508496	1348611.5	0.00	134935.38
7	N H Div Ranchi	20345473	0	0.00	0.00
ELECTRIC WORKS DIVISIONS					
1	Electric (Works), Ranchi	216772454	0	13164680.00	300.00
2	Electric (Works),Dhanbad	68133495	175000	0.00	60000.00
ROAD CONSTRUCTION DEPARTMENT					
1	Road Div.Bokaro	413430961	0	0.00	0.00
2	Road Div.Chatra	222070379	63748.27	673632.00	0.00
3	Road Div.Chaibasa	230216874	1717468.67	37196.00	0.00
4	Road Div.Daltonganj	207535116	0	1162400.41	190617.22
5	Road Div. Deoghar	431956968	55092	713566.00	6416.06
6	Road Div.Dhanbad	213952746	0	385731.94	-69505.00
7	Road Div. Dumka	424087053	0	0.00	0.00
8	Road Div.FSAP Dumka	2545569	0	0.00	0.00
9	Road Div. Garhwa	281312088	0	0.00	0.00
10	Road Div.Giridih	316821398	175584.61	371934.00	7980.00
11	Road Div. Godda.	462572203	805978	1247710.00	0.00
12	Road Div.Gumla	334076227	0	59309.85	59212.55
13	Road Div Hazaribagh	605668117	116721.79	929814.00	862717.72

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
14	Road Div. Jamshedpur	517283304	0	0.00	63220.00
15	Road Div. Jamtara	185828898	0	857.25	77476.00
16	Road Div Khunti	412479813	0	1703887.00	313.50
17	Road Div. Koderma	68621982	0	23541.50	964259.35
18	Road Div.Latehar	267189045	143677.22	90553.00	69559.14
19	Road Div. Manoharpur	282196566	0	0.00	0.00
20	Road Div. Pakur	47221219	30000	0.00	0.00
21	Road Div. Ramgarh	313255620	0	0.00	0.00
22	Road Div. Ranchi	560335676	2035649.48	45387.00	0.00
23	Road Div. Ranchi (Rural), Ranchi	128462469	0	0.00	9250.00
24	Road Div. Lohardega	128290440	0	0.00	0.00
25	Road Div. FSAP Ranchi	34522805	0	0.00	0.00
26	Planning & Investigation Div. Ranchi	37557844	0	0.00	0.00
27	Soil Investingation Div. Ranchi	381518	0	175766.00	132080.00
28	Road Div. Sahibganj	275329448	219091.55	266757.00	32452.25
29	Road Division,Saraikella	160904109	0	0.00	0.00
30	Road Div. Simdega	147089040	0	0.00	0.00
RURAL DEVELOPMENT SPECIAL DIVISIONS					
1	R D Spl Div. Bokaro	339247728	0	0.00	0.00
2	R D Spl Div.Chatra.	167976188	0	0.00	4183380.00
3	R D Spl Div. Chaibasa	470035510	0	-23583670.00	27500.00
4	R D Spl Div. Daltonganj	404681665	1843878.72	240790.00	5000.00
5	R D Spl Div.Deoghar	261706648	0	0.00	0.00
6	R D Spl Div. Dhanbad	307106956	0	0.00	10.00
7	R D Spl Div. Dumka	385875705	0	27300.00	0.00
8	R D Spl Div.No.2 Garhwa	382041465	0	0.00	37500.00
9	R D Spl Div.Giridih	446022336	0	-150964.00	2500.00
10	R D Spl Div.Godda	162277487	0	0.00	0.00
11	R D Spl Div.Gumla	389164632	0	0.00	-270000.00
12	R D Spl Div. Hazaribagh	409041335	15394449.36	52274535.00	25380.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
13	R D Spl Div. Jamshedpur	269304289	0	0.00	0.00
14	R D Spl Div. Khunti	175011595	0	4088.00	-239672.00
15	R D Spl Div, Jamtara	77479110	91250	0.00	0.00
16	R D Spl Div. Koderma	122225132	0	0.00	0.00
17	R D Spl Div. Lohardaga	163872721	1553874	0.00	897750.00
18	R D Spl Div. Latehar	429484183	1565650	0.00	0.00
19	R D Spl Div. Pakur	179802768	0	898561.00	0.00
20	R D Spl Div. Ranchi	190603079	23057486	0.00	0.00
21	R D Spl Div. Sahibganj	329116892	6310868	-1231863.00	-729750.00
22	R D Spl Div. Saraikella	157366936	360000	0.00	0.00
23	R D Spl Div. Simdega	232599230	0	0.00	0.00
24	R D Spl Div. Ramgarh	169687597	0	0.00	0.00
DRINKING WATER AND SANITATION DEPARTMENT					
1	D.W & S. Div. Adityapur	188463892	11409	823676.00	2236632.48
2	D.W & S. Div. Chaibasa	1859400920	427830	2443189.00	0.00
3	D.W & S.Mech. Div. Chaibasa	12756626	0	-18800.00	0.00
4	D.W & S. Div. Chakradharpur	359741636	54495.01	382665.79	1031457.00
5	D.W & S. Div. Chas	645419049	0	0.00	0.00
6	D.W & S. Div. Chatra	310714166	0	61831.00	0.00
7	D.W & S. Div. Daltonganj (Medininagar)	257635691	0	0.00	0.00
8	D.W & S.Mech. Div. Daltonganj	5342965	0	4596.00	0.00
9	D.W & S. Div. Deoghar	40165135	0	34852.00	12565.00
10	D.W & S. Div. Dhanbad No.1	2615516152	0	138031.00	50434327.00
11	D.W & S. Div. Dhanbad No.2	405863575	0	0.00	0.00
12	D.W. & S. Mech. Div. Dhanbad	17085933	0	0.00	0.00
13	D.W & S. Div. Dumka No.1	60068559	29475.19	12396.30	0.00
14	D.W & S. Div. Dumka No.2	54614972	0	0.00	0.00
15	D.W & S. Div.mech. Dumka	10957610	0	36180.00	0.00
16	D.W & S. Div. Garhwa	209562069	0	-13265900.00	45000.00
17	D.W & S. Div. Giridih No. 1	35648108	121388	101060.00	2500.00

