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**ANNUAL REVIEW ON THE WORKING OF
PUBLIC WORKS DIVISIONS
FOR THE YEAR 2014-2015**

GOVERNMENT OF JHARKHAND



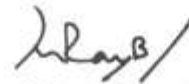
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PREFACE

The system of Public Works accounting is integral part of the general system of accounting. The Public Works Divisions renders compiled accounts up to the Classified Abstract stage to the Accountant General. The accounts compiled by the Public Works Divisions, which are semi-compiled, are consolidated in the office of the Accountant General and are eventually integrated into a larger accounting format. As accounting units, the Public Works Divisions draw bills and cheques. Resources for establishment are drawn on bills and all payments are made through cheques. Further, there are suspense transactions relating to stock, which constitute a complex and variable element of control in the system of accounting. In addition to the issue of timely rendition of accounts, there is also cases of unwarranted deviations from codified procedures, failure of grass root level accounting, adverse cash balance report, huge outstanding of advances, multiple failures of stock adjustments etc.

This review on the Working of Public Works Divisions during 2014-2015 brings out the working of the Public Works Divisions, the state of initial and subsidiary accounts kept by them, the quality of accounts rendered by them to the Accountant General and delay in submission of the said monthly accounts.

The review highlights the major areas of deficiencies with a view to provide an indicator for the strengthening of the mechanism of control and monitoring by the executive authorities. We welcome suggestions to improve the review.



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INTRODUCTORY

This review is on the working of the 298 Public Works Divisions including River Valley Projects under different Engineering Departments in the State of Jharkhand as of 31st March, 2015. These divisions render monthly accounts to the Accountant General (A&E), Jharkhand Ranchi.

The department-wise break up of Works Divisions is as follows:-

Sl. No	Name of Department	No. of Divisions
1.	Water Resources Department (Irrigation)	45
2.	Water Resources Department (Minor Irrigation)	31
3.	Rural Development Department (Rural Development Special Division)	23
4.	Road Construction Department	33
5.	Road Construction Department (National Highway)	07
6.	Building Construction Department	26
7.	Energy Department (Electric Works)	02
8.	Drinking Water & Sanitation Department	45
9.	Rural Works Department (Rural Works Division)	29
10.	Health Medical Education and Family Welfare Department	05
11.	Water Resources Department (River Valley Project Division)	47
12.	Tourism Department	05
	Total	298

CHAPTER 1

STATE OF THE WORKS DIVISIONS IN JHARKHAND

1.1 Range of expenditure in Divisions

Of the 298 Works divisions, approximately 81 percent of the Divisions can be classified as working divisions which are incurring expenditure on works. The remaining divisions are mostly Design, Advance Planning, Investigation and Survey Divisions which have expenditure primarily related to establishment.

Analysis of the works divisions in Jharkhand in terms of annual works expenditure is indicated below: -

Sl No	Expenditure Range	Public Works		R.V.P.	
		No. of Divisions in 2014-15	Percentage of total Divisions	No. of Divisions in 2014-15	Percentage of total Divisions
1.	Less than ` 10 lakh	23	9	20	43
2.	₹10 lakh to ` 50 lakh	10	4	03	06
3.	₹50 lakh to ` 160 lakh	22	9	03	06
4.	Above ` 160 lakh	196	78	21	45
	Total	251	100	47	100

1.2 Creation of Divisions in disregard of norms

Detailed guidelines for the creation of a Division are contained in the Government of Bihar, Finance Department circular letter no 5692-F dated 17.9.87. This provides that no division should be created if its annual expenditure (on works alone) is expected to be less than ` 160 lakh. (However no order has been issued by the Government of Jharkhand after the creation of a separate State). During 2014-2015 there were only 72.82 percent Works Divisions in Jharkhand whose expenditure on works was more than this limit. For around 14.42 percent of the divisions, the expenditure incurred on works was less than ` 10 lakh.

This indicates that works divisions in Jharkhand were created in previous years in disregard of the norms laid down by the Government on the subject. Such continued operation of Works Divisions in Jharkhand has led to avoidable administrative overhead expenditure.

1.3 Non-supply of information regarding numbers of sanctioned/ Non Sanctioned posts of Divisional Accountants/Divisional Accounts Officers in Works Divisions:-

For smooth working of the Works Divisions in the matter of compilation of monthly accounts and submission of the same to the Office of the Accountant General (A&E), it is desirable that all working Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers should be filled in by the staff/officers of Divisional Accountants cadre. Due to information regarding total number of Works Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers being unavailable, Accountant General (A&E) finds it difficult to post Divisional Accountants/Divisional Accounts Officers at correct Works Divisions. Basic information like total number of Working Divisions in the State and number of Divisions having sanctioned posts of Divisional Accountants/Divisional Accounts Officers have not been supplied by the Government of Jharkhand despite written reminders to the Departmental Secretaries of the Government of Jharkhand. In 16 nos of divisions Divisional Accountants/Divisional Accounts Officers have been given additional charge (on request of state authorities),inspite of the fact that no sanction of post of Divisional Accountants/ Divisional Accounts officers have been given by the Government of

Jharkhand as yet. The list of divisions in which the post of DA/DAO's not sanctioned by the Government of Jharkhand is given below:-

Sl No.	Name of Division	Departmental Sanction letter No
1.	Ground water Investigation Division, Hazaribagh	Water Resources Deptt. Letter no.1/14/2005/574/dated 11.02.2008 Deptt.Memo no. 6/ dated 16.01.2009
2.	Ground water Investigation Division, Dumka	-Do-
3.	MPI & Jal Vigyan Division NO-2, Ranchi	-Do-
4..	MPI & Jal Vigyan Division NO-2, Deoghar	-Do-
5.	Minor Irrigation Q.C. Division, Dumka	-Do-
6.	Minor Irrigation Design & Mont Division, Dumka	-Do-
7.	Advance Planning Division, Sahebganj	-Do-
8.	Advance Planning Division, Palamu	-Do-
9.	Planning & Investigation Division, Ranchi	Road Construction Department Letter not available.
10.	PIC, ADB Project, RCD, Ranchi	-Do-
11.	Electric Works Division, Dhanbad	Energy department. Division has started functioning from the financial year 2002-03
12.	South Chotanagpur Division, Ranchi	Tourism Department Letter No. Tourism/Estt-10/2008-2884/Ranchi. Dated-05/12/2008
13.	North Chotanagpur Division, Hazaribagh	-Do-
14.	Kolhan Division, Chaibasa	-Do-
15.	Palamu Division, Palamu	-Do-
16.	Santhal Pargana Division, Dumka	-Do-

1.4 Non-reconciliation of figures of expenditure and receipts by Divisional Officer of Public Works Divisions:-

The Public Works Divisions render compiled accounts to the office of Accountant General (A&E) which are consolidated together with Forest and Treasury accounts in Monthly Civil Accounts

of the Government of Jharkhand. The figure of receipt and expenditure as booked in the Accountant General (A&E) offices has to be reconciled with the Divisional figure for correctness quarterly by Public Works Divisions.

Some divisions however, do not reconcile with figures of expenditure and receipts booked by the Accountant General.

In order to ensure regular and timely reconciliation of figures “both expenditure and receipts” all the Divisional Officers should be impressed upon to carry out quarterly reconciliation of accounts. The following time schedule for quarterly reconciliation of accounts by the Divisional Officers may be observed.

<u>Month of Accounts</u>	<u>Date of reconciliation</u>
1. April to June	by 31 st August
2. July to September	by 30 th November
3. October to December	by February end
4. January to March	by 31 st May

The reconciliation status of the Public Works Divisions as a whole as well as Department wise is as under:

Reconciliation Status of Public Works Divisions during 2014-2015

Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
No. of P W Division	251	251	251	251
Reconciliation done	225	221	215	207

Department wise reconciliation Status of Public Works Divisions during 2014-2015

Sl. No.	Name of Department	No. of Divisions	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1	Water Resources (Irrigation)	45	37	34	35	31
2	Water Resource (Minor)	31	28	28	27	27
3	Road Construction	33	30	30	30	29
4	Road Construction (NH)	07	07	07	07	07
5	Building Construction	26	25	25	24	24
6	Energy(Electric Department)	02	02	02	02	02
7	Drinking Water & Sanitation	45	45	45	45	44
8	Rural Works Department	29	26	26	23	23
9	Rural Development Department	23	22	21	20	18
10	Health Medical Education and Family Welfare	05	03	03	02	02
11	Tourism Department	05	00	00	00	00
	Total	251	225	221	215	207

CHAPTER 2

COMPILATION OF MONTHLY ACCOUNTS AND MAINTENANCE OF BASIC RECORDS BY THE DIVISIONS

2.1 The Procedure of Drawal

As per Para 18 read with Para 20 of Bihar Public Works Accounts Code, the executive function of a works Division is vested with the Executive Engineer (Divisional Officer) who functions as Drawing and Disbursing Officer and is responsible for the maintenance of records, compilation of monthly accounts and rendering the same to the Accountant General 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 exceeds the limit of funds allotted by State Government by a Letter of Credit.

Rule 300 of the Bihar Treasury Code prohibits drawal of money from the Consolidated Fund of the State, if it is not required for immediate disbursement. During compilation of accounts it was observed that works divisions have contravened this provision and drawn huge amounts from the Consolidated Fund when they were not required for immediate disbursement and the withdrawn amount was kept either in current/saving Accounts in Bank or was advanced to Assistant Engineers/Junior Engineers against departmental works. The transactions relating to funds thus withdrawn (from the Consolidated Fund) and deposited in Current/Saving Accounts in Banks and 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 as if the transactions related to the Consolidated Fund.

This unauthorised practice creates accounting problems and results in adverse balances under suspense heads, besides temporary misappropriation/defalcation of public funds advanced to Sub Divisional Officers/Junior Engineers as temporary advance.

2.2 Procedure for Compilation of Accounts at Division Level

Paras 16,18 and 20 of the Bihar Public Works Accounts 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 responsible for keeping accounts of these receipts and disbursements and for compilation of monthly Divisional Accounts in the prescribed format for rendition to the Accountant General on or before the due date. To assist as well as advice the Divisional Officer in the discharge of his responsibility, the Accountant General posts a Divisional Accounts Officer/Divisional Accountant to a division. In the case of River Valley Project, compiled monthly accounts are sent by the Divisions to the Finance Officer, Swarnrekha Project Unit, Adityapur, Jamshedpur, who in turn, sends the compiled accounts to the Accountant General's office for incorporation into monthly civil accounts of the state.

In almost all the cases divisions were not rendering the requisite schedules (which should accompany the monthly accounts) in printed form as per provisions of Central Public Works Account Code (Books of Forms). These accounts were sent on plain white paper, causing problems in passing and compiling the accounts in the Accountant General's office. Due to being prepared manually, the data are often not legible as well.

2.3 List of Records and Registers to be maintained by Public Works Divisions:

Annexure-‘A’ shows the list of records and registers required to be maintained in Public Works Divisions.

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

CHAPTER 3

SUBMISSION OF MONTHLY ACCOUNTS BY PUBLIC WORKS DIVISIONS TO ACCOUNTANT GENERAL’S OFFICE

3.1 Delays in Submission of Monthly Accounts

Public Works Divisions are required to submit the Monthly Accounts to the Accountant General’s office between the 7th & 10th of the following month as per Para 22.4.15 of Central Public Works Account Code and Rule 542 of Bihar Public Works Account Code. However, it was noted that the Divisions invariably submitted the monthly accounts after due dates. Delay in submission of monthly accounts by Public Works Divisions during the year 2014-2015 shown in Annexure-B.

Non submission of monthly accounts by Public Works Divisions on time is one of the major causes for exclusion of Public Works Monthly accounts from Monthly Civil Accounts of the Government of Jharkhand. The status of timeliness and exclusion of accounts for last three years

TIMELINESS AND EXCLUSION OF PUBLIC WORKS ACCOUNTS FROM MONTHLY CIVIL ACCOUNTS DURING LAST THREE FINANCIAL YEARS 2012-13,2013-2014 & 2014-15.													
YEAR	MONTH	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
2012-13	NO. OF DIVISIONS	244	244	244	245	245	245	245	245	245	245	245	245
	No. OF ACCOUNTS SUBMITTED ON TIME	197	167	214	191	212	218	209	210	208	178	186	231
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	04	11	01	22	03	03	01	01	02	01	02	00
2013-14	NO. OF DIVISIONS	252	252	252	252	252	252	252	252	252	252	252	252
	No. OF ACCOUNTS SUBMITTED ON TIME	222	222	219	200	212	226	192	221	226	175	222	237
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	11	11	18	27	05	08	07	01	03	00	04	00
2014-15	NO. OF DIVISIONS	252	252	252	252	252	252	252	252	252	252	252	252
	No. OF ACCOUNTS SUBMITTED ON TIME	212	220	201	172	220	177	201	193	186	211	183	67
	TOTAL EXCLUSION DURING THE ACCOUNTING MONTH	00	2	9	6	9	17	15	16	13	11	15	00

The year 2014-15 witnessed considerable improvement in timely rendition of accounts by Works Divisions. The number of Divisions whose accounts were excluded from the Monthly Civil accounts has also shown a decreasing trend. These positive developments need to be encouraged and steps taken to ensure that timeliness in rendition of accounts becomes the norm for all Divisions.

3.2 Deficiencies Noticed in Monthly Accounts

Annexure 'C' indicates the nature of deficiencies generally found in the monthly accounts rendered by Public Works Divisions because of which these monthly accounts were kept under objection and compliance of objections delayed their inclusion in Monthly Civil Accounts.

CHAPTER 4

SUBMISSION OF PERIODICAL RETURNS

4.1 Schedule of Works Expenditure

In terms of Para 22.4 6(a) of Central Public Works Account 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 work received.

4.2 Accounts of Interest Bearing Securities

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

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

Almost all Public Works Divisions did not submit these periodical returns.

4.3 Account of Lapsed Deposits

According to Para 15.4.1 of Central Public Works Account 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.

Almost all Public Works Divisions failed to submit this periodical return. Due to lack of this periodical return this office was unable to ascertain whether lapsed deposits were actually credited to the State Government or not.

