

## Appendix 1.1

(Referred to paragraph: 1.3 & 1.9; page 10 & 18)

**List of Government Companies/Government Controlled Other Companies, under the purview of CAG Audit, whose accounts for the years 2020-21 to 2022-23 have been received upto 31 December 2023**

SI No.	Name of the PSUs	Date of Registration/ Incorporation	Account prepared up to	Audit Completed up to
<b>Power (functional)</b>				
1	Jharkhand Bijli Vitran Nigam Limited (JBVNL)	23.10.2013	2022-23	2022-23
2	Jharkhand Urja Sancharan Nigam Limited (JUSNL)	23.10.2013	2021-22	2021-22
3	Jharkhand Urja Utpadan Nigam Limited (JUUNL)	23.10.2013	2021-22	2021-22
<b>Power (non-functional)</b>				
4	Karanpura Energy Limited (KEL)	19.09.2008	2022-23	2022-23
5	Jharbihar Colliery Limited (JCL)	18.06.2009	2022-23	2022-23
6	Patratu Energy Limited (PEL)	26.10.2012	2022-23	2022-23
<b>Non-power (functional)</b>				
1	Jharkhand Police Housing Corporation Limited (JPHCL)	13.03.2002	2022-23	2022-23
2	Greater Ranchi Development Agency Limited (GRDAL)	10.01.2003	2021-22	2021-22
3	Jharkhand Industrial Infrastructure Development Corporation Limited (JIIDCO)	15.12.2004	2021-22	2021-22
4	Jharkhand Silk Textile & Handicraft Development Corporation Limited (JHARCRAFT)	23.08.2006	2021-22	2021-22
5	Jharkhand Medical & Health Infrastructure Procurement Development Corporation Limited (JMHIPDCL)	24.05.2013	2020-21	2020-21
6	Jharkhand Urban Infrastructure Development Company Limited (JUIDCO)	19.11.2013	2022-23	2021-22
7	Jharkhand State Building Construction Corporation Limited (JSBCCL)	05.12.2015	2021-22	2021-22
8	Jharkhand Plastic Park Limited (JPPL)	27.09.2016	2021-22	2021-22
9	Ranchi Smart City Corporation Limited (RSCCL)	30.09.2016	2021-22	2021-22
10	Jharkhand Railway Infrastructure Development Corporation Limited (JRIDCL)	06.07.2018	2022-23	2021-22
11	Jharkhand Exploration and Mining Corporation Limited (JEMCL)	27.01.2022	2022-23	2022-23

**Appendix 1.2**

*(Referred to paragraph: 1.3; page 10)*

**Functional SPSEs with arrears of accounts for more than three years/first accounts not received**

Sl. No.	Name of SPSE	Date of Registration/Incorporation	Period of latest finalised accounts
<b>Government Companies</b>			
<b>Power</b>			
1	Tenughat Vidyut Nigam Limited (TVNL)	26.11.1987	2015-16
2	Jharkhand Urja Vikas Nigam Limited (JUVNL)	16.09.2013	2017-18
<b>Non-Power</b>			
3	Jharkhand Tourism Development Corporation Limited (JTDC)	22.03.2002	2009-10
4	Jharkhand Hill Area Lift Irrigation Corporation Limited (JHALCO)	22.03.2002	2016-17
5	Jharkhand State Forest Development Corporation Limited (JSFDC)	27.03.2002	2018-19
6	Jharkhand State Mineral Development Corporation Limited (JSMDC)	07.05.2002	2017-18
7	Jharkhand State Food & Civil Supply Corporation Limited (JSF & CSCL)	18.06.2010	2010-11
8	Jharkhand State Beverages Corporation Limited (JSBCL)	26.11.2010	2017-18
9	Jharkhand State Minorities Finance and Development Corporation Limited (JSFDCL)	15.03.2012	2019-20
10	Jharkhand State Agriculture Development Corporation Limited (JSADCL)	20.01.2016	2019-20
11	Jharkhand Film Development Corporation Limited (JFDCL)	07.09.2016	2019-20
12	Jharkhand Urban Transport Corporation Limited (JUTCOL)	20.09.2016	2017-18
13	Adityapur Electronic Manufacturing Cluster Limited (AEMCL)	17.11.2016	2018-19
14	Jharkhand Communication Network Limited (JCNL)	28.01.2017	2018-19
15	Atal Bihari Vajpayee Innovation Lab* (ABVIL)	26.12.2018	Pending since incorporation

\* PSE which has not submitted/finalised their first accounts.

## Appendix 1.3

(Referred to paragraph: 1.7.3; page 17)

## Net present value of State Government Investment and total earnings

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Interest free loans given by the State government during the year[1]	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earnings for the year	RORR (in percentage)
i	ii	iii	iv	v(iii+iv)	vi	vii(ii+v)	viii{vii*(1+vi)/100}	ix[{vii*vi}/100]	x	xi(x×100/vii)
Equity Investment till 2018-19	6,097.41	4,379.14	0.00	4,379.14	7.98	6,114.49	6,602.42	487.94	-941.56	-14.26
2019-20	6,602.42	0.00	0.00	0.00	6.34	6,602.42	7,021.02	418.59	-1,608.46	-22.91
2020-21	7,021.02	643.00	0.00	643.00	6.13	7,664.02	8,133.82	469.80	-2,689.59	-33.07
2021-22	8,133.82	1,096.90	0.00	1096.90	5.76	9,230.72	9,762.41	531.69	-2,462.86	-25.23
2022-23	9,762.41	0.00	0.00	0.00	5.50	9,762.41	10,299.34	536.93	-3959.99	-38.45
<b>Total</b>		<b>6,119.04</b>	<b>0.00</b>	<b>6,119.04</b>					<b>-7,702.47</b>	

(Source: Latest finalised Annual Accounts of SPSEs as on 31 December 2023 and information furnished by the SPSEs)

**Appendix 1.4**

*(Referred to paragraph: 1.14.2; page 23)*

**Company-wise report on Internal Audit**

<b>Sl. No.</b>	<b>Name of Company</b>	<b>Whether Internal Auditor appointed</b>	<b>Name of CA firm to which Internal Audit outsourced</b>	<b>Whether Report submitted by Internal Auditor</b>
1	Jharkhand Bijli Vitran Nigam Limited	No	No	No
2	Jharkhand Urja Sancharan Nigam Limited	Yes	By Various CA Firms.	Yes
3	Jharkhand Urja Vikas Nigam Limited	There is a separate Internal Audit section in JUVNL but internal audit for the year 2022-23 has not been conducted.		
4	Tenughat Vidyut Nigam Limited	Yes	Rejesh Srivastava & Co.	Yes
5	Greater Ranchi Development Agency Limited	Yes	Anjali Jain & Associates	Yes
6	Jharkhand Communication Network Limited	Yes	Anjali Jain & Associates	Yes
7	Jharkhand Exploration and Mining Corporation Limited	Yes	GMVJ & Co.	Yes
8	Jharkhand Hill Area Lift Irrigation Corporation Limited	Yes	R. N. Mishra & Co.	No
9	Jharkhand Silk Textile & Handicraft Development Corporation Limited	Yes	S. K. Jha & Associates	Yes
10	Jharkhand Urban Infrastructure Development Company Limited	Yes	APT & Co. LLP	Yes
11	Ranchi Smart City Corporation Limited	Yes	Vinod Singhal & Co. LLP	Yes
12	Jharkhand State Beverages Corporation Limited	Yes	By Various CA Firms.	Yes
13	Jharkhand State Building Construction Corporation Limited	Yes	D C Garg & Co.	Yes

*(Source: Information furnished by the SPSEs)*

## Appendix 2.1

(Referred to paragraph: 2.5.2.2 at page 35)

## Cost and time overrun in works carried out on the basis of model estimates

(₹ in lakh)