Sl. No	Name of P W Divisions	Deposit balance as on 31.03.2022 (In Rs.)	Closing Cash Balance as on 31.03.2022 (In Rs.)	Closing Balance Head-II as on 31.03.2022 (In Rs.)	Closing Balance Head-I as on 31.03.2022 (In Rs.)
18	D.W & S. Div. Giridih No.2	121521523	0	0.00	0.00
19	D.W & S. Div. Godda	97128875	0	389480.00	0.00
20	D.W & S. Div. Gumla	450485840	0	1023276.30	121938.19
21	D.W & S. Mech. Div. Gumla	3685674	183999	0.00	0.00
22	D.W & S. Div. Gonda Ranchi	83511628	0	0.00	0.00
23	D.W & S. Div. Hazaribagh	412189613	48734.62	0.00	0.00
24	D.W & S.Mech. Div. Hazaribagh	19637723	0	100088.19	45471.36
25	D.W & S. Div. Jamshedpur	77702522	0	20070.00	0.00
26	D.W & S.Mech. Div. Jamshedpur	24733175	0	14591.00	- 474667.00
27	D.W & S. Div. jamtara	29488440	0	0.00	0.00
28	D.W & S. Div. No.Jhumritilaiya	99635997	40750	4489.00	0.00
29	D.W & S. Div. Khunti	52571789	0	0.00	11500.00
30	D.W & S. Div. Latehar	85224887	71000	1875588.55	2483127.14
31	D.W & S. Div. Lohardaga	98237207	257903.4	19327.00	0.00
32	D.W & S. Div. Madhupur	63254733	65000	2415835.00	1234980.00
33	D.W & S. Div. Pakur	157133546	0	41535.00	0.00
34	D.W & S. Div. Ramgarh	1360827894	0	10617.00	3205.00
35	D.W & S. Div. Ranchi East	229229389	0	199461.00	0.00
36	D.W & S. Div. Ranchi West	194854500	0	1023744.00	14000.00
37	D.W & S.Mech. Div. Ranchi	21468800	0	954273.18	21970.00
38	D.W & S. Mech Urban Ranchi	17781335	0	4872678.22	0.00
39	D.W & S. Div Hatia Project Ranchi	120243827	0	57827.00	23713.00
40	D.W & S Swnarekha Dist Ranchi	117760803	0	13758821.00	22913.39
41	D.W & S. Swarnarekha H/W Div Ranchi	870794781	0	0.00	11030.00
42	D.W & S. Div Sahibganj	223289163	0	245822.00	-470.01
43	D.W & S.Div Saraikella	77678390	0	21942.00	1350.00
44	D.W & S. Div.Simdega	89605930	480000	161944.00	0.00
45	D.W & S. Div. Tenughat	454747356	0	0.00	0.00

ANNEXURE-E

Performance of Public Works Divisions during 2021-22

(Refer para-8.2 of Chapter 8)