4.4 Deposit Work

A consolidated record of the transactions for a month relating to all Deposit Works of a division should be prepared in Central Public Works Account Form 65, Schedule of Deposit Works, for submission to the Accountant General's office along with monthly accounts (Para 16.2.2 and 22.4.15 of Central Public Works Account Code). This schedule shows with reference to each item of work, the amount of deposit received and expenditure incurred, both during the month and cumulatively. 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, 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 observed, however, that in none of the cases of deposit works, the Public Works Divisions levied the charges for percentage recovery on account of establishment and tools and plant.

Continued deficiency 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 funds of a public nature, but not included in the financial estimate and accounts of the Government.
- (ii) Contribution from the Public.
- (iii) Loan from Government to a local body.

The numerous deposit works that the Public Works divisions of Jharkhand undertook during the year were mostly funded by money received from District Magistrates/ Deputy Development Commissioners. In most cases it could not be ascertained whether or not these funds were included in the financial estimate and accounts of Government. If these were included, the divisions were barred from executing the works as deposit work.

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

For the purpose of promotion, confirmations etc., of Divisional Accountants/Divisional Accounts Officers, Annual Performance Appraisal Reports are required to be submitted by the Executive Engineers concerned annually and in time for its review. However, it was found that in some cases these Annual Performance Appraisal Reports were not being sent to this office within the stipulated time despite repeated reminders. In order to confirm and promote Divisional Accountants/Divisional Accounts Officers it is essential that Executive Engineers submit Annual Performance Appraisal Reports of Divisional Accountants/Divisional Accounts Officers in time.

Status of Annual Performance Appraisal Reports of Divisional Accountants/Divisional Accounts Officers / Sr. Divisional Accounts Officers for the year 2014-15(as on November'15)

Sl. No.	Designation	Men in position	APAR received	APAR wanting
1	Sr.DAO	42	38	04
2	DAOI	70	62	08
3	DAOII	67+1 (Deptn.)	60	08
4	DA(Probationer)	10	10	00
	Total	190	170	20

CHAPTER 5

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

5.1 Accounting Procedure in Respect of Consolidated Treasury Remittances

Cash remitted by Public Works 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 each month, Public works divisions are required to send to the Accountant General's office the schedule of monthly settlement with treasuries (Central Public Works Accounts Form- 51) supported with Consolidated Treasury Remittances issued by treasuries. The amount for

which treasury certificate for remittance was not received by the Public Works Divisions remains as their Head I difference and shown in Revised Form 51. (Annexure-‘D’)

5.2 Accounting Procedure in respect of Consolidated Certificate of Issue

Funds obtained by the Public Works 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 to the 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’)

5.3 Reconciliation of Transactions with the help of Consolidated Certificate of Issue and Consolidated Treasury Remittances

The monthly schedules of settlement with Treasuries along with Consolidated Treasury Remittances/Consolidated Certificate of Issue enable the Accountant General'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.

5.4 Communication of Persistent Arrears to Different Authorities

The position in respect of outstanding Consolidated Treasury Remittances and Consolidated Certificate of Issues from different Public Works division reveals that there was no tangible improvement in the clearance of persistent arrears in this regard. Consequent upon the non-receipt of updated R.F.-51, a large amount of balance under 8782 Head-I and Head-II has remained unreconciled as shown in Annexure ‘D’.

Under the circumstances stated above the actual receipt of remittances (by the treasuries) shown in the Accounts by the works divisions can not be ensured (Annexure –‘D’ for unadjusted balances under Head-I & Head-II as on 31st March, 2015)

CHAPTER 6

ACCOUNTING OF PUBLIC WORKS SUSPENSE

6.1 Suspense ‘Purchase’

According to the procedure laid down in Central Public Works Accounts code, the value of materials received from the suppliers, from other divisions or through Central Purchase Organizations should be credited under a suspense head “Purchase/Material Purchase Settlement Suspense Account (MPSSA)” under 8658 Suspense Account by contra debit to stock or directly to work as the case may be. An abstract account of credits, debits and balances of the Purchase account in Central Public Works Accounts Form - 69 supported by a list of credits during the month is required to be submitted along with the monthly accounts. The abstracts of accounts of September and March are required to be supported by a list of items outstanding under the suspense head for more than six months and reflecting the undischarged liabilities of each division on account of stores transaction.

It was observed that this codal provision was not adhered to by the Public Works Divisions in their monthly accounts rendered to Accountant General's office. As a consequence of this, the clearance of Item III (b) by unadjusted balance or MPSSA could not be paired up effectively and outstanding balance under the head ‘Purchase’ remained uncleared. (Annexure ‘E’)

6.2 Suspense ‘Stock’

According to the principles laid down in the Central Public Works Accounts code, value of the materials, as and when received, is required to be debited under a suspense head 'Stock' under the respective functional Major Head. Stock is issued to works at the issue rate to be fixed for the division at the beginning of the year taking into account other allied charges like cost of storage etc. The book value of stock is required to be reconciled at the end of the year after physical valuation of the stock. Profit or loss on that account is charged to the suspense head. An account of stock transactions is required to be submitted with the monthly accounts in Central Public Works Accounts-Form-73 supported by detailed account of issue in Central Public Works Accounts-Form-72.

The system of ‘Stock’ has been dispensed with after the introduction of Letter of Credit system. Mis-utilisation of materials purchased cannot be ruled out for want of safe custody of materials purchased by works divisions because in the accounts materials purchased are being directly charged to work. The non-maintenance of stores & non-recording of stores transactions render the monthly accounts submitted by the Divisions incomplete and unreliable. (Annexure ‘E’)

6.3 Miscellaneous Public Works Advances

In terms of Para 13.4.1 of Central Public Works Accounts Code, transactions recorded under the head ‘M.P.W. Advances’ are divided into four classes: -

- (i) Sales on credit.
- (ii) Expenditure incurred on Deposit works in excess of deposits received.
- (iii) Losses, retrenchments, errors etc.
- (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 along with the monthly accounts as per codal provisions. This makes the Works Abstract Registers incomplete to that extent (Annexure ‘E’).

CHAPTER 7

ACCOUNTING OF REVENUE REALISED AND RETENTION OF CASH BALANCE

7.1 Accounting of Revenue realised

- (i) Revenue realised in cash

All revenues realised by the Public Works Divisions are required to be remitted to the Treasury immediately on their receipt according to Para 9.1 of Central Public Works Accounts Code.

It was observed that in most of the works divisions, money realised as revenue was kept with the division for indefinite periods. Heavy cash balances with a majority of the divisions as on 31st March, 2015 evidently also included revenue realised by the divisions but not remitted to the treasury even at the close of the financial year. (Annexure ‘E’)

- (ii) Comparison with the estimate

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.

(iii) Collection of revenue by adjustment

Deductions on account of sales tax, royalties, cesses etc. made from contractors/suppliers 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.

7.2 Retention of Heavy Cash Balance by the Divisions

It was observed that large closing balances were kept by the Public Works divisions at the end of 2014-15 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 2015, with respect to Jharkhand is shown in (Annexure-E).

This wrong practice has serious financial ramifications such as: -

- (i) In many cases, the whereabouts of the recipients of temporary advance are unknown to the division due to the death /transfer/retirement of the Assistant Engineer/Junior Engineer concerned.
- (ii) Most of the sub-divisions do not have a cash chest of their own. There is no control on Assistant Engineers/Junior Engineers and other recipients of advances because of which they cannot be prevented from using the money received as temporary advance for purposes other than those of the Government
- (iii) In almost all the cases the cash balances lying with the division and Sub Divisional Officer at the close of the financial year were not remitted to treasury as per Para 22.4.22 of Central Public Works Accounts code. As a consequence the unspent cash balance remained available with the division for the next financial year for expenditure without allotment.

CHAPTER 8

SUMMARY OF PERFORMANCE

8.1 Performance of Public Works Divisions during 2014-2015

The Accountant General (A&E), Jharkhand office receives monthly accounts from each Works Division which is consolidated along with accounts of Forest Divisions and Treasuries for preparing the Monthly Civil Accounts of the Government of Jharkhand. The issue of timeliness and quality in rendering accounts has been a subject of matter engaging the attention of Accountant General's office for some times now. 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 Public Works Divisions in an objective and transparent manner an evaluation criteria for each Division based on four parameters viz., timely submission of Monthly Accounts, timely submission of revised form 51, reconciliation of accounts with the office of Accountant General (A&E) and cash balance at the end of the financial year has been worked out. The parameters together with the weight there against are shown in Annexure-F.

Based on the four Parameters mentioned above all the Divisions for the Financial Year 2014-15 were evaluated and results there of communicated to Departmental secretaries. (Annexure-G)

A summary position of the performance of 251 Divisions is tabulated below:

Marks obtained	No of Division	Percentage of total Division
Above 80 Marks	97	38.64
60-79 Marks	77	30.68
40-59 Marks	52	20.72
Less than 40 Marks	25	09.96
Total	251	100.00

It has also been decided that the annual performance of Divisional Accountant/ Divisional Accounts Officers will be reviewed based on these parameters. This has been communicated to the concerned Divisional Accountant/ Divisional Accounts Officers vide letter No. WM-I-Target-101-312 dated 20.04.2010.

It was recommended to the Government that while evaluating the performance of Executive Engineers of the Divisions each year these parameters may also be included in their review since financial and accounting discipline is an intrinsic aspect in the discharge of duties by the Executive Engineers. This had been communicated to the Public Works Departmental Secretaries vide D.O. No. WM-II-260-267 dated 23-08-2012, D.O. No. WM-II-447-453 dated 11-07-2013 and D.O. No. WM-II-96-104 dated 12-08-2015.

From the Financial year 2010-2011, the performance of Public Works Divisions are being evaluated on quarterly basis based on above parameter. 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

MISCELLANEOUS

9.1 Cheques Drawal Authority

In terms of Rules 13 and 14 of Bihar Treasury Code also applicable in Jharkhand state, the office of the Accountant General issues Cheques Drawal Authority (CDA) to Executive Engineers/Drawing & Disbursing Authorities of Public Works Divisions for works expenditure. For issuance of such Cheques Drawing Authority, in addition to other norms, it is necessary that either the division should be permanent or its life should be extended for the period of the authority.(In case of Temporary P W Divisions)

The Public Works Department should take timely action for extension of temporary Public Works Divisions in consultation with Finance Department so that the divisions can be provided with Cheques Drawal Authority on time. This would help the Public Works Divisions in completing their work schedule as well as reducing unnecessary litigation related to non payment to contractors, lapse of fund etc.

9.2 Duties and Functions of Divisional Accountants/Divisional Accounts Officers

According to Para 21 of Bihar Public Works Accounts Code, the Accountant General posts a Divisional Accountant/Divisional Accounts Officer in each division to assist the Divisional Officers in the discharge of their responsibilities. 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. The Accountant General of the State controls the cadre of Divisional Accountant/Divisional Accounts Officer. Cases were observed where:

- (i) Divisional Officers sometimes maintains more than one cash book and sent monthly accounts not incorporating all divisional transactions of a particular month without verification of the same by Divisional Accountant/Divisional Accounts Officer /Sr. Divisional Accounts Officer posted in the Division.
- (ii) Divisional Officers stopped the salary and allowances of the Divisional Accountant abruptly.

9.3 Work Charged Staff – General Provident Fund

As per memorandum contained in Memo No-F2-4028/70-8774-F Dated 02/08/1970 the Divisional Officers have to maintain the GPF account of work charged staff. They will function as Accounts Officer in respect of General Provident Fund account of Work charged Establishment under them

It was observed that GPF accounts of work charged establishment were not maintained properly in most of the Public Works 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.

9.4 River Valley Project Accounts

In terms of Memo No. E/CIR/107/60-K-46751 dated 17.10.1960 Kosi Project was renamed as River Valley Project and the Irrigation Department was categorically divided into (i) River Valley Project Divisions (ii) Non River Valley Project Divisions.

Accounts Consolidation work of Non River Valley Project Divisions is done by various sections of the Accountant General's office whereas that of River Valley Project Divisions is done project-wise by the Finance Officer, Swarnarekha Project Unit, Adityapur, Jamshedpur.

ANNEXURE-‘A’

FORM NO.	FORM NAME	REFERENCE PARA OF C.P.W.A. CODE	PAGE NO OF C.P.W.A 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

FORM NO.	FORM NAME	REFERENCE PARA OF C.P.W.A. CODE	PAGE NO OF C.P.W.A CODE
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-‘B’
(As referred to in Para 3.1.)

Delay in submission of Monthly Accounts for the year 2014-2015

Month	No Delay	01-29 Days	30-90 Days	91-180 Days	181-270 Days
	A	B	C	D	E
4/14	212	39	--	--	--
5/14	220	31	--	--	--
6/14	201	49	1	--	--
7/14	172	76	3	--	--
8/14	220	29	2	--	--
9/14	177	71	3	--	--
10/14	201	50	--	--	--
11/14	193	58	--	--	--
12/14	186	65	--	--	--
01/15	211	36	4	--	--
02/15	183	65	3	--	--
03/15	67	67	--	--	--
Total	2360	636	16	--	--

Department wise delay in submission of Monthly Accounts for the year 2014-15

Department	No. delay	01-29 days	30-90 days	91-180 days	Total Account
Water Resources	665	237	10	--	912
Rural Development	208	67	1	--	276
Rural Works	260	86	2	--	348
Building Construction	258	53	1	--	312
Energy	23	1	--	--	24
Road Construction	452	28	--	--	480
Drinking Water and Sanitation	432	108	--	--	540
Health Meical Education & Family Welfare	36	23	1	--	60
Tourism Department	26	33	1	--	60
Total	2360	636	16	--	3012

ANNEXURE- C'
(As referred to in Para 3.2)

Nature and Types of Deficiencies

- Closing Cash Balance of last month does not tally with Opening Cash Balance of succeeding month.
- Cash realised as revenue is deposited into relevant receipts head instead of 8782-102-Head-I remittance into treasury.
- Amount remitted into Treasury but photocopy of challan not attached with monthly account.
- Details of cash balance report not in proper form and not properly filled.
- Non submission of vouchers and schedule docket.
- Monthly Account submission on plain paper (i.e. without proper form).
- Amount of receipt side does not tally with expenditure side.
- Account of deposit work and deposit schedules not in proper form.
- Opening Balance of deposit schedule does not tally with Closing Balance of preceding month.
- Wrong accounting procedure of 8782-III(b) adjustment
- Transaction with Nationalised Bank.
- Expenditure/Receipts are not properly classified..
- Account submitted without Divisional Accountant/Divisional Accounts Officer's signature.
- Deductions on account of revenue made from bills but not shown in memo of receipts and charges.
- 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.