Sl. No.	Name of works	AA		Agreement		Due date of completion	Actual date of completion	Total expenditure	Variation	Time overrun (in months)
		Amount	Date	Date	Amount					
1	Construction of Food Craft Institute, Deoghar	2,066.74	13-11-2017	10-03-2018	1,718.15	09-09-2019	07-05-2021	2,054.92	336.77	20
2	Construction of ITI Mahagama, Godda	499.95	02-02-2018	07-03-2019	417.00	06-06-2020	25-11-2022	407.68	0	30
3	Construction of 5000 MT Cold Storage, Pakur	936.70	22-10-2020	11-06-2021	870.47	10-09-2022	09-09-2022	1,044.08	173.61	0
4	Construction of Girl's Hostel at Khuntpani, West Singhbhum	133.32	28-10-2013	19-06-2017	129.89	18-06-2018	30-04-2019	138.00	8.11	10
5	Construction of Girl's Hostel at Giridih	133.32	28-10-2013	10-03-2017	135.30	17-07-2018	25-04-2019	148.78	13.48	9
6	Construction of ANM School Chatra	844.76	26-03-2018	30-09-2019	483.75	29-12-2020	Work in progress	186.37	00.00	43
7	Construction of JBAV Chandwara, Koderma	448.30	06-01-2016	28-06-2017	469.89	05-10-2018	20-11-2020	515.31	45.42	43
8	Construction of CHC Barwadih, Latehar	1,261.72	09-01-2020	24-08-2021	1,125.17	23-02-2023	Work in Progress	1,025.94	00.00	18
9	Construction of CHC Fatehpur, Jamtara	1,058.11	23-02-2017	14-07-2017	907.29	27-01-2019	10-12-2021	901.79	00.00	34
10	Construction of PHC Dhengadih, Deori, Giridih	236.13	23-02-2017	20-10-2017	246.79	19-01-2019	19-11-2019	283.45	36.66	13
11	Construction of PHC Basaria, Chouparan, Hazaribag	230.00	14-03-2017	25-12-2017	243.90	06-03-2019	02-07-2021	254.57	10.67	28
12	Proposed Construction and Renovation of Betla Park, Latehar	583.80	30-03-2017	17-08-2017	513.84	01-10-2018	28-11-2020	529.49	15.65	26
13	Construction of 5000 MT Cold Storage at Palamu	772.78	09-03-2018	05-08-2019	751.24	04-11-2020	Work in Progress	893.55	142.31	36
14	Construction of Degree College, Manika, Latehar	1,576.99	27-02-2017	08-09-2017	1,287.85	07-12-2018	01-07-2019	1,401.91	114.06	6
15	Construction of Degree College, Tundi, Dhanbad	1,576.99	16-11-2017	06-03-2018	1,345.46	11-02-2020	21-12-2022	1,556.42	210.96	35
16	Construction of Degree College, Gomia	1,576.99	16-11-2017	14-03-2019	1,270.50	13-03-2021	11-07-2023	1,196.57	00.00	28

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Sl. No.	Name of works	AA		Agreement		Due date of completion	Actual date of completion	Total expenditure	Variation	Time overrun (in months)
		Amount	Date	Date	Amount					
17	Construction of Degree College, Chhatarpur, Palamu	1,576.99	23-08-2018	31-08-2019	1,458.91	30-08-2021	30-09-2020	1,892.40	433.49	-11
18	Construction of Degree College, Mahagama, Godda	1,576.99	21-03-2018	24-11-2018	1,473.69	23-11-2020	05-06-2023	1,428.03	00.00	31
19	Construction of Degree College, Manoharpur	1,576.99	27-02-2017	15-12-2017	1,339.61	14-12-2019	30-06-2022	1,589.34	249.73	31
20	Construction of Degree College, Kharsawan	1,576.99	27-02-2017	15-12-2017	1,339.61	14-12-2019	30-06-2022	1,612.95	273.34	31
21	Construction of Degree College, Jarmundi, Dumka	1,576.99	21-03-2018	14-09-2018	1,460.80	13-09-2020	07-12-2022	1,550.04	89.24	27
22	Construction of Degree College, Maheshpur, Pakur	1,576.99	23-08-2018	09-03-2019	1,460.53	29-08-2021	05-11-2022	1,553.56	93.03	14
23	Construction of Degree College, Khijri, Ranchi	1,576.99	16-11-2017	12-11-2018	1,270.50	11-11-2020	30-04-2022	1,200.00	00.00	18
24	Construction of Degree College, Nala	1,576.99	16-11-2017	10-03-2018	1,482.19	09-03-2020	30-11-2020	1,498.20	16.01	9
25	Construction of Multipurpose Examination Hall at Chatra College, Chatra	974.45	08-08-2016	25-10-2017	758.87	30-07-2018	30-10-2021	982.00	223.13	40
26	Construction of Multipurpose Examination Hall at GLA College, Palamu	1,043.14	08-08-2016	13-04-2017	924.28	12-07-2018	Work in progress	920.00	00.00	65
27	Construction of Multipurpose Examination Hall at KO College, Gumla	974.45	08-08-2016	03-02-2017	760.04	02-05-2018	31-03-2022	842.61	82.96	48
28	Construction of Multipurpose Examination Hall at KKM College, Pakur	974.45	28-12-2018	25-10-2019	956.14	24-01-2021	28-02-2023	1,183.97	227.86	26
29	Construction of Multipurpose Examination Hall at Giridih College, Giridih	974.45	23-04-2018	24-08-2018	936.35	23-11-2019	22-11-2019	1,025.82	19.65	0
30	Construction of Multipurpose Examination Hall at SKMU, Dumka	800.72	30-03-2016	17-12-2016	697.14	16-06-2018	30-11-2022	708.12	10.86	54
31	Construction of Eklavya Model Residential School Nimdih, Saraikela	1,199.18	10-11-2017	23-02-2018	1,149.93	22-08-2019	17-12-2019	1,429.49	279.55	4
<b>Total</b>		<b>33,500.36</b>			<b>29,385.08</b>			<b>31,955.36</b>	<b>3,106.55</b>	

## Appendix 2.2

(Referred to paragraph: 2.5.4.1 at page 46)

### Works allowed lesser time for submission of bids

Sl. No.	Name of work	Estimated cost (₹ in crore)	Allowed days for receipt of tender	Start date of submission of bid	Last date of submission of bid	Number of days provided	Number of days provided less
1	Construction of 500 bedded Hospital Building under Medical College Dumka	402.44	28	01-03-2018	14-03-2018	14	14
2	Construction of 500 bedded Hospital Building under Medical College Hazaribag	426.11	28	01-03-2018	14-03-2018	14	14
3	Construction of 500 bedded Hospital Building under medical college Palamu	399.25	28	01-03-2018	14-03-2018	14	14
4	Construction of remaining work of 500-bedded Hospital, Ranchi	164.7	28	26-08-2017	11-09-2017	16	12
5	Construction of works related to Major Tourism Destination Development of Patratu Dam, Ranchi	60.88	28	20-06-2017	03-07-2017	13	15
6	Construction of Pelleted Poultry Feed Plant, Broiler Breeder (Parent) Farm and Layer Poultry Farm at Gumla	21.67	21	01-03-2018	14-03-2018	14	7
7	Construction of Paramedical Institute at PMCH, Dhanbad	8.35	21	06-06-2017	19-06-2017	14	7
8	Construction of ITI Mahagama, Godda	9.26	21	01-03-2018	13-03-2018	13	8
9	Construction of 5000 MT Cold Storage, Palamu	7.23	21	21-06-2018	04-07-2018	14	7
10	Construction of 5000 MT Cold Storage, Lohardaga	7.23	21	31-03-2018	10-04-2018	11	10
11	Construction of ANM School Godda	5.38	21	30-01-2018	08-02-2018	10	11
12	Construction of ANM School Chatra	5.38	21	25-04-2018	09-05-2018	14	7
13	Construction of Software Technology Park Deoghar	13.55	21	29-09-2016	14-10-2016	15	6
14	Construction of four units of Jharkhand Balika Awasiye Vidyalyaya in Koderma, Bokaro and Giridih districts	18.10	21	26-12-2016	09-01-2017	14	7
15	Construction of CHC Barwadih, Latehar	12.66	21	25-11-2020	05-12-2020	11	10
16	Construction of Binod Bihari Mahto Koylanchal University, Dhanbad	147.35	28	09-01-2018	22-01-2018	14	14
17	Upgradation of Sadar Hospital, Hazaribag	29.9	21	28-06-2018	11-07-2018	14	7
18	Proposed Construction and Renovation of Betla Park, Latehar.	5.71	21	08-05-2017	18-05-2017	11	10
19	Construction of CHC Fatehpur, Jamtara	10.08	21	18-04-2017	01-05-2017	14	7
20	Construction of 30 bedded Community Health Centre Building at Hariharganj, Palamu	12.1	21	26-12-2018	04-01-2019	9	12
21	Construction of Model Women's College at Chota Tengrani Kharsawa, Saraikela	9.35	21	28-02-2017	09-03-2017	10	11
22	Children's Home, Observation Home, Multipurpose Hall & Rescue Hall for Juveniles (For Girls') at Deoghar.	20.37	21	21-02-2017	07-03-2017	15	6
23	Construction of Degree College Jarmundi in Dumka District under Siddho Kanhu University, Dumka.	14.12	21	25-04-2018	09-05-2018	15	6
24	Construction of Degree College at Khijri, Ranchi	14.12	21	11-12-2017	25-12-2017	15	6
25	Construction of Degree College at	14.12	21	25-04-2018	09-05-2018	15	6