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
ROAD CONSTRUCTION DEPARTMENT						
1	Road Div.Bokaro	44	10	7	21	82.00
2	Road Div.Chatra	36	0	5	10.5	51.50
3	Road Div.Chaibasa	40	6	0	15.75	61.75
4	Road Div.Daltonganj	48	12	7	15.75	82.75
5	Road Div. Deoghar	24	18	5	10.5	57.50
6	Road Div.Dhanbad	8	8	7	10.5	33.50
7	Road Div. Dumka	40	22	7	10.5	79.50
8	Road Div.FSAP Dumka	20	16	7	15.75	58.75
9	Road Div. Garhwa	36	10	7	15.75	68.75
10	Road Div. Giridih	28	4	4	10.5	46.50
11	Road Div. Godda.	36	16	0	10.5	62.50
12	Road Div.Gumla	44	14	7	10.5	75.50
13	Road Div Hazaribagh	48	18	4	10.5	80.50
14	Road Div. Jamshedpur	44	24	7	5.25	80.25
15	Road Div. Jamtara	48	22	7	15.75	92.75
16	Road Div Khunti	36	16	7	10.5	69.50
17	Road Div. Koderma	44	18	7	15.75	84.75
18	Road Div.Latehar	44	18	4	21	87.00
19	Road Div. Manoharpur	44	16	7	10.5	77.50
20	Road Div. Pakur	32	6	5	15.75	58.75
21	Road Div. Ramgarh	48	24	7	21	100.00
22	Road Div. Ranchi	28	24	0	21	73.00

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
23	Road Division (Gramin) Ranchi	20	6	7	15.75	48.75
24	Road Div. Lohardaga	16	8	7	10.5	41.50
25	Road Div. FSAP Ranchi	44	24	7	15.75	90.75
26	Planning & Investigation Div. Ranchi	48	24	7	15.75	94.75
27	Soil Investingation Div. Ranchi	44	22	7	15.75	88.75
28	Road Div. Sahibganj	40	10	3	10.5	63.50
29	Road Division,Saraikella	44	14	7	10.5	75.50
30	Road Div. Simdega	32	14	7	15.75	68.75
31	N H Div Chaibasa	32	12	7	10.5	61.50
32	N H Div Daltonganj	48	8	7	10.5	73.50
33	N H Div Dhanbad	48	18	3	10.5	79.50
34	N H Div Gumla	40	14	7	5.25	66.25
35	N H Div Hazaribagh	44	18	5	5.25	72.25
36	N H Div Deoghar	12	10	0	10.5	32.50
37	N H Div Ranchi	40	22	7	5.25	74.25
RURAL DEVELOPMENT DEPARTMENT : R.D.Special Divisions						
1	R D Spl Div. Bokaro	48	24	7	21	100.00
2	R D Spl Div Chatra	40	10	7	15.75	72.75
3	R D Spl Div. Chaibasa	40	6	7	15.75	68.75
4	R D Spl Div. Daltonganj	48	14	0	15.75	77.75
5	R D Spl Div.Deoghar	40	24	7	15.75	86.75
6	R D Spl Div. Dhanbad	36	20	7	21	84.00
7	R D Spl Div. Dumka	40	16	7	21	84.00
8	R D Spl Div.No.2 Garhwa	40	10	7	15.75	72.75
9	R D Spl Div.Giridih	28	0	7	10.5	45.50

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
10	R D Spl Div.Godda	44	18	7	15.75	84.75
11	R D Spl Div.Gumla	44	18	7	15.75	84.75
12	R D Spl Div. Hazaribagh	32	4	0	10.5	46.50
13	R.D.Spl.Jamshedpur	24	22	7	10.5	63.50
14	RDSpl Div.(Khuti)	40	8	7	21	76.00
15	R D Spl Div, Jamtara	32	2	5	5.25	44.25
16	R D Spl Div. Koderma	32	16	7	21	76.00
17	R D Spl Div. Lohardaga	40	18	0	21	79.00
18	R D Spl Div. Latehar	44	2	0	15.75	61.75
19	R D Spl Div. Pakur	44	16	7	15.75	82.75
20	R D Spl Div. Ramgarh	32	24	7	5.25	68.25
21	R D Spl Div. Ranchi	32	20	0	10.5	62.50
22	R D Spl Div.Sahibganj	24	18	0	10.5	52.50
23	R D Spl Div. Saraikella	32	4	2	21	59.00
24	R D Spl Div. Simdega	28	14	7	10.5	59.50
RURAL DEVELOPMENT DEPARTMENT (RURAL WORKS AFFAIRS)						
1	R.W. Div Bokaro	36	22	0	10.5	68.50
2	R.W. Div Chatra	48	20	7	15.75	90.75
3	R.W. Div. Chaibasa	44	14	7	10.5	75.50
4	R.W. Div Chakradharpur	44	8	7	10.5	69.50
5	R.W. Quality Control & A/P Div. Chakradharpur	28	8	7	0	43.00
6	R.W. Div Daltonganj (Medninagar)	36	10	0	10.5	56.50
7	R.W. Quality Control & A/P Div. Daltonganj	36	16	7	0	59.00
8	R.W.DEOGHAR	44	24	7	10.5	85.50
9	R.W. Div Dhanbad	48	12	5	5.25	70.25