ANNEXURE- 'D'

(As referred in Chapter 5.1 & 5.2)

Water Resources Department (Minor Irrigation)

[8782-102-Head-I & Head-II Balance]

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015(In `)	Closing Balance of Head-II as on 31.03.2015 (In `)
01.	Minor Irrigation Division Bokaro	0	0
02.	Minor Irrigation Division Chatra	-6953952	222978
03.	Minor Irrigation Division Chaibasa	0	0
04.	Minor Irrigation Division Daltonganj	0	0
05.	Minor Irrigation Division Dhanbad	-8958734	0
06.	Minor Irrigation Division Dumka	0	108010.24
07.	M.I.Design Div.Dumka at Deoghar	0	218723
08.	M.I. Quality control Division Dumka	0	0
09.	Ground Water Inves. Division Dumka	0	0
10.	Minor Irrigation Division Garhwa	0	0
11.	Minor Irrigation Division Giridih	0	2072.20
12.	Minor Irrigation Division Godda	5397	276316
13.	Minor Irrigation Division Gumla	0	1794689.5
14.	Minor Irrigation Division Hazaribagh	91621.81	50630
15.	Ground Water Inves. Div.Hazaribagh	0	0
16.	Minor Irrigation Division Husainabad Japla Medininagar	0	58751
17.	Minor Irrigation Division Jamshedpur	-49472000	0
18.	Minor Irrigation Division Jamtara	0	32376
19.	Minor Irrigation Division Khunti	10	175422
20.	Minor Irrigation Division Koderma	39576	58705
21.	Minor Irrigation Division Latehar	0	883997.4
22.	Minor Irrigation Division Lohardaga	0	0
23.	Minor Irrigation Division Pakur	0	455
24.	Minor Irrigation Division Ramgarh	0	0
25.	Minor Irrigation Division Ranchi	5000	391857
26.	M.I.Quality Control Division Ranchi	0	0
27.	M.I.Design Div.Doranda Ranchi	0	0
28.	Ground Water Inves. Division Ranchi	19579	4867
29.	Minor Irrigation Division Sahibganj	10139402	83971.5
30.	Minor Irrigation Division Saraikella	287184	307753.36
31.	Minor Irrigation Division Simdega	20	605663
Water Resources Department (Irrigation)			
01.	Irrigation Division Bundu	0	61302
02.	Water Ways Division Barhi	1148	0
03.	Water Ways Division Chaibasa	77797.6	58815.91
04.	Water Ways Division No. I Chakradharpur	274280.63	360767.45
05.	Water Ways Division No.2 Chakardharpur	0	0
06.	Water Ways Division No.1Chainpur Gumla	0	0
07.	Water Ways Division No.2 Chainpur,Gumla	0	216134
08.	Water Ways Division Daltonganj (Medininagar)	0	5606742.1
09.	Irrigation Division Deoghar	0	12909
10.	Irrigation Mech. Division Deoghar	0	0
11.	Design Division No.2 Deoghar	0	0

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015 (In ₹)	Closing Balance of Head-II as on 31.03.2015 (In ₹)
12.	Design Division No.4Deoghar	0	0
13.	Irrigation Division Jasidih DGR	5866	4403
14.	Irrigation Division Sikatia at Deoghar	20	0
15.	Irrigation Division Sikatia No.2 Deoghar	0	10127
16.	Planning Quality Control & Monitoring Division Deoghar	0	0
17.	Punasi Dam Division Deoghar	0	0
18.	Punasi Spilway Division Deoghar	0	0
19.	M.P.I & Jalvigyan Division No.2 Deoghar	0	0
20.	Irrigation Division Dumka	0	37999
21.	Water Ways Division Garhwa	0	64528
22.	Irrigation Division Godda Camp Mahagama	0	0
23.	Water Ways Division Gumla	0	0
24.	Water Ways Division Hazaribagh	141	40320
25.	Irrigation Division Jamtara	0	2333
26.	Irrigation Division No.2 Jamtara	0	0
27.	Irrigation Division Kundhit Jamtara	0	44392.59
28.	Irrigation Division Nala Dumka Jamtara	0	264821.6
29.	Minor Distributory Division Kuldangal	0	0
30.	Water Ways Division Khunti	0	0
31.	Irrigation Division Pakur	0	0
32.	Advance Planning Division Palamu	0	0
33.	Water Ways Division Ranchi	0	47573
34.	Revenue Division Ranchi	126563	0
35.	Design Division No.2 Ranchi	0	0
36.	Irrigation Mech. Division Ranchi	21865	2194
37.	Advance Planning Division Ranchi	0	0
38.	Quality Control Division Ranchi	0	0
39.	M.P.I & Jalvigyan Division No.2 Ranchi	0	0
40.	Ganga Pump Canal Division Sahibganj	0	0
41.	Irrigation Division No.1 Berhait Sahibganj	0	0
42.	Irrigation Division Berherwa Sahibganj	0	0
43.	Water Ways Division Simdega No.1	3000	1296
44.	Water Ways Division Bishunpur Patan, Palamu	0	0
45.	Advance Planning Division, Sahebganj	0	0
Road Construction Department (National Highway)			
01.	National Highway Division Chaibasa	0	0
02.	National Highway Division Daltonganj	0	0
03.	National Highway Division Dhanbad	60233	248853.36
04.	National Highway Division Gumla	36696	0
05.	National Highway Division Hazaribagh	6492972.98	6812258.84
06.	National Highway Division Jamshedpur	134935.38	0
07.	National Highway Division Ranchi	0	0
Road Construction Department			
01.	Road Division Bokaro	0	0
02.	Road Division Chatra	0	673632
03.	Road Division Chaibasa	0	37196
04.	Road Division Daltonganj	190617	1162400
05.	Road Division Deoghar	6416	3844526
06.	Road Division Dhanbad	-69505	385731.94

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015 (In `)	Closing Balance of Head-II as on 31.03.2015 (In `)
07.	Road Division Dumka	4793.28	0
08.	Road Division FSAP Dumka	0	0
09.	Road Division Garhwa	0	0
10.	Road Division Giridih	-2010	371934
11.	Road Division Godda.	0	1247710
12.	Road Division Gumla	37682.55	329443.85
13.	Road Division Hazaribagh	862777.78	929814
14.	Road Division Jamshedpur	0	58844.66
15.	Road Division Jamtara	77476	857.25
16.	Road Division Khunti	313.50	1703887
17.	Road Division Koderma	964259.35	205565.5
18.	Road Division Latehar	69559.14	107512
19.	Road Division Manoharpur	0	0
20.	Road Division Pakur	0	0
21.	Road Division Ramgarh	0	0
22.	Road Division Ranchi	0	290294
23.	Ring Road Division Ranchi	0	0
24.	Road Division Ranchi at Silli	0	2563237
25.	Road Division FSAP Ranchi	0	0
26.	Road Division Mech. Ranchi	0	0
27.	Planning & Investigation Division Ranchi	0	0
28.	Project Prep,ADB Project Ranchi	0	0
29.	Soil Investigating Division Ranchi	132080.9	175766
30.	Road Division Sahibganj	13452.25	211890
31.	Road Division Mech. Sahibganj	0	0
32.	Road Division Saraikella	0	0
33.	Road Division Simdega	0	0
Building Construction Department			
01.	Building Div. Bokaro	0	0
02.	Building Division Chatra	0	0
03.	Building Division Chaibasa	1071350	0
04.	Building Division Daltonganj	1488448	209553.45
05.	Building Division Deoghar	4370	103802.21
06.	Building Division Dhanbad	5569295	5569435
07.	Building Division Dumka	547705	4452
08.	Building Division Garhwa	3000	0
09.	Building Division Giridih	-64300548	104480.86
10.	Building Division Godda	0	0
11.	Building Division Gumla	2905	47715
12.	Building Division Hazaribagh	73206	0
13.	Building Division Jamshedpur	-25232658	0
14.	Building Division Jamtara	0	0
15.	Building Division Khunti	0	0
16.	Building Division Koderma	0	392220
17.	Building Division Lohardaga	88020	79412
18.	Building Division Latehar	0	0
19.	Building Division Pakur	0	19022
20.	Building Division No.1 Ranchi	-120345643	134892
21.	Building Division No,2 Ranchi	759738	405671

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015 (In `)	Closing Balance of Head-II as on 31.03.2015 (In `)
22.	Special Works Division Ranchi	0	0
23.	Building Division Ramgarh	0	0
24.	Building Division Sahibganj	0	1234711
25.	Building Division Saraikella	0	10103
26.	Building Division Simdega	0	17623
Energy Department			
01.	Electric Works Division Ranchi	300	00
02.	Electric Works Division Dhanbad	00	00
Rural Works Department			
01.	R.W. Div Bokaro	0	1731
02.	R.W. Division Chatra	317543	317543
03.	R.W. Division Chaibasa	294789	485993.46
04.	R.W. Division Chakradharpur	0	0
05.	R.W. Quality Control & A/P Division. Chakradharpur at Ranchi	0	0
06.	R.W. Division Daltonganj (Medninagar)	707703	358513
07.	R.W. Quality Control & A/P Division Daltonganj	0	0
08.	R.W. Division Deoghar	0	0
09.	R.W. Division Dhanbad	3056588	0
10.	R.W. Division Dumka	0	88377
11.	R.W.A/P Division Dumka	0	0
12.	R.W. Division Garhwa	0	268140.95
13.	R.W. Division Giridih	0	103838
14.	R.W. Division Godda	649054	0
15.	R.W. Division Gumla	51414	875441
16.	R.W. Division Hazaribagh	1046408	1724956.92
17.	R.W. Division Jamshedpur	7604	29839
18.	R.W. Division Jamtara	29910	0
19.	R.W. Division Khunti	0	0
20.	R.W. Division Koderma	0	0
21.	R.W. Division Latehar	0	0
22.	R.W. Division Lohardaga	0	840994
23.	R.W. Division Pakur	0	0
24.	R.W. Division Ramgarh	0	2192772
25.	R.W. Division Ranchi	19559841	0
26.	Soil Investingation Division Ranchi	0	0
27.	R.W. Division Sahibganj	27396625	1092470
28.	R.W. Division Saraikela	0	3811146
29.	R.W. Division Simdega	10	96664
Rural Development Department			
01.	R D Spl Division Bokaro	0	0
02.	R D Spl Division Chatra.	10016930	0
03.	R D Spl Division Chaibasa	27500	84491
04.	R D Spl Division Daltonganj	30	0
05.	R D Spl Division Deoghar	0	5968950
06.	R D Spl Division Dhanbad	10	0
07.	R D Spl Division Dumka	0	59184
08.	R D Spl Division No.2 Garhwa	18331	0
09.	R D Spl Division Giridih	0	0

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015 (In `)	Closing Balance of Head-II as on 31.03.2015 (In `)
10.	R D Spl Division Godda	0	124849650
11.	R D Spl Division Gumla	0	496001
12.	R D Spl Division Hazaribagh	0	8786401
13.	R D Spl Division Jamshedpur	0	0
14.	RDSpl DivisionGaludih,(Khunti:10/10)	0	0
15.	R D Spl Division, Jamtara	0	0
16.	R D Spl Division Koderma	0	0
17.	R D Spl Division Lohardaga	897750	2749061
18.	R D Spl Division Latehar	0	0
19.	R D Spl Division Pakur	0	75995
20.	R D Spl Division Ranchi	0	0
21.	R D Spl Division Sahibganj	0	0
22.	R D Spl Division Saraikella	0	0
23.	R D Spl Division Simdega	0	0
Health, Medical Education & Family Welfare Department			
01.	H & FW Deptt. Kolhan Division Chaibasa	0	0
02.	H & FW Deptt South Chhotanagpur Division Ranchi	0	0
03.	H & FW Deptt North Chhotanagpur Division. Hazaribagh	0	0
04.	H & FW Deptt Santhal Paragan Division. Dumka	0	0
05.	H & FW Deptt Palamau Division. Palamau	510000	0
Drinking Water & Sanitation Department			
01.	D.W & S. Division Adityapur	2142821.48	729875
02.	D.W & S. Division Chaibasa	0	1147383
03.	D.W & S.Mech. Division Chaibasa	0	0
04.	D.W & S. Division Chakradharpur	1031457	382665.79
05.	D.W & S. Division Chas	0	122239.15
06.	D.W & S. Division Chatra	0	13510
07.	D.W & S. Division Daltonganj (Medininagar)	0	0
08.	D.W & S.Mech. Division Daltonganj	0	4596
09.	D.W & S. Division Deoghar	0	34852
10.	D.W & S. Division Dhanbad No.1	92860	19989
11.	D.W & S. Division Dhanbad No.2	0	0
12.	D.W. & S.Mech. Division Dhanbad	0	0
13.	D.W & S. Division Dumka No.1	0	12396
14.	D.W & S. Division Dumka No.2	0	2281223
15.	D.W & S. Divisionmech. Dumka	0	36180
16.	D.W & S. Division Garhwa	0	0
17.	D.W & S. Division Giridih No.1	0	103260
18.	D.W & S. Division Giridih No.2	0	0
19.	D.W & S. Division Godda	0	238184
20.	D.W & S. Division Gumla	121938.19	1023276.30
21.	D.W & S.Mech. Division Gumla	0	0
22.	D.W & S. Division Gonda Ranchi	0	0
23.	D.W & S. Division Hazaribagh	180000	0
24.	D.W & S.Mech. Division Hazaribagh	45741	116208
25.	D.W & S. Division Jamshedpur	0	20068
26.	D.W & S.Mech. Division Jamshedpur	0	14591
27.	D.W & S. Division Jamtara	0	0
28.	D.W & S. Division No.1 Jhumritilaiya	0	4489
29.	D.W & S. Division Khunti	0	0
30.	D.W & S. Division Latehar	-808092.86	1357103.55