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Sl. No.	Name of work	Estimated cost (₹ in crore)	Allowed days for receipt of tender	Start date of submission of bid	Last date of submission of bid	Number of days provided	Number of days provided less
	Mahgama, Godda						
26	Construction of Degree College Maheshpur in Pakur	16.23	21	04-10-2018	18-10-2018	15	6
27	Construction of Model Degree College at Manika	14.31	21	13-07-2017	22-07-2017	10	11
28	Construction of Model Degree College at Manoharpur and Saraikela-Kharsawan	28.42	21	13-07-2017	22-07-2017	10	11
29	Construction of Degree College at Tundi, Dhanbad	14.12	21	11-12-2017	25-12-2017	15	6
30	Construction of Eklavya Model Residential School, Garhwa	15.55	21	14-02-2019	27-02-2019	14	7
31	Construction of Eklavya Model Residential School at Nimdih, Saraikela	11.11	21	13-12-2017	21-12-2017	09	12
32	Construction of Eklavya Model Residential School at Latehar	11.07	21	13-12-2017	21-12-2017	9	12
33	Construction of Eklavya Model Residential School, Dhanbad	15.55	21	14-02-2019	27-02-2019	14	7
34	Construction of Eklavya Model Residential School in Gudri Block, West Singhbhum	11.12	21	08-08-2017	18-08-2017	11	10
35	Construction of Eklavya Model Residential School in Manatu Block of Palamu	11.12	21	24-05-2017	02-06-2017	9	12
36	Construction of Eklavya Model Residential School in Pirtand Block, Giridih	11.12	21	24-05-2017	06-06-2017	13	8
37	Construction of Eklavya Model Residential School, West Singhbhum	11.11	21	13-12-2017	21-12-2017	9	12
38	Construction of Food Craft Institute for Department of Tourism at Deoghar	19.09	21	18-12-2017	03-01-2018	17	4
39	Construction of 2 units of Girls' Hostel in Sadar and Khutpani Block, West Singhbhum	2.74	21	14-02-2017	24-02-2017	11	10
40	Different Construction work for Infrastructure Development of GLA College, Medininagar, Palamu	14.73	21	03-11-2018	17-11-2018	15	6
41	Proposed Construction of "Model College Building" for H.R.D. Department at Kurka, Chainpur, Palamu	9.81	21	11-01-2017	20-01-2017	10	11
42	Construction of Multi-Purpose Examination Hall at K.K.M. College, Pakur	10.62	21	29-07-2019	07-08-2019	09	12
43	Construction of Multi-Purpose Examination Hall at K.O. College Gumla	8.44	21	16-11-2016	30-11-2016	15	6
44	Construction of 3 Numbers of Multi-Purpose Examination Halls at Chatra College, Chatra and B.S. City College, Bokaro	25.30	21	01-12-2016	14-12-2016	14	7
45	Construction of Multi-Purpose Examination Hall at G.L.A. College Medininagar, Palamu	10.27	21	11-01-2017	20-01-2017	10	11
46	Construction of Multipurpose Examination Building for Giridih College, Giridih	9.01	21	29-05-2018	12-06-2018	14	7
47	Construction of Multi-Purpose Examination Hall at Jamtara College,	10.62	21	04-07-2019	15-07-2019	12	9

Sl. No.	Name of work	Estimated cost (₹ in crore)	Allowed days for receipt of tender	Start date of submission of bid	Last date of submission of bid	Number of days provided	Number of days provided less
	Jamtara						
48	Construction of New Campus of Nilamber Pitamber University, Palamu	122.69	28	04-05-2018	14-05-2018	11	17
49	Construction of Nursing Training Institute (Kaushal College), Dumka	11.29	21	19-01-2019	02-02-2019	15	6
50	Construction of Boys Hostel and Girls Hostel for PG Students at PMCH, Dhanbad	4.62	21	14-03-2017	25-03-2017	12	9
51	Development of Infrastructure of P.K.R.M College, Dhanbad	16.45	21	18-12-2017	03-01-2018	17	4
52	Construction of Rajkiya Polytechnic, Jaynagar, Koderma	54.59	28	20-08-2019	03-09-2019	15	13
53	Development of basic infrastructure for making- Doranda College, Doranda, a premier institution under Ranchi University Ranchi	10.18	21	06-06-2019	19-06-2019	14	7
54	Remaining work of 500 Bedded Sadar Hospital (With Ward), Ranchi	164.70	28	26-08-2017	11-09-2017	17	11
55	Construction of One Double Storied Examination Block at Sainik School Tilaiya, Koderma	0.79	14	05-04-2017	13-04-2017	9	5
56	Construction of PHC Basariya, Chouparan, Hazaribag	2.36	14	12-10-2017	21-10-2017	10	4

### Appendix 2.3

(Referred to paragraph: 2.5.4.1 at page 48)

#### Wrong assessment of bid capacity of bidders by the Company

Sl. No	Name of work	Name of Agency	Head taken for calculation of Bid capacity from P&L Account	P&L Account considered for the year	Remarks
1	Upgradation of existing Sadar Hospital for Medical College at Hazaribag	M/s Niranjana Rai	Gross receipts from contract works	2016-17	Ongoing works was not countersigned by the Engineer in charge
2	Construction of 500 Bedded Hospital Building under Medical College Hazaribag	M/s Shapoorji Pallonji	Revenue from operations	2016-17	Ongoing works was not countersigned by the Engineer in charge
3	Construction of 500 Bedded Hospital Building under Medical College Dumka	M/s L&T Limited	Separate work sheet was submitted by the bidder for the civil works executed during 2013-14	Not Provided	Ongoing works was not countersigned by the Engineer in charge
4	Construction of 500 Bedded Hospital Building under Medical College Palamu	M/s Shapoorji Pallonji	Revenue from operations	2016-17	Ongoing works was not countersigned by the Engineer in charge
5	Construction of 5000 MT capacity Cold Storage, Palamu	M/s S&M Construction	Contract works	2015-16	No ongoing works was declared by the Bidder
6	Construction of 5000 MT capacity Cold Storage, Lohardaga	M/s Bathwal Trade com Pvt Ltd	Revenue from operations	2016-17	List of ongoing works was not submitted by the bidder
7	Construction of ANM School & Hostel, Godda	M/s Santosh Kr Singh	Gross receipts from contract works	2015-16	Ongoing works was not countersigned by the Engineer in charge
8	Construction of ANM School, Chatra	M/s Raju Sharma	Gross receipts	2015-16	No ongoing works was declared by the Bidder
9	Construction of one unit of Jharkhand Balika Awasiye Vidyalaya (Chandwara) in Koderma District	M/s Niranjana Rai	Gross receipts from contract works	2015-16	Ongoing works was not countersigned by the Engineer in charge
10	Proposed Construction and Renovation of Betla Park, Palamu	M/s Ritesh Kr Singh	Gross receipts from contract works	2015-16	Ongoing works was not countersigned by the Engineer in charge
11	Construction of Binod Bihari Mahto Koylanchal University	M/s KMV Projects Limited	Revenue from operations	2016-17	Ongoing works was not countersigned by the Engineer in charge
12	Construction of CHC Barwadih, Latehar	M/s Raj Construction	Gross contract receipts	2015-16	Ongoing works was not countersigned by the Engineer in charge
13	Construction of CHC Fatehpur, Jamtara	M/s Balkrishna Bhalotia Construction Pvt Ltd	Revenue from operations	2015-16	Ongoing works was not countersigned by the Engineer in charge
14	Construction of CHC Hariharganj, Palamu	M/s Raj Construction	Gross contract receipts	2015-16	Ongoing works was not countersigned by the Engineer in charge
15	Construction of Model Women's College at Chota Tengrani, Saraikela-Kharsawan	M/s Nilesh Kumar	Contract receipts	2014-15	Ongoing works was not countersigned by the Engineer in charge
16	Construction of Children's Home, Observation Home, Multipurpose Hall & Rescue Hall for Juveniles (For Girls') at Deoghar	M/s Niranjana Rai	Gross receipts from contract works	2015-16	Ongoing works was not countersigned by the Engineer in charge
17	Construction of Degree College in Jarmundi, Dumka	M/s B P Construction	Gross receipts from contract works	2016-17	Ongoing works was not countersigned by the Engineer in charge
18	Construction of Degree College in Khijri, Ranchi	M/s R S Agrawal Infratech Pvt	Revenue from operations	2015-16	Ongoing works was not countersigned by the Engineer in charge

Sl. No	Name of work	Name of Agency	Head taken for calculation of Bid capacity from P&L Account	P&L Account considered for the year	Remarks
		Ltd			
19	Construction of Degree College in Mahagama, Godda	M/s Hardev Construction (P) Ltd	Revenue from operations	2015-16	Ongoing works was not countersigned by the Engineer in charge
20	Construction of Degree College in Maheshpur, Godda	M/s Madan Lal Bajaj Construction Pvt Ltd	Contract receipts	2016-17	Ongoing works was not countersigned by the Engineer in charge