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
10	R.W. Div Dumka	40	20	3	10.5	73.50
11	R.W.A/P Div Dumka	24	6	7	0	37.00
12	R.W. Div Garhwa	40	12	0	15.75	67.75
13	R.W. Div Giridih	32	16	1	15.75	64.75
14	R.W. Div Godda	32	22	0	5.25	59.25
15	R.W. Div Gumla	40	20	0	21	81.00
16	R.W. Div Hazaribagh	28	4	2	10.5	44.50
17	R.W. Div. Jamshedpur	40	18	0	15.75	73.75
18	R.W. Div. Jamtara	16	4	0	10.5	30.50
19	R.W. Div. Khunti	40	14	0	10.5	64.50
20	R.W. Div Koderma	24	10	2	10.5	46.50
21	R.W. Div. Latehar	28	12	7	5.25	52.25
22	R.W. Div Lohardaga	28	6	5	15.75	54.75
23	R.W. Div Pakur	40	2	7	0	49.00
24	R.W. Div Ramgarh	48	6	7	5.25	66.25
25	R.W. Div. Ranchi	40	14	0	10.5	64.50
26	Soil Investingation Div. Ranchi	24	4	7	5.25	40.25
27	R.W. Div. Sahibganj	12	10	2	5.25	29.25
28	R.W. Div Saraikela	32	8	7	5.25	52.25
29	R.W. Div Simdega	44	12	0	21	77.00
MINOR IRRIGATION DIVISIONSWATER RESOURCE DEPARTMENT						
1	M I DIV Bokaro	24	10	7	5.25	46.25
2	M.I.Div.Chatra	36	14	7	10.5	67.50
3	M.I.Div.Chaibasa	36	20	0	10.5	66.50
4	M.I.Div.Daltonganj	48	24	0	10.5	82.50

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
5	M.I.Div, Dhanbad	20	6	7	5.25	38.25
6	M.I.Div.Dumka	24	18	0	15.75	57.75
7	M.I.Design Div.Dumka at Deoghar	28	16	0	15.75	59.75
8	M.I. Quality control Div. Dumka	20	0	7	21	48.00
9	Ground Water Inves. Div. Dumka	12	20	7	21	60.00
10	M.I.Div.Garhwa	40	6	3	5.25	54.25
11	M.I.Div.Giridih	44	2	7	21	74.00
12	M.I.Div.Godda	40	24	0	10.5	74.50
13	M.I. Div.Gumla	36	24	0	10.5	70.50
14	M.I.Div.Hazaribagh	36	22	0	10.5	68.50
15	Ground Water Inves. Div.Hazaribagh	4	0	7	15.75	26.75
16	M.I.Div.Husainabad Japla Medininagar	28	4	0	10.5	42.50
17	M.I.Div.Jamshedpur	24	18	7	5.25	54.25
18	M.I.Div.Jamtara	24	10	7	10.5	51.50
19	M.I.Div.Khunti	44	12	5	10.5	71.50
20	M.I.Div.Koderma	36	18	7	15.75	76.75
21	M.I.Div.Latehar	32	12	7	5.25	56.25
22	M.I.Div.Lohardaga	36	2	5	10.5	53.50
23	M.I.Div.Pakur	44	8	7	5.25	64.25
24	M.I.Div.Ramgarh	48	18	7	5.25	78.25
25	M.I.Div.Ranchi	40	20	4	10.5	74.50
26	M.I.Quality Control Div.Ranchi	44	22	7	21	94.00
27	M.I.Design Div.Doranda Ranchi	40	16	5	15.75	76.75
28	Ground Water Inves.Div.Ranchi	40	18	7	21	86.00
29	M.I.Div. Sahibganj	20	18	1	5.25	44.25