Sl. No.	Name of P W Divisions	Closing Balance of Head-I as on 31.03.2015(In `)	Closing Balance of Head-II as on 31.03.2015 (In ₹)
31.	D.W & S. Division Lohardaga	0	19327
32.	D.W & S. Division Madhupur	1234980	2415835
33.	D.W & S. Division Pakur	0	41535
34.	D.W & S. Division Ramgarh	3205	0
35.	D.W & S. Division Ranchi East	0	199461
36.	D.W & S. Division Ranchi West	2000	34014
37.	D.W & S.Mech. Division Ranchi	21970	954273.18
38.	D.W & S.Mech Urban Division Ranchi	0	6997681.22
39.	D.W & S. Division Hatia Project Ranchi	8713	57827
40.	D.W & S. Swnarekha Division Ranchi	41300.39	222883
41.	D.W & S. Swarnarekha H/w Division Ranchi	10030	0
42.	D.W & S. Division <i>Sahibganj</i>	-469.55	245822
43.	D.W & S. Division Saraikella	1350	4520
44.	D.W & S. Division Simdega	0	161944
45.	D.W & S. Division Tenughat	190246	0

Department of Tourism

1	S.C.Tourism div.Ranchi	0	0
2	N.C..Tourism. Div Hazaribagh.	0	0
3	Kolhan Tourism Div Chaibasa	0	0
4	S.Pargana Tourism, Dumka.	0	0
5	P.Tourism Div , Palamau.	0	0

ANNEXURE – ‘E’
(As referred in Chapter 6 & 7)
Rural Works Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1	R.W. Div Bokaro	00	58307831.00	00	1278790.00
2	R.W. Div Chatra	00	61110494.00	00	0.00
3	R.W. Div. Chaibasa	00	75937398.60	00	0.00
4	R.W. Div Chakradharpur	00	27704590.90	00	8209.60
5	R.W. Quality Control & A/P Div. Chakradharpur	00	58307831.00	00	0.00
6	R.W. Div Daltonganj (Medninagar)	00	138780911.5	00	3936717.40
7	R.W. Quality Control & A/P Div. Daltonganj	00	1189209.00	00	0.00
8	R.W. DEOGHAR	00	79476536.91	00	0.00
9	R.W. Div Dhanbad	00	60664257.20	00	0.00
10	R.W. Div Dumka	00	125277564.64	00	337429.83
11	R.W. A/P Div Dumka	00	1000817.00	00	0.00
12	R.W. Div Garhwa	00	85489015.83	00	1742594.70
13	R.W. Div Giridih	00	174564272.74	00	3290641.50
14	R.W. Div Godda	00	101271204.00	00	0.00
15	R.W. Div Gumla	00	65149732.74	00	1193131.08
16	R.W. Div Hazaribagh	00	121638886.57	00	436691.81
17	R.W. Div. Jamshedpur	0	87143962.57	00	1435374.16
18	R.W. Div. Jamtara	00	62472945.89	00	796123.60
19	R.W. Div. Khunti	00	208531765.00	00	1295737.25
20	R.W. Div Koderma	00	98696797.07	0	315892.85
21	R.W. Div. Latehar	00	66095855.00	00	10050.00
22	R.W. Div Lohardaga	00	72809163.95	00	14500.00
23	R.W. Div Pakur	00	59692459.00	00	0.00
24	R.W. Div Ramgarh	00	166566741.00	00	24646.00
25	R.W. Div. Ranchi	00	155909490.62	00	547953.79
26	RWD Soil Investingation Div. Ranchi	00	86188.30	00	0.00
27	R.W. Div. Sahibganj	00	53073733.12	00	335111.59
28	R.W. Div Saraikela	00	114656328.72	00	15000.00
29	R.W. Div Simdega	00	50974656.00	00	2263650.52

Road Construction Department (National Highway)

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In ₹)	Closing Cash Balance as on 31.03.2015 (In ₹)
1	N H Div Chaibasa	00	2704583.00	00	0.00
2	N H Div Daltonganj	00	7996512.00	00	0.00
3	N H Div Dhanbad	00	14272727.62	00	203191.33
4	N H Div Gumla	00	9693741.00	00	0.00
5	N H Div Hazaribagh	00	4804684.93	00	100347.60
6	N H Div Jamshedpur	00	25722958.46	00	1348611.50
7	N H Div Ranchi	00	19298059.47	00	18111.00

Health, Medical Education & Family Welfare Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In ₹)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1	H &FW Deptt. Kolhan Division Chaibasa	00	144545506.00	00	4035000.00
2	H &FW Deptt Sounth Chhotanagpur Div.Ranchi	00	259402718.00	00	0.00
3	H &FW Deptt North Chhotanagpur Div. Hazaribagh	00	178260494.00	00	0.00
4	H &FW Deptt Santhal Paragan Div. Dumka	00	305435726.00	00	4500.00
5	H &FW Deptt Palamau Div. Palamau	00	76382766.00	00	280000.00

Drinking Water & Sanitation Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In ₹)	Closing Cash Balance as on 31.03.2015 (In ₹)
1	D.W & S. Div. Adityapur	00	72306470.45	00	0.00
2	D.W & S. Div. Chaibasa	00	34289203.00	00	7500.00
3	D.W & S.Mech. Div. Chaibasa	00	307062.00	00	0.00
4	D.W & S. Div. Chakradharpur	00	19726881.00	00	54495.01

5	D.W & S. Div. Chas	00	80297658.79	00	0.00
6	D.W & S. Div. Chatra	00	45662966.48	00	0.00
7	D.W & S. Div. Daltonganj (Medininagar)	00	41617182.00	00	0.00
8	D.W & S.Mech. Div. Daltonganj	00	582628.07	00	0.00
9	D.W & S. Div. Deoghar	00	88046931.08	00	0.68
10	D.W & S. Div. Dhanbad No.1	00	706547051.52	00	0.00
11	D.W & S. Div. Dhanbad No.2	00	33902028.00	00	0.00
12	D.W. & S. Mech. Div. Dhanbad	00	14343909.11	00	0.00
13	D.W & S. Div. Dumka No.1	00	60388022.05	00	28338.37
14	D.W & S. Div. Dumka No.2	00	10219115.00	00	0.00
15	D.W & S. Div.mech. Dumka	00	10294569.61	00	0.00
16	D.W & S. Div. Garhwa	00	136571460.59	00	0.00
17	D.W & S. Div. Giridih No. 1	00	28038085.29	00	254420.00
18	D.W & S. Div. Giridih No.2	00	45417041.00	00	0.00
19	D.W & S. Div. Godda	00	16796530.51	00	4502.90
20	D.W & S. Div. Gumla	00	78100371.47	00	0.00
21	D.W & S. Mech. Div. Gumla	00	574606.00	00	183999.00
22	D.W & S. Div. Gonda Ranchi	00	98311851.00	00	0.00
23	D.W & S. Div. Hazaribagh	00	21154338.00	00	48734.62
24	D.W & S.Mech. Div. Hazaribagh	00	12691588.97	00	0.00
25	D.W & S. Div. Jamshedpur	00	14831587.40	00	0.00
26	D.W & S.Mech. Div. Jamshedpur	00	13951510.18	00	0.00
27	D.W & S. Div. jamtara	00	73046273.74	00	0.00
28	D.W & S. Div. No.Jhumritilaiya	00	50378102.01	00	0.00
29	D.W & S. Div. Khunti	00	12842112.00	00	0.00
30	D.W & S. Div. Latehar	00	8014658.00	00	22500.00
31	D.W & S. Div. Lohardaga	00	23172784.19	00	257903.40
32	D.W & S. Div. Madhupur	00	15638407.00	00	0.00
33	D.W & S. Div. Pakur	00	8472526.00	00	0.00
34	D.W & S. Div. Ramgarh	00	25748202.01	00	0.00
35	D.W & S. Div. Ranchi East	00	147928460.71	00	25000.00
36	D.W & S. Div. Ranchi West	00	30350510.00	00	0.00
37	D.W & S.Mech. Div. Ranchi	00	19983842.30	00	0.00
38	D.W & S. MechUrban Ranchi	00	10430788.07	00	250847.06
39	D.W & S. Div Hatia Project	00	37228149.44	00	0.00

	Ranchi				
40	D.W &S Swnarekha Dist Ranchi	00	65434078.31	00	1321242.00
41	D.W & S. Swarnarekha H/w Div Ranchi	00	227911129.48	00	6202.54
42	D.W & S. Div Sahibganj	00	75927725.10	00	0.00
43	D.W & S.Div Saraikella	00	25806219.41	00	0.00
44	D.W & S. Div.Simdega	00	5323350.97	00	190246.00
45	D.W & S. Div. Tenughat	00	18909174.19	00	0.00

Rural Development Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In ₹)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In ₹)
1	R D Spl Div. Bokaro	00	258719394.00	00	0.00
2	R D Spl Div.Chatra.	00	46778123.00	00	0.00
3	R D Spl Div. Chaibasa	00	283209982.00	00	400521.00
4	R D Spl Div. Daltonganj	00	412826034.00	00	1947918.72
5	R D Spl Div.Deoghar	00	227865357.00	00	0.00
6	R D Spl Div. Dhanbad	00	176810606.00	00	0.00
7	R D Spl Div. Dumka	00	221801004.00	00	0.00
8	R D Spl Div.No.2 Garhwa	00	202996341.00	00	0.00
9	R D Spl Div.Giridih	00	132843595.00	00	0.00
10	R D Spl Div.Godda	0	133969095.00	0	0.00
11	R D Spl Div.Gumla	00	220659825.00	00	0.00
12	R D Spl Div. Hazaribagh	00	388044138.90	00	22748023.36
13	R D Spl Div. Jamshedpur	00	90660436.00	00	240020.00
14	RDSpl Div.(Khuti)	00	6669295.00	00	3880147.00
15	R D Spl Div, Jamtara	00	97480591.00	00	289605.00
16	R D Spl Div. Koderma	00	56356109.00	00	1524828.40
17	R D Spl Div. Lohardaga	00	160996641.00	00	2363013.00
18	R D Spl Div. Latehar	00	183481137.00	00	2216550.00
19	R D Spl Div. Pakur	00	172360232.00	00	6250.00
20	R D Spl Div. Ranchi	00	217618191.00	00	28408486.00
21	R D Spl Div.Sahibganj	00	172191429.00	00	8498326.00
22	R D Spl Div. Saraikella	00	163288777.00	00	0.00
23	R D Spl Div. Simdega	00	232600493.00	00	0.00

Road Construction Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1	Road Div.Bokaro	734279150.00	122800853.00	00	0.00
2	Road Div.Chatra	00	61967587.68	00	74998.27
3	Road Div.Chaibasa	00	166056978.00	00	1443058.67
4	Road Div.Daltonganj	00	89762455.11	00	99836.50
5	Road Div. Deoghar	72696515.00	313365877.89	00	13502070.00

6	Road Div.Dhanbad	845638410.00	131430972.20	00	0.00
7	Road Div. Dumka	00	401505812.47	00	0.00
8	Road Div.FSAP Dumka	00	0.00	00	0.00
9	Road Div. Garhwa	00	75885918.00	00	0.00
10	Road Div.Giridih	739577.82	194859122.66	00	153584.61
11	Road Div. Godda.	208993616.00	181457480.00	00	1096218.00
12	Road Div.Gumla	00	127395425.57	00	0.00
13	Road Div Hazaribagh	113536495.05	405684285.89	00	213070.73
14	Road Div. Jamshedpur	00	163667400.89	00	0.00
15	Road Div. Jamtara	00	31653573.93	00	71605.70
16	Road Div Khunti	00	142302864.00	00	0.54
17	Road Div. Koderma	743348.39	70696876.27	00	0.00
18	Road Div.Latehar	00	54705504.00	00	143677.22
19	Road Div. Manoharpur	00	27090253.13	00	11952.33
20	Road Div. Pakur	125147023.00	77250307.00	00	0.00
21	Road Div. Ramgarh	00	42332118.00	00	0.00
22	Road Div. Ranchi	1484854728.00	298010293.76	00	2035649.48
23	Ring Road Ranchi	81743393.00	43796290.00	00	199418.00
24	Road Div. Ranchi at Silli(Lohardega)	00	73337306.00	00	0.00
25	Road Div. FSAP Ranchi	00	6565871.00	00	0.00
26	Road Div. Mech. Ranchi	1306045.00	322991.07	00	26060.75
27	Planning & Investigation Div. Ranchi	00	9003704.00	00	0.00
28	Project Prep,ADB Project Ranchi	1135147529.00	15120636.00	00	0.00
29	Soil Investingation Div. Ranchi	00	0.00	00	11480.00
30	Road Div. Sahibganj	00	113616175.36	00	137841.55
31	Road Division Mech. Sahibganj	3832202.91	0.00	00	402402.69
32	Road Division,Saraikella	00	158176422.00	00	20000.00
33	Road Div. Simdega	00	55744997.00	00	0.00

Water Resources Department (Minor Irrigation)

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1.	M.I.Div.Bokaro	00	18174895.00	00	0.00
2.	M.I.Div.Chatra	00	31836081.00	00	0.00
3.	M.I.Div.Chaibasa	5230683.74	109267090.27	00	1062974.12
4.	M.I.Div.Daltonganj	00	13557433.92	00	6965551.49
5.	M.I.Div. Dhanbad	00	105616095.00	00	0.00
6.	M.I.Div.Dumka	2473094.00	19359711.30	00	2415783.00
7.	M.I.Design Div.Dumka at Deoghar	00	5641781.00	00	586940.49
8.	M.I. Quality control Div. Dumka	00	0.00	00	0.00
9.	Ground Water Inves. Div. Dumka	00	10361.00	00	0.00
10.	M.I.Div.Garhwa	00	25657512.74	00	225017.10
11.	M.I.Div.Giridih	00	118471770.89	00	0.00
12.	M.I.Div.Godda	148916.92	23011253.76	00	2274574.86
13.	M.I.Div.Gumla	2872331.61	41975844.18	00	1427916.14
14.	M.I.Div.Hazaribagh	4400000.00	16693822.94	00	556425.34
15.	Ground Water Inves.	00	49240.00	00	0.00