**Appendix 2.4**

*(Referred to paragraph: 2.5.4.1 at page 48)*

**Works for which specific list of equipment and manpower was not furnished**

Sl. No.	Name of work	Name of contractors to whom work was awarded	Required documents not submitted	Agreement date	Due date of completion	Actual date of completion	Remarks
1	Construction of 500-bedded hospital building under Medical College Palamu	M/s Shapoorji Pallonji and Company Pvt. Ltd	Qualification and experience certificates of key personnel not furnished; Details showing ages of equipment not furnished.	20-06-2019	19-12-2021	Incomplete (20 per cent completed)	The agency submitted the list of all equipment owned, not the list with its details of equipment to be deployed in this work.
2	Construction off 500-bedded hospital building under Medical College, Hazaribag	-do-	Qualification and experience certificates of key personnel not furnished; Details showing ages of equipment not furnished.	17-06-2019	16-12-2021	Incomplete (20 per cent completed)	-do-
3	Construction of 500-bedded hospital building under Medical College, Dumka	Larsen &Toubro Limited	Qualification and experience certificates of key personnel's not furnished; Details showing ages of equipment not furnished.	27-05-2019	26-11-2021	Incomplete (55 per cent completed)	-do-
4	Construction of Nursing Training Institute at Dumka	M/s Shailendra Kumar	Equipment were more than five years old against the prescribed norms of up to five years and manpower for multiple works	27-09-2019	26-03-2021	Incomplete (71 per cent completed)	Agency submitted list of old equipment

## Appendix 2.5

(Referred to paragraph: 2.5.4.1, page 49)

## Works for which execution of the agreement were delayed

Sl. No.	Name of work	Bid finalisation date	Agreement date	Time taken for execution of agreement after finalisation of tender	Delay in execution of agreement
1	Construction of 500 bedded Hospital Building under Medical College Dumka	01-03-2019	27-05-2019	87	39
2	Construction of 500 bedded Hospital Building under Medical College Hazaribag	01-03-2019	17-06-2019	108	59
3	Construction of 500 bedded Hospital Building under Medical College Palamu	01-03-2019	20-06-2019	111	62
4	Construction of Pelleted Poultry Feed Plant, Broiler Breeder (Parent) Farm and Layer Poultry Farm at Gumla	10-05-2018	08-03-2019	302	253
5	Construction of Paramedical Institute at PMCH, Dhanbad	18-07-2017	11-09-2017	55	6
6	Construction of 5000 MT Cold Storage, Palamu	14-08-2018	05-08-2019	356	307
7	Construction of 5000 MT Cold Storage, Lohardaga	20-06-2018	11-12-2018	174	125
8	Construction of ANM School, Godda	07-03-2018	08-10-2018	215	166
9	Construction of Software Technology Park, Deoghar	21-11-2016	08-03-2017	107	58
10	Construction of Jharkhand Balika Awasiya Vidyalaya, Koderma	28-03-2017	28-06-2017	92	43
11	Construction of CHC, Barwadih	31-12-2020	24-08-2021	236	187
12	Upgradation of Sadar Hospital, Hazaribag	27-08-2018	15-01-2019	141	92
13	Children's Home, Observation Home, Multipurpose Hall & Rescue Hall for Juveniles (For Girls') at Deoghar.	28-03-2017	29-05-2017	62	13
14	Construction of Degree College Mahgama in Godda	30-07-2018	24-11-2018	117	68
15	Construction of Model Degree College at Manoharpur and Saraikela-Kharsawan	15-09-2017	15-12-2017	91	42
16	Construction of Degree College in Tundi, Dhanbad	15-01-2018	06-03-2018	50	1
17	Construction of Eklavya Model Residential School, Garhwa	07-03-2019	31-10-2019	238	189
18	Construction of Eklavya Model Residential School at Latehar	23-01-2018	26-08-2018	215	166
19	Construction of Eklavya Model Residential School, Tundi, Dhanbad	07-03-2019	08-07-2019	123	74
20	Construction of Eklavya Model Residential School in Gudri Block of West Singhbhum	15-09-2017	27-12-2017	103	54
21	Construction of Eklavya Model Residential School in Manatu Block of Palamu	15-09-2017	19-03-2018	185	136
22	Construction of Eklavya Model Residential School at West Singhbhum	02-02-2018	06-08-2018	185	136
23	Construction of 2 units of Girls' Hostel in Sadar and Khutpani Block at West Singhbhum	29-03-2017	19-06-2017	82	33
24	Proposed Construction of "Model College Building" for H.R.D. Dept. At Kurka, Chainpur (Palamu)	28-03-2017	23-05-2017	56	7
25	Construction of Nursing Training Institute (Kaushal College), Dumka	05-03-2019	27-09-2019	206	157
26	Construction of Degree College in Chhatarpur, Palamu	31-10-2018	31-08-2019	304	255
27	Construction of Jamshedpur Women's College	05-03-2019	11-06-2019	98	49
28	Construction of Multipurpose Examination Building at Dumka	27-10-2016	17-12-2016	51	2
29	Construction of CHC Building, Jaldega, Simdega	30-07-2018	27-12-2019	515	466
30	Construction of Degree College, Pakur	11-12-2018	09-03-2019	88	39
31	Construction of Degree College, Khijri, Ranchi	15-01-2018	12-11-2018	301	252
32	Construction of CHC, Hariharganj	29-01-2019	31-10-2019	275	226
33	Construction of PHC Dhengadih	22-06-2017	20-10-2017	120	71
34	Construction of CHC Tisri, Giridih	07-09-2022	08-11-2022	62	13
35	Construction of Eklavya Model Residential School, Pirtand	18-08-2017	24-10-2017	67	18

**Appendix 2.6**

*(Referred to paragraph:2.5.5.1; page 53)*

**Excess payment of price adjustment**

*(₹ in crore)*

Sl. No.	Name of work	PA paid	PA payable	PA paid in excess	Remarks
1	Construction of 500-bedded Hospital Building under Medical College, Hazaribag	9.21	8.83	0.38	In the absence of monthly measurement, monthly work done (R value in formula) was taken as per running bill by the Company and monthly price adjustment was worked out. Audit calculated monthly price adjustment by averaging the work done value month-wise.
2	Construction of 500-bedded Hospital Building under Medical College, Palamu	8.09	7.88	0.21	-do-
3	Construction of remaining work of 500-bedded Sadar Hospital, Ranchi	11.78	11.25	0.53	Base index of August 2017 was taken in place of September 2017 and indices of refractory product was taken in place of bricks
4	Construction of Paramedical Institute at PMCH, Dhanbad	0.66	0.63	0.03	In the absence of monthly measurement, monthly work done (R value in formula) was taken as per running bill by the Company and monthly price adjustment was worked out. Audit calculated monthly price adjustment by averaging the work done value month-wise.
5	Construction of Pelleted Poultry Feed Plant, Broiler Breeding Farm & Layer Poultry Farm at Gumla	1.20	0.99	0.21	In the absence of monthly measurement, monthly work done (R value in formula) was taken as per running bill by the Company and monthly price adjustment was worked out. Audit calculated monthly price adjustment by averaging the work done value month-wise. (6 <sup>th</sup> RA bill only)
6	Construction of Software Technology Park, Deoghar	0.96	0.70	0.26	In the absence of monthly measurement, monthly work done (R value in formula) was taken as per running bill by the Company and monthly price adjustment was worked out. Audit calculated monthly price adjustment by averaging the work done value month-wise.
7	Construction of Degree College Khijri, Ranchi	0.41	0.27	0.14	Indices of bricks and monthly work done, wrongly taken
	<b>Total</b>	<b>32.31</b>	<b>30.55</b>	<b>1.76</b>	

## Appendix 2.7

(Referred to paragraph:2.5.5.2 at page 55)