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
30	M.I.Div. Saraikella	32	6	4	10.5	52.50
31	M.I.Div.Simdega	36	24	7	21	88.00
WATER RESOURCE DEPARTMENT						
1	Irrigation Div.Bundu	20	2	3	21	46.00
2	Water Ways Div.Barhi	48	20	4	5.25	77.25
3	Water Ways Div. Chaibasa	28	20	5	5.25	58.25
4	Water Ways Div.No. I Chakradharpur	28	14	1	21	64.00
5	Water Ways Div.No.2 Hazaribagh	28	2	7	21	58.00
6	Water Ways Div.No.1Chainpur Gumla	44	8	7	5.25	64.25
7	Water Ways Div.No.2 Chainpur,Gumla	48	18	7	5.25	78.25
8	Water Ways Div.Daltonganj(Medininagar)	44	6	0	5.25	55.25
9	Irrigation Div. Deoghar	40	24	7	15.75	86.75
10	Irrigation Mech. Div.Deoghar	32	18	7	5.25	62.25
11	Design Div.No.2 Deoghar	8	12	7	21	48.00
12	Design Div.No.4Deoghar	40	4	7	21	72.00
13	Irrigation Div.Jasidih DGR	48	22	7	5.25	82.25
14	Irrigation Div.Sikatia at Deoghar	28	18	2	5.25	53.25
15	Irrigation Div.Sikatia No.2 Deoghar	28	22	7	5.25	62.25
16	Planning Quality Control & Monitoring Div. Deoghar	16	18	7	21	62.00
17	Punasi Dam Div. Deoghar	48	24	7	10.5	89.50
18	Punasi Spilway Div. Deoghar	40	22	7	15.75	84.75
19	M.PI & Jalvigyan Div.No.2 Deoghar	32	24	7	21	84.00
20	Irrigation Div. Dumka	28	24	4	15.75	71.75
21	Water Ways Div. Garhwa	32	16	5	10.5	63.50
22	Irrigation Div.Godda Camp Mahagama	36	24	5	5.25	70.25

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
23	Water Ways Div. Gumla	44	20	5	5.25	74.25
24	Water Ways Div.Hazaribagh	44	14	0	5.25	63.25
25	Irrigation Div. Jamtara	28	22	7	15.75	72.75
26	Irrigation Div. No.2 Jamtara	40	22	7	21	90.00
27	Irrigation Div.Kundhit Jamtara	40	18	5	21	84.00
28	Irrigation Div.Nala Dumka Jamtara	40	18	7	15.75	80.75
29	Minor Distributory Div.Kuldangal	28	2	5	21	56.00
30	Water Ways Div. Khunti	28	16	7	15.75	66.75
31	Irrigation Div. Pakur	12	20	0	5.25	37.25
32	Advance Planning Div. Palamu	28	8	7	5.25	48.25
33	Water Ways Div. Ranchi	44	22	5	10.5	81.50
34	Revenue Div. Ranchi	20	0	7	5.25	32.25
35	Design Div. No.2 Ranchi	48	16	7	21	92.00
36	Irrigation Mech. Div.Ranchi	36	22	4	5.25	67.25
37	Advance Planning Div.Ranchi	24	0	7	15.75	46.75
38	Quality Control Div Ranchi	40	22	7	15.75	84.75
39	M.PI & Jalvigyan Div.No.2 Ranchi	36	14	7	15.75	72.75
40	Ganga Pump Canal Div. Sahibganj	36	22	7	5.25	70.25
41	Irrigation Div. No.1 Berhait Sahibganj	32	18	7	10.5	67.50
42	Irrigation Div. Berherwa Sahibganj	0	6	4	5.25	15.25
43	Water Ways Div. Simdega No.1	32	16	5	5.25	58.25
44	Water Ways Div. Visnupur Patan Daltanganj	4	0	7	21	32.00
45	Advance Planning Div.Sahibganj	28	24	7	21	80.00
46	Quality Control Div., Hazaribagh	20	4	7	21	52.00

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
DRINKING WATER & SANITATION DEPARTMENT						
1	D.W & S. Div. Adityapur	32	6	5	21	64.00
2	D.W & S. Div. Chaibasa	32	4	1	21	58.00
3	D.W & S.Mech. Div. Chaibasa	28	2	7	15.75	52.75
4	D.W & S. Div. Chakradharpur	20	0	5	5.25	30.25
5	D.W & S. Div. Chas	36	16	7	21	80.00
6	D.W & S. Div. Chatra	48	20	7	10.5	85.50
7	D.W & S. Div. Daltonganj (Medininagar)	36	4	7	10.5	57.50
8	D.W & S.Mech. Div. Daltonganj	32	2	7	10.5	51.50
9	D.W & S. Div. Deoghar	12	16	7	10.5	45.50
10	D.W & S. Div. Dhanbad No.1	36	12	7	10.5	65.50
11	D.W & S. Div. Dhanbad No.2	24	20	7	21	72.00
12	D.W. & S. Mech. Div. Dhanbad	44	22	7	21	94.00
13	D.W & S. Div. Dumka No.1	12	12	5	10.5	39.50
14	D.W & S. Div. Dumka No.2	24	10	7	5.25	46.25
15	D.W & S. Div.mech. Dumka	44	24	7	10.5	85.50
16	D.W & S. Div. Garhwa	20	0	7	5.25	32.25
17	D.W & S. Div. Giridih No. 1	44	4	4	15.75	67.75
18	D.W & S. Div. Giridih No.2	36	12	7	10.5	65.50
19	D.W & S. Div. Godda	36	20	7	10.5	73.50
20	D.W & S. Div. Gumla	28	16	7	10.5	61.50
21	D.W & S. Mech. Div. Gumla	20	8	4	15.75	47.75
22	D.W & S. Div. Gonda Ranchi	40	20	7	15.75	82.75
23	D.W & S. Div. Hazaribagh	44	24	5	15.75	88.75
24	D.W & S.Mech. Div. Hazaribagh	20	2	7	10.5	39.50