	Div.Hazaribagh				
16.	M.I.Div.Husainabad Japla Medininagar	00	31986870.00	00	25693000.00
17.	M.I.Div.Jamshedpur	00	56445603.00	00	0.00
18.	M.I.Div.Jamtara	00	1992039.00	00	0.00
19.	M.I.Div.Khunti	00	105125228.72	00	50328.97
20.	M.I.Div.Koderma	00	47174624.00	00	39576.00
21.	M.I.Div.Latehar	00	9794164.99	00	26731.29
22.	M.I.Div.Lohardaga	00	35799535.79	00	603006.41
23.	M.I.Div.Pakur	775438.00	10431569.00	00	0.00
24.	M.I.Div.Ramgarh	00	49724801.00	00	5000.00
25.	M.I.Div.Ranchi	26799.15	47719366.00	00	374009.50
26.	M.I.Quality Control Div.Ranchi	00	721269.00	00	0.00
27.	M.I.Design Div.Doranda Ranchi	00	0.00	00	90000.00
28.	Ground Water Inves.Div.Ranchi	00	621664.00	00	0.00
29.	M.I.Div. Sahibganj	00	16491835.33	00	483401.33
30.	M.I.Div. Saraikella	00	13586983.98	00	113470.46
31.	M.I.Div.Simdega	226244.64	22263848.06	00	0.00

Water Resources Department (Irrigation)

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In `)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1.	Irrigation Div.Bundu	00	89619596.00	00	27374.14
2.	Water Ways Div.Barhi	44175465.69	44956326.69	00	126976.69
3.	Water Ways Div. Chaibasa	27025029.82	15608192.73	00	70318.75
4.	Water Ways Div.No. I Chakradharpur	88318128.83	12786008.00	00	0.00
5.	Water Ways Div.No.2 Hazaribagh(CKP)	14918495.00	2250000000.00	00	0.00
6.	Water Ways Div.No.1Chainpur Gumla	31006712.16	8853838.87	00	0.00
7.	Water Ways Div.No.2 Chainpur,Gumla	13023659.00	6122248.00	00	0.00
8.	Water Ways Div.Daltonganj(Medininagar)	11140870.6	12026221.82	00	1273842.18
9.	Irrigation Div. Deoghar	98980693.88	28335001.28	00	1000.00
10.	Irrigation Mech. Div.Deoghar	00	3166200.00	00	0.00
11.	Design Div.No.2 Deoghar	00	0.00	00	0.00
12.	Design Div.No.4Deoghar	00	0.00	00	0.00
13.	Irrigation Div.Jasidih DGR	9943894.36	5620700.00	95303.5	0.00
14.	Irrigation Div.Sikatia No.1 at Deoghar	54510479.15	4443619.00	00	434250.00
15.	Irrigation Div.Sikatia No.2 Deoghar	67112.00	1891107.00	00	0.00
16.	Planning Q Cl & Monitoring Div. Deoghar	00	32470.00	00	0.00
17.	Punasi Dam Div. Deoghar	40620814.91	1359094.00	00	0.00
18.	Punasi Spilway Div. Deoghar	164833.75	11767451.00	00	0.00
19.	M.P.I & Jalvigyan Div.No.2 Deoghar	00	0.00	00	0.00
20.	Irrigation Div. Dumka	13583643.45	12165395.48	4062695.28	461853.77
21.	Water Ways Div. Garhwa	10574821.79	8643335.30	00	82992.15
22.	Irrigation Div.Godda Camp Mahagama	1723000.00	51548483.00	00	3058822.00
23.	Water Ways Div. Gumla	5749340.67	9556369.09	00	31088.08

24.	Water Ways Div.Hazaribagh	219123198.4	17707446.75	00	989967.35
25.	Irrigation Div. Jamtara	397599.00	11712570.00	00	0.00
26.	Irrigation Div. No.2 Jamtara	00	794408.00	00	0.00
27.	Irrigation Div.Kundhit Jamtara	364480.00	14468740.00	7536342.00	14749.94
28.	Irrigation Div.Nala Dumka Jamtara	1185226.00	11710158.00	00	0.00
29.	Minor Distributory Div.Kuldangal	7564530.74	2416342.00	00	3700.00
30.	Water Ways Div. Khunti	24397757.02	29418162.00	00	0.00
31.	Irrigation Div. Pakur	1014334.62	4672451.15	00	845904.16
32.	Advance Planning Div. Palamu	00	0.00	00	0.00
33.	Water Ways Div. Ranchi	8728875.73	33293934.89	00	675638.00
34.	Revenue Div. Ranchi	00	0.00	00	0.00
35.	Design Div. No.2 Ranchi	00	0.00	00	0.00
36.	Irrigation Mech. Div.Ranchi	2352152.00	5617850.05	00	124509.62
37.	Advance Planning Div.Ranchi	00	210450.00	00	0.00
38.	Quiity Control Div Ranchi	00	6903869.00	00	0.00
39.	M.P.I & Jalvigyan Div.No.2 Ranchi	00	0.00	00	0.00
40.	Ganga Pump Canal Div. Sahibganj	304991.67	25338493.00	00	2752.00
41.	Irrigation Div. No.1 Berhait Sahibganj	10294453.78	19220017.70	5117974.00	0.00
42.	Irrigation Div. Berherwa Sahibganj	41839303.26	6806942.00	00	172278.00
43.	Water Ways Div. Simdega No.1	28144209.00	10165675.84	00	41107.00
44.	Water Ways Div. Visnupur Patan Daltanganj	00	1001154.00	00	0.00
45.	Advance Planning Div.Sahibganj	00	0.00	00	0.00

Building Construction Department

Sl. No.	Name of P W Divisions	Amount lying under MPW Advance as on 31.03.2015 (In ₹)	Deposit balance as on 31.03.2015 (In `)	Purchase balance as on 31.03.2015 (In `)	Closing Cash Balance as on 31.03.2015 (In `)
1.	Building Div. Bokaro	0.00	105489648.00	0.00	0.00
2.	Building Div. Chatra	0.00	142003513.30	0.00	11546688.06
3.	Building Div. Chaibasa	0.00	223031319.37	0.00	0.00
4.	Building Div. Daltanganj	0.00	7868573.00	0.00	757260.96
5.	Building Div. Deoghar	0.00	194438841.54	0.00	0.00
6.	Building Div. Dhanbad	0.00	234431580.38	0.00	0.00
7.	Building Div. Dumka	0.00	207048712.38	0.00	275905.75
8.	Building Div. Garhwa	0.00	169562797.00	0.00	0.00
9.	Building Div. Giridih	0.00	75428221.00	0.00	0.00
10.	Building Div. Godda	0.00	62873972.27	0.00	169656.52
11.	Building Div. Gumla	0.00	57064767.79	0.00	0.00
12.	Building Div. Hazaribagh	0.00	295699112.00	0.00	0.00
13.	Building Div. Jamshedpur	0.00	56378931.88	0.00	30829.53
14.	Building Div. Jamtara	0.00	50881507.00	0.00	0.00
15.	Building Div. Khunti	0.00	44821856.00	0.00	0.00
16.	Building Div. Koderma	0.00	100509628.00	0.00	0.00
17.	Building Div. Lohardaga	0.00	245595919.00	0.00	940300.00
18.	Building Div. Latehar	0.00	158775042.00	0.00	1000.00
19.	Building Div. Pakur	0.00	19234808.00	0.00	0.00

20.	Building Div.No.1 Ranchi	0.00	369275085.67	0.00	23451690.05
21.	Building Div. No,2 Ranchi	0.00	140480443.00	0.00	25000.00
22.	Special Works Div. Ranchi	0.00	439756031.00	0.00	0.00
23.	Building Div. Ramgarh	0.00	159540724.00	0.00	0.00
24.	Building Div. Sahibganj	0.00	53003747.00	0.00	997570.68
25.	Building Div. Saraikella	0.00	38408142.00	0.00	3500.00
26.	Building Div. Simdega	0.00	21683250.00	0.00	11010.00
27.	Electric (Works), Ranchi	0.00	46234662.31	0.00	0.00
28.	Electric (Works),Dhanbad	0.00	14964878.00	0.00	0.00

Department of Tourism

1	S.C.Tourism div.Ranchi	0.00	0.00	0.00	0.00
2	N.C..Tourism. Div Hazaribagh.	0.00	0.00	0.00	0.00
3	Kolhan Tourism Div Chaibasa	0.00	0.00	0.00	0.00
4	S.Pargana Tourism, Dumka.	0.00	0.00	0.00	0.00
5	P.Tourism Div , Palamau.	0.00	0.00	0.00	0.00

ANNEXURE-F

(As referred in Chapter 8)

Parameter for evaluation of performance of Divisions

Sl. No	Criteria	Marking system	Total Marks
1.	Submission of Monthly Accounts by due date	4 marks for each accounts	48
2.	Submission of Revised Form 51 by due date	2 marks for each Revised Form-51	24
3.	Reconciliation of Accounts with Accountant General(A&E)	1.75 marks for each month	21
4.	Cash balance at the year end		7
	If balance is Nil	7	
	Balance `1 to `100000	5	
	Balance `100001 to `200000	4	
	Balance `2000001 to `300000	3	
	Balance `300001 to `400000	2	
	Balance `400001 to `500000	1	
Balance above `500000	0	100	

ANNEXURE-G

(As referred in Chapter 8)

Performance of Public Works Divisions during 2014-15

Road Construction Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	Road Div. Bokaro	48	14	7	21	90
2	Road Div. Chatra	44	2	5	0	51
3	Road Div. Chaibasa	48	10	0	15.75	73.75
4	Road Div. Daltonganj	48	14	5	21	88
5	Road Div. Deoghar	48	24	0	21	93
6	Road Div. Dhanbad	48	12	7	21	88
7	Road Div. Dumka	48	24	7	15.75	94.75
8	Road Div. FSAP Dumka	48	22	7	21	98
9	Road Div., Garhwa	48	22	7	15.75	92.75
10	Road Div. Giridih	48	18	4	21	91
11	Road Div. Godda.	44	16	0	15.75	75.75
12	Road Div. Gumla	48	22	7	21	98
13	Road Div. Hazaribagh	48	6	3	21	78
14	Road Div. Jamshedpur	48	12	7	10.5	77.5
15	Road Div. Jamtara	48	24	5	21	98
16	Road Div. Khunti	44	16	7	0	67
17	Road Div. Koderma	44	24	7	21	96
18	Road Div. Latehar	48	22	4	21	95
19	Road Div. Manoharpur	48	20	5	21	94
20	Road Div. Pakur	44	24	7	21	96
21	Road Div. Ramgarh	44	22	7	10.5	83.5
22	Road Div. Ranchi	48	22	0	15.75	85.75
23	Ring Road Ranchi	36	4	4	21	65
24	Road Div. Ranchi at Silli	32	24	7	0	63
25	Road Div. FSAP Ranchi	48	20	7	21	96
26	Road Div. Mech. Ranchi	48	16	5	15.75	84.75
27	Planning & Investigation Div. Ranchi	44	20	7	21	92
28	Project Prep, ADB Project Ranchi	48	16	7	21	92

29	Soil Investigating Div. Ranchi	48	24	5	15.75	92.75
30	Road Div. Sahibganj	32	4	4	15.75	55.75
31	Road Division Mech. Sahibganj	32	0	1	0	33
32	Road Division, Saraikella	48	22	5	15.75	90.75
33	Road Div. Simdega	36	20	7	15.75	78.75
34	N H Div Chaibasa	48	18	7	10.5	83.5
35	N H Div Daltonganj	40	4	7	15.75	66.75
36	N H Div Dhanbad	48	22	3	15.75	88.75
37	N H Div Gumla	48	14	7	5.25	74.25
38	N H Div Hazaribagh	44	24	4	10.5	82.5
39	N H Div Jamshedpur	48	12	0	0	60
40	N H Div Ranchi	48	16	5	10.5	79.5

Building Construction Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	Building Div. Bokaro	48	18	7	15.75	88.75
2	Building Div. Chatra	20	8	0	10.5	38.5
3	Building Div. Chaibasa	32	16	7	0	55
4	Building Div. Daltonganj	24	4	0	10.5	38.5
5	Building Div. Deoghar	28	22	7	10.5	67.5
6	Building Div. Dhanbad	48	20	7	15.75	90.75
7	Building Div. Dumka	44	14	3	10.5	71.5
8	Building Div. Garhwa	44	18	7	15.75	84.75
9	Building Div. Giridih	48	10	7	10.5	75.5
10	Building Div. Godda	32	6	4	0	42
11	Building Div. Gumla	48	24	7	21	100
12	Building Div. Hazaribagh	48	20	7	21	96
13	Building Div. Jamshedpur	32	8	5	0	45
14	Building Div. Jamtara	32	18	7	5.25	62.25
15	Building Div. Khunti	48	24	7	21	100
16	Building Div. Koderma	36	20	7	15.75	78.75
17	Building Div. Lohardaga	44	16	0	21	81
18	Building Div. Latehar	36	14	5	0	55

19	Building Div. Pakur	32	2	7	5.25	46.25
20	Building Div.No.1 Ranchi	48	20	0	21	89
21	Building Div. No,2 Ranchi	48	10	5	10.5	73.5
22	Special Works Div. Ranchi	44	16	7	21	88
23	Building Div. Ramgarh	48	18	7	15.75	88.75
24	Building Div. Sahibganj	36	4	0	15.75	55.75
25	Building Div. Saraikella	48	22	5	21	96
26	Building Div. Simdega	36	8	5	21	70

Energy Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS))	TOTAL (100 MARKS)
1	Electric Works Div. Dhanbad	44	14	7	21	86
2	Electric Works Div. Ranchi	48	6	7	21	82

Health ,Medical Education and Family Welfare Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS))	TOTAL (100 MARKS)
1	H &FW Deptt. Kolhan Division Chaibasa	40	8	0	5.25	53.25
2	H &FW Deptt South Chhotanagpur Div.Ranchi	40	18	7	21	86
3	H &FW Deptt North Chhotanagpur Div. Hazaribagh	24	12	7	0	43
4	H &FW Deptt Santhal Paragan Div. Dumka	36	0	5	0	41
5	H &FW Deptt Palamu Div. Palamu	4	0	3	0	7