## Excess estimation in Delhi Schedule of Rates items on labour component

Sl.No.	Item no. of BoQ	Item description	DSR item no.	DSR rate excluding four per cent VAT	Quantity	Amount (in ₹)	Jharkhand SOR rate	Amount (in ₹)	Excess estimation (in ₹)
1	3	Earth work in excavation	2.7.1	212.21	764.24	1,62,179.37	172.20	1,31,602.13	30,577.24
2	4	Hard rock	2.7.3	595.01	509.49	3,03,151.64	426.70	2,17,399.38	85,752.26
3	33	Steel door frame	10.14.1.1	326.74	543.92	1,77,720.42	326.28	1,77,470.22	250.20
4	37	Finish brass	9.103	597.26	30.00	17,917.80	589.91	17,697.30	220.50
5	38	Body tubular tube door closer	9.84	372.86	12.00	4,474.32	368.30	4,419.60	54.72
6	41	Door bolts	9.96.2	181.63	172.00	31,240.36	179.00	30,788.00	452.36
7	42	Shutter of door	21.1.2.3	434.3	6,012.20	26,11,098.46	421.20	25,32,338.64	78,759.82
8	43	Float glass 4mm panes	21.3.1	711.84	805.58	5,73,444.07	660.70	5,32,246.71	41,197.36
9	43 (ii)	Float glass 8mm panes	21.3.3	1,107.74	52.00	57,602.48	1,069.00	55,588.00	2,014.48
10	46	Steel work	10.25.2	82.51	2,783.60	2,29,674.84	76.60	2,13,223.76	16,451.08
11	47	Steel railing	10.28	453.5	598.80	2,71,555.80	447.50	2,67,963.00	3,592.80
12	50	Floor tiles	11.41.2	1,074.62	3,183.50	34,21,052.77	1,043.94	33,23,382.99	97,669.78
13	51	Floor tiles	11.46.2	1,089.79	239.00	2,60,459.81	1,043.50	2,49,396.50	11,063.31
14	52	Ceramic floor tiles	11.40	865.01	301.90	2,61,146.52	827.80	2,49,912.82	11,233.70
15	53	Kitchen granite	8.2.2.2	2,988.77	104.64	3,12,744.89	2,878.30	3,01,185.31	11,559.58
16	54(i)	Edge moulding marble work	8.3.1	138.91	25.00	3,472.75	112.00	2,800.00	672.75
17	54(ii)	Edge moulding granite work	8.3.2	235.87	25.00	5,896.75	188.50	4,712.50	1,184.25
18	57	Paver block	16.68	591.07	326.50	1,92,984.36	569.70	1,86,007.05	6,977.30
19	58	Chequered tiles	11.20.1	870.48	123.00	1,07,069.04	816.65	1,00,447.95	6,621.09
20	64	Bathroom work	22.5	286.37	437.25	1,25,215.28	232.98	1,01,870.51	23,344.78
21	65	Finishing of terrace	22.7.1	993.26	2,324.65	23,08,981.86	945.85	21,98,770.20	1,10,211.66
22	67	Plaster of paris	13.26	113.95	19,087.45	21,75,014.93	89.30	17,04,509.28	4,70,505.64
23	69	Cement putty	13.80	83.86	6,927.85	5,80,969.50	64.46	4,46,569.21	1,34,400.29
24	70	Exterior Paint	13.47	92.93	5,542.30	5,15,045.94	83.20	4,61,119.36	53,926.58
25	82	Stone bolder levelling	23.5	885.02	18.00	15,930.36	873.73	15,727.50	202.86
		<b>Total</b>				<b>1,47,26,044.32</b>		<b>1,35,27,147.92</b>	<b>11,98,896.39</b>

**Appendix 2.8**

(Referred to paragraph:2.5.5.4 at page 58)

**Unfruitful expenditure on stalled works**

(₹ in lakh)

Sl. No.	Department	Name of work	Administrative Approval		Agreement		Scheduled date of completion	Allotment	Date of allotment	Expenditure	Physical completion (in Percentage)	Last measurement /last payment	Remarks
			Value	Date	Amount	Date							
1	Agriculture, Animal Husbandry and Co-Operative	Construction of 5000 MT Capacity Cold Storage, Ranchi	772.78	09-03-2018	650.43	05-02-2019	04-05-2020	648.15	30-04-2018	505.39	64	May-22	Revised AA required
2	Health, Medical Education & Family Welfare	Construction of 30-Bedded CHC Barharwa, Sahibganj	328.28	26-12-2007	328.28	26-12-2007	07-12-2011	267.91	14-12-2021	251.59	76	Dec-20	--
3	Health, Medical Education & Family Welfare	Construction of PHC Kharsawann	236.13	23-02-2017	212.10	10-11-2017	09-02-2019	189.43	30-04-2018	51.78	20	Nov-18	Contractor stopped the work. Contractor debarred
4	Health, Medical Education & Family Welfare	Construction of PHC Keshwari, Sariya, Giridih	200.69	27-08-2014	204.50	26-09-2015	25-08-2016	200.69	21-06-2016	112.55	60	Sep-17	Contractor terminated
5	Higher, Technical Education and Skill Development	Compound Wall at proposed New Campus of Ranchi University Chedi	368.62	05-10-2015	336.15	05-12-2016	04-12-2017	368.62	06-12-2016	194.53	57	Dec-17	Due to local hindrance and encroachment contractor was unwilling to complete the work
6	Tourism, Art & Culture, Sports and Youth Development	Development of Sutiya Hill at Pithoriya, Ranchi	494.36	07-10-2015	379.29	12-04-2016	19-10-2017	319.19	06-11-2018	215.85	58	Jul-20	Contractor stopped the work.
<b>Total</b>			<b>2,400.86</b>		<b>2,110.75</b>			<b>1,993.99</b>		<b>1,331.69</b>			

## Appendix 2.9

(Referred to paragraph:2.5.5.8, page 64)

## Mobilisation advance given to contractors

(₹ in crore)

Sl. No.	Name of work	AA Amount	AA Date	Name of the contractor	Agreement value	Agreement Date	Scheduled date of completion	Total MA given	Recovery Amount	Recovery period	Payment to Contractor	Work Completion status	Delay in recovery of MA from scheduled completion date (in months)
1	Construction of Medical College Dumka, Hazaribag and Palamu	885.25	September 2016	M/s Shapoorji Pallonji	647.83	11-01-2017	10-07-2019	64.78	64.78	December 2017 to May 2019	751.41	30-11-2022	41
2	Construction of remaining work of 500 bedded Sadar Hospital, Ranchi	307.93	August 2017	M/s Vijeta Projects & Infrastructure Ltd.	179.21	28-11-2017	27-02-2019	17.90	17.90	September 2018 to November 2020	197.29	07-12-2022	45
3	Construction of 500 bedded Hospital Building at Medical College, Hazaribag	509.14	December 2017	M/s Shapoorji Pallonji	468.64	17-06-2019	16-12-2021	11.72	11.72	September 2020 to July 2023	111.35	WIP	22
4	Construction of 500 bedded Hospital Building at Medical College, Palamu	481.28	December 2017	M/s Shapoorji Pallonji	430.39	20-06-2019	19-12-2021	10.76	10.76	October 2020 to June 2023	89.44	WIP	22
5	Construction of 500 bedded Hospital Building at Medical College, Dumka	484.59	December 2017	M/s Larsen and Toubro	442.45	27-05-2019	26-11-2021	10.00	10.00	February 2021 to May 2022	222.52	WIP	23
6	Construction of Binod Bihari Mahto Koylanchal University, Dhanbad	348.45	November 2017	M/s KMV Project Ltd.	146.62	19-07-2018	18-07-2020	14.60	14.60	November 2019 to November 2021	189.89	30-06-2022	35
7	Construction of New Campus at Nilamber Pitamber University, Palamu	309.38	December 2017	M/s J K Chhabra's Engineering (JV)	116.39	09-07-2018	08-07-2020	11.64	11.64	December 2019 to September 2022	110.13	WIP	40
<b>Total</b>		<b>3326.02</b>			<b>2,431.53</b>			<b>141.40</b>	<b>141.40</b>		<b>1,672.03</b>		

**Appendix 2.10**

*(Referred to paragraph:2.5.5.8, page 65)*

**Delays in starting recovery of Mobilisation Advance**

Sl. No.	Name of work	Name of Agency	Payment date of Mobilisation Advance	Starting date of recovery of Advance	Date from which recovery should have been started	Delay from the scheduled six months of recovery (In months)
1	Construction of remaining work of 500 Bedded Sadar Hospital, Ranchi	M/s Vijeta Projects & Infrastructure Ltd.	11-12-2017	28-09-2018	11-06-2018	4
2	Construction of 500 bedded Hospital Building under Medical College, Hazaribag	M/s Shapoorji Pallonji	18-10-2019	04-09-2020	18-04-2020	5
3	Construction of 500 bedded Hospital Building under Medical College, Palamu	M/s Shapoorji Pallonji	18-10-2019	08-10-2020	18-04-2020	6
4	New Campus at Nilamber Pitamber University, Palamu	M/s J K Chhabra's Engineering (JV)	05-11-2018	03-12-2019	05-05-2019	7

### Appendix 2.11

(Referred to paragraph: 2.5.5.8, page 65)

#### Recovery of mobilisation advance after the scheduled date of completion

(₹ in crore)