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
25	D.W & S. Div. Jamshedpur	16	0	7	5.25	28.25
26	D.W & S.Mech. Div. Jamshedpur	44	10	7	21	82.00
27	D.W & S. Div. jamtara	16	12	7	21	56.00
28	D.W & S. Div. No.Jhumritilaiya	16	2	5	5.25	28.25
29	D.W & S. Div. Khunti	44	14	7	21	86.00
30	D.W & S. Div. Latehar	28	16	5	21	70.00
31	D.W & S. Div. Lohardaga	24	8	3	15.75	50.75
32	D.W & S. Div. Madhupur	40	22	5	15.75	82.75
33	D.W & S. Div. Pakur	44	2	7	15.75	68.75
34	D.W & S. Div. Ramgarh	48	18	7	21	94.00
35	D.W & S. Div. Ranchi East	44	20	7	15.75	86.75
36	D.W & S. Div. Ranchi West	40	18	7	15.75	80.75
37	D.W & S.Mech. Div. Ranchi	44	24	7	10.5	85.50
38	D.W & S. Mech Urban Ranchi	44	24	7	15.75	90.75
39	D.W & S. Div Hatia Project Ranchi	36	24	7	21	88.00
40	D.W & S Swnarekha Dist Ranchi	40	22	7	15.75	84.75
41	D.W&S Swarnrekha H/W Ranchi	36	2	7	5.25	50.25
42	DW&S Division Sahibgan	44	18	7	15.75	84.75
43	D.W & S.Div Saraikella	40	4	7	21	72.00
44	D.W & S. Div.Simdega	28	4	1	15.75	48.75
45	D.W & S. Div. Tenughat	32	16	7	21	76.00
BUILDING CONSTRUCTION DEPARTMENT						
1	Building Div. Bokaro	44	14	7	21	86.00
2	Building Div. Chatra	16	2	0	21	39.00
3	Building Div. Chaibasa	32	20	7	5.25	64.25

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
4	Building Div. Daltonganj	44	8	0	5.25	57.25
5	Building Div. Deoghar	40	24	7	10.5	81.50
6	Building Div. Dhanbad	32	8	7	5.25	52.25
7	Electric Works Div. Dhanbad	36	12	7	15.75	70.75
8	Building Div. Dumka	28	24	0	5.25	57.25
9	Building Div. Garhwa	12	0	5	10.5	27.50
10	Building Div. Giridih	24	6	7	10.5	47.50
11	Building Div. Godda	32	12	2	5.25	51.25
12	Building Div. Gumla	32	0	5	5.25	42.25
13	Building Div. Hazaribagh	8	16	7	5.25	36.25
14	Building Div. Jamshedpur	40	6	5	5.25	56.25
15	Building Div. Jamtara	36	16	7	10.5	69.50
16	Building Div. Khunti	12	6	7	10.5	35.50
17	Building Div. Koderma	28	10	7	10.5	55.50
18	Building Div. Lohardaga	32	6	0	10.5	48.50
19	Building Div. Latehar	28	14	2	10.5	54.50
20	Building Div. Pakur	16	4	5	15.75	40.75
21	Building Div.No.1 Ranchi	16	14	0	15.75	45.75
22	Building Div. No,2 Ranchi	12	8	4	10.5	34.50
23	Electric Works Div. Ranchi	44	18	4	5.25	71.25
24	Special Works Div. Ranchi	24	12	7	10.5	53.50
25	Building Div. Ramgarh	28	12	5	5.25	50.25
26	Building Div. Sahibganj	8	4	0	0	12.00
27	Building Div. Saraikella	32	10	7	10.5	59.50
28	Building Div. Simdega	4	4	7	21	36.00