Rural Works Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS))	TOTAL (100 MARKS)
1	R.W. Div Bokaro	24	18	0	15.75	57.75
2	R.W. Div Chatra	40	24	7	10.5	81.5
3	R.W. Div. Chaibasa	32	14	7	5.25	58.25

4	R.W. Div Chakradharpur	40	22	5	15.75	82.75
5	R.W. Quality Control & A/P Div. Chakradharpur	36	10	7	5.25	58.25
6	R.W. Div Daltonganj (Medninagar)	44	2	0	5.25	51.25
7	R.W. Quality Control & A/P Div. Daltonganj	24	10	7	0	41
8	R.W. DEOGHAR	48	24	7	10.5	89.5
9	R.W. Div Dhanbad	48	20	7	15.75	90.75
10	R.W. Div Dumka	44	24	2	15.75	85.75
11	R.W. A/P Div Dumka	32	18	7	5.25	62.25
12	R.W. Div Garhwa	24	0	0	0	24
13	R.W. Div Giridih	48	16	0	21	85
14	R.W. Div Godda	24	12	7	5.25	48.25
15	R.W. Div Gumla	48	24	0	0	72
16	R.W. Div Hazaribagh	16	6	1	5.25	28.25
17	R.W. Div. Jamshedpur	40	20	0	21	81
18	R.W. Div. Jamtara	48	18	0	15.75	81.75
19	R.W. Div. Khunti	48	24	0	21	93
20	R.W. Div Koderma	40	18	2	5.25	65.25
21	R.W. Div. Latehar	8	10	5	0	23
22	R.W. Div Lohardaga	24	6	5	15.75	50.75
23	R.W. Div Pakur	48	16	7	10.5	81.5
24	R.W. Div Ramgarh	28	2	5	5.25	40.25
25	R.W. Div. Ranchi	44	24	0	15.75	83.75
26	Soil Investingation Div. Ranchi	40	20	7	21	88
27	R.W. Div. Sahibganj	44	10	2	21	77
28	R.W. Div Saraikela	44	4	5	5.25	58.25
29	R.W. Div Simdega	16	16	0	10.5	42.5

Drinking Water & Sanitation Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	D.W & S. Div. Adityapur	44	0	7	21	72
2	D.W & S. Div. Chaibasa	20	20	5	15.75	60.75
3	D.W & S.Mech. Div. Chaibasa	16	10	7	21	54
4	D.W & S. Div. Chakradharpur	32	8	5	10.5	55.5
5	D.W & S. Div. Chas	32	16	7	10.5	65.5
6	D.W & S. Div. Chatra	28	10	7	0	45
7	D.W & S. Div. Daltonganj (Medininagar)	44	4	7	0	55
8	D.W & S.Mech. Div. Daltonganj	40	4	7	10.5	61.5

9	D.W & S. Div. Deoghar	36	22	7	15.75	80.75
10	D.W & S. Div. Dhanbad No.1	48	22	7	21	98
11	D.W & S. Div. Dhanbad No.2	44	10	7	15.75	76.75
12	D.W. & S. Mech. Div. Dhanbad	44	14	7	21	86
13	D.W & S. Div. Dumka No.1	44	22	5	15.75	86.75
14	D.W & S. Div. Dumka No.2	40	16	7	10.5	73.5
15	D.W & S. Div.mech. Dumka	20	24	7	10.5	61.5
16	D.W & S. Div. Garhwa	40	10	7	5.25	62.25
17	D.W & S. Div. Giridih	48	4	3	15.75	70.75
18	D.W & S. Div. Giridih No.2	36	8	7	5.25	56.25
19	D.W & S. Div. Godda	24	18	5	15.75	62.75
20	D.W & S. Div. Gumla	48	20	7	21	96
21	D.W & S. Mech. Div. Gumla	40	24	4	21	89
22	D.W & S. Div. Gonda Ranchi	48	24	7	21	100
23	D.W & S. Div. Hazaribagh	48	24	5	21	98
24	D.W & S.Mech. Div. Hazaribagh	44	14	7	21	86
25	D.W & S. Div. Jamshedpur	32	10	7	21	70
26	D.W & S.Mech. Div. Jamshedpur	44	6	7	10.5	67.5
27	D.W & S. Div. jamtara	32	20	7	15.75	74.75
28	D.W & S. Div..Jhumritilaiya	32	6	7	10.5	55.5
29	D.W & S. Div. Khunti	40	20	7	15.75	82.75
30	D.W & S. Div. Latehar	44	6	5	10.5	65.5
31	D.W & S. Div. Lohardaga	36	2	3	5.25	46.25
32	D.W & S. Div. Madhupur	48	24	7	21	100
33	D.W & S. Div. Pakur	24	18	7	15.75	64.75
34	D.W & S. Div. Ramgarh	48	10	7	21	86
35	D.W & S. Div. Ranchi East	48	20	7	15.75	90.75
36	D.W & S. Div. Ranchi West	36	22	5	21	84
37	D.W & S.Mech. Div. Ranchi	48	24	7	21	100
38	D.W & S. MechUrban Ranchi	48	24	7	15.75	94.75
39	D.W & S. Div Hatia Project Ranchi	48	24	3	21	96
40	D.W & S Swnarekha Dist Ranchi	40	16	7	21	84
41	D.W & S. Swarnarekha H/w Div Ranchi	32	8	0	5.25	45.25
42	<i>D.W & S. Div Sahibganj</i>	36	2	5	15.75	58.75
43	D.W & S.Div Saraikella	44	6	7	15.75	72.75
44	D.W & S. Div.Simdega	20	20	7	0	47
45	D.W & S. Div. Tenughat	40	18	4	15.75	77.75

Water Resources Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS)	TOTAL (100 MARKS)
1	M.I.Div.Bokaro	28	20	7	21	76
2	M.I.Div.Chatra	48	24	7	21	100
3	M.I.Div.Chaibasa	32	24	0	21	77
4	M.I.Div.Daltonganj	44	4	0	0	48
5	M.I.Div, Dhanbad	44	8	7	5.25	64.25
6	M.I.Div.Dumka	48	24	0	21	93
7	M.I.Design Div.Dumka at Deoghar	16	12	0	10.5	38.5
8	M.I. Quality control Div. Dumka	40	12	7	15.75	74.75
9	Ground Water Inves. Div. Dumka	32	20	7	0	59
10	M.I.Div.Garhwa	44	14	3	15.75	76.75
11	M.I.Div.Giridih	48	14	7	21	90
12	M.I.Div.Godda	28	18	0	15.75	61.75
13	M.I.Div.Gumla	44	16	0	15.75	75.75
14	M.I.Div.Hazaribagh	36	16	0	15.75	67.75
15	Ground Water Inves. Div.Hazaribagh	24	6	7	0	37
16	M.I.Div.Husainabad Japla Medininagar	48	18	0	10.5	76.5
17	M.I.Div.Jamshedpur	44	22	7	21	94
18	M.I.Div.Jamtara	44	22	7	15.75	88.75
19	M.I.Div.Khunti	40	14	5	21	80
20	M.I.Div.Koderma	12	6	5	15.75	38.75
21	M.I.Div.Latehar	24	6	5	15.75	50.75
22	M.I.Div.Lohardaga	48	22	0	21	91
23	M.I.Div.Pakur	40	20	7	15.75	82.75
24	M.I.Div.Ramgarh	48	22	5	21	96
25	M.I.Div.Ranchi	32	14	2	21	69
26	M.I.Quality Control Div.Ranchi	40	20	7	21	88
27	M.I.Design Div.Doranda Ranchi	48	24	5	21	98
28	Ground Water	28	0	7	5.25	40.25

	Inves.Div.Ranchi					
29	M.I.Div. Sahibganj	12	18	1	0	31
30	M.I.Div. Saraikella	48	2	4	5.25	59.25
31	M.I.Div.Simdega	16	20	7	10.5	53.5
32	Irrigation Div.Bundu	48	10	5	21	84
33	Water Ways Div.Barhi	36	18	4	15.75	73.75
34	Water Ways Div. Chaibasa	32	4	5	5.25	46.25
35	Water Ways Div.No. 1 Chakradharpur	32	4	7	5.25	48.25
36	Water Ways Div.No.2 Chakardharpur(hazaribagh)	32	18	7	5.25	62.25
37	Water Ways Div.No.1Chainpur Gumla	48	22	7	21	98
38	Water Ways Div.No.2 Chainpur,Gumla	44	8	7	10.5	69.5
39	Water Ways Div.Daltonganj(Medininagar)	4	0	0	0	4
40	Irrigation Div. Deoghar	28	16	5	5.25	54.25
41	Irrigation Mech. Div.Deoghar	24	8	7	5.25	44.25
42	Design Div.No.2 Deoghar	48	22	7	5.25	82.25
43	Design Div.No.4Deoghar	40	6	7	0	53
44	Irrigation Div.Jasidih DGR	44	16	7	21	88
45	Irrigation Div.Sikatia at Deoghar	16	20	1	15.75	52.75
46	Irrigation Div.Sikatia No.2 Deoghar	32	20	7	15.75	74.75
47	Planning Quality Control & Monitoring Div. Deoghar	40	20	7	0	67
48	Punasi Dam Div. Deoghar	32	24	7	21	84
49	Punasi Spilway Div. Deoghar	36	18	7	10.5	71.5
50	M.P.I & Jalvigyan Div.No.2 Deoghar	32	12	7	0	51
51	Irrigation Div. Dumka	32	24	1	21	78
52	Water Ways Div. Garhwa	28	22	5	15.75	70.75
53	Irrigation Div.Godda Camp Mahagama	24	12	0	0	36
54	Water Ways Div. Gumla	40	12	5	0	57
55	Water Ways Div.Hazaribagh	32	20	0	5.25	57.25
56	Irrigation Div. Jamtara	25	22	7	15.75	69.75
57	Irrigation Div. No.2 Jamtara	28	20	7	0	55
58	Irrigation Div.Kundhit Jamtara	44	20	5	21	90
59	Irrigation Div.Nala Dumka Jamtara	44	20	7	10.5	81.5

60	Minor Distributory Div.Kuldangal	40	16	5	15.75	76.75
61	Water Ways Div. Khunti	44	8	7	21	80
62	Irrigation Div. Pakur	36	24	0	5.25	65.25
63	Advance Planning Div. Palamu	12	2	7	0	21
64	Water Ways Div. Ranchi	40	16	0	21	77
65	Revenue Div. Ranchi	28	2	7	0	37
66	Design Div. No.2 Ranchi	44	24	7	21	96
67	Irrigation Mech. Div.Ranchi	40	24	4	21	89
68	Advance Planning Div.Ranchi	40	10	7	5.25	62.25
69	Quitty Control Div Ranchi	32	24	7	15.75	78.75
70	M.P.I & Jalvigyan Div.No.2 Ranchi	44	24	7	10.5	85.5
71	Ganga Pump Canal Div. Sahibganj	36	22	5	21	84
72	Irrigation Div. No.1 Berhait Sahibganj	32	16	7	21	76
73	Irrigation Div. Berherwa Sahibganj	20	10	4	10.5	44.5
74	Water Ways Div. Simdega No.1	24	8	5	10.5	47.5
75	Water Ways Div. Visnupur Patan Daltanganj	20	2	7	0	29
76	Advance Planning Div.Sahibganj	28	4	7	0	39

Rural Development Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS))	TOTAL (100 MARKS)
1	R D Spl Div. Bokaro	48	24	7	10.5	89.5
2	R D Spl Div.Chatra.	48	14	7	0	69
3	R D Spl Div. Chaibasa	40	8	1	10.5	59.5
4	R D Spl Div. Daltonganj	40	2	0	0	42
5	R D Spl Div.Deoghar	40	8	7	10.5	65.5
6	R D Spl Div. Dhanbad	48	14	7	21	90
7	R D Spl Div. Dumka	48	24	7	10.5	89.5
8	R D Spl Div.No.2 Garhwa	40	8	7	10.5	65.5
9	R D Spl Div.Giridih	44	8	7	15.75	74.75
10	R D Spl Div.Godda	20	12	7	21	60
11	R D Spl Div.Gumla	48	12	7	10.5	77.5
12	R D Spl Div. Hazaribagh	24	4	0	15.75	43.75

13	R D Spl Div. Jamshedpur	36	10	3	15.75	64.75
14	RDSpl Div.(Khuti)	12	10	0	0	22
15	R D Spl Div, Jamtara	44	18	3	15.75	80.75
16	R D Spl Div. Koderma	24	4	0	10.5	38.5
17	R D Spl Div. Lohardaga	20	14	0	21	55
18	R D Spl Div. Latehar	48	14	0	15.75	77.75
19	R D Spl Div. Pakur	24	8	5	10.5	47.5
20	R D Spl Div. Ranchi	48	14	0	15.75	77.75
21	R D Spl Div.Sahibganj	24	4	0	5.25	33.25
22	R D Spl Div. Saraikella	32	18	7	10.5	67.5
23	R D Spl Div. Simdega	32	18	7	21	78

Tourism Department

Sl. No.	NAME OF DIVISIONS	MONTHLY ACCOUNTS (48 MARKS)	REVISED FORM - 51 (24 MARKS)	CASH BALANCE (7 MARKS)	RECONCILIATION (21 MARKS))	TOTAL (100 MARKS)
1	S.C TOURISM DIV,RANCHI	16	0	7	0	23
2	N.C TOURISM DIV.HAZARIBAGH	12	0	7	0	19
3	KOLHAN TOURISM DIV. CHAIBASA	24	0	7	0	31
4	S PRAGANA TOURISM Div. Dumka	28	0	7	0	35
5	Palamau TOURISM Div. Palamau	24	0	7	0	31

CHAPTER-10

IRREGULARITIES DETECTED BY THE AUDIT DURING FINANCIAL YEAR 2014-15 IN RESPECT OF PW DIVISIONS OF GOVERNMENT OF JHARKHAND, RANCHI.

The central and local audit of O/o the P.A.G (Audit) Jharkhand, Ranchi detected irregularities pertaining to following Divisions of the public works Department of Government of Jharkhand in respect of P.W.D Receipts and expenditure during the financial year 2014-15.