Sl. No.	Name of work	Scheduled date of completion	Date of Advance	Amount of Advance	Total mobilisation advance given	Recovered till scheduled date of completion	Recovered after scheduled date of completion	Date of recovery of last installment	Delay from the scheduled date of completion (in months)
1	Construction of remaining work of 500 bedded Sadar Hospital, Ranchi	27-02-2019	11-12-2017	17.90	17.90	0.99	16.91	28-11-2020	21
2	Construction of 500 bedded Hospital Building under Medical College, Hazaribag	16-12-2021	18-10-2019	8.00	11.72	6.49	5.23	31-03-2023	15
			31-03-2021	3.72					
3	Construction of 500 bedded Hospital Building under Medical College, Palamu	19-12-2021	18-10-2019	8.00	15.86	5.92	9.94	11-01-2023	13
			31-03-2021	2.76					
			20-08-2019	5.10					
4	Construction of New Campus at Nilamber Pitamber University, Palamu	08-07-2020	05-11-2018	5.82	11.64	2.90	8.74	30-09-2022	27
			01-02-2019	2.00					
			31-07-2019	3.82					
<b>Total</b>				<b>57.12</b>	<b>57.12</b>	<b>16.30</b>	<b>40.82</b>		

**Appendix 2.12 A**

(Referred to paragraph: 2.5.5.9, page 66)

**Time overrun in completed works**

(₹ in crore)

Sl. No.	Name of the Department	Name of Work	AA		Agreement		Due Date of completion	Actual Date of completion	Expenditure	Time overrun (in days)
			Value	Date	Date	Value				
1	Health, Medical Education & Family Welfare	Construction of Medical College Building at Dumka	885.25	01-09-2016	11-01-2017	647.83	10-07-2019	30-11-2022	751.42	1,239
2	Health, Medical Education & Family	Construction of Medical College Building at Palamu						28-01-2022		933
3	Health, Medical Education & Family Welfare	Construction of Medical College Building at Hazaribag						30-11-2022		1,239
4	Health, Medical Education & Family Welfare	Construction of remaining work of 500 Bedded Sadar Hospital (With Ward) at Ranchi.	170.55	01-08-2017	28-11-2017	179.21	27-02-2019	07-12-2022	204.81	1,379
5	Higher, Technical and Skill Development	Binod Bihari Mahto Koylanchal University at Dhanbad	348.45	10-11-2017	19-07-2018	146.62	18-07-2020	15-12-2022	189.89	879
6	Tourism, Art & Culture Sports and Youth Development	Construction Work related to Major Tourism Destination Development of Patratu Dam.	68.37	27-03-2017	14-08-2017	65.65	13-11-2018	31-10-2019	77.84	352
7	Health, Medical Education & Family Welfare	Construction of 50 Bedded Trauma Centre and 50 Bedded Emergency at RIMS, Ranchi	64.48	19-03-2014	06-08-2014	63.36	05-08-2016	15-11-2018	66.56	832
8	Higher Technical & Skill Development	Construction of Rajkiye Polytechnic College, Jainagar, Koderma	57.96	12-07-2019	29-09-2020	49.13	15-03-2022	26-12-2022	53.06	286
9	Higher, Technical Education and Skill Development	Proposed New Construction of Ranchi College (Part-A), Ranchi	38.70	16-01-2017	19-05-2017	32.04	18-05-2019	26-12-2022	38.26	1,318
10	Health, Medical Education & Family Welfare	Construction of Library Building at RIMS, Ranchi	42.09	02-07-2016	17-04-2017	35.83	16-04-2019	31-05-2022	34.93	1,141
11	Health, Medical Education & Family Welfare	Upgradation of existing Sadar Hospital for Medical College at Hazaribag	31.58	26-03-2018	15-01-2019	26.91	03-12-2019	08-12-2021	31.34	736

Sl. No.	Name of the Department	Name of Work	AA		Agreement		Due Date of completion	Actual Date of completion	Expenditure	Time overrun (in days)
			Value	Date	Date	Value				
12	Social Welfare, Women & Child Development	Construction of Children Home, Observation Home, Multipurpose Hall & Rescue Hall for Juveniles (For Girls') at Deoghar	23.24	18-01-2017	29-05-2017	18.34	28-01-2019	30-10-2019	23.17	275
13	Health, Medical Education & Family Welfare	Construction of CHC, Bardiha, Garhwa	10.58	01-06-2016	29-02-2016	8.05	24-09-2021	29-12-2021	15.84	96
14	Information Technology & E- Governance	Proposed Construction of "Software Technology Park at Deoghar	21.30	02-03-2016	08-03-2017	12.19	07-09-2018	27-02-2019	15.31	173
15	Higher Technical & Skill Development	Construction of Law College for Vinoba Bhave University, Hazaribag.	11.12	05-10-2015	12-05-2017	10.35	11-11-2018	08-01-2020	12.66	423
16	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model Residential School at Kumardungi, West Singhbhum	11.99	10-11-2017	06-08-2018	11.77	05-02-2020	31-03-2022	11.99	785
17	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model Residential School in Pirtand in Giridih	12.00	22-02-2017	24-10-2017	11.49	21-03-2019	30-11-2022	11.99	1,350
18	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model Residential School at Latehar	11.99	10-11-2017	26-08-2018	10.74	25-02-2020	10-04-2022	10.53	775
19	Health, Medical Education & Family Welfare	Extension of General Medicine & Pediatric Department, Part A, for P.G Programme at PMCH, Dhanbad	9.70	27-08-2014	08-06-2015	8.76	07-12-2016	31-08-2018	10.44	632
20	Health, Medical Education & Family Welfare	Extension for General Medicine & Pediatric Department for P.G. Programme (Part 1), M.G.M. Medical College & Hospital, Jamshedpur	9.70	27-08-2014	13-10-2014	8.94	12-10-2016	13-02-2017	8.96	124
21	Higher, Technical Education and Skill Development	Construction work for development of Basic infrastructure in premier college-Doranda College, Ranchi	10.99	06-03-2019	30-09-2019	9.16	29-03-2021	06-12-2022	7.99	113

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Sl. No.	Name of the Department	Name of Work	AA		Agreement		Due Date of completion	Actual Date of completion	Expenditure	Time overrun (in days)
			Value	Date	Date	Value				
22	Health, Medical Education & Family Welfare	Extension of Gynecology Department., for P.G Programme at PMCH, Dhanbad	6.36	27-08-2014	08-06-2015	6.14	07-12-2016	24-09-2018	7.77	656
23	Higher, Technical Education and Skill Development	Construction of Women's College at Chota Tengrani, Saraikela-Kharsawan	9.18	NA	24-05-2017	8.41	23-11-2018	16-04-2022	6.60	1,240
24	Health, Medical Education & Family Welfare	Construction of ANM School & Hostel, Godda.	5.75	15-01-2018	08-10-2018	4.84	07-01-2020	29-10-2021	5.95	661
25	Health Medical Education & Family Welfare	Construction of GNM Hostel and School Building, Palamu.	5.33	29-06-2013	05-06-2014	4.82	04-12-2015	31-03-2019	5.33	1,213
26	Labour, Employment, Training and Skill Development	Construction of new building at ITI, Mahagama, Godda	5.00	02-02-2018	07-03-2019	4.17	06-06-2020	25-11-2022	4.37	902
27	Ministry of Defense, GoI	Construction of One Double Storied Examination Block at Sainik School Tilaiya, Koderma	0.80	30-05-2016	28-06-2017	0.71	30-05-2018	16-03-2019	0.71	290
28	Health, Medical Education & Family Welfare	Construction of 100 bedded paying ward at RIIMS, Ranchi	24.56	09-08-2014	25-07-2014	18.45	24-07-2016	29-01-2018	24.26	554
29	Higher, Technical Education and Skill Development	Construction of Multi-Purpose Exam Hall at Gumla	9.74	08-08-2016	03-02-2017	7.60	02-05-2018	05-12-2018	8.43	217
30	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model residential School at Garhwa	16.68	06-02-2019	31-10-2019	16.32	30-04-2021	28-06-2023	16.62	789
31	Health, Medical Education & Family Welfare	Construction of Para Medical Institute at PMCH, Dhanbad	13.88	12-02-2021	05-03-2021	13.19	04-09-2021	18-12-2021	10.65	105
32	Agriculture, Animal Husbandry and Co-operative	Construction of 5000 MT Cold Storage at Senha, Lohardaga	7.73	09-03-2018	11-12-2018	7.40	10-03-2020	15-03-2023	8.99	1,100
33	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model Residential School, Tundi, Dhanbad	16.68	06-02-2019	08-07-2019	16.23	07-01-2021	17-02-2024	16.64	1,136
<b>Total</b>			<b>1,961.73</b>			<b>1,464.65</b>			<b>1,693.31</b>	

## Appendix 2.12 B

(Referred to paragraph: 2.5.5.9, page 66)

## Time overrun in works which are in-progress

(₹ in crore)