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
River Vally Project under WRD						
1	Tenughat Dam Division, Tenughat, Bokaro	44	20	0	21	85.00
2	Investigation Div Garhwa	24	8	5	5.25	42.25
3	Kadwan Dam Div Nagarutari, Garhwa	36	2	5	5.25	48.25
4	Konar Canal Div Bagodar	40	8	2	10.5	60.50
5	Konar Canal Div Dumri	36	6	5	10.5	57.50
6	Konar Canal Div Banaso	48	20	0	21	89.00
7	Mechanical Div Banaso	28	8	5	5.25	46.25
8	Mechanical Div Mandal, Palamau (Shifted To Latehar)	44	18	0	15.75	77.75
9	Design Div No. 1 Daltonganj	32	18	7	5.25	62.25
10	Design Div No. 2 Daltonganj	28	16	7	15.75	66.75
11	Quality Control Division Daltonganj	40	4	7	15.75	66.75
12	Planning & Monitoring Div Daltonganj	36	4	7	5.25	52.25
13	Auranga Construction Division Panki	24	8	7	10.5	49.50
14	Kharkai Canal Division, Chaibasa	36	22	7	21	86.00
15	Barrage Division, Galudih, Po- Mahulia	48	24	0	15.75	87.75
16	Canal Design Div No. 1 Swarnrekha Bhawan, Adityapur,	36	16	7	21	80.00
17	Galudih Right Canal Div No. 1 Musabani Camp Galudih, Po- Mahulia	28	6	7	21	62.00
18	Irrigation Division Galudih, Po- Mahulia	44	16	7	5.25	72.25
19	Kharkai Dam Div No. 1 Musabani, Post Badaia	24	16	7	21	68.00
20	Kharkai Link Canal Division Musabani Po Badaiya	28	4	7	10.5	49.50
21	Minor Distributory Div No. 10 Ghatshila	44	22	5	10.5	81.50
22	Minor Distributory Div No. 3 Mango, Dimna Colony	28	14	7	10.5	59.50

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
23	Minor Distributory Div No. 4 Galudih Po Mahulia	48	10	7	5.25	70.25
24	Minor Distributory Div No. 5 Dimna, Jamshedpur	44	22	5	15.75	86.75
25	Minor Distributory Div No. 7 Galudih Po Mahulia	48	24	5	15.75	92.75
26	Minor Distributory Div No. 8 Jamshedpur	24	4	5	15.75	48.75
27	Minor Distributory Division No 9 Galudih Po Mahulia	24	0	7	10.5	41.50
28	Minor Distributory Division No. 12 Mango, Dimna	40	18	4	10.5	72.50
29	Minor Distributory Division No. 2 Chandil Camp Dimna	48	18	7	15.75	88.75
30	Planning & Monitoring Division, Swarnrekha Bhawan, Adityapur,	40	8	5	21	74.00
31	Quality Control Division Jamshedpur	28	14	7	21	70.00
32	Swanrekha Canal Div Gangudih, Camp Sankusai, Jamshedpur	48	6	7	10.5	71.50
33	Swarnrekha Canal Division, Mango, Jamshedpur	32	6	5	10.5	53.50
34	Swarnrekha Canal Division, Ghatshila	44	12	5	5.25	66.25
35	Dam & Barrage Design Divisiion , Swarnrekha Bhawan, Adityapur,	40	10	7	15.75	72.75
36	Swarnrekha Dam Division No. 1 Ghatshila	32	18	7	15.75	72.75
37	Central Stores & Camp Division Chandil	28	6	3	10.5	47.50
38	Design Div No 2 Adityapur	48	2	7	21	78.00
39	Design Div No. 3 Adityapur	20	4	7	5.25	36.25
40	Kharkai Dam Di No. 2 Icha Chaliyamna, Kesargarhia,	36	0	0	15.75	51.75
41	Kharkai Canal Division Adityapur	32	6	5	15.75	58.75
42	Kharkai Canal Division, Rajnagar	36	2	7	15.75	60.75
43	Mechanical Div Icha Chaliyama Kesargarhia,	20	0	4	21	45.00

Sl. No.	Name of P W Divisions	Monthly Accounts (48 marks)	Revised Form-51 (24 marks)	Cash Balance (7 marks)	Reconciliation (21 marks)	Total (100 marks)
44	Mechanical Division Chandil	28	0	7	15.75	50.75
45	Purchase Const. Material & Tender Ctrl Div (Spu) Swarnrekha Bhawan,	20	4	5	15.75	44.75
46	Swarnrekha Canal Division Chandil	36	2	5	10.5	53.50
47	Swarnrekha Dam Division No. 2 Chandil	36	0	0	5.25	41.25

ANNEXURE-F

Important audit paras of Inspection Reports issued in respect of PW Divisions by the Office of the Pr. Accountant General (Audit), Jharkhand during 2021-22

(Refer para-10.1)