10.1 Outstanding Audit Paras

List of Paras Issued Under part -II Section –A

No.	Name of Office/division	IR No. & Year	Para No.	Sub Para	Brief of Para
BUILDING CONSTRUCTION DEPARTMENT					
1.	The E.E BCD Gumla	06/2014-15	1	(i)	Delay in execution of agreements
				(ii)	Non-imposition of penalty Rs.17.85 lakh
				(iii)	Installation of lesser capacity of water storage tan
				(iv)	Unfruitful expenditure of Rs.156.53 lakh
			2	(i)	Delay in execution of Agreement
				(ii)	Insurance not done Rs.20.00 lakh
				(iii)	Execution of work in unrealistic estimate resulted in huge deviation of work Rs.14.28 lakh
				(iv)	Excess payment due to allowing higher rate than the rate provided in agreement
				(v)	Quality test of materials not done
2.	The E.E BCD Dumka	11/ 2014-15	1	(i)	Delay in finalization of tender
				(ii)	Delay in execution of agreement
				(iii)	Non-conducting quality test of materials
				(iv)	Non-revalidation of Bank guarantor worth Rs.61.76 lakh
				(v)	Payment on higher rate than the rate provided to agreement
				(vi)	Excess execution of work resulted into unauthorized payment
				(vii)	Non-imposition of penalty Rs.1.12 crore
				(viii)	Unfruitful expenditure of Rs.8.64 crore even after lapse of 36 months
3.	The E.E. BCD Jamshedpur	134/2014-15	1(A)	(i)	Insurance not done Rs. 20.00 Lakh.
				(ii)	Non revalidation of Bank Guarantee, Submitted by Contractor
				(iii)	Irregular payment without quality test report.
				(iv)	Unauthorized expenditure of Rs. 664.62 Lakh
				(v)	Payment of Rs. 10.97 Lakh beyond agreement value without proper sanction.
ENERGY DEPARTMENT					

4.	Electrical E.E, Electric Works Div. Dhanbad	92/2014-15	1		Award of work before execution of agreement. (138.00 Lakh)
WATER RESOURCE DEPARTMENT (MINOR IRRIGATION)					
5.	The EE MI Division Lohardegga	09/2014-15	1	--	Name of work: - Construction of series of check-dams at Gajani Garadih in Bhandra block of Lohardaga district.
			1	i	Inordinate delay in completion of work.
				1-i	Unfruitful expenditure Rs. 89.81 lakh.
				ii	Creation of extra burden Rs. 1.25 lakh.
				iii	Non-recovery of penalty: Rs. 1.68- lakh.
				iv	Non-recovery of sales-tax: Rs. 0.33-lakh.
			v	Short-recovery of royalty: Rs. 5.46-lakh.	
2		Wasteful expenditure of Rs. 54.62 lakh on construction of series of check dam over Kisko River, Lohardaga.			
6.	The EE MI Division Latehar	13/2014-15	1		Name of Work :- Construction of series of check-dam at OBER Nala of Latehar District.
				i	Loss of Government Revenue due to excess payment of premium rate: Rs. 2.65 lakh.
				ii	Irregular booking of expenditure to the project Rs. 1.62 lakh.
			2	iii	Un-fruitful expenditure of Rs. 95.38 lakh.
				A	Un-fruitful expenditure on construction of series of check dam for Rs. 806.26 lakh due to Non-completion of Micro-lifts.
			3	B	Non-utilisation of fund Rs. 236.93 lakh.
					Un-fruitful Expenditure due to incomplete scheme of AIBP Rs. 166.42 lakh.
				a	Non-completion of works Rs. 166.42 lakh
				b	Inadequate Monitoring of scheme
			4	c	Less deduction of Sales-Tax Rs. 37801/-.
					Non-completion of scheme in due time, unfruitful Expenditure Rs. 65.417 lakh.
				a	Violation of contract/Agreement of AIBP – phase-IV work by dropping construction of check dam No. 2 on Nakti Nala for Rs. 40.603 lakh.
				b	Non-completion of the scheme.
			7.	The EE MI Division Sariekela	18/2014-15
i	Short-realisation of Sales-Tax Rs. 0.57 lakh.				
ii	Sub – standard work Rs. 8.66 lakh.				
iii	Non-execution of work: Rs. 6.60 lakh.				
2	iv	Un-fruitful expenditure Rs. 211.27 lakh.			
		Un-fruitful expenditure on construction of series of check dams for Rs. 255.45 lakh due to non-completion of micro-lifts.			
	i	Non utilisation of fund Rs.729.54 lakh.			
3	ii	Non-recovery of sales tax Rs. 82253/-			
		Construction of series of check dam on Sita			

					nala and Basahatu Dewaltarn nala under Itchagarh Block.
				i	Inordinate delay in completion of work.
				ii	Unfruitful Expenditure Rs. 211.879 lakh.
				iii	Non-recovery of Sales-Tax: Rs. 2.15 lakh.
				iv	No insurance coverage and no application for time extension by the contractor.
			4		Construction of series of check dam in Sini Sidma Nala in Saraikella Block, Ragha nala in Gamharia block, Koleberia local nala in Raj Nager block.
				a	Non completion of work.
				b	Unfruitful Expenditure: Rs. 235.93 lakh.
			5		Name of work: Construction of series of check dam on Ramaisala nala.
				i	Delay in execution of agreement.
				ii	Unfruitful Expenditure: Rs. 120.07 lakh.
				iii	Non-recovery of Sales-Tax Rs. 1.44 lakh.
ROAD CONSTRUCTION DEPARTMENT(NATIONAL HIGHWAY)					
8.	The EE NH Div. Hazaribagh	87/2014-15	1		Widening to 2 lane and Improvement in KM 0.00 to 21.00 & 62.65 to 73.00 of NH – 100 (Job No. LWE-JH-2009-10-84)
				(i)	Unfruitful expenditure of Rs 2.37 crore
				(ii)	Avoidable burden to Government Rs 12.99 crore
				(iii)	Short deduction of retention money (Security Deposit)
				(iv)	Loss to Government due to Non recovery of mobilisation advance
				(v)	Loss due to fake Bank Guarantee
				(vi)	Non-realisation of amount of payment upon termination
				(vii)	Non seizer of property at site
			2		IRQP work in KM 16.00 to 30.00 & 44.00 to 47.7 of NH – 31 (Job No. 031-JHR-2011-211)
				(i)	Avoidable burden of Rs 345.91 lakh on the government due to inappropriate decision of award of work
				(ii)	Irregular award of work
				(iii)	Short recovery of Retention money Rs 1,48,966
				(iv)	Irregular refund of retention money (Security Deposit)
				(v)	Non adherence of provision of coverage by Insurance
				(vi)	Avoidable interest burden on the Government due to granting interest free advances and its slow/non-recovery
			3		Short recovery of supervision charges Rs 186.40 lakh
9.	The EE NH Div. Chaibasa	39/2014-15	1		Widening to 2 lane & improvement
				(i)	Undue advantage to contractor on account of mobilization advance Rs. 3.57 Crore & Consequential loss of interest Rs. 69.06 lakh

				(ii)	Irregular Payment of Bitumen Rs. 51.63
				(iii)	Unfruitful Expenditure Rs. 27.75 Crore
				(iv)	Insurance not provided by the contractor
			2		Widening to 2 lane & improvement in km 142.00 to 176.00 of NH(E) under job no LWE Scheme.
				(i)	Delay in execution of agreement
				(ii)	Unauthorized payment of equipment advancement of Rs. 2.35 Crore to the contractor resulted into loss of interest Rs. 28.16 Lakh.
				(iii)	Creation of liability due to delayed payment on account of interest to the sum of Rs. 41.95 Lakh
				(iv)	Unauthorized payment on account of crossed copies of invoices of bitumen Rs. 96.05 Lakh
				(v)	Insurance not provided by Contractor
ROAD CONSTRUCTION DEPARTMENT					
10.	The EE RCD Bokaro	96/2014-15	1		Construction of Chadrapura to Bokaro Road (Total length 6.55)
				(i)	Insurance cover not provided Rs.20 lakh
				(ii)	Wasteful expenditure of Rs.73.84 lakh
			2		Construction of Bridge over Jamunia Nala at Ch. 2.850 Km. of Bishungarh, Narki Road
				(i)	Construction of bridge without acquisition of land for approach road resulted into stopped of work leading to wasteful expenditure Rs.70,06,886
				(ii)	Non imposition of penalty Rs.19,78,634
				(iii)	Delay in issue of work order and starting of work resulted into delay in completion of work and depriving the objection of the work
			3		Construction of High Level Bridge over Izari river at Ch.-7.200 Km of Pathardih Chandan Kiyari Barmasia Road
				(i)	Irregular deduction of Royalty
				(ii)	Less deduction of penalty Rs.14.98 lakh
				(iii)	Unfruitful expenditure of Rs.1.86 crore incurred on High Level Bridge due to taking up the work without acquisition
				(vii)	Status of the Public Interest Litigation (PIL)
				(viii)	Detailed Project Report (DPR) of the Proposed Hotel
11.	The EE RCD Latehar	49/2014-15	1		Balance work of incomplete bridge in Km. 6 th over river Dorka in Chandwa-Mahuamilan-macluskiganj road (with approach road)
				(i)	Delay in execution of agreement
				(ii)	Non imposition of penalty Rs. 4.97 lakh
				(iii)	Construction of bridge without acquisition of land for approach road resulted in

					stoppage of work leading to wasteful expenditure of Rs. 38.66 lakh
			2		Nugatory expenditure on staff without work Rs. 196.98 lakh
12.	The EE RCD Dumka	76/2014-15	1		Construction of high level R.C.C. bridge with approach road over local river at 45 th (45/1) Kilometer of Ranibahal-Maheshkhala Road
				(i)	Execution of less quality of work resulted into substandard work
				(ii)	Un authorized payment on account of excess execution of work Rs.0.18 lakh
				(iii)	Construction of bridge without acquisition of land for approach road resulted in stoppage of work leading to unfruitful expenditure of Rs.70.50 lakh
13.	The EE RCD Saraikella	77/2014-15	1		Widening and strengthening of Chakradharpur-Toklo-Kuchai Road
				A	Absence of planned execution denied the fulfilment of objective of the road after expenditure of Rs 2.40 crore
				B	Non- recovery of mobilisation and equipment advance
				C	Excess time allowed for completion of the work
				D	Delay in tendering process
				E	Less deduction of security deposit from bills
			2		Unfruitful expenditure on incomplete bridge due to delay in land acquisition
14.	The EE RCD Jamshedpur	118/2014-15	1		Widening and strengthening of Barabhum-Bandowan Road under Central Road Fund (CRF) (Job No.CRF-JHR/2006-10) (Balance work)
				A	Unfruitful expenditure of ` 4.31 crore and deprival of assistance under CRF
				B	Wasteful expenditure of ` 1.84 Crore
				C	Other irregularities
				(i)	Non-realisation of ` 46.44 lakh
				(ii)	Irregular selection of the contractor
				(iii)	Cost overrun
				(iv)	Suspected mis-utilization of bitumen
			2		Widening and strengthening of Raganathpur-Boram-Patamda Road
				A	Slow execution due to non-fulfillment of pre-construction activities prior to

					commencing the construction works
				B	Excess payment due to non-adjustment of difference in cost of packed and bulk bitumen
				C	Delay in tendering process
				D	Non-submission of required insurance policy.
				E	Short realization of Liquidated damage for non completion of work.
			3		Widening to intermediate lane and improvement of Chakulia Matihani road from 0.00 to 27.600 km
				(i)	Irregularities in Mobilisation Advance
				A	Non-imposition and realisation of interest ` 46.90 lakh
				B	Non recovery of mobilisation advance of ` 1.05 crore
				(ii)	Short recovery of Liquidated Damages (LD) of ` 2.07 crore
				(iii)	Unfruitful expenditure of ` 11.34 crore
			4		Inadmissible equipment advance and non-recovery of mobilisation and equipment advance
15.	The EE RCD Chatra	121/2014-15	1		Construction of H.L Bridge over damodar river in 19 th km of Tandawa-Rai Khelari Road
				(i)	Insurance not provided by contractor Rs. 20 lakh
				(ii)	Bank guarantee lapsed worth Rs. Three lakh
				(iii)	Short deduction of liquidated damage Rs. 22.81 lakh
				(iv)	Non levy of establishment charge Rs. 47 lakh
				(v)	Irregular deduction of royalty
			2		Construction of high level bridge over river Baksa in 16.255 km. of Chouparan Chatra road
				(i)	Unfruitful expenditure Rs. 45,52,443/- due to stoppage of work
				(ii)	Penalty chargeable Rs. 18.33 lakh

				(iii)	Slow progress of work
				(iv)	Irregular deduction of royalty
WATER RESOURCE DEPARTMENT					
16.	The EE Tenughat Dam Div. Tenughat Bokaro	131/2014-15	1		Repair of Emergency Gate, erection, installation and commissioning of service gate, repair and installation of additional (bulk head) gate of Tenughat Bokaro Canal outlet of Tenughat Dam. Repair of seven numbers under sluice gates of Tenughat Dam/residual work of repair of seventy MT gantry crane/ provision of latching arrangement for “lifting beam” to lift sluice gate and stop log gate/ residual work of repair of under sluice gate no.8 and repair of stop log gates and making it operational to be used in repair maintenance of all other under sluice gates. The work also includes repair, maintenance and complete overhauling of 10 Nos. radial gates to make it leak proof and also supply & installation of one No.VT Pump with 75 HP motor and its all accessories as per site condition and developing complete system for draining out water from galleries. The work is under water, cutting and welding of seal gates through drilling and grouting and extensive videography in consultation with Engineer-in charge. (2) Making arrangement of providing minimum of 165 cusecs and maximum 265 cusecs of water in Tenu-Bokaro Canal during tenure of work
				(i)	Irregularities in decision of tender
				(ii)	Delay in accordance of technical sanction and administrative approval
				(iii)	Payment to contractor without detailed measurement
				(iv)	Non-recovery of cost of electricity and accommodation
			2		Non-realisation of Government revenue
17.	The EE SR Canal Div. Chandil	119/2014-15	1		[kjdbZ nk;kj eq; ugj ds fd-eh- 13-48 ls fd-eh- 17-22 ds chp feêh ,oa ykbZfuax djds ugj fuekZ.k dk dk;
				(i)	बैंक गारंटी की वैधता अवधि कम रहना
				(ii)	संवेदक के निबंधन को वैधता का नवीकरण नहीं लेना