Sl. No.	Name of Department	Name of work	AA		Agreement		Stipulated date of completion	Actual Date of completion	Expenditure	Time overrun (in days)
			Value	Date	Date	Value				
1	Health, Medical Education & Family Welfare	Construction of 500 bedded Hospital Building under Medical College, Dumka	484.59	14-12-2017	27-05-2019	442.45	26-11-2021	Incomplete	222.52	704
2	Higher, Technical Education and Skill Development	Construction of Nilamber Pitamber University, Medininagar, Palamu	309.38	05-12-2017	09-07-2018	116.39	08-07-2020	Incomplete	110.13	1210
3	Health, Medical Education & Family Welfare	Construction of 500 bedded Hospital Building under Medical College, Hazaribag	509.14	14-12-2017	17-06-2019	468.64	16-12-2021	Incomplete	111.35	684
4	Health, Medical Education & Family Welfare	Construction of 500 bedded Hospital Building under Medical College, Palamu	481.28	14-12-2017	20-06-2019	430.39	19-12-2021	Incomplete	89.44	681
5	Health, Medical Education & Family Welfare	Construction of 500 bedded Boys and 500 Bedded Girls Hostel at RIMS, Ranchi	63.76	09-07-2014	25-07-2014	67.61	24-07-2016	Incomplete	78.42	2655
6	Agriculture, Animal Husbandry and Co-operative	Construction, Supply Installation Commissioning and Testing of equipment of New Vaccine Production Centre at IAHP, Kanke, Ranchi	28.70	01-02-2014	02-07-2014	29.52	01-07-2016	Incomplete	27.26	2678
7	Agriculture, Animal Husbandry and Co-operative	Construction of Pelleted Poultry Feed Plant, Broiler Breeding Farm & Layer Poultry Farm at Gumla	22.99	21-02-2018	08-03-2019	22.65	07-03-2021	Incomplete	16.79	968
8	ST, SC, Minorities and BC Welfare	Construction of Eklavya Model Residential School in Manatu, Palamu	12.00	22-02-2017	19-03-2018	11.34	05-04-2019	Incomplete	11.73	1670
9	Health, Medical Education & Family Welfare	Construction of CHC Jaldega, Simdega	10.89	04-12-2017	27-12-2019	10.68	26-06-2021	Incomplete	8.71	857
10	ST, SC, Minorities and BC Welfare	Construction of Eklavya Residential School in Gudri, West Singhbhum	12	22-02-2017	27-12-2017	11.57	26-06-2019	Incomplete	6.25	1588
11	ST, SC, Minorities and BC Welfare	Construction of Nursing Training Institute (Kaushal College), Dumka	12.00	28-11-2018	27-09-2019	10.16	26-03-2021	Incomplete	5.77	949
12	Higher, Technical Education and Skill Development	Construction of Multi-Purpose Examination Hall at GLA College, Medininagar	10.43	08-08-2016	13-04-2017	9.24	12-07-2018	Incomplete	9.20	1937
13	Higher, Technical Education and Skill Development	Proposed construction of modern college building for HRD department at Chainpur, Palamu	9.92	26-02-2016	23-05-2017	9.98	09-10-2018	Incomplete	10.35	1848
14	Higher, Technical Education and Skill Development	Construction of Model College Markachcho, Koderma	9.92	Not available	28-06-2017	8.97	11-11-2018	Incomplete	9.39	1815
<b>Total</b>			<b>1,977.00</b>			<b>1,649.59</b>			<b>717.31</b>	

**Appendix 2.12 C**  
(Referred to paragraph: 2.5.5.9, page 67)  
**Cases of works with cost overrun**

(₹ in crore)

Sl. no.	Department	Name of works	AA		Agreement		Due date of completion	Actual Date of completion	Payment to contractor	Cost overrun #
			Value	Date	Date	Value				
1	Health, Medical Education & Family Welfare	Construction of Remaining work of 500 Bedded Sadar Hospital (With Ward) at Ranchi	170.54	01-08-2017	28-11-2017	179.21	27-02-2019	30-10-2022	203.73	10.27
2		Construction of 500 Bedded Hospital Building under Medical College Dumka	484.58	14-12-2017	27-05-2019	442.45	26-11-2021	Incomplete	217.09	19.96
3		Construction of 500 Bedded Hospital Building under Medical College Hazaribag	509.14	14-12-2017	17-06-2019	468.64	16-12-2021	Incomplete	104.81	3.34
4		Construction of 500 Bedded Hospital Building under Medical College Palamu	481.28	14-12-2017	20-06-2019	430.39	19-12-2021	Incomplete	91.32	4.13
5		Construction of Library Building at RIMS, Ranchi	44.13	02-07-2016	17-04-2017	35.83	16-04-2019	31-05-2022	34.93	3.34
6	Agriculture, Animal Husbandry & Co-Operative	Construction, Supply Installation, Commissioning and Testing of equipment of New Vaccine Production Centre at IAHP, Kanke, Ranchi	28.70	01-02-2014	02-07-2014	27.95	01-07-2016	Incomplete	26.42	1.28
<b>Total</b>			<b>1,718.37</b>			<b>1,584.47</b>			<b>678.30</b>	<b>42.32</b>

# Cost overrun due to payment of price adjustment in extended period of time

## Appendix 2.13

(Referred to paragraph: 2.5.5.10, page 67)

## Works handed over with delays/not handed over

(₹ in crore)

Sl. no.	Name of Department	Name of work	Due Date of completion	Actual Date of completion	Expenditure	Date of hand over	Delay in handing over (In Days)
1	Higher, Technical Education and Skill Development	Construction of Degree College at Chhatarpur, Palamu	30-08-2021	30-09-2020	18.92	02-09-2022	702
2	Higher, Technical Education and Skill Development	Construction of Degree College at Mahagama, Godda	23-11-2020	05-06-2023	14.28	Not handed over	148
3	Health, Medical Education & Family Welfare	Construction of Remaining work of 500 bedded Sadar Hospital (With Ward) at Ranchi.	27-02-2019	07-12-2022	197.29	16-12-2022	09
4	Higher, Technical Education and Skill Development	Construction of Binod Bihari Mahto Koylanchal University at Dhanbad	18-07-2020	21-05-2022	189.89	12-12-2022	07
5	Tourism, Art & Culture Sports & Youth Development	Construction Work related to Major Tourism Destination Development of Patratu Dam.	13-11-2018	31-10-2019	77.84	26-02-2020	118
6	Health, Medical Education & Family Welfare	Construction of 50 bedded Trauma Centre and 50 bedded Emergency at RIMS, Ranchi	05-08-2016	15-11-2018	66.56	14-08-2020	638
7	Higher, Technical Education and Skill Development	Construction of Rajkiye Polytechnic College, Jainagar, Koderma	15-03-2022	26-12-2022	53.06	09-06-2023	165
8	Higher, Technical Education and Skill Development	Proposed New Construction of Ranchi College (Part-A), Ranchi	18-05-2019	28-02-2022	38.26	21-11-2022	266
9	Health, Medical Education & Family Welfare	Construction of Library Building at RIMS, Ranchi	16-04-2019	31-05-2022	34.93	16-12-2022	199
10	Health, Medical Education & Family Welfare	Upgradation of existing Sadar Hospital for Medical College at Hazaribag	03-12-2019	08-12-2021	31.34	14-03-2022	96
11	Social Welfare, Women & Child Development	Construction of Children Home, Observation Home, Multipurpose Hall & Rescue Hall for Juveniles (For Girls) at Deoghar	28-01-2019	30-10-2019	23.17	03-09-2020	309
12	Tourism, Art & Culture Sports & Youth Development	Construction of Food Craft Institute at Deoghar	09-09-2019	07-05-2021	21.83	Not handed over	907
13	Health, Medical Education & Family Welfare	Construction of CHC, Bardiha, Garhwa	24-09-2021	29-12-2021	15.84	18-04-2022	110
14	Information Technology & E- Governance	Proposed Construction of Software Technology Park at Deoghar	07-09-2018	27-02-2019	15.31	29-11-2019	275
15	Health Medical Education & Family Welfare	Construction of CHC Hariharganj, Palamu	25-09-2021	20-09-2021	14.54	30-07-2022	313
16	Higher, Technical Education and Skill Development	Construction of Degree College in Jarmundi, Dumka	13-09-2020	07-12-2022	15.50	Not handed over	328
17	ST, SC Minorities and BC	Construction of Eklavya Model Residential School at Nimdih, Saraikela	22-08-2019	17-12-2019	14.29	Not handed over	1414
18	Higher, Technical Education and Skill Development	Construction of Degree College at Manoharpur	14-12-2019	30-06-2022	15.89	18-07-2023	383