List of para issued under Part-II-A/2021-22					
Sl No	Name of Office/ Division	IR No./Year	Para No.	Sub Para	Brief of Para
1	BCD, Giridih	14/2021-22	1		Proposed construction of collectorate Building at Giridih.
				(i)	Excess payment Rs. 80.47 lakh due to incorrect calculation on account of price Adjustment.
				(ii)	Irregular sanction of deviation to the tune of Rs. 4.55 crore
				(iii)	payment without supplementary agreement.
2	RCD, Giridih	04/2021-22	1		Widening and Strengthening of Kodembri Mandro Ranidhi Askoo road for the year 2011-12
				(i)	Payment of Rs 10.78 crore for land acquisition beyond the provision of land acquisition.
				(ii)	(i) Unfruitful Expenditure of Rs 19.15 crore on land acquisition.
				(iii)	Non-submission of UC and mutation certificate by DLAO Giridih.
			2		Widening and Strengthening/Reconstruction of Pataldih-Deori-Gawan-Satgawa Road (MDR-084) (Total length 42.40 Km.) (Pataldih to Gawan Section) for the year 2017-18.
				(i)	Unfruitful expenditure of Rs 915.09 lakh on construction of HL bridge.
3	RCD, Chatra	09/2021-22	1		Construction of H.L. Bridge over river Hiroo in 47th Km of Chauparan-Chatra Road.
				(i)	Unfruitful expenditure on Construction of H.L. Bridge. (Rs. 61.29 lakh)
				(ii)	Non-clearance of forest land diversion for approach road.
			2		Unfruitful expenditure of Rs 97.04 lakh on Construction of High Level bridge (including approach road) at 17 km of Chouparan-Chatra Road over Baksa river.
			3		Widening, Strengthening and Reconstruction work of Hunterganj – Pandepur – Pratappur from Km. 0.00 to 29.75.
				(i)	Infructuous expenditure of Rs 2.74 crore due to less execution of bituminous layer over WMM layer in forest area.

List of para issued under Part-II-A/2021-22

Sl No	Name of Office/ Division	IR No./Year	Para No.	Sub Para	Brief of Para
4	NH, Chaibasa	10/2021-22	1		Widening and Improvement in Km 61 to 116 of NH-75.
				(i)	Cost overrun of Rs 45.37 crore.
				(ii)	Undue benefit to contractor.
				(iii)	Completion period granted without proper justification.
			2		Widening to 2 lane and strengthening of NH-75 (E) Ranchi-Chaibasa Sector in km 15.75 to 61 in Jharkhand under LWE Scheme.
				(i)	Unjustified grant of Time Extension.
				(ii)	Non-submission of required insurance papers.
				(iii)	Withheld amount not traceable in MBs (Rs 43 lakh plus Rs 10 lakh).
5	SHAJ€	21/2021-22	1		Unfruitful expenditure on preparation of DPRs.
6	RCD, Dumka	30/2021-22	1		Widening and Strengthen of Kharoni Chowk to Durgapur Road.
				(i)	Undue financial aid to the Contractor
				(ii)	Absence of planned execution leads the delay in completion of project.
				(iii)	Non-submission of required insurance policy
7	RCD, Latehar	35/2021-22	1		High level bridge over Auranga River at Chainage 3rd Km of Latehar-Saryu-Kotam Road (MDR.49).
				(i)	Unfruitful expenditure on incomplete bridge of Rs 2.92 crore
				(ii)	Non-realisation of liquidated damage of Rs 46.48 lakh for non-completion of work.
				(iii)	Non-submission of required insurance policy.

ANNEXURE-G

Outstanding Audit Paras of PW Divisions

List of Paras Issued Under Part-II Section-A					
No	Name of Office/ Division	IR No. & Year	Para No	Sub Para	Brief of Para
	Executive Engineer RWD Garhwa	09/2021-22	1(A)	A and B	1(A): Faulty DPR: Taking up the scheme of construction of road work on canal of Annaraj dam: PMGSY JH-XIV-RP-GAR-01 C/o road from T01 to Belhara (Length 3.09 km): Rs 81.15954 lakh 1(B): Faulty DPR: Taking up the scheme of construction of road work on canal without taking NOC from the administering Department : PMGSY JH-XIV-IV-GAR-06 C/o road from L021 to Boulia (Length 5.471km) : Rs 26.96832 lakh
			2	A	2(A): C/o Road from Tadhe to Bhaisakhar under SSS head (L 2.30 km) 1. Faulty DPR: Taking up the scheme of construction of road work without availability of clear land 2. Wasteful expenditure of Rs 62.70759 lakh
2	Executive Engineer RDSD Garhwa	17/2021-22	1	A	1: Construction of Bridge without acquisition of complete land for approach road resulted in idle expenditure of Rs 450.88 lakh
3	Executive Engineer NREP Garhwa	40/2021-22	1	A	1- Unadjusted advance of Rs 623.19 lakh

JHARKHAND DISTRICT MAP