				(iii)	संवेदक द्वारा संविदा के कार्यान्वयन में नियोजित
				(iv)	कार्यान्वयन योजना के अनुरूप कार्य संपन्न नहीं होना
			2		[kjdbZ nk;h eq]; ugj ds fd-eh- 0-00 ls 12-22 fd-eh- rd feêh dk;Z ,oa ykbfuax dk dk;
				(i)	<u>eksfcykbZts'ku ,oa la;a= vfxze dh vuqfpr Loh—fr :i:s 600@& yk{k</u>
				(ii)	<u>,djkfjr en ds fopyu ,oa vfrfjDr en ds l`tu gsrq iqjd ,djkukek :i:s 416-35 yk{k</u>
				(iii)	<u>le;o f) %fn- 30-06-15½ ds ckotwn 6-88% dk;Z dk gksuk</u>
				(iv)	<u>;kstuk ds le;ij iw.kZ ugha gksus ds dkj.k fu"Qy O;; :i:s 2430-966 yk{k</u>
				(v)	<u>dk;Z dh xq.koÜkk dh mis{kk</u>
			3		tknqxsM+k forj.kh ds fd-eh- 0-00 ls fd-eh- 16-50 rd feêh ,oa ykbZfuax dk;Z
18.	The E E W.R.D Khunti	03/2014-15	1		Loss of Government Revenue. (13.93 Lakh)
19.	The E E Irrigation Divi Deoghar	07/2014-15	1		Name of work :- Residual earth work of Punasi Main Canal from Ch.486.00 to Ch.1370
				A	Irregularity in tendering process for Rs 38.24 crore
				B	Less deduction of retention money (SD) Rs 10.30
				C	Non-deduction of sales tax. (0.77 Lakh)
				D	Non-realisation of labour cess
				E	Amount not recovered/adjusted. (109.34 Lakh)
				F	Work not covered under insurance
			2		Construction of D.L.R. Bridge at Ch.760 of Punasi Main Canal
				A	Avoidable /excess expenditure. (44 Lakh)
				B	Loss of Rupees. (4.3 Lakh)
				C	Non-imposition of penalty. (17.32 Lakh)
				D	Doubtful payment of bitumen for. (0.98 Lakh)
				E	Doubtful payment. (23.16 Lakh)
			3	A	Short deduction of penalty. (7.93 Lakh)
				B	Less deduction of sales tax. (1.27 Lakh)
				C	Unfruitful expenditure. (55.38 Lakh)
			4		Name of the work- Construction of Hume pipe C.D. at chain 1321/1326 of punasi main canal
				A	Short deduction of penalty. (2.48 Lakh)
				II	Name of the work- Repair and Maintenance of C1&C2 type building at Irrigation Colony, Deoghar
				A	Non-recovery of penalty. (0.57 Lakh)
				B	Irregularity in deduction of labour cess
				III	Name of the work- Repair and Maintenance of E-type building at Irrigation Colony,

					Deoghar
				A	Non recovery of penalty. (0.98 Lakh)
				IV	Name of the work- Repair and Maintenance of C-type double storey building at Irrigation Colony, Deoghar
				A	Non-recovery of penalty. (0.61 Lakh)
				B	Irregularity in deduction of labour cess
				iii	Excess expenditure on Establishment head for. (666.20 Lakh)
			6	i	Loss of Government Revenue. (0.27 Lakh)
				ii	Security Deposit refunded before due date
			7	i	Non-Maintains of records
				ii	Non maintenance of records
				A	Non maintenance of records
20.	The E.E Irrigation Div. Dumka	15/2014-15	1		Unfruitful expenditure on incomplete work. (397.03 Lakh)
			2		Name of the work- Special repair of Gumni Dam
				(a)	Short deduction of sales tax. (0.39 Lakh)
				(b)	Non realization of labour cess, (0.51 Lakh)
				(c)	Less deduction of penalty. (3.92 Lakh)
				(d)	Unfruitful expenditure. (51.72 Lakh)
			3		ERM work of right side afflux embankment of Kajhia weir scheme from Ch.0 to 5 D/S 0 to 14 U/S
				(a)	Delay in decision of tender and execution of agreement
				(b)	Non-deduction of penalty 10.62 Lakh
				(c)	Non-levy of labour cess – 1.13 Lakh
				(d)	Excess Expenditure. 3.55 Lakh
			4		ERM work of Kajhia weir Head work& Head regulator of Kajhia main canal
				(a)	Non-deduction of penalty Rs. 3.43 Lakh
				(b)	Non-levy of labour cess Rs. .64 Lakh
				(c)	Loss of Rupees Rs.2.86 Lakh
			5		Name of the work- Repair of D-type quarter and chaukidar shade of Rangalia Residential colony
				(a)	Imposition of penalty Rs. 0.71lakh
				(b)	Unfruitful expenditure, Rs. 4.43 lakh
				(ii)	Irregularity in S.D. refund
			6	(i)	Excess expenditure on Establishment for Rs.765.46lakh
				(ii)	Non- utilization of fund for Rs. 499.66lakh
				(iii)	Closing balance in Subsidiary Cash Book Rs. 967.6
				(iv)	Outstanding temporary advances Rs.4.62lakh
				(v)	Amount of Rs. 7500.00 remitted into

					treasury but not shown in cash book.
			7	(i)	Discrepancy in the Sub Division No. II Cash- Book.
				(ii)	Service book of staff not regularised up to date.
				(iii)	Non-production/non-maintenance of records
21.	The E.E W.R.D Chakradharpur No.I	32/2014-15	1	A	Name of the work- Const. of Residual work of Nakti Reservoir scheme in West Singhbhum, Distt.-Chaibasa
				(a)	Less deduction of penalty Rs.239.17 lakh
				(b)	Irregular refund of Security Deposit Rs.119.83lakh
				B	Avoidable Liability created of Rs.62.9 lakh
22.	The E.E W.R.D Simdega	44/2014-15	1	(I)	Non realization of Water charge Rs. 81.5 lakh
				(II)	Loss of Government Revenue of Rs. 6.21 lakh
			2	(I)	Unfruitful Expenditure Rs 31.77crore
				(II)	Construction of Ram Rekha Reservoir Scheme
				(II)(i)	Unfruitful Expenditure of Rs 41.53 crore
23.	The E.E Water Ways Division, Garhwa	37/2014-15	1	A	Delay in decision of tender and execution of agreement
				B	Loss to Govt. Rs 20.61 lakh
				C	Short- deduction of sales tax Rs.0.19 lakh
				D	Short deduction of penalty, Rs.29.58 lakh
				E	Less deduction of Royalty Rs. 1.69 lakh
				F	Loss of Government Revenue Rs. 0.32 lakh
				G	Payment without Quality test
				H	Un-fruitful Expenditure
			2	A	Irregularity in tendering process for Rs 3.65 crore
				B	Loss of Rupees Rs. 8.77 lakh
				C	Loss due non recovery of Cost of empty bag ,Rs 1.07 Lakh
				D	(D)Irregular Payment Rs. 7.38 lakh
				E	Work Completion Certificate & Taking over of work was not done
				F	Defective materials used in the work
				G	Short deduction of Royalty. 1.59 Lakh
DRINKING WATER AND SANITATION DEPARTMENT					
24	The E.E., Drinking Water & Sanitation Division, Dhanbad I, Dhanbad	40-SS I/2014-15	1	I	Delay in providing encumbrance free site to the contractor led to non-completion of project within schedule time and avoidable burden of price adjustment. Rs. 5.67 crore.
				II	Execution of the project without ensuring sustainability of raw water source and without provision for house connection would not achieve the objective of the project.
				III(a)	Inadmissible payment for supply of pipes . Rs. 25.87 crore
				(b)	Short deduction of retention money/ security deposit Rs. 22.84 Crore.
				(c)	Irregular refund/adjustment of retention money Rs. 21.07 Crore.

				IV	Variations were being allowed without getting proper approval Rs. 18.67 Crore.
RURAL WORKS DEPARTMENT					
25.	RWD Chatra	01/2014-15	1		Para No. 1: Improvement of road of Kubra Parash to Kanhachatti Bazar Road
				A	Irregular award of contract
				B	Loss of Government money
				C	Loss due to less deduction of compensation
				D	Forfeiture of security deposit
			2		Construction of PMGSY Roads (Lawalong to madhania, Ori to Kochi and Birhu to Chope) under Vth Phase, Package JH 0206
				A	Allowing execution of work without submission of insurance certificates
				B	Work allotted without availability of clear land:
				C	Wasteful expenditure of Rs. 103.80 lakh
				D	Non Deduction of Entry Tax of Rs. 3.20 lakh
				E	Non/short deduction of liquidated damage
			3		Construction of the Road from PWD Road (Kharik) to Maramdiri of length 5.550km under State Sponsored Scheme (SSS) Head 4515.
				1	Short deduction of Time Extension as Compensation resulted in loss of Rs 6.57 lakh:
				2	Award of work to the 2 nd Contractor on single tender basis:
				4	Short deduction of Security Deposit resulted in loss of government revenue of Rs 153827.00
				5	Cost Escalation due to revision of estimate of the Road: Rs 49.81 lakh
			4		Construction of Road from Madhania to Sehda under package no. JH 0201 of
				I	Non-procurement of bitumen by the contractor.
				II	Execution of work without submission of Insurance

				III	Irregular execution of work.
				IV	Wasteful Expenditure – Rs. 277.87 lakh.
				V	Non- renewal of Bank Guarantees.
26.	RWD Medinigar	30/2014-15	1		Unfruitful expenditure on incomplete construction of road from Mohammadganj to Mahudand under PMGSY (Package No. JH 1701 of Phase VI) and non-recovery of dues of Rs 1.96 crore as per provisions of SBD contract after rescinding the work.
			1		Unfruitful expenditure on incomplete construction of road: Rs 1.17 crore
			2		Construction of road from Birja to Jamdiha via Joga under PMGSY (Package No. JH 1707 of Phase VII)
			a		Unfruitful expenditure on incomplete construction of road: Rs. 1.63 crore
			b		Lapse of Bank Guarantee of Rs 6.30 lakh
			c		Non deduction of liquidated damage of Rs 25.47 lakh
			d		During the scrutiny of M.B., it was noticed that 9 th measurement for the value of Rs 2,23,35,334 was taken by the AE on 20.6.13 and signed by the EE on 29.7.13. But, the bill was not prepared and entries of this measurement were strike through.
27.	RWD Lathehar	29/2014-15	1		Construction and maintenance of road from Sasang to sos-3.700 Km Construction & maintenance of road from Olhepat to Masiyatu-3.300 Km (Package No. JH-1414)
			a		Wasteful Expenditure
28.	RWD Hazaribagh	29/2014-15	1		Construction of Bridge under PMGSY (Package no. JH-11-JBM-01IX)
			a		Unfruitful expenditure of Rs. 2.14 crore on construction of bridges due to Non-construction of approach roads
			b		Unfruitful expenditure of Rs.12.66 lakh on earth work for approach road for the bridge on Morangi river
RURAL DEVELOPMENT DEPARTMENT					
29.	RDS D Lohardaga	48/2014-15	1		Construction of 5 no. of high level bridge
			(i)		Infructuous expenditure on partially completed bridges
			(ii)		Lapse of Bank Guarantee/Loss to the government: Rs. 61.81 Lakh
			(iii)		Insurance of people's property, death and injury, damage to the works and materials during the construction not done by the contractor.
30.	RDS D Ranchi	20/2014-15	1		Construction of 6 no. of bridges with approach road under PMGSY in Ranchi District.

				(i)	Unfruitful expenditure: Rs. 76.73 Lakh
				(ii)	Cost escalation: Rs. 337.607 lakh
				(iii)	Non production o records
				(iv)	Irregular expenditure over carriage: Rs. 5.36 lakh.
			2		Irregular expenditure
				(i)	Execution of work on departmental basis: Rs. 120.03 Crore
				(ii)	Irregularity in maintenance of cash book
				(iii)	Discrepancies in MGNREGA cash book : Rs. 73.44 lakh
			3		Heavy accumulation of unadjusted temporary advance: 25.03 Crore
				A	Temporary advance were given to AEs/JEs before adjustment of previous one (Total amount of Advance- Rs. 169768982/-)
				B	Huge some of Advance was granted without watching and submission of A/cs : Rs. 28057486/-
				C	Undefined temporary advance : Rs. 5.24 Crore.
			4		Irregularities in vouchers : Rs. 7.20 Crore.
			5		Irregular payment on hand receipt: Rs. 1.06 Crore.
			6		Idle expenditure on Public Health Centre, Sarjamdih: Rs. 95.43 lakh
			7		Unfruitful expenditure: 8.65 Crore.
				(A)	Bundu Subdivisional Hospital: Rs. 2.75 Crore
				(B)	Community Health Centre, Angara: Rs. 3.93 Crore.
				(C)	Construction of office cum residence of CO & Halka staff Office cum residence (departmental work): Rs. 1.97 crore.

CONCLUSION:- Deficiencies in the working of Public Works Divisions have been outlined in preceding chapters. During the financial year 2014-2015, the reconciliation of revenue and expenditure was completed by only 86.45 percent of Divisions. The Divisions under Water Resources Department and Rural Development Department were found to be lacking in reconciling the figures

booked by them with those of Accountant General (A&E). It was also noted that Divisional officers did not send all the requisite schedules with monthly accounts of the divisions. Irregularities pointed out by Audit during the financial year 2014-2015 indicate that the state of work in Public Works Divisions was not satisfactory. As on 31 March 2015, the Public Works Divisions were holding huge cash balances in contravention of Para 22.4.22 of the Central Public Works Accounts Code.

However, the financial year 2014-15 witnessed considerable improvement in timely rendition of accounts by Works Divisions. The number of Divisions whose accounts were excluded from the Monthly Civil accounts has also shown a sharp decrease. These positive developments need to be encouraged and steps taken to ensure that timeliness in rendition of accounts become the norm for all Divisions.

In view of above, it is necessary, therefore, 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 Accountant General 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.