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Sl. no.	Name of Department	Name of work	Due Date of completion	Actual Date of completion	Expenditure	Date of hand over	Delay in handing over (In Days)
19	Higher, Technical Education and Skill Development	Construction of Degree College, Kharsawan	14-12-2019	30-06-2022	16.12	10-11-2022	133
20	Higher, Technical Education and Skill Development	Construction of Degree College, Manika	07-12-2018	20-07-2019	14.02	23-06-2020	339
21	Higher, Technical Education and Skill Development	Construction of Law College for Vinoba Bhave University, Hazaribag.	11-11-2018	08-01-2020	12.66	12-06-2020	156
22	Higher, Technical Education and Skill Development	Construction of Degree College in Khijri, Ranchi	11-11-2020	30-04-2022	12.00	Not handed over	549
23	ST, SC Minorities and BC	Construction of Eklavya Model Residential School at Kumardungi, West Singhbhum	05-02-2020	31-03-2022	11.99	17-02-2024	688
24	ST, SC Minorities and BC	Construction of Eklavya Model Residential School in Pirtand, Giridih	21-03-2019	30-11-2022	11.99	12-12-2022	12
25	ST, SC Minorities and BC	Construction of Eklavya Model Residential School at Latehar	25-02-2020	10-04-2022	10.53	Not handed over	569
26	Health, Medical Education & Family Welfare	Extension of General Medicine & Pediatric Part A, for P.G Programme at PMCH, Dhanbad	07-12-2016	31-08-2018	10.44	26-09-2018	26
27	Higher, Technical Education and Skill Development	Construction of Multi-Purpose Examination Hall at Giridih College, Giridih	23-11-2019	22-11-2019	9.56	13-04-2021	508
28	Health, Medical Education & Family Welfare	Construction of CHC, Fatehpur, Jamtara	27-01-2019	10-12-2021	9.02	Not handed over	690
29	Health, Medical Education & Family Welfare	Extension for General Medicine & Pediatric Department P.G. Programme, M.G.M. Medical College & Hospital, Jamshedpur Part 1	12-10-2016	13-02-2017	8.96	12-09-2017	211
30	Higher, Technical Education and Skill Development	Construction of basic infrastructure in Doranda College, Ranchi	29-03-2021	06-12-2022	7.99	28-07-2023	234
31	Health, Medical Education & Family Welfare	Extension of Gynecology Department., for P.G Programme at PMCH, Dhanbad	07-12-2016	24-09-2018	7.77	26-09-2018	02
32	Higher, Technical Education and Skill Development	Multipurpose Examination Hall at K.K.M. College in Pakur	24-01-2021	28-02-2023	11.84	20-05-2023	81
33	Higher, Technical Education and Skill Development	Construction of Multipurpose Examination Hall for Sidho-Kanhu Murmu University, Dumka	16-06-2018	30-11-2022	7.08	16-06-2023	198
34	Higher, Technical Education and Skill Development	Construction of Women's College at Chota Tengrani, Kharsawa, Saraikela	23-11-2018	16-04-2022	6.6	Not Handed Over	563
35	Health, Medical Education & Family Welfare	Construction of ANM School & Hostel, Godda.	07-01-2020	29-10-2021	5.95	06-12-2021	38
36	Health, Medical Education & Family Welfare	Construction of GNM Hostel and School Building, Palamu.	04-12-2015	31-03-2019	5.33	20-06-2019	81
37	School Education & Literacy	Construction of Jharkhand Balika Awasiye Vidyalaya at Chandwara, Koderma	05-10-2018	11-01-2021	5.15	17-02-2021	37
38	Labour, Employment, Training and Skill Development	Construction of new building at Industrial Training Institute, Mahagama, Godda	06-06-2020	25-11-2022	4.37	17-06-2023	204
39	Health, Medical Education & Family Welfare	Construction of PHC Basariya, Chouparan	06-03-2019	02-07-2021	2.55	06-08-2021	35

Sl. no.	Name of Department	Name of work	Due Date of completion	Actual Date of completion	Expenditure	Date of hand over	Delay in handing over (In Days)
40	School Education & Literacy	Construction of Girls' Hostel in Khutpani Block of West Singhbhum	18-06-2018	30-04-2019	1.48	19-10-2019	172
41	School Education & Literacy	Construction of Girls' Hostel in Giridih Block, Giridih	17-07-2018	27-04-2019	1.49	12-10-2019	168
42	Ministry of Defense, GoI	Construction of One Double Storied Examination Block at Sainik School Tilaiya, Koderma	30-05-2018	16-03-2019	0.71	07-09-2019	175
43	Higher, Technical Education and Skill Development	Construction of Degree College in Tundi, Dhanbad	11-02-2020	21-12-2022	15.56	11-10-2023	294
44	Higher, Technical Education and Skill Development	Construction of Degree college in Nala, Jamtara	09-03-2020	30-11-2020	15.76	Not handed over	1065
45	Health, Medical Education & Family Welfare	Construction of 100 bedded paying ward at RIMS, Ranchi	24-07-2016	29-01-2018	24.26	01-08-2018	184
46	Higher, Technical Education and Skill Development	Construction of Multi-Purpose Exam Hall at Gumla	02-05-2018	05-12-2018	8.43	21-03-2021	837

### **Appendix 3.1**

*((Referred to paragraph 3.1.5.1; page 103)*

#### **Instances of food grains spoiled and not fit for human consumption/food grains lying unutilised for long periods noticed during Joint physical verification**

<b>Sl. No.</b>	<b>District</b>	<b>Spoiled food grains/food grains lying unutilised noticed during Joint Physical Verification</b>
1	East Singhbhum	<p>395.50 quintals (Sakchi-215.5 quintals, Baharagora-180 quintals) of dal procured during 2018 was lying and was found not fit for human consumption as seen during JPV (4 October 2023 at Bahragora). This had also been reported (September 2021) by the AGM, Sakchi to the DM.</p> <p>1,150 quintals of spoilt rice, 50 quintals of spoilt wheat and 250 quintals of spoilt sugar were lying at Karandih godown since 2017, as reported (May 2023) by AGM to DM, Jamshedpur.</p> <p>550 quintals (Karandih -150 quintals, Ghatsila-100 quintals and Dhalbhumgarh-300 quintals) of spoilt salt was lying during 2018-22 as per records of DM office and seen during JPV (9 October 2023 at Ghatshila).</p> <p>350 quintal of rice and 30 quintal of wheat were spoiled and 60 quintal sugar were reported (7 July 2023) by AGM to have been washed away in the rain as the roof of Karandih godown was blown off during a storm (June 2023).</p> <p>In Bahragora godown the CMR received (October 2023) from millers twelve days earlier were infested with weevils. The CMR was meant for release to DSD agents for distribution among fair price shops and finally to beneficiaries under NFSA.</p> <p>During joint physical verification (October 2023) of Bahragora godown , Audit noticed that trucks carrying food grains and CMR to JSFCL godowns were not covered properly and bags of food grains were found to be wet.</p>
2	Garhwa	<p>2,544.59 quintals of rice under the Wheat Based Nutrition Programme (WBNP) Scheme of GoI was lying (August 2023) stacked without issue for 15 to 25 months in Meral godown as reported (August 2022) by AGM to DSO.</p>
3	Chatra	<p>26.5 quintals of sugar and 10 quintals of gram were spoiled at Chatra Sadar godown under DM Chatra as reported (January 2022) by the AGM.</p>

## Appendix 3.2

((Referred to paragraph 3.2.1; page 112))

## Avoidable expenditure due to non-issue of repeat/additional purchase orders (POs)

Sl. No.	Item details	Tendered quantity in 1 <sup>st</sup> NIT	L <sub>1</sub> Rate in 1 <sup>st</sup> NIT (₹ in lakh)	Number of suppliers involved	Agreed Qty of supply (Qty)	Ordered quantity as per POs	Balance Qty to be supplied	Total balance Qty that may be procured	L <sub>1</sub> Rate as per fresh NIT (₹ in lakh)	Purchased Qty through fresh NIT	Expenditure (₹ in lakh)	Differential rate (₹ in lakh)	Avoidable expenditure (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(10 x 11=12)	(10 - 4=13)	(14)
1.	LT XLPE AB Cable	100 Km	2.90	One Supplier	150	82	68	<b>68 Km</b>	3.92	178.50	699.72	1.02	69.36
2.	DPC Aluminum winding wires and strips	400 MT	2.28	Three suppliers	600	113	487	<b>1,175 MT</b>	3.14	140.50	441.17	0.86	120.83
					400	56	344						
					400	56	344						
3.	63 KVA Distribution Transformer	1,500 DTR	0.81	Four suppliers	2,250	375	1,875	<b>6,399 DTRs</b>	0.93	1,000	930.00	0.12	120.00
					1,500	235	1,265						
					1,500	116	1,384						
					2,250	375	1,875						
4.	5 MVA Power Transformer	10 PTR	27.26	Two suppliers	15	6	9	<b>20 PTRs</b>	41.42	20	828.40	14.16	283.20
					15	4	11						
<b>Total</b>											<b>2,899.29</b>		<b>593.39</b>